

# PARISH OF CADDO, LOUISIANA 2013

COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2013



**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**



**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

for the Year Ended December 31, 2013

**Prepared by the Department of Finance**

**Ms. Erica R. Bryant**  
**Director of Finance and Human Resources**

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

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# THE PARISH OF CADDO

## DEPARTMENT OF FINANCE AND HUMAN RESOURCES

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June 27, 2014

The Honorable Douglas "Doug" Dominick, President  
and Members of the Caddo Parish Commission  
Government Plaza  
505 Travis Street  
Shreveport, LA 71101-5409

Dear Commissioners:

In compliance with Section 3-09 of the Home Rule Charter for Caddo Parish, we are pleased to submit the Comprehensive Annual Financial Report (CAFR) of the Caddo Parish Commission (the Commission) for the year ended December 31, 2013. These financial statements were prepared in conformity with accounting principles generally accepted in the United States of America and audited in accordance with generally accepted government auditing standards and the standards applicable to financial audits contained in government auditing standards issued by the Comptroller General of the United States by a firm of licensed certified public accountants. I believe this report presents comprehensive information about the Commission's financial and operating activities during 2013 that is useful to taxpayers, citizens, and other interested persons.

This report was prepared by the Department of Finance and Human Resources and consists of management's representations concerning the finances of the Commission. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the Commission has established an internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the Commission's financial statements in conformity with generally accepted accounting principles (GAAP). Because the cost of internal controls should not outweigh their benefits, the Commission's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. We assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Section 3-09 of the Home Rule Charter for Caddo Parish requires that the Commission provides for an annual independent audit of all accounts and financial transactions of the Commission by a firm of independent certified public accountants duly licensed to practice in the state of Louisiana. The accounting firm of Carr, Riggs & Ingram, LLC was selected by the Commission to conduct its annual audit. The goal of the independent audit was to provide reasonable assurance that the financial statements of the Commission for the fiscal year ended December 31, 2013, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion on the Commission's governmental activities, each major fund, and the aggregate remaining fund information for the Commission. The independent auditors' report is presented as the first component of the financial section of this report.



The independent audit of the financial statements of the Commission was part of a broader, federally mandated “Single Audit” designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government’s internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the Commission’s separately issued Single Audit Report.

GAAP requires that management provides a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management’s Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The Commission’s MD&A can be found immediately following the independent auditors’ report.

### **Profile of the Caddo Parish Commission**

The Commission is the governing authority for Caddo Parish and is a political subdivision of the state of Louisiana. The Commission consists of twelve members called commissioners who are elected to four-year terms from single member districts. The Commission, under the provisions of Louisiana Revised Statutes 33:1271-1285, enacts ordinances, sets policy, and establishes programs in such fields as criminal and juvenile justice, highways and streets, sanitation, planning and zoning, public health and welfare, libraries, culture and recreational facilities, economic development, and general administrative services.

The Commission was established December 10, 1984, after voter approval of the Home Rule Charter for Caddo Parish on April 7, 1984. The Commission replaced the Caddo Parish Police Jury, which was established January 18, 1838. Under the Home Rule Charter form of government, an elected commission serves as the legislative branch and the Parish Administrator is the Chief Executive Officer and head of the executive branch of the parish government. The Administrator is responsible for carrying out policies adopted by the Commission, and is the supervisor of all Commission departments, offices, and agencies. He has the power to appoint and remove, subject to provisions of the Charter, all administrative officers and employees responsible to him.

### **Reporting Entity**

As required by GAAP, these financial statements present the primary government (the Commission) and its component units. Several agencies provide public services to Caddo Parish residents and should be included in the financial statements of the Commission as discrete component units. Component units are defined as legally separate organizations for which the Commission is financially accountable. The criteria used in determining whether financial accountability exists include the appointment of a voting majority of an organization’s governing board, the ability of the primary government to impose its will on that organization or whether there is a potential for the organization to provide specific financial benefits or burdens to the primary government. Fiscal dependency may also play a part in determining financial accountability. Accordingly, financial data for the following entities is included in this report:

- District Attorney of the First Judicial District
- Industrial Development Board of the Parish of Caddo
- Caddo Correctional Center
- Caddo Parish Communications District Number 1
- Fire District Number 1
- Fire District Number 3
- Fire District Number 4
- Fire District Number 5
- Fire District Number 6

Fire District Number 7  
Fire District Number 8  
North Caddo Hospital Service District  
Sewerage District Number 2  
Sewerage District Number 7  
Waterworks District Number 7  
Pinehill Waterworks District Number 8  
Lakeview Waterworks District

Current Louisiana law provides for the creation of various Districts for the provision of certain services on a parish-wide level. Examples include the Caddo Parish Public School System, Clerk of Court, Sheriff, Assessor, and Coroner. Each of these Districts is legally separate from the Commission and is governed by independently elected officials. The Commission is not considered to be accountable for these Districts due to the inability of the Commission to impose its will over the daily operations. These officials prepare their own budgets, designate their own management teams, issue debt, and levy their own taxes or fees. While some financial burdens are placed on the Commission by these Districts, it is not considered significant enough to warrant their inclusion in the reporting entity.

### **Budgetary Control**

The Commission maintains a system of budgetary controls, the objective of which is to ensure compliance with the annual appropriated budget. The annual budget serves as the foundation for the Commission's financial planning and control. Prior to November 1, the Parish Administrator submits to the Commission a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. A public hearing is then conducted, after proper official journal notification, to obtain taxpayer comments. Prior to December 27, the budget is legally enacted through passage of an ordinance.

The budget ordinance is structured such that revenues are budgeted by source, and appropriations are budgeted by department (function) or program expenditures. The Home Rule Charter provides that expenditures may not legally exceed appropriations on a functional (departmental or program) basis. Expenditures approved on a functional level are detailed by object account by the Parish Administrator and Finance Director. Revisions to the budget as enacted at the department (function) or program level require Commission action. Revisions at the object level can be approved by the Parish Administrator without seeking approval of the Commissioners. Several such revisions were made during the year ended December 31, 2013.

### **Local Economy**

The economy of Northwest Louisiana remains stable. The stable outlook reflects the expectation that economic conditions throughout the region will likely remain positive, allowing limited growth and diversification to continue. Ad valorem taxes make up the largest portion of Commission revenues. We expect assessed valuation growth to continue, allowing the Commission to maintain its strong financial position while prudently administering its capital needs. The decline in sales taxes, the Commission's second largest revenue source, is expected to continue but the decline should stabilize in the fourth quarter of 2014 as a result of increased construction activity. The unemployment rate decreased from 6.2% in 2012 to 5.4% in 2013, which is below the national average and is expected to remain stable for 2014.

Several factors will play a role in determining Caddo Parish's economic course over the next year including the completion of the new Benteler Steel Tube manufacturing plant, the opening of Elio Motors at the old General Motors (GM) facility, activity in the Haynesville Shale, and new firms entering the market. According to leading economists, there will be very modest job growth in 2014.

The Caddo Parish economy has experienced some set-backs with the loss of GM, declining gaming revenue, and a diminishing rig count in the Haynesville Shale, but the area has weathered the storm. The most exciting news for the area is at the Port of Caddo-Bossier (the "Port") which has been a significant contributor of economic growth in the region. The Port landed a new plant, Benteler Steel, and the headquarters of Ronpak, a bag manufacturing company. When completed, the Benteler plant will be a \$900 million facility that will include both a seamless steel tube mill (phase one) and a steel mill (phase two) and 675 new, permanent jobs. An economic-impact analysis performed by Louisiana State University (LSU) indicates that the Benteler project will have a huge impact on Northwest Louisiana. Specifically, LSU estimates that the 675-job project will lead to the creation of approximately 1,540 new indirect jobs, resulting in a total of more than 2,200 new, permanent jobs in the area as a result of the project. Additionally, LSU estimates that during the term of Benteler's contract with the Louisiana Department of Economic Development (LED), which runs through 2035, the project will result in total new earnings of \$2.7 billion (approximately \$150 million per year at full employment) in Northwest Louisiana and a total, cumulative economic impact of \$16.2 billion in the region.

Caddo Parish's diverse economy helps the region to withstand economic downturns. The area has major manufacturing employers such as Libbey Glass, Frymaster, and Cellxion Inc. Another buffer for the area's economy is the huge military presence with the Barksdale Air Force Base, which has over 9,000 employees.

### **Long-Term Financial Planning**

The Commission continually addresses long-term financial concerns to ensure resources are available to meet future needs and allow for continuity of services. The decision of the Commission to obtain voter approval for a \$30 million bond issue and rededication of the public works' property tax millage and sales tax rate has been a very effective strategic financial plan which has enabled Caddo Parish to address some critical capital projects and financial needs without raising taxes. The Commission has appropriated all of the \$30 million bond proceeds. In October 2013 and May 2014, the Commission asked the voters to consider allowing the Commission to issue additional bonds. The voters did not approve the Commission's request and alternative capital financing means are being explored. The Commission is committed to using its oil and gas monies to ensure monies are available to fund future capital projects as well as provide a source of revenue for operating expenditures if the need arises. The Commission also has over \$50 million in its General Fund to provide financial resources in the event of a major interruption in budgeted revenues. The Commission can also issue limited tax revenue bonds to fund major, long-term capital projects.

### **Relevant Financial Policies**

The Commission has a cash management program, which consists of pooling cash and investments for all funds of the Commission except the Shreve Memorial Library. Available cash was invested in a special bank "investment account" collateralized by obligations of U.S. government agencies or insured by the Federal Deposit Insurance Corporation. Additional investments are accomplished through purchases of obligations of the U.S. Treasury, obligations of U.S. government agencies, and by participation in the Louisiana Asset Management Pool Inc.

Appropriate fund balance levels vary widely among individual funds. The primary consideration is the fund revenue structure. Long-range plans and anticipated requirements for new services or capital expenditures are also important. It is a general goal to maintain a fund balance of 25% in those funds that rely heavily upon ad valorem tax revenues. A fund balance of 10% is considered adequate for funds with sales taxes or other revenue sources that are collected evenly during the year. The Parish Commission has established a policy to maintain a fund balance of \$1,000,000 for the General Fund. At December 31, 2013, the Commission's total fund balance was \$182 million and represented 198% of total revenues.

The Commission maintains limited risk management programs for general liability and workers' compensation. As part of this plan, workers are trained in accident prevention and hazard avoidance techniques. Third-party coverage of \$3,000,000 is maintained for general liability claims. Retention limits are \$100,000 per claim with

an annual aggregate total of \$250,000. Third-party coverage is also maintained for workers' compensation cases above \$500,000. In addition to the revenues collected in the General Insurance Fund, resources are designated within the General Fund for payment of potential claims. The Commission is partially self-insured for employee medical and life insurance with third-party coverage for occurrences over \$125,000 and aggregate stop-loss coverage for losses in excess of 125% of expected claims.

### **Awards**

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Commission for its CAFR for the fiscal year ended December 31, 2012. In order to be awarded a Certificate of Achievement, the Commission published an easily readable and efficiently organized CAFR. This report satisfied both GAAP and applicable legal requirements.

The Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the certificate requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

### **Acknowledgments**

The preparation of this report could not be accomplished without the dedicated and efficient services of the entire Department of Finance staff and the assistance of the Commission's independent auditors, Carr, Riggs & Ingram, LLC. Substantial recognition should also be given to the Commission and our Parish Administrator, Mr. Woodrow Wilson, Jr., for their interest and support in conducting the financial operations of the Commission in a responsible and progressive manner.

Sincerely,



Erica R. Bryant  
Director of Finance and Human Resources





Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Caddo Parish Commission**  
**Louisiana**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

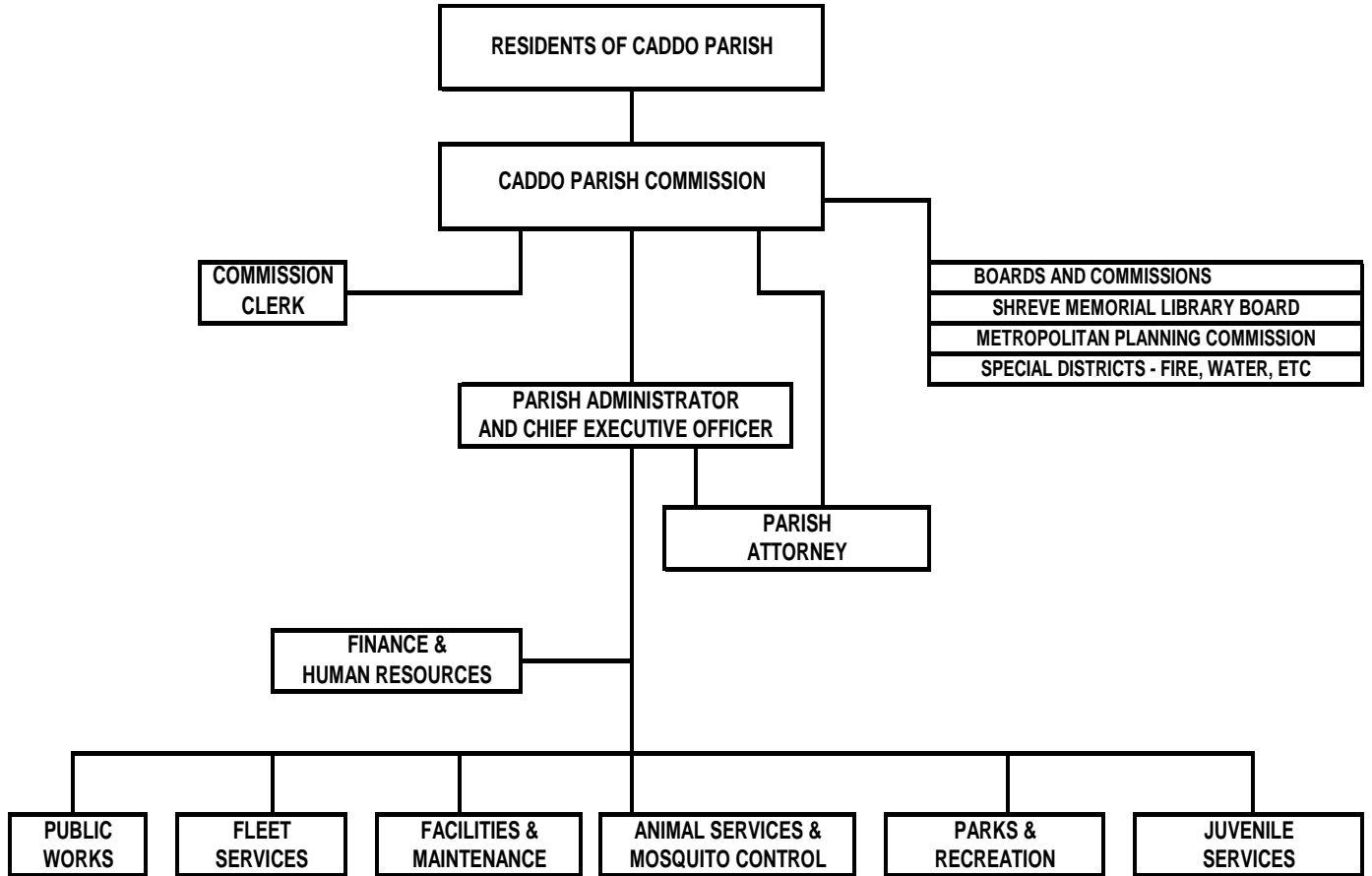
**December 31, 2012**

Executive Director/CEO

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**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

**Organizational Chart**





**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

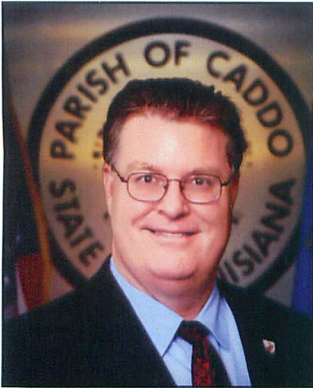
**Appointed Officials per Home Rule Charter**

Mr. Woodrow "Woody" Wilson, Jr.	Parish Administrator and Chief Executive Officer
Ms. Erica R. Bryant	Director of Finance and Human Resources
Mr. Robert Glass	Director of Public Works
Mr. J. Kevin Lawrence	Director of Facilities and Maintenance
Mr. Henri L. Wesley	Director of Parks and Recreation
Mr. Everett Harris	Director of Animal Services and Mosquito Control
Mr. H. Clay Walker	Director of Juvenile Services
Mr. Todd Hopkins	Commission Clerk
Ms. Donna Frazier	Parish Attorney

# CADDO PARISH COMMISSION

## SHREVEPORT, LOUISIANA

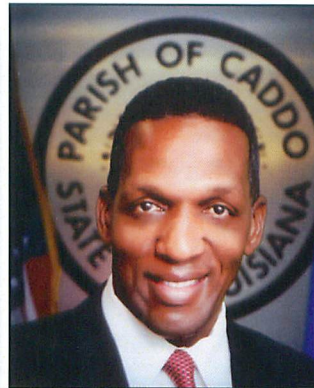
### COUNCIL-MANAGER FORM OF GOVERNMENT



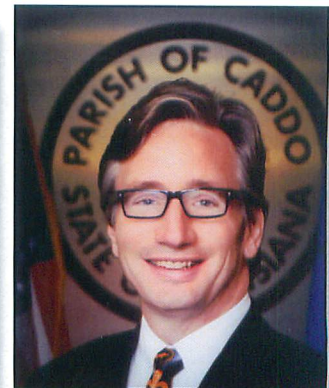
**Doug Dominick**  
District 1 • Republican  
Term began: 2007



**Lyndon B. Johnson**  
District 2 • Democrat  
Term began: 2010



**Michael D. Williams**  
District 3 • Democrat  
Term began: 2011



**Matthew Linn**  
District 4 • Republican  
Term began: 2008



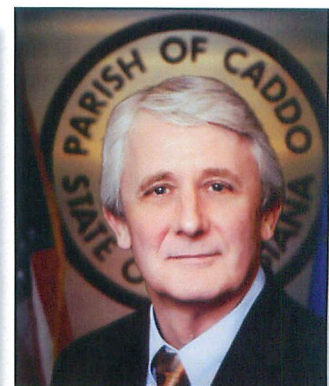
**Jerald Bowman**  
District 5 • Democrat  
Term began: 2013



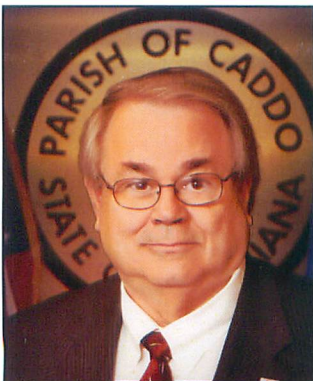
**Lindora Baker**  
District 6 • Democrat  
Term began: 2008



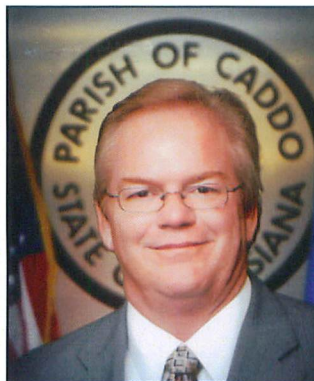
**Stephanie Lynch**  
District 7 • Democrat  
Term began: 2004



**John Escudé**  
District 8 • Republican  
Term began: 2006



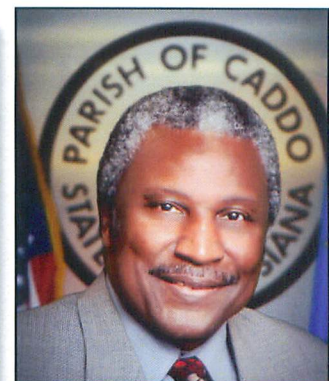
**Michael Thibodeaux**  
District 9 • Republican  
Term began: 2008



**David Cox**  
District 10 • Republican  
Term began: 2004



**Jim Smith**  
District 11 • Republican  
Term began: 2006



**Ken Epperson**  
District 12 • Democrat  
Term began: 2008





Carr, Riggs & Ingram, LLC  
650 Olive Street  
Shreveport, Louisiana 71104

## Independent Auditor's Report

Mailing Address:  
P.O. Box 4278  
Shreveport, Louisiana 71134-0278

(318) 222-2222  
(318) 226-7150 (fax)  
[www.cricpa.com](http://www.cricpa.com)

The Members of the Caddo Parish Commission  
Shreveport, Louisiana

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Caddo Parish Commission (the Commission) as of and for the year ended December 31, 2013, and related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. With the exception of the District Attorney of the First Judicial District, the Caddo Correctional Center, and the Industrial Development Board, we did not audit the financial statements of the remaining discretely presented component units as described in note 1(a) to the financial statements. Those financial statements were audited by other auditors, whose reports thereon were furnished to us, and our opinion, herein, insofar as it relates to the amounts included for these entities, is based upon the reports of the other auditors and represent \$65,955,611 (77%) of the assets and \$37,350,671 (50%) of the revenues of the aggregate discretely presented component units. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Caddo Parish Commission, as of December 31, 2013, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (page 3-13), and the budgetary comparison information (page 60-67) and schedule of funding progress (page 70) listed as Required Supplementary Information in the table of contents, be presented to supplement the basic financial statements. Such information, 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.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Commission's financial statements as a whole. The introductory section, combining and individual nonmajor fund financial statements and statistical section, are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining and individual nonmajor fund financial statements (pages 71-81 and pages 93-99) and the nonmajor fund budgetary comparison schedules (pages 82-92) are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2014, on our consideration of the 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 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 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 the Commission's internal control over financial reporting and compliance.

CARR, RIGGS & INGRAM, LLC

CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana  
June 27, 2014

# CADDO PARISH COMMISSION

## Shreveport, Louisiana

Management's Discussion and Analysis  
December 31, 2013

We offer readers of the Caddo Parish Commission's (the Commission) financial statements this narrative overview and analysis of the financial activities of the Commission for the fiscal year ended December 31, 2013. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal.

### Financial Highlights

Key financial highlights for the 2013 fiscal year include the following:

- The assets of the Commission exceeded its liabilities at the close of the fiscal year by \$353,774,749 (net position). Of this amount, approximately \$67 million (unrestricted net position) may be used to meet the Commission's obligations to citizens and creditors.
- The total net position of the Commission decreased by \$13,218,905 for the year ended December 31, 2013.
- As of the close of the fiscal year, the Commission's governmental funds reported a combined ending fund balance of \$182,109,299, a decrease of \$12,440,993 in comparison with the prior fiscal year. Of this amount, \$15.4 million was unassigned and available for spending; \$112,394 was non-spendable for prepaid items; \$115.6 million was subject to external restrictions on how it may be used; \$37 million was committed to contingencies; \$3 million was committed to subsequent years' expenditures, economic development, and capital projects; \$11 million was assigned to special services and future claims.
- At the end of the fiscal year, unassigned fund balance for the General Fund was approximately \$15.4 million or 163% of total General Fund expenditures.
- The Commission's total long-term debt decreased by approximately \$1.9 million (4.9%) during the fiscal year as a result of principal reductions.

### Overview of the Financial Statements

This Management's Discussion and Analysis (MD&A) is intended to serve as an introduction to the Commission's basic financial statements. The Commission's basic financial statements comprise three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

*Government-wide financial statements.* The government-wide financial statements are designed to provide readers with a broad overview of the Commission's finances, in a manner similar to a private sector business.

The statement of net position presents all of the Commission's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. Net position represents the difference between all elements in a statement of financial position and is displayed in three components: net investment in capital assets, restricted, and unrestricted. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Commission is improving or deteriorating.

# CADDO PARISH COMMISSION

## Shreveport, Louisiana

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The statement of activities presents information showing how the Commission's net position changed during the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The statement of net position and the statement of activities distinguish functions of the Commission that are principally supported by taxes, intergovernmental revenues, and charges for services (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The Commission's governmental activities include general government, criminal justice, health and welfare, highways and streets, building facilities, drainage, sanitation, cultural and recreation, and economic development. The Commission did not report any business-type activities for the current fiscal year.

*Fund financial statements.* A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Commission, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Commission can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

*Governmental funds.* Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements; however, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources at the end of the fiscal year. Such information may be useful in evaluating the Commission's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Commission's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Commission maintains 23 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, Public Works Fund, Detention Facilities Fund, Solid Waste Fund, Biomedical Fund, Criminal Justice Fund, Head Start Fund, Shreve Memorial Library Fund, and the Capital Outlay Fund, all of which are considered to be major funds. Data for the other 15 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The Commission adopts an annual appropriated budget for its General Fund and certain special revenue funds. Budgetary comparison schedules have been provided to demonstrate compliance with these budgets.

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*Proprietary funds.* The Commission maintains only one type of proprietary fund, internal service funds, and therefore does not report any business-type activities in the government-wide financial statements. Internal service funds are an accounting device used to accumulate and allocate costs internally among the Commission's various functions. The Commission uses internal service funds to account for its healthcare, and workers' compensation. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

The internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in the report.

*Fiduciary funds.* Fiduciary funds are used to account for resources held for the benefit of parties outside Caddo Parish. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Commission's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

*Notes to basic financial statements.* The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

*Other information.* In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Commission's compliance with budgets for its major funds.

The combining statements referred to earlier in connection with nonmajor governmental funds and internal service funds are presented immediately following the required supplementary information on budgetary comparisons.

### **Financial Analysis of Government-Wide Activities**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Commission, assets exceeded liabilities by \$353,774,749 at the close of the fiscal year. The Commission did not have deferred outflows of resources or deferred inflows of resources for the fiscal year.

The largest portion of the Commission's net position totaling approximately \$180 million (51%) reflects its investment in capital assets (e.g., land, buildings, streets, drainage, machinery, and equipment) less any related debt used to acquire those assets that are still outstanding. The Commission uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Commission's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.



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**Net Position**  
December 31, 2013 and 2012

	<b>Governmental activities</b>	
	<b>2013</b>	<b>2012 (restated)</b>
Current and other assets	\$ 193,940,181	\$ 205,361,944
Capital assets, net	210,268,925	211,480,373
Total assets	404,209,106	416,842,317
Current and other liabilities	7,211,369	5,445,962
Long-term liabilities	43,222,988	44,402,701
Total liabilities	50,434,357	49,848,663
Net position:		
Net investment in capital assets	180,201,711	189,171,307
Restricted	106,597,767	104,754,265
Unrestricted	66,975,271	73,068,082
Total net position	\$ 353,774,749	\$ 366,993,654

Of the ending net position, \$106.6 million (30.1%) represents resources subject to external restrictions on how they may be used. Those monies are restricted for highways, streets and drainage (\$29.1 million), culture and recreation (\$25.7 million), sanitation (\$20.2 million), criminal justice (\$14.8 million), building facilities (\$8.8 million), and other restricted purposes (\$8 million). Included in other restricted purposes is \$2,966,081 of debt service funds.

The remaining balance of unrestricted net assets of \$66,975,271 is used to meet the Commission's ongoing obligations to citizens and creditors.

At the end of the fiscal year, the Commission is able to report positive balances in all three categories of net position.

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The Commission's net position decreased by \$13,218,905 during the fiscal year. The Commission's total revenues and expenses for governmental activities are reflected in the following chart:

**Changes in Net Position**  
**Years ended December 31, 2013 and 2012**

	<u>Governmental activities</u>	
	<u>2013</u>	<u>2012 (restated)</u>
Revenues:		
Program revenues:		
Charges for services	\$ 3,525,657	\$ 3,229,129
Operating grants and contributions	15,520,450	15,631,210
Capital grants and contributions	863,252	801,253
General revenues:		
Property taxes	58,742,456	57,053,609
Sales taxes	9,544,058	10,163,166
Gaming	1,924,061	2,257,948
Oil and gas leases	1,187,767	1,459,862
Other general revenues	2,639,174	3,034,483
Total revenues	<u>93,946,875</u>	<u>93,630,660</u>
Expenses:		
General government	16,327,879	8,310,741
Criminal justice	21,190,633	19,315,069
Health and welfare	14,409,692	14,679,451
Highways, streets, and drainage	25,884,621	28,921,257
Building facilities	6,222,969	5,103,538
Sanitation	2,290,081	2,318,201
Culture and recreation	15,171,125	15,065,917
Economic development	4,153,012	3,438,862
Interest and fees on long-term debt	1,515,768	1,431,408
Total expenses	<u>107,165,780</u>	<u>98,584,444</u>
Change in net position	(13,218,905)	(4,953,784)
Net position, beginning of year	<u>366,993,654</u>	<u>371,947,438</u>
Net position, end of year	<u>\$ 353,774,749</u>	<u>\$ 366,993,654</u>

Program revenues increased by \$0.3 million in 2013 compared to 2012, primarily as a result of an increase in charges for services. In 2013, the Commission accepted \$0.8 million in roads into its maintenance system.

# CADDO PARISH COMMISSION

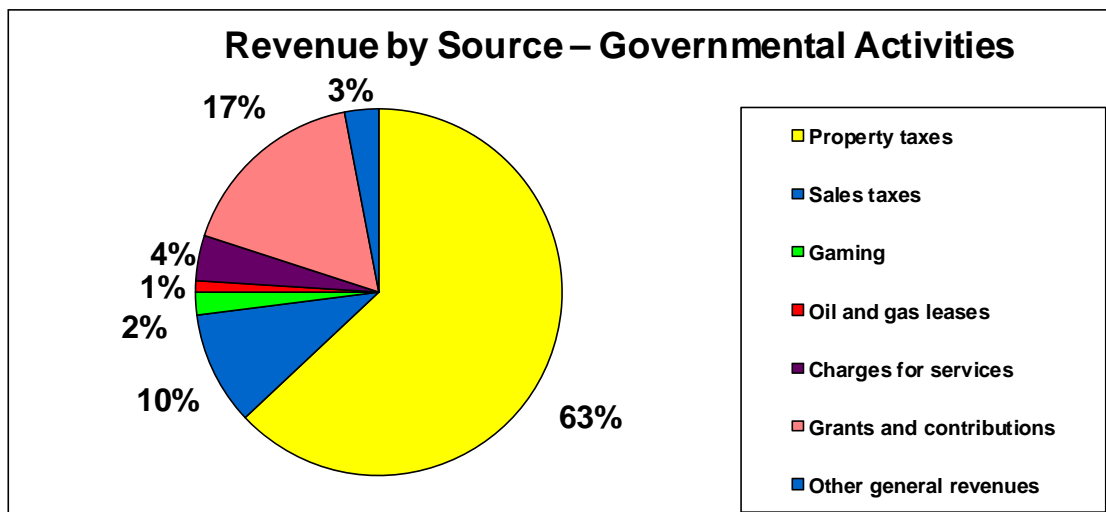
## Shreveport, Louisiana

Management's Discussion and Analysis  
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General revenues, specifically property taxes, sales taxes, gaming, and oil and gas leases are the largest component of revenues (79%). Property taxes represent 62.5% of revenues at \$58.7 million. Property taxes increased during the fiscal year due to an increase in the property tax assessment resulting from the completion of new residential and commercial construction projects. Sales tax revenue decreased by 6% and oil and gas leases decreased by 19%. Sales taxes and oil and gas leases were significantly impacted by the continued decline in lease and drilling activities relating to the Haynesville Shale, one of the largest natural gas deposits in the United States. A significant portion of the Haynesville Shale is located in Caddo Parish and the Caddo Parish Commission, as a major landowner in the Parish, has profited from the significant lease bonuses and royalty payments paid to property owners to lease mineral rights in the Haynesville Shale. The Commission also receives sales tax revenue from equipment purchases related to the Haynesville Shale. Drilling activity significantly declined in 2013 resulting in a decrease in sales taxes.

The Commission netted proceeds of over \$1.2 million in lease bonus and royalty payments for 2013. This is down from \$1.5 million in 2012 due to a decline in natural gas prices and reduced drilling activity. The lease bonus money is one-time, non-recurring revenue that normally declines as leasing activity subsides. The royalty payments are recurring payments that vary based on the price of natural gas and the amount of gas extracted each year. Lease bonus money and royalties are expected to continue to decline. The revenue related to the oil and gas leases are recorded in the Oil and Gas Fund, the majority of which is not used for recurring expenses.

Gaming revenues decreased in 2013 as a result the opening of a new riverboat casino in nearby Bossier Parish. Gaming revenues consist of a share of the proceeds from two riverboat casinos and video poker machines operated within the unincorporated areas of Caddo Parish. Gaming revenue is highly vulnerable given that the amount of revenue depends primarily on total revenues earned by the casinos.



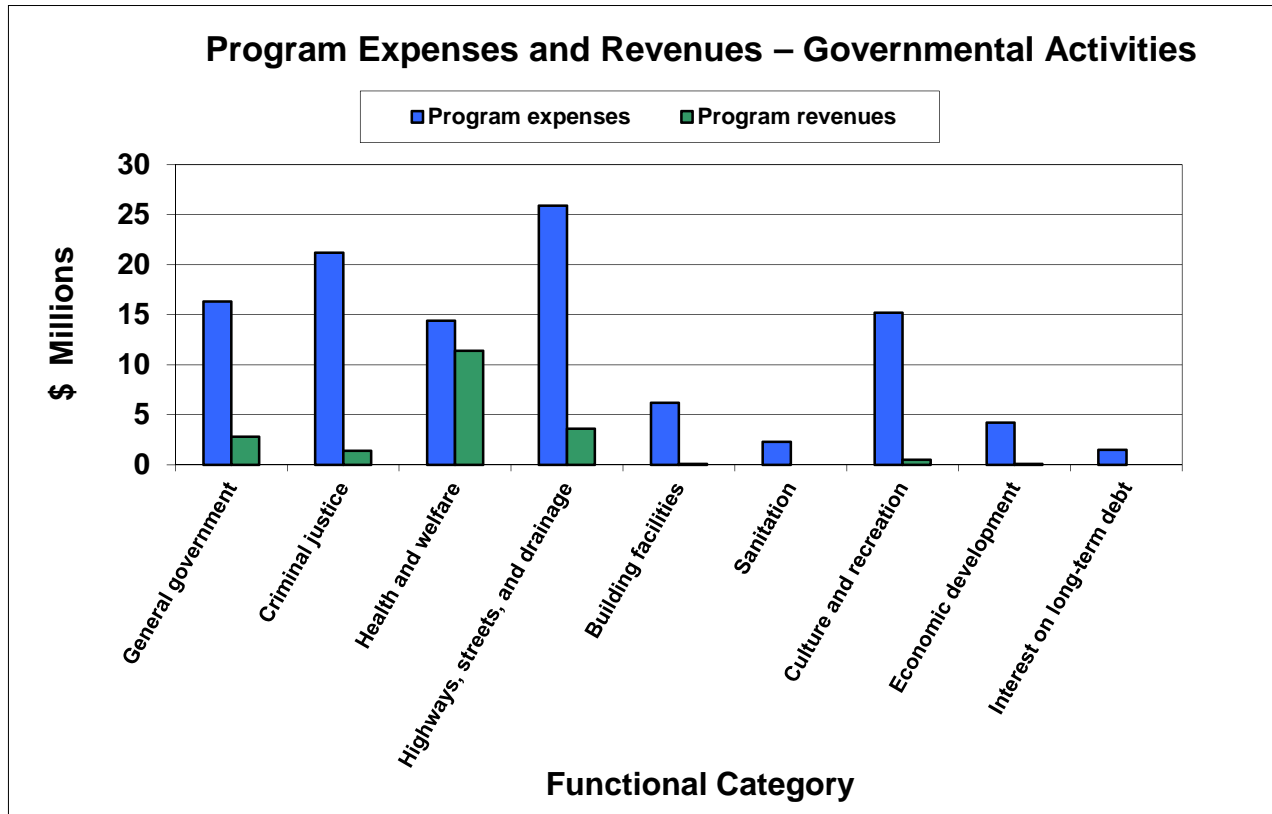
The statement of activities shows that \$3.5 million was financed by those who use the services, \$16.4 million by grants and contributions, and \$74 million with the Commission's general revenues.

# CADDO PARISH COMMISSION

## Shreveport, Louisiana

Management's Discussion and Analysis  
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The Commission's four largest programs are criminal justice; health and welfare; highways, streets, and drainage; and culture and recreation. The graph below shows the expenses and program revenues generated by governmental activities:



Expenses totaled \$107.2 million in 2013 compared to \$98.6 million in 2012, an increase of 8.7%. The key factors for the increase were:

- General government increased by \$8 million (96%) resulting primarily from \$7.5 million of oil and gas monies provided to the Caddo Industrial Development Board (“IDB”) to purchase the old General Motors facility that was closed in 2012. The facility is owned by the IDB.
- Criminal justice increased by \$1.9 million (9.7%) as a result of an increase in prisoner medical costs for the Caddo Correctional Center (CCC), an increase in expenses for maintenance and building improvements for CCC, and an increase in operational costs for the First Judicial District Court.
- Building facilities increased by \$1.1 million (22%) as a result of an increase in capital expenditures.

### Financial Analysis of the Caddo Parish Commission's Funds

#### Governmental Funds

As noted earlier, the Commission uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

# CADDO PARISH COMMISSION

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### Management's Discussion and Analysis December 31, 2013

The focus of the Commission's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Commission's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the Commission's net resources available for spending at the end of the fiscal year.

- As of the close of the fiscal year, the Commission's governmental funds reported a combined ending fund balance of \$182,109,299, a decrease of \$12,440,993 in comparison with the prior fiscal year. Of this amount, \$112,394 or .06% could not be spent; \$15,383,867 or 8.4% was unassigned and available for spending; \$115,587,629 or 63.5% had external restrictions for its use; and \$40,046,832 or 22% was committed to contingencies, subsequent years' expenditures, economic development, and capital projects. The remainder of the fund balance is assigned to indicate that it is not available for new spending because it has already been obligated: (1) for special services (\$10,378,579) or (2) to pay future claims (\$600,000).
- The General Fund is the chief operating fund of the Commission. At the end of the fiscal year, total fund balance of the General Fund was \$52,953,668. The unassigned portion is \$15.4 million. Therefore, it is available for spending at the Commission's discretion. The Commission committed \$37 million of the fund balance to contingencies. The remainder of the fund balance is assigned to future claims (\$600,000) and special services (\$6,046). The fund balance of the Commission's General Fund decreased by \$2,654,619. The key factor in this decrease is a transfer of \$3,750,000 to the Oil and Gas Fund.
- The Shreve Memorial Library Fund has a total fund balance of \$16,968,118. The majority of the fund balance (\$16.9 million) has external restrictions for its use. The fund balance includes \$112,394 for prepaid items that cannot be spent. Fund balance increased by \$1,949,911, largely due to an increase in ad valorem tax revenue and a decrease in expenditures for debt service costs and capital outlay.
- The Detention Facilities Fund has a total fund balance of \$7,685,351. All of the fund balance has external restrictions for its use. This fund accounts for the proceeds of a special ad valorem tax and other revenues dedicated to the maintenance and operation of the Caddo Correctional Center. Fund balance increased by \$1,565,839, largely due to a transfer of \$575,000 from the Criminal Justice Fund, and an increase in ad valorem tax revenue.
- The Public Works Fund has a total fund balance of \$18,554,202. The majority of the fund balance (\$18.4 million or 99.5%) has external restrictions on its use. The remainder of the fund balance (\$.1 million or .5%) is designated for subsequent year's expenditures related to capital projects. Expenditures in this fund are dedicated to road, bridge, and drainage improvement.
- The Solid Waste Fund has a total fund balance of \$19,963,096. All of the fund balance has external restrictions on its use. Fund balance increased by \$627,434, largely due to the consistency of the revenues in this fund to exceed the expenditures. Expenditures in this fund are dedicated to the maintenance and operation of Caddo Parish's solid waste collection system.
- The Head Start Fund accounts for federal monies received by the Commission that are passed through to the Caddo Community Action Agency. No fund balance is maintained. The funds passed through decreased from the prior year by \$44,195.
- The Biomedical Fund has a total fund balance of \$740,176. The majority of the fund balance has external restrictions on its use (90%). This fund is used to account for expenditures incurred by the Biomedical Research Center and are paid based on the amount appropriated in the annual budget.

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- The Capital Outlay Fund has a total fund balance of \$14,491,613. All of the fund balance has external restrictions on its use. A net increase of \$3,076,861 occurred during the fiscal year. Expenditures in this fund are for specific projects, as outlined in the Commission's capital projects budget and are not expected to be similar from year to year.
- The Criminal Justice Fund has a total fund balance of \$2,050,015 the majority of which has external restrictions on its use (95%). Fund balance increased by \$266,379, largely due to an increase in ad valorem tax revenue.

### Proprietary Funds

The only proprietary funds the Commission maintains are the two internal service funds for healthcare and workers' compensation. The total net position of the internal service funds was \$4,954,670, which was a decrease of \$752,269 from the prior year. The decrease is due to an increase in claims costs for health benefits.

### General Fund Budgetary Highlights

The budget policy of the Commission complies with state law, as amended, and as set forth in Louisiana Revised Statutes Title 39, Chapter 9, Louisiana Local Government Budget Act (LSA-R.S. 39:1301 et seq.).

The original 2013 budget for the General Fund of the Caddo Parish Commission was adopted on December 04, 2012. During the year, the Commission revised the General Fund budget to reflect changes in revenues and/or expenditures. The major difference between the original budget and the final budget was: total budgeted expenditures were increased by \$298,542 to account for the costs associated with a \$285,000 grant for the adult drug court program and to provide an increase in the appropriation for the Caddo Office of Homeland Security for \$13,542. Differences between the budget and the actual results of the General Fund are as follows:

#### *Revenues*

- Ad valorem taxes exceeded the budget by \$338,221 due to increased property assessments.
- Licenses and permits exceeded the budget by \$94,822 as a result of increased collections of insurance license fees primarily due to an increase in the number of insurance providers.
- Charges for services exceeded the budget by \$13,205 because of new fees received for the adult drug court program.
- Intergovernmental revenues were \$86,473 less than the budget due to less grant revenues received than originally estimated.
- Use of money and property was \$83,965 less than the budget because of a decrease in interest earned on investments and losses associated with investments being marked to market.

#### *Expenditures*

- Total 2013 General Fund expenditures did not exceed the budget and none of the functions exceeded the individual budget.

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

Management's Discussion and Analysis  
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**Capital Assets and Debt Administration**

*Capital assets:* The Commission's investment in capital assets as of December 31, 2013, was \$210,268,925 (net of accumulated depreciation). This investment in capital assets includes land, buildings, and improvements, streets, drainage, furniture and equipment, and construction in progress. The table below shows the value at the end of the fiscal year.

**Capital Assets**  
**December 31, 2013 and 2012**  
**(Net of depreciation)**

	<b>2013</b>	<b>2012 (restated)</b>
Land and land improvements	\$ 14,578,409	\$ 14,577,261
Buildings and structures	52,889,687	54,866,977
Equipment and vehicles	11,851,594	10,951,212
Infrastructure	116,966,351	118,399,654
Construction in progress	13,982,884	12,685,269
Total net assets	\$ 210,268,925	\$ 211,480,373

Major additions to capital assets during the fiscal year included the following:

- Completed major rehabilitation on roads (\$8.1 million).
- Accepted roads into the Commission maintenance system that were built to the Commission standards by private developers (\$.8 million)
- Purchased new vehicles and equipment (\$2.5 million).
- Completed various building improvements (\$.2 million)
- Purchased new library books and library equipment (\$1.2 million).

*Long-term debt.* At the end of the fiscal year, the Commission had total debt outstanding of \$37,455,000. The following table summarizes debt outstanding at December 31, 2013:

**Outstanding Debt**  
**December 31, 2013 and 2012**

	<b>Governmental activities</b>	
	<b>2013</b>	<b>2012</b>
General obligation bonds	\$ 26,670,000	\$ 27,830,000
Limited tax revenue bonds	5,330,000	5,540,000
Certificates of indebtedness	5,455,000	6,000,000
Total	\$ 37,455,000	\$ 39,370,000

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The Commission's general obligation bonds were awarded a rating of AAA in 2013 by Standard and Poor's Financial Services.

For additional information regarding capital assets and long-term debt, see notes four and five to the basic financial statements.

### **Economic Factors and Next Year's Budgets and Rates**

The following economic factors were considered when the budget for fiscal year 2014 was presented to the Commission:

- An expected 2.5% increase in property tax assessments and a 7% decrease in sales tax revenue, primarily because the activity related to the Haynesville Shale is expected to continue to decline. Revenues are estimated at conservative levels to guard against unanticipated economic downturns, unexpected decrease in state revenues or decreases in revenue collections.
- The continued increase in mandated costs from the state of Louisiana primarily in the criminal justice area. Criminal justice expenditures represent 62% of the 2014 budget for the General Fund.
- The positive economic condition for the Caddo Parish Commission due in large part from the continued growth in property tax revenue. Considering the positive economic outlook, the 2014 budget provided for an average of a 5% pay adjustment.
- An expected decrease in intergovernmental revenues resulting from reduced funding from the State of Louisiana.
- Increase in the rates for the group medical plan by 7% to offset the increase in claims and the increase in administrative costs.

### **Requests for Information**

This financial report is designed to provide a general overview of the Commission's finances for all those with an interest in the Commission's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Director of Finance and Human Resources, Caddo Parish Commission, 505 Travis Street, Suite 850, Shreveport, LA 71101.



**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**Statement of Net Position**  
**December 31, 2013**

	Primary Government	Component Units
<b>Assets</b>		
Cash and cash equivalents	\$ 16,689,898	\$ 14,220,362
Investments	117,520,729	5,613,349
Receivables, net	57,370,497	14,484,609
Due from other governments	2,164,467	642,973
Due from primary government	-	866,635
Inventories	82,196	390,937
Other assets	112,394	8,614,948
Capital assets:		
Land and construction in progress	28,561,293	2,604,168
Other capital assets, net of depreciation	181,707,632	38,525,961
	<u>404,209,106</u>	<u>85,963,942</u>
<b>Deferred Outflows of Resources</b>		
Deferred loss on refunding bonds, net	-	167,647
Total assets and deferred outflows of resources	<u>404,209,106</u>	<u>86,131,589</u>
<b>Liabilities</b>		
Accounts payable	2,761,704	2,888,481
Accrued liabilities	897,757	1,186,374
Accrued interest payable	548,514	36,663
Retainage payable	779,557	-
Accrued insurance claims payable	726,491	486,000
Due to component units	859,366	-
Due to other governmental agencies	554,985	28,025
Unearned revenue	82,995	181,892
Noncurrent liabilities:		
Due within one year	2,989,243	3,510,509
Due in more than one year	40,233,745	21,741,649
	<u>50,434,357</u>	<u>30,059,593</u>
<b>Net Position</b>		
Net investment in capital assets	180,201,711	27,322,309
Restricted for:		
Criminal justice	14,820,873	-
Health and welfare	4,403,804	-
Highways, streets and drainage	29,075,379	-
Building facilities	8,754,267	-
Sanitation	20,167,034	-
Culture and recreation	25,670,154	-
Economic development	740,175	7,500,000
Debt service	2,966,081	2,002,012
Capital outlay	-	232,162
Unrestricted	66,975,271	19,015,513
	<u>66,975,271</u>	<u>19,015,513</u>
Total net position	<u>\$ 353,774,749</u>	<u>\$ 56,071,996</u>

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

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**Statement of Activities**  
**for the Year Ended December 31, 2013**

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position	
	Expenses	Charges for services	Operating grants and contributions	Capital grants and contributions	Primary Government	Component Units
<b>Primary government</b>						
Governmental activities:						
General government	\$ 16,327,879	\$ 2,657,856	\$ 109,667	\$ 28,220	\$ (13,532,136)	\$ -
Criminal justice	21,190,633	31,019	1,335,382	-	(19,824,232)	-
Health and welfare	14,409,692	162,137	11,280,586	-	(2,966,969)	-
Highways, streets, and drainage	25,884,621	572,258	2,180,422	835,032	(22,296,909)	-
Building facilities	6,222,969	-	114,800	-	(6,108,169)	-
Sanitation	2,290,081	-	-	-	(2,290,081)	-
Culture and recreation	15,171,125	102,387	425,638	-	(14,643,100)	-
Economic development	4,153,012	-	73,955	-	(4,079,057)	-
Interest and fees on long-term debt	1,515,768	-	-	-	(1,515,768)	-
<b>Total primary government</b>	<b>\$ 107,165,780</b>	<b>\$ 3,525,657</b>	<b>\$ 15,520,450</b>	<b>\$ 863,252</b>	<b>(87,256,421)</b>	<b>-</b>
<b>Component units:</b>						
Judicial services	\$ 8,462,144	\$ 1,539,156	\$ 6,584,270	\$ -	-	(338,718)
Economic development	6,975	-	-	7,500,000	-	7,493,025
Public safety	38,053,859	12,294,218	-	-	-	(25,759,641)
Fire protection services	10,980,607	3,013,946	261,553	212,526	-	(7,492,582)
Sewerage services	1,207,390	947,869	-	-	-	(259,521)
Water services	1,901,688	2,000,218	-	-	-	98,530
Hospital services	16,701,576	14,603,792	1,377,931	296,277	-	(423,576)
<b>Total component units</b>	<b>\$ 77,314,239</b>	<b>\$ 34,399,199</b>	<b>\$ 8,223,754</b>	<b>\$ 8,008,803</b>	<b>-</b>	<b>(26,682,483)</b>
<b>General revenues:</b>						
<b>Taxes:</b>						
Property taxes levied for general purposes					55,858,768	7,938,894
Property taxes levied for debt service					2,883,688	-
Sales taxes					9,544,058	15,696,184
Franchise taxes					213,429	-
Telephone tariff					-	3,873,072
State revenue sharing and supplemental pay					-	522,585
Gaming					1,924,061	-
Grants and contributions not restricted to specific programs					1,310,860	-
Oil and gas leases					1,187,767	-
Investment earnings					175,458	137,926
Inmate work release revenue					-	1,731,328
Fire insurance rebate					-	214,324
Miscellaneous					939,427	1,894,072
<b>Total general revenues</b>					<b>74,037,516</b>	<b>32,008,385</b>
Change in net position					(13,218,905)	5,325,902
Net position - beginning, as previously stated					369,601,880	50,670,840
Adjustment - opening net position for component unit included in the current year					-	34,751
Prior period adjustment					(2,608,226)	40,503
Net position - beginning, as restated					<u>366,993,654</u>	<u>50,746,094</u>
Net position - ending					<u>\$ 353,774,749</u>	<u>\$ 56,071,996</u>

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

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**GOVERNMENTAL FUNDS**  
**Balance Sheet**  
**December 31, 2013**

	General	Shreve Memorial Library Fund	Detention Facilities Fund	Solid Waste Disposal Fund	Public Works Fund
<b>Assets</b>					
Cash and cash equivalents	\$ 4,590,414	\$ 3,286,688	\$ 64,920	\$ 1,942,202	\$ 1,145,700
Investments	41,057,969	-	583,805	17,369,431	10,242,821
Receivables, net:					
Ad valorem taxes	6,184,670	13,778,148	7,855,428	-	5,773,733
Paving assessments	-	-	-	-	170,000
Other	29,642	-	156	211,985	455,821
Accrued interest	144,136	-	2,037	60,984	35,970
Due from other funds	1,136,576	200,521	109,628	409,147	448,368
Due from other governments	212,255	258,244	161,219	179,788	705,921
Inventories	-	-	-	-	82,196
Other assets	-	112,394	-	-	-
Total assets	<u>\$ 53,355,662</u>	<u>\$ 17,635,995</u>	<u>\$ 8,777,193</u>	<u>\$ 20,173,537</u>	<u>\$ 19,060,530</u>
<b>Liabilities, Deferred Inflows and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ 130,305	\$ 412,443	\$ 181,041	\$ 163,437	\$ 258,881
Accrued liabilities	139,340	219,860	25,174	44,408	136,523
Retainage payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Unearned revenue	73,941	-	-	-	100
Due to component units	-	-	859,366	-	-
Due to other governments	4,906	-	-	2,596	46,297
Total liabilities	<u>348,492</u>	<u>632,303</u>	<u>1,065,581</u>	<u>210,441</u>	<u>441,801</u>
<b>Deferred inflows of resources:</b>					
Unavailable revenue - property taxes	53,502	35,574	26,261	-	2,234
Unavailable revenue - special assessments	-	-	-	-	62,293
Total deferred inflows	<u>53,502</u>	<u>35,574</u>	<u>26,261</u>	<u>-</u>	<u>64,527</u>
<b>Fund Balances</b>					
<b>Non-spendable:</b>					
Prepaid expenses	-	112,394	-	-	-
<b>Restricted for:</b>					
Criminal justice	-	-	7,685,351	-	-
Health and welfare	-	-	-	-	-
Highways, streets and drainage	-	-	-	-	18,418,298
Building facilities	-	-	-	-	-
Sanitation	-	-	-	19,963,096	-
Culture and recreation	-	16,855,724	-	-	-
Economic development	-	-	-	-	-
Debt service	-	-	-	-	-
Capital projects	-	-	-	-	-
<b>Committed to:</b>					
Contingencies	36,963,755	-	-	-	-
Economic development	-	-	-	-	-
Subsequent year's expenditures	-	-	-	-	135,904
<b>Assigned to:</b>					
Special services	6,046	-	-	-	-
Future claims	600,000	-	-	-	-
Unassigned	15,383,867	-	-	-	-
Total fund balances	<u>52,953,668</u>	<u>16,968,118</u>	<u>7,685,351</u>	<u>19,963,096</u>	<u>18,554,202</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 53,355,662</u>	<u>\$ 17,635,995</u>	<u>\$ 8,777,193</u>	<u>\$ 20,173,537</u>	<u>\$ 19,060,530</u>

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

Head Start Fund	Biomedical Fund	Capital Outlay Fund	Criminal Justice Fund	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 1,568,910	\$ -	\$ 3,319,307	\$ 15,918,141
-	-	14,025,541	-	29,659,730	112,939,297
-	2,604,426	-	5,150,541	13,965,173	55,312,119
-	-	-	-	-	170,000
-	-	-	-	437,966	1,135,570
-	-	49,263	-	104,216	396,606
-	-	627,700	-	1,821,958	4,753,898
-	49,004	-	103,002	495,034	2,164,467
-	-	-	-	-	82,196
-	-	-	-	-	112,394
<u>\$ -</u>	<u>\$ 2,653,430</u>	<u>\$ 16,271,414</u>	<u>\$ 5,253,543</u>	<u>\$ 49,803,384</u>	<u>\$ 192,984,688</u>
\$ -	\$ -	\$ 1,000,244	\$ -	\$ 588,645	\$ 2,734,996
-	-	-	-	330,930	896,235
-	-	779,557	-	-	779,557
-	1,913,254	-	2,771,732	68,912	4,753,898
-	-	-	-	8,954	82,995
-	-	-	-	-	859,366
-	-	-	430,133	71,053	554,985
-	1,913,254	1,779,801	3,201,865	1,068,494	10,662,032
-	-	-	1,663	31,830	151,064
-	-	-	-	-	62,293
-	-	-	1,663	31,830	213,357
-	-	-	-	-	112,394
-	-	-	1,953,089	3,119,183	12,757,623
-	-	-	-	4,310,288	4,310,288
-	-	-	-	-	18,418,298
-	-	-	-	7,551,677	7,551,677
-	-	-	-	-	19,963,096
-	-	-	-	2,954,148	19,809,872
-	666,506	-	-	-	666,506
-	-	-	-	2,960,859	2,960,859
-	-	14,491,613	-	14,657,797	29,149,410
-	-	-	-	-	36,963,755
-	-	-	-	645,202	645,202
-	73,670	-	96,926	2,131,374	2,437,874
-	-	-	-	10,372,532	10,378,578
-	-	-	-	-	600,000
-	-	-	-	-	15,383,867
-	740,176	14,491,613	2,050,015	48,703,060	182,109,299
<u>\$ -</u>	<u>\$ 2,653,430</u>	<u>\$ 16,271,414</u>	<u>\$ 5,253,543</u>	<u>\$ 49,803,384</u>	<u>\$ 192,984,688</u>

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**Reconciliation of the Governmental Funds Balance Sheet  
to the Statement of Net Position  
December 31, 2013**

Fund balances - total governmental funds		\$ 182,109,299
<p>Amounts reported for governmental activities in the statement of net assets  are different because:</p>		
<p>Capital assets used in governmental activities are not financial resources  and, therefore, are not reported in the governmental funds.</p>		
Governmental capital assets	543,373,140	
Less accumulated depreciation	<u>(333,104,215)</u>	210,268,925
<p>Some of the Commission's property taxes were collected more than sixty  days after year-end and, therefore, are not available soon enough to pay  for current-period expenditures.</p>		
Deferred property tax revenue		213,357
<p>Long-term liabilities, including bonds payable, are not due and payable in  the current period and, therefore, are not reported in the governmental  funds.</p>		
Accrued interest payable	(548,514)	
Compensated absences	(2,687,579)	
Net other post employment benefit obligation	(2,936,899)	
Premium on bonds payable	(143,510)	
Bonds and notes payable	<u>(37,455,000)</u>	(43,771,502)
<p>Internal service funds are used by management to charge the costs of  certain activities to individual funds. The assets and liabilities of the  internal service funds are reported with governmental activities.</p>		
		<u>4,954,670</u>
Net position of governmental activities		<u><u>\$ 353,774,749</u></u>

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



**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**GOVERNMENTAL FUNDS**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**for the Year Ended December 31, 2013**

	General	Shreve Memorial Library Fund	Detention Facilities Fund	Solid Waste Disposal Fund	Public Works Fund
<b>Revenues</b>					
Taxes	\$ 6,568,031	\$ 14,628,284	\$ 8,345,727	\$ 3,196,537	\$ 12,511,085
Licenses and permits	723,222	-	-	-	361,640
Intergovernmental revenues	1,420,527	389,852	222,250	-	2,180,422
Charges for services	223,205	-	-	-	481,933
Fines and forfeitures	3,500	92,934	-	-	46,107
Gaming	-	-	-	-	-
Use of money and property:					
Oil and gas leases	-	-	-	-	-
Rental, camping fees, and other	30,000	-	-	-	-
Investment earnings (loss)	21,679	52,802	13,194	(5,991)	38,798
Other revenues	14,841	270,977	6,279	132,532	280,480
Total revenues	<u>9,005,005</u>	<u>15,434,849</u>	<u>8,587,450</u>	<u>3,323,078</u>	<u>15,900,465</u>
<b>Expenditures</b>					
<b>Current:</b>					
General government	3,235,208	-	-	-	452,334
Criminal justice	5,956,908	-	7,393,133	-	-
Health and welfare	-	-	-	-	-
Highways, streets, and drainage	-	-	-	-	7,216,613
Building facilities	181,971	-	-	-	-
Sanitation	-	-	-	2,346,044	-
Culture and recreation	-	11,996,695	-	-	-
Economic development	-	-	-	-	-
<b>Debt service:</b>					
Principal	-	545,401	105,000	-	-
Interest	-	88,567	87,000	-	-
Bond issuance costs, fees and charges	-	-	200	-	-
Capital outlay	35,537	1,210,134	11,278	1,600	1,348
Total expenditures	<u>9,409,624</u>	<u>13,840,797</u>	<u>7,596,611</u>	<u>2,347,644</u>	<u>7,670,295</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(404,619)</u>	<u>1,594,052</u>	<u>990,839</u>	<u>975,434</u>	<u>8,230,170</u>
<b>Other financing sources (uses):</b>					
Transfers in	1,500,000	355,859	575,000	-	-
Transfers out	(3,750,000)	-	-	(348,000)	(15,978,000)
Total other financing sources (uses)	<u>(2,250,000)</u>	<u>355,859</u>	<u>575,000</u>	<u>(348,000)</u>	<u>(15,978,000)</u>
Net change in fund balances	(2,654,619)	1,949,911	1,565,839	627,434	(7,747,830)
Fund balances - beginning	55,608,287	15,018,207	6,119,512	19,335,662	26,302,032
Fund balances - ending	<u>\$ 52,953,668</u>	<u>\$ 16,968,118</u>	<u>\$ 7,685,351</u>	<u>\$ 19,963,096</u>	<u>\$ 18,554,202</u>

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

Head Start Fund	Biomedical Fund	Capital Outlay Fund	Criminal Justice Fund	Other Governmental Funds	Total Governmental Funds
\$ -	\$ 2,775,074	\$ -	\$ 5,482,516	\$ 14,848,819	\$ 68,356,073
-	-	-	-	8,022	1,092,884
10,895,546	73,954	30,468	155,450	1,493,307	16,861,776
-	-	-	-	112,954	818,092
-	-	-	-	188	142,729
-	-	-	-	1,924,061	1,924,061
-	-	-	-	1,187,767	1,187,767
-	-	-	-	81,395	111,395
-	25	(15,238)	418	67,884	173,571
-	-	-	-	172,074	877,183
<u>10,895,546</u>	<u>2,849,053</u>	<u>15,230</u>	<u>5,638,384</u>	<u>19,896,471</u>	<u>91,545,531</u>
-	-	111,199	-	1,278,976	5,077,717
-	-	-	302,005	6,075,037	19,727,083
10,895,546	-	-	-	3,413,115	14,308,661
-	-	2,248	-	-	7,218,861
-	-	-	-	4,174,158	4,356,129
-	-	-	-	-	2,346,044
-	-	-	-	1,106,426	13,103,121
-	2,703,443	-	-	1,469,491	4,172,934
-	-	-	-	1,265,000	1,915,401
-	-	-	-	1,242,437	1,418,004
-	-	-	-	128,457	128,657
-	-	21,417,045	-	7,536,970	30,213,912
<u>10,895,546</u>	<u>2,703,443</u>	<u>21,530,492</u>	<u>302,005</u>	<u>27,690,067</u>	<u>103,986,524</u>
-	145,610	(21,515,262)	5,336,379	(7,793,596)	(12,440,993)
-	-	24,808,579	-	7,861,456	35,100,894
-	-	(216,456)	(5,070,000)	(9,738,438)	(35,100,894)
-	-	24,592,123	(5,070,000)	(1,876,982)	-
-	145,610	3,076,861	266,379	(9,670,578)	(12,440,993)
-	594,566	11,414,752	1,783,636	58,373,638	194,550,292
<u>\$ -</u>	<u>\$ 740,176</u>	<u>\$ 14,491,613</u>	<u>\$ 2,050,015</u>	<u>\$ 48,703,060</u>	<u>\$ 182,109,299</u>



**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**Reconciliation of the Statement of Revenues, Expenditures,  
and Changes in Fund Balances of Governmental Funds  
to the Statement of Activities  
for the Year Ended December 31, 2013**

Net change in fund balances - total governmental funds		\$ (12,440,993)
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>		
<p>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 expense.</p>		
Capital outlay	14,031,759	
Depreciation expense	<u>(16,044,322)</u>	(2,012,563)
<p>Donations of capital assets increase net position in the statement of activities, but do not appear in the governmental funds, because they are not financial revenues.</p>		
		832,785
<p>Revenues reported in the statement of activities are not reported in governmental funds, because they do not provide current financial resources. This adjustment is to recognize the net change in unavailable revenues for property taxes and special assessments.</p>		
		(7,268)
<p>Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of long-term debt is reported as an expenditure in governmental funds, but the repayment reduces long-term liabilities in the statement of net position. In the current year, these amounts consist of:</p>		
Principal payments		1,915,000
<p>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 governmental funds.</p>		
Amortization of bond issuance costs	(177,056)	
Increase in compensated absences	13,358	
Decrease in accrued interest	17,938	
Increase in net other post employment benefit obligation	(576,169)	
Loss on disposal of capital assets	<u>(31,668)</u>	(753,597)
<p>Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue of the internal service funds is reported with governmental activities.</p>		
		<u>(752,269)</u>
Change in net position of governmental activities		<u>\$ (13,218,905)</u>

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

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**PROPRIETARY FUND TYPE - INTERNAL SERVICE**  
**Statement of Net Position**  
**December 31, 2013**

Assets	
Current assets	
Cash and cash equivalents	\$ 771,757
Investments	4,581,432
Receivables, net	340,107
Accrued interest receivable	16,095
Total current assets	<u>5,709,391</u>
Total assets	<u>5,709,391</u>
Liabilities	
Current liabilities	
Accounts payable	26,708
Accrued liabilities	1,522
Accrued insurance claims payable	726,491
Total current liabilities	<u>754,721</u>
Total liabilities	<u>754,721</u>
Net position	
Unrestricted	<u>4,954,670</u>
Total net position	<u>\$ 4,954,670</u>

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

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**PROPRIETARY FUND TYPE - INTERNAL SERVICE**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**for the Year Ended December 31, 2013**

Operating revenues	
Employer's contributions	\$ 3,676,250
Employees' contributions	1,280,217
Charges for sales and services	1,203,162
Total operating revenues	6,159,629
Operating expenses	
Claims	5,244,354
Cost of sales and services	94,148
Insurance premiums	1,437,587
General and administrative	137,497
Total operating expenses	6,913,586
Operating income (loss)	(753,957)
Nonoperating revenues (expenses)	
Investment earnings	1,688
Total nonoperating revenues (expenses)	1,688
Change in net position	(752,269)
Total net position - beginning	5,706,939
Total net position - ending	\$ 4,954,670

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

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**PROPRIETARY FUND TYPE - INTERNAL SERVICE**  
**Statement of Cash Flows**  
**for the Year Ended December 31, 2013**

Cash flows from operating activities:	
Contributions	\$ 6,210,092
Payments to suppliers	(1,667,779)
Claims paid	(5,231,841)
Net cash used in operating activities	<u>(689,528)</u>
Cash flows from investing activities:	
Proceeds from sales and maturities of investments	202,133
Interest received	16,195
Net cash provided by investing activities	<u>218,328</u>
Net decrease in cash and cash equivalents	(471,200)
Cash and cash equivalents, beginning of year	1,242,957
Cash and cash equivalents, end of year	<u>\$ 771,757</u>
Reconciliation of operating loss to net cash used in operating activities:	
Operating loss	\$ (753,957)
Adjustments to reconcile operating income to net cash used in operating activities:	
(Increase) decrease in assets:	
Receivables	(13,492)
Due from other funds	63,955
Increase (decrease) in liabilities:	
Accrued insurance claims payable	12,513
Accounts payable	1,453
Net cash used in operating activities	<u>\$ (689,528)</u>
Noncash items	
Net decrease in the fair value of investments	<u>\$ (29,025)</u>

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

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**FIDUCIARY FUNDS**  
**Statement of Fiduciary Net Position**  
**December 31, 2013**

Assets	
Cash and cash equivalents	\$ 260,456
Investments	870,644
Receivables, net	8,087
Due from other governments	<u>107,118</u>
Total assets	<u><u>\$ 1,246,305</u></u>
Liabilities	
Accounts payable and accrued liabilities	\$ 51,428
Due to other governments	<u>1,194,877</u>
Total liabilities and net position	<u><u>\$ 1,246,305</u></u>

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



**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**COMPONENT UNITS**  
**Combining Statement of Net Position**  
**December 31, 2013**

Governmental Fund Types

	District Attorney of the First Judicial District	Caddo Industrial Development Board (c)	Caddo Correctional Center (a)	Caddo Parish Communications District Number One	Fire District #1	Fire District #3	Fire District #4	Fire District #5
<b>Assets</b>								
Cash and cash equivalents	\$ 1,251,138	\$ 127,797	\$ 2,799,816	\$ 1,078,769	\$ 324,050	\$ 267,187	\$ 669,254	\$ 2,063,176
Investments	1,789,263	-	-	2,140,142	-	665,678	-	-
Receivables, net	85,032	-	337,236	774,428	1,798,161	1,738,773	1,197,623	2,025,344
Due from other governments	152,285	-	490,688	-	-	-	-	-
Due from primary government	40,676	-	825,959	-	-	-	-	-
Inventories	-	-	128,016	-	-	-	-	-
Other assets	-	7,500,000	400,411	52,179	17,559	24,771	2,390	31,361
Capital assets:								
Land and construction in progress	-	-	-	448,307	104,446	74,350	41,197	7,616
Other capital assets, net of depreciation	268,058	-	3,811,956	11,764,367	3,932,027	676,502	817,294	3,052,167
<b>Total assets</b>	<b>3,586,452</b>	<b>7,627,797</b>	<b>8,794,082</b>	<b>16,258,192</b>	<b>6,176,243</b>	<b>3,447,261</b>	<b>2,727,758</b>	<b>7,179,664</b>
<b>Deferred Outflows of Resources</b>								
Deferred loss on refunding bonds, net	-	-	-	-	-	-	-	-
Total assets and deferred outflows of resources	3,586,452	7,627,797	8,794,082	16,258,192	6,176,243	3,447,261	2,727,758	7,179,664
<b>Liabilities</b>								
Accounts payable	43,613	-	53,161	378,177	230,073	96,676	4,700	126,239
Accrued liabilities	186,769	-	556,559	-	-	-	-	-
Accrued interest payable	-	-	-	7,070	-	-	-	-
Accrued insurance claims payable	-	-	-	-	-	-	-	-
Due to other governmental agencies	28,025	-	-	-	-	-	-	-
Unearned revenue	-	-	-	181,892	-	-	-	-
Noncurrent liabilities:								
Due within one year	255,812	-	949,135	715,000	121,025	131,925	31,597	95,000
Due in more than one year	875,703	-	8,929,216	1,530,000	1,020,452	60,000	214,510	1,985,000
<b>Total liabilities</b>	<b>1,389,922</b>	<b>-</b>	<b>10,488,071</b>	<b>2,812,139</b>	<b>1,371,550</b>	<b>288,601</b>	<b>250,807</b>	<b>2,206,239</b>
<b>Net Position</b>								
Net investment in capital assets	268,058	-	3,811,956	9,967,674	2,894,996	633,852	612,384	979,783
Restricted for:								
Economic development	-	7,500,000	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	1,009,157
Capital outlay	-	-	-	-	-	-	-	-
Unrestricted	1,928,472	127,797	(5,505,945)	3,478,379	1,909,697	2,524,808	1,864,567	2,984,485
<b>Total net position</b>	<b>\$ 2,196,530</b>	<b>\$ 7,627,797</b>	<b>\$ (1,693,989)</b>	<b>\$ 13,446,053</b>	<b>\$ 4,804,693</b>	<b>\$ 3,158,660</b>	<b>\$ 2,476,951</b>	<b>\$ 4,973,425</b>

(a) Period ending June 30, 2013

(b) Period ending July 31, 2013

(c) This component unit was determined to be includable in the current year.

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

Proprietary Fund Types

Fire District #6	Fire District #7	Fire District #8	Hospital Service District (a)	Sewer District #2 (a)	Sewer District #7	Waterworks District #7	Lakeview Waterworks District	Pine Hill Waterworks, District #8 (b)	Total Component Units
\$ 68,788	\$ 414,323	\$ 193,147	\$ 2,954,672	\$ 29,139	\$ 1,033,264	\$ 310,040	\$ 238,750	\$ 397,052	\$ 14,220,362
100,174	-	-	-	17,973	-	750,405	-	149,714	5,613,349
801,673	1,071,398	973,018	3,373,366	21,010	83,066	47,404	56,657	100,420	14,484,609
-	-	-	-	-	-	-	-	-	642,973
-	-	-	-	-	-	-	-	-	866,635
-	-	-	262,921	-	-	-	-	-	390,937
71,837	45,636	11,386	405,158	17,322	14,251	1,493	3,218	15,976	8,614,948
3,588	20,002	25,000	1,728,554	56,251	37,500	25,200	12,622	19,535	2,604,168
636,454	1,203,124	1,332,253	3,135,770	352,099	3,073,523	2,692,576	119,235	1,658,556	38,525,961
1,682,514	2,754,483	2,534,804	11,860,441	493,794	4,241,604	3,827,118	430,482	2,341,253	85,963,942
-	-	-	-	-	167,647	-	-	-	167,647
1,682,514	2,754,483	2,534,804	11,860,441	493,794	4,409,251	3,827,118	430,482	2,341,253	86,131,589
57,563	65,692	21,253	1,295,507	19,843	110,078	68,819	159,425	157,662	2,888,481
-	-	-	431,477	-	-	2,170	-	9,399	1,186,374
-	-	-	-	-	23,228	-	-	6,365	36,663
-	-	-	486,000	-	-	-	-	-	486,000
-	-	-	-	-	-	-	-	-	28,025
-	-	-	-	-	-	-	-	-	181,892
49,215	35,287	105,260	598,779	51,837	190,565	103,480	-	76,592	3,510,509
102,058	18,740	225,079	1,496,993	219,330	2,062,588	1,718,066	-	1,283,914	21,741,649
208,836	119,719	351,592	4,308,756	291,010	2,386,459	1,892,535	159,425	1,533,932	30,059,593
488,769	1,169,099	1,026,914	2,768,552	408,350	857,870	896,230	131,857	405,965	27,322,309
-	-	-	-	-	-	-	-	-	7,500,000
-	-	-	-	-	724,226	-	-	268,629	2,002,012
-	-	-	166,748	-	65,414	-	-	-	232,162
984,909	1,465,665	1,156,298	4,616,385	(205,566)	375,282	1,038,353	139,200	132,727	19,015,513
<u>\$ 1,473,678</u>	<u>\$ 2,634,764</u>	<u>\$ 2,183,212</u>	<u>\$ 7,551,685</u>	<u>\$ 202,784</u>	<u>\$ 2,022,792</u>	<u>\$ 1,934,583</u>	<u>\$ 271,057</u>	<u>\$ 807,321</u>	<u>\$ 56,071,996</u>



**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**COMPONENT UNITS**  
**Combining Statement of Activities**  
**for the Year ended December 31, 2013**

	Judicial Services	Economic Development	Public Safety		Fire Protection Services			
	District Attorney of the First Judicial District	Caddo Industrial Development Board (c)	Caddo Correctional Center (a)	Caddo Parish Communication District Number One	Fire District #1	Fire District #3	Fire District #4	Fire District #5
Expenses	\$ 8,462,144	\$ 6,975	\$ 33,373,158	\$ 4,680,701	\$ 2,650,349	\$ 1,989,935	\$ 1,320,865	\$ 1,984,472
Program Revenues								
Charges for services	1,539,156	-	12,294,218	-	1,029,156	265,645	766,692	225,789
Capital grants and contributions	-	7,500,000	-	-	206,533	-	5,993	-
Operating grants and contributions	6,584,270	-	-	-	-	5,636	-	249,002
Net program (expenses) revenue	(338,718)	7,493,025	(21,078,940)	(4,680,701)	(1,414,660)	(1,718,654)	(548,180)	(1,509,681)
General Revenues								
Taxes:								
Property taxes levied for general purposes	-	-	-	-	1,228,572	1,578,083	608,414	1,816,398
Sales taxes	-	-	14,424,170	-	-	-	-	-
Telephone tariff	-	-	-	3,873,072	-	-	-	-
State revenue sharing and supplemental pay	-	-	-	-	201,388	26,609	75,028	59,741
Investment earnings	3,472	-	11,119	-	22,553	20,286	6,661	26,499
Inmate work release revenue	-	-	1,731,328	-	-	-	-	-
State fire insurance rebate	-	-	-	-	53,636	30,586	28,828	15,836
Miscellaneous	123,332	100,021	978,384	286,432	32,847	204,061	1,979	-
Total general revenues	126,804	100,021	17,145,001	4,159,504	1,538,996	1,859,625	720,910	1,918,474
Change in net position	(211,914)	7,593,046	(3,933,939)	(521,197)	124,336	140,971	172,730	408,793
Net position - beginning, as previously reported	2,408,444	-	2,239,950	13,967,250	4,736,512	3,017,689	2,304,221	4,564,632
Adjustment - opening net position for component unit included in the current year	-	34,751	-	-	-	-	-	-
Prior period adjustment	-	-	-	-	(56,155)	-	-	-
Net position - beginning, as restated	2,408,444	34,751	2,239,950	13,967,250	4,680,357	3,017,689	2,304,221	4,564,632
Net position (deficit) - ending	\$ 2,196,530	\$ 7,627,797	\$ (1,693,989)	\$ 13,446,053	\$ 4,804,693	\$ 3,158,660	\$ 2,476,951	\$ 4,973,425

(a) Period ending June 30, 2013

(b) Period ending July 31, 2013

(c) This component unit was determined to be includable in the current year.

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

			Hospital Services	Sewerage Services		Water Services				
Fire District #6	Fire District #7	Fire District #8	Hospital Service District (a)	Sewer District #2 (a)	Sewer District #7	Waterworks District #7	Lakeview Waterworks District	Pine Hill Waterworks, District #8 (b)	Total Component Units	
\$ 874,495	\$ 1,224,381	\$ 936,110	\$ 16,701,576	\$ 410,165	\$ 797,225	\$ 664,609	\$ 440,649	\$ 796,430	\$ 77,314,239	
328,042	166,082	232,540	14,603,792	184,069	763,800	720,550	456,406	823,262	34,399,199	
-	-	-	296,277	-	-	-	-	-	8,008,803	
-	-	6,915	1,377,931	-	-	-	-	-	8,223,754	
<u>(546,453)</u>	<u>(1,058,299)</u>	<u>(696,655)</u>	<u>(423,576)</u>	<u>(226,096)</u>	<u>(33,425)</u>	55,941	15,757	26,832	<u>(26,682,483)</u>	
526,260	905,338	748,931	405,789	105,104	16,005	-	-	-	7,938,894	
-	-	-	1,272,014	-	-	-	-	-	15,696,184	
-	-	-	-	-	-	-	-	-	3,873,072	
29,345	78,482	50,000	-	1,992	-	-	-	-	522,585	
5,244	9,809	8,044	13,655	148	1,002	9,063	-	371	137,926	
-	-	-	-	-	-	-	-	-	1,731,328	
24,167	27,491	33,780	-	-	-	-	-	-	214,324	
54,942	15,953	6,616	72,317	-	-	1,166	15,912	110	1,894,072	
<u>639,958</u>	<u>1,037,073</u>	<u>847,371</u>	<u>1,763,775</u>	<u>107,244</u>	<u>17,007</u>	<u>10,229</u>	<u>15,912</u>	<u>481</u>	<u>31,908,364</u>	
93,505	(21,226)	150,716	1,340,199	(118,852)	(16,418)	66,170	31,669	27,313	5,325,902	
1,380,173	2,655,990	2,032,496	6,211,486	321,636	1,972,020	1,838,945	239,388	780,008	50,670,840	
-	-	-	-	-	-	-	-	-	34,751	
-	-	-	-	-	67,190	29,468	-	-	40,503	
<u>1,380,173</u>	<u>2,655,990</u>	<u>2,032,496</u>	<u>6,211,486</u>	<u>321,636</u>	<u>2,039,210</u>	<u>1,868,413</u>	<u>239,388</u>	<u>780,008</u>	<u>50,746,094</u>	
<u>\$ 1,473,678</u>	<u>\$ 2,634,764</u>	<u>\$ 2,183,212</u>	<u>\$ 7,551,685</u>	<u>\$ 202,784</u>	<u>\$ 2,022,792</u>	<u>\$ 1,934,583</u>	<u>\$ 271,057</u>	<u>\$ 807,321</u>	<u>\$ 56,071,996</u>	

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**Notes to Basic Financial Statements**  
**December 31, 2013**

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# CADDO PARISH COMMISSION

## Shreveport, Louisiana

### Notes to Basic Financial Statements December 31, 2013

#### (1) Summary of Significant Accounting Policies

The accounting policies of the Caddo Parish Commission conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies:

##### (a) *Reporting Entity*

The Caddo Parish Commission (the Commission) is the governing authority for Caddo Parish and is a political subdivision of the State of Louisiana. The Commission, under the provisions of Louisiana Revised Statutes 33:1271-1285, enacts ordinances, sets policy, and establishes programs in such fields as criminal and juvenile justice, highways and streets, sanitation, planning and zoning, public health and welfare, libraries, culture and recreational facilities, economic development, and general administrative services.

The Commission was established December 10, 1984, after voter approval of the Home Rule Charter for Caddo Parish on April 7, 1984. The Commission replaced the Caddo Parish Police Jury, which was established January 18, 1838.

The basic criterion for determining whether a governmental department, agency, institution, commission, public authority, or other governmental organization should be included in a primary governmental unit's reporting entity for government-wide financial statements is financial accountability. Financial accountability includes the appointment of a voting majority of the organization's governing body and the ability of the primary government to impose its will on the organization or if there is a financial benefit/burden relationship. In addition, an organization, which is fiscally dependent on the primary government, should be included in its reporting entity.

These financial statements present the Commission (the primary government) and its component units. The discrete component units discussed below are included in the Commission's reporting entity because of the significance of their operational or financial relationship with the Commission. There are no blended component units in the Commission.

##### *Discretely Presented Component Units*

The component units' columns in the government-wide financial statements include the financial data of the Commission's component units. They are reported in a separate column to emphasize that they are legally separate from the Commission.

The following is a summary of the component units:

##### *District Attorney of the First Judicial District*

The District Attorney has charge of every criminal prosecution by the State in his district, is the representative of the State before the grand jury in his district, and is the legal advisor to the grand jury. Caddo Parish comprises the First Judicial District. The District Attorney is fiscally dependent on the Commission. The Commission has the statutory responsibility to fund the operations of the District Attorney. If all of the fee revenue were to diminish, the Commission would have to fund the District Attorney's office allowing it to function. Currently, the Commission provides approximately half of the District Attorney's total revenue.

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**Notes to Basic Financial Statements**  
**December 31, 2013**

*Industrial Development Board of the Parish of Caddo, Inc.*

The Industrial Development Board of the Parish of Caddo, Inc. ("IDB") was created by the Commission and authorized by the Louisiana Revised Statute 51:1151 to promote the retention, expansion, and attraction of business and commercial enterprises in Caddo Parish and to expand employment opportunities. The Commission makes appointments to the Board. The Commission may be financial accountable for IDB as a result of fiscal dependency. The Commission also may impose its will on the Caddo Industrial Development Board by significantly influencing programs, projects, or level of service.

*Caddo Correctional Center*

The Caddo Correctional Center (the Center) was created by the Caddo Parish Commission under the provisions of Louisiana Revised Statute 33:1236 providing for the maintenance and operation of a Parish prison. The Center is a modern correctional facility that has a maximum capacity of 1,500 male and female inmates and a separate work release facility that has a maximum capacity of 240 male inmates. The Center is fiscally dependent on the Commission. Any shift in other resources would require the Commission to fund the Center's operations. It is the Commission's responsibility to maintain the Center; ultimate responsibility for the Center is vested in the Commission.

*Caddo Parish Communications District Number One*

The Caddo Parish Communications District Number One (the District) was created by the Commission by ordinance on September 25, 1985, as provided under Louisiana Revised Statute 33:9103. The District is comprised of property within the Parish of Caddo and is governed by a Board of Commissioners. The purpose of the District is to provide a primary three-digit emergency telephone number (911) and related support system for Caddo Parish. The Commission appoints a voting majority of the District's governing body. As such, the Commission can impose its will on the District. Additionally, the Commission may be financial accountable for the District as a result of fiscal dependency.

*Caddo Parish Fire Protection District No. 1*

The Caddo Parish Fire Protection District No. 1 (Fire District 1) was created by Ordinance No. 2034 adopted by the Commission on October 6, 1982. Fire District 1 is governed by a five member Board of Commissioners appointed by the Commission and the Town of Blanchard, Louisiana. The Commission appoints a voting majority of Fire District 1's governing body. Additionally, the Commission may be financial accountable for Fire District 1 as a result of fiscal dependency. The Commission also may impose its will on Fire District 1 by significantly influencing programs, projects, or level of service.

The Caddo Parish Commission by Ordinance No. 5024, enlarged the boundaries of Fire District 1 to include the territory in Caddo Parish Fire Protection District No. 2 (Fire District 2). Effective January 1, 2011, all operational assets and liabilities of Fire District 2 were transferred to Fire District 1. Fire District 2 retained cash funds and the related debt, associated with its bonded debt. For the year ended December 31, 2013, Fire District 2 is not a discretely presented component unit because its financial statements are no longer material to the financial statements of the Commission.

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**Notes to Basic Financial Statements**  
**December 31, 2013**

*Caddo Parish Fire Protection District No. 3*

The Caddo Parish Fire District No. 3 (Fire District 3) was created by resolution of the Commission on April 11, 1984, to purchase and maintain fire equipment and to provide fire protection for the people of Fire District 3. It is governed by a board of commissioners consisting of five members: two members are appointed by the Commission, two members are appointed by the Mayor and Board of Aldermen of Greenwood, Louisiana, and one member, who is the chairman, is appointed by the four other members. The Commission appoints a voting majority of Fire District 3's governing body. Additionally, the Commission may be financial accountable for Fire District 3 as a result of fiscal dependency. The Commission also may impose its will on Fire District 3 by significantly influencing programs, projects, or level of service.

*Caddo Parish Fire Protection District No. 4*

The Caddo Parish Fire Protection District No. 4 (Fire District 4) was created by the Commission by ordinance as provided under the Louisiana Revised Statutes 40:1496. Fire District 4 is comprised of property in Southwest Caddo Parish and is governed by a board of commissioners. The purpose of Fire District 4 is to provide fire and emergency services to residents of its district. The Commission appoints a voting majority of Fire District 4's governing body. Additionally, the Commission may be financial accountable for Fire District 4 as a result of fiscal dependency. The Commission also may impose its will on Fire District 4 by significantly influencing programs, projects, or level of service.

*Caddo Parish Fire Protection District No. 5*

The Caddo Parish Fire Protection District No. 5 (Fire District 5) was created by Ordinance No. 2143 adopted by the Commission on April 24, 1984, to provide fire protection, emergency medical and hazardous material services for the people of its district. Fire District 5 is governed by a five member board of commissioners appointed by the Commission. The Commission may be financial accountable for Fire District 5 as a result of fiscal dependency. The Commission also may impose its will on Fire District 5 by significantly influencing programs, projects, or level of service.

*Caddo Parish Fire Protection District No. 6*

The Caddo Parish Fire Protection District No. 6 (Fire District 6) was created by the Commission by ordinance as provided under the Louisiana Revised Statutes 40:1496. The purpose of Fire District 6 is to provide fire and emergency services to residents of its district. Fire District 6 is comprised of property in Southwest Caddo Parish and is governed by a board of commissioners, who are appointed by the Commission. The Commission may be financial accountable for Fire District 6 as a result of fiscal dependency. The Commission also may impose its will on Fire District 6 by significantly influencing programs, projects, or level of service.

*Caddo Parish Fire Protection District No. 7*

The Caddo Parish Fire Protection District No. 7 (Fire District 7) was created by the Commission in 1987 under the provisions of Louisiana Revised Statutes 40:1492-1501. Fire District 7 was formed to provide fire protection and emergency medical services to the residents of its district in North Caddo Parish. Its six board members are appointed by the Commission. The Commission may be financial accountable for Fire District 7 as a result of fiscal dependency. The Commission

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**Notes to Basic Financial Statements**  
**December 31, 2013**

also may impose its will on Fire District 7 by significantly influencing programs, projects, or level of service.

*Caddo Parish Fire Protection District No. 8*

The Caddo Parish Fire Protection District No. 8 (Fire District 8) provides fire and emergency services for the citizens and municipalities within its district. Fire District 8 currently employs six employees and has in excess of 60 volunteers. It is governed by a Board of six members appointed by the Commission. The Commission may be financial accountable for Fire District 8 as a result of fiscal dependency. The Commission also may impose its will on Fire District 8 by significantly influencing programs, projects, or level of service.

*North Caddo Hospital Service District*

The North Caddo Hospital Service District (the Medical Center) is organized and operated as a hospital service district under Louisiana Revised Statutes, Chapter 10, Title 46. The Medical Center is located in Vivian, Louisiana, and provides inpatient and outpatient acute and non-acute medical care, including emergency services, primarily to patients residing in the Vivian area. The governing authority of the Medical Center, a nine-member board of commissioners appointed by the Commission, was established by an ordinance of the Commission. The Commission may be financial accountable for the Medical Center as a result of fiscal dependency and exclusion would create misleading or incomplete financial statements.

*Caddo Parish Sewerage District No. 2*

The Caddo Parish Sewerage District No. 2 (Sewerage District 2) was created by the Commission. It was formed to provide sewerage collection and treatment for District No. 2. Its seven board members are appointed by the Commission. The Commission may be financial accountable for Sewerage District 2 as a result of fiscal dependency. The Commission also may impose its will on Sewerage District 2 by significantly influencing programs, projects, or level of service.

*Caddo Parish Sewerage District No. 7*

The Caddo Parish Sewerage District No. 7 (Sewerage District 7) was created by the Commission. It was formed to construct and operate a sewerage collection and treatment system north of Shreveport, Louisiana. It serves approximately 1,750 customers and employs four employees. Its five board members are appointed by the Commission. The Commission may be financial accountable for Sewerage District 7 as a result of fiscal dependency. The Commission also may impose its will on Sewerage District 7 by significantly influencing programs, projects, or level of service.

*Caddo Parish Waterworks District No. 7*

The Caddo Parish Waterworks District No. 7, Keithville, Louisiana (Waterworks District 7) was created by ordinance on January 8, 1975, as provided under Louisiana Revised Statutes 33:3811. Waterworks District 7 is comprised of property southwest Caddo Parish, Louisiana, and serves approximately 1,600 residential and commercial customers. Operations consist of seven wells, five treatment plants and approximately 72 miles of water lines. It is governed by a five-member board of commissioners appointed by the Commission. The members of the board serve five-year terms. The Commission may be financial accountable for Waterworks District 7 as a

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**Notes to Basic Financial Statements**  
**December 31, 2013**

result of fiscal dependency. The Commission also may impose its will on Waterworks District 7 by significantly influencing programs, projects, or level of service.

*Lakeview Waterworks District*

Lakeview Waterworks District (Lakeview) was created by the Commission and authorized by the Louisiana Revised Statute 33:3811. Lakeview is located adjacent to and in proximity of Cross Lake. The purpose of Lakeview is to provide water service to the residents of its district. Lakeview is governed by a board of five commissioners appointed by the Commission. The commissioners serve five-year terms. The Commission may be financial accountable for Lakeview as a result of fiscal dependency. The Commission also may impose its will on Lakeview by significantly influencing programs, projects, or level of service.

*Pine Hill Waterworks District No. 8*

The Pine Hill Waterworks District No. 8 (Waterworks District 8) was created by the Commission and authorized by the Louisiana Revised Statute 33:3811. Waterworks District 8 is located north of Shreveport, Louisiana, and serves approximately 1,460 customers. It is governed by a board of five commissioners appointed by the Commission as authorized by Louisiana Revised Statute 33:3812. The commissioners serve five-year terms. The Commission may be financial accountable for Waterworks District 8 as a result of fiscal dependency. The Commission also may impose its will on Waterworks District 8 by significantly influencing programs, projects, or level of service.

Complete financial statements of the discretely presented component units may be obtained at the Office of the Legislative Auditor of the State of Louisiana, 1600 North Third Street, P.O. Box 94397, Baton Rouge, LA 70804-9397 or at their respective administrative offices.

District Attorney of the First Judicial District  
Gary Gaskins, Administrator  
501 Texas Street  
Shreveport, LA 71101

Caddo Correctional Center  
Gwet Folsom, Director of Accounting  
505 Travis Street  
Shreveport, LA 71101

Caddo Parish Communications (911)  
Martha Carter, Administrator  
1144 Texas Avenue  
Shreveport, LA 71101

Caddo Parish Fire District No. 1  
P.O. Box 538  
Blanchard, LA 71109

Caddo Parish Fire District No. 3  
9081 Highway 80  
Greenwood, LA 71033

Caddo Parish Fire District No. 4  
8420 Colquitt Road  
Keithville, LA 71047

Caddo Parish Fire District No. 5  
1675 Leonard Road  
Shreveport, LA 71115

Caddo Parish Fire District No. 6  
11450 Old Mansfield Road  
Keithville, LA 71047

Caddo Parish Fire District No. 7  
300 Highway 1 North  
Oil City, LA 71061

Caddo Parish Fire District No. 8  
1007 South Spruce Street  
Vivian, LA 71082



**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**Notes to Basic Financial Statements**  
**December 31, 2013**

North Caddo Hospital Service District  
1000 South Spruce Street  
Vivian, LA 71082

Caddo Parish Sewerage District No. 2  
4126 Rainier  
Shreveport, LA 71107

Caddo Parish Sewerage District No. 7  
4859 North Market, Suite 4  
Shreveport, LA 71107

Caddo Parish Waterworks District No. 7  
3836 Colquitt Road  
Keithville, LA 71047

Lakeview Waterworks District  
3205 Lorraine Street  
Shreveport, LA 71107

Pine Hill Waterworks District No. 8  
4922 North Market Street  
Shreveport, LA 71107

Industrial Development Board of the  
Parish of Caddo  
Gard Wayt, Treasurer  
3050 Thornhill Avenue #B  
Shreveport, LA 71104

***Discretely Presented Component Units' Footnote Disclosures***

The following Notes 2 through 12 include only the primary government and do not include the discretely presented component units since they do not present a significant risk exposure for fair presentation.

***Payments between the Commission and Component Units***

Resource flows (except those that affect the statement of net position/balance sheet only, such as loans and repayments) between a primary government and its discretely presented component units are reported as external transactions – that is, as revenues and expenses. For the year ended December 31, 2013, payments to component units were primarily made up of budget appropriations for operations to the District Attorney of the First Judicial District of \$4,190,968 and payments for inmate feeding, housing, and medical costs to the Caddo Correctional Center (the Center) of \$3,657,312. Also, for the year ended December 31, 2013, the Commission had \$1,002,082 due to component units. This total balance was due to the Center. In the discretely presented component unit financial statements, the Center had a balance due from the Commission of \$825,959. These balances do not agree because the Center's statements were for the period ending June 30, 2013.

Also, during 2013, the Commission entered into a cooperative endeavor agreement with the Industrial Development Board of the Parish of Caddo, Inc. ("IDB") whereby the Commission granted \$7,500,000 for capital outlay to IDB. This grant was used by IDB to purchase the former General Motors plant and then enter into a lease agreement with a purchase option on the property with Shreveport Business Park, L.L.C.

***Related Organizations***

Current Louisiana law provides for the creation of various Districts for the provision of certain services on a parish-wide level. The Caddo Parish Public School System, Caddo Parish Clerk of Court, Caddo Parish Sheriff's Office, Caddo Parish Tax Assessor, and Caddo Parish Coroner are legally separate from the Commission and are governed by independently elected officials. The Commission is not considered to be accountable for these Districts due to the inability of the

# CADDO PARISH COMMISSION

## Shreveport, Louisiana

### Notes to Basic Financial Statements December 31, 2013

Commission to impose its will over the daily operations. These officials prepare their own budgets, designate their own management teams, issue debt, and levy their own taxes or fees. While some financial burdens are placed on the Commission by these Districts, it is not considered significant enough to warrant their inclusion in the reporting entity.

#### **(b) Government-Wide and Fund Financial Statements**

The government-wide financial statements (GWFS) (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the Commission and its component units. For the most part, the effect of interfund activity has been removed from these statements. The primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The Statement of Net Position presents information on all of the Commission's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Commission is improving or deteriorating.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Depreciation expense is identified by function and is included in the direct expense of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate fund financial statements (FFS) are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the GWFS. Major individual governmental funds are reported as separate columns in the FFS.

#### **(c) Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The GWFS are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary FFS. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements have been met.

Governmental FFS are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Commission considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Ad valorem taxes are considered "measurable" at the time of levy, whereas items such as beer taxes are considered "measurable" when in the hands of intermediary collecting agencies

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and are recognized as revenue at that time. Substantially all other non-intergovernmental revenues are susceptible to accrual and are recognized when earned or the underlying transaction occurs. Sales taxes are accrued in the individual funds to which they pertain. For intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. Grants and similar items are recognized as revenues as soon as all eligibility requirements have been met. In reimbursement-type programs, monies must be expended on the specific purpose or project before any amounts will be paid to the Commission; therefore, revenues are recognized based upon the expenditures recorded. In other programs in which monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements, the resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

The accounts of the Commission are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance/retained earnings, revenues, and expenditures/expenses. The various funds are summarized by type in the financial statements. The following fund types are used by the Commission:

#### **Governmental Funds**

Governmental funds are those through which most governmental functions of the Commission are financed. The acquisition, use, and balances of the Commission's expendable financial resources and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. The Commission reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the Commission. It is used to account for all financial resources except those required to be accounted for in another fund.

Shreve Memorial Library Fund - The Shreve Memorial Library Fund is a special revenue fund and accounts for the proceeds of a special ad valorem tax and other revenues dedicated to the operation of the Shreve Memorial Library system.

Detention Facilities Fund - The Detention Facilities Fund is a special revenue fund and accounts for the proceeds of a special ad valorem tax and other revenues dedicated to the maintenance and operation of the Caddo Correctional Center.

Solid Waste Disposal Fund - The Solid Waste Disposal Fund is a special revenue fund and accounts for the proceeds of a special ad valorem tax, sales tax, and other revenues dedicated for maintenance and operation of the Parish solid waste system.

Public Works Fund - The Public Works Fund is a special revenue fund and accounts for the proceeds of a sales tax approved by the voters in 1989. The tax was dedicated to capital improvement of roads, bridges, and drainage. The fund also accounts for the proceeds of a portion of the gasoline tax levied by the State of Louisiana. These funds are dedicated to road and bridge improvement by the State.

Head Start Fund - The Head Start Fund is a special revenue fund and accounts for federal monies received by the Commission that are passed through to the Caddo Community Action Agency.

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Biomedical Fund - The Biomedical Fund is a special revenue fund and accounts for the proceeds of a special ad valorem tax dedicated to economic development.

Capital Outlay Fund - The Capital Outlay Fund was established to account for capital expenditures and capital projects still in progress. Monies for the Capital Outlay Fund are provided through transfers from various funds of the Commission.

Criminal Justice Fund - The Criminal Justice Fund is a special revenue fund and accounts for the proceeds of a special ad valorem tax dedicated for criminal justice system expenditures.

Additionally, the Commission reports the following governmental fund types:

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Capital Project Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. These funds are also used to account for the construction of public improvements, which are to be ultimately financed through assessments to individual property owners.

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. This Fund receives a dedicated portion of ad valorem taxes paid to the Commission.

#### **Proprietary Fund Type**

The proprietary fund type is used to account for the Commission's ongoing organizations and activities that are similar to those often found in the private sector. The Internal Service Funds are the only proprietary funds maintained by the Commission. The Internal Service Funds are used to account for the financing of services provided by one fund of the Commission to other funds on a cost reimbursement basis. The following are the Commission's Internal Service Funds:

Group Insurance Fund - The Group Insurance Fund is used to account for employee medical and life insurance coverage.

General Insurance Fund - The General Insurance Fund is used to account for casualty and workmen's compensation insurance coverage and claims.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating expenses for internal service funds include the cost of sales and services, administrative expenses, and depreciation of capital assets. All revenue and expenses not meeting this definition are reported as nonoperating revenues and expenses.

#### **Fiduciary Funds**

Fiduciary Funds are used to account for assets held by the Commission in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Agency Funds - Agency funds are custodial in nature and do not present results of operations or have a measurement focus. The Criminal Court Fund was established in accordance with a

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government mandate by the Legislature to account for the proceeds from the operations of the First Judicial District Court. All fines, court costs, and bond forfeitures imposed by the Court are dedicated to trial costs and other operating expenditures. The Jury Fund was established in accordance with a government mandate by the Legislature to account for the proceeds from a special fee assessed on criminal cases. The fees are used to provide compensation of jurors in criminal matters.

Private sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the GWFS and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the GASB. Governments also have the option of following subsequent private sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The Commission has elected not to follow subsequent private sector guidance.

When both restricted and unrestricted resources are available for use, it is the Commission's policy to use restricted resources first, and then unrestricted resources as they are needed.

**(d) Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the governmental activities column in the GWFS. Capital assets are recorded at historical cost or estimated historical cost for assets where actual historical cost is not available and depreciated over their estimated useful lives. Donated capital assets are recorded at their estimated fair value at the date of donation. The Commission maintains a threshold level for capitalization of capital assets except land. All land is capitalized, regardless of the amount. All other capital assets are capitalized utilizing a threshold of \$5,000 for land improvements, buildings and building improvements, furniture, equipment, vehicles, and construction in progress. Infrastructure is capitalized utilizing a threshold of \$200,000 for roads, \$75,000 for bridges, \$50,000 for drainage ditches, and \$5,000 for solid waste. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Capital assets have not been assigned a salvage value because management feels that the salvage value is immaterial. Straight-line depreciation is calculated based on the following estimated useful lives:

Land improvements	20 years
Buildings	40 - 45 years
Building improvements	20 years
Sewer line	50 years
Drainage	15 - 30 years
Roadways	20 - 40 years
Bridges	40 years
Solid waste	15 years
Vehicles	5 years
Equipment	5 - 20 years

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**(e) Long-term Liabilities**

In the GWFS, and proprietary fund types in the FFS, long-term debt, and other long-term obligations are reported as liabilities in the applicable governmental activities, or proprietary fund-type Statement of Net Position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the term of the related debt. Bonds payable are reported net of the applicable bond premium or discount.

In the FFS, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**(f) Encumbrances**

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded to reserve that portion of applicable appropriation, is employed in the Commission's governmental funds. Every appropriation, except an appropriation for a capital expenditure, will lapse at the close of the fiscal year to the extent it has not been expended. Open encumbrances at year end are included in restricted, committed, or assigned fund balance, as appropriate.

**(g) Investments**

State statutes authorize the Commission to invest in U. S. bonds, Treasury notes, and bills, or certificates or time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool Inc. (LAMP), a nonprofit corporation, formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool. Investments of the Commission are stated at fair value. Investments, excluding the LAMP investments, are held in the Commission's name through a book-entry system at the Federal Reserve Bank. A separate financial report for LAMP can be located at the LAMP website, [www.lamppool.com](http://www.lamppool.com).

**(h) Inventories**

Inventories are valued at cost using the first-in, first-out (FIFO) method. Inventory in the Internal Service Fund consists of parts, signs, and fuel. Inventories are accounted for using the purchase method.

**(i) Deferred Inflows of Resources**

Unavailable revenues for ad valorem taxes represent those amounts of current year taxes not received within the 60-day period after December 31. Certain licenses are collected in advance; therefore, the recognition of revenue is deferred until the following year. In addition, unavailable revenues in the Public Works Fund include paving assessments receivable that are collected over several years. Revenue will be recognized as paving assessments receivable become current. As paving assessments become current but not collected, the receivables then become delinquent. These receivables are secured by the property improved by the assessments and are, therefore, collectible. Delinquent receivables are immaterial.

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**(j) Vacation and Sick Leave**

Full-time Commission employees may earn 9 to 21 days of annual leave and 12 to 24 days of sick leave per year depending on length of service. Upon resigning, employees may be paid for accumulated annual leave. Retiring employees are not paid for accrued annual leave, but they are given credit toward retirement length of service. Similarly, employees are not paid for accrued sick leave upon resigning or retiring, but accrued sick leave may be applied against total employment years at retirement.

Full-time Shreve Memorial Library employees may earn 12 to 22 days of annual leave and 6 to 15 days of sick leave annually depending on length of service. Employees may accrue a maximum of 44 days of annual leave and 60 days of sick leave. Any accrual over the maximum is forfeited. Employees resigning or retiring from the library with proper notice are paid for their accrued annual leave. Accumulated sick leave is canceled upon termination or retirement with no credit toward retirement length of service.

In the FFS, the matured liability for compensated absences, which includes salary and salary-related payments, is reported in the fund. The total liability is reported in the GWFS. Accrued sick leave benefits are not accrued due to the Commission's policy of not paying benefits upon termination. No accrual is made in the governmental funds because the liability is not matured.

**(k) Pension Plans**

The Commission participates in two pension plans, which are administered by other governmental entities. These plans cover substantially all employees who meet certain length of service requirements (see note 7 for details of these plans).

**(l) Net Position Classifications**

In the government-wide financial statements, net position is classified and displayed in three components:

- Invested in capital assets – Consists of capital assets, net of accumulated depreciation and related debt.
- Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- Unrestricted net position – All other net position that do not meet the definition of "restricted" or "invested in capital assets".

**(m) Fund Balance Classifications**

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

- Non-spendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The Commission has non-spendable fund balances as of December 31, 2013, for prepaid expenses.
- Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b)

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imposed by law through constitutional provisions or enabling legislation. The Commission has restricted resources as of December 31, 2013, for capital outlay, criminal justice, debt service, economic development, culture and recreation, sanitation, and health and welfare.

- **Committed:** This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Commission. The Caddo Parish Commission is the highest level of decision-making authority for the Commission. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Commission. These amounts cannot be used for any other purpose unless the Commission removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. As of December 31, 2013, the Commission has committed resources to capital projects, contingencies, economic development, and subsequent year's expenditures.
- **Assigned:** This classification includes amounts that are constrained by the Commission's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Commission or by an official or body to which the Commission delegates the authority. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund. The Caddo Parish Administrator and Chief Executive Officer may assign amounts that can be used only for specific purposes but these amounts are not spendable until a budget ordinance is passed by the Commission. This authority is given to the Administrator through the Home Rule Charter for the Parish of Caddo. The Commission has assigned resources as of December 31, 2013, to encumbrances, future claims, and special services.
- **Unassigned:** This classification includes the residual fund balance for the General Fund and also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of assigned fund balance amounts. The General Fund, at December 31, 2013, has \$15,383,867, classified as unassigned.

The Commission would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

#### **(n) *Interfund Receivables and Payables***

All outstanding balances between funds are reported as due to/from other funds. There is no activity between funds that is representative of lending/borrowing arrangements at the end of the fiscal year.

The Criminal Court Agency Fund includes receipts and disbursements of the First Judicial District Court. The monies in the fund are not available for use by the Commission; however, state law requires that the Commission fund all deficits of the fund and entitles the Commission to one-half of any surplus. These transactions are accounted for as receipts or disbursements of the Criminal Court Fund and the General Fund as applicable.



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**(o) Grants from Other Governmental Agencies**

Federal and state governmental agencies represent an important source of supplementary funding to finance housing, employment, construction programs, and other activities beneficial to the Parish. These funds, primarily in the form of grants, are recorded in the General, Special Revenue, and Capital Projects Funds. A grant receivable is recorded when the Commission has a right to reimbursement under the related grant. The grants normally specify the purpose for which the funds may be used and are audited annually under the single audit approach as mandated in OMB Circular A-133.

**(p) Cash and Cash Equivalents**

For purposes of the Statement of Cash Flows, the Commission considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

**(q) Impact of Recently Issued Accounting Principles**

Recently Issued and Adopted

In 2013, the Commission adopted GASB Statement No. 65, *Items Previously Recognized as Assets and Liabilities*, which clarifies the appropriate reporting of deferred outflows of resources and deferred inflows of resources to ensure consistency in financial reporting. The Statement reclassifies certain items currently being reported as assets and liabilities as deferred outflows of resources and deferred inflows of resources. In addition, this Statement recognizes certain items currently reported as assets and liabilities as outflows of resources and inflows of resources. Implementation of GASB Statement 65 required the Commission to restate net position of its governmental activities. This restatement resulted in a decrease in the net position in the Commission's governmental activities of \$226,062.

Recently Issued

The GASB has issued Statement No. 68, "Accounting and Financial Reporting for Pensions; an amendment of GASB Statement No. 27." This Statement replaces the requirements of Statements No. 27 and No. 50 related to pension plans that are administered through trusts or equivalent arrangements. The requirements of Statements No. 27 and No. 50 remain applicable for pensions that are not administered as trusts or equivalent arrangements. The requirements of this Statement are effective for financial statements for fiscal years beginning after June 15, 2014. Management has not yet determined the financial statement impact of the pronouncement.

**(2) Cash and Investments**

The Commission maintains a consolidated cash management pool that is available for use by all funds. Each fund type's portion of the consolidated cash pool is displayed on the Statement of Net Position as "Cash and cash equivalents" or "Investments."

**(a) Deposits**

Deposits (including demand deposit accounts and certificates of deposits) at December 31, 2013, had a carrying amount of \$3,709,295 and a bank balance of \$3,747,356.

The Commission's bank balance of deposits at December 31, 2013, is not exposed to any custodial credit risk. Custodial credit risk is the risk that in the event of a bank failure, the Commission's deposits may not be returned. All Commission deposits are covered by FDIC insurance or pledged securities.

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The Commission does not have a written policy for custodial credit risk.

The carrying amount of deposits does not include cash on hand balance of \$375, which is not on deposit with a financial institution. Cash on hand includes petty cash and cash received but not yet deposited at year-end.

**(b) Investments**

State statutes authorize the Commission to invest in direct obligations of the U. S. Treasury, U. S. government agency obligations, and LAMP, a local government investment pool. LAMP is administered by LAMP, Inc., a nonprofit corporation organized under the laws of the State of Louisiana. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. The fair value of investments is determined on a weekly basis to monitor any variances between amortized cost and fair value. For purposes of determining participant's shares, investments are valued at amortized cost. LAMP is designed to be highly liquid to give participants daily access to their account balances.

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Commission's investment policy requires all securities to be investment grade obligations, but does not address specific credit quality ratings. The Commission does not limit the amount that may be invested in securities of any one issuer. In accordance with the investment policy, the maximum permitted maturity of any individual security in the Commission's portfolio is five years. It is a further requirement that the overall portfolio be structured to provide a minimum cash flow, through maturities, equal to 20% of the portfolio balance on an annual basis. Applicable state statutes do not address credit quality ratings, concentration of credit risk by issuer, or investment maturity limitations.

Information about the exposure of the Commission's investments to this risk, using the segmented time distribution model is as follows:

Security	Standard & Poor's Rating	Percentage of total portfolio	Fair market value	Months to maturity			
				0-6	7-12	13-24	Over 24
LAMP	N/A	10%	\$ 13,241,206	\$13,241,206	\$ -	\$ -	\$ -
U.S. Treasury Obligation	N/A	10%	13,081,046	7,024,535	-	-	6,056,511
Municipal Bonds	AA-	11%	14,829,727	3,007,527	2,842,039	8,980,161	-
U.S. chartered agencies:							
Federal National Mortgage Association	AAA	26%	34,319,491	8,026,506	-	3,078,507	23,214,478
Federal Home Loan Mortgage Corporation	AAA	17%	22,408,130	742,757	4,814,344	1,000,359	15,850,670
Federal Home Loan Bank	AAA	10%	12,882,155	1,881,975	905,953	3,006,180	7,088,047
Federal Farm Credit Bank	AAA	16%	20,870,826	580,545	4,349,187	2,050,384	13,890,710
<b>Total</b>		<b>100%</b>	<b>\$131,632,581</b>	<b>\$34,505,051</b>	<b>\$ 12,911,523</b>	<b>\$ 18,115,591</b>	<b>\$66,100,416</b>
Percentage of portfolio value			100%	26%	10%	14%	50%

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The investments with original maturities of three months or more when purchased totaling \$117,520,729 and \$4,581,432 are classified as "Investments" on the Statement of Net Position and the Statement of Fiduciary Assets and Liabilities, respectively. The balance of cash in the LAMP totaling \$13,241,206 is classified as "Cash and Cash equivalents" on the Statement of Net Position because the account operates similar to a money market fund.

**(3) Ad Valorem Taxes**

The Commission levies taxes on real and business personal property located within Caddo Parish's boundaries. Property taxes are levied by the Commission on property values assessed by the Caddo Parish Tax Assessor and approved by the State of Louisiana Tax Commission.

The Caddo Parish Sheriff's Office bills and collects property taxes for the Commission. Collections are remitted to the Commission monthly. In the fund level statements, the Commission property tax revenues are recognized when levied to the extent that they are collected within 60 days after year-end.

**Property tax calendar**

Assessment date	January 1
Levy date	Not later than June 1
Tax bills mailed	On or about November 25
Total taxes are due	December 31
Penalties and interest are added	January 1
Lien date	January 1
Tax sale - 2013 delinquent property	On or about May 15, 2014

The Commission is permitted to levy taxes up to 10% of the assessed property valuation for each specified purpose, or, in the aggregate for all purposes, 35% of the assessed valuation for the payment of principal and interest on long-term debt after approval by the voters of the Parish. A total of approximately \$673,975,089 of additional bonded debt is available for issuance pursuant to the 35% limitation. Property taxes are recorded as receivables and revenues in the year assessed, net of combined estimated allowance for uncollectible accounts of \$2,159,766. Property taxes totaling \$151,064 not collected within 60 days have been deferred in the FFS.

Assessed values are established by the Caddo Parish Tax Assessor each year on a uniform basis at the following ratios to fair value:

10% land	15% machinery
10% residential improvements	15% commercial improvements
15% industrial improvements	25% public service properties, excluding land

A revaluation of all property is required to be completed no less than every four years. The last revaluation was completed for the roll of January 1, 2012. Total assessed value was \$1,672,397,573 in 2013. Louisiana state law exempts the first \$7,500 of assessed value of a taxpayer's primary residence from Parish property taxes. This homestead exemption was \$344,674,110 of the assessed value in 2013.

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The distribution of the Commission's levy (tax rate per \$1,000 assessed value) to its funds was as follows for 2013:

Fund	Property within Shreveport and Vivian	Property outside Shreveport and Vivian
General Fund	3.07%	6.15%
Public Works	3.71%	3.71%
Courthouse Maintenance	2.60%	2.60%
Detention Facilities	5.04%	5.04%
Solid Waste	.00%	.00%
Parks and Recreation	.81%	.81%
Juvenile Court	1.89%	1.89%
Criminal Justice	3.56%	3.56%
Health Unit	1.91%	1.91%
Shreve Memorial Library	8.84%	8.84%
Biomedical	1.67%	1.67%
Debt Service	1.75%	1.75%
	<b>34.85%</b>	<b>37.93%</b>

**(4) Capital Assets**

A summary of changes in capital assets is as follows:

<b>Governmental activities:</b>	<b>Balance December 31, 2012</b>	<b>Prior Period Adjustment (Note 11)</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balance December 31, 2013</b>
Capital assets not being depreciated:					
Land and land improvements	\$ 14,587,873	\$ (10,612)	\$ 8,410	\$ 7,262	\$ 14,578,409
Construction in progress - Infrastructure	1,490,456	-	3,926,421	5,206,264	210,613
Construction in progress	11,194,813	-	3,654,638	1,077,180	13,772,271
Total capital assets not being depreciated	27,273,142	(10,612)	7,589,469	6,290,706	28,561,293
Capital assets being depreciated:					
Buildings and structures	89,670,371	-	209,580	14,742	89,865,209
Equipment and vehicles	36,255,276	-	3,680,568	1,631,252	38,304,592
Infrastructure	377,842,136	(875,719)	10,230,871	555,242	386,642,046
Total capital assets being depreciated	503,767,783	(875,719)	14,121,019	2,201,236	514,811,847
Less accumulated depreciation for:					
Buildings and structures	(34,803,394)	-	(2,184,659)	(12,531)	(36,975,522)
Equipment and vehicles	(25,304,064)	-	(2,765,310)	(1,616,376)	(26,452,998)
Infrastructure	(257,070,930)	(1,495,833)	(11,108,932)	-	(269,675,695)
Total accumulated depreciation	(317,178,388)	(1,495,833)	(16,058,901)	(1,628,907)	(333,104,215)
Total capital assets being depreciated, net	186,589,395	(2,371,552)	(1,937,882)	572,329	181,707,632
Capital assets, net	\$ 213,862,537	\$ (2,382,164)	\$ 5,651,587	\$ 6,863,035	\$ 210,268,925

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Construction in progress consisted of the following:

Caddo Correctional Center:	
Energy Service performance contract	\$5,016,804
Roof replacement	982,399
Earl Williamson Park – restroom renovations and rebuilding of a barn	685,403
Courthouse – 5 <sup>th</sup> floor remodel	380,237
Bickham building – 4 <sup>th</sup> floor renovations	839,548
Selber building – renovations	497,786
Juvenile Detention Center – fire alarm upgrades	1,234,291
Courthouse – elevator upgrades	1,368,569
Animal services building reconstruction	597,788
Shreveport Memorial Library – purchase and renovations of new administrative building	<u>2,169,448</u>
	13,772,273
Infrastructure: Fleet concrete parking lot paving	<u>210,611</u>
Total construction in progress	<u>\$13,982,884</u>

The Commission leases the Shreveport Regional Lab to the State Department of Health and Hospitals under an operating lease expiring in June of 2019. The building being leased has a net book value of \$935,212. The cost of the building is \$1,496,340 with accumulated depreciation of \$561,128. Minimum future rentals to be received are as follows:

Year ending December 31:

2014	\$ 72,000
2015	72,000
2016	72,000
2017	72,000
2018	72,000
After	36,000

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 58,773
Criminal justice	1,236,878
Health and welfare	132,210
Highways, streets, and drainage	11,524,033
Building facilities	769,133
Sanitation	99,391
Economic development	3,144
Culture and recreation	<u>2,220,760</u>
Total depreciation expense - governmental activities	<u>\$ 16,044,322</u>

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**(5) Long-Term Debt**

The following is a summary of the long-term obligation activity for the year ended December 31, 2013:

<b>Governmental activities:</b>	<b>Beginning balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>	<b>Due within one year</b>
General obligation bonds payable	\$ 27,830,000	\$ -	\$ 1,160,000	\$ 26,670,000	\$ 1,230,000
Limited tax revenue bonds payable	5,540,000	-	210,000	5,330,000	220,000
Certificates of indebtedness	6,000,000	-	545,000	5,455,000	550,000
Deferred premium of certificate	161,449	-	17,939	143,510	-
Claims and judgments payable	713,978	5,024,699	5,012,186	726,491	726,491
Compensated absences	2,510,522	1,078,545	901,488	2,687,579	989,243
Net OPEB obligation	2,360,730	576,169	-	2,936,899	-
Governmental activity long-term liabilities	<u>\$ 45,116,679</u>	<u>\$ 6,679,413</u>	<u>\$ 7,846,613</u>	<u>\$ 43,949,479</u>	<u>\$ 3,715,734</u>

Long-term debt at December 31, 2013, is comprised of the following issues:

General obligation bonds – applicable to general Parish operations:

\$10,000,000 2007 Bonds, due in annual installments of \$350,000 to \$820,000 through February 1, 2027; interest at 4.25% to 5.00%	\$ 8,485,000
\$10,000,000 2008 Bonds, due in annual installments of \$350,000 to \$820,000 through February 1, 2028; interest at 4.125% to 6.00%	8,895,000
\$10,000,000 2009 Bonds, due in annual installments of \$345,000 to \$825,000 through February 1, 2029; interest at 2.50% to 4.15%	<u>9,290,000</u>
Total general obligation bonds payable	<u>26,670,000</u>

Limited tax revenue bonds:

\$6,000,000 2010 Limited Tax Revenue Bonds, due in annual installments of \$205,000 to \$425,000 through March 1, 2030; interest at 2.00% to 3.75%	<u>5,330,000</u>
Total limited tax revenue bonds	<u>5,330,000</u>

Certificates of indebtedness:

\$6,000,000 Certificates of Indebtedness, Series 2012, due in annual installments of \$545,000 to \$670,000 through March 1, 2022; interest at 1.0% to 2.5%	<u>5,455,000</u>
Total certificates of indebtedness	<u>5,455,000</u>
Total long-term debt	<u>\$ 37,455,000</u>

General obligation bonds issued for governmental activity purposes are liquidated by the debt service fund. Limited tax revenue bonds are liquidated from ad valorem tax revenue or through gaming revenue in the Riverboat Fund. Claims and judgments are liquidated from the Commission's general liability internal service fund. Compensated absences will be liquidated through several of the

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Commission's funds including the general fund and various special revenue funds. The net OPEB obligation will be paid from the Commission's group insurance internal service fund.

All claims liabilities at December 31, 2013, were satisfied within 90 days of the close of the fiscal year. Therefore, claims liabilities are considered current liabilities at December 31, 2013.

The annual requirements to amortize all debt outstanding as of December 31, 2013, are as follows:

Years ending December 31:	<b>Governmental activities</b>		
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2014	\$ 2,000,000	\$ 1,375,975	\$ 3,375,975
2015	2,075,000	1,309,701	3,384,701
2016	2,165,000	1,239,494	3,404,494
2017	2,265,000	1,163,631	3,428,631
2018	2,360,000	1,084,540	3,444,540
2019-2023	12,780,000	4,109,630	16,889,630
2024-2028	12,150,000	1,792,379	13,942,379
2029-2033	1,660,000	48,713	1,708,713
	<b>\$ 37,455,000</b>	<b>\$ 12,124,063</b>	<b>\$ 49,579,063</b>

Principal payments of \$1,100,000 plus interest of \$1,200,663 on the bonds payable were paid from the Debt Service Fund. Principal payments of \$1,135,000 plus interest of \$20,998 on the certificates of indebtedness were paid from the Shreve Memorial Library Fund.

There are a number of limitations and restrictions contained in the various bond indentures and the certificates of indebtedness. Management believes the Commission is in substantial compliance with all significant limitations and restrictions.

General obligation bonds are direct general obligations of the Commission. Principal and interest are payable from ad valorem taxes levied on all taxable property within the Parish.

In 2007, the Commission issued \$10,000,000 of general obligation bonds to fund various capital projects for the Parish. There was no premium or discount related to the issuance. The Commission paid \$62,486 in costs related to the issuance.

In 2008, the Commission issued \$10,000,000 of general obligation bonds to fund various capital projects for the Parish. There was no premium or discount related to the issuance. The Commission paid \$67,727 in costs related to the issuance, less \$26,546 in refunded interest, resulting in net bond costs of \$41,181.

In 2009, the Commission issued \$10,000,000 of general obligation bonds to fund various capital projects for the Parish. There was no premium or discount related to the issuance. The Commission paid \$66,001 in costs related to the issuance, less \$16,001 in refunded interest, resulting in net bond costs of \$50,000.

In 2010, the Commission issued \$6,000,000 of limited tax revenue bonds to fund various capital projects for the Parish. There was no premium or discount related to the issuance. The Commission

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paid \$71,195 in costs related to the issuance, less \$21,700 in refunded interest, resulting in net bond costs of \$49,495.

In 2012, the Commission issued \$6,000,000 of certificates of indebtedness to fund various capital improvements to the Shreve Memorial Library. There was a premium of \$179,388 related to the issuance. The Commission paid \$75,006 in costs related to the issuance.

**(6) Other Required Individual Fund Disclosures**

**(a) Interfund Receivables and Payables**

Individual fund interfund receivable and payable balances at December 31, 2013, were as follows:

<u>Due from other funds</u>	<u>Due to other funds</u>			<u>Total</u>
	<u>Biomedical Fund</u>	<u>Criminal Justice Fund</u>	<u>Nonmajor Capital Projects Fund</u>	
General Fund	\$ 399,730	\$ 736,846	\$ -	\$1,136,576
Shreve Memorial Library Fund	-	131,609	68,912	200,521
Detention Facilities	-	109,628	-	109,628
Solid Waste Fund	-	409,147	-	409,147
Public Works Fund	-	448,368	-	448,368
Oil and Gas Fund	626,332	-	-	626,332
Capital Outlay Fund	-	627,700	-	627,700
Capital Improvements Fund	31,162	179,054	-	210,216
Nonmajor Capital Project Funds	-	129,380	-	129,380
Nonmajor Special Revenue Funds	813,499	-	-	813,499
Nonmajor Debt Service Fund	42,531	-	-	42,531
	<u>\$ 1,913,254</u>	<u>\$ 2,771,732</u>	<u>\$ 68,912</u>	<u>\$ 4,753,898</u>

All balances resulted from the time lag between the dates that: (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. Additionally, balances resulted from negative cash balances in certain funds.



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**(b) Transfers**

A reconciliation of operating transfers follows:

Transfers out	Transfers In						Total
	General Fund	Detention Facilities Fund	Capital Outlay Fund	Shreve Memorial Library Fund	Nonmajor Special Revenue Funds	Nonmajor Capital Project Funds	
General Fund	\$ -	\$ -	\$ -	\$ -	\$ 3,750,000	\$ -	\$ 3,750,000
Public Works Fund	-	-	15,978,000	-	-	-	15,978,000
Criminal Justice Fund	1,500,000	575,000	-	-	2,995,000	-	5,070,000
Solid Waste Fund	-	-	348,000	-	-	-	348,000
Capital Outlay Fund	-	-	-	-	37,315	179,141	216,456
Nonmajor Special Revenue Funds	-	-	3,650,000	-	900,000	-	4,550,000
Nonmajor Capital Project Funds	-	-	4,832,579	355,859	-	-	5,188,438
	<u>\$ 1,500,000</u>	<u>\$ 575,000</u>	<u>\$ 24,808,579</u>	<u>\$ 355,859</u>	<u>\$ 7,682,315</u>	<u>\$ 179,141</u>	<u>\$ 35,100,894</u>

Transfers are used to: (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. The Capital Outlay Fund was established to budget and monitor the status of ongoing capital projects and expenditures. The funding for this fund is provided primarily through transfers from various other funds of the Commission.

**(c) Encumbrances**

Encumbrance accounting is employed as an extension of formal budgetary integration for the General Fund, special revenue funds, and capital project funds. At December 31, 2013, certain amounts which were previously restricted, committed, or assigned for specific purposes have been encumbered in the governmental funds. Encumbrances included in the governmental fund balances are as follows.

	Encumbrances Included In:	
	Restricted Fund Balance	Assigned Fund Balance
General Fund	\$ -	\$ 6,046
Shreve Memorial Library – Special Revenue Fund	651,308	-
Public Works – Special Revenue Fund	990	-
Solid Waste Disposal – Special Revenue Fund	261	-
Detention Facilities – Special Revenue Fund	82,379	-
Capital Outlay- Capital Projects Fund	2,831,302	-
Nonmajor Special Revenue Funds	6,553	-
	<u>\$ 3,572,793</u>	<u>\$ 6,046</u>

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**(7) Defined Benefit Pension Plans**

**(a) Description of Plans**

The Commission provides retirement, death, and disability benefits to its employees through two pension plans administered by other governmental entities.

**Parochial Employees' Retirement System of Louisiana (Parochial Plan)**

*Plan description* - Substantially all Commission employees are members of this cost-sharing multiple-employer public employee statewide plan administered by the Parochial Employees' Retirement System. All classified Parish employees who work at least 28 hours per week and are under 60 years of age are required to become members of the plan on the date of employment. Benefit provisions are established in accordance with Louisiana State Statute. The Parochial Plan issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the board of trustees of the Parochial Employees' Retirement System of Louisiana, P.O. Box 14619, Baton Rouge, LA, 70898.

*Funding policy* - Covered employees are required to contribute 9.50% of their salary. The Commission is required to contribute 16.75% of covered employees' salaries. The employer and employee contribution obligations are established and may be amended by Louisiana State Statute. The Commission's contributions for the years ended December 31, 2013, 2012, and 2011, were \$2,082,431, \$2,025,418, and \$1,956,324, respectively, equal to the required contributions for each year. The Parochial Plan's pension liability was determined in accordance with GASB Statement No. 27 and equaled zero before and after the transition.

**City of Shreveport Employees' Retirement System (City Plan)**

*Plan description* - Substantially all employees of the Shreve Memorial Library are members of this cost-sharing multiple-employer defined benefit plan, which is administered by the City of Shreveport. Enrollment is mandatory for full-time, permanent employees. Benefit provisions are established and may be amended by Shreveport City ordinance. The City of Shreveport issues a publicly available financial report that includes financial statements and required supplementary information of the City Plan. That report may be obtained by writing the City of Shreveport, P.O. Box 31109, Shreveport, LA, 71130.

*Funding policy* - Plan members are required to contribute 9.00% of their salary. The Commission is required to contribute 13.15% of covered employees' salaries. This total contribution rate is allocated between the City Plan and the ERS Employer Contribution Plan, which is a savings plan for members. The employer and employee contribution obligations are established and may be amended by Shreveport City ordinance. The Commission's contributions for the years ended December 31, 2013, 2012, and 2011, were \$578,417, \$544,296, and \$545,368, respectively, equal to the required contribution for each year. The plan's pension liability was determined in accordance with GASB Statement No. 27 and equaled zero before and after the transition.

**(8) Other Post-Employment Healthcare Benefits**

**Plan Description** - In addition to the pension benefits described in note 7, the Commission provides postretirement healthcare benefits and life insurance, in accordance with state statutes, to all retiring employees who were participating in the group insurance plan prior to their retirement date. The Commission's Other Post-employment Benefit (OPEB) plan is a single-employer defined benefit "substantive plan" as understood by past practices of the employer and its employees.

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Although no written plan or trust currently exists or is sanctioned by law, the OPEB plan is reported based on communication to plan members.

The Commission is self-insured for medical benefits including postretirement healthcare benefits. Currently, there are 107 retirees receiving life insurance coverage and 93 receiving healthcare benefits. The Commission reimburses 80% of the amount of validated claims for medical and hospitalization costs incurred by pre-Medicare employees and their dependents. The Commission also reimburses 80% of Medicare supplemental benefits for retirees over the age of 65.

Medical benefits are provided to employees upon retirement. Employees hired before January 1, 2007, have retirement eligibility (D.R.O.P. entry) provisions as follows: 30 years of service at any age; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service. Employees hired on and after January 1, 2007, have retirement eligibility (D.R.O.P. entry) provisions as follows: 30 years of service at any age; age 62 and 10 years of service; or age 67 and 7 years of service. Complete plan provisions are contained in the official plan documents.

Life insurance coverage of a flat amount of \$4,000 is provided to all Caddo Parish Commission retirees. The blended rates for insurance coverage as provided in the census data are approximately \$0.21 per \$1,000 of insurance for active employees and \$0.265 per \$1,000 of insurance for retired employees. The employer pays 100% of the "cost" of the retiree life insurance, but it is based on the blended rates. Since GASB 45 requires the use of "unblended" rates, we have used the 94GAR mortality table described above to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance. All of the assumptions used for the valuation of the medical benefits have been used except for the trend assumption; zero trend was used for life insurance.

**Contribution Rates** - Employees do not contribute to their post-employment benefits costs until they become retirees and begin receiving those benefits. The plan provisions and contribution rates are contained in the official plan documents. Premiums for retirees are determined by the plan. In 2013, retiree premiums for healthcare benefits totaled \$157,131, or 1% of covered payroll. There were no retiree premiums paid for life insurance benefits.

**Funding Policy** - Until 2008, the Commission recognized the cost of providing post-employment medical benefits (the Commission's portion of the retiree medical benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. Effective with the fiscal year beginning January 1, 2008, the Commission implemented Government Accounting Standards Board Statement No. 45, *Accounting and Financial Reporting by Employers for Post-employment Benefits Other than Pensions* (GASB 45). The funding policy is not to fund the ARC except to the extent of the current year's retiree funding costs.

In 2013, the Commission's portion of healthcare premium cost and life insurance premiums for retired employees totaled \$509,665, and claims totaled \$808,853. The life insurance carrier paid out \$28,002 in life insurance benefits in 2013. The premiums paid were applied toward the Net OPEB Benefit Obligation as shown in the following table.

**Annual Required Contribution** - The Commission's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB 45. The Annual Required Contribution (ARC) is the sum of the Normal Cost plus the contribution to amortize the Actuarial Accrued Liability (AAL). A level dollar, closed amortization period of 30 years (the maximum amortization period allowed by GASB 43/45) has been used for the post-employment benefits.

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The total ARC for the fiscal year beginning January 1, 2013, is \$1,127,926, as set forth below:

Normal cost	\$ 369,124
30-year UAL amortization amount	<u>758,802</u>
Annual required contribution (ARC)	<u>\$ 1,127,926</u>

**Net Post-employment Benefit Obligation (Asset)** - The table below shows the Commission's Net Other Post-employment Benefit (OPEB) obligation for fiscal year ended December 31, 2013:

Net OPEB obligation as of January 1, 2013	\$ 2,360,730
Annual required contribution	1,127,926
Interest on net OPEB obligation	94,429
ARC adjustment	( <u>136,521</u> )
OPEB cost	1,085,834
Contribution	-
Current retiree premium	( <u>509,665</u> )
Net OPEB obligation as of December 31, 2013	<u>\$ 2,936,899</u>

The following table shows the three-year trend of the Commission's annual post-employment benefits (PEB) cost, percentage of the cost contributed, and the net unfunded post-employment benefits (PEB) liability (asset):

<u>Post-employment benefit</u>	<u>Fiscal year ended</u>	<u>Annual OPEB cost</u>	<u>Percentage of annual cost contributed</u>	<u>Net OPEB obligation (asset)</u>
Medical & Life Insurance	12/31/11	\$ 2,124,756	17.67%	\$ 1,749,388
Medical & Life Insurance	12/31/12	\$ 1,096,734	44.26%	\$ 2,360,730
Medical & Life Insurance	12/31/13	\$ 1,085,834	46.94%	\$ 2,936,899

**Funded Status and Funding Progress** - In the fiscal year ended December 31, 2013, the Commission made no contributions to its post-employment benefits plan. The plan was not funded at all, has no assets, and hence has a funded ratio of zero. As of December 31, 2013, the Actuarial Accrued Liability (AAL) was \$13,121,414, which is defined as that portion, as determined by a particular actuarial cost method (the Commission uses the Projected Unit Credit Cost Method), of the actuarial present value of post-employment plan benefits and expenses that is not provided by normal cost. Since the plan was not funded in fiscal year 2013, the entire actuarial accrued liability of \$13,121,414 was unfunded.

Actuarial Accrued Liability (AAL)	\$ 13,121,414
Actuarial Value of Plan Assets	-
Unfunded Actuarial Accrued Liability (UAAL)	\$ 13,121,414
Funded Ratio (Act. Value Assets/AAL)	0%
Covered Payroll (active plan members)	\$ 11,367,635
UAAL as a percentage of covered payroll	115%

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The required schedule of funding progress immediately follows the notes to the financial statements and presents multi-year trend information regarding whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

**Actuarial Methods and Assumptions** - Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. The actuarial valuation for post-employment benefits includes estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) healthcare cost trend rate; (4) mortality rate; (5) discount rate (investment return assumption); and (6) the period to which the costs apply (past, current, or future years of service by employees). Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by the Commission and its employee plan members) at the time of the valuation and on the pattern of sharing costs between the Commission and its plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the Commission and plan members in the future. Consistent with the long-term perspective of actuarial calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

**Actuarial Cost Method** - The ARC is determined using the projected unit credit actuarial cost method. The employer portion of the cost for retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate and discounting this projected amount to the valuation date using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality, and turnover.

**Actuarial Value of Plan Assets** - There are currently no assets as the Plan has been on a pay-as-you-go basis. It is anticipated that in future valuations a smoothed market value will be utilized consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB 45.

**Turnover Rate** - An age-related turnover scale based on actual experience as described by administrative staff has been used. The rates, when applied to the active employee census, produce an annual turnover of approximately 14%. The rates for each age are below:

<b>Age</b>	<b>Percent Turnover</b>
18-25	20.0 %
26-40	17.0 %
41-54	15.0 %
55+	8.0 %

**Post-employment Benefit Plan Eligibility Requirements** - Based on past experience, it has been assumed that entitlement to benefits will commence six years after earliest retirement eligibility (D.R.O.P. entry), as described above under "Plan Description." The six years represent three years in the D.R.O.P. plus an additional three years delay after the end of the D.R.O.P. period. Medical benefits are provided to employees upon actual retirement. Most employees are covered by the Parochial Employees' Retirement System of Louisiana, whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service. For employees hired on and after January 1, 2007, retirement eligibility (D.R.O.P. entry) provisions are as follows: age 55 and 30 years of service; age 62 and 10 years of service; or, age 67 and 7 years of service.

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**Investment Return Assumption (Discount Rate)** - GASB 45 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits (that is, for a plan which is funded). Based on the assumption that the ARC will not be funded, a 4% annual investment return has been used in this valuation.

**Health Care Cost Trend Rate** - The expected rate of increase in medical cost is based on projections performed by the Office of the Actuary at the Centers for Medicare & Medicaid Services as published in National Health Care Expenditures Projections: 2003 to 2013, Table 3: National Health Expenditures, Aggregate and per Capita Amounts, Percent Distribution, and Average Annual Percent Change by Source of Funds: Selected Calendar Years 1990-2013, released in January, 2004, by the Health Care Financing Administration ([www.cms.hhs.gov](http://www.cms.hhs.gov)). "State and Local" rates for 2008 through 2013 from this report were used, with rates beyond 2013 graduated down to an ultimate annual rate of 5.0% for 2016 and later.

**Inflation Rate** – Included in both the Investment Return Assumption and the Healthcare Cost Trend rates above is an implicit inflation assumption of 2.50% annually.

**Mortality Rate** - The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50% of the unloaded male mortality rate and 50% of the unloaded female mortality rates, was used. This is the mortality table that the Internal Revenue Service requires to be used in determining the value of accrued benefits in defined benefit pension plans. Since GASB 45 requires the use of "unblended" rates, we have used the 94GAR mortality table described above to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance.

**Method of Determining Value of Benefits** - The "value of benefits" has been assumed to be the portion of the premium after retirement date expected to be paid by the employer for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The employer pays 75% of the cost of the medical insurance for the retirees and dependents. The rates provided applicable before age 65 are "blended" rates. Since GASB 45 mandates that "unblended" rates be used, we have estimated the "unblended" rates for retirees before Medicare eligibility. It has been assumed that the retiree rate before Medicare eligibility is 130% of the blended rate.

#### (9) Contingencies

##### *Litigation*

The Commission is a defendant in several lawsuits involving civil actions, most of which are partially covered by insurance. There are certain suits, which are in the early stages of discovery and for which the availability of insurance coverage or estimates of the ultimate liability of the Commission cannot be determined. Resolution of some of these cases could involve liability to the Commission in excess of insurance limits if the courts find in favor of the various plaintiffs. The Commission evaluates the existing litigation and accrues appropriate amounts in accordance with Financial Accounting Standards Board Statement (FASB) ASC Topic 450 as liabilities become probable and can be estimated. In the opinion of legal counsel, the Commission's ultimate exposure is unknown at this time. It is the policy of the Commission to pay judgments against the Commission on a current basis from current revenues. Settlements from litigation, insurance, and liability claims are included in General Insurance Fund expenditures.

##### *Grant Disallowances*

The Commission participates in a number of state and federally assisted grant programs. The programs

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are subject to various compliance audits. Such audits could lead to requests for reimbursement by the grantor agency for expenditures disallowed under terms of the grants. Commission management believes that the amount of disallowances, if any, which may arise from future audits will not be material.

**(10) Risk Management**

The Commission is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The Group Insurance Fund is used to account for self-insurance activities involving group medical and life insurance coverage for Commission employees. The General Insurance Fund is used to account for self-insurance activities involving workers' compensation and general liability claims.

The Commission maintains property, general, automobile, and excess liability insurance coverage. The limit of coverage on the general liability policy is \$1,000,000 per occurrence and \$3,000,000 in the aggregate. The excess liability policy contains an additional aggregate limit of \$1,000,000 for general liability claims. The Commission is self-insured for medical benefits and workers' compensation coverage. Employees contribute for medical benefits coverage, and each department that pays salaries contributes for both medical and workers' compensation coverage. The Commission maintains stop-loss coverage with an insurance company for medical claims in excess of \$125,000 per occurrence with an aggregate total of 125% of expected losses. Stop-loss coverage is also maintained for workers' compensation cases above \$300,000. Settlements have not exceeded insurance coverage for each of the past three fiscal years, and there were no reductions in insurance coverage from coverage in the prior year.

Payments to the Internal Service Funds are accounted for as revenues by the receiving fund and expenditures/expenses by the paying funds. Payments into the fund are available to pay claims and administrative costs of the self-insurance programs. Payments in excess of actual expenses are recorded as transfers. At December 31, 2013, \$2,323,878 and \$2,630,790 respectively, are reported as Group Insurance Fund and General Insurance Fund net position balances.

All self-insurance programs are accounted for within Internal Service Funds. The Commission has included incurred but not reported claims in determining its claims liability in both self-insurance programs.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Claims liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of payouts and other economic and social factors, including the effects of specific, incremental claim adjustment expenses, salvage, and subrogation. At December 31, 2013, the claims liability of \$726,491 and \$0 reported in the Group Insurance and General Insurance Funds, respectively, is based on the requirements of GASB Statement No. 10.

Changes in the Group Insurance Fund's claims liability in fiscal years 2012 and 2013 were:

	<b>Beginning of fiscal year liability</b>	<b>Current year claims and changes in estimates</b>	<b>Claims Payments</b>	<b>Balance, fiscal year end</b>
2012	\$ 862,669	\$ 3,774,580	\$ 3,923,271	\$ 713,978
2013	\$ 713,978	\$ 5,024,699	\$ 5,012,186	\$ 726,491

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**December 31, 2013**

Changes in the General Insurance Fund's claims liability in fiscal years 2012 and 2013 were:

	Beginning of fiscal year liability	Current year claims and changes in estimates	Claims Payments	Balance, fiscal year end
2012	\$ -	\$ 349,786	\$ 349,786	\$ -
2013	\$ -	\$ 232,168	\$ 232,168	\$ -

**(11) Restatement of Net Position**

During 2013, the Commission discovered an error in recording of capital assets. Corrections were made to lengths of roads and the depreciable values. This error had no effect on fund balance as capital assets are only recorded in the government-wide Statement of Net Position. The effect of this adjustment was to decrease beginning net position by \$2,382,164 for depreciation and loss on disposal of assets. In addition, as discussed in Note 1, GASB 65 was implemented in the current year, which required the Commission to retroactively expense bond issuance costs. A summary of adjustments affecting beginning net position is as follows:

Ending net position of governmental activities, December 31, 2012	\$ 369,601,880
Increase in depreciation and loss on disposal of assets	( 2,382,164)
Implementation of GASB 65	( <u>226,062</u> )
Beginning net position of governmental activities, January 1, 2013	\$ <u><u>366,993,654</u></u>

**(12) Subsequent Events**

In 2014, the Commission issued \$6,850,000 of general obligation refunding bonds for the purpose of refunding the callable maturities of the outstanding general obligation bonds, series 2007, dated August 1, 2007, and paying the costs of issuance of the bonds. The bonds are secured by and payable from unlimited ad valorem taxation.



**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**  
**Required Supplementary Information**  
**GENERAL FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**for the Year Ended December 31, 2013**  
**(Unaudited)**

	Budgeted Amounts						Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	General Fund Original	Reserve Trust Fund Original	Combined Original	General Fund Final	Reserve Trust Fund Final	Combined Final		
<b>Revenues</b>								
<b>Taxes:</b>								
Ad valorem	\$ 6,161,590	\$ -	\$ 6,161,590	\$ 6,161,590	\$ -	\$ 6,161,590	\$ 6,501,624	\$ 340,034
Other taxes, penalties, and interest	68,220	-	68,220	68,220	-	68,220	66,407	( 1,813)
Total taxes	6,229,810	-	6,229,810	6,229,810	-	6,229,810	6,568,031	338,221
Charges for services	210,000	-	210,000	210,000	-	210,000	223,205	13,205
Fines and forfeitures	2,500	-	2,500	2,500	-	2,500	3,500	1,000
Licenses and permits	628,400	-	628,400	628,400	-	628,400	723,222	94,822
<b>Intergovernmental revenues:</b>								
State of Louisiana:								
Oil and gas severance tax	925,000	-	925,000	925,000	-	925,000	971,266	46,266
Beer tax	23,000	-	23,000	23,000	-	23,000	21,591	( 1,409)
Timber severance pay	100,000	-	100,000	100,000	-	100,000	147,197	47,197
State revenue sharing	174,000	-	174,000	174,000	-	174,000	170,806	( 3,194)
Miscellaneous	-	-	-	285,000	-	285,000	109,667	( 175,333)
Total intergovernmental revenues	1,222,000	-	1,222,000	1,507,000	-	1,507,000	1,420,527	( 86,473)
Gaming	-	-	-	-	-	-	-	-
Use of money and property:								
Rental, camping fees, other	30,000	-	30,000	30,000	-	30,000	30,000	-
Investment earnings:								
Interest earned	97,000	250,000	347,000	97,000	250,000	347,000	281,775	( 65,225)
Net decrease in the fair value of investments	-	-	-	-	-	-	( 260,096)	( 260,096)
Total investment earnings	97,000	250,000	347,000	97,000	250,000	347,000	21,679	( 325,321)
Other revenues	15,000	-	15,000	15,000	-	15,000	14,841	( 159)
Total revenues	8,434,710	250,000	8,684,710	8,719,710	250,000	8,969,710	9,005,005	35,295
<b>Expenditures</b>								
<b>General government:</b>								
Commission	748,673	-	748,673	748,673	-	748,673	701,221	47,452
Administration	672,944	-	672,944	672,944	-	672,944	609,915	63,029
Human resources	130,848	-	130,848	130,848	-	130,848	128,141	2,707
Finance	446,077	11,127	457,204	446,077	11,127	457,204	340,005	117,199
Information systems	155,265	-	155,265	155,265	-	155,265	153,721	1,544
Elections	831,373	-	831,373	831,373	-	831,373	706,135	125,238
LSU extension	70,600	-	70,600	70,600	-	70,600	67,955	2,645
Allocations to other entities	270,936	-	270,936	284,478	-	284,478	265,603	18,875
Statutory appropriations	311,030	-	311,030	311,030	-	311,030	262,512	48,518
Total general government	3,637,746	11,127	3,648,873	3,651,288	11,127	3,662,415	3,235,208	427,207
Criminal justice	5,991,500	-	5,991,500	6,276,500	-	6,276,500	5,956,908	319,592
Building facilities	232,738	-	232,738	232,738	-	232,738	181,971	50,767
Capital outlay	59,700	-	59,700	59,700	-	59,700	35,537	24,163
Total expenditures	9,921,684	11,127	9,932,811	10,220,226	11,127	10,231,353	9,409,624	821,729
Excess (deficiency) of revenues over (under) expenditures	(1,486,974)	238,873	( 1,248,101)	( 1,500,516)	238,873	( 1,261,643)	( 404,619)	857,024
<b>Other financing sources (uses):</b>								
Transfers in	1,500,000	-	1,500,000	1,500,000	-	1,500,000	1,500,000	-
Transfers out	-	-	-	-	( 3,750,000)	( 3,750,000)	( 3,750,000)	-
Total other financing sources (uses)	1,500,000	-	1,500,000	1,500,000	( 3,750,000)	( 2,250,000)	( 2,250,000)	-
<b>Net change in fund balance</b>	13,026	238,873	251,899	( 516)	( 3,511,127)	( 3,511,643)	( 2,654,619)	857,024
Fund balance - beginning	14,892,083	40,716,204	55,608,287	14,892,083	40,716,204	55,608,287	55,608,287	-
Fund balance - ending	\$ 14,905,109	\$ 40,955,077	\$ 55,860,186	\$ 14,891,567	\$ 37,205,077	\$ 52,096,644	\$ 52,953,668	\$ 857,024

See accompanying independent auditor's report and notes to budgetary comparison schedules

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**  
Required Supplementary Information  
**SPECIAL REVENUE FUND - SHREVE MEMORIAL LIBRARY FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**for the Year Ended December 31, 2013**  
**(Unaudited)**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues			
Ad valorem taxes	\$ 13,878,150	\$ 14,628,284	\$ 750,134
Intergovernmental revenues:			
State grants	-	-	-
State revenue sharing	397,843	389,852	( 7,991)
Total intergovernmental revenues	397,843	389,852	( 7,991)
Fines and forfeitures	101,000	92,934	(8,066)
Use of money and property:			
Interest earned	44,000	52,802	8,802
Other revenues	192,000	270,977	78,977
Total revenues	14,612,993	15,434,849	821,856
Expenditures			
Culture and recreation:			
Salaries, fringe benefits, and payroll taxes	8,542,062	8,487,565	54,497
Supplies	378,180	294,375	83,805
Utilities	853,410	730,757	122,653
Repairs and maintenance	978,400	1,010,107	( 31,707)
Insurance	208,500	227,716	( 19,216)
Books and library materials	1,212,144	727,594	484,550
Miscellaneous	880,271	518,581	361,690
Total culture and recreation	13,052,967	11,996,695	1,056,272
Debt service:			
Principal	545,000	545,401	( 401)
Interest	97,188	88,567	8,621
Capital outlay	5,820,338	1,210,134	4,610,204
Total expenditures	19,515,493	13,840,797	5,674,696
Excess (deficiency) of revenues over (under) expenditures	( 4,902,500)	1,594,052	6,496,552
Other financing sources (uses)			
Transfers in (out)	5,357,000	355,859	( 5,001,141)
Net change in fund balance	454,500	1,949,911	1,495,411
Fund balance - beginning	15,018,207	15,018,207	-
Fund balance - ending	\$ 15,472,707	\$ 16,968,118	\$ 1,495,411

See accompanying independent auditor's report and notes to budgetary comparison schedules.

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**  
**Required Supplementary Information**  
**SPECIAL REVENUE FUND - DETENTION FACILITIES FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**for the Year Ended December 31, 2013**  
**(Unaudited)**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues			
Ad valorem taxes	\$ 7,931,990	\$ 8,345,727	\$ 413,737
Intergovernmental revenues:			
State revenue sharing	226,000	222,250	( 3,750)
Use of money and property:			
Interest earned	1,500	16,890	15,390
Net decrease in the fair value of investments	-	( 3,696)	( 3,696)
Other revenues	25,000	6,279	( 18,721)
Total revenues	8,184,490	8,587,450	402,960
Expenditures			
Criminal justice:			
Salaries, fringe benefits, and payroll taxes	1,073,974	1,039,291	34,683
Supplies	257,500	213,894	43,606
Education, training, and travel	4,000	689	3,311
Utilities	1,000,000	702,154	297,846
Repairs and maintenance	414,000	344,625	69,375
Insurance	237,420	237,720	( 300)
Interest	15,000	203	14,797
Miscellaneous	381,176	363,932	17,244
Contracted services - prison operations	4,935,000	4,490,625	444,375
Total criminal justice	8,318,070	7,393,133	924,937
Debt service:			
Principal	105,000	105,000	-
Interest	87,000	87,000	-
Fees and charges	200	200	-
Capital outlay	15,000	11,278	3,722
Total expenditures	8,525,270	7,596,611	928,659
Excess (deficiency) of revenues over (under) expenditures	(340,780)	990,839	1,331,619
Other financing sources (uses):			
Transfers in	575,000	575,000	-
Net change in fund balance	234,220	1,565,839	1,331,619
Fund balance - beginning	6,119,512	6,119,512	-
Fund balance - ending	\$ 6,353,732	\$ 7,685,351	\$ 1,331,619

See accompanying independent auditor's report and notes to budgetary comparison schedules.

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**  
Required Supplementary Information  
**SPECIAL REVENUE FUND - SOLID WASTE DISPOSAL FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**for the Year Ended December 31, 2013**  
(Unaudited)

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues			
Taxes:			
Ad valorem taxes	\$ 1,000	\$ 1,591	\$ 591
Sales taxes	3,300,000	3,194,946	( 105,054)
Total taxes	<u>3,301,000</u>	<u>3,196,537</u>	<u>( 104,463)</u>
Use of money and property:			
Interest earned	140,000	104,043	( 35,957)
Net decrease in the fair value of investments	-	( 110,034)	( 110,034)
Other revenues	125,000	132,532	7,532
Total revenues	<u>3,566,000</u>	<u>3,323,078</u>	<u>( 242,922)</u>
Expenditures			
Sanitation			
Salaries, fringe benefits, and payroll taxes	1,070,762	1,093,344	( 22,582)
Supplies	126,000	111,864	14,136
Education, training, and travel	2,000	699	1,301
Utilities	52,000	38,197	13,803
Repairs and maintenance	90,000	66,537	23,463
Insurance	66,910	66,910	-
Contracted services - waste hauling	250,000	180,471	69,529
Waste disposal fees	475,000	466,298	8,702
Miscellaneous	362,948	321,724	41,224
Total sanitation	<u>2,495,620</u>	<u>2,346,044</u>	<u>149,576</u>
Capital outlay	2,500	1,600	900
Total expenditures	<u>2,498,120</u>	<u>2,347,644</u>	<u>150,476</u>
Excess (deficiency) of revenues over (under) expenditures	1,067,880	975,434	( 92,446)
Other financing sources (uses):			
Transfers out	( 348,000)	( 348,000)	-
Net change in fund balance	719,880	627,434	( 92,446)
Fund balance - beginning	19,335,662	19,335,662	-
Fund balance - ending	<u>\$ 20,055,542</u>	<u>\$ 19,963,096</u>	<u>(\$ 92,446)</u>

See accompanying independent auditor's report and notes to budgetary comparison schedules.

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**  
Required Supplementary Information  
**SPECIAL REVENUE FUND - PUBLIC WORKS FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**for the Year Ended December 31, 2013**  
**(Unaudited)**

	Original	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Taxes:				
Ad valorem taxes	\$ 5,853,570	\$ 5,853,570	\$ 6,161,974	\$ 308,404
Sales tax	6,600,000	6,600,000	6,349,111	( 250,889)
Total taxes	<u>12,453,570</u>	<u>12,453,570</u>	<u>12,511,085</u>	<u>57,515</u>
Licenses and permits	240,000	240,000	361,640	121,640
Intergovernmental revenues:				
State revenue sharing	168,000	168,000	149,213	( 18,787)
Road royalties	475,000	475,000	411,292	( 63,708)
Parish transportation fund	1,375,000	1,375,000	1,619,917	244,917
Total intergovernmental revenues	<u>2,018,000</u>	<u>2,018,000</u>	<u>2,180,422</u>	<u>162,422</u>
Charges for services	454,300	454,300	481,933	27,633
Fines and forfeitures	100,000	100,000	46,107	( 53,893)
Use of money and property:				
Investment earnings:				
Interest earned	250,000	250,000	103,687	( 146,313)
Net decrease in fair value of investments	-	-	( 64,889)	( 64,889)
Total investment earnings	<u>250,000</u>	<u>250,000</u>	<u>38,798</u>	<u>( 211,202)</u>
Other revenues	75,000	75,000	280,480	205,480
Total revenues	<u>15,590,870</u>	<u>15,590,870</u>	<u>15,900,465</u>	<u>309,595</u>
Expenditures				
General government				
Fleet services:				
Salaries, fringe benefits, and payroll taxes	479,987	479,987	450,963	29,024
Supplies	194,500	844,500	923,000	( 78,500)
Utilities	37,500	37,500	31,299	6,201
Repairs and maintenance	35,000	330,000	448,875	( 118,875)
Insurance	19,307	19,307	19,307	-
Fleet service allocation	( 384,000)	( 384,000)	( 86,000)	( 298,000)
Service and supply charges to others	-	( 945,000)	( 1,397,743)	452,743
Miscellaneous	70,040	70,040	62,633	7,407
Total general government - fleet	<u>452,334</u>	<u>452,334</u>	<u>452,334</u>	<u>-</u>
Highways and streets:				
Administrative:				
Salaries, fringe benefits, and payroll taxes	1,210,698	1,210,698	1,194,367	16,331
Supplies	42,100	42,100	31,923	10,177
Utilities	15,000	15,000	12,140	2,860
Repairs and maintenance	7,000	7,000	5,454	1,546
Contracted services	469,925	469,925	461,781	8,144
Insurance	126,674	126,674	126,674	-
Miscellaneous	100,063	100,063	81,331	18,732
Capital outlay	20,000	20,000	1,151	18,849
Total administrative	<u>1,991,460</u>	<u>1,991,460</u>	<u>1,914,821</u>	<u>76,639</u>

(continued)

See accompanying independent auditor's report and notes to budgetary comparison schedules.

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

(continued)

Required Supplementary Information  
**SPECIAL REVENUE FUND - PUBLIC WORKS FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**for the Year Ended December 31, 2013**  
**(Unaudited)**

	Original	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Road maintenance:				
Salaries, fringe benefits, and payroll taxes	3,071,152	2,921,152	2,773,922	147,230
Supplies	1,163,000	1,163,000	901,475	261,525
Utilities	88,000	88,000	79,560	8,440
Repairs and maintenance	500,000	500,000	474,090	25,910
Contracted services	159,200	309,200	209,854	99,346
Insurance	53,495	53,495	53,495	-
Miscellaneous	38,250	38,250	18,962	19,288
Total road maintenance	<u>5,073,097</u>	<u>5,073,097</u>	<u>4,511,358</u>	<u>561,739</u>
Road construction:				
Road maintenance - road capital improvements:				
Supplies	20,000	20,000	6,854	13,146
Miscellaneous	211,452	211,452	164,163	47,289
Capital outlay	2,500	2,500	200	2,300
Total road capital improvements	<u>233,952</u>	<u>233,952</u>	<u>171,217</u>	<u>62,735</u>
Drainage:				
Road maintenance - drainage improvements:				
Supplies	25,000	25,000	20,403	4,597
Insurance	64,701	64,701	64,701	-
Right-of-way maintenance	475,000	475,000	443,318	31,682
Miscellaneous	108,533	108,533	92,143	16,390
Total drainage improvements	<u>673,234</u>	<u>673,234</u>	<u>620,565</u>	<u>52,669</u>
Total expenditures	<u>8,424,077</u>	<u>8,424,077</u>	<u>7,670,295</u>	<u>753,782</u>
Excess (deficiency) of revenues over (under) expenditures	7,166,793	7,166,793	8,230,170	1,063,377
Other financing sources (uses):				
Transfers out	<u>( 15,978,000)</u>	<u>( 15,978,000)</u>	<u>( 15,978,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>( 15,978,000)</u>	<u>( 15,978,000)</u>	<u>( 15,978,000)</u>	<u>-</u>
Net change in fund balance	<u>( 8,811,207)</u>	<u>( 8,811,207)</u>	<u>( 7,747,830)</u>	<u>1,063,377</u>
Fund balance - beginning	26,302,032	26,302,032	26,302,032	-
Fund balance - ending	<u>\$ 17,490,825</u>	<u>\$ 17,490,825</u>	<u>\$ 18,554,202</u>	<u>\$ 1,063,377</u>

See accompanying independent auditor's report and notes to budgetary comparison schedules.

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**  
**Required Supplementary Information**  
**SPECIAL REVENUE FUND - BIOMEDICAL FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**for the Year Ended December 31, 2013**  
**(Unaudited)**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues			
Ad valorem taxes	\$ 2,627,140	\$ 2,775,074	\$ 147,934
Intergovernmental revenues:			
State revenue sharing	75,000	73,954	( 1,046)
Use of money and property:			
Interest earned	50	25	( 25)
Total revenues	2,702,190	2,849,053	146,863
Expenditures			
Economic Development:			
Salaries, fringe benefits, and payroll taxes	80,810	82,611	( 1,801)
Interest	7,000	5,324	1,676
Reimburse Biomedical Research			
Foundation operating expenses	2,600,000	2,600,000	-
Miscellaneous	16,105	15,508	597
Total expenditures	2,703,915	2,703,443	472
Excess (deficiency) of revenues over (under) expenditures	( 1,725)	145,610	147,335
Fund balance - beginning	594,566	594,566	-
Fund balance - ending	\$ 592,841	\$ 740,176	\$ 147,335

See accompanying independent auditor's report and notes to budgetary comparison schedules.

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**  
Required Supplementary Information  
**SPECIAL REVENUE FUND - CRIMINAL JUSTICE FUND**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
for the Year Ended December 31, 2013  
(Unaudited)

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues			
Ad valorem taxes	\$ 5,163,850	\$ 5,482,516	\$ 318,666
Intergovernmental revenues:			
State revenue sharing	142,000	155,450	13,450
Use of money and property:			
Interest earned	50	418	368
Total revenues	<u>5,305,900</u>	<u>5,638,384</u>	<u>332,484</u>
Expenditures			
Criminal Justice:			
Salaries, fringe benefits, and payroll taxes	172,110	153,097	19,013
Other	<u>159,756</u>	<u>148,908</u>	<u>10,848</u>
Total expenditures	<u>331,866</u>	<u>302,005</u>	<u>29,861</u>
Excess (deficiency) of revenues over (under) expenditures	4,974,034	5,336,379	362,345
Other financing uses:			
Transfers out	<u>( 5,070,000)</u>	<u>( 5,070,000)</u>	<u>-</u>
Net change in fund balance	( 95,966)	266,379	362,345
Fund balance - beginning	1,783,636	1,783,636	-
Fund balance - ending	<u>\$ 1,687,670</u>	<u>\$ 2,050,015</u>	<u>\$ 362,345</u>

See accompanying independent auditor's report and notes to budgetary comparison schedules.



**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**  
**Required Supplementary Information**  
**Notes to Budgetary Comparison Schedules**  
**December 31, 2013**

**Budgets and Budgetary Accounting**

The Caddo Parish Commission (the Commission) utilizes the following procedures in establishing the budgetary data reflected in the financial statements:

- (1) Prior to November 1, the Parish Administrator submits to the Commission a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
- (2) A public hearing is then conducted, after proper official journal notification, to obtain taxpayer comments.
- (3) Prior to December 27, the budget is legally enacted through passage of an ordinance.
- (4) The budget ordinance is structured such that revenues are budgeted by source and appropriations are budgeted by department (function) or program expenditures. The Home Rule Charter provides that expenditures may not legally exceed appropriations on a functional (departmental or program) basis. Expenditures approved on a functional level are detailed by object account by the Parish Administrator and Finance Director. Revisions to the budget as enacted at the department (function) or program level require Commission action. Revisions at the object level can be approved by the Parish Administrator without seeking approval of the Commissioners. Several such revisions were made during the year ended December 31, 2013.
- (5) The Commission utilizes formal budgetary integration as a management control device and annual budgets are legally adopted for the General Fund, certain Special Revenue Funds, and the Debt Service Fund.
- (6) Comparison of budgeted and actual amounts as shown in the accompanying schedules includes the General Fund, those Special Revenue Funds that are included in the annual operating budget and for which a budget to actual comparison is required. Annual operating budgets were not prepared or adopted for the Head Start Fund, Section 8 Housing, nor the LA Community Development. The budgets for these funds are prepared on a grant entitlement basis rather than an annual basis. The budgets for these funds are not readily convertible to annual operating budgets; therefore, they are not included in the schedules.

The capital budget appropriations, which encompass the Capital Projects Funds, present cumulative (project length) as opposed to annual budget amounts and, thus, budget and actual comparisons are not reported in the accompanying schedules for these funds. Actual to budget comparison is not required for the Internal Service Fund and Fiduciary Funds.

- (7) The basis of accounting applied to budgetary data presented is substantially consistent with the appropriate basis of accounting for each fund type for which an annual budget is prepared. Appropriations that are not expended lapse at year-end.

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**  
**Required Supplementary Information**  
**Notes to Budgetary Comparison Schedules**  
**for the Year Ended December 31, 2012**

**Excess of Expenditures over Budget - Major Funds**

For those funds for which a budget to actual comparison was made, actual expenditures on a budgetary basis exceeded budgeted expenditures on a line-item basis as follows:

<b>Fund</b>	<b>Final budget</b>	<b>Actual on a budgetary basis</b>	<b>Negative variance</b>
Shreve Memorial Library:			
Culture and recreation:			
Repairs and maintenance	\$ 978,400	\$ 1,010,107	\$ (31,707)
Insurance	\$ 208,500	\$ 227,716	\$ (19,216)
Debt Service:			
Principal	\$ 545,000	\$ 545,401	\$ (401)
Solid Waste Disposal Fund			
Sanitation:			
Salaries, fringe benefits, and payroll taxes	\$ 1,070,762	\$ 1,093,344	\$ (22,582)
Public Works Fund:			
General government:			
Fleet services:			
Supplies	\$ 844,500	\$ 923,000	\$ (78,500)
Repairs and maintenance	\$ 330,000	\$ 448,875	\$ (118,875)
Fleet service allocation	\$ (384,000)	\$ (86,000)	\$ (298,000)
Biomedical Fund:			
Salaries, fringe benefits, and payroll taxes	\$ 80,810	\$ 82,611	\$ (1,801)

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**  
**Required Supplementary Information**  
**Other Post-employment Benefits - Schedule of Funding Progress**  
**(Unaudited)**

		(a)	(b)	(b-a)	(a/b)	(c)	((b-a)/c)
Fiscal Year End	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
12/31/2011	1/1/2010	\$ -	\$ 9,903,603	\$ 9,903,603	0%	\$ 15,264,642	65%
12/31/2012	1/1/2012	\$ -	\$ 13,121,414	\$ 13,121,414	0%	\$ 14,565,181	90%
12/31/2013	1/1/2012	\$ -	\$ 13,121,414	\$ 13,121,414	0%	\$ 11,367,635	115%

## **NONMAJOR GOVERNMENTAL FUNDS**

### **Special Revenue Funds**

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditures for specified purposes.

**Building Maintenance Fund** – The Building Maintenance Fund accounts for the proceeds of a special ad valorem tax dedicated for maintenance and operation of the Parish courthouse and other public buildings.

**Parks and Recreation Fund** – The Parks and Recreation Fund accounts for the proceeds of a special ad valorem tax and other revenues dedicated for maintenance and operation of the Parish park system.

**Health Tax Fund** – The Health Tax Fund accounts for the proceeds of a special ad valorem tax dedicated to the maintenance and operation of the Parish health unit and animal services.

**Riverboat Fund** – The Riverboat Fund accounts for revenues received by the Commission from boarding fees related to the riverboat casinos.

**Economic Development Fund** – This fund was established by the Commission to account for the proceeds from the sale of land at the old penal farm site, now known as the West Shreveport Industrial Park. The sale proceeds, as well as additional revenues, are dedicated to economic development.

**Law Officers Witness Fund** – The Law Officers Witness Fund accounts for the proceeds of a special case charge on criminal matters. The revenues generated are dedicated to the payment of a special witness fee to law officers who are called as witnesses to testify in district court.

**Section 8 Housing Fund** – The Section 8 Housing Fund accounts for the proceeds of a federal grant program, which is dedicated to housing assistance payments for the benefit of low-income individuals. The program is funded by the United States Department of Housing and Urban Development.

**Juvenile Justice Fund** – The Juvenile Justice Fund accounts for the proceeds of a special ad valorem tax dedicated to the maintenance and operation of the parish juvenile court and detention facilities.

**Oil and Gas Fund** – The Oil and Gas Fund accounts for revenues received from lease bonuses and royalty payments resulting from the leasing of the oil and gas mineral rights on the Commission's property.

**Louisiana Community Development Block Grant Fund** – The Louisiana Community Development Block Grant Fund accounts for federal monies received by the Commission to provide funds for projects that allow for the development of viable urban communities by providing decent housing and a suitable living environment.

### **Capital Projects Funds**

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The Commission has three nonmajor capital projects funds.

**Criminal Justice Facilities Fund** – The Criminal Justice Facilities Fund accounts for the proceeds of a bond issue approved by the voters in 1988.

Additional construction funding was also provided by the State of Louisiana. The issue was dedicated to the construction and renovation of jail facilities.

### **Capital Projects Funds (continued)**

**Capital Improvement Fund** – The Capital Improvement Fund accounts for the proceeds of a bond issue approved by voters in 2007. The bonds are dedicated to acquiring, equipping, constructing, and improving major capital facilities.

**Capital Improvement II Fund** – The Capital Improvement II Fund accounts for the proceeds of a bond issue approved by voters in 2007. The bonds are dedicated to acquiring, equipping, constructing, and improving major capital facilities.

**Library Bond Fund** – The Library Bond Fund accounts for the proceeds of General Obligation Bonds issued in 2012. The bonds are to be used for acquiring, equipping, constructing, and improving the public library system.

### **Debt Service Fund**

The Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The Debt Service Fund receives a dedicated portion of ad valorem taxes paid to the Commission.

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**NONMAJOR GOVERNMENTAL FUNDS**  
**Combining Balance Sheet - By Fund Type**  
**December 31, 2013**

	Special Revenue Funds	Capital Projects Fund	Debt Service Fund	Total Nonmajor Governmental Funds
<b>Assets</b>				
Cash and cash equivalents	\$ 1,855,892	\$ 1,443,127	\$ 20,288	\$ 3,319,307
Investments	16,586,005	12,898,671	175,054	29,659,730
Receivables, net:				
Ad valorem taxes	11,237,602	-	2,727,571	13,965,173
Other	437,966	-	-	437,966
Accrued interest	58,264	45,314	638	104,216
Due from other funds	1,439,830	339,597	42,531	1,821,958
Due from other governments	495,034	-	-	495,034
Total assets	<u>\$ 32,110,593</u>	<u>\$ 14,726,709</u>	<u>\$ 2,966,082</u>	<u>\$ 49,803,384</u>
<b>Liabilities, deferred inflows, and fund balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 588,645	\$ -	\$ -	\$ 588,645
Accrued liabilities	330,930	-	-	330,930
Due to other funds	-	68,912	-	68,912
Unearned revenue	8,954	-	-	8,954
Total liabilities	<u>999,582</u>	<u>68,912</u>	<u>-</u>	<u>1,068,494</u>
<b>Deferred inflows of resources</b>				
Unavailable revenue - property taxes	26,607	-	5,223	31,830
Total deferred inflows	<u>26,607</u>	<u>-</u>	<u>5,223</u>	<u>31,830</u>
<b>Fund Balances</b>				
<b>Restricted for:</b>				
Criminal justice	3,119,183	-	-	3,119,183
Health and welfare	4,310,288	-	-	4,310,288
Building facilities	7,551,677	-	-	7,551,677
Culture and recreation	2,954,148	-	-	2,954,148
Debt service	-	-	2,960,859	2,960,859
Capital projects	-	14,657,797	-	14,657,797
<b>Committed to:</b>				
Economic development	645,202	-	-	645,202
Subsequent year's expenditures	2,131,374	-	-	2,131,374
<b>Assigned to:</b>				
Special services	10,372,532	-	-	10,372,532
Total fund balances	<u>31,084,404</u>	<u>14,657,797</u>	<u>2,960,859</u>	<u>48,703,060</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 32,110,593</u>	<u>\$ 14,726,709</u>	<u>\$ 2,966,082</u>	<u>\$ 49,803,384</u>

See accompanying independent auditor's report.

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**NONMAJOR GOVERNMENTAL FUNDS**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances - By Fund Type**  
**for the Year Ended December 31, 2013**

	Special Revenue Funds	Capital Projects Fund	Debt Service Fund	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Taxes	\$ 11,946,178	\$ -	\$ 2,902,641	\$ 14,848,819
Licenses and permits	8,022	-	-	8,022
Intergovernmental	1,493,307	-	-	1,493,307
Charges for services	112,954	-	-	112,954
Fines and forfeitures	188	-	-	188
Gaming	1,924,061	-	-	1,924,061
Use of money and property:				
Oil and gas leases	1,187,767	-	-	1,187,767
Rental, camping fees, and other	81,395	-	-	81,395
Investment earnings	47,646	19,385	853	67,884
Other revenues	172,074	-	-	172,074
<b>Total revenues</b>	<b>16,973,592</b>	<b>19,385</b>	<b>2,903,494</b>	<b>19,896,471</b>
<b>Expenditures</b>				
Current:				
General government	1,247,954	31,022	-	1,278,976
Criminal justice	6,075,037	-	-	6,075,037
Health and welfare	3,413,115	-	-	3,413,115
Building facilities	4,174,158	-	-	4,174,158
Culture and recreation	1,105,501	925	-	1,106,426
Economic development	1,469,491	-	-	1,469,491
Debt service:				
Principal	105,000	-	1,160,000	1,265,000
Interest	87,000	-	1,155,437	1,242,437
Bond issuance costs, fees and charges	200	-	128,257	128,457
Capital outlay	7,536,970	-	-	7,536,970
<b>Total expenditures</b>	<b>25,214,426</b>	<b>31,947</b>	<b>2,443,694</b>	<b>27,690,067</b>
Excess (deficiency) of revenues over (under) expenditures	<b>(8,240,834)</b>	<b>(12,562)</b>	<b>459,800</b>	<b>(7,793,596)</b>
Other financing sources (uses):				
Transfers in	7,682,315	179,141	-	7,861,456
Transfers out	(4,550,000)	(5,188,438)	-	(9,738,438)
<b>Total other financing sources (uses)</b>	<b>3,132,315</b>	<b>(5,009,297)</b>	<b>-</b>	<b>(1,876,982)</b>
<b>Net change in fund balances</b>	<b>(5,108,519)</b>	<b>(5,021,859)</b>	<b>459,800</b>	<b>(9,670,578)</b>
Fund balances - beginning	36,192,923	19,679,656	2,501,059	58,373,638
Fund balances - ending	<b>\$ 31,084,404</b>	<b>\$ 14,657,797</b>	<b>\$ 2,960,859</b>	<b>\$ 48,703,060</b>

See accompanying independent auditor's report.



**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**NONMAJOR SPECIAL REVENUE FUNDS**  
**Combining Balance Sheet**  
**December 31, 2013**

	Building Maintenance Fund	Parks & Recreation Fund	Health Tax Fund	Riverboat Fund
<b>Assets</b>				
Cash and cash equivalents	\$ 340,982	\$ 159,696	\$ 120,373	\$ 14,878
Investments	3,048,883	1,426,217	1,077,614	131,980
Receivables, net:				
Ad valorem taxes	4,052,391	1,262,476	2,976,959	-
Other	-	-	-	144,326
Accrued interest	10,702	5,011	3,779	467
Due from other funds	184,383	108,020	145,254	74,402
Due from other governments	85,718	23,869	67,798	-
Total assets	<u>\$ 7,723,059</u>	<u>\$ 2,985,289</u>	<u>\$ 4,391,777</u>	<u>\$ 366,053</u>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 54,418	\$ 2,885	\$ 20,140	\$ 39,211
Accrued liabilities	62,930	25,756	76,322	1,352
Unearned revenue	-	-	-	-
Due to other governments	46,041	-	-	-
Total liabilities	<u>163,389</u>	<u>28,641</u>	<u>96,462</u>	<u>40,563</u>
<b>Deferred inflows of resources</b>				
Unavailable revenue - property taxes	7,993	2,500	10,314	-
Total deferred inflows	<u>7,993</u>	<u>2,500</u>	<u>10,314</u>	<u>-</u>
<b>Fund Balances</b>				
<b>Restricted for:</b>				
Criminal justice	-	-	-	-
Health and welfare	-	-	4,285,001	-
Building facilities	7,551,677	-	-	-
Culture and recreation	-	2,954,148	-	-
<b>Committed to:</b>				
Economic development	-	-	-	-
Subsequent year's expenditures	-	-	-	-
<b>Assigned to:</b>				
Special services	-	-	-	325,490
Total fund balances	<u>7,551,677</u>	<u>2,954,148</u>	<u>4,285,001</u>	<u>325,490</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 7,723,059</u>	<u>\$ 2,985,289</u>	<u>\$ 4,391,777</u>	<u>\$ 366,053</u>

See accompanying independent auditor's report.

Economic Development Fund	Law Officers Witness Fund	Section 8 Housing	Juvenile Justice Fund	Oil and Gas Fund	Total Nonmajor Special Revenue Funds
\$ 178,531	\$ 2,705	\$ -	\$ -	\$ 1,038,727	\$ 1,855,892
1,593,417	21,579	-	-	9,286,315	16,586,005
-	-	-	2,945,776	-	11,237,602
-	-	-	1,010	292,630	437,966
5,606	85	-	-	32,614	58,264
133,401	20,477	35,330	112,231	626,332	1,439,830
36,083	1,791	-	279,775	-	495,034
<u>\$ 1,947,038</u>	<u>\$ 46,637</u>	<u>\$ 35,330</u>	<u>\$ 3,338,792</u>	<u>\$ 11,276,618</u>	<u>\$ 32,110,593</u>
\$ 400,038	\$ 650	\$ 1,116	\$ 70,187	\$ -	\$ 588,645
-	-	-	164,570	-	330,930
-	-	8,927	27	-	8,954
-	19,800	-	5,212	-	71,053
<u>400,038</u>	<u>20,450</u>	<u>10,043</u>	<u>239,996</u>	<u>-</u>	<u>999,582</u>
-	-	-	5,800	-	26,607
-	-	-	5,800	-	26,607
-	26,187	-	3,092,996	-	3,119,183
-	-	25,287	-	-	4,310,288
-	-	-	-	-	7,551,677
-	-	-	-	-	2,954,148
645,202	-	-	-	-	645,202
901,798	-	-	-	1,229,576	2,131,374
-	-	-	-	10,047,042	10,372,532
<u>1,547,000</u>	<u>26,187</u>	<u>25,287</u>	<u>3,092,996</u>	<u>11,276,618</u>	<u>31,084,404</u>
<u>\$ 1,947,038</u>	<u>\$ 46,637</u>	<u>\$ 35,330</u>	<u>\$ 3,338,792</u>	<u>\$ 11,276,618</u>	<u>\$ 32,110,593</u>

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**NONMAJOR SPECIAL REVENUE FUNDS**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**December 31, 2013**

	Building Maintenance Fund	Parks & Recreation Fund	Health Tax Fund	Riverboat Fund
<b>Revenues</b>				
Taxes	\$ 4,309,146	\$ 1,342,041	\$ 3,162,604	\$ -
Licenses and permits	-	-	8,022	-
Intergovernmental	114,800	35,786	84,208	-
Charges for services	-	-	82,123	-
Fines and forfeitures	-	-	-	-
Gaming	-	-	-	1,522,036
Use of money and property:				
Oil and gas leases	-	-	-	-
Rental, camping fees, and other	-	9,403	71,992	-
Investment earnings (loss)	7,956	2,477	6,332	248
Other revenues	5,505	10,329	2,671	9,390
<b>Total revenues</b>	<u>4,437,407</u>	<u>1,400,036</u>	<u>3,417,952</u>	<u>1,531,674</u>
<b>Expenditures</b>				
Current:				
General government	-	-	-	1,210,710
Criminal justice	-	-	-	-
Health and welfare	-	-	3,112,283	-
Building facilities	3,733,495	-	-	-
Culture and recreation	-	1,105,501	-	-
Economic development	-	-	-	-
Debt service:				
Principal	-	-	-	105,000
Interest	-	-	-	87,000
Fees and charges	-	-	-	200
Capital outlay	9,184	-	15,903	-
<b>Total expenditures</b>	<u>3,742,679</u>	<u>1,105,501</u>	<u>3,128,186</u>	<u>1,402,910</u>
Excess (deficiency) of revenues over (under) expenditures	<u>694,728</u>	<u>294,535</u>	<u>289,766</u>	<u>128,764</u>
Other financing sources (uses):				
Transfers in	28,930	-	-	8,385
Transfers out	(300,000)	(100,000)	-	(400,000)
<b>Total other financing sources (uses)</b>	<u>(271,070)</u>	<u>(100,000)</u>	<u>-</u>	<u>(391,615)</u>
<b>Net change in fund balances</b>	<u>423,658</u>	<u>194,535</u>	<u>289,766</u>	<u>(262,851)</u>
Fund balances - beginning	7,128,019	2,759,613	3,995,235	588,341
Fund balances - ending	<u>\$ 7,551,677</u>	<u>\$ 2,954,148</u>	<u>\$ 4,285,001</u>	<u>\$ 325,490</u>

See accompanying independent auditor's report.

Economic Development Fund	Law Officers Witness Fund	Section 8 Housing	Juvenile Justice Fund	Oil and Gas Fund	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ -	\$ 3,132,387	\$ -	\$ 11,946,178
-	-	-	-	-	8,022
-	-	300,832	957,681	-	1,493,307
-	27,738	-	3,093	-	112,954
-	188	-	-	-	188
402,025	-	-	-	-	1,924,061
-	-	-	-	1,187,767	1,187,767
-	-	-	-	-	81,395
(1,598)	(65)	-	4,432	27,864	47,646
132,440	-	-	11,739	-	172,074
<u>532,867</u>	<u>27,861</u>	<u>300,832</u>	<u>4,109,332</u>	<u>1,215,631</u>	<u>16,973,592</u>
-	-	-	-	37,244	1,247,954
-	23,141	-	6,051,896	-	6,075,037
-	-	300,832	-	-	3,413,115
-	-	-	440,663	-	4,174,158
-	-	-	-	-	1,105,501
1,469,491	-	-	-	-	1,469,491
-	-	-	-	-	105,000
-	-	-	-	-	87,000
-	-	-	-	-	200
-	-	-	11,883	7,500,000	7,536,970
<u>1,469,491</u>	<u>23,141</u>	<u>300,832</u>	<u>6,504,442</u>	<u>7,537,244</u>	<u>25,214,426</u>
<u>(936,624)</u>	<u>4,720</u>	<u>-</u>	<u>(2,395,110)</u>	<u>(6,321,613)</u>	<u>(8,240,834)</u>
900,000	-	-	2,995,000	3,750,000	7,682,315
-	-	-	-	(3,750,000)	(4,550,000)
<u>900,000</u>	<u>-</u>	<u>-</u>	<u>2,995,000</u>	<u>-</u>	<u>3,132,315</u>
(36,624)	4,720	-	599,890	(6,321,613)	(5,108,519)
1,583,624	21,467	25,287	2,493,106	17,598,231	36,192,923
<u>\$ 1,547,000</u>	<u>\$ 26,187</u>	<u>\$ 25,287</u>	<u>\$ 3,092,996</u>	<u>\$ 11,276,618</u>	<u>\$ 31,084,404</u>

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**NONMAJOR CAPITAL PROJECTS FUNDS**  
**Combining Balance Sheet**  
**December 31, 2013**

	Criminal Justice Facilities Fund	Capital Improvement Fund	Capital Improvement II Fund	Library Bond Fund	Total Nonmajor Capital Projects Funds
<b>Assets</b>					
Cash and cash equivalents	\$ -	\$ 880,483	\$ 28,403	\$ 534,241	\$ 1,443,127
Investments	-	7,874,577	250,499	4,773,595	12,898,671
Receivables, net:					
Accrued interest	-	27,647	892	16,775	45,314
Due from other funds	-	181,878	28,338	129,381	339,597
Total assets	<u>\$ -</u>	<u>\$ 8,964,585</u>	<u>\$ 308,132</u>	<u>\$ 5,453,992</u>	<u>\$ 14,726,709</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Due to other funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 68,912</u>	<u>\$ 68,912</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>68,912</u>	<u>68,912</u>
<b>Fund balances</b>					
Restricted for:					
Capital projects	-	8,964,585	308,132	5,385,080	14,657,797
Total fund balances	<u>-</u>	<u>8,964,585</u>	<u>308,132</u>	<u>5,385,080</u>	<u>14,657,797</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 8,964,585</u>	<u>\$ 308,132</u>	<u>\$ 5,453,992</u>	<u>\$ 14,726,709</u>

See accompanying independent auditor's report.

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**NONMAJOR CAPITAL PROJECTS FUNDS**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**December 31, 2013**

	<u>Criminal Justice Facilities Fund</u>	<u>Capital Improvement Fund</u>	<u>Capital Improvement II Fund</u>	<u>Library Bond Fund</u>	<u>Total Nonmajor Capital Projects Funds</u>
Revenues					
Use of money and property:					
Investment earnings (loss)	\$ 142	\$ 14,566	\$ 5,232	\$ (555)	\$ 19,385
Total revenues	<u>142</u>	<u>14,566</u>	<u>5,232</u>	<u>(555)</u>	<u>19,385</u>
Expenditures					
Current:					
General government	-	31,022	-	-	31,022
Culture and recreation	-	-	-	925	925
Total expenditures	<u>-</u>	<u>31,022</u>	<u>-</u>	<u>925</u>	<u>31,947</u>
Excess (deficiency) of revenues over (under) expenditures	<u>142</u>	<u>(16,456)</u>	<u>5,232</u>	<u>(1,480)</u>	<u>(12,562)</u>
Other financing sources (uses):					
Transfers in	-	179,141	-	-	179,141
Transfers out	<u>(61,500)</u>	<u>(3,677,150)</u>	<u>(1,093,929)</u>	<u>(355,859)</u>	<u>(5,188,438)</u>
Total other financing sources (uses)	<u>(61,500)</u>	<u>(3,498,009)</u>	<u>(1,093,929)</u>	<u>(355,859)</u>	<u>(5,009,297)</u>
Net change in fund balances	<u>(61,358)</u>	<u>(3,514,465)</u>	<u>(1,088,697)</u>	<u>(357,339)</u>	<u>(5,021,859)</u>
Fund balances - beginning	<u>61,358</u>	<u>12,479,050</u>	<u>1,396,829</u>	<u>5,742,419</u>	<u>19,679,656</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 8,964,585</u>	<u>\$ 308,132</u>	<u>\$ 5,385,080</u>	<u>\$ 14,657,797</u>

See accompanying independent auditor's report.

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**SPECIAL REVENUE FUND - BUILDING MAINTENANCE FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**for the Year Ended December 31, 2013**  
**(Unaudited)**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Ad valorem taxes	\$ 4,089,270	\$ 4,089,270	\$ 4,309,146	\$ 219,876
Intergovernmental revenues:				
State revenue sharing	115,000	115,000	114,800	(200)
Use of money and property:				
Investment earnings:				
Interest earned	40,000	40,000	27,270	(12,730)
Net decrease in the fair value of investments	-	-	(19,314)	(19,314)
Total investment earnings	40,000	40,000	7,956	(32,044)
Other revenues	4,000	4,000	5,505	1,505
Total revenues	<u>4,248,270</u>	<u>4,248,270</u>	<u>4,437,407</u>	<u>189,137</u>
Expenditures				
Building facilities:				
Courthouse:				
Salaries, fringe benefits, and payroll taxes	1,977,214	1,977,214	2,003,565	(26,351)
Supplies	119,700	119,700	109,424	10,276
Education, training and travel	17,000	17,000	11,294	5,706
Utilities	637,000	637,000	591,863	45,137
Repairs and maintenance	280,000	280,000	290,437	(10,437)
Maintenance contract	70,000	70,000	74,620	(4,620)
Security	302,000	302,000	266,986	35,014
Insurance	219,954	219,954	219,954	-
Reimbursements	(421,012)	(421,012)	(421,012)	-
Miscellaneous	301,231	301,231	291,406	9,825
Capital outlay	8,000	8,000	9,184	(1,184)
Total courthouse	<u>3,511,087</u>	<u>3,511,087</u>	<u>3,447,721</u>	<u>63,366</u>
Francis Bickham Building and Government Plaza:				
Utilities	184,000	184,000	154,316	29,684
Repairs and maintenance	58,000	58,000	53,767	4,233
Maintenance contract	3,800	3,800	3,394	406
Security	50,000	50,000	41,139	8,861
Miscellaneous	42,496	42,496	42,342	154
Total Francis Bickham Building and Government Plaza	<u>338,296</u>	<u>338,296</u>	<u>294,958</u>	<u>43,337</u>
Total expenditures	<u>3,849,383</u>	<u>3,849,383</u>	<u>3,742,679</u>	<u>106,704</u>
Excess (deficiency) of revenues over (under) expenditures	398,887	398,887	694,728	295,841
Other financing sources (uses):				
Transfers in	-	28,930	28,930	-
Transfers out	(300,000)	(300,000)	(300,000)	-
Total other financing sources (uses)	<u>(300,000)</u>	<u>(271,070)</u>	<u>(271,070)</u>	<u>-</u>
Net change in fund balance	98,887	127,817	423,658	295,841
Fund balance - ending				
Fund balance - beginning	7,128,019	7,128,019	7,128,019	-
	<u>\$ 7,226,906</u>	<u>\$ 7,255,836</u>	<u>\$ 7,551,677</u>	<u>\$ 295,841</u>

See accompanying independent auditor's report.

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**SPECIAL REVENUE FUND - PARKS AND RECREATION FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**for the Year Ended December 31, 2013**  
**(Unaudited)**

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive Negative</u>
Revenues			
Ad valorem taxes	\$ 1,273,930	\$ 1,342,041	\$ 68,111
Intergovernmental revenues:			
State revenue sharing	35,900	35,786	(114)
State grant	-	-	-
Use of money and property:			
Rental, camping fees, and other	17,000	9,403	(7,597)
Investment earnings:			
Interest earned	16,000	11,513	(4,487)
Net decrease in the fair value of investments	-	(9,036)	(9,036)
Total investment earnings	<u>16,000</u>	<u>2,477</u>	<u>(13,523)</u>
Other revenues	<u>8,750</u>	<u>10,329</u>	<u>1,579</u>
Total revenues	<u>1,351,580</u>	<u>1,400,036</u>	<u>48,456</u>
Expenditures			
Culture and recreation:			
Salaries, fringe benefits, and payroll taxes	876,827	780,664	96,163
Supplies	9,500	9,347	153
Education, training and travel	15,000	14,562	438
Utilities	43,500	45,712	(2,212)
Repairs and maintenance	86,000	84,393	1,607
Insurance	52,465	52,465	-
Miscellaneous	122,526	118,358	4,168
Total culture and recreation	<u>1,205,818</u>	<u>1,105,501</u>	<u>100,317</u>
Capital outlay	<u>3,500</u>	<u>-</u>	<u>3,500</u>
Total expenditures	<u>1,209,318</u>	<u>1,105,501</u>	<u>103,816</u>
Excess (deficiency) of revenues over (under) expenditures	142,262	294,535	152,272
Other financing sources (uses):			
Transfers out	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>
Net change in fund balance	42,262	194,535	152,272
Fund balance - beginning	<u>2,759,613</u>	<u>2,759,613</u>	<u>-</u>
Fund balance - ending	<u>\$ 2,901,875</u>	<u>\$ 3,054,148</u>	<u>\$ 152,272</u>

See accompanying independent auditor's report.



**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**SPECIAL REVENUE FUND - HEALTH TAX FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**for the Year Ended December 31, 2013**  
**(Unaudited)**

	Original and Final Budgeted Amounts	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Ad valorem taxes	\$ 3,005,340	\$ 3,162,604	\$ 157,264
Animal license and permit fees	6,000	8,022	2,022
Intergovernmental revenues:			
State revenue sharing	85,000	84,208	(792)
Vaccination, impounding, boarding, and adoption fees	92,000	82,123	(9,877)
Use of money and property:			
Regional lab rental	72,000	71,992	(8)
Investment earnings:			
Interest earned	21,000	13,158	(7,842)
Net decrease in the fair value of investments	-	(6,826)	(6,826)
Total investment earnings	<u>21,000</u>	<u>6,332</u>	<u>(14,668)</u>
Other revenues	<u>14,000</u>	<u>2,671</u>	<u>(11,329)</u>
Total revenues	<u>3,295,340</u>	<u>3,417,952</u>	<u>122,612</u>
<b>Expenditures</b>			
Health and welfare:			
Shreveport Regional Lab:			
Salaries, fringe benefits, and payroll taxes	53,047	51,691	1,356
Supplies	750	434	316
Repairs and maintenance	23,300	21,193	2,107
Insurance	1,012	1,012	-
Miscellaneous	11,125	10,910	215
Capital outlay	800	1,412	(612)
Total Shreveport Regional Lab:	<u>90,034</u>	<u>86,652</u>	<u>3,382</u>
Animal services and mosquito control:			
Salaries, fringe benefits, and payroll taxes	1,723,930	1,621,762	102,168
Supplies	233,100	213,260	19,840
Utilities	61,000	58,850	2,150
Repairs and maintenance	152,000	150,564	1,436
Insurance	67,546	67,546	-
Miscellaneous	244,298	211,512	32,786
Capital outlay	19,250	14,491	4,759
Total animal services and mosquito control	<u>2,501,124</u>	<u>2,337,985</u>	<u>163,139</u>

(continued)

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

(continued)

**SPECIAL REVENUE FUND - HEALTH TAX FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**for the Year Ended December 31, 2012**  
**(Unaudited)**

	Original and Final Budgeted Amounts	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
Highland Health Unit:			
Salaries, fringe benefits, and payroll taxes	317,534	344,208	(26,674)
Supplies	2,000	2,113	(113)
Utilities	119,000	97,089	21,911
Repairs and maintenance	76,200	77,929	(1,729)
Insurance	45,997	45,997	-
Miscellaneous	60,037	58,801	1,236
Capital outlay	500	-	500
Total Highland Health Unit	<u>621,268</u>	<u>626,137</u>	<u>(4,869)</u>
Vivian Health Unit:			
Salaries, fringe benefits, and payroll taxes	23,366	23,637	(271)
Supplies	350	-	350
Utilities	15,500	13,955	1,545
Repairs and maintenance	8,200	5,145	3,055
Insurance	350	350	-
Miscellaneous	2,555	2,525	30
Capital outlay	200	-	200
Total Vivian Health Unit	<u>50,521</u>	<u>45,612</u>	<u>4,909</u>
David Raines Health Center:			
Repairs and maintenance	31,800	31,800	-
Total expenditures	<u>3,294,747</u>	<u>3,128,186</u>	<u>166,561</u>
Excess (deficiency) of revenues over (under) expenditures	593	289,766	289,173
Fund balance - beginning	3,995,235	3,995,235	-
Fund balance - ending	<u>\$ 3,995,828</u>	<u>\$ 4,285,001</u>	<u>\$ 289,173</u>

See accompanying independent auditor's report.

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**SPECIAL REVENUE FUND - RIVERBOAT FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**for the Year Ended December 31, 2013**  
**(Unaudited)**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gaming	\$ 1,725,000	\$ 1,725,000	\$ 1,522,036	\$ (202,964)
Use of money and property:				
Investment earnings:				
Interest earned	1,500	1,500	1,085	(415)
Net decrease in the fair value of investments	-	-	(837)	(837)
Total investment earnings	<u>1,500</u>	<u>1,500</u>	<u>248</u>	<u>(1,252)</u>
Other revenues	-	-	9,390	9,390
Total revenues	<u>1,726,500</u>	<u>1,726,500</u>	<u>1,531,674</u>	<u>(194,826)</u>
Expenditures				
General government:				
Salaries, fringe benefits, and payroll taxes	-	40,000	32,667	7,333
Administration	32,868	72,868	55,282	17,586
Other	<u>1,105,300</u>	<u>1,215,060</u>	<u>1,155,428</u>	<u>59,632</u>
Total general government	<u>1,138,168</u>	<u>1,287,928</u>	<u>1,210,710</u>	<u>77,218</u>
Debt service:				
Principal	105,000	105,000	105,000	-
Interest	87,000	87,000	87,000	-
Fees and charges	<u>200</u>	<u>200</u>	<u>200</u>	<u>-</u>
Total debt service	<u>192,200</u>	<u>192,200</u>	<u>192,200</u>	<u>-</u>
Total expenditures	<u>1,330,368</u>	<u>1,480,128</u>	<u>1,402,910</u>	<u>77,218</u>
Excess (deficiency) of revenues over (under) expenditures	396,132	246,372	128,764	(117,608)
Other financing sources (uses):				
Transfers in	-	8,385	8,385	-
Transfers out	<u>(400,000)</u>	<u>(400,000)</u>	<u>(400,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(400,000)</u>	<u>(391,615)</u>	<u>(391,615)</u>	<u>-</u>
Net change in fund balance	(3,868)	(145,243)	(262,851)	(117,608)
Fund balance - beginning	588,341	588,341	588,341	-
Fund balance - ending	<u>\$ 584,473</u>	<u>\$ 443,098</u>	<u>\$ 325,490</u>	<u>\$ (117,608)</u>

See accompanying independent auditor's report.

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**SPECIAL REVENUE FUND - ECONOMIC DEVELOPMENT FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**for the Year Ended December 31, 2013**  
**(Unaudited)**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gaming	\$ 400,000	\$ 400,000	\$ 402,025	\$ 2,025
Use of money and property:				
Parking rental	1,800	1,800	-	(1,800)
Investment earnings:				
Interest earned	1,500	1,500	8,499	6,999
Net decrease in the fair value of investments	-	-	(10,097)	(10,097)
Total investment earnings	<u>1,500</u>	<u>1,500</u>	<u>(1,598)</u>	<u>(3,098)</u>
Other revenues	-	-	132,440	132,440
Total revenues	<u>403,300</u>	<u>403,300</u>	<u>532,867</u>	<u>129,567</u>
Expenditures				
Economic development	<u>1,713,186</u>	<u>2,213,186</u>	<u>1,469,491</u>	<u>743,695</u>
Total expenditures	<u>1,713,186</u>	<u>2,213,186</u>	<u>1,469,491</u>	<u>743,695</u>
Excess (deficiency) of revenues over (under) expenditures	(1,309,886)	(1,809,886)	(936,624)	873,262
Other financing sources (uses):				
Transfers in	400,000	900,000	900,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>400,000</u>	<u>900,000</u>	<u>900,000</u>	<u>-</u>
Net change in fund balance	(909,886)	(909,886)	(36,624)	873,262
Fund balance - beginning	1,583,624	1,583,624	1,583,624	-
Fund balance - ending	<u>\$ 673,738</u>	<u>\$ 673,738</u>	<u>\$ 1,547,000</u>	<u>\$ 873,262</u>

See accompanying independent auditor's report.

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**SPECIAL REVENUE FUND - LAW OFFICERS WITNESS FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**for the Year Ended December 31, 2013**  
**(Unaudited)**

	Original and Final Budgeted Amounts	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
Revenues			
Criminal case charges	\$ 35,000	\$ 27,738	\$ (7,262)
Fines and forfeitures	150	188	38
Use of money and property:			
Investment earnings:			
Interest earned	1,000	74	(926)
Net decrease in the fair value of investments	-	(139)	(139)
Total investment earnings	<u>1,000</u>	<u>(65)</u>	<u>(1,065)</u>
Total revenues	<u>36,150</u>	<u>27,861</u>	<u>(8,289)</u>
Expenditures			
Criminal justice:			
Payments to law officers	68,000	56,900	11,100
Miscellaneous	<u>(33,754)</u>	<u>(33,759)</u>	<u>5</u>
Total expenditures	<u>34,246</u>	<u>23,141</u>	<u>11,105</u>
Excess (deficiency) of revenues over (under) expenditures	1,904	4,720	2,816
Fund balance - beginning	21,467	21,467	-
Fund balance - ending	<u>\$ 23,371</u>	<u>\$ 26,187</u>	<u>\$ 2,816</u>

See accompanying independent auditor's report.

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**SPECIAL REVENUE FUND - JUVENILE JUSTICE FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**for the Year Ended December 31, 2013**  
**(Unaudited)**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues			
Ad valorem taxes	\$ 2,972,540	\$ 3,132,387	\$ 159,847
Intergovernmental revenues:			
State grant	412,692	245,435	(167,257)
State revenue sharing	84,500	83,472	(1,028)
Federal grant	522,033	628,774	106,741
Total intergovernmental revenues	<u>1,019,225</u>	<u>957,681</u>	<u>(61,544)</u>
Charges for services	4,000	3,093	(907)
Fines and forfeitures	37,000	-	(37,000)
Use of money and property:			
Interest earned	2,000	4,432	2,432
Other revenues	17,000	11,739	(5,261)
Total revenues	<u>4,051,765</u>	<u>4,109,332</u>	<u>57,567</u>
Expenditures			
Criminal justice:			
Court operations:			
Salaries, fringe benefits, and payroll taxes	715,422	707,126	8,296
Supplies	26,000	39,881	(13,881)
Insurance	14,445	14,445	-
Contracted services	53,800	51,345	2,455
Reimbursements	(215,000)	(215,000)	-
Miscellaneous	10,300	6,993	3,307
Total court operations	<u>604,967</u>	<u>604,790</u>	<u>177</u>
Juvenile probation:			
Salaries, fringe benefits, and payroll taxes	1,973,025	1,834,081	138,944
Supplies	49,000	39,434	9,566
Utilities	49,000	54,604	(5,604)
Repairs and maintenance	50,000	43,469	6,531
Grant programs	781,964	411,947	370,017
Contracted services	72,278	86,090	(13,812)
Insurance	92,659	92,659	-
Interest	3,000	188	2,812
Reimbursements	15,162	20,487	(5,325)
Miscellaneous	412,663	380,483	32,180
Capital outlay	5,000	4,222	778
Total juvenile probation	<u>3,503,751</u>	<u>2,967,664</u>	<u>536,087</u>

(continued)

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

(continued)

**SPECIAL REVENUE FUND - JUVENILE JUSTICE FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**for the Year Ended December 31, 2012**  
**(Unaudited)**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Juvenile detention center:			
Salaries, fringe benefits, and payroll taxes	1,873,826	1,859,693	14,133
Supplies	19,000	13,336	5,664
Repairs and maintenance	10,000	7,095	2,905
Grant programs	60,000	141,668	(81,668)
Insurance	39,270	39,270	-
Contracted services:			
Prison operations	222,600	210,340	12,260
Other services	12,911	27,067	(14,156)
Miscellaneous	205,116	185,194	19,922
Capital outlay	5,500	7,661	(2,161)
Total juvenile detention center	<u>2,448,223</u>	<u>2,491,324</u>	<u>(43,101)</u>
Total criminal justice	<u>6,556,941</u>	<u>6,063,779</u>	<u>493,162</u>
Building maintenance:			
Salaries, fringe benefits, and payroll taxes	95,814	101,642	(5,828)
Supplies	1,500	1,008	492
Utilities	225,000	175,883	49,117
Repairs and maintenance	89,500	94,784	(5,284)
Insurance	3,660	3,660	-
Contracted services	53,350	47,898	5,452
Miscellaneous	15,788	15,788	-
Capital outlay	2,500	-	2,500
Total building maintenance	<u>487,112</u>	<u>440,663</u>	<u>46,449</u>
Total expenditures	<u>7,044,053</u>	<u>6,504,442</u>	<u>539,611</u>
Excess (deficiency) of revenues over (under) expenditures	(2,992,288)	(2,395,110)	(597,178)
Other financing sources:			
Transfers in	<u>2,995,000</u>	<u>2,995,000</u>	<u>-</u>
Net change in fund balance	2,712	599,890	597,178
Fund balance - beginning	2,493,106	2,493,106	463,985
Fund balance - ending	<u>\$ 2,495,818</u>	<u>\$ 3,092,996</u>	<u>\$ 1,061,163</u>

See accompanying independent auditor's report.

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**SPECIAL REVENUE FUND - OIL AND GAS FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**for the Year Ended December 31, 2013**  
**(Unaudited)**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Use of money and property:				
Oil and gas leases	\$ 1,300,000	\$ 1,300,000	\$ 1,187,767	\$ ( 112,233)
Investment earnings:				
Interest earned	150,000	150,000	86,695	( 63,305)
Net decrease in fair value of investments	-	-	( 58,831)	( 58,831)
Total investment earnings	150,000	150,000	27,864	( 122,136)
Other revenues	-	-	-	-
Total revenues	1,450,000	1,450,000	1,215,631	( 234,369)
Expenditures				
General government:				
Administrative cost	39,852	39,852	37,244	2,608
Capital outlay	-	7,500,000	7,500,000	-
Total general government	39,852	7,539,852	7,537,244	2,608
Total expenditures	39,852	7,539,852	7,537,244	2,608
Excess (deficiency) of revenues over (under) expenditures	1,410,148	( 6,089,852)	( 6,321,613)	( 231,761)
Other financing sources (uses):				
Transfers in	-	3,750,000	3,750,000	-
Transfers out	( 2,050,000)	( 3,750,000)	( 3,750,000)	-
Total other financing sources (uses)	( 2,050,000)	-	-	-
Net change in fund balance	( 639,852)	( 6,089,852)	( 6,321,613)	( 231,761)
Fund balance - beginning	17,598,231	17,598,231	17,598,231	-
Fund balance - ending	\$ 16,958,379	\$ 11,508,379	\$ 11,276,618	\$ ( 231,761)

See accompanying independent auditor's report.



**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**DEBT SERVICE FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**for the Year Ended December 31, 2013**  
**(Unaudited)**

	Original and Final Budgeted Amounts	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
Revenues			
Ad valorem taxes	\$ 2,760,730	\$ 2,902,641	\$ 141,911
Use of money and property:			
Investment earnings:			
Interest earned	150	853	703
Total revenues	2,760,880	2,903,494	142,614
Expenditures			
Debt service:			
Principal	1,160,000	1,160,000	-
Interest	1,155,437	1,155,437	-
Fees and charges	134,050	128,257	5,793
Total expenditures	2,449,487	2,443,694	5,793
Excess (deficiency) of revenues over (under) expenditures	311,393	459,800	148,407
Fund balance - beginning	2,501,059	2,501,059	-
Fund balance - ending	\$ 2,812,452	\$ 2,960,859	\$ 148,407

See accompanying independent auditor's report.

## INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of services provided by one fund of the Commission to other funds on a cost-reimbursement basis. The Commission has two internal service funds.

**Group Insurance Fund** – The Group Insurance Fund accounts for the cost of providing group medical and life insurance coverage for Commission employees. The Fund is used to account for contributions from Commission funds and withholdings from employees' payroll used to pay the costs of providing group coverage for Commission employees.

**General Insurance Fund** – The General Insurance Fund accounts for the costs of maintaining casualty and workers' compensation insurance coverage.

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**INTERNAL SERVICE FUNDS**  
**Combining Statement of Net Position**  
**December 31, 2013**

	<u>Group</u> <u>Insurance Fund</u>	<u>General</u> <u>Insurance Fund</u>	<u>Total Internal</u> <u>Service Funds</u>
<b>Assets</b>			
Current assets:			
Cash and cash equivalents	\$ 396,245	\$ 375,512	\$ 771,757
Investments	2,323,343	2,258,089	4,581,432
Receivables, net	334,950	5,157	340,107
Accrued interest receivable	8,154	7,941	16,095
Total current assets	<u>3,062,692</u>	<u>2,646,699</u>	<u>5,709,391</u>
Total assets	<u>\$ 3,062,692</u>	<u>\$ 2,646,699</u>	<u>\$ 5,709,391</u>
<b>Liabilities</b>			
Current liabilities:			
Accounts payable	\$ 10,799	\$ 15,909	\$ 26,708
Accrued liabilities	1,522	-	1,522
Accrued insurance claims payable	726,491	-	726,491
Total current liabilities	<u>738,812</u>	<u>15,909</u>	<u>754,721</u>
Total liabilities	<u>738,812</u>	<u>15,909</u>	<u>754,721</u>
<b>Net Position</b>			
Unrestricted	<u>2,323,880</u>	<u>2,630,790</u>	<u>4,954,670</u>
Total net position	<u>2,323,880</u>	<u>2,630,790</u>	<u>4,954,670</u>
Total liabilities and net position	<u>\$ 3,062,692</u>	<u>\$ 2,646,699</u>	<u>\$ 5,709,391</u>

See accompanying independent auditor's report.

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**INTERNAL SERVICE FUNDS**  
**Combining Statement of Revenues, Expenses, and Changes in Net Position**  
**December 31, 2013**

	Group Insurance Fund	General Insurance Fund	Total Internal Service Funds
Operating revenues			
Employer's contributions	\$ 3,676,250	\$ -	\$ 3,676,250
Employees' contributions	1,280,217	-	1,280,217
Charges for sales and services	-	1,203,162	1,203,162
Total operating revenues	<u>4,956,467</u>	<u>1,203,162</u>	<u>6,159,629</u>
Operating expenses			
Claims	5,012,186	232,168	5,244,354
Cost of sales and services	38,839	55,309	94,148
Insurance premiums	716,454	721,133	1,437,587
General and administrative	58,163	79,334	137,497
Total operating expenses	<u>5,825,642</u>	<u>1,087,944</u>	<u>6,913,586</u>
Operating income (loss)	<u>(869,175)</u>	<u>115,218</u>	<u>(753,957)</u>
Nonoperating revenues (expenses)			
Investment earnings (loss)	2,738	(1,050)	1,688
Total nonoperating revenues (expenses)	<u>2,738</u>	<u>(1,050)</u>	<u>1,688</u>
Change in net position	(866,437)	114,168	(752,269)
Total net position - beginning	3,190,317	2,516,622	5,706,939
Total net position - ending	<u>\$ 2,323,880</u>	<u>\$ 2,630,790</u>	<u>\$ 4,954,670</u>

See accompanying independent auditor's report.

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**INTERNAL SERVICE FUNDS**  
**Combining Statement of Cash Flows**  
**for the Year Ended December 31, 2013**

	<u>Group Insurance</u>	<u>General Insurance Fund</u>	<u>Total Internal Service Funds</u>
Cash flows from operating activities:			
Contributions	\$ 4,944,451	\$ 1,265,641	\$ 6,210,092
Receipts from operations	-	-	-
Payments to suppliers	(825,466)	(842,313)	(1,667,779)
Claims paid	(4,999,673)	(232,168)	(5,231,841)
Net cash provided by (used in) operating activities	<u>(880,688)</u>	<u>191,160</u>	<u>(689,528)</u>
Cash flows from investing activities:			
Proceeds from sales and maturities of investments	592,126	(389,993)	202,133
Interest received	4,472	11,723	16,195
Net cash provided by (used in) investing activities	<u>596,598</u>	<u>(378,270)</u>	<u>218,328</u>
Net decrease in cash and cash equivalents	(284,090)	(187,110)	(471,200)
Cash and cash equivalents, beginning of year	680,335	562,622	1,242,957
Cash and cash equivalents, end of year	<u>\$ 396,245</u>	<u>\$ 375,512</u>	<u>\$ 771,757</u>
Reconciliation of operating income to net cash provided by operating activities:			
Operating income (loss)	\$ (869,175)	\$ 115,218	\$ (753,957)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities			
(Increase) decrease in assets:			
Receivables	(54,226)	40,734	(13,492)
Due from other funds	42,210	21,745	63,955
Increase (decrease) in liabilities:			
Accrued insurance claims payable	12,513	-	12,513
Accounts payable	(12,010)	13,463	1,453
Total adjustments	<u>\$ (880,688)</u>	<u>\$ 191,160</u>	<u>\$ (689,528)</u>
Noncash items			
Net decrease in the fair value of investments	<u>\$ (14,717)</u>	<u>\$ (14,308)</u>	<u>\$ (29,025)</u>

See accompanying independent auditor's report.

## **AGENCY FUNDS**

Agency Funds are used to account for assets held as an agent for other governments. The Commission has two agency funds.

**Criminal Court Fund** – The establishment of this fund was mandated by the legislature to account for the proceeds from operations of the First Judicial District Court. All fines, court costs, and bond forfeitures imposed by the court are dedicated to trial costs and other operating expenditures.

**Jury Fund** – The establishment of this fund was mandated by the legislature to account for the proceeds from a special fee assessed on criminal cases. The fees are used to provide compensation to jurors in criminal matters.

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**AGENCY FUNDS**  
**Combining Statement of Fiduciary Net Position**  
**December 31, 2013**

	Criminal Court Agency Fund	Jury Agency Fund	Total Agency Funds
<b>Assets</b>			
Cash and cash equivalents	\$ 174,243	\$ 86,213	\$ 260,456
Investments	736,955	133,689	870,644
Receivables, net	7,620	467	8,087
Due from other governments	96,302	10,816	107,118
Total assets	\$ 1,015,120	\$ 231,185	\$ 1,246,305
<b>Liabilities</b>			
<b>Current liabilities</b>			
Accounts payable and accrued liabilities	\$ 51,428	\$ -	\$ 51,428
Due to other governments	963,692	231,185	1,194,877
Total liabilities and net position	\$ 1,015,120	\$ 231,185	\$ 1,246,305

See accompanying independent auditor's report.

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**AGENCY FUNDS**  
**Combining Statement of Changes in Fiduciary Net Position**  
**for the Year Ended December 31, 2013**

	Balance January 1, 2013	Additions	Deductions	Balance December 31, 2013
<u>Criminal Court Agency Fund</u>				
Assets				
Cash and cash equivalents	\$ 201,299	\$ 2,646,408	\$ 2,673,464	\$ 174,243
Investments	638,239	355,598	256,882	736,955
Receivables, net	17,347	26,229	35,956	7,620
Due from other governments	174,277	96,302	174,277	96,302
	<u>1,031,162</u>	<u>3,124,537</u>	<u>3,140,579</u>	<u>1,015,120</u>
Total assets	<u>\$ 1,031,162</u>	<u>\$ 3,124,537</u>	<u>\$ 3,140,579</u>	<u>\$ 1,015,120</u>
Liabilities				
Current liabilities				
Accounts payable and accrued liabilities	\$ 160,353	\$ 2,016,173	\$ 2,125,098	\$ 51,428
Due to other governments	870,809	1,303,517	1,210,634	963,692
	<u>1,031,162</u>	<u>3,319,690</u>	<u>3,335,732</u>	<u>1,015,120</u>
Total liabilities and net position	<u>\$ 1,031,162</u>	<u>\$ 3,319,690</u>	<u>\$ 3,335,732</u>	<u>\$ 1,015,120</u>
	Balance January 1, 2013	Additions	Deductions	Balance December 31, 2013
<u>Jury Agency Fund</u>				
Assets				
Cash and cash equivalents	\$ 77,773	\$ 188,627	\$ 180,187	\$ 86,213
Investments	122,641	911	(10,137)	133,689
Receivables, net	429	467	429	467
Due from other governments	13,110	10,816	13,110	10,816
	<u>213,953</u>	<u>200,821</u>	<u>183,589</u>	<u>231,185</u>
Total assets	<u>\$ 213,953</u>	<u>\$ 200,821</u>	<u>\$ 183,589</u>	<u>\$ 231,185</u>
Liabilities				
Current liabilities				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ -
Due to other governments	213,953	168,635	151,403	231,185
	<u>213,953</u>	<u>168,635</u>	<u>151,403</u>	<u>231,185</u>
Total liabilities and net position	<u>\$ 213,953</u>	<u>\$ 168,635</u>	<u>\$ 151,403</u>	<u>\$ 231,185</u>
	Balance January 1, 2013	Additions	Deductions	Balance December 31, 2013
<u>Total - Agency Funds</u>				
Assets				
Cash and cash equivalents	\$ 279,072	\$ 2,835,035	\$ 2,853,651	\$ 260,456
Investments	760,880	356,509	246,745	870,644
Receivables, net	17,776	26,696	36,385	8,087
Due from other governments	187,387	107,118	187,387	107,118
	<u>1,245,115</u>	<u>3,325,358</u>	<u>3,324,168</u>	<u>1,246,305</u>
Total assets	<u>\$ 1,245,115</u>	<u>\$ 3,325,358</u>	<u>\$ 3,324,168</u>	<u>\$ 1,246,305</u>
Liabilities				
Current liabilities				
Accounts payable and accrued liabilities	\$ 160,353	\$ 2,016,173	\$ 2,125,098	\$ 51,428
Due to other governments	1,084,762	1,472,152	1,362,037	1,194,877
	<u>1,245,115</u>	<u>3,488,325</u>	<u>3,487,135</u>	<u>1,246,305</u>
Total liabilities and net position	<u>\$ 1,245,115</u>	<u>\$ 3,488,325</u>	<u>\$ 3,487,135</u>	<u>\$ 1,246,305</u>

See accompanying independent auditor's report.



**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**Statistical Section (Unaudited)**  
**December 31, 2013**

This section which is composed of accounting and non-accounting data is presented in order to provide the reader with additional information as an aid to understanding the financial activities of the governmental unit.

<u>INDEX</u>	<u>Page Number</u>
<u>Financial Trends</u> - These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	
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Changes in Net Position - Last Ten Fiscal Years	102
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<u>Revenue Capacity</u> - These schedules contain information to help the reader assess the government's most significant local revenue sources, property tax and sales tax.	
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<u>Debt Capacity</u> - These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue debt in the future.	
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<u>Demographic and Economic Information</u> - These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.	
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<u>Operating Information</u> - These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	
Operating Indicators by Function - Last Ten Fiscal Years	119
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Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial report (CAFR) for the relevant year.

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**Net Position by Component**  
**Last Ten Fiscal Years**  
**(Unaudited)**

	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
Governmental activities					
Invested in capital assets, net of related debt	\$ 238,938,385	\$ 233,084,164	\$ 231,393,855	\$ 224,489,782	\$ 221,930,317
Restricted	59,850,067	61,214,106	64,418,554	70,471,657	81,088,246
Unrestricted	13,936,085	17,236,555	19,418,971	21,001,762	40,259,300
Total government activities net assets	<u>\$ 312,724,537</u>	<u>\$ 311,534,825</u>	<u>\$ 315,231,380</u>	<u>\$ 315,963,201</u>	<u>\$ 343,277,863</u>
	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012*</b>	<b>2013</b>
Governmental activities					
Invested in capital assets, net of related debt	\$ 214,464,717	\$ 203,204,013	\$ 200,052,220	189,171,307	180,201,711
Restricted	89,043,952	98,040,119	98,055,061	104,754,265	106,597,766
Unrestricted	53,096,251	69,655,465	73,840,157	73,068,082	66,975,271
Total government activities net position	<u>\$ 356,604,920</u>	<u>\$ 370,899,597</u>	<u>\$ 371,947,438</u>	<u>\$ 366,993,654</u>	<u>\$ 353,774,748</u>

\* 2012 was restated.

See accompanying independent auditor's report.

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**  
**Changes in Net Position**  
**Last Ten Fiscal Years**  
**(Unaudited)**

	2004	2005	2006	2007	2008	2009	2010	2011	2012*	2013
<b>Expenses</b>										
Governmental activities:										
General government	\$ 3,597,578	\$ 4,042,957	\$ 4,316,985	\$ 5,029,372	\$ 5,224,013	\$ 6,047,258	\$ 6,549,613	\$ 7,709,389	\$ 8,310,741	\$ 16,327,879
Criminal Justice	14,492,251	14,354,593	15,138,728	16,421,732	17,772,325	18,840,348	18,968,239	21,841,348	19,315,069	21,190,633
Health and welfare	13,097,448	12,903,006	11,642,589	13,602,439	13,309,792	13,830,610	15,267,920	15,565,558	14,679,451	14,409,633
Highway, streets and drainage	21,098,679	22,487,313	28,752,915	22,304,833	22,170,007	25,616,080	25,089,046	26,503,926	28,921,257	25,884,621
Building facilities	3,771,771	3,614,931	3,751,975	4,514,553	4,453,008	4,739,033	5,348,618	5,769,722	5,103,538	6,222,969
Sanitation	2,290,545	1,833,719	1,918,924	2,021,790	2,121,609	2,146,029	2,150,401	2,372,445	2,318,201	2,290,081
Cultural and recreation	9,165,852	9,444,734	10,986,594	11,009,806	11,698,654	12,753,070	13,619,989	14,994,662	15,065,917	15,171,125
Economic development	1,807,679	2,277,366	2,415,480	2,749,345	2,769,123	2,690,047	3,001,612	3,241,152	3,438,862	4,153,012
Interest and fees on long-term debt	1,078,993	674,333	660,879	756,440	1,100,006	1,398,016	1,528,698	1,575,612	1,431,408	1,515,768
Total governmental activities expenses	70,400,796	71,632,952	79,565,069	78,410,310	80,618,537	88,065,491	91,523,480	99,574,150	98,584,444	107,165,780
Program revenues										
Governmental activities:										
Charges for Services:										
General government	1,264,790	1,364,866	1,279,091	1,458,076	1,605,137	1,775,683	2,031,593	2,350,622	2,409,178	2,657,866
Criminal justice	165,711	232,485	224,544	173,459	167,328	143,287	91,993	75,065	37,086	31,019
Health and welfare	253,469	237,145	226,002	232,335	237,205	189,041	173,429	170,511	167,589	162,137
Highway, streets and drainage	81,094	186,202	138,794	167,003	454,632	117,474	204,063	263,295	506,962	572,258
Cultural and recreation	118,003	113,292	136,508	150,420	149,978	240,219	143,119	128,432	108,314	102,387
Economic development	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	-	-
Operating grants and contributions	13,566,378	13,952,011	13,282,911	15,087,723	14,667,406	15,211,016	16,564,361	16,692,629	15,631,210	15,520,450
Capital grants and contributions	9,947,158	1,168,925	10,708,195	1,777,806	2,418,372	1,847,966	4,708,209	3,050,465	801,253	863,252
Total governmental activities program revenue	25,398,403	17,256,726	25,997,695	19,048,622	19,701,858	19,526,486	23,918,567	22,732,619	19,661,592	19,909,359
Net (expense) revenue	(45,002,393)	(54,376,226)	(53,567,374)	(59,361,688)	(60,916,679)	(68,539,005)	(67,604,913)	(76,841,331)	(78,922,852)	(87,256,421)
General revenues and other changes in net assets										
Governmental activities:										
Taxes:										
Property taxes levied for general purposes	35,751,095	38,008,612	40,756,547	41,673,396	45,567,479	46,175,854	49,776,206	51,464,624	54,154,260	55,858,768
Property taxes levied for debt services	2,044,292	2,103,445	2,272,517	2,321,657	2,621,083	2,750,375	2,594,739	2,639,594	2,899,349	2,883,688
Sales taxes	6,858,471	7,145,914	7,788,364	7,282,865	12,959,666	14,509,082	14,559,426	12,006,642	10,163,166	9,544,058
Franchise taxes	178,646	196,667	194,874	193,268	194,738	207,474	209,443	205,527	212,119	213,429
Gaming	2,498,311	2,376,208	2,304,346	2,248,270	2,312,683	2,364,142	2,338,090	2,237,636	2,257,948	1,924,061
Unrestricted grants and contributions	1,133,482	1,141,569	1,152,459	1,225,978	1,276,022	1,249,304	1,266,042	1,285,975	1,252,265	1,310,860
Oil and gas leases	-	-	-	-	18,281,891	12,429,856	8,351,107	5,420,282	1,459,862	1,187,767
Investment earnings	795,481	1,617,847	2,103,399	4,317,682	4,545,382	1,713,418	2,205,353	1,679,715	993,348	175,458
Miscellaneous	366,372	596,252	691,423	830,393	472,397	466,557	599,184	949,177	576,751	939,427
Total governmental activities	49,626,150	53,186,514	57,263,929	60,083,509	88,231,341	81,866,062	81,899,590	77,889,172	73,969,068	74,037,516
Net (expense) revenue governmental activities	\$ 4,623,757	\$ (1,188,712)	\$ 3,696,556	\$ 731,821	\$ 27,314,662	\$ 13,327,057	\$ 14,294,677	\$ 1,047,844	\$ (4,953,784)	\$ (13,218,905)

\*2012 was restated.

See accompanying independent auditor's report.

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**  
**Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**  
**(Unaudited)**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General fund	\$ 922,230	\$ 472,553	\$ 455,558	\$ 619,179	\$ 601,559	\$ 1,422,523	\$ 1,195,916	\$ -	\$ -	\$ -
Reserved/designated	3,829,319	5,529,298	7,169,924	8,531,443	8,909,910	9,314,466	11,345,299	-	-	-
Unreserved	-	-	-	-	-	-	-	40,496,244	40,716,204	36,963,755
Committed to contingencies	-	-	-	-	-	-	-	-	25,212	6,046
Assigned to special services	-	-	-	-	-	-	-	600,000	600,000	600,000
Assigned to future claims	-	-	-	-	-	-	-	12,852,085	14,266,871	15,383,867
Unassigned	-	-	-	-	-	-	-	-	-	-
Total general fund	4,751,549	6,001,851	7,625,482	9,150,622	9,511,469	10,736,989	12,541,215	53,948,329	55,608,287	52,953,668
All other governmental funds										
Reserved/designated	27,493,891	26,493,370	23,155,505	35,035,508	44,983,142	68,941,338	85,661,462	-	-	-
Unreserved, reported in:										
Special revenue funds	30,197,527	32,817,995	39,655,469	55,186,715	83,683,454	90,222,427	93,360,481	-	-	-
Capital project funds	8,290,655	9,588,766	10,061,866	-	-	-	-	-	-	-
Nonspendable - prepaids	-	-	-	-	-	-	-	105,654	116,272	112,394
Restricted for:										
Criminal justice	-	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	7,399,791	10,321,755	12,757,623
Highways, streets and drainage	-	-	-	-	-	-	-	3,693,811	4,020,522	4,310,288
Building facilities	-	-	-	-	-	-	-	22,484,915	17,490,824	18,418,298
Sanitation	-	-	-	-	-	-	-	6,607,921	7,128,019	7,551,677
Culture and recreation	-	-	-	-	-	-	-	18,153,758	19,335,662	19,963,096
Economic development	-	-	-	-	-	-	-	11,140,408	17,661,548	19,809,872
Debt service	-	-	-	-	-	-	-	389,301	592,841	666,506
Capital projects	-	-	-	-	-	-	-	2,069,109	2,501,059	2,960,859
Committed to:								26,914,144	30,693,330	29,149,410
Economic development	-	-	-	-	-	-	-	448,310	673,737	645,202
Capital projects	-	-	-	-	-	-	-	309,538	401,078	-
Subsequent year's expenditures	-	-	-	-	-	-	-	14,329,904	10,458,637	2,437,874
Assigned to:										
Special services	-	-	-	-	-	-	-	18,360,422	17,546,721	10,372,532
Future claims	-	-	-	-	-	-	-	5,558,724	-	-
Total all other governmental funds	65,982,073	68,900,131	72,872,840	90,222,223	128,666,596	159,163,765	179,021,943	137,965,710	138,942,005	129,155,631
Total governmental funds	\$ 70,733,622	\$ 74,901,982	\$ 80,498,322	\$ 99,372,845	\$ 138,178,065	\$ 169,900,754	\$ 191,563,158	\$ 191,914,039	\$ 194,550,292	\$ 182,109,299

See accompanying independent auditor's report.

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**  
**Changes in Fund Balances for Governmental Funds**  
**Last Ten Fiscal Years**  
**(Unaudited)**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Revenues</b>										
Taxes	\$ 45,082,957	\$ 47,034,568	\$ 50,703,377	\$ 51,165,840	\$ 60,774,592	\$ 64,138,946	\$ 67,058,756	\$ 66,072,039	\$ 68,037,060	\$ 68,356,073
Licenses and permits	622,913	497,330	585,729	566,803	594,471	620,364	688,839	1,036,027	1,136,364	1,092,884
Intergovernmental	15,173,938	16,100,614	14,537,976	16,668,643	16,348,265	16,460,320	19,890,269	18,758,016	17,228,541	16,861,776
Charges for services	63,319	721,225	439,211	484,146	766,268	435,733	548,856	437,339	576,109	818,092
Fine and forfeitures	246,497	100,026	291,653	261,484	258,314	250,642	161,552	184,008	102,894	142,729
Gaming	2,498,311	2,376,208	2,304,346	2,248,270	2,312,683	2,364,142	2,338,090	2,237,636	2,257,947	1,924,061
Use of money and property:										
Rental, camping fee, other	161,134	160,550	160,127	162,120	164,199	193,876	92,539	91,498	116,327	111,395
Oil and gas leases	-	-	-	-	18,181,891	12,429,856	8,351,107	5,420,282	1,459,862	1,187,767
Investment earnings	752,245	1,516,022	1,984,893	4,149,162	4,405,485	1,657,649	2,133,933	1,622,399	958,019	173,571
Other revenues	593,828	633,337	707,021	873,067	746,954	468,538	599,308	971,358	576,750	877,183
Total revenues	65,195,142	69,139,880	71,714,333	76,579,535	104,553,122	99,020,066	101,863,249	96,830,602	92,449,873	91,545,531
<b>Expenditures</b>										
General government	2,231,108	2,105,544	2,279,560	2,684,900	2,987,664	3,376,530	4,488,212	4,198,952	4,374,675	5,077,717
Criminal justice	14,144,167	13,687,517	14,209,616	15,288,718	17,027,696	17,584,628	18,154,979	18,777,010	19,201,709	19,727,083
Health and welfare	12,883,669	12,734,068	11,397,858	13,285,091	12,963,046	13,589,495	14,929,092	15,093,257	14,318,645	14,308,661
Highways, streets and drainage	5,963,333	5,159,946	5,380,306	5,785,533	6,127,388	6,263,272	8,236,044	7,568,073	7,560,272	7,218,861
Building facilities	2,647,608	3,089,772	3,164,044	3,352,293	3,740,694	3,776,584	4,133,892	4,069,276	4,313,173	4,356,129
Sanitation	2,294,201	1,802,395	1,878,965	1,940,074	2,085,384	2,097,493	2,226,543	2,252,867	2,272,288	2,346,044
Culture and recreation	8,377,740	8,611,452	9,434,749	9,963,381	10,442,742	11,695,289	12,261,722	12,812,826	13,569,127	13,103,121
Economic development	1,749,937	2,180,245	2,288,999	2,660,087	2,679,425	2,603,276	2,959,136	3,209,754	3,433,568	4,172,934
Debt service:										
Principal	4,000,000	4,215,000	4,175,000	3,170,000	3,295,250	3,425,501	1,785,501	2,480,501	2,441,130	1,915,401
Interest	990,691	637,676	536,711	423,134	789,402	1,106,212	1,371,515	1,450,391	1,400,617	1,418,004
Fees and charges	100,027	104,056	110,149	170,609	161,547	181,627	165,866	151,366	200,917	128,657
Capital outlay	6,605,337	10,601,805	11,262,036	8,981,192	12,847,664	11,617,470	15,478,343	24,415,448	22,906,887	30,213,912
Total expenditures	61,987,818	64,929,476	66,117,993	67,705,012	75,147,902	77,297,377	86,200,845	96,479,721	95,993,008	103,986,524
Excess (deficiency) of revenues over (under) expenditures	3,207,324	4,210,404	5,596,340	8,874,523	29,405,220	21,722,689	15,662,404	350,881	(3,543,135)	(12,440,993)
<b>Other financing sources (uses)</b>										
Transfers in	11,171,738	11,201,725	12,953,362	26,900,127	36,338,512	25,817,035	39,197,164	41,436,485	35,121,621	35,100,894
Transfers out	(11,215,909)	(11,243,769)	(12,953,362)	(26,900,127)	(36,938,512)	(25,817,035)	(39,197,164)	(41,436,485)	(35,121,621)	(35,100,894)
Refunding certificates issued	6,365,000	-	-	-	-	-	-	-	-	-
Payment to refunding escrow agent	(6,358,931)	-	-	-	-	-	-	-	-	-
Bond proceeds	-	-	-	10,000,000	10,000,000	10,000,000	6,000,000	-	6,179,388	-
Total other financing sources (uses)	(38,102)	(42,044)	-	10,000,000	9,400,000	10,000,000	6,000,000	-	6,179,388	-
Net change in fund balance	3,169,222	4,168,360	5,596,340	18,874,523	38,805,220	31,722,689	21,662,404	350,881	2,636,253	(12,440,993)
Fund balance, beginning	67,564,400	70,733,622	74,901,982	80,496,322	99,372,845	138,178,065	169,900,754	191,563,158	191,914,039	194,550,292
Fund balance, ending	\$ 70,733,622	\$ 74,901,982	\$ 80,498,322	\$ 99,372,845	\$ 138,178,065	\$ 169,900,754	\$ 191,563,158	\$ 191,914,039	\$ 194,550,292	\$ 182,109,299
Debt expenditures to non-capital expenditures ratio	10%	9%	10%	7%	7%	8%	5%	6%	6%	5%

See accompanying independent auditor's report.

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**Assessed Value and Estimated Actual Value of Taxable Property**  
**Last Ten Fiscal Years**  
**(Unaudited)**

<b>Fiscal Year Ended December 31</b>	<b>Residential Property</b>	<b>Commercial Property</b>	<b>Total Taxable Assessed Value</b>	<b>Total Direct Tax Rate</b>	<b>Estimated Actual Taxable Value</b>	<b>Assessed Value as a Percentage of Actual Value</b>
2004	\$ 710,019,400	\$ 654,062,780	\$ 1,364,082,180	36.58	\$ 12,175,249,333	11.20%
2005	\$ 736,735,880	\$ 665,131,170	\$ 1,401,867,050	37.31	\$ 12,532,062,933	11.19%
2006	\$ 769,422,820	\$ 703,664,770	\$ 1,473,087,590	37.31	\$ 13,142,876,900	11.21%
2007	\$ 791,560,200	\$ 721,900,430	\$ 1,513,460,630	37.31	\$ 13,496,390,933	11.21%
2008	\$ 893,673,210	\$ 813,812,700	\$ 1,707,485,910	35.14	\$ 15,251,309,466	11.20%
2009	\$ 911,200,030	\$ 831,683,800	\$ 1,742,883,830	35.14	\$ 15,545,022,500	11.21%
2010	\$ 935,442,410	\$ 888,819,170	\$ 1,824,261,580	35.14	\$ 16,169,029,600	11.28%
2011	\$ 841,483,400	\$ 1,040,273,000	\$ 1,881,756,400	34.94	\$ 16,670,011,200	11.29%
2012	\$ 1,010,179,650	\$ 964,757,660	\$ 1,974,937,310	34.94	\$ 17,527,871,366	11.27%
2013	\$ 1,035,656,418	\$ 981,415,265	\$ 2,017,071,683	34.94	\$ 17,846,856,263	11.30%

Source: Caddo Parish Tax Assessor.

See accompanying independent auditor's report.

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**Property Tax Rates - Direct and Overlapping Governments**  
**(rate per \$1,000 of assessed value)**  
**Last Ten Fiscal Years**  
**(Unaudited)**

Fiscal Year Ended December 31,	Debt Service	General Fund	Public Works	Parks and Recreation	Courthouse Maintenance	Detention Facilities	Juvenile Court	Public Health	Shreve Memorial Library	Biomedical Center	Criminal Justice System	Total	School Board	Sheriff	City	Total
2004	1.95	3.32	5.90	0.86	2.77	5.43	2.01	2.06	8.94	1.70	1.64	36.58	81.73	13.47	46.64	178.42
2005	1.95	3.32	5.90	0.86	2.77	5.43	2.01	2.06	9.53	1.80	1.68	37.31	81.65	13.47	46.64	179.07
2006	1.95	3.32	5.90	0.86	2.77	5.43	2.01	2.06	9.53	1.80	1.68	37.31	80.65	13.47	46.64	178.07
2007	1.95	3.32	5.90	0.86	2.77	5.43	2.01	2.06	9.53	1.80	1.68	37.31	82.81	13.47	46.64	180.23
2008	1.95	3.11	4.54	0.81	2.60	5.10	1.89	1.93	8.95	1.69	2.57	35.14	78.20	13.47	44.54	171.35
2009	1.95	3.11	4.54	0.81	2.60	5.10	1.89	1.93	8.95	1.69	2.57	35.14	78.20	13.47	44.54	171.35
2010	1.95	3.11	4.54	0.81	2.60	5.10	1.89	1.93	8.95	1.69	2.57	35.14	78.20	13.47	44.54	171.35
2011	1.75	3.11	3.87	0.81	2.60	5.10	1.89	1.93	8.95	1.69	3.24	34.94	78.20	13.47	44.54	171.15
2012	1.75	3.07	3.45	0.81	2.60	5.04	1.89	1.91	8.84	1.67	3.56	34.59	75.66	13.29	39.70	163.24
2013	1.75	3.07	3.71	0.81	2.60	5.04	1.89	1.91	8.84	1.67	3.30	34.59	75.66	13.29	39.70	163.24

Source: Caddo Parish Tax Assessor.

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

Principal Property Taxpayers  
 Current Year and Nine Years Ago  
 (Unaudited)

Taxpayer	2013			2004		
	Assessed value	Rank	Percentage of total assessed value	Assessed value	Rank	Percentage of total assessed value
Southwestern Electric Power Company	\$ 76,221,570	1	3.78%	\$ 60,841,270	1	4.46%
Chesapeake Operating	28,439,560	2	1.41%			
Centerpoint Energy	26,319,570	3	1.30%			
BellSouth Corporation	18,294,130	4	0.91%	28,313,780	2	2.08%
Calumet	16,497,800	5	0.82%			0.00%
Universal Oil Products	14,589,770	6	0.72%	9,348,060	8	
Gulf Crossing Pipeline	13,351,740	7	0.66%			
QEP Energy	12,982,280	8	0.64%			
Capital One	12,307,970	9	0.61%			
Wal-Mart	11,587,490	10	0.57%			
Harrah's				20,974,930	4	1.54%
General Motors				22,486,740	3	1.65%
Hibernia				13,718,760	5	1.01%
Am South				11,566,150	6	0.85%
Boortown Casino				9,077,920	9	0.67%
Bank One				11,384,470	7	0.83%
Wal-Mart				8,527,760	10	0.63%
Total for ten principal taxpayers	230,591,880		11.43%	196,239,840		15.98%
Total for remaining taxpayers	1,786,479,803		88.57%	1,167,842,340		84.02%
Total for all taxpayers	\$ 2,017,071,683		100.00%	\$ 1,364,082,180		100.00%

Source: Caddo Parish Tax Assessor.

See accompanying independent auditor's report.



**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**Property Tax Levies and Collections**  
**Last Ten Fiscal Years**  
**(Unaudited)**

Fiscal Year Ended December 31,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2004	\$ 38,611,408	\$ 35,646,170	92.3%	\$ 863,142	\$ 36,509,312	94.6%
2005	\$ 41,073,673	\$ 37,825,152	92.1%	\$ 1,232,266	\$ 39,057,418	95.1%
2006	\$ 43,688,297	\$ 39,870,937	91.3%	\$ 1,451,729	\$ 41,322,666	94.6%
2007	\$ 45,032,925	\$ 41,421,926	92.0%	\$ 1,695,382	\$ 43,117,308	95.7%
2008	\$ 49,041,789	\$ 45,050,048	91.9%	\$ 1,597,573	\$ 46,647,621	95.1%
2009	\$ 50,321,828	\$ 46,464,691	92.3%	\$ 2,061,337	\$ 48,526,028	96.4%
2010	\$ 53,072,349	\$ 49,241,661	92.8%	\$ 1,715,329	\$ 50,956,990	96.0%
2011	\$ 55,235,996	\$ 51,314,965	92.9%	\$ 2,654,520	\$ 53,969,485	97.7%
2012	\$ 57,659,478	\$ 52,694,770	91.4%	\$ 2,879,323	\$ 55,574,093	96.4%
2013	\$ 59,295,194	\$ 55,521,146	93.6%	N/A	\$ 55,521,146	93.6%

N/A - Information is not yet available.

Source: Caddo Parish Tax Assessor.

See accompanying independent auditor's report.

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

Taxable Sales by Category  
 Last Nine Fiscal Years  
 (Unaudited)

	2005	2006	2007	2008	2009	2010	2011	2012	2013
Motor Vehicle Dealers	\$ 112,608,935	\$ 120,313,589	\$ 127,861,274	\$ 130,989,302	\$ 104,881,262	\$ 120,546,529	\$ 130,831,674	\$ 137,804,318	\$ 130,958,955
Wholesale - Machinery, Equipment and Supplies:	51,344,400	72,752,103	62,018,449	108,456,983	115,562,897	199,208,989	129,066,023	\$79,919,856	\$78,833,925
Manufacturing	53,465,920	39,508,798	35,639,747	54,268,917	70,971,143	33,875,807	125,341,157	\$70,599,481	\$74,311,740
Oil and Gas Services - Mining	19,715,790	34,532,328	24,769,011	59,891,369	175,386,146	183,253,501	56,842,934	\$44,145,193	\$32,222,136
Wholesale - Lumber and Other Construction Materials:	21,019,216	26,118,981	20,941,024	25,668,965	23,076,708	35,235,219	47,521,924	\$36,217,302	\$18,300,993
Grocery Stores	21,836,763	21,860,519	25,727,158	30,331,629	31,128,169	27,977,195	43,218,470	\$33,954,981	\$30,792,139
Wholesale - Metals	19,786,870	23,660,879	18,280,881	76,245,281	105,147,028	82,035,017	35,099,843	\$26,951,636	\$37,499,207
Equipment Leasing and Renting	9,060,524	10,505,709	15,959,675	30,927,426	51,254,340	55,779,169	18,226,857	\$19,423,475	\$12,337,571
Automotive Repair Shops	8,630,359	10,098,361	9,329,719	9,726,936	9,621,611	9,749,383	12,571,853	\$10,857,963	\$18,252,197
Restaurants	8,017,295	8,648,670	11,047,552	13,834,316	15,675,613	16,442,285	9,084,454	\$10,488,731	\$10,656,181
All Others	157,163,463	184,515,865	196,285,570	232,160,066	301,970,024	214,595,133	234,896,850	\$211,454,400	\$190,453,851
<b>Total</b>	<b>\$ 482,649,535</b>	<b>\$ 552,515,802</b>	<b>\$ 547,860,060</b>	<b>\$ 772,501,190</b>	<b>\$ 1,004,673,941</b>	<b>\$ 978,698,227</b>	<b>\$ 842,702,039</b>	<b>\$ 681,817,336</b>	<b>\$ 634,618,895</b>
Sales tax rate	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%

Note: Fiscal years 2005-2012 are the most recent years for which the data are available

Source: Caddo-Shreveport Sales and Use Tax Commission

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**Direct and Overlapping Sales Tax Rates**  
**Last Ten Fiscal Years**  
**(Unaudited)**

<b>Year</b>	<b>Sales Tax District #1</b>	<b>Caddo Parish School Board</b>	<b>Caddo Law Enforcement District</b>	<b>State of Louisiana</b>	<b>Total Rate</b>
2004	1.50	1.50	0.35	4.00	7.35
2005	1.50	1.50	0.35	4.00	7.35
2006	1.50	1.50	0.35	4.00	7.35
2007	1.50	1.50	0.35	4.00	7.35
2008	1.50	1.50	0.35	4.00	7.35
2009	1.50	1.50	0.35	4.00	7.35
2010	1.50	1.50	0.35	4.00	7.35
2011	1.50	1.50	0.35	4.00	7.35
2012	1.50	1.50	0.35	4.00	7.35
2013	1.50	1.50	0.35	4.00	7.35

Source: Caddo-Shreveport Sales and Use Tax Commission.



**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

Ratios of Outstanding Debt by Type  
 Last Ten Fiscal Years  
 (dollars in thousands, except per capita)  
 (Unaudited)

Fiscal Year	General Obligation Bonds	Limited Tax Revenue Bonds	Certificates of Indebtedness	Total Primary Government	Percentage of Personal Income (2)	Parish per Capita (2)
2004	\$ 10,195,000	\$ -	\$ 12,160,000	\$ 22,355,000	0.29%	\$ 88
2005	\$ 8,430,000	\$ -	\$ 9,710,000	\$ 18,140,000	0.23%	\$ 71
2006	\$ 6,630,000	\$ -	\$ 7,335,000	\$ 13,965,000	0.17%	\$ 56
2007	\$ 14,765,000	\$ -	\$ 6,030,000	\$ 20,795,000	0.25%	\$ 82
2008	\$ 22,830,000	\$ -	\$ 4,670,000	\$ 27,500,000	0.32%	\$ 108
2009	\$ 30,815,000	\$ -	\$ 3,260,000	\$ 34,075,000	0.33%	\$ 134
2010	\$ 30,070,000	\$ 6,000,000	\$ 2,220,000	\$ 38,290,000	0.39%	\$ 150
2011	\$ 28,930,000	\$ 5,745,000	\$ 1,135,000	\$ 35,810,000	0.34%	\$ 140
2012	\$ 27,830,000	\$ 5,540,000	\$ 6,000,000	\$ 39,370,000	0.35%	\$ 154
2013	\$ 26,670,000	\$ 5,330,000	\$ 5,455,000	\$ 37,455,000	(1)	\$ 147

Notes:

- (1) 2013 data was not available.
- (2) See the Schedule of Demographic and Economic Statistics for personal income and population data.

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**Ratio of Net General Bonded Debt <sup>(1)</sup>**  
**Last Ten Fiscal Years**  
**(Unaudited)**

<b>Fiscal year</b>	<b>Gross bonded debt</b>	<b>Less debt service fund</b>	<b>Net bonded debt</b>	<b>Ratio of net bonded debt to assessed value</b>	<b>Net bonded debt per capita (2)</b>
2004	\$ 10,195,000	\$ 1,640,053	\$ 8,554,947	0.63%	\$ 34
2005	\$ 8,430,000	\$ 1,630,291	\$ 6,799,709	0.49%	\$ 27
2006	\$ 6,630,000	\$ 1,748,378	\$ 4,881,622	0.33%	\$ 19
2007	\$ 14,765,000	\$ 11,825,362	\$ 2,939,638	0.19%	\$ 12
2008	\$ 22,830,000	\$ 1,934,394	\$ 20,895,606	1.22%	\$ 83
2009	\$ 30,815,000	\$ 1,491,320	\$ 29,323,680	1.68%	\$ 115
2010	\$ 30,070,000	\$ 1,941,376	\$ 28,128,624	1.53%	\$ 110
2011	\$ 28,930,000	\$ 2,069,109	\$ 26,860,891	1.43%	\$ 105
2012	\$ 27,830,000	\$ 2,501,059	\$ 25,328,941	1.35%	\$ 99
2013	\$ 26,670,000	\$ 2,960,857	\$ 23,709,143	1.26%	\$ 93

**Notes:**

- (1) Does not include certificates of indebtedness.
- (2) Population data can be found in the Schedule of Demographic and Economic Statistics.

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**Direct and Overlapping Governmental Activities Debt**  
**as of December 31, 2013**  
**(dollars in thousands)**  
**(Unaudited)**

<b>Governmental Unit</b>	<b>Debt Outstanding</b>	<b>Estimated Percentage Applicable</b>	<b>Estimated Direct and Overlapping Debt</b>
Debt repaid with property taxes			
Caddo Parish School Board	\$ 97,100	100%	\$ 97,100
City of Shreveport	203,383	99%	201,349
Subtotal, overlapping debt			298,449
Parish direct debt			<u>26,670</u>
Total direct and overlapping debt			<u>\$ 325,119</u>

Note: Overlapping debt is computed to demonstrate the total property tax burden on the taxpayers within the Caddo Parish Commission's geographic jurisdiction and the total debt that their property taxes will be expected to repay.

Source: Assessed value data used to estimate applicable percentages provided by the Caddo Parish Tax Assessor. Debt outstanding provided by staff of the separate governmental organizations and their audited financial statements.

See accompanying independent auditor's report.

# CADDO PARISH COMMISSION

## Shreveport, Louisiana

### Legal Debt Margin Information Last Ten Fiscal Years (Unaudited)

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Debt limit – 10% of assessed value for any one purpose	\$ 136,408,218	\$ 140,186,705	\$ 147,308,759	\$ 151,346,063	\$ 170,748,591	\$ 174,288,383	\$ 182,426,158	\$ 188,175,640	\$ 197,493,731	\$ 201,707,168
Deduct – amount of debt applicable to debt limit	10,195,000	8,430,000	6,630,000	14,785,000	22,830,000	30,815,000	30,070,000	28,930,000	27,830,000	26,670,000
Legal debt margin	<u>\$ 126,213,218</u>	<u>\$ 131,756,705</u>	<u>\$ 140,678,759</u>	<u>\$ 136,561,063</u>	<u>\$ 147,918,591</u>	<u>\$ 143,473,383</u>	<u>\$ 152,356,158</u>	<u>\$ 159,245,640</u>	<u>\$ 169,663,731</u>	<u>\$ 175,037,168</u>
Total debt applicable to the limit as a percentage of debt limit	7.47%	6.01%	4.50%	9.76%	13.37%	17.68%	16.48%	15.37%	14.09%	13.22%

**Legal Debt Margin Calculation for Fiscal Year 2013:**

Assessed value	\$ 2,017,071,683
Debt limit (10% of total assessed value)	201,707,168
Debt applicable to limit:	
General Obligation Bonds	26,670,000
Legal debt margin	<u>\$ 175,037,168</u>

Note: Total debt applicable to limit includes all general obligation bonds payable from assessed property tax in their original principal amount outstanding. State law allows a maximum 10% of the assessed valuation to bonded debt for any purpose. However, the 10% maximum can be exceeded if the aggregate issued for all purpose does not exceed 35% of the total assessed valuations.



**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

Demographic and Economic Statistics  
 Last Ten Fiscal Years  
 (Unaudited)

Fiscal Year	Caddo Parish Population	Caddo Parish Personal Income (in thousands)	Caddo Parish per Capita Personal Income	Parish Unemployment Rate
2004	254,977	\$ 7,626,067	\$ 30,485	6.30%
2005	255,742	\$ 7,870,765	\$ 31,428	6.10%
2006	251,309	\$ 8,128,201	\$ 32,309	3.80%
2007	253,118	\$ 8,387,644	\$ 33,190	4.70%
2008	254,099	\$ 8,501,158	\$ 33,653	5.70%
2009	255,115	\$ 10,337,630	\$ 40,760	7.80%
2010	254,969	\$ 9,804,879	\$ 38,358	7.40%
2011	255,613	\$ 10,490,161	\$ 40,810	7.20%
2012	256,014	\$ 11,351,511	\$ 44,153	6.20%
2013	254,887	(1)	(1)	5.40%

Note: (1) 2013 data was not available.

Sources: Parish population provided by the Treasurer of the State of Louisiana. Population and personal income for Caddo Parish is provided by the Center for Business Research at Louisiana State University-Shreveport. Parish unemployment rate is provided by the Louisiana Department of Labor.

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

Principal Employers  
for the Years Ended 2013 and 2004  
(Unaudited)

Employer	2013			2004		
	Employees	Rank	Percentage of Area Employment	Employees	Rank	Percentage of Area Employment
State of Louisiana	6,549	1	6.00%	8,127	1	7.96%
Caddo Parish School Board	6,101	4	5.59%	6,900	2	6.75%
LSU Health Science Center	6,200	2	5.68%	5,536	3	5.42%
Willis Knighton Health System	6,145	3	5.63%	4,536	4	4.44%
City of Shreveport	2,700	5	2.48%	2,727	5	2.67%
Christus Schumpert Health System	1,800	7	1.65%	2,200	9	2.15%
US Support	1,585	9	1.45%			
Overton Brooks VA Medical Center	1,590	8	1.46%			
Eldorado Resort Casino	1,300	10	1.19%			
Walmart/Sam's Store	2,006	6	1.84%			
General Motors				2,541	7	2.49%
Hollywood Casino and Hotel				1,749	10	1.71%
Harrah's Casino and Hotel				2,300	8	
Horseshoe Casino and Hotel				2,554	6	2.50%
<b>Total</b>	<b>35,976</b>		<b>32.99%</b>	<b>39,170</b>		<b>36.08%</b>

Source: Center for Business Research, Louisiana State University in Shreveport.

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**Full-Time Equivalent Parish Government Employees by Function**  
**Last Ten Fiscal Years**  
**(Unaudited)**

<b>Function/Program</b>	<b>Full-time Equivalent Employees as of December 31,</b>									
	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
General Government	25	23	24	27	26	29	25	25	25	25
Criminal Justice	93	90	83	85	76	81	85	81	81	81
Highways and Streets	75	76	76	72	76	76	71	76	76	76
Culture and Recreation	15	15	14	13	14	14	15	13	13	13
Health and Welfare	28	29	29	26	29	32	32	31	31	31
Building Facilities	68	69	65	67	65	66	67	68	68	68
Sanitation	55	54	53	55	55	55	53	54	54	54
<b>Total</b>	<b>359</b>	<b>356</b>	<b>344</b>	<b>345</b>	<b>341</b>	<b>353</b>	<b>348</b>	<b>348</b>	<b>348</b>	<b>348</b>

Source: Caddo Parish Commission.

See accompanying independent auditor's report.

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**Operating Indicators by Function**  
**Last Ten Fiscal Years**  
**(Unaudited)**

<b>Function</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
<b>Governmental activities:</b>										
Public works										
Road miles constructed	3.80	3.39	-	5.84	11.19	7.77	3.62	0.57	0.63	0.89
Sanitation										
Refuse collected (tons/month)	1,356	1,345	1,324	1,354	1,348	1,342	1,340	1,321	1,350	1,272
Health and welfare										
Number of ground mosquito control assignments	*	1,915	1,261	1,277	1,270	1,827	545	426	1,808	1,091
Number of animals handled through the animal shelter	*	*	11,571	11,006	9,236	10,159	9,222	9,496	10,509	9,733
Culture and recreation										
Number of park pavilion rentals	*	*	*	*	*	*	25	32	27	27
Number of camping ground rentals	1,456	1,306	1,334	1,450	1,664	1,587	2,434	1,656	1,700	891
Economic Development										
Number of business licenses issued	1,268	1,338	1,121	1,338	1,367	1,485	1,457	1,435	1,468	1,429
Number of housing assistance clients	136	128	110	103	104	92	83	76	68	59

\* data not available.

Source: Various Parish Departments and asset records.

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**

**Capital Asset Statistics by Function**  
**Last Ten Fiscal Years**  
**(Unaudited)**

<b>Function</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
General government										
Number of general government buildings	7	7	7	7	7	7	8	8	8	8
Public safety										
Number of correctional facilities (adult and juvenile)	2	2	2	2	2	2	2	2	2	2
Public works										
Paved road miles	803	803	803	803	803	780	784	785	785	717
Unpaved road miles	55.12	48.48	45.27	44.08	43.48	39.08	39.08	39.08	39.08	65.00
Number of bridges maintained	176	176	176	176	176	175	178	178	178	167
Number of streetlights maintained	54	55	2012	58	58	58	58	59	59	59
Sanitation										
Number of collection compactors	17	17	17	17	17	17	17	17	17	17
Health and welfare										
Number of animal spray trucks	12	12	12	12	12	12	11	11	12	11
Number of mosquito control spray trucks	6	6	6	6	6	6	6	8	8	8
Culture and recreation										
Number of parks	14	14	14	14	14	14	14	14	14	14
Number of boat launches	7	7	7	7	7	7	7	7	7	7
Miles of trails	25	25	25	25	25	25	25	25	25	25
Number of library branches	20	20	20	20	20	20	20	20	20	20
Number of historical markers	2	2	2	2	2	2	2	6	6	6

\* data not available.

Source: Various Parish Departments and asset records

See accompanying independent auditor's report.