

THE PARISH OF  
**CADDO**  
*Louisiana*



COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2016

# **CADDO PARISH COMMISSION**

**Shreveport, Louisiana**



## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**for the Year Ended December 31, 2016**

**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

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June 29, 2017

The Honorable Steven Jackson, 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, 2016. 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 2016 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, 2016 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 auditors concluded, based upon the audit, that there was a reasonable basis for



rendering an unmodified 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 auditors 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
- 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  
Caddo Industrial Development Board

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, 2016.

### **Local Economy**

The economy of Northwest Louisiana remains stable but some uncertainty exists. The outlook reflects the expectation that economic conditions throughout the region will likely remain constant with very limited growth and diversification. Ad valorem taxes make up the largest portion of Commission revenues and the limited growth in the economy has affected property valuations. The 2016 property reassessment resulted in a .5% reduction in the overall assessment from 2015 to 2016. While 2016 saw a decrease in assessed valuation, we expect the 2017 assessed valuation to increase slightly. Maintaining property tax revenues at a consistent level will allow the Commission to maintain its strong financial position while prudently administering its capital needs. Sales taxes, the Commission's second largest revenue source, have fluctuated widely with a 21% increase from 2014 to 2015 and a 21 decrease from 2015 to 2016. The decrease in sales taxes is directly attributable to

the reduction in oil and gas activity. It is the Commission's practice to budget conservatively for sales tax revenue given the volatile nature of this economically sensitive revenue source. The unemployment rate decreased from 6.6% in 2015 to 6.4% in 2016, which is comparable to the national average and is expected to remain stable for 2017.

Several factors will play a role in determining Caddo Parish's economic course over the next year including the expansion of the Benteler Steel Tube manufacturing plant, new companies acquiring leases for the old General Motors plant, activity in the oil and gas industry, and new firms entering the market. According to leading economists, job growth will be stagnant for 2017. 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 continues to weather the storm. The Port of Caddo-Bossier (the "Port") continues to be a significant contributor of economic growth in the region with major tenants like Benteler Steel, Ternium, and Ronpak.

Caddo Parish's diverse economy helps the region to withstand economic downturns. The area has major manufacturing employers such as Libbey Glass, Frymaster, Cellxion Inc, and Benteler Steel. 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. In previous years, the Commission has used bond proceeds to fund long-term capital projects. The Commission asked voters in October 2013 and May 2014, to allow the Commission to issue additional bonds to fund capital projects. The voters did not approve the Commission's request and so, accordingly, the Commission has been forced to use current available resources to fund capital needs. Also, the Commission sought voter approval in April 2017 to renew four property tax millages and all four propositions failed. The failure of the property tax millages raises great concern about the stability of some of the Commission's property tax revenues. 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, of which \$37 million is committed to contingencies, 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. 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, 2016, the Commission's total fund balance was \$156.9 million and represented 203% 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, 2015. 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 and Ingram. Substantial recognition should also be given to the Commission and our Parish Administrator, Dr. 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

**Parish of Caddo  
Louisiana**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

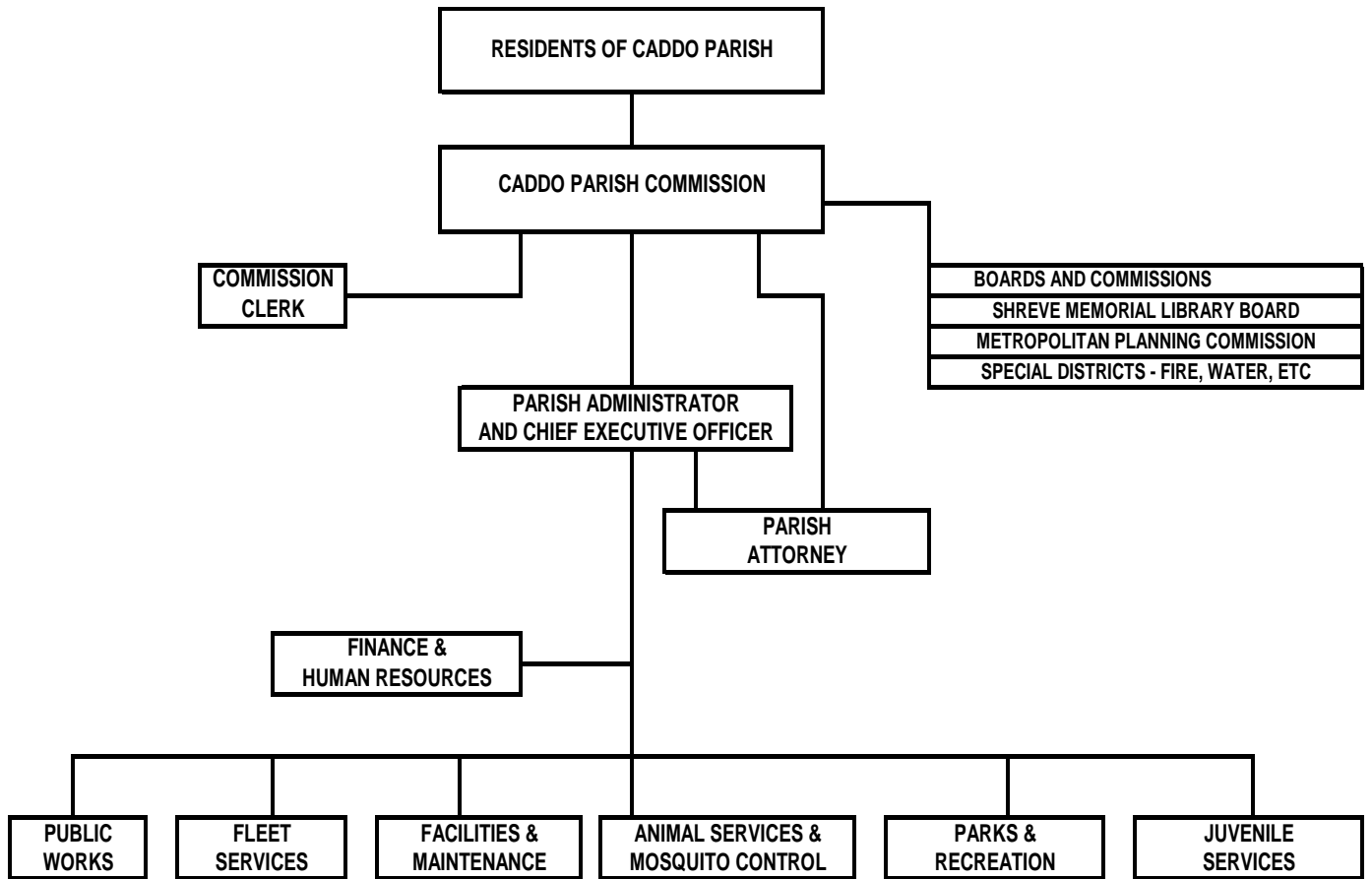
**December 31, 2015**

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**

Dr. 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. Charles Wilson	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

COMMISSIONER-ADMINISTRATOR FORM OF GOVERNMENT



**Doug Dominick**  
District 1



**Lyndon B. Johnson**  
District 2



**Steven Jackson**  
District 3



**Matthew Linn**  
District 4



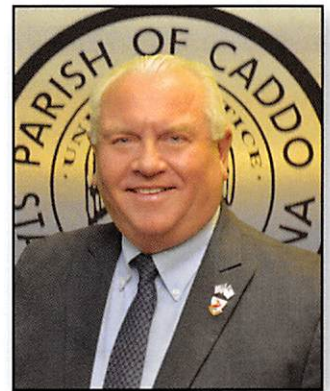
**Jerald Bowman**  
District 5



**Lynn Cawthorne**  
District 6



**Stormy Gage-Watts**  
District 7



**Michael Middleton**  
District 8



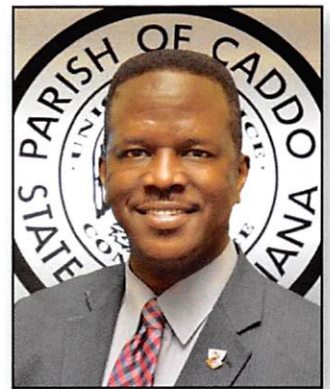
**John Atkins**  
District 9



**Mario Chavez**  
District 10



**Jim Smith**  
District 11



**Louis Johnson**  
District 12





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## Independent Auditors' Report

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, 2016, 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.

### Auditors' 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 statements were audited by other auditors, whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for these entities, is based solely on the reports of the other auditors and represent \$83,704,841 (83%) of the assets and \$41,354,959 (49%) 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 from 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 auditors' 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 auditors consider 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, based on the audit and the reports of the other auditors, the respective 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, 2016, 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 4-14), and the budgetary comparison information (page 68-75), the schedule of funding progress (page 77), the schedule of employer's proportionate share of net pension liability (page 78), and the schedule of employer's contributions to the plan (page 79), 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 and other auditors 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 basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, the nonmajor fund budgetary comparison schedules, the Schedule of Compensation, Benefits and Other Payments to Agency Head, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, the nonmajor fund budgetary comparison schedules, and the Schedule of Compensation, Benefits and Other Payments to Agency Head are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the combining and individual nonmajor fund financial statements, the nonmajor fund budgetary comparison schedules, and the Schedule of Compensation, Benefits, and Other Payments to Agency Head are 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 29, 2017, 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, L.L.C.*

**CARR, RIGGS & INGRAM, LLC**

Shreveport, Louisiana  
June 29, 2017

# CADDO PARISH COMMISSION

## Shreveport, Louisiana

Management's Discussion and Analysis  
December 31, 2016

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, 2016. 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 2016 fiscal year include the following:

- The Commission's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$281,812,292 (net position). Of this amount, approximately \$62 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 \$10,326,067 for the year ended December 31, 2016.
- As of the close of the fiscal year, the Commission's governmental funds reported a combined ending fund balance of \$156,917,609, a decrease of \$8,511,770 in comparison with the prior fiscal year. Of this amount, \$16.7 million was unassigned and available for spending; \$87.8 million was subject to external restrictions on how it may be used; \$37.7 million was committed to contingencies; \$8.4 million was committed to subsequent years' expenditures and economic development; \$6.3 million was assigned to special services and future claims.
- At the end of the fiscal year, unassigned fund balance for the General Fund was \$16.7 million or 159% of total General Fund expenditures.
- The Commission's total long-term liabilities increased by \$5,234,083 (12.1%) during the fiscal year as a result of an increase in the net pension liability.

### 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

Management's Discussion and Analysis  
December 31, 2016

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 22 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, and the Capital Outlay Fund, all of which are considered to be major funds. Data for the other 14 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.



# CADDO PARISH COMMISSION

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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 and deferred outflows exceeded liabilities and deferred inflows by \$281,812,292 at the close of the fiscal year.

The largest portion of the Commission's net position totaling approximately \$132 million (47%) 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, 2016 and 2015

	<b>2016</b>	<b>2015</b>
Current and other assets	\$ 171,342,172	\$ 177,341,335
Capital assets, net	157,867,441	161,621,740
Total assets	329,209,613	338,963,075
Deferred outflows of resources	9,492,336	3,352,545
Current and other liabilities	7,256,273	6,506,714
Long-term liabilities	48,414,337	43,180,254
Total liabilities	55,670,610	49,686,968
Deferred inflows of resources	1,219,047	490,293
Net position:		
Net investment in capital assets	131,916,727	135,822,820
Restricted	88,316,873	92,558,691
Unrestricted	61,578,692	63,756,848
Total net position	\$ 281,812,292	\$ 292,138,359

Of the ending net position, \$88.3 (31.3%) represents resources subject to external restrictions on how they may be used. Those monies are restricted for highways, streets and drainage (\$27.5 million), sanitation (\$21.9 million), criminal justice (\$15.7 million), building facilities (\$10.3 million), health and welfare (\$5.4 million) and other restricted purposes (\$7.5 million). Included in other restricted purposes is \$3,390,716 of debt service funds.

The remaining balance of unrestricted net assets of \$61,578,692 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 \$10,326,067 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, 2016 and 2015**

	<b>Governmental activities</b>	
	<b>2016</b>	<b>2015</b>
Revenues:		
Program revenues:		
Charges for services	\$ 3,587,788	\$ 3,762,314
Operating grants and contributions	16,673,788	15,644,301
Capital grants and contributions	63,891	403,126
General revenues:		
Property taxes	46,002,664	45,973,080
Sales taxes	8,691,329	10,810,948
Gaming	1,652,616	1,742,988
Oil and gas leases	156,575	257,369
Other general revenues	2,847,841	4,926,389
Total revenues	79,676,492	83,520,515
Expenses:		
General government	11,891,412	10,258,397
Criminal justice	23,704,075	23,269,813
Health and welfare	16,156,907	14,730,846
Highways, streets, and drainage	19,839,314	22,231,719
Building facilities	6,856,712	7,469,010
Sanitation	3,711,280	2,766,667
Culture and recreation	1,561,956	3,544,525
Economic development	5,072,704	4,918,773
Interest and fees on long-term debt	1,208,199	2,265,397
Total expenses	90,002,559	91,455,147
Decrease in net assets	(10,326,067)	(7,934,632)
Net position, beginning of year	292,138,359	300,072,991
Net position, end of year	\$ 281,812,292	\$ 292,138,359

Program revenues increased 2.6% in 2016 compared to 2015, primarily as a result of an increase in grants and contributions.

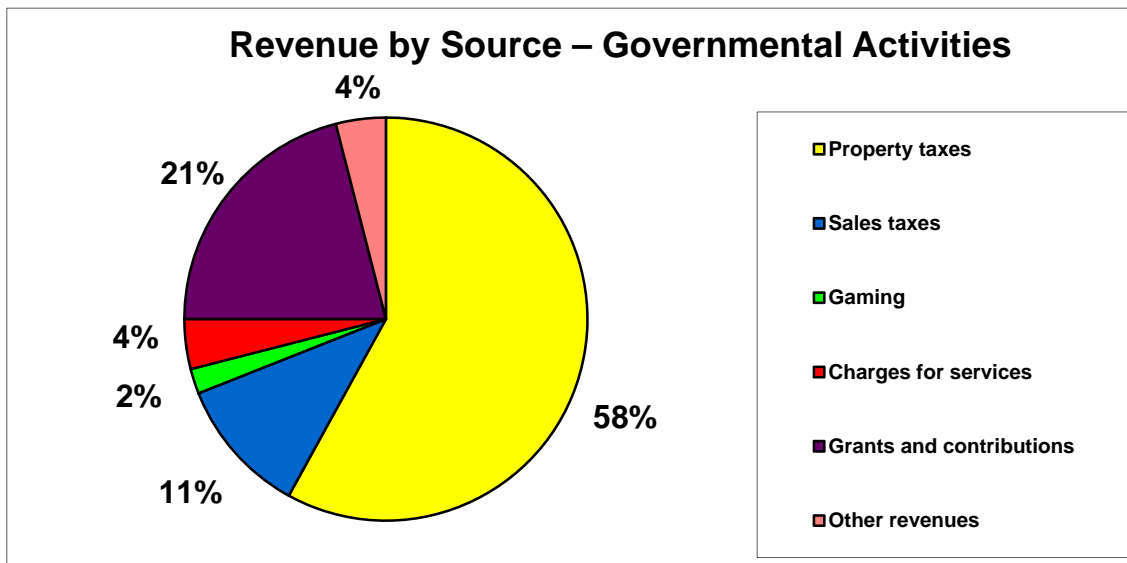
# CADDO PARISH COMMISSION

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General revenues, specifically property taxes, sales taxes, gaming, and oil and gas leases are the largest component of revenues (74.5%). Property taxes represent 58% of revenues at \$46 million. Property taxes increased slightly during the fiscal year due to an increase in delinquent property tax collections. The actual 2016 property tax assessment was less than the 2015 property tax assessment. Sales tax revenue decreased by 20% and oil and gas leases decreased by 39%. Sales taxes decreased as a result of a continued decrease in commercial construction with the completion of the \$975 million Benteler Steel project and a decrease in oil and gas production. Oil and gas leases have been significantly impacted by the continued decline in natural gas prices and a decrease 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 but bonuses and royalties have declined significantly in recent years and are expected to continue to decline.

Gaming revenues decreased in 2016 as a result of continued competition from other casino outlets especially the Margaritaville 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.



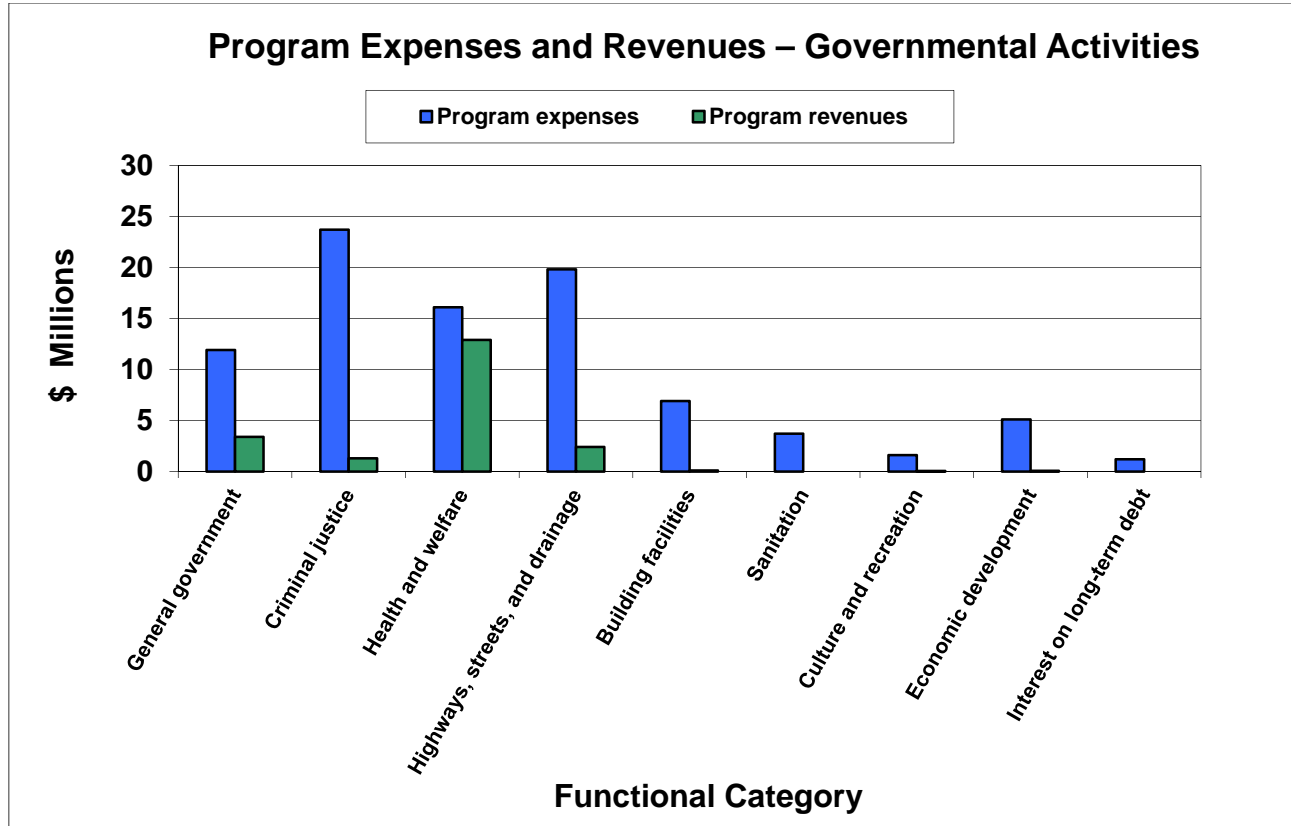
The statement of activities shows that \$3.6 million was financed by those who use the services, \$16.7 million by grants and contributions, and \$59.4 million with the Commission's general revenues.

# CADDO PARISH COMMISSION

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



Expenses totaled \$90.0 million in 2016 compared to \$91.5 million in 2015, a decrease of 1.6%. The key factors for the decrease were:

- General government increased by \$1.6 million (16%) resulting from an increase in costs associated with the recognition of the Commission's proportionate share of the net pension liability for the Parochial Employees' Retirement System.
- Health and welfare increased by \$1.4 million (10%) as a result of an increase in the number of students participating in the Head Start Program.
- Highways, streets, and drainage decreased by \$2.4 million (11%) as a result of a decrease in funding for the overlay and treatment road maintenance program. The overlay and treatment program decreased from \$8 million in 2016 compared to \$6 million in 2015.
- Culture and recreation decreased by \$2 million (56%) resulting from a decrease in payments to the Shreve Memorial Library for its building program. The library's building program is substantially complete.
- Interest and fees on long-term debt decreased by \$1 million (47%) resulting from a decrease in payments for debt principal and interest after the 2016 refunding.

# CADDO PARISH COMMISSION

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### 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.

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 \$156,917,609, a decrease of \$8,511,770 in comparison with the prior fiscal year. Of the fund balance total \$16,730,829 or 10.7% was unassigned and available for spending; \$87,817,486 or 56% had external restrictions for its use; and \$46,102,797 or 29.3% was committed to contingencies, subsequent years' expenditures, and economic development. 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 (\$5,666,497) 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 \$55,879,876. The unassigned portion is \$16.7 million. Therefore, it is available for spending at the Commission's discretion. The Commission committed \$37.7 million of the fund balance to contingencies. The remainder of the fund balance is committed to subsequent year's expenditures (\$890,943) and assigned to future claims (\$600,000). The fund balance of the Commission's General Fund increased by \$502,778. The key factor in this increase is a transfer of \$2 million from the Criminal Justice Fund.
- The Detention Facilities Fund has a total fund balance of \$7,745,316. The majority of the fund balance (\$7.6 million or 98.6%) 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 decreased by \$376,651 largely due to a transfer of \$485,000 to the Capital Outlay Fund.
- The Public Works Fund has a total fund balance of \$20,477,403. The majority of the fund balance (\$18 million or 87.8%) has external restrictions on its use. The remainder of the fund balance (\$2.5 million or 12.2%) is designated for subsequent year's expenditures related to capital projects. Fund balance decreased by \$2,172,409, largely due to a transfer of \$13 million to the Capital Outlay Fund for road and drainage projects. Expenditures in this fund are dedicated to road, bridge, and drainage improvement.
- The Solid Waste Fund has a total fund balance of \$20,934,743. The majority of the fund balance has external restrictions on its use (90.6%). Fund balance decreased by \$1,756,891, largely due to an increase in sanitation projects resulting in a transfer of \$2,023,000 to the Capital Outlay Fund. 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 increased from the prior year by \$1,386,346 as a result of an increase in the number of students participating in the program.

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- The Biomedical Fund has a total fund balance of \$173,238. All of the fund balance has external restrictions on its use. 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.
- The Capital Outlay Fund has a total fund balance of \$11,919,018. All of the fund balance has external restrictions on its use. A net decrease of \$573,779 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 \$2,159,066 the majority of which has external restrictions on its use (76%). Fund balance decreased by \$33,309, largely due to an increase in the transfers to other funds for criminal justice costs.

### 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 \$6,637,756, which was an increase of \$1,102,878 from the prior year. The increase is due to a decrease in health claims.

### 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 2016 budget for the General Fund of the Caddo Parish Commission was adopted on December 01, 2015. 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 amount budgeted for other financing uses was decreased by \$1,100,000 to account for a reduction in the transfer to the Capital Outlay Fund for capital projects. Differences between the budget and the actual results of the General Fund are as follows:

#### *Revenues*

- Ad valorem taxes were \$124,095 less than budgeted due to a decrease in property assessments.
- Licenses and permits exceeded the budget by \$71,894 as a result of increased collections of insurance license fees primarily due to an increase in the number of insurance providers.
- Intergovernmental revenues exceeded the budget by \$131,418 because of an increase in funds received from the State for oil and gas severance taxes and timber sales. Also, there was an increase in revenues received for the Adult Drug Court grant.
- Charges for services exceeded the budget by \$10,515 because of an increase in fees received for cable franchises.
- Fines and forfeitures were \$2,875 less than budgeted because of a decrease in fines related to illegal alcohol sales.
- Use of money and property was \$13,235 less than the budget due to a change in the fair value of investments.
- Other revenues exceeded the budget by \$8,760 as a result of an increase in the purchasing card rebate.

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*Expenditures*

- Total 2016 General Fund expenditures did not exceed the budget and none of the functions exceeded the individual budget.

**Capital Assets and Debt Administration**

*Capital assets:* The Commission's investment in capital assets as of December 31, 2016, was \$157,867,441 (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, 2016 and 2015**  
**(Net of depreciation)**

	<b>2016</b>	<b>2015</b>
Land and land improvements	\$ 9,321,723	\$ 9,321,723
Buildings and structures	38,537,830	40,256,282
Equipment and vehicles	8,384,920	7,392,571
Infrastructure	98,995,822	104,272,178
Construction in progress	2,627,146	378,986
Total net assets	\$ 157,867,441	\$ 161,621,740

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

- Completed major infrastructure improvements (\$4.2 million).
- Purchased new vehicles and equipment (\$2.7 million)
- Began new infrastructure projects (\$2.6 million)

*Long-term debt:* At the end of the fiscal year, the Commission had total debt outstanding of \$31,660,000. The following table summarizes debt outstanding at December 31, 2016:

**Outstanding Debt**  
**December 31, 2016 and 2015**

	<b>2016</b>	<b>2015</b>
General obligation bonds	\$ 23,250,000	\$ 24,045,000
Limited tax revenue bonds	4,640,000	4,880,000
Certificates of indebtedness	3,770,000	4,345,000
Total	\$ 31,660,000	\$ 33,270,000



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The Commission's AAA bond rating on its general obligation bonds was reaffirmed in 2016 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 2017 was presented to the Commission:

- An expected 1.8% increase in property tax assessments and a 3.2% increase in sales tax revenue. 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 61% of the 2017 budget for the General Fund.
- The uncertain economic condition for the Caddo Parish Commission given the significant decline in oil and gas activity and the potential loss of property tax revenues. Considering the uncertain economic outlook, the 2017 budget provided for a 3% cost of living but merit raises were not included in the budget.
- 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 5% 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, 2016**

	Primary Government	Component Units
<b>Assets</b>		
Cash and cash equivalents	\$ 12,280,309	\$ 15,126,920
Investments	112,370,731	3,981,660
Receivables, net	43,920,368	14,962,835
Due from other governments	2,654,705	924,976
Due from primary government	-	964,430
Inventories	116,059	492,540
Other assets	-	9,142,365
Capital assets:		
Land and construction in progress	11,948,869	5,814,607
Other capital assets, net of depreciation	145,918,572	49,768,143
<b>Total assets</b>	<b>329,209,613</b>	<b>101,178,476</b>
<b>Deferred Outflows of Resources</b>		
Deferred outflows related to pensions	9,092,336	11,753,471
Deferred loss on refunding bonds, net	400,000	122,450
<b>Total deferred outflows of resources</b>	<b>9,492,336</b>	<b>11,875,921</b>
<b>Liabilities</b>		
Accounts payable	4,696,711	3,386,938
Accrued liabilities	284,207	1,504,455
Accrued interest payable	382,168	19,119
Retainage payable	67,062	-
Accrued insurance claims payable	312,190	-
Due to component units	926,743	-
Due to other governmental agencies	531,580	159,623
Unearned revenue	55,612	54,084
Noncurrent liabilities:		
Due within one year	3,357,260	3,864,551
Due in more than one year	33,366,767	29,309,204
Net pension liability	6,462,166	23,647,940
Net other post-employment benefit obligation	5,228,144	17,278,411
<b>Total liabilities</b>	<b>55,670,610</b>	<b>79,224,325</b>
<b>Deferred Inflows of Resources</b>		
Deferred revenue - property taxes and assessments - service charges	-	2,177,704
Deferred gain on refunding bonds, net	95,000	-
Deferred inflows related to pensions	1,124,047	5,052,814
<b>Total deferred inflows of resources</b>	<b>1,219,047</b>	<b>7,230,518</b>
<b>Net Position</b>		
Net investment in capital assets	131,916,727	24,901,564
Restricted for:		
Criminal justice	15,749,151	-
Health and welfare	5,409,154	-
Highways, streets and drainage	27,503,181	-
Building facilities	10,285,612	-
Sanitation	21,914,657	-
Culture and recreation	3,839,886	-
Economic development	224,516	6,575,000
Debt service	3,390,716	1,815,848
Capital outlay	-	1,685,445
Unrestricted	61,578,692	(8,378,303)
<b>Total net position</b>	<b>\$ 281,812,292</b>	<b>\$ 26,599,554</b>

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

**CADDO PARISH COMMISSION**  
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**Statement of Activities**  
**for the Year Ended December 31, 2016**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Charges for services	Operating grants and contributions	Capital grants and contributions	Primary Government	Component Units
<b>Primary government</b>						
Governmental activities:						
General government	\$ 11,891,412	\$ 2,888,020	\$ 508,900	\$ -	\$ (8,494,492)	\$ -
Criminal justice	23,704,075	27,146	1,320,014	-	(22,356,915)	-
Health and welfare	16,156,907	81,590	12,747,059	63,891	(3,264,367)	-
Highways, streets, and drainage	19,839,314	564,311	1,871,464	-	(17,403,539)	-
Building facilities	6,856,712	-	118,604	-	(6,738,108)	-
Sanitation	3,711,280	-	-	-	(3,711,280)	-
Culture and recreation	1,561,956	26,721	36,213	-	(1,499,022)	-
Economic development	5,072,704	-	71,534	-	(5,001,170)	-
Interest and fees on long-term debt	1,208,199	-	-	-	(1,208,199)	-
<b>Total primary government</b>	<b>\$ 90,002,559</b>	<b>\$ 3,587,788</b>	<b>\$ 16,673,788</b>	<b>\$ 63,891</b>	<b>(69,677,092)</b>	<b>-</b>
<b>Component units:</b>						
Judicial services	\$ 9,701,341	\$ 1,223,152	\$ 7,321,688	\$ -	-	(1,156,501)
Economic development	327,025	-	-	-	-	(327,025)
Public safety	39,276,370	16,053,661	-	-	-	(23,222,709)
Fire protection services	13,175,532	2,797,465	118,799	13,239	-	(10,246,029)
Sewerage services	1,190,099	1,082,535	54,612	-	-	(52,952)
Water services	1,901,315	2,066,381	-	-	-	165,066
Hospital services	21,540,978	18,737,027	766,755	114,278	-	(1,922,918)
<b>Total component units</b>	<b>\$ 87,112,660</b>	<b>\$ 41,960,221</b>	<b>\$ 8,261,854</b>	<b>\$ 127,517</b>	<b>-</b>	<b>(36,763,068)</b>
<b>General revenues:</b>						
Taxes:						
Property taxes levied for general purposes					43,455,011	8,035,016
Property taxes levied for debt service					2,547,653	-
Sales taxes					8,691,329	17,171,908
Franchise taxes					225,752	-
Telephone tariff					-	3,544,536
State revenue sharing and supplemental pay					-	490,851
Gaming					1,652,616	-
Grants and contributions not restricted to specific programs					1,363,148	-
Oil and gas leases					156,575	-
Investment earnings					299,241	107,215
Inmate work release revenue					-	1,226,074
Fire insurance rebate					-	209,561
Miscellaneous					959,700	3,505,829
<b>Total general revenues</b>					<b>59,351,025</b>	<b>34,290,990</b>
Change in net position					(10,326,067)	(2,472,078)
Net position - beginning, as previously stated					292,138,359	28,574,190
Prior period adjustment					-	497,442
Net position - beginning, as restated					292,138,359	29,071,632
Net position - ending					<b>\$ 281,812,292</b>	<b>\$ 26,599,554</b>

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

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

**GOVERNMENTAL FUNDS**  
**Balance Sheet**  
**December 31, 2016**

	General	Detention Facilities Fund	Solid Waste Disposal Fund	Public Works Fund
<b>Assets</b>				
Cash and cash equivalents	\$ 3,833,845	\$ 132,947	\$ 1,608,945	\$ 1,059,649
Investments	43,732,828	522,417	18,345,137	12,076,039
Receivables, net:				
Ad valorem taxes	6,323,677	8,138,612	-	5,978,072
Paving assessments	-	-	-	159,032
Other	22,496	2,422	6,365	-
Accrued interest	142,710	1,726	59,891	39,439
Due from other funds	2,114,996	-	881,319	600,388
Due from other governments	284,952	199,787	271,634	1,012,010
Inventories	-	-	-	116,059
Total assets	<u>\$ 56,455,504</u>	<u>\$ 8,997,911</u>	<u>\$ 21,173,291</u>	<u>\$ 21,040,688</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 322,972	\$ 155,971	\$ 210,285	\$ 346,161
Accrued liabilities	44,560	12,419	25,995	58,879
Retainage payable	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	34,339	-	-	-
Due to component units	-	926,743	-	-
Due to other governments	15,550	-	2,268	849
Total liabilities	<u>417,421</u>	<u>1,095,133</u>	<u>238,548</u>	<u>405,889</u>
<b>Deferred inflows of resources:</b>				
Unavailable revenue - property taxes	158,207	157,462	-	115,582
Unavailable revenue - special assessments	-	-	-	41,814
Total deferred inflows of resources	<u>158,207</u>	<u>157,462</u>	<u>-</u>	<u>157,396</u>
<b>Fund balances</b>				
<b>Restricted for:</b>				
Criminal justice	-	7,638,985	-	-
Health and welfare	-	-	-	-
Highways, streets and drainage	-	-	-	17,949,870
Building facilities	-	-	-	-
Sanitation	-	-	18,958,779	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
<b>Committed to:</b>				
Contingencies	37,658,105	-	-	-
Economic development	-	-	-	-
Subsequent year's expenditures	890,943	106,331	1,975,964	2,527,533
<b>Assigned to:</b>				
Special services	-	-	-	-
Future claims	600,000	-	-	-
Unassigned	16,730,828	-	-	-
Total fund balances	<u>55,879,876</u>	<u>7,745,316</u>	<u>20,934,743</u>	<u>20,477,403</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 56,455,504</u>	<u>\$ 8,997,911</u>	<u>\$ 21,173,291</u>	<u>\$ 21,040,688</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
\$ 195,769	\$ -	\$ 1,026,257	\$ -	\$ 3,485,755	\$ 11,343,167
-	-	11,697,830	-	20,192,074	106,566,325
-	2,664,136	-	5,321,669	14,539,039	42,965,205
-	-	-	-	-	159,032
-	-	-	-	164,212	195,495
-	-	38,201	-	65,855	347,822
-	-	697,787	-	14,328	4,308,818
-	48,938	164,087	96,683	576,614	2,654,705
-	-	-	-	-	116,059
-	-	-	-	-	-
<u>\$ 195,769</u>	<u>\$ 2,713,074</u>	<u>\$ 13,624,162</u>	<u>\$ 5,418,352</u>	<u>\$ 39,037,877</u>	<u>\$ 168,656,628</u>
\$ -	\$ 1,191,700	\$ 1,520,837	\$ -	\$ 904,370	\$ 4,652,296
-	-	-	-	142,354	284,207
-	-	67,062	-	-	67,062
-	1,296,859	-	3,011,959	-	4,308,818
-	-	17,244	-	4,030	55,613
-	-	-	-	-	926,743
195,769	-	100,000	137,917	79,227	531,580
<u>195,769</u>	<u>2,488,559</u>	<u>1,705,143</u>	<u>3,149,876</u>	<u>1,129,981</u>	<u>10,826,319</u>
-	51,278	-	109,410	278,947	870,886
-	-	-	-	-	41,814
-	<u>51,278</u>	<u>-</u>	<u>109,410</u>	<u>278,947</u>	<u>912,700</u>
-	-	-	1,631,720	4,105,669	13,376,374
-	-	-	-	4,829,004	4,829,004
-	-	-	-	-	17,949,870
-	-	-	-	8,651,497	8,651,497
-	-	-	-	-	18,958,779
-	-	-	-	3,212,661	3,212,661
-	173,237	-	-	-	173,237
-	-	-	-	3,343,742	3,343,742
-	-	11,919,019	-	5,403,300	17,322,319
-	-	-	-	-	37,658,105
-	-	-	-	1,024,592	1,024,592
-	-	-	527,346	1,391,986	7,420,103
-	-	-	-	5,666,498	5,666,498
-	-	-	-	-	600,000
-	-	-	-	-	16,730,828
-	173,237	11,919,019	2,159,066	37,628,949	156,917,609
<u>\$ 195,769</u>	<u>\$ 2,713,074</u>	<u>\$ 13,624,162</u>	<u>\$ 5,418,352</u>	<u>\$ 39,037,877</u>	<u>\$ 168,656,628</u>

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

**Reconciliation of the Governmental Funds Balance Sheet  
to the Statement of Net Position  
December 31, 2016**

Fund balances - total governmental funds		\$ 156,917,609
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		
Governmental capital assets	505,636,696	
Less accumulated depreciation	<u>(347,769,255)</u>	157,867,441
Long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.		
Deferred loss on refunding	400,000	
Deferred outflows related to pensions	<u>9,092,336</u>	9,492,336
Some of the Commission's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and therefore are recognized as unavailable in the governmental funds.		
		912,702
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
Accrued interest payable	(382,168)	
Compensated absences	(3,551,474)	
Deferred gain on refunding	(95,000)	
Deferred inflows related to pensions	(1,124,047)	
Unfunded pension obligations	(6,462,166)	
Net other post employment benefit obligation	(5,228,144)	
Premium on bonds payable	(1,512,553)	
Bonds and notes payable	<u>(31,660,000)</u>	(50,015,552)
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.		
		<u>6,637,756</u>
Net position of governmental activities		<u>\$ 281,812,292</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, 2016**

	General	Detention Facilities Fund	Solid Waste Disposal Fund	Public Works Fund
<b>Revenues</b>				
Taxes	\$ 6,688,115	\$ 8,606,850	\$ 2,906,759	\$ 12,133,756
Licenses and permits	773,494	-	-	356,924
Intergovernmental revenues	1,693,419	218,486	-	1,871,465
Charges for services	239,515	-	-	459,067
Fines and forfeitures	3,125	-	-	9,073
Gaming	-	-	-	-
Use of money and property:				
Oil and gas leases	-	-	-	-
Rental, camping fees, and other	150,000	-	-	-
Investment earnings (loss)	75,723	29,291	28,095	37,360
Other revenues	28,760	10,531	96,487	160,564
<b>Total revenues</b>	<b>9,652,151</b>	<b>8,865,158</b>	<b>3,031,341</b>	<b>15,028,209</b>
<b>Expenditures</b>				
<b>Current:</b>				
General government	3,301,700	-	-	432,696
Criminal justice	6,890,903	8,555,035	-	-
Health and welfare	-	-	-	-
Highways, streets, and drainage	-	-	-	6,482,329
Building facilities	214,811	-	-	-
Sanitation	-	-	2,795,715	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
<b>Debt service:</b>				
Principal	120,000	120,000	-	-
Interest	80,250	80,250	-	-
Bond issuance costs, fees and charges	200	200	-	-
Capital outlay	31,508	1,324	2,623	9,136
<b>Total expenditures</b>	<b>10,639,372</b>	<b>8,756,809</b>	<b>2,798,338</b>	<b>6,924,161</b>
Excess (deficiency) of revenues over (under) expenditures	(987,221)	108,349	233,003	8,104,048
<b>Other financing sources (uses):</b>				
Transfers in	2,000,000	-	33,106	2,811,543
Transfers out	(510,000)	(485,000)	(2,023,000)	(13,088,000)
Issuance of refunding bonds	-	-	-	-
Payment to refunded bonds escrow agent	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>1,490,000</b>	<b>(485,000)</b>	<b>(1,989,894)</b>	<b>(10,276,457)</b>
<b>Net change in fund balances</b>	<b>502,779</b>	<b>(376,651)</b>	<b>(1,756,891)</b>	<b>(2,172,409)</b>
Fund balances - beginning	55,377,097	8,121,967	22,691,634	22,649,812
Fund balances - ending	<u>\$ 55,879,876</u>	<u>\$ 7,745,316</u>	<u>\$ 20,934,743</u>	<u>\$ 20,477,403</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
\$ -	\$ 2,817,829	\$ -	\$ 5,583,570	\$ 15,354,119	\$ 54,090,998
-	-	-	-	4,949	1,135,367
12,362,430	71,534	-	140,620	1,564,244	17,922,198
-	-	-	-	103,787	802,369
-	-	-	-	-	12,198
-	-	-	-	1,652,616	1,652,616
-	-	-	-	195,237	195,237
-	-	-	-	176,721	326,721
-	97	26,849	4,583	92,661	294,659
-	-	-	-	677,806	974,148
<u>12,362,430</u>	<u>2,889,460</u>	<u>26,849</u>	<u>5,728,773</u>	<u>19,822,140</u>	<u>77,406,511</u>
-	-	77,278	-	1,557,447	5,369,121
-	-	-	312,084	6,867,291	22,625,313
12,362,430	-	-	-	3,510,635	15,873,065
-	-	-	-	-	6,482,329
-	-	-	-	4,414,983	4,629,794
-	-	-	-	-	2,795,715
-	-	-	-	1,496,917	1,496,917
-	3,308,930	-	-	1,787,486	5,096,416
-	-	-	-	1,970,000	2,210,000
-	-	-	-	864,709	1,025,209
-	-	-	-	119,615	120,015
-	-	18,026,667	-	26,818	18,098,076
<u>12,362,430</u>	<u>3,308,930</u>	<u>18,103,945</u>	<u>312,084</u>	<u>22,615,901</u>	<u>85,821,970</u>
-	(419,470)	(18,077,096)	5,416,689	(2,793,761)	(8,415,459)
-	-	20,442,459	-	4,894,492	30,181,600
-	-	(2,939,141)	(5,450,000)	(5,686,459)	(30,181,600)
-	-	-	-	7,250,000	7,250,000
-	-	-	-	(7,346,311)	(7,346,311)
-	-	17,503,318	(5,450,000)	(888,278)	(96,311)
-	(419,470)	(573,778)	(33,311)	(3,682,039)	(8,511,770)
-	592,707	12,492,797	2,192,377	41,310,988	165,429,379
<u>\$ -</u>	<u>\$ 173,237</u>	<u>\$ 11,919,019</u>	<u>\$ 2,159,066</u>	<u>\$ 37,628,949</u>	<u>\$ 156,917,609</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, 2016**

Net change in fund balances - total governmental funds		\$ (8,511,770)
Amounts reported for governmental activities in the statement of activities are different because:		
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.		
Capital outlay	9,272,158	
Depreciation expense	<u>(12,991,950)</u>	(3,719,792)
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.		
		588,543
Pension trust funding in excess of annual required contributions use current financial resources, but this does not qualify as an expense.		
		(850,781)
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:		
Principal payments		2,210,000
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.		
Amortization of deferred gain/loss, net	(178,334)	
Increase in compensated absences	(352,808)	
Decrease in bond premium	140,044	
Decrease in accrued interest	71,626	
Increase in net other post employment benefit obligation	(791,167)	
Loss on disposal of capital assets	<u>(34,506)</u>	(1,145,145)
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.		
		<u>1,102,878</u>
Change in net position of governmental activities		<u><u>\$ (10,326,067)</u></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, 2016**

Assets	
Current assets	
Cash and cash equivalents	\$ 937,142
Investments	5,804,406
Receivables, net	233,825
Accrued interest receivable	18,988
Total current assets	<u>6,994,361</u>
Total assets	<u>6,994,361</u>
Liabilities	
Current liabilities	
Accounts payable	44,415
Accrued insurance claims payable	312,190
Total current liabilities	<u>356,605</u>
Total liabilities	<u>356,605</u>
Net position	
Unrestricted	<u>6,637,756</u>
Total net position	<u>\$ 6,637,756</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, 2016**

Operating revenues	
Employer's contributions	\$ 3,586,604
Employees' contributions	1,842,589
Charges for sales and services	1,242,063
Total operating revenues	<u>6,671,256</u>
 Operating expenses	
Claims	3,651,460
Cost of sales and services	89,090
Insurance premiums	1,641,895
General and administrative	190,516
Total operating expenses	<u>5,572,961</u>
Operating income	<u>1,098,295</u>
 Nonoperating revenues (expenses)	
Investment earnings	<u>4,583</u>
Total nonoperating revenues (expenses)	<u>4,583</u>
 Change in net position	1,102,878
 Total net position - beginning	<u>5,534,878</u>
Total net position - ending	<u>\$ 6,637,756</u>

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, 2016**

Cash flows from operating activities:	
Contributions	\$ 7,147,728
Payments to suppliers	(1,901,960)
Claims paid	(4,553,834)
Net cash provided by operating activities	691,934
Cash flows from investing activities:	
Proceeds from sales and maturities of investments	(12,303)
Interest received	(17,947)
Net cash used in investing activities	(30,250)
Net decrease in cash and cash equivalents	661,684
Cash and cash equivalents, beginning of year	275,458
Cash and cash equivalents, end of year	\$ 937,142
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 1,098,295
Adjustments to reconcile operating income to net cash provided by operating activities:	
(Increase) decrease in assets:	
Receivables	144,934
Due from other funds	331,538
Increase (decrease) in liabilities:	
Accrued insurance claims payable	(902,374)
Accounts payable	19,541
Net cash provided by operating activities	\$ 691,934
Noncash items	
Net increase in the fair value of investments	\$ 48,160

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, 2016**

Assets	
Cash and cash equivalents	\$ 218,193
Investments	774,947
Receivables, net	7,832
Due from other governments	<u>112,176</u>
Total assets	<u><u>\$ 1,113,148</u></u>
Liabilities	
Accounts payable and accrued liabilities	\$ 62,650
Due to other governments	<u>1,050,498</u>
Total liabilities and net position	<u><u>\$ 1,113,148</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, 2016**

	Governmental Fund Types							
	District Attorney of the First Judicial District	Caddo Industrial Development Board	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	\$ 2,455,243	\$ 418,974	\$ 1,705,520	\$ 2,045,845	\$ 1,185,663	\$ 373,040	\$ 289,465	\$ 2,461,215
Investments	450,107	-	-	2,174,219	-	487,890	-	-
Receivables, net	134,033	40,000	139,024	587,048	2,061,818	2,096,388	1,191,580	1,690,968
Due from other governments	183,871	-	741,105	-	-	-	-	-
Due from primary government	103,755	-	860,675	-	-	-	-	-
Inventories	-	-	98,924	-	-	-	-	-
Other assets	-	6,575,000	143,286	67,990	68,204	16,745	2,672	30,026
Capital assets:								
Land and construction in progress	-	-	-	448,307	104,446	74,350	41,197	7,616
Other capital assets, net of depreciation	144,322	-	3,279,796	7,556,304	4,065,970	1,375,104	1,046,094	2,808,753
<b>Total assets</b>	<b>3,471,331</b>	<b>7,033,974</b>	<b>6,968,330</b>	<b>12,879,713</b>	<b>7,486,101</b>	<b>4,423,517</b>	<b>2,571,008</b>	<b>6,998,578</b>
<b>Deferred Outflows of Resources</b>								
Pension related	2,089,277	-	3,249,840	-	938,576	1,001,901	525,654	438,295
Deferred loss on refunding bonds, net	-	-	-	-	-	-	-	-
<b>Total deferred outflows of resources</b>	<b>2,089,277</b>	<b>-</b>	<b>3,249,840</b>	<b>-</b>	<b>938,576</b>	<b>1,001,901</b>	<b>525,654</b>	<b>438,295</b>
<b>Liabilities</b>								
Accounts payable	38,113	-	192,882	79,190	326,608	95,977	7,693	330,785
Accrued liabilities	363,739	-	786,265	-	-	-	-	-
Accrued interest payable	-	-	-	2,231	-	-	-	-
Due to other governmental agencies	159,623	-	-	-	-	-	-	-
Unearned revenue	-	-	-	54,084	-	-	-	-
Noncurrent liabilities:								
Due within one year	390,408	-	1,208,084	210,000	181,176	166,985	33,247	110,000
Due in more than one year	223,563	-	703,156	915,000	1,115,980	-	34,329	1,665,000
Net pension liability	1,568,454	-	11,598,644	-	3,032,233	246,000	1,723,977	1,356,812
Net other post-employment benefit obligation	1,440,624	-	12,754,405	-	-	3,083,382	-	-
<b>Total liabilities</b>	<b>4,184,524</b>	<b>-</b>	<b>27,243,436</b>	<b>1,260,505</b>	<b>4,655,997</b>	<b>3,592,344</b>	<b>1,799,246</b>	<b>3,462,597</b>
<b>Deferred Inflows of Resources</b>								
Unavailable revenue - property taxes and assessments - service charges	-	-	-	-	-	2,177,704	-	-
Pension related	506,680	-	3,066,198	-	198,253	140,925	125,874	133,175
<b>Deferred inflows of resources</b>	<b>506,680</b>	<b>-</b>	<b>3,066,198</b>	<b>-</b>	<b>198,253</b>	<b>2,318,629</b>	<b>125,874</b>	<b>133,175</b>
<b>Net Position</b>								
Net investment in capital assets	144,322	-	3,279,796	6,879,611	2,873,260	1,125,454	1,019,715	1,041,369
Restricted for:								
Economic development	-	6,575,000	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	970,395
Capital outlay	-	-	-	-	-	-	-	-
Unrestricted	725,082	458,974	(23,371,260)	4,739,597	697,167	(1,611,009)	151,827	1,829,337
<b>Total net position</b>	<b>\$ 869,404</b>	<b>\$ 7,033,974</b>	<b>\$ (20,091,464)</b>	<b>\$ 11,619,208</b>	<b>\$ 3,570,427</b>	<b>\$ (485,555)</b>	<b>\$ 1,171,542</b>	<b>\$ 3,841,101</b>

(a) Period ending June 30, 2016

(b) Period ending July 31, 2016

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
\$ 171,553	\$ 398,927	\$ 235,732	\$ 1,325,447	\$ 60,880	\$ 760,438	\$ 576,758	\$ 162,410	\$ 499,810	\$ 15,126,920
100,718	-	-	-	-	-	618,795	-	149,931	3,981,660
781,381	1,233,800	931,407	3,716,079	66,550	75,649	64,492	61,000	91,618	14,962,835
-	-	-	-	-	-	-	-	-	924,976
-	-	-	-	-	-	-	-	-	964,430
-	-	-	393,616	-	-	-	-	-	492,540
52,462	42,794	11,196	2,077,074	9,714	14,209	-	16,067	14,926	9,142,365
3,588	20,002	25,000	4,935,792	59,452	37,500	25,200	12,622	19,535	5,814,607
<u>737,316</u>	<u>1,118,489</u>	<u>1,072,113</u>	<u>19,235,449</u>	<u>267,453</u>	<u>2,745,357</u>	<u>2,611,339</u>	<u>247,482</u>	<u>1,456,802</u>	<u>49,768,143</u>
<u>1,847,018</u>	<u>2,814,012</u>	<u>2,275,448</u>	<u>31,683,457</u>	<u>464,049</u>	<u>3,633,153</u>	<u>3,896,584</u>	<u>499,581</u>	<u>2,232,622</u>	<u>101,178,476</u>
135,975	395,464	247,336	2,731,153	-	-	-	-	-	11,753,471
-	-	-	-	-	122,450	-	-	-	122,450
<u>135,975</u>	<u>395,464</u>	<u>247,336</u>	<u>2,731,153</u>	<u>-</u>	<u>122,450</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,875,921</u>
50,335	46,624	10,988	1,757,830	33,911	117,060	87,532	168,421	42,989	3,386,938
-	-	-	344,581	-	-	2,347	-	7,523	1,504,455
-	-	-	-	-	10,603	-	-	6,285	19,119
-	-	-	-	-	-	-	-	-	159,623
-	-	-	-	-	-	-	-	-	54,084
47,270	-	-	1,007,061	55,455	229,565	116,798	-	108,502	3,864,551
450,733	-	-	20,324,773	56,613	1,359,892	1,320,228	-	1,139,937	29,309,204
466,213	1,225,026	839,608	1,590,973	-	-	-	-	-	23,647,940
-	-	-	-	-	-	-	-	-	17,278,411
<u>1,014,551</u>	<u>1,271,650</u>	<u>850,596</u>	<u>25,025,218</u>	<u>145,979</u>	<u>1,717,120</u>	<u>1,526,905</u>	<u>168,421</u>	<u>1,305,236</u>	<u>79,224,325</u>
-	-	-	-	-	-	-	-	-	2,177,704
74,447	114,428	214,846	477,988	-	-	-	-	-	5,052,814
<u>74,447</u>	<u>114,428</u>	<u>214,846</u>	<u>477,988</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,230,518</u>
242,861	1,138,491	1,097,113	2,839,407	214,837	1,193,400	1,198,513	260,104	353,311	24,901,564
-	-	-	-	-	-	-	-	-	6,575,000
-	-	-	-	-	519,747	-	-	325,706	1,815,848
-	-	-	1,647,002	-	38,443	-	-	-	1,685,445
651,134	684,907	360,229	4,424,995	103,233	286,893	1,171,166	71,056	248,369	(8,378,303)
<u>\$ 893,995</u>	<u>\$ 1,823,398</u>	<u>\$ 1,457,342</u>	<u>\$ 8,911,404</u>	<u>\$ 318,070</u>	<u>\$ 2,038,483</u>	<u>\$ 2,369,679</u>	<u>\$ 331,160</u>	<u>\$ 927,386</u>	<u>\$ 26,599,554</u>

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

**COMPONENT UNITS**  
**Combining Statement of Activities**  
**for the Year Ended December 31, 2016**

	Judicial Services District	Economic Development Caddo Industrial Development Board	Public Safety Caddo Correctional Center (a)	Caddo Parish Communication District Number One	Fire Protection Services			
	Attorney of the First Judicial District				Fire District #1	Fire District #3	Fire District #4	Fire District #5
Expenses	\$ 9,701,341	\$ 327,025	\$ 34,960,858	\$ 4,315,512	\$ 3,489,596	\$ 2,531,532	\$ 1,600,022	\$ 2,079,166
Program Revenues								
Charges for services	1,223,152	-	16,053,661	-	1,044,642	212,431	737,584	67,182
Capital grants and contributions	-	-	-	-	1,039	-	-	-
Operating grants and contributions	7,321,688	-	-	-	-	118,799	-	-
Net program (expenses) revenue	<u>(1,156,501)</u>	<u>(327,025)</u>	<u>(18,907,197)</u>	<u>(4,315,512)</u>	<u>(2,443,915)</u>	<u>(2,200,302)</u>	<u>(862,438)</u>	<u>(2,011,984)</u>
General Revenues								
Taxes:								
Property taxes levied for general purposes	-	-	-	-	1,370,514	1,673,395	575,640	1,664,443
Sales taxes	-	-	14,760,322	-	1,292,107	-	-	-
Telephone tariff	-	-	-	3,544,536	-	-	-	-
State revenue sharing and supplemental pay	-	-	-	-	183,700	24,666	80,397	62,578
Investment earnings	10,323	97	3,086	-	17,648	21,247	6,184	18,229
Inmate work release revenue	-	-	1,226,074	-	-	-	-	-
State fire insurance rebate	-	-	-	-	52,866	29,819	28,107	15,467
Miscellaneous	519,462	195,500	1,972,258	307,001	149,286	470,839	65,529	84,577
Total general revenues	<u>529,785</u>	<u>195,597</u>	<u>17,961,740</u>	<u>3,851,537</u>	<u>3,066,121</u>	<u>2,219,966</u>	<u>755,857</u>	<u>1,845,294</u>
Change in net position	(626,716)	(131,428)	(945,457)	(463,975)	622,206	19,664	(106,581)	(166,690)
Net position - beginning, as previously reported	1,496,120	7,165,402	(19,146,007)	12,083,183	2,948,221	(505,219)	1,278,123	4,172,541
Prior period adjustment	-	-	-	-	-	-	-	(164,750)
Net position - beginning, as restated	<u>1,496,120</u>	<u>7,165,402</u>	<u>(19,146,007)</u>	<u>12,083,183</u>	<u>2,948,221</u>	<u>(505,219)</u>	<u>1,278,123</u>	<u>4,007,791</u>
Net position (deficit) - ending	<u>\$ 869,404</u>	<u>\$ 7,033,974</u>	<u>\$ (20,091,464)</u>	<u>\$ 11,619,208</u>	<u>\$ 3,570,427</u>	<u>\$ (485,555)</u>	<u>\$ 1,171,542</u>	<u>\$ 3,841,101</u>

(a) Period ending June 30, 2016

(b) Period ending July 31, 2016

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
\$ 1,114,186	\$ 1,336,703	\$ 1,024,327	\$ 21,540,978	\$ 298,702	\$ 891,397	\$ 646,559	\$ 425,780	\$ 828,976	\$ 87,112,660
337,983	169,966	227,677	18,737,027	228,759	853,776	799,981	388,648	877,752	41,960,221
12,200	-	-	114,278	-	-	-	-	-	127,517
-	-	-	766,755	54,612	-	-	-	-	8,261,854
(764,003)	(1,166,737)	(796,650)	(1,922,918)	(15,331)	(37,621)	153,422	(37,132)	48,776	(36,763,068)
532,687	1,021,190	691,487	420,661	84,999	-	-	-	-	8,035,016
-	-	-	1,119,479	-	-	-	-	-	17,171,908
-	-	-	-	-	-	-	-	-	3,544,536
29,763	66,015	41,936	-	1,796	-	-	-	-	490,851
-	9,255	7,989	7,066	94	324	5,613	-	60	107,215
-	-	-	-	-	-	-	-	-	1,226,074
23,568	26,805	32,929	-	-	-	-	-	-	209,561
60,327	72,435	51,035	(475,555)	-	-	669	-	32,466	3,505,829
646,345	1,195,700	825,376	1,071,651	86,889	324	6,282	-	32,526	34,290,990
(117,658)	28,963	28,726	(851,267)	71,558	(37,297)	159,704	(37,132)	81,302	(2,472,078)
1,011,653	1,794,435	1,428,616	9,100,479	246,512	2,075,780	2,209,975	368,292	846,084	28,574,190
-	-	-	662,192	-	-	-	-	-	497,442
1,011,653	1,794,435	1,428,616	9,762,671	246,512	2,075,780	2,209,975	368,292	846,084	29,071,632
\$ 893,995	\$ 1,823,398	\$ 1,457,342	\$ 8,911,404	\$ 318,070	\$ 2,038,483	\$ 2,369,679	\$ 331,160	\$ 927,386	\$ 26,599,554

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

**Notes to Basic Financial Statements**  
**December 31, 2016**

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# CADDO PARISH COMMISSION

## Shreveport, Louisiana

### Notes to Basic Financial Statements December 31, 2016

#### (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 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, 2016**

#### *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, 2014, 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, 2016**

*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



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

**Notes to Basic Financial Statements**  
**December 31, 2016**

Commission 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

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

**Notes to Basic Financial Statements**  
**December 31, 2016**

as a 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, 2016**

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, Inc.  
Gard Wayt, President  
2800 Youree Drive, Suite 330  
Shreveport, LA 71133-3190

***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, 2016, payments to component units were primarily made up of budget appropriations for operations of \$4,758,194 and other reimbursements to the District Attorney of the First Judicial District of \$238,637 and payments for inmate feeding, housing, and medical costs to the Caddo Correctional Center (the Center) of \$5,346,575.

The District Attorney's office reimbursed the Commission \$1,075,176 for various expenses, notably health insurance. At December 31, 2016, the \$154,204 was due to the Commission from the District Attorney.

Also, for the year ended December 31, 2016, the Commission had \$926,743 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 \$860,675. These balances do not agree because the Center's statements were for the period ending June 30, 2016.

***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.

# CADDO PARISH COMMISSION

## Shreveport, Louisiana

### Notes to Basic Financial Statements December 31, 2016

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.

#### **(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.

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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 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.

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.

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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 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.

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

**(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, and gains/losses on refundings, are deferred and amortized over the term of the related debt. Bonds payable are reported net of the applicable bond premium or discount and gains/losses on refundings.

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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 on debt issuances 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 Outflows/Inflows of Resources**

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Commission has items that meet this criterion: unamortized loss from refunding bonds, contributions made to the pension plan in the 2016 fiscal year and deferrals of changes of assumptions, changes in proportion, and differences between Commission contributions and proportionate share of contributions.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenues) until that time. The Commission has items that meet the criterion for this category: deferrals of difference between expected and



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actual experience, difference between projected and actual earnings on pension plan investment, and changes in proportion and pension expense.

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.

**(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 given the option of getting paid for accrued annual leave or applying it 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.

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 retirement 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

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maintained intact. The Commission has non-spendable fund balances as of December 31, 2016, for prepaid items.

- **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) imposed by law through constitutional provisions or enabling legislation. The Commission has restricted resources as of December 31, 2016, for criminal justice, health and welfare, highways, streets and drainage, building facilities, sanitation, culture and recreation, economic development, debt service, and capital projects.
- **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 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) 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, 2016, the Commission has committed resources to 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, 2016, to 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, 2016, has \$16,730,828, 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.

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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.

**(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 the Uniform Guidance.

**(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) Adoption of New Financial Standards**

The Commission adopted GASB Statement No. 72, Fair Value Measurement and Application, during the current fiscal year ended December 31, 2016. This statement establishes a hierarchy of inputs to valuation techniques used to measure fair value. The statement had no effect on the Commission's financial statements; however, the financial note disclosures reflect any required changes.

**(r) Future Accounting Pronouncements**

The Governmental Accounting Standards Board has issued the following statements that will become effective for the year ending December 31, 2017:

- GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets that are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68.*
- GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans.*
- GASB Statement No. 78, *Pensions Provided Through Certain Multiple-Employer Defined Benefit Pension Plans.*

The Commission is currently evaluating the effects that these statements will have on its financial statements.

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**(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, 2016, had a carrying amount of \$2,575,292 and a bank balance of \$3,385,871.

The Commission's bank balance of deposits at December 31, 2016, 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.

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.

Fair value measurements - GASB Statement No. 72, establishes a hierarchy of inputs to valuation techniques used to measure fair value. The Commission categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The implementation of this new statement did not change the method of measuring the fair value of the Commission's assets.

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These guidelines recognize a three-tiered fair value hierarchy, as follows:

- Level 1—Investments reflect prices quoted in active markets.
- Level 2—Investments reflect prices that are based on a similar observable asset either directly or indirectly, which may include inputs in markets that are not considered to be active.
- Level 3—Investments reflect prices based upon unobservable sources.

The categorization of investments within the hierarchy is based upon the pricing transparency of the instrument and should not be perceived as the particular investment's risk. The investments with LAMP and money market accounts are not categorized by fair value level.

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

Security	Fair Value Level	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	N/A	2%	\$ 2,037,587	\$2,037,587	\$ -	\$ -	\$ -	
Regions – money market	N/A	N/A	3%	3,939,848	3,939,848	-	-	-	
Red River Bank – money market	N/A	N/A	3%	3,945,399	3,945,399	-	-	-	
U.S. Treasury Notes	1	N/A	13%	16,661,109	-	-	63,365	16,597,744	
Municipal Bonds	1	AA and A	2%	2,241,843	-	-	985,818	1,256,025	
U.S. chartered agencies:									
Federal National Mortgage Association	2	AAA	25%	30,792,834	103,229	3,603,420	16,540,877	10,545,308	
Federal Home Loan Mortgage Corporation	2	AAA	20%	24,502,029	8,512,175	4,994,300	4,273,168	6,722,386	
Federal Home Loan Bank	2	AAA	15%	18,117,156	5,246,542	-	4,944,774	7,925,840	
Federal Farm Credit Bank	2	AAA	17%	20,830,708	-	-	4,507,201	16,323,507	
<b>Total</b>			<b>100%</b>	<b>\$123,068,513</b>	<b>\$23,784,780</b>	<b>\$ 8,597,720</b>	<b>\$ 31,315,203</b>	<b>\$59,370,810</b>	
			Percentage of portfolio value		100%	19%	8%	25%	48%

The investments with original maturities of three months or more when purchased totaling \$112,370,735 and \$774,947 are classified as "Investments" on the Statement of Net Position and the Statement of Fiduciary Assets and Liabilities, respectively. The balance of cash in LAMP, Regions, and Red River Bank totaling \$9,922,835 is classified as "Cash and Cash equivalents" on the Statement of Net Position because the accounts operate as or similar to a money market fund.

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**(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 - 2016 delinquent property	On or about May 15, 2017

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 \$706,111,781 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 \$1,233,329. Property taxes totaling \$870,888 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, 2013. Total assessed value was \$1,748,031,376 in 2016. 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 \$339,924,738 of the assessed value in 2016.

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The distribution of the Commission's levy (tax rate per \$1,000 assessed value) to its funds and the Shreve Memorial Library was as follows for 2016:

Fund	Property within Shreveport and Vivian	Property outside Shreveport and Vivian
General Fund	3.02%	6.05%
Public Works	3.68%	3.68%
Courthouse Maintenance	2.72%	2.72%
Detention Facilities	5.01%	5.01%
Solid Waste	.00%	.00%
Parks and Recreation	.83%	.83%
Juvenile Court	1.97%	1.97%
Criminal Justice	3.27%	3.27%
Health Unit	1.93%	1.93%
Shreve Memorial Library	8.79%	8.79%
Biomedical	1.64%	1.64%
Debt Service	1.50%	1.50%
	34.36%	37.39%

**(4) Capital Assets**

A summary of changes in capital assets is as follows:

<u>Governmental activities:</u>	<u>Balance December 31, 2015</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance December 31, 2016</u>
Capital assets not being depreciated:				
Land and land improvements	\$ 9,321,723	\$ -	\$ -	\$ 9,321,723
Construction in progress	378,986	45,318	387,178	37,126
Construction in progress - infrastructure	-	2,590,020	-	2,590,020
Total capital assets not being depreciated	9,700,709	2,635,338	387,178	11,948,869
Capital assets being depreciated:				
Buildings and structures	73,112,534	148,093	98,454	73,162,173
Equipment and vehicles	20,424,336	2,683,336	480,032	22,627,640
Infrastructure	394,122,954	4,192,568	417,508	397,898,014
Total capital assets being depreciated	487,659,824	7,023,997	995,994	493,687,827
Less accumulated depreciation for:				
Buildings and structures	(32,856,253)	(1,862,514)	(94,423)	(34,624,344)
Equipment and vehicles	(13,031,765)	(1,660,512)	(449,556)	(14,242,721)
Infrastructure	(289,850,775)	(9,468,924)	(417,509)	(298,902,190)
Total accumulated depreciation	(335,738,793)	(12,991,950)	(961,488)	(347,769,255)
Total capital assets being depreciated, net	151,921,031	(5,967,953)	34,506	145,918,572
Capital assets, net	\$ 161,621,740	\$ (3,332,615)	\$ 421,684	\$ 157,867,441

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Construction in progress consisted of the following:

Facilities and Maintenance – David Raines New Building	\$ 37,126
Infrastructure – Hoppy Hopkins Extension	1,199,602
Infrastructure – Woolworth Road Bridge 1 and 2	1,350,600
Infrastructure – Woolworth Road Bridge 3	<u>39,818</u>
Total construction in progress	<u>\$ 2,627,146</u>

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

Governmental activities:

General government	\$ 96,897
Criminal justice	1,489,606
Health and welfare	154,948
Highways, streets, and drainage	9,968,754
Building facilities	946,349
Sanitation	189,550
Economic development	867
Culture and recreation	<u>144,979</u>
Total depreciation expense - governmental activities	<u>\$ 12,991,950</u>

**(5) Long-Term Debt**

The following is a summary of the long-term obligation activity for the year ended December 31, 2016:

<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	\$ 24,045,000	7,250,000	8,045,000	23,250,000	1,545,000
Deferred premium of bonds	1,544,964	-	122,106	1,422,858	-
Limited tax revenue bonds payable	4,880,000	-	240,000	4,640,000	250,000
Certificates of indebtedness	4,345,000	-	575,000	3,770,000	590,000
Deferred premium of certificate	107,633	-	17,939	89,694	-
Compensated absences	3,198,665	1,147,142	794,332	3,551,475	972,260
Net pension liability	622,014	7,572,562	1,732,410	6,462,166	-
Net OPEB obligation	<u>4,436,978</u>	<u>1,462,044</u>	<u>670,878</u>	<u>5,228,144</u>	<u>-</u>
Governmental activity long-term liabilities	<u>\$ 43,180,254</u>	<u>17,431,748</u>	<u>12,197,665</u>	<u>48,414,337</u>	<u>3,357,260</u>



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Long-term debt at December 31, 2016, is comprised of the following issues:

General obligation bonds – applicable to general Parish operations:

\$10,000,000 2007 Bonds, partially refunding in 2014, due in annual installments of \$450,000 to \$500,000 through February 1, 2017; interest at 4.25% to 5.00%	\$ 500,000
\$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%	975,000
\$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%	1,420,000
\$6,850,000 2014 Refunding Bonds, due in annual installments of \$45,000 to \$790,000 through February 1, 2027; interest at 2% to 4%	6,760,000
\$6,345,000 2015 Refunding Bonds, due in annual installments of \$515,000 to \$785,000 from February 1, 2019 through 2024; interest at 3% to 4%	6,345,000
\$7,250,000 2016 Refunding Bonds, due in annual installments of \$75,000 to \$805,000 from February 1, 2017 through 2029; interest at 2.05%	<u>7,250,000</u>
Total general obligation bonds payable	<u>23,250,000</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>4,640,000</u>
Total limited tax revenue bonds	<u>4,640,000</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>3,770,000</u>
Total certificates of indebtedness	<u>3,770,000</u>
Total long-term debt	<u>\$ 31,660,000</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. Claims and judgments are liquidated from the Commission's general liability internal service fund. Compensated absences will be liquidated through several of the 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.

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The annual requirements to amortize all debt outstanding as of December 31, 2016, are as follows:

Years ending December 31:	<b>Governmental activities</b>		
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2017	\$ 2,385,000	\$ 1,248,770	\$ 3,633,770
2018	2,485,000	1,170,574	3,655,574
2019	2,570,000	796,178	3,366,178
2020	2,665,000	725,344	3,390,344
2021	2,755,000	656,749	3,411,749
2022-2026	12,530,000	2,139,881	14,669,881
2027-2031	6,270,000	289,841	6,559,841
	<u>\$ 31,660,000</u>	<u>\$ 7,027,337</u>	<u>\$ 38,687,337</u>

Principal payments of \$1,395,000 plus interest of \$788,559 on the bonds payable were paid from the Debt Service Fund. Principal payments of \$240,000 plus interest of \$160,500 on the limited tax revenue bonds were paid from the General Fund and the Detention Facilities Fund. Principal payments of \$575,000 plus interest of \$76,150 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. These bonds were partially refunded in 2014.

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. These bonds were partially refunded in 2015.

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. These bonds were partially refunded in 2016.

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 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.

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In 2014, the Commission issued \$6,850,000 of general obligation bonds to partially refund Series 2007 general obligation bonds. Payment to the refunded bond escrow agent was \$7,414,270 resulting in a premium of \$593,709. There were underwriter fees of \$51,032 and other issuance costs of \$80,000. The difference in debt service between the refunding debt and the refunded debt, less existing sinking fund moneys of \$105,165, was \$451,893. The present value of the net savings (economic gain) from refunding was \$388,652.

In 2015, the Commission issued \$6,345,000 of general obligation bonds to partially refund Series 2008 general obligation bonds. Payment to the refunded bond escrow agent was \$7,350,835 resulting in a premium of \$1,115,770. There were underwriter fees of \$47,587 and other issuance costs of \$93,275. The difference in debt service between the refunding debt and the refunded debt, less existing sinking fund moneys of \$31,116, was \$416,255. The net present value of the net savings (economic gain) from refunding was \$358,668.

In 2016, the Commission issued \$7,250,000 of general obligation bonds to partially refund Series 2009 general obligation bonds. Payment to the refunded bond escrow agent was \$7,346,311. The costs related to the issuance were \$110,100. The difference in debt service between the refunding debt and the refunded debt, less existing sinking fund moneys of \$96,310, was \$403,349. The present value of the net savings (economic gain) from refunding was \$350,355.

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

**(a) Interfund Receivables and Payables**

Individual fund interfund receivable and payable balances at December 31, 2016, 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>	
General Fund	\$ 557,246	\$1,557,750	\$2,114,996
Solid Waste Disposal Fund	739,613	141,706	881,319
Public Works Fund	-	600,388	600,388
Capital Outlay Fund	-	697,787	697,787
Nonmajor Special Revenue Funds	-	14,328	14,328
	<u>\$ 1,296,859</u>	<u>\$ 3,011,959</u>	<u>\$4,308,818</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 between funds is as follows:

Transfers in	Transfers out								
	General	Public Works	Detention Facilities	Criminal Justice	Solid Waste Disposal	Capital Outlay	Nonmajor Special Revenue	Nonmajor Capital Projects	Total
General	\$ -	\$ -	\$ -	\$2,000,000	\$ -	\$ -	\$ -	\$ -	\$2,000,000
Solid Waste Disposal	-	-	-	-	-	33,106	-	-	33,106
Public Works	-	-	-	-	-	2,811,543	-	-	2,811,543
Capital Outlay	410,000	13,088,000	485,000	-	2,023,000	-	2,828,000	1,608,459	20,442,459
Nonmajor Special Rev	100,000	-	-	3,450,000	-	19,110	1,250,000	-	4,819,110
Nonmajor Capital Projects	-	-	-	-	-	75,382	-	-	75,382
	<u>\$510,000</u>	<u>\$13,088,000</u>	<u>\$485,000</u>	<u>\$5,450,000</u>	<u>\$2,023,000</u>	<u>\$2,939,141</u>	<u>\$4,078,000</u>	<u>\$1,608,459</u>	<u>\$30,181,600</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, 2016, 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.

	<b>Restricted Fund Balance</b>
Capital Outlay Fund – Capital Projects Fund	\$ 2,339,737
Detention Facilities Fund	30,090
Public Works Fund	4,200
Nonmajor Special Revenue Funds	5,311
<b>Total</b>	<b><u>\$ 2,379,338</u></b>

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**(7) Defined Benefit and Contribution Plans**

**(a) Description of Retirement Plan**

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

Substantially all Commission employees are members of this cost-sharing multiple-employer public employee statewide plan administered by the Parochial Employees' Retirement System of Louisiana. The Parochial Plan was originally established by Act #205 of the 1952 regular session of the Legislature of the State of Louisiana to provide retirement benefits to all employees of any parish in the state of Louisiana or any governing body or a parish which employees and pays persons serving the parish. The Parochial Plan is operated by a board of Trustees (seven trustees), an Administrative Director, an Actuary, and Legal Counsel.

The Parochial Plan issues a separate financial report that includes financial statements and required supplementary information. The reports may be obtained by writing or calling the Parochial Plan.

Parochial Employees' Retirement System of Louisiana (Parochial Plan)  
7905 Wrenwood Boulevard  
Baton Rouge, LA 70809  
(225) 928-1361

Disclosures relating to this plan are as follows:

Parochial Employees' Retirement System of Louisiana is the administrator of a cost sharing multiple employer defined benefit pension plan. The Parochial Plan was established and provided for by R.S.11:1901 of the Louisiana Revised Statute (LRS).

Act 765 of the year 1979, established by the Legislature of the State of Louisiana, revised the System to create Plan A and Plan B to replace the "regular plan" and the "supplemental plan". Plan A was designated for employers out of Social Security. Plan B was designated for those employers that remained in Social Security on the revision date. The Commission participates in Plan A.

The System provides retirement benefits to employees of taxing districts of a parish or any branch or section of a parish within the State which does not have their own retirement system and which elects to become members of the System.

The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to these appropriate statutes for more complete information.

Eligibility Requirements:

All permanent parish government employees (except those employed by Orleans, Lafourche and East Baton Rouge Parishes) who work at least 28 hours a week shall become members on the date of employment. New employees meeting the age and Social Security criteria have up to 90 days from the date of hire to elect to participate.

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As of January 1997, elected officials, except coroners, justices of the peace, and parish presidents may no longer join the Parochial Plan.

Retirement Benefits:

Any member of Plan A can retire providing he/she meets one of the following criteria:  
For employees hired prior to January 1, 2007:

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

For employees hired after January 1, 2007:

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

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

Survivor Benefits:

Upon the death of any member of Plan A with five (5) or more years of creditable service who is not eligible for retirement, the plan provides for benefits for the surviving spouse and minor children, as outlined in the statutes.

Any member of Plan A, who is eligible for normal retirement at time of death, the surviving spouse shall receive an automatic Option 2 benefit, as outlined in the statutes.

A surviving spouse who is not eligible for Social Security survivorship or retirement benefits, and married not less than twelve (12) months immediately preceding death of the member, shall be paid an Option 2 benefit beginning at age 50.

Deferred Retirement Option Plan:

Act 338 of 1990 established the Deferred Retirement Option Plan (DROP) for the Retirement System. DROP is an option for that member who is eligible for normal retirement.

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

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Upon termination of employment prior to or at the end of the specified period of participation, a participant in the DROP may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or roll over the fund to an Individual Retirement Account.

Interest is accrued on the DROP benefits for the period between the end of DROP participation and the member's retirement date.

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

Disability Benefits:

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

Cost of Living Adjustments:

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

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Contributions:

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2015, the actuarially determined contribution rate was 13.07% of member's compensation for Plan A. However, the actual rate for the fiscal year ending December 31, 2014 was 16.00% for Plan A.

According to state statute, the Parochial Plan also receives ¼ of 1% of ad valorem taxes collected within the respective parishes, except for Orleans and East Baton Rouge parishes. The Parochial Plan also receives revenue sharing funds each year as appropriated by the Legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities. Contributions to the pension plan from the Caddo Parish Commission were \$1,732,410 for the year ended December 31, 2016.

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

At December 31, 2016, the Commission reported a liability of \$6,462,166 for its proportionate share of the Net Pension Liabilities (NPL). The NPL was measured as of December 31, 2015 and the total pension liability used to calculate the NPL was determined based on an actuarial valuation as of that date. The Commission's proportion of the NPL was based on a projection of the Commission's long-term share of contributions to the pension plans relative to the projected contribution of all participating employers, actuarially determined.

The Commission's proportion of the Net Pension Liability was based on a projection of the Commission's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2015, the Commission's proportion was 2.454962%, which was a decrease of .179925% from its proportion measured as of December 31, 2014.

For the year ended December 31, 2016, the Caddo Commission recognized a total pension expense of \$774,104. These amounts are made up of the following:

<u>Components of Pension Expense (Benefit)</u>	
Commission's pension expenses per the pension plan	\$ 2,785,774
Commission's amortization of its change in proportionate share	(16,959)
Commission's amortization of actual contributions over its proportionate share of contributions	(1,994,711)
<u>Total Pension Expense (Benefit) Recognized by Commission</u>	<u>\$ 774,104</u>



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At December 31, 2015, the Commission reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<b>Description</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience.	\$ -	\$ 1,027,012
Net difference between projected and actual earnings on pension plan investments.	5,913,060	-
Changes in assumptions.	1,439,873	-
Differences between the Commission's contributions and its proportionate share of contributions.	6,994	97,034
Commission's contributions subsequent to the December 31, 2015 measurement date.	1,732,410	-
<b>Total</b>	<b>\$ 9,092,337</b>	<b>\$ 1,124,046</b>

Deferred outflows of resources of \$1,732,410 related to pensions resulting from the Commission's contributions subsequent to the measurement date will be recognized as a reduction of net pension liability in the year ended December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended December 31:</u>	
2017	\$ 1,630,183
2018	\$ 1,644,171
2019	\$ 1,744,565
2020	\$ 1,216,962

**Actuarial Assumptions:**

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2015, are as follows:

Valuation Date	December 31, 2015
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	7.00% (Net of investment expense)
Expected remaining service lives	4 years
Projected salary increases	5.25% (2.75% Merit/2.50% Inflation)
Cost of Living adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Parochial Plan and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.
Mortality rates	RP-2000 Employee Mortality Table was selected for active members. RP-2000 Healthy Annuity Mortality Table was selected for healthy annuitants and beneficiaries. RP-2000 Disabled Lives Mortality Table was selected for disabled annuitants.

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The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2010 through December 31, 2014. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a set back of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.55% for the year ended December 31, 2015.

Best estimates of arithmetic real rates of return for each major asset class included in the Parochial Plan's target asset allocation as of December 31, 2015, are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Rate of Return
Fixed Income	34%	1.06%
Equity	51%	3.56%
Alternatives	12%	.74%
Real assets	3%	.19%
Totals	100%	5.55%
Inflation		2.00%
Totals		7.55%

Discount Rate:

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee (PRSAC). Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Commission's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate:

The following presents the Commission's proportionate share of the Net Pension Liability using the discount rate of 7.00%, as well as what the Commission's proportionate share of the Net Pension

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Liability would be if it were calculated using a discount rate that is one percentage-point lower (6.00%) or one percentage-point higher (8.00%) than the current rate:

	1.0% Decrease (6.00%)	Current Discount Rate (7.00%)	1.0% Increase (8.00%)
Commission's proportionate share of the net pension liability	\$ 16,190,074	\$ 6,462,166	\$ (1,759,089)

Support of Non-employer Contributing Entities:

Contributions received by a pension plan from non-employer contributing entities that are not in a special funding situation are recorded as revenue by the respective pension plan. The Commission recognizes revenue in an amount equal to their proportionate share of the total contributions to the pension plan from these non-employer contributing entities. During the year ended December 31, 2016, the Commission recognized revenue as a result of support received from non-employer contributing entities of \$178,630 for its participation in the Parochial Employee's Retirement System of Louisiana.

Pension Plan Fiduciary Net Position:

Detailed information about the pension plan's fiduciary net position is available in the separately issued audit report at [www.lla.la.gov](http://www.lla.la.gov). The Parochial Employees' Retirement System of Louisiana issues a publicly available audit report that includes financial statements and required supplementary information.

Payables to the Parochial Plan's Pension Plan:

Payables to the Parochial Plan's pension plan for contractually required contributions related to the payroll accrual were \$350,545 as of December 31, 2016.

**(b) Description of Defined Contribution Plan**

**Caddo Parish Employees Retirement System (CPERS)**

*Plan description* – Twenty individuals are covered by the Caddo Parish Employees Retirement System (CPERS), a defined contribution plan administered by a third party administrator. CPERS is a tax qualified plan under Section 401 (a) of the Internal Revenue Code and all contributions by or on behalf of participants are tax deferred until time of withdrawal. Plan benefits depend solely on amounts contributed to the plan plus investment earnings, less administrative expenses.

*Funding policy* - The CPERS plan document specifies plan provisions, including the employee and employer contribution rates for those qualified personnel who elect to participate. The contribution rates are based on the rates of the Parochial Plan. Each member must select a percentage to contribute to CPERS (minimum of 5%), with the Parish's contribution allocated on a pro-rata basis up to the amount that is required to be

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contributed for the Parochial Plan, which was 13%, for 2016. The CPERS rates are adjusted only if the Parochial Plan rates change.

The following schedule details the Commission's contribution for the 2016 plan year.

Employee Contribution	Commission Contribution*	Matching Ratio
9.5%	13.00%	1: 1.3684
9.0%	12.32%	1: 1.3684
8.5%	11.63%	1: 1.3684
8.0%	10.95%	1: 1.3684
7.5%	10.26%	1: 1.3684
7.0%	9.58%	1: 1.3684
6.5%	8.89%	1: 1.3684
6.0%	8.21%	1: 1.3684
5.5%	7.53%	1: 1.3684
5.0%	6.84%	1: 1.3684

\*Employee and Commission contributions are calculated based upon applicable salary and taxable fringe benefits as reported on the annual W-2 form.

Total payroll covered by the CPERS plan was \$1,530,833 and the total employer contribution was \$199,008.

**(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.

The Commission is self-insured for medical benefits including postretirement healthcare benefits. Currently, there are 125 retirees receiving life insurance coverage and 103 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.

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.

Life insurance coverage of a flat amount of \$4,000 is provided to all retirees. The employer pays 100% of the "cost" of the retiree life insurance, but it is based on blended rates (active and retired). Since GASB 45 requires the use of "unblended" rates, we have used the 94GAR mortality table described below 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.

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**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.

**Funding Policy** - Until 2009, the Caddo Parish Commission recognized the cost of providing post-employment medical and life insurance benefits (the Caddo Parish Commission's portion of the retiree medical and life insurance 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. In 2016, the Caddo Parish Commission's portion of health care and life insurance funding cost for retired employees totaled \$670,877.

Effective January 1, 2009, the Caddo Parish Commission implemented Government Accounting Standards Board Codification Section P50, *Accounting and Financial Reporting by Employers for Post-employment Benefits Other than Pensions* (GASB Codification Section). This amount was 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 Codification Section P50. The ARC is the sum of the Normal Cost plus the contribution to amortize the Unfunded Actuarial Accrued Liability (UAAL). A level dollar, open amortization period of 30 years (the maximum amortization period allowed by GASB Codification Section P50) has been used for the post-employment benefits. The actuarially computed ARC is as follows:

Normal cost	\$ 503,108
30-year UAL amortization amount	1,038,048
Annual required contribution (ARC)	<u>\$1,541,156</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, 2016:

Net OPEB obligation as of January 1, 2016	\$ 4,436,978
Annual required contribution	1,541,156
Interest on net OPEB obligation	177,479
ARC adjustment	<u>(256,591)</u>
OPEB cost	1,462,044
Contributions to Irrevocable Trust	-
Current retiree premium	<u>(670,878)</u>
Net OPEB obligation as of December 31, 2016	<u>\$ 5,228,144</u>

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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	12/31/16	\$ 1,462,044	45.89%	\$ 5,228,144
Medical & Life Insurance	12/31/15	\$ 1,353,900	44.74%	\$ 4,436,978
Medical & Life Insurance	12/31/14	\$ 1,312,703	42.72%	\$ 3,688,773

**Funded Status and Funding Progress** - In 2015 and 2016, the Caddo Parish Commission made no contributions to its post-employment benefits plan. The plan is not funded, has no assets, and hence has a funded ratio of zero. Based on the January 1, 2016, actuarial valuation, the most recent valuation, the Actuarial Accrued Liability (AAL) at the end of the year December 31, 2016, was \$18,668,262, which is defined as that portion, as determined by a particular actuarial cost method (the Caddo Parish Commission uses the Projected Unit Credit Cost Method), of the actuarial present value of post-employment plan benefits and expenses which is not provided by normal cost.

Actuarial Accrued Liability (AAL)	\$ 18,668,262
Actuarial Value of Plan Assets	-
Unfunded Actuarial Accrued Liability (UAAL)	\$ 18,668,262
Funded Ratio (Act. Value Assets/AAL)	0.00%
Covered Payroll (active plan members)	\$ 16,449,674
UAAL as a percentage of covered payroll	113.49%

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 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

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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 no plan assets. It is anticipated that in future valuations, should funding take place, a smoothed market value 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 has been used. The rates, when applied to the active employee census, produce a composite average annual turnover of approximately 14%.

**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 to enter D.R.O.P., as described above under "Plan Description." Medical benefits are provided to employees upon actual retirement.

**Investment Return Assumption (Discount Rate)** - GASB Statement 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 a graded schedule beginning with 8% annually, down to an ultimate annual rate of 5.0% for ten years out and later.

**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 a recently published mortality table which has been used in determining the value of accrued benefits in defined benefit pension plans. Projected future mortality improvement has not been used since it is our opinion that this table contains sufficiently conservative margin for the population involved in this valuation.

**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.

**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.

**Projected Salary Increases** - This assumption is not applicable since neither the benefit structure nor the valuation methodology involves salary.

**Post-retirement Benefit Increases** - The plan benefit provisions in effect for retirees as of the valuation date have been used and it has been assumed for valuation purposes that there will not be any changes in the future.

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Below is a summary of OPEB cost and contributions for the last three fiscal calendar years:

	<u>2014</u>	<u>2015</u>	<u>2016</u>
OPEB Cost	\$ 1,312,703	\$ 1,353,900	\$ 1,462,044
Contribution to Irrevocable Trust	-	-	-
Retiree premium	<u>560,829</u>	<u>605,695</u>	<u>670,877</u>
Total contribution and premium	<u>560,829</u>	<u>605,695</u>	<u>670,877</u>
Change in net OPEB obligation	<u>\$ 751,874</u>	<u>\$ 748,204</u>	<u>\$ 791,167</u>
% of contribution to cost	0.00%	0.00%	0.00%
% of contribution plus premium to cost	42.72%	44.74%	45.89%

**(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.

There is a pending lawsuit regarding CPERS. On November 25, 2015, the Louisiana Legislative Auditor issued an Advisory Services Report pertaining to CPERS issues. Once a final judgment is rendered by the Court, management will comply with the ruling. It is the opinion of legal counsel, that the Commission's ultimate exposure is unknown at this time.

***Grant Disallowances***

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



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**December 31, 2016**

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, 2016, \$3,706,880 and \$2,930,876, 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, 2016, the claims liability of \$312,190 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 2015 and 2016 were:

	<u>Beginning of fiscal year liability</u>	<u>Current year claims and changes in estimates</u>	<u>Claims Payments</u>	<u>Balance, fiscal year end</u>
2015	\$ 641,458	\$ 5,066,481	\$ 4,493,375	\$ 1,214,564
2016	\$ 1,214,564	\$ 3,277,509	\$ 4,179,881	\$ 312,190

Changes in the General Insurance Fund's claims liability in fiscal years 2015 and 2016 were:

	<u>Beginning of fiscal year liability</u>	<u>Current year claims and changes in estimates</u>	<u>Claims Payments</u>	<u>Balance, fiscal year end</u>
2015	\$ -	\$ 232,696	\$ 232,696	\$ -
2016	\$ -	\$ 373,953	\$ 373,953	\$ -

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Required Supplementary Information

GENERAL FUND

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
for the Year Ended December 31, 2016  
(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 Budgeted Amounts	Reserve Trust Fund Final Budgeted Amounts	Combined Final Budgeted Amounts		
<b>Revenues</b>								
<b>Taxes:</b>								
Ad valorem	\$ 6,743,170	\$ -	\$ 6,743,170	\$ 6,743,170	\$ -	\$ 6,743,170	\$ 6,595,803	\$ (147,367)
Other taxes, penalties, and interest	69,040	-	69,040	69,040	-	69,040	92,312	23,272
Total taxes	6,812,210	-	6,812,210	6,812,210	-	6,812,210	6,688,115	(124,095)
Charges for services	229,000	-	229,000	229,000	-	229,000	239,515	10,515
Fines and forfeitures	6,000	-	6,000	6,000	-	6,000	3,125	(2,875)
Licenses and permits	701,600	-	701,600	701,600	-	701,600	773,494	71,894
<b>Intergovernmental revenues:</b>								
State of Louisiana:								
Oil and gas severance tax	986,000	-	986,000	986,000	-	986,000	1,002,613	16,613
Beer tax	20,500	-	20,500	20,500	-	20,500	20,319	(181)
Timber severance pay	100,000	-	100,000	100,000	-	100,000	173,555	73,555
State revenue sharing	170,500	-	170,500	170,500	-	170,500	166,662	(3,838)
Miscellaneous	20,000	-	20,000	20,000	-	20,000	28,760	8,760
Federal grant	285,000	-	285,000	285,000	-	285,000	330,270	45,270
Total intergovernmental revenues	1,582,000	-	1,582,000	1,582,000	-	1,582,000	1,722,179	140,179
Gaming	-	-	-	-	-	-	-	-
<b>Use of money and property:</b>								
Rental, camping fees, other	-	150,000	150,000	-	150,000	150,000	150,000	-
<b>Investment earnings:</b>								
Interest earned	50,000	170,000	220,000	50,000	170,000	220,000	438,469	218,469
Net increase in the fair value of investments	-	-	-	-	-	-	(362,746)	(362,746)
Total investment earnings	50,000	170,000	220,000	50,000	170,000	220,000	75,723	(144,277)
<b>Total revenues</b>	<b>9,380,810</b>	<b>320,000</b>	<b>9,700,810</b>	<b>9,380,810</b>	<b>320,000</b>	<b>9,700,810</b>	<b>9,652,151</b>	<b>(48,659)</b>
<b>Expenditures</b>								
<b>General government:</b>								
Commission	810,153	-	810,153	810,153	-	810,153	598,947	211,206
Administration	748,826	-	748,826	748,826	-	748,826	714,230	34,596
Human resources	162,945	-	162,945	162,945	-	162,945	155,189	7,756
Finance	474,835	11,965	486,800	474,835	11,965	486,800	344,321	142,479
Information systems	184,391	-	184,391	184,391	-	184,391	158,003	26,388
Elections	957,186	-	957,186	957,186	-	957,186	631,283	325,903
LSU extension	74,100	-	74,100	74,100	-	74,100	70,654	3,446
Allocations to other entities	303,004	400,000	703,004	303,004	400,000	703,004	348,164	354,840
Statutory appropriations	323,260	-	323,260	323,260	-	323,260	299,288	23,972
Total general government	4,038,700	411,965	4,450,665	4,038,700	411,965	4,450,665	3,320,079	1,130,586
Criminal justice	6,961,513	-	6,961,513	6,961,513	-	6,961,513	6,904,032	57,481
Building facilities	243,427	-	243,427	243,427	-	243,427	214,811	28,616
<b>Debt service:</b>								
Principal	120,000	-	120,000	120,000	-	120,000	120,000	-
Interest	80,250	-	80,250	80,250	-	80,250	80,250	-
Bond issuance costs, fees and charges	200	-	200	200	-	200	200	-
Total expenditures	11,444,090	411,965	11,856,055	11,444,090	411,965	11,856,055	10,639,372	1,216,683
Excess (deficiency) of revenues over (under) expenditures	(2,063,280)	(91,965)	(2,155,245)	(2,063,280)	(91,965)	(2,155,245)	(987,221)	1,168,024
<b>Other financing sources (uses):</b>								
Transfers in	2,000,000	-	2,000,000	2,000,000	-	2,000,000	2,000,000	-
Transfers out	(1,610,000)	-	(1,610,000)	(510,000)	-	(510,000)	(510,000)	-
Total other financing sources (uses)	390,000	-	390,000	1,490,000	-	1,490,000	1,490,000	-
<b>Net change in fund balance</b>	<b>(1,673,280)</b>	<b>(91,965)</b>	<b>(1,765,245)</b>	<b>(573,280)</b>	<b>(91,965)</b>	<b>(665,245)</b>	<b>502,779</b>	<b>1,168,024</b>
Fund balance - beginning	17,075,782	37,656,874	54,732,656	17,075,782	37,656,874	54,732,656	55,377,097	644,441
Fund balance - ending	\$ 15,402,502	\$ 37,564,909	\$ 52,967,411	\$ 16,502,502	\$ 37,564,909	\$ 54,067,411	\$ 55,879,876	\$ 1,812,465

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

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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, 2016**  
**(Unaudited)**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues			
Ad valorem taxes	\$ 8,629,500	\$ 8,606,850	\$ (22,650)
Intergovernmental revenues:			
State revenue sharing	221,000	218,486	(2,514)
Use of money and property:			
Interest earned	11,000	33,631	22,631
Net increase in the fair value of investments	-	(4,340)	(4,340)
Other revenues	8,000	10,531	2,531
Total revenues	<u>8,869,500</u>	<u>8,865,158</u>	<u>(4,342)</u>
Expenditures			
Criminal justice:			
Salaries, fringe benefits, and payroll taxes	1,197,459	1,125,277	72,182
Supplies	258,000	223,961	34,039
Education, training, and travel	5,000	4,057	943
Utilities	925,000	772,840	152,160
Repairs and maintenance	459,000	438,735	20,265
Insurance	244,718	242,518	2,200
Interest	5,000	-	5,000
Miscellaneous	421,948	401,070	20,878
Contracted services - prison operations	5,355,000	5,346,577	8,423
Total criminal justice	<u>8,871,125</u>	<u>8,555,035</u>	<u>316,090</u>
Debt service:			
Principal	120,000	120,000	-
Interest	80,250	80,250	-
Fees and charges	200	200	-
Capital outlay	15,000	1,324	13,676
Total expenditures	<u>9,086,575</u>	<u>8,756,809</u>	<u>329,766</u>
Excess (deficiency) of revenues over (under) expenditures	(217,075)	108,349	325,424
Other financing sources (uses):			
Transfers out	(485,000)	(485,000)	-
Total other financing sources (uses)	<u>(485,000)</u>	<u>(485,000)</u>	<u>-</u>
Net change in fund balance	(702,075)	(376,651)	325,424
Fund balance - beginning	7,937,276	8,121,967	184,691
Fund balance - ending	<u>\$ 7,235,201</u>	<u>\$ 7,745,316</u>	<u>\$ 510,115</u>

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

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**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, 2016  
(Unaudited)

	Original	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
<b>Taxes:</b>				
Ad valorem taxes	\$ 1,700	\$ 1,700	\$ 1,838	\$ 138
Sales taxes	3,450,000	2,750,000	2,904,921	154,921
Total taxes	<u>3,451,700</u>	<u>2,751,700</u>	<u>2,906,759</u>	<u>155,059</u>
<b>Use of money and property:</b>				
Interest earned	70,000	70,000	180,268	110,268
Net increase in the fair value of investments	-	-	(152,173)	(152,173)
Other revenues	100,000	100,000	96,487	(3,513)
Total revenues	<u>3,621,700</u>	<u>2,921,700</u>	<u>3,031,341</u>	<u>109,641</u>
<b>Expenditures</b>				
<b>Sanitation:</b>				
Salaries, fringe benefits, and payroll taxes	1,222,933	1,222,933	1,241,486	(18,553)
Supplies	135,000	135,000	91,494	43,506
Education, training, and travel	2,000	2,000	1,486	514
Utilities	58,000	58,000	49,855	8,145
Repairs and maintenance	115,000	115,000	119,412	(4,412)
Insurance	69,027	69,027	69,027	-
Contracted services - waste hauling	250,000	250,000	220,104	29,896
Waste disposal fees	515,000	515,000	459,849	55,151
Miscellaneous	411,261	411,261	322,795	88,466
Total sanitation	<u>2,778,221</u>	<u>2,778,221</u>	<u>2,575,508</u>	<u>202,713</u>
<b>Code enforcement:</b>				
Salaries, fringe benefits, and payroll taxes	37,722	37,722	37,855	(133)
Supplies	12,000	12,000	-	12,000
Education, training, and travel	3,500	3,500	1,223	2,277
Property standards enforcement	300,000	300,000	181,129	118,871
Total code enforcement	<u>353,222</u>	<u>353,222</u>	<u>220,207</u>	<u>133,015</u>
Capital outlay	7,500	7,500	2,623	4,877
Total expenditures	<u>3,138,943</u>	<u>3,138,943</u>	<u>2,798,338</u>	<u>340,605</u>
Excess (deficiency) of revenues over (under) expenditures	482,757	(217,243)	233,003	450,246
<b>Other financing sources (uses):</b>				
Transfers in	-	33,106	33,106	-
Transfers out	(2,023,000)	(2,023,000)	(2,023,000)	-
Total other financing sources (uses)	<u>(2,023,000)</u>	<u>(1,989,894)</u>	<u>(1,989,894)</u>	<u>-</u>
Net change in fund balance	(1,540,243)	(2,207,137)	(1,756,891)	450,246
Fund balance - beginning	22,044,127	22,044,127	22,691,634	647,507
Fund balance - ending	<u>\$ 20,503,884</u>	<u>\$ 19,836,990</u>	<u>\$ 20,934,743</u>	<u>\$ 1,097,753</u>

See accompanying independent auditors' 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, 2016**  
**(Unaudited)**

	Original	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Taxes:				
Ad valorem taxes	\$ 6,366,540	\$ 6,366,540	\$ 6,347,348	\$ (19,192)
Sales tax	7,000,000	5,600,000	5,786,408	186,408
Total taxes	<u>13,366,540</u>	<u>11,966,540</u>	<u>12,133,756</u>	<u>167,216</u>
Licenses and permits	360,000	360,000	356,924	(3,076)
Intergovernmental revenues:				
State revenue sharing	148,000	148,000	157,157	9,157
Road royalties	500,000	500,000	253,103	(246,897)
Parish transportation fund	1,450,000	1,450,000	1,461,205	11,205
Total intergovernmental revenues	<u>2,098,000</u>	<u>2,098,000</u>	<u>1,871,465</u>	<u>(226,535)</u>
Charges for services	429,300	429,300	459,067	29,767
Fines and forfeitures	27,000	27,000	9,073	(17,927)
Use of money and property:				
Investment earnings:				
Interest earned	70,000	70,000	137,536	67,536
Net increase in fair value of investments	-	-	(100,176)	(100,176)
Total investment earnings	<u>70,000</u>	<u>70,000</u>	<u>37,360</u>	<u>(32,640)</u>
Other revenues	110,000	110,000	160,564	50,564
Total revenues	<u>16,460,840</u>	<u>15,060,840</u>	<u>15,028,209</u>	<u>(32,631)</u>
Expenditures				
General government				
Fleet services:				
Salaries, fringe benefits, and payroll taxes	529,991	529,991	521,020	8,971
Supplies	949,500	949,500	519,314	430,186
Utilities	37,500	37,500	25,696	11,804
Repairs and maintenance	415,000	415,000	486,856	(71,856)
Insurance	20,059	20,059	19,920	139
Fleet service allocation	(86,000)	(86,000)	(92,000)	6,000
Service and supply charges to others	(1,300,000)	(1,300,000)	(1,115,950)	(184,050)
Miscellaneous	79,886	79,886	67,840	12,046
Total general government - fleet	<u>645,936</u>	<u>645,936</u>	<u>432,696</u>	<u>213,240</u>
Highways and streets:				
Administrative:				
Salaries, fringe benefits, and payroll taxes	1,219,024	1,219,024	1,204,524	14,500
Supplies	41,000	41,000	21,021	19,979
Utilities	16,000	16,000	8,719	7,281
Repairs and maintenance	8,000	8,000	4,471	3,529
Contracted services	205,048	205,048	134,547	70,501
Insurance	130,622	130,622	130,622	-
Miscellaneous	98,463	98,463	81,532	16,931
Capital outlay	20,000	20,000	9,136	10,864
Total administrative	<u>1,738,157</u>	<u>1,738,157</u>	<u>1,594,572</u>	<u>143,585</u>

(continued)

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

**CADDO PARISH COMMISSION**

(continued)

**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, 2016  
(Unaudited)**

	Original	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Road maintenance:				
Salaries, fringe benefits, and payroll taxes	2,843,444	2,843,444	2,572,440	271,004
Supplies	1,110,500	1,110,500	681,843	428,657
Utilities	100,500	100,500	78,571	21,929
Repairs and maintenance	500,000	500,000	448,351	51,649
Contracted services	341,200	341,200	225,916	115,284
Insurance	55,235	55,235	55,235	-
Miscellaneous	25,500	25,500	16,254	9,246
Total road maintenance	<u>4,976,379</u>	<u>4,976,379</u>	<u>4,078,610</u>	<u>897,769</u>
Road construction:				
Road maintenance - road capital improvements:				
Supplies	20,000	20,000	5,485	14,515
Miscellaneous	199,554	199,554	167,503	32,051
Capital outlay	2,500	2,500	-	2,500
Total road capital improvements	<u>222,054</u>	<u>222,054</u>	<u>172,988</u>	<u>49,066</u>
Drainage:				
Road maintenance - drainage improvements:				
Supplies	25,000	25,000	9,990	15,010
Insurance	66,703	66,703	66,703	-
Right-of-way maintenance	475,000	475,000	462,570	12,430
Miscellaneous	113,295	113,295	106,032	7,263
Total drainage improvements	<u>679,998</u>	<u>679,998</u>	<u>645,295</u>	<u>34,703</u>
Total expenditures	<u>8,262,524</u>	<u>8,262,524</u>	<u>6,924,161</u>	<u>1,338,363</u>
Excess (deficiency) of revenues over (under) expenditures	8,198,316	6,798,316	8,104,048	1,305,732
Other financing sources (uses):				
Transfers in	-	2,811,543	2,811,543	-
Transfers out	(13,088,000)	(13,088,000)	(13,088,000)	-
Total other financing sources (uses)	<u>(13,088,000)</u>	<u>(10,276,457)</u>	<u>(10,276,457)</u>	<u>-</u>
Net change in fund balance	(4,889,684)	(3,478,141)	(2,172,409)	1,305,732
Fund balance - beginning	21,372,203	21,372,203	22,649,812	1,277,609
Fund balance - ending	<u>\$ 16,482,519</u>	<u>\$ 17,894,062</u>	<u>\$ 20,477,403</u>	<u>\$ 2,583,341</u>

See accompanying independent auditors' 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, 2016**  
**(Unaudited)**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues			
Ad valorem taxes	\$ 2,858,940	\$ 2,817,829	\$ (41,111)
Intergovernmental revenues:			
State revenue sharing	73,000	71,534	(1,466)
Use of money and property:			
Interest earned	125	97	(28)
Total revenues	<u>2,932,065</u>	<u>2,889,460</u>	<u>(42,605)</u>
Expenditures			
Economic Development:			
Salaries, fringe benefits, and payroll taxes	86,890	84,856	2,034
Election expense	-	-	-
Interest	7,000	7,349	(349)
Reimburse Biomedical Research			
Foundation operating expenses	3,200,000	3,200,000	-
Miscellaneous	17,378	16,725	653
Total expenditures	<u>3,311,268</u>	<u>3,308,930</u>	<u>2,338</u>
Excess (deficiency) of revenues over (under) expenditures	(379,203)	(419,470)	(40,267)
Fund balance - beginning	493,845	592,707	98,862
Fund balance - ending	<u>\$ 114,642</u>	<u>\$ 173,237</u>	<u>\$ 58,595</u>

See accompanying independent auditors' 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, 2016  
(Unaudited)

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues			
Ad valorem taxes	\$ 5,626,750	\$ 5,583,570	\$ (43,180)
Intergovernmental revenues:			
State revenue sharing	136,000	140,620	4,620
Use of money and property:			
Interest earned	1,000	4,583	3,583
Total revenues	5,763,750	5,728,773	(34,977)
Expenditures			
Criminal Justice:			
Salaries, fringe benefits, and payroll taxes	171,550	169,196	2,354
Other	170,231	142,888	27,343
Total expenditures	341,781	312,084	29,697
Excess (deficiency) of revenues over (under) expenditures	5,421,969	5,416,689	(5,280)
Other financing uses:			
Transfers out	(5,450,000)	(5,450,000)	-
Net change in fund balance	(28,031)	(33,311)	(5,280)
Fund balance - beginning	2,008,009	2,192,377	184,368
Fund balance - ending	\$ 1,979,978	\$ 2,159,066	\$ 179,088

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



**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**  
**Required Supplementary Information**  
**Notes to Budgetary Comparison Schedules**  
**December 31, 2016**

**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, 2016.
- (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, 2016**

**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><u>Final budget</u></b>	<b><u>Actual on a budgetary basis</u></b>	<b><u>Variance</u></b>
Solid Waste Disposal Fund			
Sanitation:			
Salaries, fringe benefits, and payroll taxes	\$ 1,222,933	\$ 1,241,486	\$ (18,553)
Repairs and maintenance	\$ 115,000	\$ 119,412	\$ (4,412)
Code enforcement:			
Salaries, fringe benefits, and payroll taxes	\$ 37,722	\$ 37,855	\$ (133)
Public Works Fund:			
General government:			
Fleet services:			
Repairs and maintenance	\$ 415,000	\$ 486,856	\$ (71,856)
Biomedical Fund:			
Economic development:			
Interest	\$ 7,000	\$ 7,349	\$ (349)

**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
12/31/2012	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%
12/31/2014	1/1/2014	\$ -	\$ 16,685,292	\$ 16,685,292	0%	\$ 13,798,589	121%
12/31/2015	1/1/2014	\$ -	\$ 17,352,704	\$ 17,352,704	0%	\$ 16,615,596	104%
12/31/2016	1/1/2016	\$ -	\$ 18,668,262	\$ 18,668,262	0%	\$ 16,449,674	113%

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**  
**Required Supplementary Information**  
**Schedule of Employer's Proportionate Share of the Net Pension Liability**  
**(Unaudited)**  
**December 31, 2016**

Fiscal Year Ended	Agency's proportion of the net pension liability (asset)	Agency's proportionate share of the net pension liability (asset)	Agency's covered-employee payroll	Agency's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability
<b>Parochial Employees' Retirement System</b>					
2015	2.45496%	\$ 6,462,166	\$ 13,708,393	47%	62.1%
2014	2.27504%	\$ 622,014	\$ 12,628,100	5%	66.2%
2013	2.32759%	\$ 165,407	\$ 12,432,424	1%	76.9%

\*Amounts presented were determined as of the measurement date.

*This schedule is intended to show information for 10 years.  
Additional years will be displayed as they become available.*

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**  
**Required Supplementary Information**  
**Schedule of Employer's Contributions to the Pension Plan**  
**(Unaudited)**  
**December 31, 2016**

**Parochial Employees' Retirement System of Louisiana**

Fiscal Year	Contractually Required Contribution	Contribution in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a % of Covered Employee Payroll	Contributions as a % of Required Contributions
2016	\$1,732,410	\$1,732,410	\$0	\$13,326,231	13.00%	100.00%
2015	\$1,987,716	\$1,987,716	\$0	\$13,708,393	14.50%	100.00%
2014	\$2,020,495	\$2,020,495	\$0	\$12,628,094	16.00%	100.00%

\*Amounts presented were determined as of the end of the fiscal year.

*This schedule is intended to show information for 10 years.  
Additional years will be displayed as they become available.*

## **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.

**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 Projects Funds (continued)**

**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, 2016**

	Special Revenue Funds	Capital Projects Fund	Debt Service Fund	Total Nonmajor Governmental Funds
<b>Assets</b>				
Cash and cash equivalents	\$ 2,611,229	\$ 687,784	\$ 186,742	\$ 3,485,755
Investments	14,732,393	4,700,169	759,512	20,192,074
Receivables, net:				
Ad valorem taxes	12,102,330	-	2,436,709	14,539,039
Other	158,935	-	5,277	164,212
Accrued interest	48,032	15,347	2,476	65,855
Due from other funds	14,328	-	-	14,328
Due from other governments	576,614	-	-	576,614
Total assets	\$ 30,243,861	\$ 5,403,300	\$ 3,390,716	\$ 39,037,877
<b>Liabilities, deferred inflows of resources, and fund balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 904,370	\$ -	\$ -	\$ 904,370
Accrued liabilities	142,354	-	-	142,354
Unearned revenue	4,030	-	-	4,030
Due to other governments	79,227	-	-	79,227
Total liabilities	1,129,981	-	-	1,129,981
<b>Deferred inflows of resources</b>				
Unavailable revenue - property taxes	231,973	-	46,974	278,947
Unavailable revenue - special assessments	-	-	-	-
Total deferred inflows of resources	231,973	-	46,974	278,947
<b>Fund balances</b>				
<b>Restricted for:</b>				
Criminal justice	4,105,669	-	-	4,105,669
Health and welfare	4,829,004	-	-	4,829,004
Building facilities	8,651,497	-	-	8,651,497
Culture and recreation	3,212,661	-	-	3,212,661
Debt service	-	-	3,343,742	3,343,742
Capital projects	-	5,403,300	-	5,403,300
<b>Committed to:</b>				
Economic development	1,024,592	-	-	1,024,592
Subsequent year's expenditures	1,391,986	-	-	1,391,986
<b>Assigned to:</b>				
Special services	5,666,498	-	-	5,666,498
Total fund balances	28,881,907	5,403,300	3,343,742	37,628,949
Total liabilities, deferred inflows of resources, and fund balances	\$ 30,243,861	\$ 5,403,300	\$ 3,390,716	\$ 39,037,877

See accompanying independent auditors' 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, 2016**

	Special Revenue Funds	Capital Projects Fund	Debt Service Fund	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Taxes	\$ 12,774,784	\$ -	\$ 2,579,335	\$ 15,354,119
Licenses and permits	4,949	-	-	4,949
Intergovernmental	1,564,244	-	-	1,564,244
Charges for services	103,787	-	-	103,787
Fines and forfeitures	-	-	-	-
Gaming	1,652,616	-	-	1,652,616
Use of money and property:				
Oil and gas leases	195,237	-	-	195,237
Rental, camping fees, and other	176,721	-	-	176,721
Investment earnings	72,904	17,378	2,379	92,661
Other revenues	26,656	651,150	-	677,806
Total revenues	<u>16,571,898</u>	<u>668,528</u>	<u>2,581,714</u>	<u>19,822,140</u>
<b>Expenditures</b>				
<b>Current:</b>				
General government	1,524,397	33,050	-	1,557,447
Criminal justice	6,867,291	-	-	6,867,291
Health and welfare	3,510,635	-	-	3,510,635
Building facilities	4,414,983	-	-	4,414,983
Culture and recreation	1,284,228	212,689	-	1,496,917
Economic development	1,787,486	-	-	1,787,486
<b>Debt service:</b>				
Principal	-	575,000	1,395,000	1,970,000
Interest	-	76,150	788,559	864,709
Bond issuance costs, fees and charges	-	-	119,615	119,615
<b>Capital outlay</b>				
Capital outlay	26,818	-	-	26,818
Total expenditures	<u>19,415,838</u>	<u>896,889</u>	<u>2,303,174</u>	<u>22,615,901</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,843,940)</u>	<u>(228,361)</u>	<u>278,540</u>	<u>(2,793,761)</u>
<b>Other financing sources (uses):</b>				
Transfers in	4,819,110	75,382	-	4,894,492
Transfers out	(4,078,000)	(1,608,459)	-	(5,686,459)
Issuance of refunding bonds	-	-	7,250,000	7,250,000
Payment to refunded bond escrow agent	-	-	(7,346,311)	(7,346,311)
Total other financing sources (uses)	<u>741,110</u>	<u>(1,533,077)</u>	<u>(96,311)</u>	<u>(888,278)</u>
Net change in fund balances	<u>(2,102,830)</u>	<u>(1,761,438)</u>	<u>182,229</u>	<u>(3,682,039)</u>
Fund balances - beginning	30,984,737	7,164,738	3,161,513	41,310,988
Fund balances - ending	<u>\$ 28,881,907</u>	<u>\$ 5,403,300</u>	<u>\$ 3,343,742</u>	<u>\$ 37,628,949</u>

See accompanying independent auditors' report.

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

**NONMAJOR SPECIAL REVENUE FUNDS**  
**Combining Balance Sheet**  
**December 31, 2016**

	Building Maintenance Fund	Parks and Recreation Fund	Health Tax Fund	Riverboat Fund
<b>Assets</b>				
Cash and cash equivalents	\$ 588,035	\$ 263,345	\$ 292,934	\$ 183,459
Investments	3,792,026	1,638,327	1,672,900	442,974
Receivables, net:				
Ad valorem taxes	4,418,569	1,348,313	3,135,234	-
Other	-	-	-	142,691
Accrued interest	12,383	5,329	5,441	1,426
Due from other funds	-	-	-	-
Due from other governments	85,606	25,239	58,309	-
Total assets	<u>\$ 8,896,619</u>	<u>\$ 3,280,553</u>	<u>\$ 5,164,818</u>	<u>\$ 770,550</u>
<b>Liabilities, deferred inflows of resources, and fund balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 71,345	\$ 41,921	\$ 22,948	\$ 63,668
Accrued liabilities	31,808	-	27,543	-
Unearned revenue	-	-	-	-
Due to other governments	45,494	-	-	-
Total liabilities	<u>148,647</u>	<u>41,921</u>	<u>50,491</u>	<u>63,668</u>
<b>Deferred inflows of resources</b>				
Unavailable revenue - property taxes	85,045	25,971	60,300	-
Total deferred inflows of resources	<u>85,045</u>	<u>25,971</u>	<u>60,300</u>	<u>-</u>
<b>Fund balances</b>				
<b>Restricted for:</b>				
Criminal justice	-	-	-	-
Health and welfare	-	-	4,803,717	-
Building facilities	8,651,497	-	-	-
Culture and recreation	-	3,212,661	-	-
<b>Committed to:</b>				
Economic development	-	-	-	-
Subsequent year's expenditures	11,430	-	250,310	-
<b>Assigned to:</b>				
Special services	-	-	-	706,882
Total fund balances	<u>8,662,927</u>	<u>3,212,661</u>	<u>5,054,027</u>	<u>706,882</u>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<u>\$ 8,896,619</u>	<u>\$ 3,280,553</u>	<u>\$ 5,164,818</u>	<u>\$ 770,550</u>

See accompanying independent auditors' report.

Economic Development Fund	Law Officers Witness Fund	Section 8 Housing	Juvenile Justice Fund	Oil and Gas Fund	LA Community Development	Total Nonmajor Special Revenue Funds
\$ 262,806	\$ 33,284	\$ 34,019	\$ 208,335	\$ 745,012	\$ -	\$ 2,611,229
1,437,624	-	-	1,018,684	4,729,858	-	14,732,393
-	-	-	3,200,214	-	-	12,102,330
-	-	-	2,205	14,039	-	158,935
4,691	-	-	3,340	15,422	-	48,032
-	-	-	-	14,328	-	14,328
71,101	1,691	-	334,668	-	-	576,614
<u>\$ 1,776,222</u>	<u>\$ 34,975</u>	<u>\$ 34,019</u>	<u>\$ 4,767,446</u>	<u>\$ 5,518,659</u>	<u>\$ -</u>	<u>\$ 30,243,861</u>
\$ 573,535	\$ 300	\$ 4,702	\$ 112,971	\$ 12,980	\$ -	\$ 904,370
-	-	-	83,003	-	-	142,354
-	-	4,030	-	-	-	4,030
-	7,500	-	26,233	-	-	79,227
<u>573,535</u>	<u>7,800</u>	<u>8,732</u>	<u>222,207</u>	<u>12,980</u>	<u>-</u>	<u>1,129,981</u>
-	-	-	60,657	-	-	231,973
-	-	-	60,657	-	-	231,973
-	27,175	-	4,078,494	-	-	4,105,669
-	-	25,287	-	-	-	4,829,004
-	-	-	-	-	-	8,651,497
-	-	-	-	-	-	3,212,661
1,024,592	-	-	-	-	-	1,024,592
178,095	-	-	406,088	546,063	-	1,391,986
-	-	-	-	4,959,616	-	5,666,498
<u>1,202,687</u>	<u>27,175</u>	<u>25,287</u>	<u>4,484,582</u>	<u>5,505,679</u>	<u>-</u>	<u>28,881,907</u>
<u>\$ 1,776,222</u>	<u>\$ 34,975</u>	<u>\$ 34,019</u>	<u>\$ 4,767,446</u>	<u>\$ 5,518,659</u>	<u>\$ -</u>	<u>\$ 30,243,861</u>

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

**NONMAJOR SPECIAL REVENUE FUNDS**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**December 31, 2016**

	Building Maintenance Fund	Parks and Recreation Fund	Health Tax Fund	Riverboat Fund
Revenues				
Taxes	\$ 4,664,725	\$ 1,424,065	\$ 3,314,760	\$ -
Licenses and permits	-	-	4,949	-
Intergovernmental revenues	118,604	36,213	84,198	-
Charges for services	-	-	76,641	-
Fines and forfeitures	-	-	-	-
Gaming	-	-	-	1,228,922
Use of money and property:				
Oil and gas leases	-	-	-	-
Rental, camping fees, and other	-	26,721	-	-
Investment earnings (loss)	17,668	6,715	12,814	(135)
Other revenues	1,367	4,716	436	1,041
Total revenues	<u>4,802,364</u>	<u>1,498,430</u>	<u>3,493,798</u>	<u>1,229,828</u>
Expenditures				
Current:				
General government	-	-	-	1,497,618
Criminal justice	-	-	-	-
Health and welfare	-	-	3,146,314	-
Building facilities	3,934,486	-	-	-
Culture and recreation	-	1,284,228	-	-
Economic development	-	-	-	-
Capital outlay	2,321	336	8,338	-
Total expenditures	<u>3,936,807</u>	<u>1,284,564</u>	<u>3,154,652</u>	<u>1,497,618</u>
Excess (deficiency) of revenues over (under) expenditures	<u>865,557</u>	<u>213,866</u>	<u>339,146</u>	<u>(267,790)</u>
Other financing sources (uses):				
Transfers in	513	-	-	318,597
Transfers out	(353,000)	(180,000)	(162,000)	-
Total other financing sources (uses)	<u>(352,487)</u>	<u>(180,000)</u>	<u>(162,000)</u>	<u>318,597</u>
Net change in fund balances	513,070	33,866	177,146	50,807
Fund balances - beginning	8,149,857	3,178,795	4,876,881	656,075
Fund balances - ending	<u>\$ 8,662,927</u>	<u>\$ 3,212,661</u>	<u>\$ 5,054,027</u>	<u>\$ 706,882</u>

See accompanying independent auditors' report.

Economic Development Fund	Law Officers Witness Fund	Section 8 Housing	Juvenile Justice Fund	Oil and Gas Fund	LA Community Development	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ -	\$ 3,371,234	\$ -	\$ -	\$ 12,774,784
-	-	-	-	-	-	4,949
-	-	300,431	960,908	-	63,890	1,564,244
-	25,066	-	2,080	-	-	103,787
-	-	-	-	-	-	-
423,694	-	-	-	-	-	1,652,616
-	-	-	-	195,237	-	195,237
-	-	-	-	150,000	-	176,721
2,115	97	-	11,074	22,556	-	72,904
3,434	-	-	15,662	-	-	26,656
<u>429,243</u>	<u>25,163</u>	<u>300,431</u>	<u>4,360,958</u>	<u>367,793</u>	<u>63,890</u>	<u>16,571,898</u>
-	-	-	-	26,779	-	1,524,397
-	25,284	-	6,842,007	-	-	6,867,291
-	-	300,431	-	-	63,890	3,510,635
-	-	-	480,497	-	-	4,414,983
-	-	-	-	-	-	1,284,228
1,787,486	-	-	-	-	-	1,787,486
-	-	-	15,823	-	-	26,818
<u>1,787,486</u>	<u>25,284</u>	<u>300,431</u>	<u>7,338,327</u>	<u>26,779</u>	<u>63,890</u>	<u>19,415,838</u>
<u>(1,358,243)</u>	<u>(121)</u>	<u>-</u>	<u>(2,977,369)</u>	<u>341,014</u>	<u>-</u>	<u>(2,843,940)</u>
1,050,000	-	-	3,450,000	-	-	4,819,110
-	-	-	(150,000)	(3,233,000)	-	(4,078,000)
<u>1,050,000</u>	<u>-</u>	<u>-</u>	<u>3,300,000</u>	<u>(3,233,000)</u>	<u>-</u>	<u>741,110</u>
(308,243)	(121)	-	322,631	(2,891,986)	-	(2,102,830)
1,510,930	27,296	25,287	4,161,951	8,397,665	-	30,984,737
<u>\$ 1,202,687</u>	<u>\$ 27,175</u>	<u>\$ 25,287</u>	<u>\$ 4,484,582</u>	<u>\$ 5,505,679</u>	<u>\$ -</u>	<u>\$ 28,881,907</u>

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

**NONMAJOR CAPITAL PROJECTS FUNDS**  
**Combining Balance Sheet**  
**December 31, 2016**

	Capital Improvement Fund	Capital Improvement II Fund	Library Bond Fund	Total Nonmajor Capital Projects Funds
<b>Assets</b>				
Cash and cash equivalents	\$ 608,585	\$ 79,199	\$ -	\$ 687,784
Investments	4,467,071	233,098	-	4,700,169
Receivables, net:				
Accrued interest	14,597	750	-	15,347
Due from other funds	-	-	-	-
<b>Total assets</b>	<b>\$ 5,090,253</b>	<b>\$ 313,047</b>	<b>\$ -</b>	<b>\$ 5,403,300</b>
<b>Liabilities and fund balances</b>				
<b>Liabilities</b>				
Due to other funds	\$ -	\$ -	\$ -	\$ -
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances</b>				
Restricted for:				
Capital projects	5,090,253	313,047	-	5,403,300
<b>Total fund balances</b>	<b>5,090,253</b>	<b>313,047</b>	<b>-</b>	<b>5,403,300</b>
<b>Total liabilities and fund balances</b>	<b>\$ 5,090,253</b>	<b>\$ 313,047</b>	<b>\$ -</b>	<b>\$ 5,403,300</b>

See accompanying independent auditors' report.

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

**NONMAJOR CAPITAL PROJECTS FUNDS**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**December 31, 2016**

	Capital Improvement Fund	Capital Improvement II Fund	Library Bond Fund	Total Nonmajor Capital Projects Funds
<b>Revenues</b>				
Use of money and property:				
Proceeds from sale of property	\$ -	\$ -	\$ -	\$ -
Investment earnings (loss)	16,624	499	255	17,378
Reimbursements from other agencies	-	-	651,150	651,150
Total revenues	<u>16,624</u>	<u>499</u>	<u>651,405</u>	<u>668,528</u>
<b>Expenditures</b>				
Current:				
General government	33,050	-	-	33,050
Culture and recreation	-	-	212,689	212,689
Debt service:				
Principal	-	-	575,000	575,000
Interest	-	-	76,150	76,150
Total expenditures	<u>33,050</u>	<u>-</u>	<u>863,839</u>	<u>896,889</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(16,426)</u>	<u>499</u>	<u>(212,434)</u>	<u>(228,361)</u>
<b>Other financing sources (uses):</b>				
Transfers in	75,382	-	-	75,382
Transfers out	(1,608,459)	-	-	(1,608,459)
Total other financing sources (uses)	<u>(1,533,077)</u>	<u>-</u>	<u>-</u>	<u>(1,533,077)</u>
Net change in fund balances	(1,549,503)	499	(212,434)	(1,761,438)
Fund balances - beginning	6,639,756	312,548	212,434	7,164,738
Fund balances - ending	<u>\$ 5,090,253</u>	<u>\$ 313,047</u>	<u>\$ -</u>	<u>\$ 5,403,300</u>

See accompanying independent auditors' 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, 2016**  
**(Unaudited)**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Ad valorem taxes	\$ 4,450,490	\$ 4,450,490	\$ 4,664,725	\$ 214,235
Intergovernmental revenues:				
State revenue sharing	114,000	114,000	118,604	4,604
Use of money and property:				
Investment earnings:				
Interest earned	18,000	18,000	49,124	31,124
Net increase in the fair value of investments	-	-	(31,456)	(31,456)
Total investment earnings	<u>18,000</u>	<u>18,000</u>	<u>17,668</u>	<u>(332)</u>
Other revenues	<u>3,000</u>	<u>3,000</u>	<u>1,367</u>	<u>(1,633)</u>
Total revenues	<u>4,585,490</u>	<u>4,585,490</u>	<u>4,802,364</u>	<u>216,874</u>
Expenditures				
Building facilities:				
Courthouse:				
Salaries, fringe benefits, and payroll taxes	2,223,505	2,248,505	2,237,068	11,437
Supplies	121,700	121,700	77,084	44,616
Education, training and travel	20,000	20,000	33,357	(13,357)
Utilities	665,000	665,000	548,895	116,105
Repairs and maintenance	332,000	307,000	295,837	11,163
Maintenance contract	80,000	80,000	68,472	11,528
Security	317,100	317,100	297,711	19,389
Insurance	226,817	226,817	226,817	-
Reimbursements	(485,120)	(485,120)	(485,120)	-
Miscellaneous	335,145	335,145	328,715	6,430
Capital outlay	8,000	8,000	2,321	5,679
Total courthouse	<u>3,844,147</u>	<u>3,844,147</u>	<u>3,631,157</u>	<u>212,990</u>
Francis Bickham Building, Government Plaza and Veterans Affairs Building:				
Utilities	195,000	195,000	147,906	47,094
Repairs and maintenance	66,000	66,000	70,848	(4,848)
Maintenance contract	3,800	3,800	2,556	1,244
Security	50,000	50,000	31,267	18,733
Miscellaneous	63,586	63,586	53,073	10,513
Total Francis Bickham Building, Government Plaza and Veterans Affairs Building	<u>378,386</u>	<u>378,386</u>	<u>305,650</u>	<u>72,736</u>
Total expenditures	<u>4,222,533</u>	<u>4,222,533</u>	<u>3,936,807</u>	<u>285,726</u>
Excess (deficiency) of revenues over (under) expenditures	362,957	362,957	865,557	502,600
Other financing sources (uses):				
Transfers in	-	513	513	-
Transfers out	(353,000)	(353,000)	(353,000)	-
Total other financing sources (uses)	<u>(353,000)</u>	<u>(352,487)</u>	<u>(352,487)</u>	<u>-</u>
Net change in fund balance	9,957	10,470	513,070	502,600
Fund balance - beginning	7,959,030	7,959,030	8,149,857	190,827
Fund balance - ending	<u>\$ 7,968,987</u>	<u>\$ 7,969,500</u>	<u>\$ 8,662,927</u>	<u>\$ 693,427</u>

See accompanying independent auditors' 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, 2016**  
**(Unaudited)**

	Original and Final Budgeted Amounts	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
Revenues			
Ad valorem taxes	\$ 1,386,630	\$ 1,424,065	\$ 37,435
Intergovernmental revenues:			
State revenue sharing	35,000	36,213	1,213
Use of money and property:			
Rental, camping fees, and other	14,000	26,721	12,721
Investment earnings:			
Interest earned	5,000	20,299	15,299
Net increase in the fair value of investments	-	(13,584)	(13,584)
Total investment earnings	<u>5,000</u>	<u>6,715</u>	<u>1,715</u>
Other revenues	<u>9,000</u>	<u>4,716</u>	<u>(4,284)</u>
Total revenues	<u>1,449,630</u>	<u>1,498,430</u>	<u>48,800</u>
Expenditures			
Culture and recreation:			
Salaries, fringe benefits, and payroll taxes	938,983	933,560	5,423
Supplies	10,500	7,463	3,037
Education, training and travel	22,500	19,060	3,440
Utilities	69,200	61,598	7,602
Repairs and maintenance	96,000	89,172	6,828
Maintenance contract	30,000	21,425	8,575
Insurance	54,112	54,112	-
Miscellaneous	108,898	97,838	11,060
Total culture and recreation	<u>1,330,193</u>	<u>1,284,228</u>	<u>45,965</u>
Capital outlay	<u>3,500</u>	<u>336</u>	<u>3,164</u>
Total expenditures	<u>1,333,693</u>	<u>1,284,564</u>	<u>49,129</u>
Excess (deficiency) of revenues over (under) expenditures	115,937	213,866	97,929
Other financing sources (uses):			
Transfers out	(180,000)	(180,000)	-
Total other financing sources (uses)	<u>(180,000)</u>	<u>(180,000)</u>	<u>-</u>
Net change in fund balance	(64,063)	33,866	97,929
Fund balance - beginning	3,211,756	3,178,795	(32,961)
Fund balance - ending	<u>\$ 3,147,693</u>	<u>\$ 3,212,661</u>	<u>\$ 64,968</u>

See accompanying independent auditors' 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, 2016**  
**(Unaudited)**

	Original and Final Budgeted Amounts	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Ad valorem taxes	\$ 3,269,970	\$ 3,314,760	\$ 44,790
Animal license and permit fees	5,000	4,949	(51)
Intergovernmental revenues:			
State revenue sharing	83,500	84,198	698
Vaccination, impounding, boarding, and adoption fees	78,000	76,641	(1,359)
Use of money and property:			
Investment earnings:			
Interest earned	11,000	26,685	15,685
Net increase in the fair value of investments	-	(13,871)	(13,871)
Total investment earnings	<u>11,000</u>	<u>12,814</u>	<u>1,814</u>
Other revenues	<u>2,500</u>	<u>436</u>	<u>(2,064)</u>
Total revenues	<u>3,449,970</u>	<u>3,493,798</u>	<u>43,828</u>
<b>Expenditures</b>			
Health and welfare:			
Shreveport Regional Lab:			
Salaries, fringe benefits, and payroll taxes	49,776	1,178	48,598
Supplies	750	150	600
Utilities	37,800	20,182	17,618
Repairs and maintenance	23,300	12,208	11,092
Insurance	1,045	1,045	-
Miscellaneous	12,728	12,373	355
Capital outlay	800	-	800
Total Shreveport Regional Lab:	<u>126,199</u>	<u>47,136</u>	<u>79,064</u>
Animal services and mosquito control:			
Salaries, fringe benefits, and payroll taxes	1,840,201	1,658,566	181,635
Supplies	241,100	254,806	(13,706)
Utilities	67,000	52,566	14,434
Repairs and maintenance	183,000	127,764	55,236
Insurance	69,690	69,690	-
Miscellaneous	253,693	242,983	10,710
Capital outlay	19,250	7,841	11,409
Total animal services and mosquito control	<u>2,673,934</u>	<u>2,414,216</u>	<u>259,718</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, 2016**  
**(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	360,865	346,983	13,882
Supplies	2,000	782	1,218
Utilities	127,000	99,277	27,723
Repairs and maintenance	73,200	46,194	27,006
Maintenance contract	11,000	5,902	5,098
Insurance	47,427	47,427	-
Miscellaneous	66,959	65,759	1,200
Capital outlay	500	497	3
Total Highland Health Unit	<u>688,951</u>	<u>612,821</u>	<u>76,130</u>
Vivian Health Unit:			
Salaries, fringe benefits, and payroll taxes	36,753	26,792	9,961
Supplies	350	-	350
Utilities	20,500	12,560	7,940
Repairs and maintenance	8,200	4,529	3,671
Insurance	362	362	-
Miscellaneous	2,876	2,846	30
Capital outlay	200	-	200
Total Vivian Health Unit	<u>69,241</u>	<u>47,089</u>	<u>22,152</u>
David Raines Health Center:			
Repairs and maintenance	33,390	33,390	-
Total expenditures	<u>3,591,715</u>	<u>3,154,652</u>	<u>437,064</u>
Excess (deficiency) of revenues over (under) expenditures	(141,745)	339,146	480,892
Other financing sources (uses):			
Transfers out	<u>(162,000)</u>	<u>(162,000)</u>	-
Total other financing sources (uses)	<u>(162,000)</u>	<u>(162,000)</u>	-
Net change in fund balance	(303,745)	177,146	480,892
Fund balance - beginning	4,634,510	4,876,881	242,371
Fund balance - ending	<u>\$ 4,330,765</u>	<u>\$ 5,054,027</u>	<u>\$ 723,263</u>

See accompanying independent auditors' 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, 2016**  
**(Unaudited)**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive
	Original	Final		(Negative)
Revenues				
Gaming	\$ 1,290,000	\$ 1,290,000	\$ 1,228,922	\$ (61,078)
Use of money and property:				
Investment earnings:				
Interest earned	150	150	3,533	3,383
Net increase in the fair value of investments	-	-	(3,668)	(3,668)
Total investment earnings	<u>150</u>	<u>150</u>	<u>(135)</u>	<u>(285)</u>
Other revenues	<u>10,000</u>	<u>10,000</u>	<u>1,041</u>	<u>(8,959)</u>
Total revenues	<u>1,300,150</u>	<u>1,300,150</u>	<u>1,229,828</u>	<u>(70,322)</u>
Expenditures				
General government:				
Salaries, fringe benefits, and payroll taxes	123,797	123,797	151,890	(28,093)
Administration	154,062	154,062	123,512	30,550
Other	<u>1,339,250</u>	<u>1,339,250</u>	<u>1,222,216</u>	<u>117,034</u>
Total general government	<u>1,617,109</u>	<u>1,617,109</u>	<u>1,497,618</u>	<u>119,491</u>
Total expenditures	<u>1,617,109</u>	<u>1,617,109</u>	<u>1,497,618</u>	<u>119,491</u>
Excess (deficiency) of revenues over (under) expenditures	(316,959)	(316,959)	(267,790)	49,169
Other financing sources (uses):				
Transfers in	<u>300,000</u>	<u>318,597</u>	<u>318,597</u>	<u>-</u>
Total other financing sources (uses)	<u>300,000</u>	<u>318,597</u>	<u>318,597</u>	<u>-</u>
Net change in fund balance	(16,959)	1,638	50,807	49,169
Fund balance - beginning	<u>426,897</u>	<u>426,897</u>	<u>656,075</u>	<u>229,178</u>
Fund balance - ending	<u>\$ 409,938</u>	<u>\$ 428,535</u>	<u>\$ 706,882</u>	<u>\$ 278,347</u>

See accompanying independent auditors' 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, 2016**  
**(Unaudited)**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		(Negative)
Revenues				
Gaming	\$ 475,000	\$ 475,000	\$ 423,694	\$ (51,306)
Use of money and property:				
Investment earnings:				
Interest earned	5,000	5,000	14,039	9,039
Net increase in the fair value of investments	-	-	(11,924)	(11,924)
Total investment earnings	<u>5,000</u>	<u>5,000</u>	<u>2,115</u>	<u>(2,885)</u>
Other revenues	-	-	3,434	3,434
Total revenues	<u>480,000</u>	<u>480,000</u>	<u>429,243</u>	<u>(50,757)</u>
Expenditures				
Economic development	<u>1,442,035</u>	<u>1,867,035</u>	<u>1,787,486</u>	<u>79,549</u>
Total expenditures	<u>1,442,035</u>	<u>1,867,035</u>	<u>1,787,486</u>	<u>79,549</u>
Excess (deficiency) of revenues over (under) expenditures	(962,035)	(1,387,035)	(1,358,243)	28,792
Other financing sources (uses):				
Transfers in	<u>950,000</u>	<u>1,050,000</u>	<u>1,050,000</u>	<u>-</u>
Total other financing sources (uses)	<u>950,000</u>	<u>1,050,000</u>	<u>1,050,000</u>	<u>-</u>
Net change in fund balance	(12,035)	(337,035)	(308,243)	28,792
Fund balance - beginning	<u>1,038,210</u>	<u>1,038,210</u>	<u>1,510,930</u>	<u>472,720</u>
Fund balance - ending	<u>\$ 1,026,175</u>	<u>\$ 701,175</u>	<u>\$ 1,202,687</u>	<u>\$ 501,512</u>

See accompanying independent auditors' 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, 2016**  
**(Unaudited)**

	Original and Final Budgeted Amounts	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
Revenues			
Criminal case charges	\$ 27,000	\$ 25,066	\$ (1,934)
Fines and forfeitures	100	-	(100)
Use of money and property:			
Investment earnings:			
Interest earned	100	97	(3)
Net increase in the fair value of investments	-	-	-
Total investment earnings	100	97	(3)
Total revenues	27,200	25,163	(2,037)
Expenditures			
Criminal justice:			
Payments to law officers	60,000	43,000	17,000
Miscellaneous	(34,627)	(17,716)	(16,911)
Total expenditures	25,373	25,284	89
Excess (deficiency) of revenues over (under) expenditures	1,827	(121)	(1,948)
Fund balance - beginning	28,840	27,296	(1,544)
Fund balance - ending	\$ 30,667	\$ 27,175	\$ (3,492)

See accompanying independent auditors' 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, 2016**  
**(Unaudited)**

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues				
Ad valorem taxes	\$ 3,234,840	\$ 3,234,840	\$ 3,371,234	\$ 136,394
Intergovernmental revenues:				
State grant	237,629	237,629	216,651	(20,978)
State revenue sharing	83,200	83,200	85,922	2,722
Federal grant	556,000	556,000	658,335	102,335
Total intergovernmental revenues	<u>876,829</u>	<u>876,829</u>	<u>960,908</u>	<u>84,079</u>
Charges for services	3,000	3,000	2,080	(920)
Use of money and property:				
Interest earned	3,000	3,000	19,528	16,528
Net increase in the fair value of investments	-	-	(8,454)	(8,454)
Total investment earnings	<u>3,000</u>	<u>3,000</u>	<u>11,074</u>	<u>8,074</u>
Other revenues	14,200	14,200	15,662	1,462
Total revenues	<u>4,131,869</u>	<u>4,131,869</u>	<u>4,360,958</u>	<u>229,089</u>
Expenditures				
Criminal justice:				
Court operations:				
Salaries, fringe benefits, and payroll taxes	765,345	830,345	809,537	20,808
Supplies	41,000	41,000	50,573	(9,573)
Insurance	14,914	14,914	14,914	-
Contracted services	95,000	95,000	103,666	(8,666)
Reimbursements	(300,000)	(300,000)	(300,000)	-
Miscellaneous	9,500	9,500	10,947	(1,447)
Total court operations	<u>625,759</u>	<u>690,759</u>	<u>689,637</u>	<u>1,122</u>
Juvenile probation:				
Salaries, fringe benefits, and payroll taxes	2,223,747	2,223,747	2,219,368	4,379
Supplies	55,000	55,000	45,406	9,594
Utilities	60,000	60,000	60,374	(374)
Repairs and maintenance	52,000	52,000	34,406	17,594
Grant programs	316,479	316,479	335,106	(18,627)
Contracted services	84,431	84,431	96,777	(12,346)
Insurance	95,595	95,595	95,595	-
Interest	2,000	2,000	-	2,000
Reimbursements	24,000	24,000	37,918	(13,918)
Miscellaneous	456,474	456,474	441,248	15,226
Capital outlay	8,000	8,000	6,653	1,347
Total juvenile probation	<u>3,377,726</u>	<u>3,377,726</u>	<u>3,372,851</u>	<u>4,875</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, 2016**  
**(Unaudited)**

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Juvenile detention center:				
Salaries, fringe benefits, and payroll taxes	2,238,460	2,238,460	2,145,048	93,412
Supplies	21,500	21,500	17,305	4,195
Repairs and maintenance	9,500	9,500	3,599	5,901
Grant programs	140,000	140,000	103,805	36,195
Insurance	40,536	40,536	40,536	-
Contracted services:				
Prison operations	229,000	229,000	207,094	21,906
Other services	65,798	65,798	64,626	1,172
Miscellaneous	219,323	219,323	204,159	15,164
Capital outlay	5,500	5,500	4,891	609
Total juvenile detention center	<u>2,969,617</u>	<u>2,969,617</u>	<u>2,791,063</u>	<u>178,554</u>
Total criminal justice	<u>6,973,102</u>	<u>7,038,102</u>	<u>6,853,551</u>	<u>184,551</u>
Building maintenance:				
Salaries, fringe benefits, and payroll taxes	118,380	118,380	99,550	18,830
Supplies	1,500	1,500	100	1,400
Utilities	228,000	228,000	186,647	41,353
Repairs and maintenance	106,500	106,500	119,066	(12,566)
Insurance	3,776	3,776	3,776	-
Contracted services	53,350	53,350	53,166	184
Miscellaneous	18,192	18,192	18,192	-
Capital outlay	2,500	2,500	4,279	(1,779)
Total building maintenance	<u>532,198</u>	<u>532,198</u>	<u>484,776</u>	<u>47,422</u>
Total expenditures	<u>7,505,300</u>	<u>7,570,300</u>	<u>7,338,327</u>	<u>231,973</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,373,431)</u>	<u>(3,438,431)</u>	<u>(2,977,369)</u>	<u>(461,062)</u>
Other financing sources:				
Transfers in	3,450,000	3,450,000	3,450,000	-
Transfers out	(150,000)	(150,000)	(150,000)	-
Total other financing sources (uses)	<u>3,300,000</u>	<u>3,300,000</u>	<u>3,300,000</u>	<u>-</u>
Net change in fund balance	<u>(73,431)</u>	<u>(138,431)</u>	<u>322,631</u>	<u>461,062</u>
Fund balance - beginning	4,088,920	4,088,920	4,161,951	73,031
Fund balance - ending	<u>\$ 4,015,489</u>	<u>\$ 3,950,489</u>	<u>\$ 4,484,582</u>	<u>\$ 534,093</u>

See accompanying independent auditors' 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, 2016**  
**(Unaudited)**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Oil and gas leases	\$ 400,000	\$ 250,000	\$ 195,237	\$ (54,763)
Building rental	150,000	150,000	150,000	-
Investment earnings:				
Interest earned	25,000	25,000	61,785	36,785
Net decrease in fair value of investments	-	-	(39,229)	(39,229)
Total investment earnings	<u>25,000</u>	<u>25,000</u>	<u>22,556</u>	<u>(2,444)</u>
Other revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>575,000</u>	<u>425,000</u>	<u>367,793</u>	<u>(57,207)</u>
Expenditures				
General government:				
Administrative cost	40,368	40,368	26,779	13,589
Total general government	<u>40,368</u>	<u>40,368</u>	<u>26,779</u>	<u>13,589</u>
Total expenditures	<u>40,368</u>	<u>40,368</u>	<u>26,779</u>	<u>13,589</u>
Excess (deficiency) of revenues over (under) expenditures	534,632	384,632	341,014	(43,618)
Other financing sources (uses):				
Transfers out	<u>(1,700,000)</u>	<u>(3,233,000)</u>	<u>(3,233,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(1,700,000)</u>	<u>(3,233,000)</u>	<u>(3,233,000)</u>	<u>-</u>
Net change in fund balance	(1,165,368)	(2,848,368)	(2,891,986)	(43,618)
Fund balance - beginning	8,388,874	8,388,874	8,397,665	8,791
Fund balance - ending	<u>\$ 7,223,506</u>	<u>\$ 5,540,506</u>	<u>\$ 5,505,679</u>	<u>\$ (34,827)</u>

See accompanying independent auditors' 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, 2016**  
**(Unaudited)**

	Original and Final Budgeted Amounts	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
Revenues			
Ad valorem taxes	\$ 2,575,560	\$ 2,579,335	\$ 3,775
Use of money and property:			
Investment earnings:			
Interest earned	1,000	8,678	7,678
Net increase in the fair value of investments	-	(6,299)	(6,299)
Total investment earnings	1,000	2,379	1,379
Total revenues	2,576,560	2,581,714	5,154
Expenditures			
Debt service:			
Principal	1,395,000	1,395,000	-
Interest	897,294	788,559	108,735
Bond issuance costs, fees and charges	128,515	119,615	8,900
Total expenditures	2,420,809	2,303,174	117,635
Excess (deficiency) of revenues over (under) expenditures	155,751	278,540	122,789
Other financing sources (uses):			
Debt proceeds	-	7,250,000	(7,250,000)
Payment to bond refunding escrow agent	-	(7,346,311)	7,346,311
Total other financing sources (uses)	-	(96,311)	96,311
Net change in fund balance	155,751	182,229	26,478
Fund balance - beginning	3,053,244	3,161,513	108,269
Fund balance - ending	\$ 3,208,995	\$ 3,343,742	\$ 134,747

See accompanying independent auditors' 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, 2016**

	Group Insurance Fund	General Insurance Fund	Total Internal Service Funds
<b>Assets</b>			
Current assets:			
Cash and cash equivalents	\$ 556,232	\$ 380,910	\$ 937,142
Investments	3,246,580	2,557,826	5,804,406
Receivables, net	226,023	7,802	233,825
Accrued interest receivable	10,620	8,368	18,988
Total current assets	4,039,455	2,954,906	6,994,361
Total assets	4,039,455	2,954,906	6,994,361
<b>Liabilities</b>			
Current liabilities:			
Accounts payable	20,385	24,030	44,415
Accrued insurance claims payable	312,190	-	312,190
Total current liabilities	332,575	24,030	356,605
Total liabilities	332,575	24,030	356,605
<b>Net Position</b>			
Unrestricted	3,706,880	2,930,876	6,637,756
Total net position	3,706,880	2,930,876	6,637,756
Total liabilities and net position	\$ 4,039,455	\$ 2,954,906	\$ 6,994,361

See accompanying independent auditors' report.

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

**INTERNAL SERVICE FUNDS**  
**Combining Statement of Revenues, Expenses, and Changes in Net Position**  
**December 31, 2016**

	Group Insurance Fund	General Insurance Fund	Total Internal Service Funds
Operating revenues			
Employer's contributions	\$ 3,586,604	\$ -	\$ 3,586,604
Employees' contributions	1,842,589	-	1,842,589
Charges for sales and services	-	1,242,063	1,242,063
Total operating revenues	<u>5,429,193</u>	<u>1,242,063</u>	<u>6,671,256</u>
Operating expenses			
Claims	3,277,507	373,953	3,651,460
Cost of sales and services	30,144	58,946	89,090
Insurance premiums	912,494	729,401	1,641,895
General and administrative	102,147	88,369	190,516
Total operating expenses	<u>4,322,292</u>	<u>1,250,669</u>	<u>5,572,961</u>
Operating income (loss)	<u>1,106,901</u>	<u>(8,606)</u>	<u>1,098,295</u>
Nonoperating revenues (expenses)			
Investment earnings (loss)	<u>2,477</u>	<u>2,106</u>	<u>4,583</u>
Total nonoperating revenues (expenses)	<u>2,477</u>	<u>2,106</u>	<u>4,583</u>
Change in net position	1,109,378	(6,500)	1,102,878
Total net position - beginning	2,597,502	2,937,376	5,534,878
Total net position - ending	<u>\$ 3,706,880</u>	<u>\$ 2,930,876</u>	<u>\$ 6,637,756</u>

See accompanying independent auditors' report.

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

**INTERNAL SERVICE FUNDS**  
**Combining Statement of Cash Flows**  
**for the Year Ended December 31, 2016**

	<u>Group Insurance</u>	<u>General Insurance Fund</u>	<u>Total Internal Service Funds</u>
Cash flows from operating activities:			
Contributions	\$ 5,709,623	\$ 1,438,105	\$ 7,147,728
Payments to suppliers	(1,035,864)	(866,096)	(1,901,960)
Claims paid	(4,179,881)	(373,953)	(4,553,834)
Net cash provided by operating activities	<u>493,878</u>	<u>198,056</u>	<u>691,934</u>
Cash flows from investing activities:			
Proceeds from sales and maturities of investments	(89,986)	77,683	(12,303)
Interest received	1,537	(19,484)	(17,947)
Net cash used in investing activities	<u>(88,449)</u>	<u>58,199</u>	<u>(30,250)</u>
Net decrease in cash and cash equivalents	405,429	256,255	661,684
Cash and cash equivalents, beginning of year	150,803	124,655	275,458
Cash and cash equivalents, end of year	<u>\$ 556,232</u>	<u>\$ 380,910</u>	<u>\$ 937,142</u>
Reconciliation of operating income to net cash provided (used) by operating activities:			
Operating income (loss)	\$ 1,106,901	\$ (8,606)	\$ 1,098,295
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
(Increase) decrease in assets:			
Receivables	152,736	(7,802)	144,934
Due from other funds	127,694	203,844	331,538
Increase (decrease) in liabilities:			
Accrued insurance claims payable	(902,374)	-	(902,374)
Accounts payable	8,921	10,620	19,541
Net cash provided by operating activities	<u>\$ 493,878</u>	<u>\$ 198,056</u>	<u>\$ 691,934</u>
Noncash items			
Net decrease in the fair value of investments	<u>\$ 26,937</u>	<u>\$ 21,223</u>	<u>\$ 48,160</u>

See accompanying independent auditors' 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, 2016**

	Criminal Court Agency Fund	Jury Agency Fund	Total Agency Funds
<b>Assets</b>			
Cash and cash equivalents	\$ 169,589	\$ 48,604	\$ 218,193
Investments	573,172	201,775	774,947
Receivables, net	7,157	675	7,832
Due from other governments	101,776	10,400	112,176
<b>Total assets</b>	<b>\$ 851,694</b>	<b>\$ 261,454</b>	<b>\$ 1,113,148</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Accounts payable and accrued liabilities	\$ 62,650	\$ -	\$ 62,650
Due to other governments	789,044	261,454	1,050,498
<b>Total liabilities and net position</b>	<b>\$ 851,694</b>	<b>\$ 261,454</b>	<b>\$ 1,113,148</b>

See accompanying independent auditor's report.

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

**AGENCY FUNDS**  
**Combining Statement of Changes in Assets and Liabilities**  
**for the Year Ended December 31, 2016**

	Balance January 1, 2016	Additions	Deductions	Balance December 31, 2016
<u>Criminal Court Agency Fund</u>				
Assets				
Cash and cash equivalents	\$ 127,821	\$ 1,652,640	\$ 1,610,872	\$ 169,589
Investments	652,415	234,326	313,569	573,172
Receivables, net	7,272	3,753	3,868	7,157
Due from other governments	80,600	101,776	80,600	101,776
Total assets	\$ 868,108	\$ 1,992,495	\$ 2,008,909	\$ 851,694
Liabilities				
Current liabilities				
Accounts payable and accrued liabilities	\$ 24,919	\$ 461,380	\$ 423,649	\$ 62,650
Due to other governments	843,189	1,531,115	1,585,260	789,044
Total liabilities	\$ 868,108	\$ 1,992,495	\$ 2,008,909	\$ 851,694
	Balance January 1, 2016	Additions	Deductions	Balance December 31, 2016
<u>Jury Agency Fund</u>				
Assets				
Cash and cash equivalents	\$ 64,376	\$ 201,312	\$ 217,084	\$ 48,604
Investments	190,875	68,765	57,865	201,775
Receivables, net	8,358	1,351	9,034	675
Due from other governments	-	10,400	-	10,400
Total assets	\$ 263,609	\$ 281,828	\$ 283,983	\$ 261,454
Liabilities				
Current liabilities				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ -
Due to other governments	263,609	281,828	283,983	261,454
Total liabilities	\$ 263,609	\$ 281,828	\$ 283,983	\$ 261,454
	Balance January 1, 2016	Additions	Deductions	Balance December 31, 2016
<u>Total - Agency Funds</u>				
Assets				
Cash and cash equivalents	\$ 192,197	\$ 1,853,952	\$ 1,827,956	\$ 218,193
Investments	843,290	303,091	371,434	774,947
Receivables, net	15,630	5,104	12,902	7,832
Due from other governments	80,600	112,176	80,600	112,176
Total assets	\$ 1,131,717	\$ 2,274,323	\$ 2,292,892	\$ 1,113,148
Liabilities				
Current liabilities				
Accounts payable and accrued liabilities	\$ 24,919	\$ 461,380	\$ 423,649	\$ 62,650
Due to other governments	1,106,798	1,812,943	1,869,243	1,050,498
Total liabilities	\$ 1,131,717	\$ 2,274,323	\$ 2,292,892	\$ 1,113,148

See accompanying independent auditors' report.

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**  
**Supplementary Information**  
**Schedule of Compensation, Benefits, and Other Payments**  
**to Agency Head**  
**for the Year Ended December 31, 2016**

Agency Head Name: Dr. Woodrow Wilson, Jr.

<b>Purpose</b>	<b>Amount</b>
Salary	\$ 198,790
Benefits-insurance (life insurance premiums)	1,179
Benefits-retirement	25,843
Vehicle provided by government	776
Cell phone/data	2,171
Dues	685
Travel (hotel, registration, and per diem)	10,774

See accompanying independent auditors' report.

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

**Statistical Section (Unaudited)**  
**December 31, 2016**

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.

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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.

**Net Assets by Component  
Shreveport, Louisiana**

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

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Governmental activities					
Invested in capital assets, net of related debt	\$ 224,489,782	\$ 221,930,317	\$ 214,464,717	\$ 203,204,013	\$ 200,052,220
Restricted	70,471,657	81,088,246	89,043,952	98,040,119	98,055,061
Unrestricted	<u>21,001,762</u>	<u>40,259,300</u>	<u>53,096,251</u>	<u>69,655,465</u>	<u>73,840,157</u>
Total government activities net position	<u>\$ 315,963,201</u>	<u>\$ 343,277,863</u>	<u>\$ 356,604,920</u>	<u>\$ 370,899,597</u>	<u>\$ 371,947,438</u>
	<u>2012</u>	<u>2013</u>	<u>2014*</u>	<u>2015</u>	<u>2016</u>
Governmental activities					
Invested in capital assets, net of related debt	189,171,307	180,201,711	172,306,406	135,822,820	131,916,727
Restricted	104,754,265	106,597,766	111,590,102	92,558,691	88,316,873
Unrestricted	<u>73,068,082</u>	<u>66,975,271</u>	<u>66,822,598</u>	<u>63,756,848</u>	<u>61,578,692</u>
Total government activities net position	<u>\$ 366,993,654</u>	<u>\$ 353,774,748</u>	<u>\$ 350,719,106</u>	<u>\$ 292,138,359</u>	<u>\$ 281,812,292</u>

\* Net position restated to remove the Shreve Memorial Library and implement GASB 68 and 71.

See accompanying independent auditors' report.

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

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014*</u>	<u>2015</u>	<u>2016</u>
Expenses										
Governmental activities:										
General government	\$ 5,029,372	\$ 5,224,013	\$ 6,047,258	\$ 6,549,613	\$ 7,709,389	\$ 8,310,741	\$ 16,327,879	\$ 9,616,443	\$ 10,258,397	\$ 11,891,412
Criminal Justice	16,421,732	17,772,325	18,840,348	18,968,239	21,841,684	19,315,069	21,190,633	22,965,185	23,269,813	23,704,075
Health and welfare	13,602,439	13,309,792	13,835,610	15,267,264	15,565,558	14,679,451	14,409,692	15,373,363	14,730,846	16,156,907
Highway, streets and drainage	22,304,833	22,170,007	25,616,080	25,089,046	26,503,926	28,921,257	25,884,621	23,738,530	22,231,719	19,839,314
Building facilities	4,514,553	4,453,008	4,739,033	5,348,618	5,769,722	5,103,538	6,222,969	6,178,313	7,469,010	6,856,712
Sanitation	2,021,790	2,121,609	2,146,029	2,150,401	2,372,445	2,318,201	2,290,081	2,620,248	2,766,667	3,711,280
Cultural and recreation	11,009,806	11,698,654	12,753,070	13,619,989	14,994,662	15,065,917	15,171,125	4,370,787	3,544,525	1,561,956
Economic development	2,749,345	2,769,123	2,690,047	3,001,612	3,241,152	3,438,862	4,153,012	4,221,537	4,918,773	5,072,704
Interest and fees on long-term debt	756,440	1,100,006	1,398,016	1,528,698	1,575,612	1,431,408	1,515,768	2,126,069	2,265,397	1,208,199
Total governmental activities expenses	<u>78,410,310</u>	<u>80,618,537</u>	<u>88,065,491</u>	<u>91,523,480</u>	<u>99,574,150</u>	<u>98,584,444</u>	<u>107,165,780</u>	<u>91,210,475</u>	<u>91,455,147</u>	<u>90,002,559</u>
Program revenues										
Governmental activities:										
Charges for Services:										
General government	1,458,076	1,605,137	1,775,683	2,031,593	2,350,622	2,409,178	2,657,856	3,172,380	3,068,069	2,888,020
Criminal justice	173,459	167,328	143,287	91,993	75,065	37,086	31,019	30,283	29,133	27,146
Health and welfare	232,335	237,205	189,041	173,429	170,511	167,589	162,137	168,282	102,913	81,590
Highway, streets and drainage	167,003	454,632	117,474	204,063	263,295	506,962	572,258	481,901	536,519	564,311
Cultural and recreation	150,420	149,978	240,219	143,119	128,432	108,314	102,387	16,949	25,680	26,721
Economic development	1,800	1,800	1,800	1,800	1,800	-	-	-	-	-
Operating grants and contributions	15,087,723	14,667,406	15,211,016	16,564,361	16,692,629	15,631,210	15,520,450	15,446,335	15,644,301	16,673,788
Capital grants and contributions	1,777,806	2,418,372	1,847,966	4,708,209	3,050,465	801,253	863,252	520,231	403,126	63,891
Total governmental activities program revenue	<u>19,048,622</u>	<u>19,701,858</u>	<u>19,526,486</u>	<u>23,918,567</u>	<u>22,732,819</u>	<u>19,661,592</u>	<u>19,909,359</u>	<u>19,836,361</u>	<u>19,809,741</u>	<u>20,325,467</u>
Net (expense) revenue governmental activities	<u>(59,361,688)</u>	<u>(60,916,679)</u>	<u>(68,539,005)</u>	<u>(67,604,913)</u>	<u>(76,841,331)</u>	<u>(78,922,852)</u>	<u>(87,256,421)</u>	<u>(71,374,114)</u>	<u>(71,645,406)</u>	<u>(69,677,092)</u>
General revenues and other changes in net assets										
Governmental activities:										
Taxes:										
Property taxes levied for general purposes	41,673,396	45,567,479	46,175,854	49,776,206	51,464,624	54,154,260	55,858,768	42,091,966	43,351,047	43,455,011
Property taxes levied for debt services	2,321,657	2,621,083	2,750,375	2,594,739	2,639,594	2,899,349	2,883,688	2,519,914	2,622,033	2,547,653
Sales taxes	7,282,865	12,959,666	14,509,082	14,559,426	12,006,642	10,163,166	9,544,058	13,851,983	10,810,948	8,691,329
Franchise taxes	193,268	194,738	207,474	209,443	205,527	212,119	213,429	220,613	222,973	225,752
Gaming	2,248,270	2,312,683	2,364,142	2,338,090	2,237,636	2,257,948	1,924,061	1,791,430	1,742,988	1,652,616
Unrestricted grants and contributions	1,225,978	1,276,022	1,249,304	1,266,042	1,285,975	1,252,265	1,310,860	1,273,355	1,301,640	1,363,148
Oil and gas leases	-	18,281,891	12,429,856	8,351,107	5,420,282	1,459,862	1,187,767	853,285	257,369	156,575
Investment earnings	4,317,682	4,545,382	1,713,418	2,205,353	1,679,715	993,348	175,458	930,818	1,354,143	299,241
Miscellaneous	830,393	472,397	466,557	599,184	949,177	576,751	939,427	1,247,892	2,047,633	959,700
Total governmental activities	<u>60,093,509</u>	<u>88,231,341</u>	<u>81,866,062</u>	<u>81,899,590</u>	<u>77,889,172</u>	<u>73,969,068</u>	<u>74,037,516</u>	<u>64,781,256</u>	<u>63,710,774</u>	<u>59,351,025</u>
Net (expense) revenue governmental activities	<u>\$ 731,821</u>	<u>\$ 27,314,662</u>	<u>\$ 13,327,057</u>	<u>\$ 14,294,677</u>	<u>\$ 1,047,841</u>	<u>\$ (4,953,784)</u>	<u>\$ (13,218,905)</u>	<u>\$ (6,592,858)</u>	<u>\$ (7,934,632)</u>	<u>\$ (10,326,067)</u>

\* Net position restated to remove the Shreve Memorial Library and implement GASB 68 and 71.

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

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014*</u>	<u>2015</u>	<u>2016</u>
General fund										
Reserved/designated	\$ 619,179	\$ 601,559	\$ 1,422,523	\$ 1,195,916	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	8,531,443	8,909,910	9,314,466	11,345,299	-	-	-	-	-	-
Committed to contingencies	-	-	-	-	40,496,244	40,716,204	36,963,755	37,337,820	37,568,272	37,658,105
Subsequent year's expenditures								465,823	1,765,245	890,943
Assigned to special services						25,212	6,046	-	-	-
Assigned to future claims	-	-	-	-	600,000	600,000	600,000	600,000	600,000	600,000
Unassigned	-	-	-	-	12,852,085	14,266,871	15,383,867	15,864,301	15,443,580	16,730,828
Total general fund	<u>9,150,622</u>	<u>9,511,469</u>	<u>10,736,989</u>	<u>12,541,215</u>	<u>53,948,329</u>	<u>55,608,287</u>	<u>52,953,668</u>	<u>54,267,944</u>	<u>55,377,097</u>	<u>55,879,876</u>
All other governmental funds										
Reserved/designated	35,035,508	44,983,142	68,941,338	85,661,462	-	-	-	-	-	-
Unreserved, reported in:										
Special revenue funds	55,186,715	83,683,454	90,222,427	93,360,481	-	-	-	-	-	-
Capital project funds	-	-	-	-	-	-	-	-	-	-
Nonspendable - prepaids	-	-	-	-	105,654	116,272	112,394	116,149	-	-
Restricted for:										
Criminal justice	-	-	-	-	7,399,791	10,321,755	12,757,622	13,745,166	13,700,053	13,376,374
Health and welfare	-	-	-	-	3,693,811	4,020,522	4,310,287	4,552,822	4,598,423	4,829,004
Highways, streets and drainage	-	-	-	-	22,484,915	17,490,824	18,418,298	19,345,933	17,760,128	17,949,870
Building facilities	-	-	-	-	6,607,921	7,128,019	7,551,676	7,739,454	8,149,857	8,651,497
Sanitation	-	-	-	-	18,153,758	19,335,662	19,963,097	21,744,403	21,151,391	18,958,779
Culture and recreation	-	-	-	-	11,140,408	17,661,548	19,809,873	2,949,108	3,114,732	3,212,661
Economic development	-	-	-	-	389,301	592,841	666,506	509,783	213,504	173,237
Debt service	-	-	-	-	2,069,109	2,501,059	2,960,858	2,961,531	3,161,513	3,343,742
Capital projects	-	-	-	-	26,914,144	30,693,330	29,149,410	23,120,596	19,657,535	17,322,319
Committed to:										
Economic development	-	-	-	-	448,310	673,737	645,202	987,522	1,498,895	1,024,592
Capital projects	-	-	-	-	309,538	401,078	-	-	-	-
Subsequent year's expenditures	-	-	-	-	14,329,904	10,458,637	2,437,875	4,379,945	9,174,838	6,529,160
Assigned to:										
Special services	-	-	-	-	18,360,422	17,546,721	10,372,533	9,331,088	7,871,413	5,666,498
Encumbrances	-	-	-	-	5,558,724	-	-	-	-	-
Total all other governmental funds	<u>90,222,223</u>	<u>128,666,596</u>	<u>159,163,765</u>	<u>179,021,943</u>	<u>137,965,710</u>	<u>138,942,005</u>	<u>129,155,631</u>	<u>111,483,500</u>	<u>110,052,282</u>	<u>101,037,733</u>
Total governmental funds	<u>\$ 99,372,845</u>	<u>\$ 138,178,065</u>	<u>\$ 169,900,754</u>	<u>\$ 191,563,158</u>	<u>\$ 191,914,039</u>	<u>\$ 194,550,292</u>	<u>\$ 182,109,299</u>	<u>\$ 165,751,444</u>	<u>\$ 165,429,379</u>	<u>\$ 156,917,609</u>

\* Fund balance restated to remove the Shreve Memorial Library.

See accompanying independent auditors' report.

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

**Changes in Fund Balances for Governmental Funds**  
**Last Ten Fiscal Years**  
**(Unaudited)**

	2007	2008	2009	2010	2011	2012	2013	2014*	2015	2016
<b>Revenues</b>										
Taxes	\$ 51,165,840	\$ 60,774,592	\$ 64,138,946	\$ 67,058,756	\$ 66,072,039	\$ 68,037,060	\$ 68,356,073	\$ 58,228,377	\$ 56,867,109	\$ 54,090,998
Licenses and permits	566,803	594,471	620,364	688,839	1,036,027	1,136,364	1,092,884	1,146,027	1,151,135	1,135,367
Intergovernmental	16,668,643	16,348,265	16,460,320	19,890,269	18,758,016	17,228,541	16,861,776	17,239,920	16,993,338	17,922,198
Charges for services	484,146	766,268	435,733	548,856	437,339	576,109	818,092	732,126	697,846	802,369
Fine and forfeitures	261,484	258,314	250,642	161,552	184,008	102,894	142,729	32,230	28,581	12,198
Gaming	2,248,270	2,312,683	2,364,142	2,338,090	2,237,636	2,257,947	1,924,061	1,791,430	1,742,989	1,652,616
Use of money and property:										
Rental, camping fee, other	162,120	164,199	193,876	92,539	91,498	116,327	111,395	435,390	348,328	326,721
Oil and gas leases	-	18,181,891	12,429,856	8,351,107	5,420,282	1,459,862	1,187,767	853,286	257,369	195,237
Investment earnings	4,149,162	4,405,485	1,657,649	2,133,933	1,622,399	958,019	173,571	856,224	1,297,804	294,659
Other revenues	873,067	746,954	468,538	599,308	971,358	576,750	877,183	596,699	2,097,937	974,148
Total revenues	<u>76,579,535</u>	<u>104,553,122</u>	<u>99,020,066</u>	<u>101,863,249</u>	<u>96,830,602</u>	<u>92,449,873</u>	<u>91,545,531</u>	<u>81,911,709</u>	<u>81,482,436</u>	<u>77,406,511</u>
<b>Expenditures</b>										
General government	2,684,900	2,987,664	3,376,530	4,498,212	4,198,952	4,374,675	5,077,717	5,480,022	5,071,236	5,369,121
Criminal justice	15,288,718	17,027,696	17,564,628	18,154,979	18,777,010	19,201,709	19,727,083	21,183,944	22,174,996	22,625,313
Health and welfare	13,285,091	12,963,046	13,589,495	14,929,092	15,093,257	14,318,645	14,308,661	14,743,669	14,646,265	15,873,065
Highways, streets and drainage	5,785,533	6,127,388	6,263,272	8,236,044	7,568,073	7,560,272	7,218,861	7,020,704	6,763,204	6,482,329
Building facilities	3,352,293	3,740,694	3,776,584	4,133,892	4,069,276	4,313,173	4,356,129	4,434,276	4,653,780	4,629,794
Sanitation	1,940,074	2,085,384	2,097,493	2,226,543	2,252,867	2,272,288	2,346,044	2,607,537	2,593,884	2,795,715
Culture and recreation	9,963,381	10,442,742	11,695,289	12,261,722	12,812,826	13,569,127	13,103,121	1,217,536	3,431,395	1,496,917
Economic development	2,660,087	2,679,425	2,603,276	2,959,136	3,209,754	3,433,568	4,172,934	4,245,095	4,942,137	5,096,416
Debt service:										
Principal	3,170,000	3,295,250	3,425,501	1,785,501	2,480,501	2,441,130	1,915,401	1,450,000	2,120,000	2,210,000
Interest	423,134	789,402	1,106,212	1,371,515	1,450,391	1,400,617	1,418,004	1,172,210	1,199,840	1,025,209
Fees and charges	170,609	161,547	181,627	165,866	151,366	200,917	128,657	336,192	257,566	120,015
Capital outlay	8,981,192	12,847,664	11,617,470	15,478,343	24,415,448	22,906,887	30,213,912	14,422,320	14,060,133	18,098,076
Total expenditures	<u>67,705,012</u>	<u>75,147,902</u>	<u>77,297,377</u>	<u>86,200,845</u>	<u>96,479,721</u>	<u>95,993,008</u>	<u>103,986,524</u>	<u>78,313,505</u>	<u>81,914,436</u>	<u>85,821,970</u>
Excess (deficiency) of revenues over (under) expenditures	<u>8,874,523</u>	<u>29,405,220</u>	<u>21,722,689</u>	<u>15,662,404</u>	<u>350,881</u>	<u>(3,543,135)</u>	<u>(12,440,993)</u>	<u>3,598,204</u>	<u>(432,000)</u>	<u>(8,415,459)</u>
<b>Other financing sources (uses)</b>										
Transfers in	26,900,127	36,338,512	25,817,035	39,197,164	41,436,485	35,121,621	35,100,894	21,946,155	24,459,492	30,181,600
Transfers out	(26,900,127)	(36,938,512)	(25,817,035)	(39,197,164)	(41,436,485)	(35,121,621)	(35,100,894)	(24,963,535)	(24,459,492)	(30,181,600)
Refunding certificates issued	-	-	-	-	-	-	-	6,850,000	6,345,000	7,250,000
Payment to refunding escrow agent	-	-	-	-	-	-	-	(7,414,270)	(7,350,835)	(7,346,311)
Bond premiums	-	-	-	-	-	-	-	593,709	1,115,770	-
Bond proceeds	10,000,000	10,000,000	10,000,000	6,000,000	-	6,179,388	-	-	-	-
Total other financing sources (uses)	<u>10,000,000</u>	<u>9,400,000</u>	<u>10,000,000</u>	<u>6,000,000</u>	<u>-</u>	<u>6,179,388</u>	<u>-</u>	<u>(2,987,941)</u>	<u>109,935</u>	<u>(96,311)</u>
Net change in fund balance	18,874,523	38,805,220	31,722,689	21,662,404	350,881	2,636,253	(12,440,993)	610,263	(322,065)	(8,511,770)
Fund balance, beginning	80,498,322	99,372,845	138,178,065	169,900,754	191,563,158	191,914,039	194,550,292	165,141,181	165,751,444	165,429,379
Fund balance, ending	<u>\$ 99,372,845</u>	<u>\$ 138,178,065</u>	<u>\$ 169,900,754</u>	<u>\$ 191,563,158</u>	<u>\$ 191,914,039</u>	<u>\$ 194,550,292</u>	<u>\$ 182,109,299</u>	<u>\$ 165,751,444</u>	<u>\$ 165,429,379</u>	<u>\$ 156,917,609</u>
Debt expenditures to non-capital expenditures ratio	5.62%	5.84%	6.16%	3.99%	4.26%	4.41%	3.62%	3.74%	4.39%	4.23%

\* Fund balance restated to remove the Shreve Memorial Library.



**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>
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%
2014	\$ 1,038,235,334	\$ 1,007,385,158	\$ 2,045,620,492	25.75	\$ 18,089,693,287	11.31%
2015	\$ 1,046,104,978	\$ 1,051,703,541	\$ 2,097,808,519	25.75	\$ 18,499,500,033	11.34%
2016	\$ 1,058,415,325	\$ 1,029,540,789	\$ 2,087,956,114	25.75	\$ 18,475,060,407	11.30%

Source: Caddo Parish Tax Assessor.

2006-2013 Direct Total Tax Rate included the Shreve Memorial Library Millage. Beginning in 2015, the Shreve Memorial Library is separately audited. The year ended December 31, 2014 was restated to remove it.

See accompanying independent auditors' report.

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

**Property Tax Rates - Direct and Overlapping Governments**  
**Last Ten Fiscal Years**  
**(Unaudited)**

<b>Fiscal Year Ended December 31,</b>	<b>Debt Service</b>	<b>General Fund</b>	<b>Public Works</b>	<b>Parks and Recreation</b>	<b>Courthouse Maintenance</b>	<b>Detention Facilities</b>	<b>Juvenile Court</b>	<b>Public Health</b>	<b>Biomedical Center</b>	<b>Criminal Justice System</b>	<b>Total</b>	<b>Shreve Memorial Library</b>	<b>School Board</b>	<b>Sheriff</b>	<b>City</b>	<b>Total</b>
2007	1.95	3.32	5.90	0.86	2.77	5.43	2.01	2.06	1.80	1.68	27.78	9.53	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	1.69	2.57	26.19	8.95	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	1.69	2.57	26.19	8.95	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	1.69	2.57	26.19	8.95	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	1.69	3.24	25.99	8.95	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	1.67	3.56	25.75	8.84	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	1.67	3.30	25.75	8.84	75.66	13.29	39.70	163.24
2014	1.50	3.07	3.94	0.81	2.60	5.04	1.89	1.91	1.67	3.07	25.50	8.84	75.66	13.40	39.70	163.10
2015	1.50	3.07	3.94	0.81	2.60	5.04	1.89	1.91	1.67	3.07	25.50	8.84	74.66	13.41	36.65	159.06
2016	1.50	3.02	3.78	0.83	2.72	5.01	1.97	1.93	1.64	3.17	25.57	8.84	73.30	13.15	36.29	157.15

Source: Caddo Parish Tax Assessor.

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

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

<u>Taxpayer</u>	<u>2016</u>			<u>2007</u>		
	<u>Assessed value</u>	<u>Rank</u>	<u>Percentage of total assessed value</u>	<u>Assessed value</u>	<u>Rank</u>	<u>Percentage of total assessed value</u>
Southwestern Electric Power Company	\$ 93,026,330	1	4.46%	\$ 64,594,540	1	5.46%
Chesapeake Operating	20,072,730	2	0.96%			
Calumet	18,519,270	3	0.89%	12,656,010	6	1.07%
BellSouth Corporation	15,011,420	4	0.72%	28,039,210	3	2.37%
Universal Oil Products	14,771,900	5	0.71%	15,690,630	5	1.33%
Union Pacific Railroad Co.	12,962,100	6	0.62%			
BHP Billiton Petro Co	12,643,150	7	0.61%			
Wal-Mart	11,772,730	8	0.56%	8,850,210	9	0.75%
Centerpoint Energy Arkla	10,400,770	9	50.00%	8,781,410	10	0.74%
Capital One	10,262,870	10	0.49%			
Sam's Town				16,894,290	4	1.43%
General Motors				29,159,150	2	2.47%
Hibernia				11,842,790	7	1.00%
Regions				10,639,860	8	9.00%
Total for ten principal taxpayers	219,443,270		10.51%	207,148,100		17.52%
Total for remaining taxpayers	1,868,512,844		89.49%	975,539,810		82.48%
Total for all taxpayers	<u>\$ 2,087,956,114</u>		<u>100.00%</u>	<u>\$ 1,182,687,910</u>		<u>100.00%</u>

Source: Caddo Parish Tax Assessor.

See accompanying independent auditors' report.

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

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

<b>Fiscal Year Ended December 31,</b>	<b>Taxes Levied for the Fiscal Year</b>	<b>Collected within the Fiscal Year of the Levy</b>		<b>Collections in Subsequent Years</b>	<b>Total Collections to Date</b>	
		<b>Amount</b>	<b>Percentage of Levy</b>		<b>Amount</b>	<b>Percentage of Levy</b>
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%	\$ 1,801,392	\$ 57,322,538	96.7%
2014	\$ 44,856,225	\$ 42,065,439	93.8%	\$ 1,425,090	\$ 43,490,529	97.0%
2015	\$ 46,312,133	\$ 43,519,796	94.0%	\$ 1,851,441	\$ 43,519,796	94.0%
2016	\$ 46,215,783	\$ 42,702,007	92.4%	N/A	\$ 42,702,007	92.4%

N/A - Information is not yet available.

Source: Caddo Parish Tax Assessor.

2006-2013 Taxes included the Shreve Memorial Library Millage. Beginning in 2015, the Shreve Memorial Library is separately audited. The year ended December 31, 2014 was restated to remove it.

See accompanying independent auditors' report.

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**  
**Taxable Sales by Category**  
**Last Ten Fiscal Years**  
**(Unaudited)**

	v	2008	2009	2010	2011	2012	2013	2014	2015	2016
Motor Vehicle Dealers	\$ 127,861,274	\$ 130,989,302	\$ 104,881,262	\$ 120,546,529	\$ 130,831,674	\$137,804,318	\$130,958,955	\$137,280,445	\$139,392,894	\$134,120,081
Wholesale - Machinery, Equipment and Supplies	62,018,449	108,456,983	115,562,897	199,208,989	129,066,023	\$79,919,856	\$78,833,925	\$88,132,527	\$73,322,005	\$49,667,615
Manufacturing	35,639,747	54,268,917	70,971,143	33,875,807	125,341,157	\$70,599,481	\$74,311,740	\$111,920,247	\$79,560,198	\$24,532,643
Oil and Gas Services - Mining	24,769,011	59,891,369	175,385,146	183,253,501	56,842,934	\$44,145,193	\$32,222,136	\$36,943,934	\$25,642,233	\$18,099,987
Wholesale - Lumber and Other Construction Materials	20,941,024	25,668,965	23,076,708	35,235,219	47,521,924	\$36,217,302	\$18,300,993	\$31,002,751	\$20,985,695	\$13,930,124
Grocery Stores	25,727,158	30,331,629	31,128,169	27,977,195	43,218,470	\$33,954,981	\$30,792,139	\$24,853,216	\$21,015,851	\$24,899,318
Wholesale - Metals	18,280,881	76,245,281	105,147,028	82,035,017	35,099,843	\$26,951,636	\$37,499,207	\$38,307,037	\$37,630,229	\$34,855,886
Equipment Leasing and Renting	15,959,675	30,927,426	51,254,340	55,779,169	18,226,857	\$19,423,475	\$12,337,571	\$11,696,502	\$9,924,283	\$12,820,847
Automotive Repair Shops	9,329,719	9,726,936	9,621,611	9,749,383	12,571,853	\$10,857,963	\$18,252,197	\$18,714,384	\$19,377,005	\$21,346,233
Restaurants	11,047,552	13,834,316	15,675,613	16,442,285	9,084,454	\$10,488,731	\$10,656,181	\$11,469,756	\$9,242,407	\$10,342,466
All Others	196,285,570	232,160,066	301,970,024	214,595,133	234,896,850	\$211,454,400	\$190,453,851	\$406,780,922	\$339,219,409	\$240,077,110
<b>Total</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>	<b>\$ 917,101,721</b>	<b>\$ 775,312,209</b>	<b>\$ 584,692,310</b>
Sales tax rate	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%

See accompanying independent auditors' report.

## CADDO PARISH COMMISSION

### Shreveport, Louisiana

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

<u>Year</u>	<u>Sales Tax District #1</u>	<u>Caddo Parish School Board</u>	<u>Caddo Law Enforcement District</u>	<u>State of Louisiana</u>	<u>Total Rate</u>
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
2014	1.50	1.50	0.35	4.00	7.35
2015	1.50	1.50	0.35	4.00	7.35
2016	1.50	1.50	0.35	5.00	8.35

Source: Caddo-Shreveport Sales and Use Tax Commission.

See accompanying independent auditors' report.

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**  
**Sales Tax Revenue Payers by Industry**  
**Last Ten Fiscal Years**  
**(Unaudited)**

	2007				2008				2009				2010				2011			
	Number of Filers	Percent of Total	Tax Collected	Percent of Total	Number of Filers	Percent of Total	Tax Collected	Percent of Total	Number of Filers	Percent of Total	Tax Collected	Percent of Total	Number of Filers	Percent of Total	Tax Collected	Percent of Total	Number of Filers	Percent of Total	Tax Collected	Percent of Total
Retail Trade	571	23.86%	\$ 3,227,026	38.98%	559	22.30%	\$ 3,371,187	28.29%	543	20.38%	\$ 3,037,505	20.16%	572	20.69%	\$ 3,407,191	23.21%	580	20.59%	\$ 3,584,652	28.36%
Wholesale Trade	901	37.65%	2,078,170	25.11%	982	39.17%	4,676,631	39.25%	1,069	40.13%	4,789,367	31.78%	1,085	39.26%	5,766,167	39.28%	1096	38.91%	4,413,450	34.91%
Manufacturing	116	4.85%	1,229,074	14.85%	108	4.31%	859,374	7.21%	100	3.75%	1,631,295	10.82%	103	3.73%	553,236	3.77%	105	3.73%	499,043	3.95%
Services	475	19.85%	648,780	7.84%	504	20.10%	977,414	8.20%	549	20.61%	1,277,145	8.47%	576	20.84%	1,397,892	9.52%	608	21.58%	1,371,078	10.85%
Mining	95	3.97%	376,523	4.55%	123	4.91%	915,621	7.68%	167	6.27%	2,640,571	17.52%	185	6.69%	2,753,630	18.76%	193	6.85%	2,067,112	16.35%
Transportation, Communications, Electric, & Gas	71	2.97%	308,503	3.73%	53	2.11%	481,439	4.04%	74	2.78%	517,926	3.44%	82	2.97%	329,531	2.24%	77	2.73%	277,758	2.20%
Other	50	2.09%	289,236	3.49%	72	2.87%	518,861	4.35%	41	1.54%	1,063,098	7.05%	41	1.48%	325,344	2.22%	44	1.56%	247,537	1.96%
Construction	89	3.72%	81,125	0.98%	79	3.15%	79,958	0.67%	95	3.57%	76,393	0.51%	95	3.44%	113,534	0.77%	92	3.26%	145,414	1.15%
Agricultural	8	0.33%	34,002	0.41%	9	0.36%	28,007	0.24%	8	0.30%	28,586	0.19%	8	0.29%	28,054	0.19%	7	0.25%	26,951	0.21%
Finance, Insurance, & Real Estate	15	0.63%	5,360	0.06%	16	0.64%	8,146	0.07%	15	0.56%	4,230	0.03%	15	0.54%	5,373	0.04%	12	0.43%	7,029	0.06%
Government	2	0.08%	64	0.00%	2	0.08%	49	0.00%	3	0.11%	3,993	0.03%	2	0.07%	521	0.00%	3	0.11%	507	0.00%
<b>Total</b>	<b>2,393</b>	<b>100.00%</b>	<b>\$ 8,277,863</b>	<b>100.00%</b>	<b>2,507</b>	<b>100.00%</b>	<b>\$ 11,916,687</b>	<b>100.00%</b>	<b>2,664</b>	<b>100.00%</b>	<b>\$ 15,070,109</b>	<b>100.00%</b>	<b>2,764</b>	<b>100.00%</b>	<b>\$ 14,680,473</b>	<b>100.00%</b>	<b>2,817</b>	<b>100.00%</b>	<b>\$ 12,640,531</b>	<b>100.00%</b>

	2012				2013				2014				2015				2016			
	Number of Filers	Percent of Total	Tax Collected	Percent of Total	Number of Filers	Percent of Total	Tax Collected	Percent of Total	Number of Filers	Percent of Total	Tax Collected	Percent of Total	Number of Filers	Percent of Total	Tax Collected	Percent of Total	Number of Filers	Percent of Total	Tax Collected	Percent of Total
Retail Trade	590	21.21%	\$ 3,904,475	38.18%	608	21.87%	\$ 3,756,846	43.63%	634	22.11%	\$ 3,912,991	28.44%	651	22.79%	\$ 4,005,318	34.44%	682	23.70%	\$4,400,356	50.17%
Wholesale Trade	1105	39.72%	3,009,750	29.42%	1093	39.32%	2,586,385	30.03%	1,155	40.29%	3,000,306	21.80%	1,177	41.20%	2,521,037	21.67%	1,168	40.58%	\$1,982,181	22.59%
Manufacturing	108	3.88%	496,220	4.85%	109	3.92%	530,868	6.17%	99	3.45%	1,051,331	7.64%	87	3.05%	1,979,007	17.02%	81	2.81%	\$604,749	6.90%
Services	590	21.21%	1,198,420	11.72%	602	21.65%	100,902	1.17%	596	20.79%	1,118,331	8.13%	587	20.55%	902,546	7.76%	603	20.95%	\$827,299	9.43%
Mining	171	6.15%	1,079,672	10.56%	151	5.43%	1,185,084	13.76%	146	5.09%	1,864,220	13.55%	136	4.76%	1,207,248	10.38%	120	4.17%	\$372,620	4.25%
Transportation, Communications, Electric, & Gas	74	2.66%	265,780	2.60%	73	2.63%	216,401	2.51%	86	3.00%	303,922	2.21%	82	2.87%	374,560	3.22%	86	2.99%	\$401,977	4.58%
Other	39	1.40%	91,782	0.90%	34	1.22%	111,659	1.30%	38	1.33%	157,537	1.15%	33	1.16%	49,350	0.42%	30	1.04%	\$82,780	0.94%
Construction	88	3.15%	168,031	1.64%	93	3.34%	111,440	1.29%	98	3.41%	2,324,946	16.90%	90	3.14%	567,002	4.88%	90	3.12%	\$74,420	0.85%
Agricultural	3	0.11%	4,047	0.04%	2	0.07%	3,600	0.04%	2	0.07%	16,404	0.12%	2	0.07%	16,815	0.14%	4	0.14%	\$17,110	0.20%
Finance, Insurance, & Real Estate	12	0.43%	8,460	0.08%	13	0.47%	6,978	0.08%	11	0.38%	6,261	0.05%	10	0.35%	6,576	0.06%	12	0.42%	\$6,765	0.08%
Government	2	0.07%	624	0.01%	2	0.07%	121	0.00%	2	0.07%	276	0.00%	2	0.07%	224	0.00%	2	0.07%	\$128	0.00%
<b>Total</b>	<b>2,782</b>	<b>100.00%</b>	<b>\$ 10,227,261</b>	<b>100.00%</b>	<b>2,780</b>	<b>100.00%</b>	<b>\$ 8,610,284</b>	<b>100.00%</b>	<b>2,867</b>	<b>100.00%</b>	<b>\$ 13,756,525</b>	<b>100.00%</b>	<b>2,857</b>	<b>100.00%</b>	<b>\$ 11,629,683</b>	<b>100.00%</b>	<b>2,878</b>	<b>100.00%</b>	<b>\$ 8,770,385</b>	<b>100.00%</b>

Note: Due to confidentiality issues, the names of the ten largest revenue payees are not available. The categories presented are intended to provide alternative information regarding the sources of the Parish's revenues. The amounts shown are gross collections prior to refunds and collections of amounts due from prior years.

Source: Caddo-Shreveport Sales and Use Tax Commission.

**CADDO PARISH COMMISSION**

**Shreveport, Louisiana**

**Ratios of Outstanding Debt by Type  
Last Ten Fiscal Years**

**(Unaudited)**

<b>Fiscal Year</b>	<b>General Obligation Bonds</b>	<b>Limited Tax Revenue Bonds</b>	<b>Certificates of Indebtedness</b>	<b>Unamortized Premiums or Discounts</b>	<b>Total Primary Government</b>	<b>Percentage of Personal Income (2)</b>	<b>Parish per Capita (2)</b>
2007	\$ 14,765,000	\$ -	\$ 6,030,000	\$ (85,905)	\$ 20,709,095	0.25%	\$ 82
2008	\$ 22,830,000	\$ -	\$ 4,670,000	\$ (30,886)	\$ 27,469,114	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	\$ 161,449	\$ 39,531,449	0.35%	\$ 154
2013	\$ 26,670,000	\$ 5,330,000	\$ 5,455,000	\$ 143,510	\$ 37,598,510	0.30%	\$ 148
2014	\$ 25,660,000	\$ 5,110,000	\$ 4,905,000	\$ 676,873	\$ 36,351,873	0.33%	\$ 144
2015	\$ 24,045,000	\$ 4,880,000	\$ 4,345,000	\$ 1,652,598	\$ 34,922,598	0.28%	\$ 139
2016	\$ 23,250,000	\$ 4,640,000	\$ 3,770,000	\$ 1,512,553	\$ 33,172,553	(1)	\$ 134

Notes:

- (1) 2016 data was not available.
- (2) See the Schedule of Demographic and Economic Statistics for personal income and population data.

See accompanying independent auditors' report.



**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>
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	\$ 27,991,449	\$ 2,501,059	\$ 25,490,390	1.35%	\$ 100
2013	\$ 26,813,510	\$ 2,960,857	\$ 23,852,653	1.27%	\$ 93
2014	\$ 26,211,301	\$ 2,961,531	\$ 23,249,770	1.24%	\$ 91
2015	\$ 25,589,965	\$ 3,161,513	\$ 22,428,452	1.19%	\$ 88
2016	\$ 24,672,859	\$ 3,343,742	\$ 21,329,117	1.13%	\$ 83

Notes:

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

See accompanying independent auditors' report.

**CADDO PARISH COMMISSION**

**Shreveport, Louisiana**

**Direct and Overlapping Governmental Activities Debt**

**As of December 31, 2016**

**(dollars in thousands)**

**(Unaudited)**

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Direct and Overlapping Debt</u>
Debt repaid with property taxes			
Caddo Parish School Board	\$ 109,431	100%	\$ 109,431
City of Shreveport	213,458	99%	<u>211,323</u>
Subtotal, overlapping debt			320,754
Parish direct debt			31,660
Unamortized premium			<u>1,513</u>
Total direct and overlapping debt			<u><u>\$ 353,927</u></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 auditors' report.

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

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

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Debt limit – 10% of assessed value for any one purpose	\$ 151,346,063	\$ 170,748,591	\$ 174,288,383	\$ 182,426,158	\$ 188,175,640	\$ 197,493,731	\$ 201,707,168	\$ 204,562,049	\$ 209,780,852	\$ 208,795,611
Deduct – amount of debt applicable to debt limit	14,765,000	22,830,000	30,815,000	30,070,000	28,930,000	27,991,449	26,813,510	26,211,301	25,589,965	24,672,859
Legal debt margin	<u>\$ 136,581,063</u>	<u>\$ 147,918,591</u>	<u>\$ 143,473,383</u>	<u>\$ 152,356,158</u>	<u>\$ 159,245,640</u>	<u>\$ 169,502,282</u>	<u>\$ 174,893,658</u>	<u>\$ 178,350,748</u>	<u>\$ 184,190,887</u>	<u>\$ 184,122,752</u>
Total debt applicable to the limit as a percentage of debt limit	9.76%	13.37%	17.68%	16.48%	15.37%	14.17%	13.29%	12.81%	12.20%	11.82%

**Legal Debt Margin Calculation for Fiscal Year 2016:**

Assessed value	\$ 2,087,956,114
Debt limit (10% of total assessed value)	208,795,611
Debt applicable to limit:	
General Obligation Bonds	<u>24,672,859</u>
Legal debt margin	<u>\$ 184,122,752</u>

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

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

**Demographic and Economic Statistics**  
**Last Ten Fiscal Years**  
**(Unaudited)**

<b>Fiscal Year</b>	<b>Caddo Parish Population</b>	<b>Caddo Parish Personal Income (in thousands)</b>	<b>Caddo Parish per Capita Personal Income</b>	<b>Parish Unemployment Rate</b>
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	\$ 12,629,651	\$ 49,550	5.60%
2014	252,405	\$ 11,091,583	\$ 43,909	6.80%
2015	251,164	\$ 12,341,720	\$ 41,593	6.60%
2016	247,597	(1)	(1)	6.40%

Note:

(1) 2016 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.

See accompanying independent auditors' report.

## CADDO PARISH COMMISSION

### Shreveport, Louisiana

#### Principal Employers Years Ended 2016 and 2007 (Unaudited)

Employer	2016			2007		
	Employees	Rank	Percentage of Area Employment	Employees	Rank	Percentage of Area Employment
Caddo Parish Public Schools	9,416	1	5.78%	6,743	3	3.88%
University Health	7,000	2	5.07%			
Willis Knighton Health System	6,732	3	5.04%	5,061	5	2.91%
City of Shreveport	2,569	4	4.72%	2,790	7	1.61%
LSU Health Sciences Center	2,012	5	2.25%	5,941	4	3.42%
Christus Schumpert Health System	1,800	6	2.17%	2,093	9	1.21%
United States Dept. of Veteran Affairs	1,682	7	1.74%			
Teleperformance, Inc	1,623	8	1.13%			
Wal-Mart Stores, Inc	1,501	9	1.17%			
Sam's Town Casino	1,265	10	1.09%			
State of Louisiana				11,700	1	6.74%
Barksdale Air Force Base				9,018	2	5.19%
General Motors				3,002	6	1.73%
Bossier Parish School System				2,638	8	1.52%
Harrahs				2,018	10	1.16%
<b>Total</b>	<b>35,600</b>		<b>30.16%</b>	<b>51,004</b>		<b>29.36%</b>

Source: North Louisiana Economic Partnership

(a) 2006 Percentages were not available.

See accompanying independent auditors' report.

**CADDO PARISH COMMISSION**

**Shreveport, Louisiana**

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

<u>Function/Program</u>	<u>Full-time Equivalent Employees as of December 31,</u>									
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
General Government	27	26	29	25	25	25	25	25	26	27
Criminal Justice	85	76	81	85	81	81	81	81	81	81
Highways and Streets	72	76	76	71	76	76	76	76	69	69
Culture and Recreation	13	14	14	15	13	13	13	13	13	13
Health and Welfare	26	29	32	32	31	31	31	31	31	31
Building Facilities	67	65	66	67	68	68	68	68	68	68
Sanitation	55	55	55	53	54	54	54	54	54	54
Total	<u>345</u>	<u>341</u>	<u>353</u>	<u>348</u>	<u>348</u>	<u>348</u>	<u>348</u>	<u>348</u>	<u>342</u>	<u>343</u>

Source: Caddo Parish Commission.

See accompanying independent auditors' report.

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**  
**Operating Indicators by Function**  
**Last Ten Fiscal Years**  
**(Unaudited)**

<b>Function</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Governmental activities:</b>										
Public works										
Road miles constructed	5.84	11.19	7.77	3.62	0.57	0.63	0.89	0.65	0.83	-
Sanitation										
Refuse collected (tons/month)	1,354	1,348	1,342	1,340	1,321	1,350	1,272	1,232	1,252	1,319
Health and welfare										
Number of ground mosquito control assignments	1,277	1,270	1,827	545	426	1,808	1,091	1,368	1,359	1,458
Number of animals handled through the animal shelter	11,006	9,236	10,159	9,222	9,496	10,509	9,733	8,720	7,706	7,445
Culture and recreation										
Number of park pavilion rentals	*	*	*	25	32	27	27	36	34	40
Number of camping ground rentals	1,450	1,664	1,587	1,434	1,656	1,700	891	1,452	1,443	1,328
Economic Development										
Number of business licenses issued	1,338	1,367	1,485	1,457	1,435	1,468	1,429	1,437	1,460	1,494
Number of housing assistance clients	103	104	92	83	76	68	59	56	55	62

\* data not available.

Source: Various Parish Departments and asset records.

See accompanying independent auditors' report.

**CADDO PARISH COMMISSION**  
**Shreveport, Louisiana**  
**Capital Asset Statistics by Function**  
**Last Ten Fiscal Years**  
**(Unaudited)**

<b>Function</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
General government										
Number of general government buildings	7	7	7	8	8	8	8	8	7	7
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	780	784	785	785	717	717	718	718
Unpaved road miles	44.08	43.48	39.08	39.08	39.08	39.08	65.00	65.00	65.00	65.00
Number of bridges maintained	176	176	175	178	178	178	167	166	166	166
Number of streetlights maintained	58	58	58	58	59	59	59	59	59	59
Sanitation										
Number of collection compactors	17	17	17	17	17	17	17	17	17	17
Health and welfare										
Number of animal services trucks	12	12	12	11	11	12	11	11	12	12
Number of mosquito control spray trucks	6	6	6	6	8	8	8	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 historical markers	2	2	2	2	6	6	6	6	6	6

Source: Various Parish Departments and asset records

See accompanying independent auditors' report.