

THE PARISH OF
CADDO
Louisiana



**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2018**

CADDO PARISH COMMISSION
Shreveport, Louisiana



COMPREHENSIVE ANNUAL FINANCIAL REPORT

for the Year Ended December 31, 2018

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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June 27, 2019

The Honorable Stormy Gage-Watts, 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, 2018. 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 2018 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, 2018 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for

rendering an 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 auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the Commission's separately issued Single Audit Report.

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

Profile of the Caddo Parish Commission

The Commission is the governing authority for Caddo Parish and is a political subdivision of the state of Louisiana. The Commission consists of twelve members called commissioners who are elected to four-year terms from single member districts. The Commission 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
Pine Hill 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, 2018.

Local Economy

The economy of Northwest Louisiana remains stable but some uncertainty exists. The stable 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 2018 property assessment resulted in a slight increase of .8% in the overall assessment from 2017 to 2018. A very slight increase is also expected for the 2019 assessment. While there is limited growth in the property assessment, the assessment has remained consistent. 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% decrease from 2015 to 2016, a 21% increase from 2016 to 2017, and a

14% increase from 2017 to 2018. The increase in sales taxes is directly attributable to increased oil and gas activity, increased in online sales tax collections, and new businesses in the I49 corridor. 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 5.8% in 2017 to 5% in 2018, which is comparable to the national average and is expected to remain stable for 2019.

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 2019. 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, several of the Commission's property tax millages expire within the next two to three years. The Commission was successful in renewing its Parks and Recreation millage in 2018; however, the failure of previous millage renewals raises great concern about future renewal initiatives. 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 \$35 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, 2018, the Commission's total fund balance was \$160.9 million and represented 191% 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, 2017. 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, 2017

Christopher P. Morrill

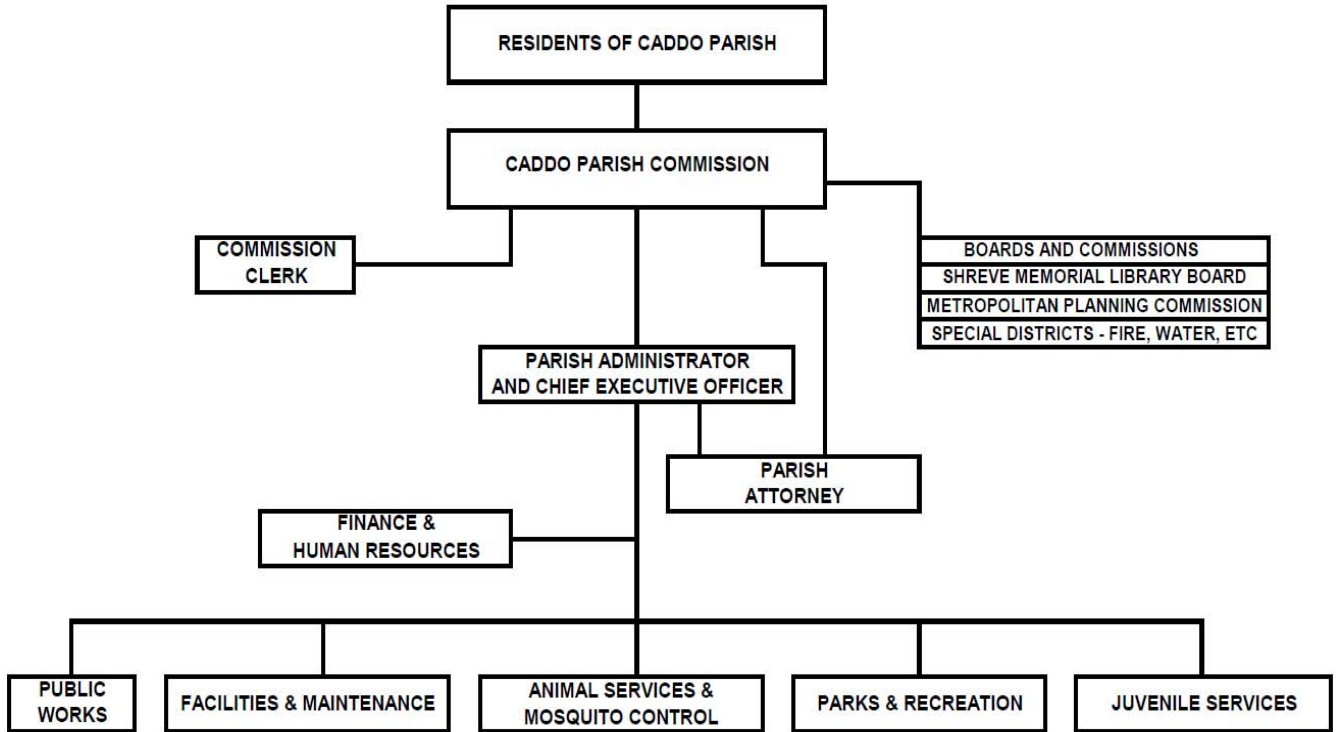
Executive Director/CEO

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CADDO PARISH COMMISSION
Shreveport, Louisiana

ORGANIZATION CHART

CADDO PARISH COMMISSION
SHREVEPORT, LOUISIANA



**CADDO PARISH COMMISSION
Shreveport, Louisiana**

Appointed Officials per Home Rule Charter

Dr. Woodrow “Woody” Wilson, Jr.	Parish Administrator and Chief Executive Officer
Mr. Randy Lucky	Assistant Parish Administrator
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. Travis Clark	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 • Republican
Term began: 2007



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



Steven Jackson
District 3 • Democrat
Term began: 2016



Matthew Linn
District 4 • Republican
Term began: 2008



Jerald Bowman
District 5 • Democrat
Term began: 2013



Lynn Cawthorne
District 6 • Democrat
Term began: 2015



Stormy Gage-Watts
District 7 • Democrat
Term began: 2015



Michael Middleton
District 8 • Republican
Term began: 2016



John Atkins
District 9 • Republican
Term began: 2016



Mario Chavez
District 10 • Republican
Term began: 2016



Jim Smith
District 11 • Republican
Term began: 2006



Louis Johnson
District 12 • Democrat
Term began: 2016





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Shreveport, LA 71105

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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, 2018, 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 and the Caddo Correctional Center, 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 \$104,763,749 (90%) of the assets and \$48,853,960 (52%) 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, 2018, 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.

Emphasis of Matter

Adoption of New Accounting Pronouncement

As described in Note 15 to the financial statements, the Caddo Parish Commission adopted Government Accounting Standards Board (GASB) Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions, which resulted in a cumulative effect of change in accounting principle of (\$12,808,904) to the December 31, 2017, net position for governmental activities. Our opinions are not modified with respect to this matter.

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 68-76), 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 prepared 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 27, 2019, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Commission's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control over financial reporting and compliance.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana
June 27, 2019

CADDO PARISH COMMISSION

Shreveport, Louisiana

Management's Discussion and Analysis
December 31, 2018

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, 2018. 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 2018 fiscal year include the following:

- The assets and deferred outflows of resources of the Commission exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$264,716,091 (net position). Of this amount, approximately \$46 million (unrestricted net position) may be used to meet the Commission's obligations to citizens and creditors.
- The total net position of the Commission increased by \$1,613,490 for the year ended December 31, 2018.
- As of the close of the fiscal year, the Commission's governmental funds reported a combined ending fund balance of \$160,952,672, an increase of \$4,263,427 in comparison with the prior fiscal year. Of this amount, \$16.4 million was unassigned and available for spending; \$.1 million was non-spendable related to inventories; \$93 million was subject to external restrictions on how it may be used; \$35.6 million was committed to contingencies; \$9.4 million was committed to subsequent years' expenditures and economic development; \$6.5 million was assigned to special services and future claims.
- At the end of the fiscal year, unassigned fund balance for the General Fund was \$16.4 million or 142% of total General Fund expenditures.
- The Commission's total long-term liabilities decreased by \$8,833,125 (15.2%) during the fiscal year as a result of a decrease in the net pension liability and the net other post-employment benefit obligation.

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, 2018

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.

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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 \$264,716,091 at the close of the fiscal year.

The largest portion of the Commission's net position totaling approximately \$124 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, 2018 and 2017

	Governmental activities	
	2018	2017 (restated)
Current and other assets	\$ 174,368,298	\$ 169,167,302
Capital assets, net	<u>147,709,457</u>	<u>152,019,141</u>
Total assets	<u>322,077,755</u>	<u>321,186,443</u>
Deferred outflows of resources	<u>3,658,431</u>	<u>6,509,208</u>
Current and other liabilities	5,023,348	5,608,163
Long-term liabilities	<u>49,149,562</u>	<u>57,982,689</u>
Total liabilities	<u>54,172,910</u>	<u>63,590,852</u>
Deferred inflows of resources	<u>6,847,185</u>	<u>1,002,198</u>
Net position:		
Net investment in capital assets	123,494,457	126,402,059
Restricted	95,501,167	87,956,937
Unrestricted	<u>45,720,467</u>	<u>48,743,605</u>
Total net position	<u>\$ 264,716,091</u>	<u>\$ 263,102,601</u>

Of the ending net position, \$95.5 (36.1%) represents resources subject to external restrictions on how they may be used. Those monies are restricted for highways, streets and drainage (\$30.7 million), sanitation (\$22.6 million), criminal justice (\$17 million), building facilities (\$11.4 million), health and welfare (\$5.7 million) and other restricted purposes (\$8.1 million). Included in other restricted purposes is \$3.9 million of debt service funds.

The remaining balance of unrestricted net assets of \$45,720,467 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 increased by \$1,613,490 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, 2018 and 2017

	<u>Governmental activities</u>	
	<u>2018</u>	<u>2017 (restated)</u>
Revenues:		
Program revenues:		
Charges for services	\$ 4,192,676	\$ 4,028,035
Operating grants and contributions	15,774,147	15,241,347
Capital grants and contributions	1,277,938	40,847
General revenues:		
Property taxes	47,004,528	46,064,677
Sales taxes	11,937,566	10,478,592
Gaming	1,583,209	1,622,581
Oil and gas leases	533,322	380,067
Other general revenues	4,331,461	3,758,058
Total revenues	<u>86,634,847</u>	<u>81,614,204</u>
Expenses:		
General government	10,568,716	24,200,615
Criminal justice	25,165,200	25,385,784
Health and welfare	15,693,779	15,467,880
Highways, streets, and drainage	18,085,357	18,587,519
Building facilities	5,803,325	6,137,446
Sanitation	3,025,673	3,764,651
Culture and recreation	1,774,774	1,591,687
Economic development	3,872,784	4,163,160
Interest and fees on long-term debt	1,031,749	1,025,153
Total expenses	<u>85,021,357</u>	<u>100,323,895</u>
Decrease in net assets	1,613,490	(18,709,691)
Net position, beginning of year, as restated	<u>263,102,601</u>	<u>281,812,292</u>
Net position, end of year	<u>\$ 264,716,091</u>	<u>\$ 263,102,601</u>

Program revenues increased 9% in 2018 compared to 2017, primarily as a result of an increase in operating grants and contributions and an increase in capital contributions related to donated infrastructure.

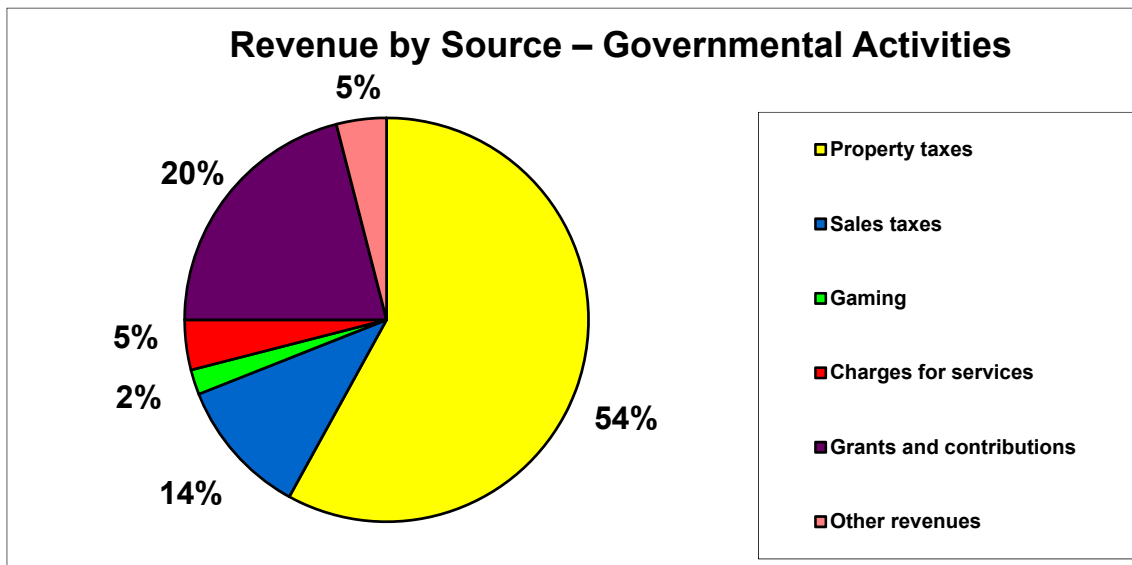
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General revenues, specifically property taxes, sales taxes, gaming, and oil and gas leases are the largest component of revenues (75.5%). Property taxes represent 54% of revenues at \$47 million. Property taxes increased slightly during the fiscal year due to new properties added to the tax rolls. Sales tax revenue increased by 14% and oil and gas leases increased by 40%. Sales taxes increased as a result of an increase in natural gas activity and an increase in online sales tax collections. Oil and gas leases increased as a result of an increase in natural gas prices and an increase in drilling activities related 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 but a slight rebound occurred in 2018.

Gaming revenues decreased in 2018 as a result of continued competition from other casino outlets, especially 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.



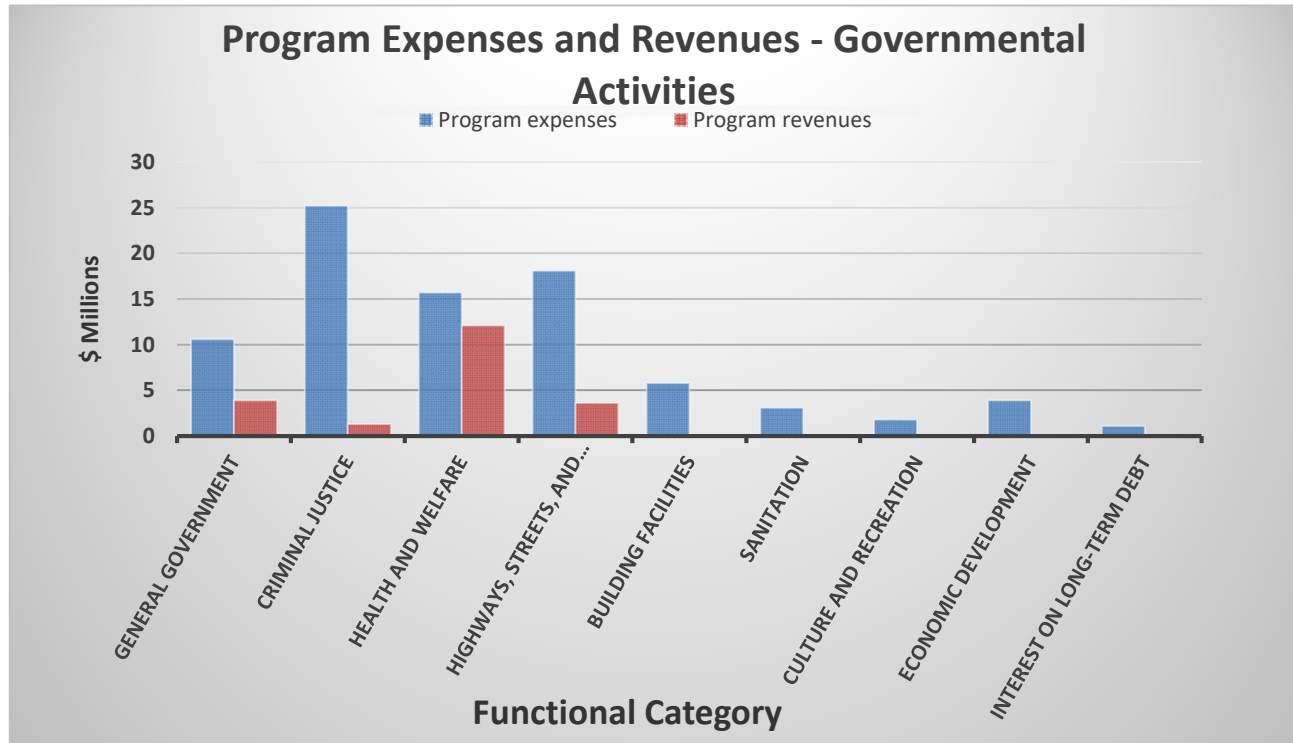
The statement of activities shows that \$4.2 million was financed by those who use the services, \$17 million by grants and contributions, and \$65.4 million with the Commission's general revenues.

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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 \$85 million in 2018 compared to \$100 million in 2017, a decrease of 15%. The key factors for the decrease were:

- General government decreased by \$13.6 million (56%) resulting from a change in accounting which increased costs for 2017 associated with the recognition of the Commission's net other post-employment benefit obligation. The accounting change caused a restatement in the 2017 fund balance.
- Highways, streets, and drainage decreased by \$.5 million (3%) as a result of a decrease in costs related to the sales tax rebate for 2017. There was not a sales tax rebate for 2018.
- Building facilities decreased by \$.3 million (5%) resulting from a decrease in salaries and related benefits.
- Economic development decreased by \$.3 million (7%) resulting from a decrease in payments for allocations to other entities.

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.

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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 \$160,952,672, an increase of \$4,263,427 in comparison with the prior fiscal year. Of the fund balance total \$16,375,898 or 10% was unassigned and available for spending; \$145,852 was non-spendable inventories; \$92,961,604 or 58% had external restrictions for its use; and \$44,941,021 or 28% 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 (\$5,928,298) 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 \$54,240,211. The unassigned portion is \$16.4 million. Therefore, it is available for spending at the Commission's discretion. The Commission committed \$35.6 million of the fund balance to contingencies. The remainder of the fund balance is committed to subsequent year's expenditures (\$1,703,129) and assigned to future claims (\$600,000). The fund balance of the Commission's General Fund decreased by \$2,422,902. The key factor in this decrease is a transfer of \$3,408,000 to the Capital Outlay Fund.
- The Detention Facilities Fund has a total fund balance of \$7,180,009. The majority of the fund balance (\$6.5 million or 90%) 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 (CCC). Fund balance decreased by \$30,435 largely due to an increase in costs for prisoners held at CCC.
- The Public Works Fund has a total fund balance of \$23,336,059. The majority of the fund balance (\$21 million or 90%) has external restrictions on its use. There is inventory of \$145,852 which is non-spendable fund balance. The remainder of the fund balance (\$2.3 million or 10%) is designated for subsequent year's expenditures related to capital projects. Fund balance increased by \$653,056, largely due to an increase in sales tax revenues. Expenditures in this fund are dedicated to road, bridge, and drainage improvement.
- The Solid Waste Fund has a total fund balance of \$21,765,931. The majority of the fund balance has external restrictions on its use (97.7%). Fund balance increased by \$1,813,060, largely due to an increase in sales tax revenues. 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 \$534,560 as a result of an increase in Head Start grant revenues.
- The Biomedical Fund has a total fund balance of \$268,382. The majority of the fund balance (98%) 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 \$16,492,482. All of the fund balance has external restrictions on its use. A net increase of \$4,902,178 occurred during the fiscal year. Expenditures in this

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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 \$1,233,439 the majority of which has external restrictions on its use (64%). Fund balance decreased by \$432,798, 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 \$6,960,949, which was an increase of \$141,885 from the prior year. The increase is due to an increase in employee and employer premiums.

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 2018 budget for the General Fund of the Caddo Parish Commission was adopted on December 3, 2017. During the year, the Commission may revise the General Fund budget to reflect changes in revenues and/or expenditures. There was no change from the original budget and the final budget for total revenues and total expenditures. Differences between the budget and the actual results of the General Fund are as follows:

Revenues

- Ad valorem and other taxes were \$129,784 more than budgeted due to a decrease in estimated uncollectible taxes as a result an increase in the collection rate.
- Licenses and permits exceeded the budget by \$64,822 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 \$167,878 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 were \$13,229 less than the budget because of a decrease fees received for the Adult Drug Court program.
- Fines and forfeitures were \$4,250 more than budgeted because of an increase in fines related to illegal alcohol sales.
- Use of money and property was \$362,611 more than the budget due to an increase in interest earnings.
- Other revenues were less than the budget by \$364 as a result of a decrease in auction proceeds.

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Expenditures

- Total 2018 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, 2018, was \$147,709,457 (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, 2018 and 2017
(Net of depreciation)

	Governmental activities	
	2018	2017
Land and land improvements	\$ 9,328,676	\$ 9,325,372
Buildings and structures	36,100,805	36,718,630
Equipment and vehicles	6,449,982	7,522,530
Infrastructure	93,965,240	97,713,146
Construction in progress	1,864,754	739,463
Total capital assets	\$ 147,709,457	\$ 152,019,141

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

- Completed major infrastructure improvements (\$4.2 million)
- Donated infrastructure (\$1.2 million)
- Purchased new vehicles and equipment (\$178k)
- Retired equipment and vehicles (\$37k)
- Increase in accumulated depreciation (\$11.8 million)

Long-term debt: At the end of the fiscal year, the Commission had total debt outstanding of \$26,790,000. The following table summarizes debt outstanding at December 31, 2018:

Outstanding Debt
December 31, 2018 and 2017

	2018	2017
General obligation bonds	\$ 20,085,000	\$ 21,705,000
Limited tax revenue bonds	4,130,000	4,390,000
Certificates of indebtedness	2,575,000	3,180,000
Total	\$ 26,790,000	\$ 29,275,000

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The Commission's AAA bond rating on its general obligation bonds was reaffirmed in 2018 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 2019 was presented to the Commission:

- An expected .8% increase in property tax assessments and a 15% 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 64% of the 2019 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 2019 budget provided for a 1% cost of living adjustment and a 2% merit increase.
- 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.



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Statement of Net Position
December 31, 2018

	Primary Government	Component Units
Assets		
Cash and cash equivalents	\$ 7,953,134	\$ 25,416,590
Investments	117,274,332	4,211,479
Receivables, net	44,612,333	15,811,528
Due from other governments	2,706,629	1,697,586
Due from primary government	-	132,661
Inventories	145,852	572,068
Net pension asset	1,676,018	1,177,691
Other assets	-	7,831,516
Capital assets:		
Land and construction in progress	11,193,430	9,041,007
Other capital assets, net of depreciation	136,516,027	50,018,605
Total assets	322,077,755	115,910,731
Deferred Outflows of Resources		
Deferred outflows related to pension liability	3,658,431	9,805,829
Deferred loss on refunding bonds, net	-	88,279
Total deferred outflows of resources	3,658,431	9,894,108
Liabilities		
Accounts payable	1,822,680	2,629,529
Accrued liabilities	354,350	2,095,395
Accrued interest payable	316,433	43,843
Retainage payable	356,343	-
Accrued insurance claims payable	570,040	-
Due to component units	1,395,089	-
Due to other governmental agencies	111,067	90,607
Unearned revenue	97,346	56,059
Noncurrent liabilities:		
Due within one year	3,555,893	4,046,283
Due in more than one year	28,414,780	40,275,423
Net pension liability	-	19,639,069
Net other post-employment benefit obligation	17,178,889	35,627,662
Total liabilities	54,172,910	104,503,870
Deferred Inflows of Resources		
Deferred revenue - property taxes and assessments - service charges	-	2,063,584
Deferred inflows related to other post-employment benefit obligation	1,669,015	503,549
Deferred inflows related to pension liability	5,178,170	7,656,587
Total deferred inflows of resources	6,847,185	10,223,720
Net Position		
Net investment in capital assets	123,494,457	22,268,229
Restricted for:		
Criminal justice	17,016,722	-
Health and welfare	5,683,252	-
Highways, streets and drainage	30,738,630	-
Building facilities	11,394,141	-
Sanitation	22,626,939	-
Culture and recreation	3,907,140	-
Economic development	271,913	5,062,500
Debt service	3,862,430	1,075,566
Capital outlay	-	2,169,783
Unrestricted	45,720,467	(19,498,829)
Total net position	\$ 264,716,091	\$ 11,077,249

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

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Statement of Activities
for the Year Ended December 31, 2018

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
Primary government						
Governmental activities:						
General government	\$ 10,568,716	\$ 3,316,443	\$ 601,435	\$ -	\$ (6,650,838)	\$ -
Criminal justice	25,165,200	31,420	1,314,420	-	(23,819,360)	-
Health and welfare	15,693,779	82,868	11,903,161	109,335	(3,598,415)	-
Highways, streets, and drainage	18,085,357	722,423	1,736,298	1,168,603	(14,458,033)	-
Building facilities	5,803,325	14,575	114,664	-	(5,674,086)	-
Sanitation	3,025,673	-	-	-	(3,025,673)	-
Culture and recreation	1,774,774	24,947	35,010	-	(1,714,817)	-
Economic development	3,872,784	-	69,159	-	(3,803,625)	-
Interest and fees on long-term debt	1,031,749	-	-	-	(1,031,749)	-
Total primary government	\$ 85,021,357	\$ 4,192,676	\$ 15,774,147	\$ 1,277,938	(63,776,596)	-
Component units:						
Judicial services	\$ 9,893,903	\$ 1,260,027	\$ 7,905,144	\$ -	-	(728,732)
Economic development	808,760	-	-	-	-	(808,760)
Public safety	38,176,242	16,937,660	-	-	-	(21,238,582)
Fire protection services	14,593,317	3,382,897	143,368	40,187	-	(11,026,865)
Sewerage services	1,082,639	1,122,498	-	-	-	39,859
Water services	2,087,683	2,192,814	-	-	-	105,131
Hospital services	23,292,089	21,451,164	2,277,021	94,109	-	530,205
Total component units	\$ 89,934,633	\$ 46,347,060	\$ 10,325,533	\$ 134,296	-	(33,127,744)
General revenues:						
Taxes:						
Property taxes levied for general purposes					44,300,607	8,519,332
Property taxes levied for debt service					2,703,921	-
Sales taxes					11,937,566	18,541,007
Franchise taxes					218,393	-
Telephone tariff					-	4,267,718
State revenue sharing and supplemental pay					-	530,789
Gaming					1,583,209	-
Grants and contributions not restricted to specific programs					1,374,815	-
Oil and gas leases					533,322	-
Investment earnings					1,835,931	146,716
Inmate work release revenue					-	1,218,892
State fire insurance rebate					-	202,310
Miscellaneous					902,322	4,237,004
Total general revenues					65,390,086	37,663,768
Change in net position					1,613,490	4,536,024
Net position - beginning, as previously stated					275,911,505	23,117,957
Prior period adjustment					(12,808,904)	(16,576,732)
Net position - beginning, as restated					263,102,601	6,541,225
Net position - ending					\$ 264,716,091	\$ 11,077,249

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

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GOVERNMENTAL FUNDS
Balance Sheet
December 31, 2018

	General	Detention Facilities Fund	Solid Waste Disposal Fund	Public Works Fund
Assets				
Cash and cash equivalents	\$ 2,160,809	\$ 119,269	\$ 941,344	\$ 697,504
Investments	43,258,592	338,525	19,349,242	14,338,120
Receivables, net:				
Ad valorem taxes	6,304,660	8,138,932	-	6,140,746
Paving assessments	-	-	-	110,894
Other	8,663	228	6,442	48,695
Accrued interest	178,738	1,392	79,975	59,248
Due from other funds	2,405,386	-	1,060,989	854,774
Due from other governments	274,045	142,731	447,877	1,191,021
Inventories	-	-	-	145,852
Total assets	<u>\$ 54,590,893</u>	<u>\$ 8,741,077</u>	<u>\$ 21,885,869</u>	<u>\$ 23,586,854</u>
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	\$ 266,305	\$ 139,511	\$ 90,800	\$ 144,364
Accrued liabilities	56,446	15,401	26,569	64,217
Retainage payable	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Due to component units	-	1,395,089	-	-
Due to other governments	27,931	-	2,569	15,114
Total liabilities	<u>350,682</u>	<u>1,550,001</u>	<u>119,938</u>	<u>223,695</u>
Deferred inflows of resources:				
Unavailable revenue - property taxes	-	11,067	-	8,204
Unavailable revenue - special assessments	-	-	-	18,896
Total deferred inflows of resources	<u>-</u>	<u>11,067</u>	<u>-</u>	<u>27,100</u>
Fund balances				
Non-spendable:				
Inventories	-	-	-	145,852
Restricted for:				
Criminal justice	-	6,485,355	-	-
Health and welfare	-	-	-	-
Highways, streets and drainage	-	-	-	20,841,052
Building facilities	-	-	-	-
Sanitation	-	-	20,684,586	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Committed to:				
Contingencies	35,561,184	-	-	-
Economic development	-	-	-	-
Subsequent year's expenditures	1,703,129	694,654	1,081,345	2,349,155
Assigned to:				
Special services	-	-	-	-
Future claims	600,000	-	-	-
Unassigned	16,375,898	-	-	-
Total fund balances	<u>54,240,211</u>	<u>7,180,009</u>	<u>21,765,931</u>	<u>23,336,059</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 54,590,893</u>	<u>\$ 8,741,077</u>	<u>\$ 21,885,869</u>	<u>\$ 23,586,854</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
\$ -	\$ -	\$ 740,087	\$ -	\$ 2,355,879	\$ 7,014,892
-	-	15,223,643	-	18,942,211	111,450,333
-	2,664,240	-	5,149,844	14,660,823	43,059,245
-	-	-	-	-	110,894
-	-	-	-	130,085	194,113
-	-	62,876	-	78,233	460,462
-	-	1,487,494	-	641,544	6,450,187
-	46,572	-	88,880	515,503	2,706,629
-	-	-	-	-	145,852
<u>\$ -</u>	<u>\$ 2,710,812</u>	<u>\$ 17,514,100</u>	<u>\$ 5,238,724</u>	<u>\$ 37,324,278</u>	<u>\$ 171,592,607</u>
\$ -	\$ 113	\$ 665,275	\$ 65	\$ 594,712	\$ 1,901,145
-	-	-	-	191,717	354,350
-	-	356,343	-	-	356,343
-	2,438,786	-	3,981,706	29,695	6,450,187
-	-	-	-	-	-
-	-	-	-	-	1,395,089
-	-	-	14,752	50,701	111,067
<u>-</u>	<u>2,438,899</u>	<u>1,021,618</u>	<u>3,996,523</u>	<u>866,825</u>	<u>10,568,181</u>
-	3,531	-	8,762	21,294	52,858
-	-	-	-	-	18,896
<u>-</u>	<u>3,531</u>	<u>-</u>	<u>8,762</u>	<u>21,294</u>	<u>71,754</u>
-	-	-	-	-	145,852
-	-	-	792,435	4,032,024	11,309,814
-	-	-	-	4,712,105	4,712,105
-	-	-	-	-	20,841,052
-	-	-	-	8,810,834	8,810,834
-	-	-	-	-	20,684,586
-	-	-	-	3,070,633	3,070,633
-	261,689	-	-	-	261,689
-	-	-	-	3,859,473	3,859,473
-	-	16,492,482	-	2,918,936	19,411,418
-	-	-	-	-	35,561,184
-	-	-	-	656,216	656,216
-	6,693	-	441,004	2,447,640	8,723,620
-	-	-	-	5,928,298	5,928,298
-	-	-	-	-	600,000
-	-	-	-	-	16,375,898
<u>-</u>	<u>268,382</u>	<u>16,492,482</u>	<u>1,233,439</u>	<u>36,436,159</u>	<u>160,952,672</u>
<u>\$ -</u>	<u>\$ 2,710,812</u>	<u>\$ 17,514,100</u>	<u>\$ 5,238,724</u>	<u>\$ 37,324,278</u>	<u>\$ 171,592,607</u>

CADDO PARISH COMMISSION
Shreveport, Louisiana

**Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
December 31, 2018**

Fund balances - total governmental funds		\$ 160,952,672
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	517,974,299	
Less accumulated depreciation	<u>(370,264,842)</u>	147,709,457
Long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.		
Net pension asset	1,676,018	
Deferred outflows related to pensions	<u>3,658,431</u>	5,334,449
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.		
		71,754
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	(316,443)	
Compensated absences	(3,948,208)	
Net OPEB obligation	(17,178,889)	
Deferred inflows related to pensions	(5,178,170)	
Deferred inflows related to OPEB obligation	(1,669,015)	
Premium on bonds payable	(1,232,465)	
Bonds and notes payable	<u>(26,790,000)</u>	(56,313,190)
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>6,960,949</u>
Net position of governmental activities		<u><u>\$ 264,716,091</u></u>

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



CADDO PARISH COMMISSION
Shreveport, Louisiana

GOVERNMENTAL FUNDS
Statement of Revenues, Expenditures, and Changes in Fund Balances
for the Year Ended December 31, 2018

	General	Detention Facilities Fund	Solid Waste Disposal Fund	Public Works Fund
Revenues				
Taxes	\$ 6,987,729	\$ 8,967,629	\$ 3,977,509	\$ 14,755,049
Licenses and permits	817,122	-	-	475,852
Intergovernmental revenues	1,808,378	211,230	-	1,736,298
Charges for services	221,771	-	-	444,292
Fines and forfeitures	9,250	-	-	23,484
Gaming	-	-	-	-
Use of money and property:				
Oil and gas leases	-	-	-	-
Rental, camping fees, and other	373,000	-	-	-
Investment earnings (loss)	677,611	44,580	270,435	239,181
Other revenues	19,636	13,404	100,979	96,671
Total revenues	<u>10,914,497</u>	<u>9,236,843</u>	<u>4,348,923</u>	<u>17,770,827</u>
Expenditures				
Current:				
General government	3,718,918	-	-	410,394
Criminal justice	7,390,378	9,228,838	-	-
Health and welfare	-	-	-	-
Highways, streets, and drainage	-	-	-	6,287,614
Building facilities	239,828	-	-	-
Sanitation	-	-	2,671,140	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Debt service:				
Principal	130,000	130,000	-	-
Interest	73,350	73,350	-	-
Bond issuance costs, fees and charges	200	200	-	-
Capital outlay	17,225	-	5,706	10,158
Total expenditures	<u>11,569,899</u>	<u>9,432,388</u>	<u>2,676,846</u>	<u>6,708,166</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(655,402)</u>	<u>(195,545)</u>	<u>1,672,077</u>	<u>11,062,661</u>
Other financing sources (uses):				
Transfers in	1,801,500	450,110	370,987	112,391
Transfers out	(3,569,000)	(285,000)	(230,004)	(10,521,996)
Total other financing sources (uses)	<u>(1,767,500)</u>	<u>165,110</u>	<u>140,983</u>	<u>(10,409,605)</u>
Net change in fund balances	<u>(2,422,902)</u>	<u>(30,435)</u>	<u>1,813,060</u>	<u>653,056</u>
Fund balances - beginning	56,663,113	7,210,444	19,952,871	22,683,003
Fund balances - ending	<u>\$ 54,240,211</u>	<u>\$ 7,180,009</u>	<u>\$ 21,765,931</u>	<u>\$ 23,336,059</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
\$ -	\$ 2,935,197	\$ -	\$ 5,628,097	\$ 16,009,906	\$ 59,261,116
-	-	-	-	7,836	1,300,810
11,488,514	69,158	-	131,808	1,645,039	17,090,425
-	-	-	-	83,202	749,265
-	-	-	-	-	32,734
-	-	-	-	1,583,209	1,583,209
-	-	-	-	533,322	533,322
-	-	-	-	435,770	808,770
-	-	211,974	317	352,266	1,796,364
-	-	-	-	683,555	914,245
<u>11,488,514</u>	<u>3,004,355</u>	<u>211,974</u>	<u>5,760,222</u>	<u>21,334,105</u>	<u>84,070,260</u>
-	-	101,720	-	1,423,632	5,654,664
-	-	-	343,020	7,157,231	24,119,467
11,488,514	-	-	-	3,739,093	15,227,607
-	-	43,172	-	-	6,330,786
-	-	-	-	4,611,678	4,851,506
-	-	80,143	-	-	2,751,283
-	-	7,425	-	1,337,638	1,345,063
-	2,937,790	-	-	960,601	3,898,391
-	-	-	-	2,225,000	2,485,000
-	-	-	-	725,604	872,304
-	-	-	-	134,514	134,914
-	-	12,079,164	-	23,595	12,135,848
<u>11,488,514</u>	<u>2,937,790</u>	<u>12,311,624</u>	<u>343,020</u>	<u>22,338,586</u>	<u>79,806,833</u>
-	66,565	(12,099,650)	5,417,202	(1,004,481)	4,263,427
-	-	17,727,664	-	4,301,848	24,764,500
-	-	(725,836)	(5,850,000)	(3,582,664)	(24,764,500)
-	-	17,001,828	(5,850,000)	719,184	-
-	66,565	4,902,178	(432,798)	(285,297)	4,263,427
-	201,817	11,590,304	1,666,237	36,721,456	156,689,245
<u>\$ -</u>	<u>\$ 268,382</u>	<u>\$ 16,492,482</u>	<u>\$ 1,233,439</u>	<u>\$ 36,436,159</u>	<u>\$ 160,952,672</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, 2018**

Net change in fund balances - total governmental funds		\$ 4,263,427
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	7,033,701	
Depreciation expense	<u>(12,473,561)</u>	(5,439,860)
Donations of capital assets increase net position in the statement of activities, but do not appear in the governmental funds, because they are not financial revenues.		
		1,168,603
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.		
		(330,943)
Pension trust funding in excess of annual required contributions use current financial resources, but this does not qualify as an expense.		
		(356,240)
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		2,485,000
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	(200,000)	
Increase in compensated absences	(229,604)	
Decrease in bond premium	140,044	
Decrease in accrued interest	35,425	
Increase in net OPEB expense	(25,820)	
Loss on disposal of capital assets	<u>(38,427)</u>	(318,382)
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>141,885</u>
Change in net position of governmental activities		<u>\$ 1,613,490</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, 2018

Assets	
Current assets	
Cash and cash equivalents	\$ 938,242
Investments	5,823,999
Receivables, net	763,561
Accrued interest receivable	24,057
Total current assets	<u>7,549,859</u>
Total assets	<u>7,549,859</u>
Liabilities	
Current liabilities	
Accounts payable	18,870
Accrued insurance claims payable	570,040
Total current liabilities	<u>588,910</u>
Total liabilities	<u>588,910</u>
Net position	
Unrestricted	<u>6,960,949</u>
Total net position	<u>\$ 6,960,949</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, 2018

Operating revenues	
Employer's contributions	\$ 4,164,407
Employees' contributions	1,399,370
Charges for sales and services	1,267,090
Miscellaneous	13,773
Total operating revenues	<u>6,844,640</u>
Operating expenses	
Claims	4,619,916
Cost of sales and services	93,401
Insurance premiums	1,898,274
General and administrative	177,021
Total operating expenses	<u>6,788,612</u>
Operating income	<u>56,028</u>
Nonoperating revenues (expenses)	
Investment earnings	<u>85,857</u>
Total nonoperating revenues (expenses)	<u>85,857</u>
Change in net position	141,885
Total net position - beginning	<u>6,819,064</u>
Total net position - ending	<u>\$ 6,960,949</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, 2018

Cash flows from operating activities:	
Contributions	\$ 6,403,543
Payments to suppliers	(2,162,941)
Claims paid	(4,286,037)
Net cash provided by operating activities	(45,435)
Cash flows from investing activities:	
Proceeds from sales and maturities of investments	(80,523)
Interest received	83,061
Net cash used in investing activities	2,538
Net decrease in cash and cash equivalents	(42,897)
Cash and cash equivalents, beginning of year	981,139
Cash and cash equivalents, end of year	\$ 938,242
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 56,028
Adjustments to reconcile operating income to net cash provided by operating activities:	
(Increase) decrease in assets:	
Receivables	(441,097)
Increase (decrease) in liabilities:	
Accrued insurance claims payable	333,879
Accounts payable	5,755
Net cash provided by operating activities	\$ (45,435)
Noncash items	
Net increase in the fair value of investments	\$ 610

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, 2018

Assets	
Cash and cash equivalents	\$ 197,306
Investments	860,773
Receivables, net	8,860
Due from other governments	<u>123,836</u>
Total assets	<u><u>\$ 1,190,775</u></u>
Liabilities	
Accounts payable and accrued liabilities	\$ 87,799
Due to other governments	<u>1,102,976</u>
Total liabilities and net position	<u><u>\$ 1,190,775</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, 2018

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
Assets								
Cash and cash equivalents	\$ 2,100,733	\$ 569,217	\$ 3,357,659	\$ 8,515,465	\$ 1,324,028	\$ 627,918	\$ 506,063	\$ 1,787,728
Investments	450,612	-	-	2,228,334	-	497,114	-	-
Receivables, net	161,351	115,000	-	750,161	2,222,856	1,966,476	1,230,121	2,089,323
Due from other governments	172,452	-	1,525,134	-	-	-	-	-
Due from primary government	132,661	-	-	-	-	-	-	-
Inventories	-	-	70,546	-	-	-	-	-
Pension asset	-	-	-	-	-	-	-	-
Other assets	42,077	5,062,500	46,680	70,741	65,265	18,425	2,556	24,987
Capital assets:								
Land and construction in progress	-	-	-	8,105,005	104,446	74,350	41,197	7,616
Other capital assets, net of depreciation	278,947	-	2,808,130	5,358,129	4,669,421	1,293,252	905,715	2,238,120
Total assets	3,338,833	5,746,717	7,808,149	25,027,835	8,386,016	4,477,535	2,685,652	6,147,774
Deferred Outflows of Resources								
Pension related	1,515,195	-	4,198,826	-	1,151,818	649,438	272,048	308,079
Deferred loss on refunding bonds, net	-	-	-	-	-	-	-	-
Total deferred outflows of resources	1,515,195	-	4,198,826	-	1,151,818	649,438	272,048	308,079
Liabilities								
Accounts payable	55,130	5,727	139,749	90,064	259,176	92,710	3,755	121,061
Accrued liabilities	144,684	-	892,007	-	-	-	-	-
Accrued interest payable	-	-	-	33,088	-	-	-	-
Due to other governmental agencies	90,607	-	-	-	-	-	-	-
Unearned revenue	-	-	-	56,059	-	-	-	-
Noncurrent liabilities:								
Due within one year	256,338	-	1,213,349	745,000	125,528	83,110	-	56,135
Due in more than one year	348,640	-	623,476	12,030,000	959,349	-	-	590,067
Net pension liability	603,712	-	10,871,215	-	3,318,621	-	1,373,659	1,151,468
Net other post-employment benefit obligation	3,506,145	-	29,367,163	-	-	2,754,354	-	-
Total liabilities	5,005,256	5,727	43,106,959	12,954,211	4,662,674	2,930,174	1,377,414	1,918,731
Deferred Inflows of Resources								
Unavailable revenue - property taxes and assessments - service charges	-	-	-	-	-	2,063,584	-	-
OPEB related	362,698	-	140,851	-	-	-	-	-
Pension related	1,250,791	-	2,606,066	-	376,145	278,349	278,056	295,946
Deferred inflows of resources	1,613,489	-	2,746,917	-	376,145	2,341,933	278,056	295,946
Net Position								
Net investment in capital assets	278,947	-	2,808,130	5,637,219	3,495,261	1,352,602	946,912	1,599,534
Restricted for:								
Economic development	-	5,062,500	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	87,583
Capital outlay	-	-	-	-	-	-	-	-
Unrestricted	(2,043,664)	678,490	(36,655,031)	6,436,405	1,003,754	(1,497,736)	355,318	2,554,059
Total net position	\$ (1,764,717)	\$ 5,740,990	\$ (33,846,901)	\$ 12,073,624	\$ 4,499,015	\$ (145,134)	\$ 1,302,230	\$ 4,241,176

(a) Period ending June 30, 2018

(b) Period ending July 31, 2018

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)	Sewerage District #2 (a)	Sewerage District #7	Waterworks District #7	Lakeview Waterworks District	Pine Hill Waterworks, District #8 (b)	Total Component Units
\$ 188,600	\$ 529,391	\$ 416,324	\$ 3,186,770	\$ 77,518	\$ 860,010	\$ 706,738	\$ 111,532	\$ 550,896	\$ 25,416,590
103,658	-	-	-	150,000	-	631,655	-	150,106	4,211,479
966,845	1,198,938	837,924	3,960,242	18,392	80,814	68,559	53,744	90,782	15,811,528
-	-	-	-	-	-	-	-	-	1,697,586
-	-	-	-	-	-	-	-	-	132,661
-	-	-	501,522	-	-	-	-	-	572,068
-	-	-	1,177,691	-	-	-	-	-	1,177,691
44,803	44,185	19,612	2,328,138	10,365	17,803	-	15,990	17,389	7,831,516
3,588	20,002	25,000	480,494	59,452	37,500	50,200	12,622	19,535	9,041,007
<u>516,800</u>	<u>1,209,924</u>	<u>1,420,441</u>	<u>22,789,009</u>	<u>214,747</u>	<u>2,373,892</u>	<u>2,474,480</u>	<u>197,351</u>	<u>1,270,247</u>	<u>50,018,605</u>
<u>1,824,294</u>	<u>3,002,440</u>	<u>2,719,301</u>	<u>34,423,866</u>	<u>530,474</u>	<u>3,370,019</u>	<u>3,931,632</u>	<u>391,239</u>	<u>2,098,955</u>	<u>115,910,731</u>
168,344	331,203	142,080	1,068,798	-	-	-	-	-	9,805,829
-	-	-	-	-	88,279	-	-	-	88,279
<u>168,344</u>	<u>331,203</u>	<u>142,080</u>	<u>1,068,798</u>	<u>-</u>	<u>88,279</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,894,108</u>
47,194	67,925	13,924	1,427,701	31,897	4,458	88,416	146,269	34,373	2,629,529
-	-	-	1,041,210	-	-	1,702	-	15,792	2,095,395
-	-	-	-	-	6,694	-	-	4,061	43,843
-	-	-	-	-	-	-	-	-	90,607
-	-	-	-	-	-	-	-	-	56,059
51,019	26,742	61,249	857,511	-	352,059	126,332	-	91,911	4,046,283
350,605	246,874	481,037	21,701,073	-	882,761	1,080,877	-	980,664	40,275,423
505,671	1,196,288	618,435	-	-	-	-	-	-	19,639,069
-	-	-	-	-	-	-	-	-	35,627,662
<u>954,489</u>	<u>1,537,829</u>	<u>1,174,645</u>	<u>25,027,495</u>	<u>31,897</u>	<u>1,245,972</u>	<u>1,297,327</u>	<u>146,269</u>	<u>1,126,801</u>	<u>104,503,870</u>
-	-	-	-	-	-	-	-	-	2,063,584
-	-	-	-	-	-	-	-	-	503,549
<u>72,254</u>	<u>58,825</u>	<u>426,979</u>	<u>2,013,176</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,656,587</u>
<u>72,254</u>	<u>58,825</u>	<u>426,979</u>	<u>2,013,176</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,223,720</u>
118,764	956,310	903,156	710,919	274,199	1,287,066	1,317,471	209,973	371,766	22,268,229
-	-	-	-	-	-	-	-	-	5,062,500
-	-	-	-	-	598,991	-	-	388,992	1,075,566
-	-	-	2,102,427	-	67,356	-	-	-	2,169,783
<u>847,131</u>	<u>780,679</u>	<u>356,601</u>	<u>5,638,647</u>	<u>224,378</u>	<u>258,913</u>	<u>1,316,834</u>	<u>34,997</u>	<u>211,396</u>	<u>(19,498,829)</u>
<u>\$ 965,895</u>	<u>\$ 1,736,989</u>	<u>\$ 1,259,757</u>	<u>\$ 8,451,993</u>	<u>\$ 498,577</u>	<u>\$ 2,212,326</u>	<u>\$ 2,634,305</u>	<u>\$ 244,970</u>	<u>\$ 972,154</u>	<u>\$ 11,077,249</u>

CADDO PARISH COMMISSION
Shreveport, Louisiana

COMPONENT UNITS
Combining Statement of Activities
for the Year Ended December 31, 2018

	Judicial Services District	Economic Development	Public Safety		Fire Protection Services			
	Attorney of the First Judicial District	Caddo Industrial Development Board	Caddo Correctional Center (a)	Caddo Parish Communication District Number One	Fire District #1	Fire District #3	Fire District #4	Fire District #5
Expenses	\$ 9,893,903	\$ 808,760	\$ 33,707,678	\$ 4,468,564	\$ 4,524,850	\$ 2,633,842	\$ 1,587,122	\$ 2,144,564
Program Revenues								
Charges for services	1,260,027	-	16,937,660	-	1,212,562	363,417	831,321	247,986
Capital grants and contributions	-	-	-	-	-	-	24,277	-
Operating grants and contributions	7,905,144	-	-	-	-	124,279	-	-
Net program (expenses) revenue	<u>(728,732)</u>	<u>(808,760)</u>	<u>(16,770,018)</u>	<u>(4,468,564)</u>	<u>(3,312,288)</u>	<u>(2,146,146)</u>	<u>(731,524)</u>	<u>(1,896,578)</u>
General Revenues								
Taxes:								
Property taxes levied for general purposes	-	-	-	-	1,325,758	1,734,571	589,100	1,990,006
Sales taxes	-	-	15,608,854	-	1,782,336	-	-	-
Telephone tariff	-	-	-	4,267,718	-	-	-	-
State revenue sharing and supplemental pay	-	-	-	-	212,936	28,118	75,711	53,463
Investment earnings	34,009	-	15,106	-	10,121	19,280	20,257	9,500
Inmate work release revenue	-	-	1,218,892	-	-	-	-	-
State fire insurance rebate	-	-	-	-	53,055	28,389	26,763	14,782
Miscellaneous	585,868	157,245	2,051,137	295,890	201,662	520,971	64,209	57,553
Total general revenues	<u>619,877</u>	<u>157,245</u>	<u>18,893,989</u>	<u>4,563,608</u>	<u>3,585,868</u>	<u>2,331,329</u>	<u>776,040</u>	<u>2,125,304</u>
Change in net position	(108,855)	(651,515)	2,123,971	95,044	273,580	185,183	44,516	228,726
Net position - beginning, as previously reported	522,228	6,392,505	(21,572,230)	11,978,580	4,225,435	(330,317)	1,257,714	4,012,450
Prior period adjustment	<u>(2,178,090)</u>	<u>-</u>	<u>(14,398,642)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net position - beginning, as restated	<u>(1,655,862)</u>	<u>6,392,505</u>	<u>(35,970,872)</u>	<u>11,978,580</u>	<u>4,225,435</u>	<u>(330,317)</u>	<u>1,257,714</u>	<u>4,012,450</u>
Net position (deficit) - ending	<u>\$ (1,764,717)</u>	<u>\$ 5,740,990</u>	<u>\$ (33,846,901)</u>	<u>\$ 12,073,624</u>	<u>\$ 4,499,015</u>	<u>\$ (145,134)</u>	<u>\$ 1,302,230</u>	<u>\$ 4,241,176</u>

(a) Period ending June 30, 2018
(b) Period ending July 31, 2018

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)	Sewerage District #2 (a)	Sewerage District #7	Waterworks District #7	Lakeview Waterworks District	Pine Hill Waterworks District #8 (b)	Total Component Units
\$ 1,073,996	\$ 1,414,425	\$ 1,214,518	\$ 23,292,089	\$ 215,849	\$ 866,790	\$ 773,348	\$ 426,137	\$ 888,198	\$ 89,934,633
334,302	170,370	222,939	21,451,164	211,466	911,032	885,974	439,791	867,049	46,347,060
-	15,910	-	94,109	-	-	-	-	-	134,296
-	-	19,089	2,277,021	-	-	-	-	-	10,325,533
<u>(739,694)</u>	<u>(1,228,145)</u>	<u>(972,490)</u>	<u>530,205</u>	<u>(4,383)</u>	<u>44,242</u>	<u>112,626</u>	<u>13,654</u>	<u>(21,149)</u>	<u>(33,127,744)</u>
739,826	1,022,980	618,494	408,467	90,130	-	-	-	-	8,519,332
-	-	-	1,149,817	-	-	-	-	-	18,541,007
-	-	-	-	-	-	-	-	-	4,267,718
34,918	68,772	55,001	-	1,870	-	-	-	-	530,789
-	5,148	6,653	13,888	187	2,538	9,589	-	440	146,716
-	-	-	-	-	-	-	-	-	1,218,892
22,451	25,526	31,344	-	-	-	-	-	-	202,310
41,825	84,404	53,307	122,933	-	-	-	-	-	4,237,004
<u>839,020</u>	<u>1,206,830</u>	<u>764,799</u>	<u>1,695,105</u>	<u>92,187</u>	<u>2,538</u>	<u>9,589</u>	<u>-</u>	<u>440</u>	<u>37,663,768</u>
99,326	(21,315)	(207,691)	2,225,310	87,804	46,780	122,215	13,654	(20,709)	4,536,024
866,569	1,758,304	1,467,448	6,226,683	410,773	2,165,546	2,512,090	231,316	992,863	23,117,957
-	-	-	-	-	-	-	-	-	(16,576,732)
<u>866,569</u>	<u>1,758,304</u>	<u>1,467,448</u>	<u>6,226,683</u>	<u>410,773</u>	<u>2,165,546</u>	<u>2,512,090</u>	<u>231,316</u>	<u>992,863</u>	<u>6,541,225</u>
<u>\$ 965,895</u>	<u>\$ 1,736,989</u>	<u>\$ 1,259,757</u>	<u>\$ 8,451,993</u>	<u>\$ 498,577</u>	<u>\$ 2,212,326</u>	<u>\$ 2,634,305</u>	<u>\$ 244,970</u>	<u>\$ 972,154</u>	<u>\$ 11,077,249</u>

CADDO PARISH COMMISSION
Shreveport, Louisiana

Notes to Basic Financial Statements
December 31, 2018

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(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.

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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 financially 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. As of 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
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Notes to Basic Financial Statements
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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 financially 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 financially 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 financially 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 financially 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 financially accountable for Fire District 7 as a result of fiscal dependency. The

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Shreveport, Louisiana

Notes to Basic Financial Statements
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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 financially 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 financially 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 financially 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 financially 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 financially accountable for Waterworks District 7

CADDO PARISH COMMISSION
Shreveport, Louisiana

Notes to Basic Financial Statements
December 31, 2018

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 financially 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

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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.
Kyle McLinnis, President
333 Texas St., Suite 2020
Shreveport, LA 71101

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, 2018, payments to component units were primarily made up of budget appropriations to the District Attorney of the First Judicial District (“District Attorney”) for operations of \$5,270,600, payments of \$572,206 to the District Attorney related to reimbursements for capital outlay and contracts, and payments for inmate feeding, housing, and medical costs to the Caddo Correctional Center (the Center) of \$5,658,841.

The District Attorney’s office reimbursed the Commission \$1,346,045 for various expenses, notably health insurance. At December 31, 2018, \$90,607 was due to the Commission from the District Attorney.

Also, for the year ended December 31, 2017, the Commission had \$1,395,089 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 \$901,967. These balances do not agree because the Center’s statements were for the period ending June 30, 2018.

CADDO PARISH COMMISSION

Shreveport, Louisiana

Notes to Basic Financial Statements December 31, 2018

Related Organizations

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

CADDO PARISH COMMISSION

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this purpose, the Commission considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

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

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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.

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.

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Fiduciary Funds

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

Agency Funds - Agency funds are custodial in nature and do not present results of operations or have a measurement focus. The Criminal Court Fund was established in accordance with a 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, donated works of art or similar items, and capital assets received in a service concession arrangement are reported at acquisition value. The Commission maintains a threshold level for capitalization of capital assets except land. All land is capitalized, regardless of the amount. All other capital assets are capitalized utilizing a threshold of \$5,000 for land improvements, buildings and building improvements, furniture, equipment, vehicles, and construction in progress. Infrastructure is capitalized utilizing a threshold of \$200,000 for roads, \$75,000 for bridges, \$50,000 for drainage ditches, and \$5,000 for solid waste. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

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

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

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(e) Long-term Liabilities

In the GWFS, and proprietary fund types in the FFS, long-term debt, and other long-term obligations are reported as liabilities in the applicable governmental activities, or proprietary fund-type Statement of Net Position. Bond premiums and discounts, 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.

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.

(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 2018 fiscal year and deferrals of changes of assumptions, changes in

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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 related to net pension liability and other post-employment benefit obligations.

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”.

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(m) Fund Balance Classifications

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

- **Non-spendable:** This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The Commission has non-spendable fund balances as of December 31, 2018, for inventories.
- **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, 2018, 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, 2018, 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, 2018, 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, 2018, has \$16,375,898, 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.

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(n) *Interfund Receivables and Payables*

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

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

(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) *Future Accounting Pronouncements*

The Governmental Accounting Standards Board has issued the following statements that will become effective for the years ending December 31, 2019 – 2020:

- GASB Statement No. 83 – *Certain Asset Retirement Obligations*
- GASB Statement No. 84 – *Fiduciary Activities*
- GASB Statement No. 87 – *Leases*

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, 2018, had a carrying amount of \$2,404,253 and a bank balance of \$3,223,633.

The Commission's bank balance of deposits at December 31, 2018, 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%	\$ 2,510,274	\$2,510,274	\$ -	\$ -	\$ -
Regions – money market	N/A	N/A	1%	292,400	292,400	-	-	-
Red River Bank – money market	N/A	N/A	2%	2,969,756	2,969,756	-	-	-
Total included in cash and cash equivalents			5%	5,772,430	5,772,430	-	-	-
Gibsland Bank – certificate of deposit	1	N/A	1%	757,028	757,028			
U.S. Treasury Notes	1	N/A	19%	23,884,425	3,898,039	1,851,650	6,365,746	11,768,990
U.S. chartered agencies:								
Federal National Mortgage Association	2	AAA	12%	14,577,623	4,980,400	989,121	8,608,102	-
Federal Home Loan Mortgage Corporation	2	AAA	12%	15,389,220	7,182,786	1,984,521	1,788,653	4,433,260
Federal Home Loan Bank	2	AAA	35%	43,303,059	3,741,488	13,931,600	13,758,780	11,871,191
Federal Farm Credit Bank	2	AAA	16%	20,223,750	3,997,120	3,967,920	7,783,769	4,474,941
Total investments			94%	118,135,105	24,556,861	22,724,812	38,305,050	32,548,382
Total			100%	\$123,907,535	\$30,329,291	\$ 22,724,812	\$ 38,305,050	\$32,548,382
Percentage of portfolio value				100%	25%	18%	31%	26%

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The balance of cash in LAMP, Regions, and Red River Bank totaling \$5,772,430 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.

The total investments with original maturities of three months or more when purchased are \$118,135,105. These investments are classified as “Investments” on the Statement of Net Position of \$117,274,332 and the Statement of Fiduciary Assets and Liabilities of \$860,773, respectively.

(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 - 2018 delinquent property	On or about May 15, 2019

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 \$710,650,489 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 \$1,141,189. Property taxes totaling \$52,858 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, 2016. Total assessed value was \$2,114,072,827 in 2018. 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 \$334,155,007 of the assessed value in 2018.

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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 2018:

Fund	Property within Shreveport and Vivian	Property outside Shreveport and Vivian
General Fund	3.02%	6.05%
Public Works	3.78%	3.78%
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	3.17%	3.17%
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, 2017</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance December 31, 2018</u>
Capital assets not being depreciated:				
Land and land improvements	\$ 9,325,373	\$ 3,304	\$ -	\$ 9,328,677
Construction in progress	568,478	678,378	961,380	285,476
Construction in progress - infrastructure	170,985	1,408,292	-	1,579,277
Total capital assets not being depreciated	10,064,836	2,089,974	961,380	11,193,430
Capital assets being depreciated:				
Buildings and structures	73,155,292	1,238,419	45,474	74,348,237
Equipment and vehicles	22,724,532	450,675	302,965	22,872,242
Infrastructure	404,495,455	5,359,627	294,692	409,560,390
Total capital assets being depreciated	500,375,279	7,048,721	643,131	506,780,869
Less accumulated depreciation for:				
Buildings and structures	(36,436,664)	(1,854,302)	(43,532)	(38,247,434)
Equipment and vehicles	(15,202,002)	(1,510,714)	(290,457)	(16,422,259)
Infrastructure	(306,782,308)	(9,108,545)	(295,704)	(315,595,149)
Total accumulated depreciation	(358,420,974)	(12,473,561)	(629,693)	(370,264,842)
Total capital assets being depreciated, net	141,954,305	(5,424,840)	13,438	136,516,027
Capital assets, net	\$ 152,019,141	\$ (3,334,866)	\$ 974,818	\$ 147,709,457

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Construction in progress consisted of the following:

Caddo Correctional Center Maximum Security Cell Locks	\$ 197,150
Inmate Property Storage System	22,275
Vivian Health Unit Metal Roof	66,050
Infrastructure – Providence Road Bridge #1 and #2	90,420
Infrastructure – Linwood Avenue Bridge	1,170,213
Infrastructure – Keithville Springridge Road Bridge	16,300
Infrastructure – Pinehill Road Bridge	34,690
Infrastructure – Blanchard Compactor Site	<u>267,655</u>
Total construction in progress	<u>\$ 1,864,753</u>

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

Governmental activities:

General government	\$ 83,980
Criminal justice	1,475,013
Health and welfare	113,335
Highways, streets, and drainage	9,497,357
Building facilities	927,447
Sanitation	224,938
Economic development	867
Culture and recreation	<u>150,624</u>
Total depreciation expense - governmental activities	<u>\$ 12,473,561</u>

(5) Long-Term Debt

The following is a summary of the long-term obligation activity for the year ended December 31, 2018:

<u>Governmental activities:</u>	<u>Beginning</u>			<u>Ending</u>	<u>Due within</u>
	<u>balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u>	<u>one year</u>
General obligation bonds payable	\$21,705,000	-	1,620,000	\$20,085,000	1,680,000
Deferred premium of bonds	1,300,752	-	122,106	1,178,646	-
Limited tax revenue bonds payable	4,390,000	-	260,000	4,130,000	270,000
Certificates of indebtedness	3,180,000	-	605,000	2,575,000	620,000
Deferred premium of certificate	71,755	-	17,939	53,816	-
Compensated absences	3,718,605	1,067,016	837,410	3,948,211	985,893
Net OPEB obligation, restated	<u>18,822,083</u>	<u>915,176</u>	<u>2,558,370</u>	<u>17,178,889</u>	<u>-</u>
Governmental activity long-term liabilities	<u>\$53,188,195</u>	<u>1,982,192</u>	<u>6,020,825</u>	<u>\$49,149,562</u>	<u>3,555,893</u>

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Long-term debt at December 31, 2018, is comprised of the following issues:

General obligation bonds – applicable to general Parish operations:

\$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%	\$ 500,000
\$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%	6,145,000
\$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>7,095,000</u>
Total general obligation bonds payable	<u>20,085,000</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>4,130,000</u>
Total limited tax revenue bonds	<u>4,130,000</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>2,575,000</u>
Total certificates of indebtedness	<u>2,575,000</u>
Total long-term debt	<u>\$ 26,790,000</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, 2018, are as follows:

Years ending December 31:	Governmental activities		
	Principal	Interest	Total
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	2,860,000	581,919	3,441,919
2023	2,275,000	507,679	2,782,679
2024-2028	12,025,000	1,300,281	13,325,281
2029-2033	1,640,000	39,845	1,679,845
	<u>\$ 26,790,000</u>	<u>\$ 4,607,995</u>	<u>\$ 31,397,995</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 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.

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.

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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, 2018, were as follows:

<u>Due from other funds</u>	<u>Due to other funds</u>			<u>Total</u>
	<u>Biomedical Fund</u>	<u>Criminal Justice Fund</u>	<u>Nonmajor Special Revenue Funds</u>	
General Fund	\$ 2,405,386	\$ -	\$ -	\$2,405,386
Solid Waste Disposal Fund	33,400	1,027,589	-	1,060,989
Public Works Fund	-	854,774	-	854,774
Capital Outlay Fund	-	1,487,494	-	1,487,494
Nonmajor Special Revenue Funds	-	611,849	29,695	641,544
	<u>\$ 2,438,786</u>	<u>\$ 3,981,706</u>	<u>\$ 29,695</u>	<u>\$6,450,187</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:

Funds	General	Public Works	Detention Facilities	Solid Waste Disposal	Capital Outlay	Criminal Justice	Nonmajor Special Revenue	Nonmajor Capital Projects	Total Transfers In
General	\$ -	\$ -	\$ -	\$ -	\$ 1,500	1,800,000	\$ -	\$ -	\$1,801,500
Detention Facilities	-	-	-	-	110	450,000	-	-	450,110
Solid Waste	-	-	-	-	370,987	-	-	-	370,987
Public Works	-	-	-	-	112,391	-	-	-	112,391
Capital Outlay	3,408,000	10,521,996	285,000	230,004	-	-	1,791,840	1,490,824	17,727,664
Nonmajor Special Rev	161,000	-	-	-	34,155	3,600,000	300,000	-	4,095,155
Nonmajor Capital Projects	-	-	-	-	206,693	-	-	-	206,693
Total Transfers Out	\$3,569,000	\$10,521,996	\$285,000	\$230,004	\$725,836	\$5,850,000	\$2,091,840	\$1,490,824	\$24,764,500

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, 2018, 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.

	Restricted Fund Balance
Capital Outlay Fund – Capital Projects Fund	\$ 5,256,181
Solid Waste Fund	23,688
Nonmajor Special Revenue Funds	10,245
Total	<u>\$ 5,290,114</u>

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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 publicly available financial report that includes financial statements and required supplementary information. The reports may be obtained by writing to The Parochial Employees' Retirement System of Louisiana (Parochial Plan), P.O. Box 14619, Baton Rouge, LA 70808. As of the date of this report, the Parochial Employees' Retirement System financial report for December 31, 2017 was not available. Therefore, the financial information presented below is based on the financial report for the year ended December 31, 2017.

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.

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Eligibility Requirements:

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

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

Retirement Benefits:

Any member of Plan A can retire providing he/she meet 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.

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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.

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.

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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.

Contributions:

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2017, the actuarially determined contribution rate was 9.35% of member's compensation for Plan A. However, the actual rate for the fiscal year ending December 31, 2017, was 12.5% for Plan A.

According to state statute, the Parochial Plan also receives $\frac{1}{4}$ 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 \$1,525,505 for the year ended December 31, 2018.

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

At December 31, 2018, the Commission reported a net pension asset of \$1,676,018 for its proportionate share of the Net Pension Liabilities (Assets). The Net Pension Liabilities (Assets) was measured as of December 31, 2017 and the total pension liability (asset) used to calculate the Net Pension Liabilities (Assets) was determined based on an actuarial valuation as of that date. The Commission's proportion of the Net Pension Liabilities (Assets) 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, 2017, the Commission's proportion was 2.258034%, which was a decrease of .069939% from its proportion measured as of December 31, 2016.

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For the year ended December 31, 2018, the Caddo Commission recognized a total pension expense of \$371,377. These amounts are made up of the following:

Components of Pension Expense (Benefit)	
Commission's pension expenses per the pension plan	\$ 2,082,441
Commission's amortization of its change in proportionate share	(32,819)
Commission's amortization of actual contributions over its proportionate share of contributions	(1,678,245)
Total Pension Expense (Benefit) Recognized by Commission	\$ 371,377

At December 31, 2018, the Commission reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience.	\$ -	\$ 1,084,925
Net difference between projected and actual earnings on pension plan investments.	-	3,872,087
Changes in assumptions.	2,115,383	-
Differences between the Commission's contributions and its proportionate share of contributions.	17,543	221,158
Commission's contributions subsequent to the measurement date.	1,525,505	-
Total	\$ 3,658,431	\$ 5,178,170

Deferred outflows of resources of \$1,525,505 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, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	
2019	131,158
2020	(297,826)
2021	(1,343,896)
2022	(1,534,680)

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Actuarial Assumptions:

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2017, are as follows:

Valuation Date	December 31, 2017
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.75% (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.

The current year actuarial assumptions utilized for this report are based on the assumptions used in the December 31, 2017, actuarial funding valuation, which were based on results of an actuarial experience study for the period January 1, 2010 - December 31, 2014. Mortality assumptions were based on this experience study. The data was 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. The RP-2000 Healthy Annuity Sex Distinct Tables (set forward two years for males and set forward one year for females) projected to 2031 using Scale AA was selected for annuitants and beneficiaries. For disabled annuitants, the RP-2000 Disabled Lives Mortality Table set back five years for males and three years for females was selected. For active employees, the RP-2000 Employee Sex Distinct Tables set back four years for males and three years for females was used.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.62% for the year ended December 31, 2017.

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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, 2016, are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Rate of Return
Fixed Income	35%	1.24%
Equity	52%	3.57%
Alternatives	11%	.69%
Real assets	2%	.12%
Totals	100%	5.62%
Inflation		2.00%
Totals		7.62%

Discount Rate:

The discount rate used to measure the total pension liability was 6.75%. 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 6.75%, as well as what the Commission's proportionate share of the Net Pension Liability would be if it were calculated using a discount rate that is one percentage-point lower (5.75%) or one percentage-point higher (7.75%) than the current rate:

	1.0% Decrease (5.75%)	Current Discount Rate (6.75%)	1.0% Increase (7.75%)
Commission's proportionate share of the net pension liability (asset)	\$ 8,263,377	\$ (1,676,018)	\$ (10,526,392)

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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, 2018, the Commission recognized revenue as a result of support received from non-employer contributing entities of \$167,872 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.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 \$218,040 as of December 31, 2018.

(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 contributed for the Parochial Plan, which was 11.5%, for 2018. The CPERS rates are adjusted only if the Parochial Plan rates change.

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The following schedule details the Commission's contribution for the 2018 plan year.

Employee Contribution	Commission Contribution*	Matching Ratio
9.5%	12.50%	1: 1.3158
9.0%	10.89%	1: 1.3158
8.5%	10.29%	1: 1.3158
8.0%	9.68%	1: 1.3158
7.5%	9.08%	1: 1.3158
7.0%	8.47%	1: 1.3158
6.5%	7.87%	1: 1.3158
6.0%	7.26%	1: 1.3158
5.5%	6.66%	1: 1.3158
5.0%	6.05%	1: 1.3158

*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 \$1,598,586 and the total employer contribution was \$183,837.

(8) Other Post-Employment Healthcare and Life Insurance Benefits

General Information about the OPEB Plan

Plan description – Caddo Parish Commission (the Commission) provides certain continuing health care and life insurance benefits for its retired employees. Caddo Parish Commission's OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Commission. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Commission. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB) Codification Section P52 *Postemployment Benefits Other Than Pensions—Reporting For Benefits Not Provided Through Trusts That Meet Specified Criteria—Defined Benefit*.

Benefits Provided – Medical benefits are provided through a comprehensive medical plan and are made available to employees upon actual retirement. Most employees are covered by the Parochial Employees' Retirement System of Louisiana, whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service. For employees hired on and after January 1, 2007, retirement eligibility (D.R.O.P. entry) provisions are as follows: age 55 and 30 years of service; age 62 and 10 years of service; or, age 67 and 7 years of service.

Life insurance coverage of a flat amount of \$4,000 is provided to all retirees except in the DA department. The employer pays 100% of the "cost" of the retiree life insurance, but it is based on blended rates (active and retired).

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Employees covered by benefit terms – At December 31, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	97
Active employees	239
	336

Total OPEB Liability

The Commission's total OPEB liability of \$17,178,889 was measured as of December 31, 2018, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs – The total OPEB liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	4.0%, including inflation
Discount rate	3.44% annually (Beginning of Year to Determine ADC)
	4.10%, annually (As of End of Year Measurement Date)
Healthcare cost trend rates	5.5% annually

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2018, the end of the applicable measurement period.

Mortality rates were based on the RP-2000 Table without projection with 50%/50% unisex blend.

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2018.

Changes in the Total OPEB Liability

Balance at December 31, 2017	\$ 18,822,083
Changes for the year:	
Service cost	280,601
Interest	634,575
Differences between expected and actual experience	(48,766)
Changes in assumptions	(1,759,333)
Benefit payments and net transfers	(750,271)
Net changes	(1,643,194)
Balance at December 31, 2018	\$ 17,178,889

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Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Commission, as well as what the Commission’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.10%) or 1-percentage-point higher (5.10%) than the current discount rate:

	1.0% Decrease (3.10%)	Current Discount Rate (4.10%)	1.0% Increase (5.10%)
Total OPEB liability	\$ 19,960,350	\$ 17,178,889	\$ 14,915,942

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates – The following presents the total OPEB liability of the Commission, as well as what the Commission’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.5%) or 1-percentage-point higher (6.5%) than the current healthcare trend rates:

	1.0% Decrease (4.5%)	Current Discount Rate (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	\$ 14,882,110	\$ 17,178,889	\$ 19,968,303

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2018, the Commission recognized OPEB expense of \$776,092. At December 31, 2018, the Commission reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience.	\$ -	\$ (45,015)
Changes in assumptions	-	(1,624,000)
Total	\$ -	\$ (1,669,015)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended December 31:	
2019	(139,084)
2020	(139,084)
2021	(139,084)
2022	(139,084)
2023	(139,084)
Thereafter	(973,595)

CADDO PARISH COMMISSION
Shreveport, Louisiana

Notes to Basic Financial Statements
December 31, 2018

(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 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

CADDO PARISH COMMISSION
Shreveport, Louisiana

Notes to Basic Financial Statements
December 31, 2018

are recorded as transfers. At December 31, 2018, \$4,245,205 and \$2,715,744, 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, 2018, the claims liability of \$570,040 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 2017 and 2018 were:

	Beginning of fiscal year liability	Current year claims and changes in estimates	Claims Payments	Balance, fiscal year end
2017	\$ 312,190	\$ 4,546,017	\$ 4,622,046	\$ 236,161
2018	\$ 236,161	\$ 4,488,840	\$ 4,154,961	\$ 570,040

Changes in the General Insurance Fund's claims liability in fiscal years 2017 and 2018 were:

	Beginning of fiscal year liability	Current year claims and changes in estimates	Claims Payments	Balance, fiscal year end
2017	\$ -	\$ 464,077	\$ 464,077	\$ -
2018	\$ -	\$ 464,955	\$ 464,955	\$ -

CADDO PARISH COMMISSION
Shreveport, Louisiana
Required Supplementary Information
GENERAL FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2018
(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		
Revenues								
Taxes:								
Ad valorem	\$ 6,746,470	\$ -	\$ 6,746,470	\$ 6,746,470	\$ -	\$ 6,746,470	\$ 6,873,102	\$ 126,632
Other taxes, penalties, and interest	111,475	-	111,475	111,475	-	111,475	114,627	3,152
Total taxes	6,857,945	-	6,857,945	6,857,945	-	6,857,945	6,987,729	129,784
Charges for services	235,000	-	235,000	235,000	-	235,000	221,771	(13,229)
Fines and forfeitures	5,000	-	5,000	5,000	-	5,000	9,250	4,250
Licenses and permits	752,300	-	752,300	752,300	-	752,300	817,122	64,822
Intergovernmental revenues:								
State of Louisiana:								
Oil and gas severance tax	1,000,000	-	1,000,000	1,000,000	-	1,000,000	1,037,177	37,177
Beer tax	20,500	-	20,500	20,500	-	20,500	21,628	1,128
Timber severance pay	135,000	-	135,000	135,000	-	135,000	154,065	19,065
State revenue sharing	160,000	-	160,000	160,000	-	160,000	161,945	1,945
Federal grant	325,000	-	325,000	325,000	-	325,000	433,563	108,563
Total intergovernmental revenues	1,640,500	-	1,640,500	1,640,500	-	1,640,500	1,808,378	167,878
Miscellaneous	20,000	-	20,000	20,000	-	20,000	19,636	(364)
Use of money and property:								
Rental, camping fees, other	-	363,000	363,000	-	363,000	363,000	373,000	10,000
Investment earnings:								
Interest earned	85,000	230,000	315,000	85,000	230,000	315,000	673,079	358,079
Net decrease in the fair value of investments	-	-	-	-	-	-	4,532	4,532
Total investment earnings	85,000	230,000	315,000	85,000	230,000	315,000	677,611	362,611
Total revenues	9,595,745	593,000	10,188,745	9,595,745	593,000	10,188,745	10,914,497	725,752
Expenditures								
General government:								
Commission	699,108	-	699,108	699,108	-	699,108	572,667	126,441
Administration	769,438	-	769,438	769,438	-	769,438	763,642	5,796
Human resources	162,119	-	162,119	162,119	-	162,119	112,004	50,115
Finance	491,702	13,567	505,269	491,702	13,567	505,269	399,275	105,994
Information systems	181,299	-	181,299	181,299	-	181,299	166,159	15,140
Elections	834,303	-	834,303	834,303	-	834,303	505,262	329,041
LSU extension	74,100	-	74,100	74,100	-	74,100	71,416	2,684
Allocations to other entities	270,424	350,000	620,424	270,424	514,000	784,424	761,522	22,902
Statutory appropriations	491,860	-	491,860	491,860	-	491,860	373,325	118,535
Total general government	3,974,353	363,567	4,337,920	3,974,353	527,567	4,501,920	3,725,272	776,648
Criminal justice	7,617,743	-	7,617,743	7,617,743	-	7,617,743	7,401,249	216,494
Building facilities	251,548	-	251,548	251,548	-	251,548	239,828	11,720
Debt service:								
Principal	130,000	-	130,000	130,000	-	130,000	130,000	-
Interest	73,350	-	73,350	73,350	-	73,350	73,350	-
Bond issuance costs, fees and charges	200	-	200	200	-	200	200	-
Total expenditures	12,047,194	363,567	12,410,761	12,047,194	527,567	12,574,761	11,569,899	1,004,862
Excess (deficiency) of revenues over (under) expenditures	(2,451,449)	229,433	(2,222,016)	(2,451,449)	65,433	(2,386,016)	(655,402)	1,730,614
Other financing sources (uses):								
Transfers in	1,800,000	-	1,800,000	1,801,500	-	1,801,500	1,801,500	-
Transfers out	(408,000)	(3,000,000)	(3,408,000)	(483,000)	(3,086,000)	(3,569,000)	(3,569,000)	-
Total other financing sources (uses)	1,392,000	(3,000,000)	(1,608,000)	1,318,500	(3,086,000)	(1,767,500)	(1,767,500)	-
Net change in fund balance	(1,059,449)	(2,770,567)	(3,830,016)	(1,132,949)	(3,020,567)	(4,153,516)	(2,422,902)	1,730,614
Fund balance - beginning	17,571,021	37,958,992	55,530,013	16,502,502	37,958,992	54,461,494	56,663,113	2,201,619
Fund balance - ending	\$ 16,511,572	\$ 35,188,425	\$ 51,699,997	\$ 15,369,553	\$ 34,938,425	\$ 50,307,978	\$ 54,240,211	\$ 3,932,233

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

CADDO PARISH COMMISSION
Shreveport, Louisiana
Required Supplementary Information
SPECIAL REVENUE FUND - DETENTION FACILITIES FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2018
(Unaudited)

	Original	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Ad valorem taxes	\$ 8,778,867	\$ 8,778,867	\$ 8,967,629	\$ 188,762
Intergovernmental revenues:				
State revenue sharing	216,000	216,000	211,230	(4,770)
Use of money and property:				
Interest earned	28,000	28,000	44,545	16,545
Net decrease in the fair value of investments	-	-	35	35
Other revenues	8,000	8,000	13,404	5,404
Total revenues	<u>9,030,867</u>	<u>9,030,867</u>	<u>9,236,843</u>	<u>205,976</u>
Expenditures				
Criminal justice:				
Salaries, fringe benefits, and payroll taxes	1,153,202	1,153,202	1,171,380	(18,178)
Supplies	235,600	235,600	238,418	(2,818)
Education, training, and travel	5,500	5,500	24	5,476
Utilities	1,025,000	1,025,000	1,030,094	(5,094)
Repairs and maintenance	448,000	448,000	457,327	(9,327)
Insurance	248,388	248,388	248,388	-
Interest	2,000	2,000	-	2,000
Miscellaneous	460,555	460,555	424,366	36,189
Contracted services - prison operations	5,670,000	5,670,000	5,658,841	11,159
Total criminal justice	<u>9,248,245</u>	<u>9,248,245</u>	<u>9,228,838</u>	<u>19,407</u>
Debt service:				
Principal	130,000	130,000	130,000	-
Interest	73,350	73,350	73,350	-
Fees and charges	200	200	200	-
Capital outlay	8,000	8,000	-	8,000
Total expenditures	<u>9,459,795</u>	<u>9,459,795</u>	<u>9,432,388</u>	<u>27,407</u>
Excess (deficiency) of revenues over (under) expenditures	(428,928)	(428,928)	(195,545)	233,383
Other financing sources (uses):				
Transfers in	450,000	450,110	450,110	-
Transfers out	(285,000)	(285,000)	(285,000)	-
Total other financing sources (uses)	<u>165,000</u>	<u>165,110</u>	<u>165,110</u>	<u>-</u>
Net change in fund balance	(263,928)	(263,818)	(30,435)	233,383
Fund balance - beginning	7,703,457	7,703,457	7,210,444	(493,013)
Fund balance - ending	<u>\$ 7,439,529</u>	<u>\$ 7,439,639</u>	<u>\$ 7,180,009</u>	<u>\$ (259,630)</u>

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

CADDO PARISH COMMISSION
Shreveport, Louisiana
Required Supplementary Information
SPECIAL REVENUE FUND - SOLID WASTE DISPOSAL FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2018
(Unaudited)

	Original	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Taxes:				
Ad valorem taxes	\$ 2,093	\$ 2,093	\$ 1,733	\$ (360)
Sales taxes	2,975,000	2,975,000	3,975,776	1,000,776
Total taxes	<u>2,977,093</u>	<u>2,977,093</u>	<u>3,977,509</u>	<u>1,000,416</u>
Use of money and property:				
Interest earned	125,000	125,000	268,408	143,408
Net decrease in the fair value of investments	-	-	2,027	2,027
Other revenues	95,000	95,000	100,979	5,979
Total revenues	<u>3,197,093</u>	<u>3,197,093</u>	<u>4,348,923</u>	<u>1,151,830</u>
Expenditures				
Sanitation:				
Salaries, fringe benefits, and payroll taxes	1,312,782	1,312,782	1,229,492	83,290
Supplies	129,500	129,500	116,595	12,905
Education, training, and travel	3,000	3,000	1,138	1,862
Utilities	62,500	62,500	47,984	14,516
Repairs and maintenance	125,000	125,000	114,260	10,740
Insurance	70,292	70,292	70,292	-
Contracted services - waste hauling	275,000	275,000	188,250	86,750
Waste disposal fees	530,000	530,000	497,826	32,174
Miscellaneous	429,877	429,877	357,812	72,065
Total sanitation	<u>2,937,951</u>	<u>2,937,951</u>	<u>2,623,649</u>	<u>314,302</u>
Code enforcement:				
Salaries, fringe benefits, and payroll taxes	39,663	39,663	29,670	9,993
Supplies	5,000	5,000	-	5,000
Education, training, and travel	5,000	5,000	2,171	2,829
Contracted services	25,000	25,000	-	25,000
Property standards enforcement	400,000	400,000	15,650	384,350
Total code enforcement	<u>474,663</u>	<u>474,663</u>	<u>47,491</u>	<u>427,172</u>
Capital outlay	15,000	15,000	5,706	9,294
Total expenditures	<u>3,427,614</u>	<u>3,427,614</u>	<u>2,676,846</u>	<u>750,768</u>
Excess (deficiency) of revenues over (under) expenditures	(230,521)	(230,521)	1,672,077	1,902,598
Other financing sources (uses):				
Transfers in	-	370,987	370,987	-
Transfers out	(230,000)	(337,914)	(230,004)	107,910
Total other financing sources (uses)	<u>(230,000)</u>	<u>33,073</u>	<u>140,983</u>	<u>107,910</u>
Net change in fund balance	(460,521)	(197,448)	1,813,060	2,010,508
Fund balance - beginning	19,185,955	19,185,955	19,952,871	766,916
Fund balance - ending	<u>\$ 18,725,434</u>	<u>\$ 18,988,507</u>	<u>\$ 21,765,931</u>	<u>\$ 2,777,424</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, 2018
(Unaudited)

	Original	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Taxes:				
Ad valorem taxes	\$ 6,651,606	\$ 6,651,606	\$ 6,793,259	\$ 141,653
Sales tax	5,950,000	5,950,000	7,961,790	2,011,790
Total taxes	<u>12,601,606</u>	<u>12,601,606</u>	<u>14,755,049</u>	<u>2,153,443</u>
Licenses and permits	384,000	384,000	475,852	91,852
Intergovernmental revenues:				
State revenue sharing	157,000	157,000	156,085	(915)
Road royalties	300,000	300,000	142,437	(157,563)
Parish transportation fund	1,460,000	1,460,000	1,430,045	(29,955)
Grant revenue	-	-	7,731	7,731
Total intergovernmental revenues	<u>1,917,000</u>	<u>1,917,000</u>	<u>1,736,298</u>	<u>(180,702)</u>
Charges for services	367,300	367,300	444,292	76,992
Fines and forfeitures	10,000	10,000	23,483	13,483
Use of money and property:				
Investment earnings:				
Interest earned	100,000	100,000	237,679	137,679
Net increase in fair value of investments	-	-	1,502	1,502
Total investment earnings	<u>100,000</u>	<u>100,000</u>	<u>239,181</u>	<u>139,181</u>
Other revenues	120,000	120,000	96,672	(23,328)
Total revenues	<u>15,499,906</u>	<u>15,499,906</u>	<u>17,770,827</u>	<u>2,270,921</u>
Expenditures				
General government				
Fleet services:				
Salaries, fringe benefits, and payroll taxes	550,604	550,604	519,201	31,403
Supplies	682,000	682,000	587,803	94,197
Utilities	38,500	38,500	27,732	10,768
Repairs and maintenance	488,000	488,000	486,693	1,307
Insurance	20,263	20,263	20,263	-
Fleet service allocation	(102,000)	(102,000)	(108,000)	6,000
Service and supply charges to others	(1,175,000)	(1,175,000)	(1,197,072)	22,072
Miscellaneous	86,001	86,001	73,774	12,227
Total general government - fleet	<u>588,368</u>	<u>588,368</u>	<u>410,394</u>	<u>177,974</u>
Highways and streets:				
Administrative:				
Salaries, fringe benefits, and payroll taxes	1,198,104	1,198,104	1,208,833	(10,729)
Supplies	36,000	36,000	29,152	6,848
Utilities	12,000	12,000	9,758	2,242
Repairs and maintenance	8,500	8,500	3,523	4,977
Contracted services	218,304	218,304	154,020	64,284
Insurance	133,606	133,606	133,606	-
Miscellaneous	142,693	142,693	103,719	38,974
Capital outlay	24,000	24,000	10,158	13,842
Total administrative	<u>1,773,207</u>	<u>1,773,207</u>	<u>1,652,769</u>	<u>120,438</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, 2018
(Unaudited)**

	Original	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Road maintenance:				
Salaries, fringe benefits, and payroll taxes	2,687,484	2,687,484	2,409,157	278,327
Supplies	947,500	947,500	558,317	389,183
Utilities	108,800	108,800	84,123	24,677
Repairs and maintenance	519,500	519,500	410,907	108,593
Contracted services	326,700	326,700	191,790	134,910
Insurance	55,784	55,784	55,784	-
Miscellaneous	25,380	25,380	16,873	8,507
Total road maintenance	<u>4,671,148</u>	<u>4,671,148</u>	<u>3,726,951</u>	<u>944,197</u>
Road construction:				
Road maintenance - road capital improvements:				
Supplies	20,000	20,000	12,973	7,027
Miscellaneous	197,401	197,401	193,460	3,941
Capital outlay	2,500	2,500	-	2,500
Total road capital improvements	<u>219,901</u>	<u>219,901</u>	<u>206,433</u>	<u>13,468</u>
Drainage:				
Road maintenance - drainage improvements:				
Supplies	25,000	25,000	-	25,000
Insurance	68,373	68,373	68,373	-
Right-of-way maintenance	550,000	550,000	539,225	10,775
Miscellaneous	116,583	116,583	104,021	12,562
Total drainage improvements	<u>759,956</u>	<u>759,956</u>	<u>711,619</u>	<u>48,337</u>
Total expenditures	<u>8,012,580</u>	<u>8,012,580</u>	<u>6,708,166</u>	<u>1,304,414</u>
Excess (deficiency) of revenues over (under) expenditures	7,487,326	7,487,326	11,062,661	3,575,335
Other financing sources (uses):				
Transfers in	-	112,391	112,391	-
Transfers out	<u>(10,522,000)</u>	<u>(10,522,000)</u>	<u>(10,521,996)</u>	<u>4</u>
Total other financing sources (uses)	<u>(10,522,000)</u>	<u>(10,409,609)</u>	<u>(10,409,605)</u>	<u>4</u>
Net change in fund balance	(3,034,674)	(2,922,283)	653,056	3,575,339
Fund balance - beginning	21,132,403	21,132,403	22,683,003	1,550,600
Fund balance - ending	<u>\$ 18,097,729</u>	<u>\$ 18,210,120</u>	<u>\$ 23,336,059</u>	<u>\$ 5,125,939</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, 2018
(Unaudited)

	Original	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Ad valorem taxes	\$ 2,872,812	\$ 2,872,812	\$ 2,935,196	\$ 62,384
Intergovernmental revenues:				
State revenue sharing	70,000	70,000	69,159	(841)
Use of money and property:				
Interest earned	150	150	-	(150)
Total revenues	2,942,962	2,942,962	3,004,355	61,393
Expenditures				
Economic Development:				
Salaries, fringe benefits, and payroll taxes	86,830	86,830	85,960	870
Interest	8,000	8,000	14,855	(6,855)
Reimburse Biomedical Research				
Foundation operating expenses	2,815,000	2,815,000	2,815,000	-
Miscellaneous	28,816	28,816	21,975	6,841
Total expenditures	2,938,646	2,938,646	2,937,790	856
Excess (deficiency) of revenues over (under) expenditures	4,316	4,316	66,565	62,249
Fund balance - beginning	174,814	174,814	201,817	27,003
Fund balance - ending	\$ 179,130	\$ 179,130	\$ 268,382	\$ 89,252

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, 2018
(Unaudited)

	Original	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Ad valorem taxes	\$ 5,526,409	\$ 5,526,409	\$ 5,628,097	\$ 101,688
Intergovernmental revenues:				
State revenue sharing	138,000	138,000	131,808	(6,192)
Use of money and property:				
Interest earned	3,000	3,000	317	(2,683)
Total revenues	<u>5,667,409</u>	<u>5,667,409</u>	<u>5,760,222</u>	<u>92,813</u>
Expenditures				
Criminal Justice:				
Salaries, fringe benefits, and payroll taxes	167,850	167,850	166,155	1,695
Other	182,960	182,960	176,865	6,095
Total expenditures	<u>350,810</u>	<u>350,810</u>	<u>343,020</u>	<u>7,790</u>
Excess (deficiency) of revenues over (under) expenditures	5,316,599	5,316,599	5,417,202	100,603
Other financing uses:				
Transfers out	<u>(5,850,000)</u>	<u>(5,850,000)</u>	<u>(5,850,000)</u>	<u>-</u>
Net change in fund balance	(533,401)	(533,401)	(432,798)	100,603
Fund balance - beginning	1,630,143	1,630,143	1,666,237	36,094
Fund balance - ending	<u>\$ 1,096,742</u>	<u>\$ 1,096,742</u>	<u>\$ 1,233,439</u>	<u>\$ 136,697</u>

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, 2018

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, 2018.
- (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, 2018

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:

Fund	<u>Final budget</u>	<u>Actual on a budgetary basis</u>	<u>Variance</u>
Detention Facilities Fund:			
Criminal justice:			
Salaries, fringe benefits, and payroll taxes	\$ 1,153,202	\$ 1,171,376	\$ (18,174)
Supplies	\$ 235,600	\$ 238,418	\$ (2,818)
Utilities	\$ 1,025,000	\$ 1,030,094	\$ (5,094)
Repairs and maintenance	\$ 448,000	\$ 457,327	\$ (9,327)
Public Works Fund:			
General government:			
Highways and streets:			
Salaries, fringe benefits, and payroll taxes	\$ 1,198,104	\$ 1,208,833	\$ (10,729)
Biomedical Fund:			
Economic development:			
Interest	\$ 8,000	\$ 14,855	\$ (6,855)

CADDO PARISH COMMISSION
Shreveport, Louisiana
Required Supplementary Information
Schedule of Changes in Net OPEB Liability and Related Ratios and Notes

Caddo Commission's proportionate share of total OPEB liability	
Service cost	\$ 280,601
Interest	634,575
Changes of benefit terms	-
Differences between expected and actual experience	(48,766)
Changes of assumptions	(1,759,333)
Benefit payments	<u>(750,271)</u>
Net change in Caddo Commission's proportionate share of total OPEB liability	<u>(1,643,194)</u>
Caddo Commission's proportionate share of total OPEB liability - beginning	<u>18,822,083</u>
Caddo Commission's proportionate share of total OPEB liability - ending (a)	<u><u>\$ 17,178,889</u></u>
Covered-employee payroll	\$ 11,731,294
Caddo Commission's proportionate share of the net OPEB liability as a percentage	146.44%

Notes to Schedule:

Benefit Changes. There were no changes of benefit terms for the year ended December 31, 2018.

Changes of Assumptions. The discount rate as of 12/31/2017 was 3.44% and it changed to 4.10% as of 12/31/2018.

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 Proportionate Share of the Net Pension Liability
(Unaudited)
December 31, 2018

Plan Year Ended	Agency's proportion of the net pension liability (asset)	Agency's proportionate share of the net pension liability (asset)	Agency's covered payroll	Agency's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
Parochial Employees' Retirement System					
2017	2.25803%	\$ (1,676,018)	\$ 13,265,262	-13%	102.0%
2016	2.32797%	\$ 4,794,491	\$ 13,326,231	36%	94.2%
2015	2.45496%	\$ 6,462,166	\$ 13,708,393	47%	92.2%
2014	2.27504%	\$ 622,014	\$ 12,628,100	5%	99.1%
2013	2.32759%	\$ 165,407	\$ 12,432,424	1%	99.8%

*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 and Related Notes
(Unaudited)
December 31, 2018

Parochial Employees' Retirement System of Louisiana

Fiscal Year	Contractually Required Contribution	Contribution in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a % of Covered Payroll	Contributions as a % of Required Contributions
2018	\$1,525,505	\$1,525,505	\$0	\$13,265,262	11.50%	100.00%
2017	\$1,678,245	\$1,678,245	\$0	\$13,425,960	12.50%	100.00%
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	\$12,628,100	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.*

Notes to Required Supplementary Information

Changes of Benefit Terms

There were no changes of benefit terms for the year ended December 31, 2018.

Changes of Assumptions

For the Parochial Employees' Retirement System for the valuation year ended December 31, 2017, the investment rate of return decreased from 7.00% to 6.75%, projected salary increases remained at 5.25% and inflation remained at 2.50%

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, 2018

	Special Revenue Funds	Capital Projects Fund	Debt Service Fund	Total Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	\$ 1,624,293	\$ 478,698	\$ 252,888	\$ 2,355,879
Investments	15,343,521	2,430,442	1,168,248	18,942,211
Receivables, net:				
Ad valorem taxes	12,224,015	-	2,436,808	14,660,823
Other	130,085	-	-	130,085
Accrued interest	63,372	10,040	4,821	78,233
Due from other funds	641,544	-	-	641,544
Due from other governments	515,503	-	-	515,503
Total assets	\$ 30,542,333	\$ 2,919,180	\$ 3,862,765	\$ 37,324,278
Liabilities, deferred inflows of resources, and fund balances				
Liabilities				
Accounts payable	\$ 594,333	\$ 44	\$ 335	\$ 594,712
Accrued liabilities	191,717	-	-	191,717
Due to other funds	29,695	-	-	29,695
Due to other governments	50,501	200	-	50,701
Total liabilities	866,246	244	335	866,825
Deferred inflows of resources				
Unavailable revenue - property taxes	18,337	-	2,957	21,294
Total deferred inflows of resources	18,337	-	2,957	21,294
Fund balances				
Restricted for:				
Criminal justice	4,032,024	-	-	4,032,024
Health and welfare	4,712,105	-	-	4,712,105
Building facilities	8,810,834	-	-	8,810,834
Culture and recreation	3,070,633	-	-	3,070,633
Debt service	-	-	3,859,473	3,859,473
Capital projects	-	2,918,936	-	2,918,936
Committed to:				
Economic development	656,216	-	-	656,216
Subsequent year's expenditures	2,447,640	-	-	2,447,640
Assigned to:				
Special services	5,928,298	-	-	5,928,298
Total fund balances	29,657,750	2,918,936	3,859,473	36,436,159
Total liabilities, deferred inflows of resources, and fund balances	\$ 30,542,333	\$ 2,919,180	\$ 3,862,765	\$ 37,324,278

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, 2018

	Special Revenue Funds	Capital Projects Fund	Debt Service Fund	Total Nonmajor Governmental Funds
Revenues				
Taxes	\$ 13,323,879	\$ -	\$ 2,686,027	\$ 16,009,906
Licenses and permits	7,836	-	-	7,836
Intergovernmental revenues	1,645,039	-	-	1,645,039
Charges for services	83,202	-	-	83,202
Gaming	1,583,209	-	-	1,583,209
Use of money and property:				
Oil and gas leases	533,322	-	-	533,322
Rental, camping fees, and other	435,770	-	-	435,770
Investment earnings	281,713	52,118	18,435	352,266
Other revenues	25,805	657,750	-	683,555
Total revenues	<u>17,919,775</u>	<u>709,868</u>	<u>2,704,462</u>	<u>21,334,105</u>
Expenditures				
Current:				
General government	1,389,536	34,096	-	1,423,632
Criminal justice	7,157,231	-	-	7,157,231
Health and welfare	3,739,093	-	-	3,739,093
Building facilities	4,611,678	-	-	4,611,678
Culture and recreation	1,337,638	-	-	1,337,638
Economic development	960,601	-	-	960,601
Debt service:				
Principal	-	605,000	1,620,000	2,225,000
Interest	-	52,550	673,054	725,604
Bond issuance costs, fees and charges	-	200	134,314	134,514
Capital outlay	23,595	-	-	23,595
Total expenditures	<u>19,219,372</u>	<u>691,846</u>	<u>2,427,368</u>	<u>22,338,586</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,299,597)</u>	<u>18,022</u>	<u>277,094</u>	<u>(1,004,481)</u>
Other financing sources (uses):				
Transfers in	4,095,155	206,693	-	4,301,848
Transfers out	<u>(2,091,840)</u>	<u>(1,490,824)</u>	<u>-</u>	<u>(3,582,664)</u>
Total other financing sources (uses)	<u>2,003,315</u>	<u>(1,284,131)</u>	<u>-</u>	<u>719,184</u>
Net change in fund balances	703,718	(1,266,109)	277,094	(285,297)
Fund balances - beginning	28,954,032	4,185,045	3,582,379	36,721,456
Fund balances - ending	<u>\$ 29,657,750</u>	<u>\$ 2,918,936</u>	<u>\$ 3,859,473</u>	<u>\$ 36,436,159</u>

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

NONMAJOR SPECIAL REVENUE FUNDS
Combining Balance Sheet
December 31, 2018

	Building Maintenance Fund	Parks and Recreation Fund	Health Tax Fund	Riverboat Fund
Assets				
Cash and cash equivalents	\$ 218,418	\$ 273,827	\$ 279,732	\$ 168,445
Investments	4,476,979	1,822,582	1,781,884	557,205
Receivables, net:				
Ad valorem taxes	4,418,748	1,348,369	3,135,357	121,199
Other	195	1,076	-	-
Accrued interest	18,490	7,505	7,356	2,286
Due from other funds	284,002	-	-	-
Due from other governments	82,402	23,692	54,994	-
Total assets	\$ 9,499,234	\$ 3,477,051	\$ 5,259,323	\$ 849,135
Liabilities, deferred inflows of resources, and fund balances				
Liabilities				
Accounts payable	\$ 98,582	\$ 4,768	\$ 44,089	\$ 49,000
Accrued liabilities	36,348	18,096	35,954	-
Due to other funds	-	-	-	-
Due to other governments	22,959	-	-	-
Total liabilities	157,889	22,864	80,043	49,000
Deferred inflows of resources				
Unavailable revenue - property taxes	7,371	1,138	4,543	-
Total deferred inflows of resources	7,371	1,138	4,543	-
Fund balances				
Restricted for:				
Criminal justice	-	-	-	-
Health and welfare	-	-	4,695,256	-
Building facilities	8,810,834	-	-	-
Culture and recreation	-	3,070,633	-	-
Committed to:				
Economic development	-	-	-	-
Subsequent year's expenditures	523,140	382,416	479,481	56,604
Assigned to:				
Special services	-	-	-	743,531
Total fund balances	9,333,974	3,453,049	5,174,737	800,135
Total liabilities, deferred inflows of resources, and fund balances	\$ 9,499,234	\$ 3,477,051	\$ 5,259,323	\$ 849,135

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
\$ 249,391	\$ 42,249	\$ -	\$ 161,722	\$ 230,509	\$ -	\$ 1,624,293
781,240	-	-	1,186,183	4,737,448	-	15,343,521
-	-	-	3,200,342	-	-	12,224,015
-	-	-	2,018	126,796	-	130,085
3,231	-	-	4,920	19,584	-	63,372
-	-	-	-	357,542	-	641,544
82,915	1,700	46,690	203,254	-	19,856	515,503
<u>\$ 1,116,777</u>	<u>\$ 43,949</u>	<u>\$ 46,690</u>	<u>\$ 4,758,439</u>	<u>\$ 5,471,879</u>	<u>\$ 19,856</u>	<u>\$ 30,542,333</u>
\$ 237,982	\$ 225	\$ 146	\$ 109,361	\$ 30,324	\$ 19,856	\$ 594,333
-	-	-	101,319	-	-	191,717
-	-	29,695	-	-	-	29,695
-	5,650	-	21,892	-	-	50,501
<u>237,982</u>	<u>5,875</u>	<u>29,841</u>	<u>232,572</u>	<u>30,324</u>	<u>19,856</u>	<u>866,246</u>
-	-	-	5,285	-	-	18,337
-	-	-	5,285	-	19,856	18,337
-	38,074	-	3,993,950	-	-	4,032,024
-	-	16,849	-	-	-	4,712,105
-	-	-	-	-	-	8,810,834
-	-	-	-	-	-	3,070,633
656,216	-	-	-	-	-	656,216
222,579	-	-	526,632	256,788	-	2,447,640
-	-	-	-	5,184,767	-	5,928,298
<u>878,795</u>	<u>38,074</u>	<u>16,849</u>	<u>4,520,582</u>	<u>5,441,555</u>	<u>-</u>	<u>29,657,750</u>
<u>\$ 1,116,777</u>	<u>\$ 43,949</u>	<u>\$ 46,690</u>	<u>\$ 4,758,439</u>	<u>\$ 5,471,879</u>	<u>\$ 19,856</u>	<u>\$ 30,542,333</u>

CADDO PARISH COMMISSION
Shreveport, Louisiana

NONMAJOR SPECIAL REVENUE FUNDS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
December 31, 2018

	<u>Building Maintenance Fund</u>	<u>Parks and Recreation Fund</u>	<u>Health Tax Fund</u>	<u>Riverboat Fund</u>
Revenues				
Taxes	\$ 4,862,440	\$ 1,485,079	\$ 3,454,530	\$ -
Licenses and permits	-	-	7,836	-
Intergovernmental revenues	114,664	35,010	81,402	-
Charges for services	-	750	51,032	-
Gaming	-	-	-	1,129,930
Use of money and property:				
Oil and gas leases	-	-	-	-
Rental, camping fees, and other	14,574	24,196	24,000	-
Investment earnings (loss)	85,035	32,151	41,764	8,878
Other revenues	313	4,294	1,674	5,580
Total revenues	<u>5,077,026</u>	<u>1,581,480</u>	<u>3,662,238</u>	<u>1,144,388</u>
Expenditures				
Current:				
General government	-	-	-	1,378,036
Criminal justice	-	-	-	-
Health and welfare	-	-	3,296,513	-
Building facilities	4,116,269	-	-	-
Culture and recreation	-	1,337,638	-	-
Economic development	-	-	-	-
Capital outlay	2,066	3,227	10,080	-
Total expenditures	<u>4,118,335</u>	<u>1,340,865</u>	<u>3,306,593</u>	<u>1,378,036</u>
Excess (deficiency) of revenues over (under) expenditures	<u>958,691</u>	<u>240,615</u>	<u>355,645</u>	<u>(233,648)</u>
Other financing sources (uses):				
Transfers in	1,719	-	372	137,464
Transfers out	(576,000)	(69,996)	(195,000)	-
Total other financing sources (uses)	<u>(574,281)</u>	<u>(69,996)</u>	<u>(194,628)</u>	<u>137,464</u>
Net change in fund balances	384,410	170,619	161,017	(96,184)
Fund balances - beginning	8,949,564	3,282,430	5,013,720	896,319
Fund balances - ending	<u>\$ 9,333,974</u>	<u>\$ 3,453,049</u>	<u>\$ 5,174,737</u>	<u>\$ 800,135</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
\$ -	\$ -	\$ -	\$ 3,521,830	\$ -	\$ -	\$ 13,323,879
-	-	-	-	-	-	7,836
-	-	333,245	971,383	-	109,335	1,645,039
-	27,746	-	3,674	-	-	83,202
453,279	-	-	-	-	-	1,583,209
-	-	-	-	533,322	-	533,322
-	-	-	-	373,000	-	435,770
13,329	123	-	31,656	68,777	-	281,713
1,551	-	-	12,393	-	-	25,805
<u>468,159</u>	<u>27,869</u>	<u>333,245</u>	<u>4,540,936</u>	<u>975,099</u>	<u>109,335</u>	<u>17,919,775</u>
-	-	-	-	11,500	-	1,389,536
-	20,279	-	7,136,952	-	-	7,157,231
-	-	333,245	-	-	109,335	3,739,093
-	-	-	495,409	-	-	4,611,678
-	-	-	-	-	-	1,337,638
960,601	-	-	-	-	-	960,601
-	-	-	8,222	-	-	23,595
<u>960,601</u>	<u>20,279</u>	<u>333,245</u>	<u>7,640,583</u>	<u>11,500</u>	<u>109,335</u>	<u>19,219,372</u>
<u>(492,442)</u>	<u>7,590</u>	<u>-</u>	<u>(3,099,647)</u>	<u>963,599</u>	<u>-</u>	<u>(1,299,597)</u>
350,000	-	-	3,600,814	4,786	-	4,095,155
-	-	-	(287,004)	(963,840)	-	(2,091,840)
<u>350,000</u>	<u>-</u>	<u>-</u>	<u>3,313,810</u>	<u>(959,054)</u>	<u>-</u>	<u>2,003,315</u>
(142,442)	7,590	-	214,163	4,545	-	703,718
1,021,237	30,484	16,849	4,306,419	5,437,010	-	28,954,032
<u>\$ 878,795</u>	<u>\$ 38,074</u>	<u>\$ 16,849</u>	<u>\$ 4,520,582</u>	<u>\$ 5,441,555</u>	<u>\$ -</u>	<u>\$ 29,657,750</u>

CADDO PARISH COMMISSION
Shreveport, Louisiana

NONMAJOR CAPITAL PROJECTS FUNDS
Combining Balance Sheet
December 31, 2018

	Capital Improvement Fund	Capital Improvement II Fund	Library Bond Fund	Total Nonmajor Capital Projects Funds
Assets				
Cash and cash equivalents	\$ 405,121	\$ 73,377	\$ 200	\$ 478,698
Investments	2,185,563	244,879	-	2,430,442
Receivables, net:				
Accrued interest	9,046	994	-	10,040
Total assets	\$ 2,599,730	\$ 319,250	\$ 200	\$ 2,919,180
Liabilities and fund balances				
Liabilities				
Accounts payable	\$ 44	\$ -	\$ -	\$ 44
Due to other governments	-	-	200	200
Total liabilities	44	-	200	244
Fund balances				
Restricted for:				
Capital projects	2,599,686	319,250	-	2,918,936
Total fund balances	2,599,686	319,250	-	2,918,936
Total liabilities and fund balances	\$ 2,599,730	\$ 319,250	\$ 200	\$ 2,919,180

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, 2018

	Capital Improvement Fund	Capital Improvement II Fund	Library Bond Fund	Total Nonmajor Capital Projects Funds
Revenues				
Use of money and property:				
Investment earnings (loss)	\$ 48,322	\$ 3,796	\$ -	\$ 52,118
Reimbursements from other agencies	-	-	657,750	657,750
Total revenues	<u>48,322</u>	<u>3,796</u>	<u>657,750</u>	<u>709,868</u>
Expenditures				
Current:				
General government	34,096	-	-	34,096
Debt service:				
Principal	-	-	605,000	605,000
Interest	-	-	52,550	52,550
Fees	-	-	200	200
Total expenditures	<u>34,096</u>	<u>-</u>	<u>657,750</u>	<u>691,846</u>
Excess (deficiency) of revenues over (under) expenditures	<u>14,226</u>	<u>3,796</u>	<u>-</u>	<u>18,022</u>
Other financing sources (uses):				
Transfers in	206,693	-	-	206,693
Transfers out	(1,490,824)	-	-	(1,490,824)
Total other financing sources (uses)	<u>(1,284,131)</u>	<u>-</u>	<u>-</u>	<u>(1,284,131)</u>
Net change in fund balances	(1,269,905)	3,796	-	(1,266,109)
Fund balances - beginning	3,869,591	315,454	-	4,185,045
Fund balances - ending	<u>\$ 2,599,686</u>	<u>\$ 319,250</u>	<u>\$ -</u>	<u>\$ 2,918,936</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, 2018
(Unaudited)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive
	Original	Final		(Negative)
Revenues				
Ad valorem taxes	\$ 4,757,784	\$ 4,757,784	\$ 4,862,440	\$ 104,656
Intergovernmental revenues:				
State revenue sharing	115,000	115,000	114,664	(336)
Use of money and property:				
Rental, camping fees and other	-	-	14,574	14,574
Investment earnings:				
Interest earned	35,000	35,000	84,566	49,566
Net increase in the fair value of investments	-	-	469	469
Total investment earnings	<u>35,000</u>	<u>35,000</u>	<u>85,035</u>	<u>50,035</u>
Other revenues	<u>1,300</u>	<u>1,300</u>	<u>313</u>	<u>(987)</u>
Total revenues	<u>4,909,084</u>	<u>4,909,084</u>	<u>5,077,026</u>	<u>167,942</u>
Expenditures				
Building facilities:				
Courthouse:				
Salaries, fringe benefits, and payroll taxes	2,270,931	2,270,931	2,216,079	54,852
Supplies	119,700	119,700	80,337	39,363
Education, training and travel	25,000	25,000	8,440	16,560
Utilities	735,000	735,000	622,266	112,734
Repairs and maintenance	296,000	296,000	312,832	(16,832)
Maintenance contract	75,000	75,000	71,618	3,382
Security	317,100	317,100	324,874	(7,774)
Insurance	231,927	231,927	231,927	-
Reimbursements	(446,525)	(446,525)	(446,527)	2
Miscellaneous	372,245	372,245	353,214	19,031
Capital outlay	8,000	8,000	2,066	5,934
Total courthouse	<u>4,004,378</u>	<u>4,004,378</u>	<u>3,777,126</u>	<u>227,252</u>
Francis Bickham Building, Government Plaza and Veterans Affairs Building:				
Utilities	181,000	181,000	172,201	8,799
Repairs and maintenance	66,500	66,500	68,158	(1,658)
Maintenance contract	3,800	3,800	2,601	1,199
Security	50,000	50,000	47,111	2,889
Miscellaneous	57,039	57,039	51,138	5,901
Total Francis Bickham Building, Government Plaza and Veterans Affairs Building	<u>358,339</u>	<u>358,339</u>	<u>341,209</u>	<u>17,130</u>
Total expenditures	<u>4,362,717</u>	<u>4,362,717</u>	<u>4,118,335</u>	<u>244,382</u>
Excess (deficiency) of revenues over (under) expenditures	546,367	546,367	958,691	412,324
Other financing sources (uses):				
Transfers in	-	1,719	1,719	-
Transfers out	(576,000)	(576,000)	(576,000)	-
Total other financing sources (uses)	<u>(576,000)</u>	<u>(574,281)</u>	<u>(574,281)</u>	<u>-</u>
Net change in fund balance	(29,633)	(27,914)	384,410	412,324
Fund balance - beginning	8,848,605	8,848,605	8,949,564	100,959
Fund balance - ending	<u>\$ 8,818,972</u>	<u>\$ 8,820,691</u>	<u>\$ 9,333,974</u>	<u>\$ 513,283</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, 2018
(Unaudited)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Ad valorem taxes	\$ 1,452,469	\$ 1,452,469	\$ 1,485,079	\$ 32,610
Intergovernmental revenues:				
State revenue sharing	34,000	34,000	35,010	1,010
Use of money and property:				
Rental, camping fees, and other	20,000	20,000	24,196	4,196
Investment earnings:				
Interest earned	19,000	19,000	31,960	12,960
Net increase in the fair value of investments	-	-	191	191
Total investment earnings	19,000	19,000	32,151	13,151
Other revenues	7,300	7,300	5,044	(2,256)
Total revenues	1,532,769	1,532,769	1,581,480	48,711
Expenditures				
Culture and recreation:				
Salaries, fringe benefits, and payroll taxes	940,181	940,181	996,485	(56,304)
Supplies	10,250	10,250	12,277	(2,027)
Education, training and travel	18,000	18,000	21,065	(3,065)
Utilities	72,200	72,200	59,628	12,572
Repairs and maintenance	87,000	87,000	57,459	29,541
Maintenance contract	20,000	20,000	12,305	7,695
Insurance	55,229	55,229	55,229	-
Miscellaneous	135,559	135,559	123,190	12,369
Total culture and recreation	1,338,419	1,338,419	1,337,638	781
Capital outlay	3,500	3,500	3,227	273
Total expenditures	1,341,919	1,341,919	1,340,865	1,054
Excess (deficiency) of revenues over (under) expenditures	190,850	190,850	240,615	49,765
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(70,000)	(70,000)	(69,996)	4
Total other financing sources (uses)	(70,000)	(70,000)	(69,996)	4
Net change in fund balance	120,850	120,850	170,619	49,769
Fund balance - beginning	3,369,241	3,369,241	3,282,430	(86,811)
Fund balance - ending	\$ 3,490,091	\$ 3,490,091	\$ 3,453,049	\$ (37,042)

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, 2018
(Unaudited)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive
	Original	Final		(Negative)
Revenues				
Ad valorem taxes	\$ 3,379,750	\$ 3,379,750	\$ 3,454,531	\$ 74,781
Animal license and permit fees	3,000	3,000	7,836	4,836
Intergovernmental revenues:				
State revenue sharing	82,000	82,000	81,402	(598)
Vaccination, impounding, boarding, and adoption fees	70,000	70,000	51,032	(18,968)
Use of money and property:				
Regional lab rental	-	-	24,000	24,000
Investment earnings:				
Interest earned	21,000	21,000	41,578	20,578
Net increase in the fair value of investments	-	-	187	187
Total investment earnings	21,000	21,000	41,765	20,765
Other revenues	1,100	1,100	1,674	574
Total revenues	3,556,850	3,556,850	3,662,240	105,390
Expenditures				
Health and welfare:				
Shreveport Regional Lab:				
Salaries, fringe benefits, and payroll taxes	1,299	1,299	1,299	-
Supplies	150	150	-	150
Utilities	22,000	22,000	17,277	4,723
Repairs and maintenance	23,300	23,300	1,796	21,504
Insurance	1,056	1,056	1,056	-
Miscellaneous	11,763	11,763	11,163	600
Capital outlay	800	800	-	800
Total Shreveport Regional Lab:	60,368	60,368	32,591	27,777
Animal services and mosquito control:				
Salaries, fringe benefits, and payroll taxes	1,780,493	1,780,493	1,666,898	113,595
Supplies	275,500	275,500	306,450	(30,950)
Utilities	67,000	67,000	60,286	6,714
Repairs and maintenance	163,500	163,500	161,467	2,033
Insurance	70,887	70,887	70,887	-
Miscellaneous	272,083	272,083	305,662	(33,579)
Capital outlay	17,250	17,250	10,081	7,169
Total animal services and mosquito control	2,646,713	2,646,713	2,581,731	64,982

(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, 2018
(Unaudited)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive
	Original	Final		(Negative)
Highland Health Unit:				
Salaries, fringe benefits, and payroll taxes	324,952	324,952	309,680	15,272
Supplies	2,000	2,000	1,067	933
Utilities	128,000	128,000	107,175	20,825
Repairs and maintenance	66,200	66,200	51,439	14,761
Maintenance contract	11,000	11,000	6,047	4,953
Insurance	48,540	48,540	48,540	-
Miscellaneous	76,269	76,269	69,690	6,579
Capital outlay	500	500	-	500
Total Highland Health Unit	<u>657,461</u>	<u>657,461</u>	<u>593,638</u>	<u>63,823</u>
Vivian Health Unit:				
Salaries, fringe benefits, and payroll taxes	44,191	44,191	44,405	(214)
Supplies	350	350	-	350
Utilities	18,700	18,700	13,533	5,167
Repairs and maintenance	8,200	8,200	4,540	3,660
Insurance	365	365	365	-
Miscellaneous	2,683	2,683	2,402	281
Capital outlay	200	200	-	200
Total Vivian Health Unit	<u>74,689</u>	<u>74,689</u>	<u>65,245</u>	<u>9,444</u>
David Raines Health Center:				
Repairs and maintenance	33,390	33,390	33,390	-
Total expenditures	<u>3,472,621</u>	<u>3,472,621</u>	<u>3,306,595</u>	<u>166,026</u>
Excess (deficiency) of revenues over (under) expenditures	84,229	84,229	355,645	271,416
Other financing sources (uses):				
Transfers in	-	372	372	-
Transfers out	(195,000)	(195,000)	(195,000)	-
Total other financing sources (uses)	<u>(195,000)</u>	<u>(194,628)</u>	<u>(194,628)</u>	<u>-</u>
Net change in fund balance	(110,771)	(110,399)	161,017	271,416
Fund balance - beginning	4,967,903	4,967,903	5,013,720	45,817
Fund balance - ending	<u>\$ 4,857,132</u>	<u>\$ 4,857,504</u>	<u>\$ 5,174,737</u>	<u>\$ 317,233</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, 2018
(Unaudited)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gaming	\$ 1,230,000	\$ 1,130,000	\$ 1,129,930	\$ (70)
Use of money and property:				
Investment earnings:				
Interest earned	1,500	1,500	8,819	7,319
Net increase in the fair value of investments	-	-	58	58
Total investment earnings	<u>1,500</u>	<u>1,500</u>	<u>8,877</u>	<u>7,377</u>
Other revenues	<u>2,000</u>	<u>2,000</u>	<u>5,580</u>	<u>3,580</u>
Total revenues	<u>1,233,500</u>	<u>1,133,500</u>	<u>1,144,387</u>	<u>10,887</u>
Expenditures				
General government:				
Salaries, fringe benefits, and payroll taxes	141,000	141,000	184,783	(43,783)
Administration	140,840	140,840	90,041	50,799
Other	<u>1,027,500</u>	<u>1,145,500</u>	<u>1,103,211</u>	<u>42,289</u>
Total general government	<u>1,309,340</u>	<u>1,427,340</u>	<u>1,378,035</u>	<u>49,305</u>
Total expenditures	<u>1,309,340</u>	<u>1,427,340</u>	<u>1,378,035</u>	<u>49,305</u>
Excess (deficiency) of revenues over (under) expenditures	(75,840)	(293,840)	(233,648)	60,192
Other financing sources (uses):				
Transfers in	-	137,464	137,464	-
Total other financing sources (uses)	<u>-</u>	<u>137,464</u>	<u>137,464</u>	<u>-</u>
Net change in fund balance	(75,840)	(156,376)	(96,184)	60,192
Fund balance - beginning	<u>765,037</u>	<u>765,037</u>	<u>896,319</u>	<u>131,282</u>
Fund balance - ending	<u>\$ 689,197</u>	<u>\$ 608,661</u>	<u>\$ 800,135</u>	<u>\$ 191,474</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, 2018
(Unaudited)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gaming	\$ 450,000	\$ 450,000	\$ 453,279	\$ 3,279
Use of money and property:				
Investment earnings:				
Interest earned	3,000	3,000	13,247	10,247
Net increase in the fair value of investments	-	-	82	82
Total investment earnings	<u>3,000</u>	<u>3,000</u>	<u>13,329</u>	<u>10,329</u>
Other revenues	3,000	3,000	1,551	(1,449)
Total revenues	<u>456,000</u>	<u>456,000</u>	<u>468,159</u>	<u>12,159</u>
Expenditures				
Economic development	881,176	981,176	960,601	20,575
Total expenditures	<u>881,176</u>	<u>981,176</u>	<u>960,601</u>	<u>20,575</u>
Excess (deficiency) of revenues over (under) expenditures	(425,176)	(525,176)	(492,442)	32,734
Other financing sources (uses):				
Transfers in	300,000	350,000	350,000	-
Total other financing sources (uses)	<u>300,000</u>	<u>350,000</u>	<u>350,000</u>	<u>-</u>
Net change in fund balance	(125,176)	(175,176)	(142,442)	32,734
Fund balance - beginning	1,026,722	1,026,722	1,021,237	(5,485)
Fund balance - ending	<u>\$ 901,546</u>	<u>\$ 851,546</u>	<u>\$ 878,795</u>	<u>\$ 27,249</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, 2018
(Unaudited)

	Original and Final Budgeted Amounts	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
Revenues			
Criminal case charges	\$ 28,000	\$ 27,746	\$ (254)
Use of money and property:			
Investment earnings:			
Interest earned	-	123	123
Total investment earnings	-	123	123
Total revenues	<u>28,000</u>	<u>27,869</u>	<u>(131)</u>
Expenditures			
Criminal justice:			
Payments to law officers	35,000	31,700	3,300
Miscellaneous	<u>(11,330)</u>	<u>(11,421)</u>	<u>91</u>
Total expenditures	<u>23,670</u>	<u>20,279</u>	<u>3,391</u>
Excess (deficiency) of revenues over (under) expenditures	4,330	7,590	3,260
Fund balance - beginning	28,118	30,484	2,366
Fund balance - ending	<u>\$ 32,448</u>	<u>\$ 38,074</u>	<u>\$ 5,626</u>

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, 2018
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues				
Ad valorem taxes	\$ 3,446,531	\$ 3,446,531	\$ 3,521,830	\$ 75,299
Intergovernmental revenues:				
State grant	202,564	202,564	87,565	(114,999)
State revenue sharing	83,000	83,000	83,068	68
Federal grant	542,000	542,000	800,750	258,750
Total intergovernmental revenues	<u>827,564</u>	<u>827,564</u>	<u>971,383</u>	<u>143,819</u>
Charges for services	2,000	2,000	3,674	1,674
Use of money and property:				
Interest earned	9,000	9,000	31,532	22,532
Net increase in the fair value of investments	-	-	124	124
Total investment earnings	<u>9,000</u>	<u>9,000</u>	<u>31,656</u>	<u>22,656</u>
Other revenues	15,200	15,200	12,393	(2,807)
Total revenues	<u>4,300,295</u>	<u>4,300,295</u>	<u>4,540,936</u>	<u>240,641</u>
Expenditures				
Criminal justice:				
Court operations:				
Salaries, fringe benefits, and payroll taxes	820,994	820,994	814,661	6,333
Supplies	40,750	40,750	33,121	7,629
Insurance	15,063	15,063	15,063	-
Contracted services	95,000	95,000	73,532	21,468
Reimbursements	(150,000)	(150,000)	(130,000)	(20,000)
Miscellaneous	9,000	9,000	8,234	766
Total court operations	<u>830,807</u>	<u>830,807</u>	<u>814,611</u>	<u>16,196</u>
Juvenile probation:				
Salaries, fringe benefits, and payroll taxes	2,317,347	2,317,347	2,120,656	196,691
Supplies	50,100	50,100	40,148	9,952
Utilities	62,500	62,500	40,522	21,978
Repairs and maintenance	40,000	40,000	48,054	(8,054)
Grant programs	347,564	347,564	387,330	(39,766)
Contracted services	87,663	87,663	68,897	18,766
Insurance	97,309	97,309	97,309	-
Interest	500	500	-	500
Reimbursements	24,000	24,000	40,795	(16,795)
Miscellaneous	576,303	576,303	540,804	35,499
Capital outlay	3,500	3,500	1,631	1,869
Total juvenile probation	<u>3,606,786</u>	<u>3,606,786</u>	<u>3,386,146</u>	<u>220,640</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, 2018
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
Juvenile detention center:				
Salaries, fringe benefits, and payroll taxes	2,420,402	2,420,402	2,266,155	154,247
Supplies	23,000	23,000	15,223	7,777
Repairs and maintenance	5,500	5,500	5,313	187
Grant programs	132,777	132,777	126,117	6,660
Insurance	41,048	41,048	41,048	-
Contracted services:				
Prison operations	236,005	236,005	193,799	42,206
Other services	89,063	89,063	57,726	31,337
Miscellaneous	236,223	236,223	232,445	3,778
Capital outlay	4,000	4,000	6,591	(2,591)
Total juvenile detention center	<u>3,188,018</u>	<u>3,188,018</u>	<u>2,944,417</u>	<u>243,601</u>
Total criminal justice	<u>7,625,611</u>	<u>7,625,611</u>	<u>7,145,174</u>	<u>480,437</u>
Building maintenance:				
Salaries, fringe benefits, and payroll taxes	114,561	114,561	104,817	9,744
Supplies	1,500	1,500	150	1,350
Utilities	210,000	210,000	200,525	9,475
Repairs and maintenance	106,600	106,600	114,167	(7,567)
Insurance	3,846	3,846	3,846	-
Contracted services	64,050	64,050	55,159	8,891
Miscellaneous	16,745	16,745	16,745	-
Capital outlay	2,500	2,500	-	2,500
Total building maintenance	<u>519,802</u>	<u>519,802</u>	<u>495,409</u>	<u>24,393</u>
Total expenditures	<u>8,145,413</u>	<u>8,145,413</u>	<u>7,640,583</u>	<u>504,830</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,845,118)</u>	<u>(3,845,118)</u>	<u>(3,099,647)</u>	<u>(745,471)</u>
Other financing sources:				
Transfers in	3,600,000	3,600,814	3,600,814	-
Transfers out	<u>(287,000)</u>	<u>(287,000)</u>	<u>(287,004)</u>	<u>4</u>
Total other financing sources (uses)	<u>3,313,000</u>	<u>3,313,814</u>	<u>3,313,810</u>	<u>4</u>
Net change in fund balance	<u>(532,118)</u>	<u>(531,304)</u>	<u>214,163</u>	<u>745,467</u>
Fund balance - beginning	<u>4,464,421</u>	<u>4,464,421</u>	<u>4,306,419</u>	<u>(158,002)</u>
Fund balance - ending	<u>\$ 3,932,303</u>	<u>\$ 3,933,117</u>	<u>\$ 4,520,582</u>	<u>\$ 587,465</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, 2018
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Oil and gas leases	\$ 75,000	\$ 75,000	\$ 533,322	\$ 458,322
Building rental	363,000	363,000	373,000	10,000
Investment earnings:				
Interest earned	20,000	20,000	68,281	48,281
Net decrease in fair value of investments	-	-	496	496
Total investment earnings	<u>20,000</u>	<u>20,000</u>	<u>68,777</u>	<u>48,777</u>
Total revenues	<u>458,000</u>	<u>458,000</u>	<u>975,099</u>	<u>517,099</u>
Expenditures				
General government:				
Administrative cost	40,837	40,837	11,500	29,337
Total general government	<u>40,837</u>	<u>40,837</u>	<u>11,500</u>	<u>29,337</u>
Total expenditures	<u>40,837</u>	<u>40,837</u>	<u>11,500</u>	<u>29,337</u>
Excess (deficiency) of revenues over (under) expenditures	417,163	417,163	963,599	546,436
Other financing sources (uses):				
Transfers in	-	4,786	4,786	-
Transfers out	<u>(963,834)</u>	<u>(963,834)</u>	<u>(963,840)</u>	<u>(6)</u>
Total other financing sources (uses)	<u>(963,834)</u>	<u>(959,048)</u>	<u>(959,054)</u>	<u>(6)</u>
Net change in fund balance	(546,671)	(541,885)	4,545	546,430
Fund balance - beginning	5,129,682	5,129,682	5,437,010	307,328
Fund balance - ending	<u>\$ 4,583,011</u>	<u>\$ 4,587,797</u>	<u>\$ 5,441,555</u>	<u>\$ 853,758</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, 2018
(Unaudited)

	Original and Final Budgeted Amounts	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
Revenues			
Ad valorem taxes	\$ 2,627,017	\$ 2,686,027	\$ 59,010
Use of money and property:			
Investment earnings:			
Interest earned	6,000	18,314	12,314
Net increase in the fair value of investments	-	122	122
Total investment earnings	<u>6,000</u>	<u>18,436</u>	<u>12,436</u>
Total revenues	<u>2,633,017</u>	<u>2,704,463</u>	<u>71,446</u>
Expenditures			
Debt service:			
Principal	1,620,000	1,620,000	-
Interest	703,249	673,054	30,195
Bond issuance costs, fees and charges	145,393	134,315	11,078
Total expenditures	<u>2,468,642</u>	<u>2,427,369</u>	<u>41,273</u>
Excess (deficiency) of revenues over (under) expenditures	<u>164,375</u>	<u>277,094</u>	<u>112,719</u>
Fund balance - beginning	3,544,595	3,582,379	37,784
Fund balance - ending	<u>\$ 3,708,970</u>	<u>\$ 3,859,473</u>	<u>\$ 150,503</u>

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, 2018

	Group Insurance Fund	General Insurance Fund	Total Internal Service Funds
Assets			
Current assets:			
Cash and cash equivalents	\$ 504,116	\$ 434,126	\$ 938,242
Investments	3,549,609	2,274,390	5,823,999
Receivables, net	762,632	929	763,561
Accrued interest receivable	14,663	9,394	24,057
Total current assets	4,831,020	2,718,839	7,549,859
Total assets	\$ 4,831,020	\$ 2,718,839	\$ 7,549,859
Liabilities			
Current liabilities:			
Accounts payable	\$ 15,775	\$ 3,095	\$ 18,870
Accrued insurance claims payable	570,040	-	570,040
Total current liabilities	585,815	3,095	588,910
Total liabilities	585,815	3,095	588,910
Net Position			
Unrestricted	4,245,205	2,715,744	6,960,949
Total net position	4,245,205	2,715,744	6,960,949
 Total liabilities and net position	 \$ 4,831,020	 \$ 2,718,839	 \$ 7,549,859

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, 2018

	Group Insurance Fund	General Insurance Fund	Total Internal Service Funds
Operating revenues			
Employer's contributions	\$ 4,164,407	\$ -	\$ 4,164,407
Employees' contributions	1,399,370	-	1,399,370
Charges for sales and services	-	1,267,090	1,267,090
Miscellaneous	13,773	-	13,773
Total operating revenues	<u>5,577,550</u>	<u>1,267,090</u>	<u>6,844,640</u>
Operating expenses			
Claims	4,154,960	464,956	4,619,916
Cost of sales and services	33,591	59,810	93,401
Insurance premiums	992,539	905,735	1,898,274
General and administrative	75,115	101,906	177,021
Total operating expenses	<u>5,256,205</u>	<u>1,532,407</u>	<u>6,788,612</u>
Operating income (loss)	<u>321,345</u>	<u>(265,317)</u>	<u>56,028</u>
Nonoperating revenues (expenses)			
Investment earnings (loss)	51,807	34,050	85,857
Total nonoperating revenues (expenses)	<u>51,807</u>	<u>34,050</u>	<u>85,857</u>
Change in net position	373,152	(231,267)	141,885
Total net position - beginning	3,872,053	2,947,011	6,819,064
Total net position - ending	<u>\$ 4,245,205</u>	<u>\$ 2,715,744</u>	<u>\$ 6,960,949</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, 2018

	<u>Group Insurance</u>	<u>General Insurance Fund</u>	<u>Total Internal Service Funds</u>
Cash flows from operating activities:			
Contributions	\$ 5,113,688	\$ 1,289,855	\$ 6,403,543
Payments to suppliers	(1,098,209)	(1,064,732)	(2,162,941)
Claims paid	(3,821,081)	(464,956)	(4,286,037)
Net cash provided by (used in) operating activities	<u>194,398</u>	<u>(239,833)</u>	<u>(45,435)</u>
Cash flows from investing activities:			
Proceeds from sales and maturities of investments	(293,585)	213,062	(80,523)
Interest received	49,345	33,716	83,061
Net cash provided by (used in) investing activities	<u>(244,240)</u>	<u>246,778</u>	<u>2,538</u>
Net increase (decrease) in cash and cash equivalents	(49,842)	6,945	(42,897)
Cash and cash equivalents, beginning of year	553,958	427,181	981,139
Cash and cash equivalents, end of year	<u>\$ 504,116</u>	<u>\$ 434,126</u>	<u>\$ 938,242</u>
Reconciliation of operating income to net cash provided (used) by operating activities:			
Operating income (loss)	\$ 321,345	\$ (265,317)	\$ 56,028
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
(Increase) decrease in assets:			
Receivables	(463,862)	22,765	(441,097)
Increase (decrease) in liabilities:			
Accrued insurance claims payable	333,879	-	333,879
Accounts payable	3,036	2,719	5,755
Net cash provided by operating activities	<u>\$ 194,398</u>	<u>\$ (239,833)</u>	<u>\$ (45,435)</u>
Noncash items			
Net increase in the fair value of investments	<u>\$ 372</u>	<u>\$ 238</u>	<u>\$ 610</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, 2018

	Criminal Court Agency Fund	Jury Agency Fund	Total Agency Funds
Assets			
Cash and cash equivalents	\$ 114,919	\$ 82,387	\$ 197,306
Investments	648,568	212,205	860,773
Receivables, net	7,965	895	8,860
Due from other governments	113,238	10,598	123,836
Total assets	\$ 884,690	\$ 306,085	\$ 1,190,775
Liabilities			
Accounts payable and accrued liabilities	\$ 87,799	\$ -	\$ 87,799
Due to other governments	796,891	306,085	1,102,976
Total liabilities and net position	\$ 884,690	\$ 306,085	\$ 1,190,775

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, 2018

	Balance January 1, 2018	Additions	Deductions	Balance December 31, 2018
<u>Criminal Court Agency Fund</u>				
Assets				
Cash and cash equivalents	\$ 142,760	\$ 1,676,532	\$ 1,704,373	\$ 114,919
Investments	633,252	216,065	200,749	648,568
Receivables, net	7,637	4,712	4,384	7,965
Due from other governments	100,368	113,238	100,368	113,238
Total assets	<u>\$ 884,017</u>	<u>\$ 2,010,547</u>	<u>\$ 2,009,874</u>	<u>\$ 884,690</u>
Liabilities				
Accounts payable and accrued liabilities	\$ 109,805	\$ 536,520	\$ 558,526	\$ 87,799
Due to other governments	774,212	1,119,201	1,096,522	796,891
Total liabilities	<u>\$ 884,017</u>	<u>\$ 1,655,721</u>	<u>\$ 1,655,048</u>	<u>\$ 884,690</u>
	Balance January 1, 2018	Additions	Deductions	Balance December 31, 2018
<u>Jury Agency Fund</u>				
Assets				
Cash and cash equivalents	\$ 61,305	\$ 160,698	\$ 139,616	\$ 82,387
Investments	199,902	12,303	-	212,205
Receivables, net	757	138	-	895
Due from other governments	9,256	10,598	9,256	10,598
Total assets	<u>\$ 271,220</u>	<u>\$ 183,737</u>	<u>\$ 148,872</u>	<u>\$ 306,085</u>
Liabilities				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ -
Due to other governments	271,220	184,905	150,040	306,085
Total liabilities	<u>\$ 271,220</u>	<u>\$ 184,905</u>	<u>\$ 150,040</u>	<u>\$ 306,085</u>
	Balance January 1, 2018	Additions	Deductions	Balance December 31, 2018
<u>Total - Agency Funds</u>				
Assets				
Cash and cash equivalents	\$ 204,065	\$ 1,837,230	\$ 1,843,989	\$ 197,306
Investments	833,154	228,368	200,749	860,773
Receivables, net	8,394	4,850	4,384	8,860
Due from other governments	109,624	123,836	109,624	123,836
Total assets	<u>\$ 1,155,237</u>	<u>\$ 2,194,284</u>	<u>\$ 2,158,746</u>	<u>\$ 1,190,775</u>
Liabilities				
Accounts payable and accrued liabilities	\$ 109,805	\$ 536,520	\$ 558,526	\$ 87,799
Due to other governments	1,045,432	1,304,106	1,246,562	1,102,976
Total liabilities	<u>\$ 1,155,237</u>	<u>\$ 1,840,626</u>	<u>\$ 1,805,088</u>	<u>\$ 1,190,775</u>

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, 2018

Agency Head Name: Dr. Woodrow Wilson, Jr.

Purpose	Amount
Salary	\$ 209,477
Benefits-insurance (life insurance premiums)	1,254
Benefits-retirement	24,090
Vehicle provided by government	780
Cell phone/data	2,096
Dues	533
Travel (hotel, registration, and per diem)	4,782

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Statistical Section (Unaudited)
December 31, 2018

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

<u>INDEX</u>	<u>Page Number</u>
<u>Financial Trends</u> - These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	
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Changes in Net Position - Last Ten Fiscal Years	112
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<u>Revenue Capacity</u> - These schedules contain information to help the reader assess the government's most significant local revenue sources, property tax and sales tax.	
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<u>Debt Capacity</u> - These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue debt in the future.	
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<u>Demographic and Economic Information</u> - These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.	
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<u>Operating Information</u> - These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	
Operating Indicators by Function - Last Ten Fiscal Years	129
Capital Asset Statistics by Function - Last Ten Fiscal Years	130

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>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Governmental activities					
Invested in capital assets, net of related debt	\$ 214,464,717	\$ 203,204,013	\$ 200,052,220	\$ 189,171,307	\$ 180,201,711
Restricted	89,043,952	98,040,119	98,055,061	104,754,265	106,597,766
Unrestricted	53,096,251	69,655,465	73,840,157	73,068,082	66,975,271
Total government activities net position	<u>\$ 356,604,920</u>	<u>\$ 370,899,597</u>	<u>\$ 371,947,438</u>	<u>\$ 366,993,654</u>	<u>\$ 353,774,748</u>

	<u>2014*</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Governmental activities					
Invested in capital assets, net of related debt	\$ 172,306,406	\$ 135,822,820	\$ 131,916,727	\$ 126,402,059	\$ 123,494,457
Restricted	111,590,102	92,558,691	88,316,873	87,956,937	95,501,167
Unrestricted	66,822,598	63,756,848	61,578,692	61,552,509	45,720,467
Total government activities net position	<u>\$ 350,719,106</u>	<u>\$ 292,138,359</u>	<u>\$ 281,812,292</u>	<u>\$ 275,911,505</u>	<u>\$ 264,716,091</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>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014*</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Expenses										
Governmental activities:										
General government	\$ 6,047,258	\$ 6,549,613	\$ 7,709,389	\$ 8,310,741	\$ 16,327,879	\$ 9,616,443	\$ 10,258,397	\$ 11,891,412	\$ 11,391,711	\$ 10,568,716
Criminal Justice	18,840,348	18,968,239	21,841,684	19,315,069	21,190,633	22,965,185	23,269,813	23,704,075	25,385,784	25,165,200
Health and welfare	13,835,610	15,267,264	15,565,558	14,679,451	14,409,692	15,373,363	14,730,846	16,156,907	15,467,880	15,693,779
Highway, streets and drainage	25,616,080	25,089,046	26,503,926	28,921,257	25,884,621	23,738,530	22,231,719	19,839,314	18,587,519	18,085,357
Building facilities	4,739,033	5,348,618	5,769,722	5,103,538	6,222,969	6,178,313	7,469,010	6,856,712	6,137,446	5,803,325
Sanitation	2,146,029	2,150,401	2,372,445	2,318,201	2,290,081	2,620,248	2,766,667	3,711,280	3,764,651	3,025,673
Cultural and recreation	12,753,070	13,619,989	14,994,662	15,065,917	15,171,125	4,370,787	3,544,525	1,561,956	1,591,687	1,774,774
Economic development	2,690,047	3,001,612	3,241,152	3,438,862	4,153,012	4,221,537	4,918,773	5,072,704	4,163,160	3,872,784
Interest and fees on long-term debt	1,398,016	1,528,698	1,575,612	1,431,408	1,515,768	2,126,069	2,265,397	1,208,199	1,025,153	1,031,749
Total governmental activities expenses	<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>	<u>87,514,991</u>	<u>85,021,357</u>
Program revenues										
Governmental activities:										
Charges for Services:										
General government	1,775,683	2,031,593	2,350,622	2,409,178	2,657,856	3,172,380	3,068,069	2,888,020	3,266,204	3,316,443
Criminal justice	143,287	91,993	75,065	37,086	31,019	30,283	29,133	27,146	28,361	31,420
Health and welfare	189,041	173,429	170,511	167,589	162,137	168,282	102,913	81,590	75,693	82,868
Highway, streets and drainage	117,474	204,063	263,295	506,962	572,258	481,901	536,519	564,311	629,737	722,423
Building Facilities									5,076	14,575
Cultural and recreation	240,219	143,119	128,432	108,314	102,387	16,949	25,680	26,721	22,964	24,947
Economic development	1,800	1,800	1,800	-	-	-	-	-	-	-
Operating grants and contributions	15,211,016	16,564,361	16,692,629	15,631,210	15,520,450	15,446,335	15,644,301	16,673,788	15,241,347	15,774,147
Capital grants and contributions	1,847,966	4,708,209	3,050,465	801,253	863,252	520,231	403,126	63,891	40,847	1,277,938
Total governmental activities program revenue	<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>	<u>19,310,229</u>	<u>21,244,761</u>
Net (expense) revenue	<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>	<u>(68,204,762)</u>	<u>(63,776,596)</u>
General revenues and other changes in net assets										
Governmental activities:										
Taxes:										
Property taxes levied for general purposes	46,175,854	49,776,206	51,464,624	54,154,260	55,858,768	42,091,966	43,351,047	43,455,011	43,393,923	44,300,607
Property taxes levied for debt services	2,750,375	2,594,739	2,639,594	2,899,349	2,883,688	2,519,914	2,622,033	2,547,653	2,670,754	2,703,921
Sales taxes	14,509,082	14,559,426	12,006,642	10,163,166	9,544,058	13,851,983	10,810,948	8,691,329	10,478,592	11,937,566
Franchise taxes	207,474	209,443	205,527	212,119	213,429	220,613	222,973	225,752	223,749	218,393
Gaming	2,364,142	2,338,090	2,237,636	2,257,948	1,924,061	1,791,430	1,742,988	1,652,616	1,622,581	1,583,209
Unrestricted grants and contributions	1,249,304	1,266,042	1,285,975	1,252,265	1,310,860	1,273,355	1,301,640	1,363,148	1,425,509	1,374,815
Oil and gas leases	12,429,856	8,351,107	5,420,282	1,459,862	1,187,767	853,285	257,369	156,575	380,067	533,322
Investment earnings	1,713,418	2,205,353	1,679,715	993,348	175,458	930,818	1,354,143	299,241	1,170,423	1,835,931
Miscellaneous	466,557	599,184	949,177	576,751	939,427	1,247,892	2,047,633	959,700	938,377	902,322
Total governmental activities	<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>	<u>62,303,975</u>	<u>65,390,086</u>
Net (expense) revenue governmental activities	<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>	<u>\$ (5,900,787)</u>	<u>\$ 1,613,490</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)

	2009	2010	2011	2012	2013	2014*	2015	2016	2017	2018
General fund										
Reserved/designated	\$ 1,422,523	\$ 1,195,916	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	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	38,314,833	35,561,184
Subsequent year's expenditures	-	-	-	-	-	465,823	1,765,245	890,943	3,830,016	1,703,129
Assigned to special services	-	-	-	25,212	6,046	-	-	-	-	-
Assigned to future claims	-	-	600,000	600,000	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	13,918,265	16,375,898
Total general fund	<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>	<u>56,663,114</u>	<u>54,240,211</u>
All other governmental funds										
Reserved/designated	68,941,338	85,661,462	-	-	-	-	-	-	-	-
Unreserved, reported in:										
Special revenue funds	90,222,427	93,360,481	-	-	-	-	-	-	-	-
Capital project funds	-	-	-	-	-	-	-	-	-	-
Nonspendable	-	-	105,654	116,272	112,394	116,149	-	-	-	145,852
Restricted for:										
Criminal justice	-	-	7,399,791	10,321,755	12,757,622	13,745,166	13,700,053	13,376,374	11,884,137	11,309,817
Health and welfare	-	-	3,693,811	4,020,522	4,310,287	4,552,822	4,598,423	4,829,004	4,919,798	4,712,105
Highways, streets and drainage	-	-	22,484,915	17,490,824	18,418,298	19,345,933	17,760,128	17,949,870	19,648,327	20,841,051
Building facilities	-	-	6,607,921	7,128,019	7,551,676	7,739,454	8,149,857	8,651,497	8,919,935	8,810,834
Sanitation	-	-	18,153,758	19,335,662	19,963,097	21,744,403	21,151,391	18,958,779	19,492,352	20,684,585
Culture and recreation	-	-	11,140,408	17,661,548	19,809,873	2,949,108	3,114,732	3,212,661	3,282,430	3,070,633
Economic development	-	-	389,301	592,841	666,506	509,783	213,504	173,237	201,818	261,689
Debt service	-	-	2,069,109	2,501,059	2,960,858	2,961,531	3,161,513	3,343,742	3,582,379	3,859,473
Capital projects	-	-	26,914,144	30,693,330	29,149,410	23,120,596	19,657,535	17,322,319	15,775,347	19,411,417
Committed to:										
Economic development	-	-	448,310	673,737	645,202	987,522	1,498,895	1,024,592	896,058	656,216
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	5,712,733	7,020,492
Assigned to:										
Special services	-	-	18,360,422	17,546,721	10,372,533	9,331,088	7,871,413	5,666,498	5,710,817	5,928,297
Encumbrances	-	-	5,558,724	-	-	-	-	-	-	-
Total all other governmental funds	<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>	<u>100,026,131</u>	<u>106,712,461</u>
Total governmental funds	<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>	<u>\$ 156,689,245</u>	<u>\$ 160,952,672</u>

* Fund balance restated to remove the Shreve Memorial Library.

The change in fund balance from 2017 to 2018 is largely due to the increase in sales tax revenues in the Public Works and Solid Waste Funds.

CADDO PARISH COMMISSION
Shreveport, Louisiana

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

	2009	2010	2011	2012	2013	2014*	2015	2016	2017	2018
Revenues										
Taxes	\$ 64,138,946	\$ 67,058,756	\$ 66,072,039	\$ 68,037,060	\$ 68,356,073	\$ 58,228,377	\$ 56,867,109	\$ 54,090,998	\$ 57,042,277	\$ 59,261,116
Licenses and permits	620,364	688,839	1,036,027	1,136,364	1,092,884	1,146,027	1,151,135	1,135,367	1,256,839	1,300,810
Intergovernmental	16,460,320	19,890,269	18,758,016	17,228,541	16,861,776	17,239,920	16,993,338	17,922,198	16,535,738	17,090,425
Charges for services	435,733	548,856	437,339	576,109	818,092	732,126	697,846	802,369	718,371	749,265
Fine and forfeitures	250,642	161,552	184,008	102,894	142,729	32,230	28,581	12,198	13,930	32,734
Gaming	2,364,142	2,338,090	2,237,636	2,257,947	1,924,061	1,791,430	1,742,989	1,652,616	1,622,581	1,583,209
Use of money and property:										
Rental, camping fee, other	193,876	92,539	91,948	116,327	111,395	435,390	348,328	326,721	757,060	533,322
Oil and gas leases	12,429,856	8,351,107	5,420,282	1,459,862	1,187,767	853,286	257,369	195,237	380,067	808,770
Investment earnings	1,657,649	2,133,933	1,622,399	958,019	173,571	856,224	1,297,804	294,659	1,116,723	1,796,364
Other revenues	468,538	599,308	971,358	576,750	877,183	596,699	2,097,937	974,148	949,372	914,245
Total revenues	<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>	<u>80,392,958</u>	<u>84,070,260</u>
Expenditures										
General government	3,376,530	4,498,212	4,198,952	4,374,675	5,077,717	5,480,022	5,071,236	5,369,121	4,975,623	5,654,664
Criminal justice	17,564,628	18,154,979	18,777,010	19,201,709	19,727,083	21,183,944	22,174,996	22,625,313	24,420,990	24,119,467
Health and welfare	13,589,495	14,929,092	15,093,257	14,318,645	14,308,661	14,743,669	14,646,265	15,873,065	14,668,539	15,227,607
Highways, streets and drainage	6,263,272	8,236,044	7,568,073	7,560,272	7,218,861	7,020,704	6,763,204	6,482,329	7,310,906	6,330,786
Building facilities	3,776,584	4,133,892	4,069,276	4,313,173	4,356,129	4,434,276	4,653,780	4,629,794	4,818,984	4,851,506
Sanitation	2,097,493	2,226,543	2,252,867	2,272,288	2,346,044	2,607,537	2,593,884	2,795,715	3,215,459	2,751,283
Culture and recreation	11,695,289	12,261,722	12,812,826	13,569,127	13,103,121	1,217,536	3,431,395	1,496,917	1,368,689	1,345,063
Economic development	2,603,276	2,959,136	3,209,754	3,433,568	4,172,934	4,245,095	4,942,137	5,096,416	4,189,156	3,898,391
Debt service:										
Principal	3,425,501	1,785,501	2,480,501	2,441,130	1,915,401	1,450,000	2,120,000	2,210,000	2,385,000	2,485,000
Interest	1,106,212	1,371,515	1,450,391	1,400,617	1,418,004	1,172,210	1,199,840	1,025,209	950,434	872,304
Fees and charges	181,627	165,866	151,366	200,917	128,657	336,192	257,566	120,015	140,064	134,914
Capital outlay	11,617,470	15,478,343	24,415,448	22,906,887	30,213,912	14,422,320	14,060,133	18,098,076	12,177,478	12,135,848
Total expenditures	<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>	<u>80,621,322</u>	<u>79,806,833</u>
Excess (deficiency) of revenues over (under) expenditures	<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>	<u>(228,364)</u>	<u>4,263,427</u>
Other financing sources (uses)										
Transfers in	25,817,035	39,197,164	41,436,485	35,121,621	35,100,894	21,946,155	24,459,492	30,181,600	24,991,009	24,764,500
Transfers out	(25,817,035)	(39,197,164)	(41,436,485)	(35,121,621)	(35,100,894)	(24,963,535)	(24,459,492)	(30,181,600)	(24,991,009)	(24,764,500)
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	6,000,000	-	6,179,388	-	-	-	-	-	-
Total other financing sources (uses)	<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>	<u>-</u>	<u>-</u>
Net change in fund balance	31,722,689	21,662,404	350,881	2,636,253	(12,440,993)	610,263	(322,065)	(8,511,770)	(228,364)	4,263,427
Fund balance, beginning	138,178,065	169,900,754	191,563,158	191,914,039	194,550,292	165,141,181	165,751,444	165,429,379	156,917,609	156,689,245
Fund balance, ending	<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>	<u>\$ 156,689,245</u>	<u>\$ 160,952,672</u>
Debt expenditures to non-capital expenditures ratio	6.90%	4.46%	5.45%	5.26%	4.52%	4.10%	4.89%	4.78%	4.87%	4.96%

* 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)

Fiscal Year Ended December 31	Residential Property	Commercial Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
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	25.57	\$ 18,475,060,407	11.30%
2017	\$ 1,071,093,912	\$ 1,022,500,876	\$ 2,093,594,788	25.57	\$ 18,595,485,180	11.26%
2018	\$ 1,078,640,540	\$ 1,035,432,287	\$ 2,114,072,827	25.57	\$ 18,769,323,837	11.26%

Source: Caddo Parish Tax Assessor.

2009-2013 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)**

Fiscal Year Ended December 31,	Debt Service	General Fund	Public Works	Parks and Recreation	Courthouse Maintenance	Detention Facilities	Juvenile Court	Public Health	Biomedical Center	Criminal Justice System	Total	Shreve Memorial Library	School Board	Sheriff	City	Total
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
2017	1.50	3.02	3.78	0.83	2.72	5.01	1.97	1.93	1.64	3.17	25.57	8.84	73.82	13.15	35.81	157.19
2018	1.50	3.02	3.62	0.83	2.72	5.01	1.97	1.93	1.64	3.33	25.57	8.84	73.82	13.41	33.65	155.29

Source: Caddo Parish Tax Assessor.

CADDO PARISH COMMISSION

Shreveport, Louisiana

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

<u>Taxpayer</u>	<u>2018</u>			<u>2009</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	\$ 109,676,344	1		\$ 61,994,620	1	
Universal Oil Products	38,321,140	2		15,913,100	5	
Chesapeake Operating LLC	35,998,240	3				
Calumet	25,140,860	4		12,542,900	7	
BHP Billiton Petro Co	15,869,670	5				
Union Pacific Railroad Co.	13,830,890	6				
Ternium	13,497,420	7				
Bell South Communications	11,984,690	8		26,503,750	2	
Wal-Mart	11,922,590	9		11,284,940	9	
Kansas City Southern Railroad	11,223,890	10				
General Motors				24,439,330	3	
Sam's Town				14,341,200	6	
Capital One Bank				7,906,550	10	
Regions Bank				11,945,770	8	
Centerpoint Energy				20,169,270	4	
Total for ten principal taxpayers	287,465,734		13.60%	207,041,430		11.88%
Total for remaining taxpayers	1,826,607,093		86.40%	1,535,842,400		88.12%
Total for all taxpayers	<u>\$ 2,114,072,827</u>		<u>100.00%</u>	<u>\$ 1,742,883,830</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)

Fiscal Year Ended December 31,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
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	\$ 45,371,237	98.0%
2016	\$ 46,215,783	\$ 42,702,007	92.4%	\$ 2,033,775	\$ 44,735,782	96.8%
2017	\$ 46,462,074	\$ 43,259,557	93.1%	\$ 2,232,104	\$ 45,491,661	97.9%
2018	\$ 47,031,952	\$ 43,283,541	92.0%	N/A	\$ 43,283,541	92.0%

N/A - Information is not yet available.

Source: Caddo Parish Tax Assessor.

2009-2013 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)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Motor Vehicle Dealers	\$ 104,881,262	\$ 120,546,529	\$ 130,831,674	\$137,804,318	\$130,958,955	\$137,280,445	\$139,392,894	\$134,120,081	\$132,555,488	\$138,539,836
Wholesale - Machinery, Equipment and Supplies	115,562,897	199,208,989	129,066,023	\$79,919,856	\$78,833,925	\$88,132,527	\$73,322,005	\$49,667,615	\$84,832,762	\$65,185,663
Manufacturing	70,971,143	33,875,807	125,341,157	\$70,599,481	\$74,311,740	\$111,920,247	\$79,560,198	\$24,532,643	\$66,203,421	\$92,013,327
Oil and Gas Services - Mining	175,385,146	183,253,501	56,842,934	\$44,145,193	\$32,222,136	\$36,943,934	\$25,642,233	\$18,099,987	\$31,031,738	\$43,199,191
Wholesale - Lumber and Other Construction Materials	23,076,708	35,235,219	47,521,924	\$36,217,302	\$18,300,993	\$31,002,751	\$20,985,695	\$13,930,124	\$15,862,243	\$30,054,544
Grocery Stores	31,128,169	27,977,195	43,218,470	\$33,954,981	\$30,792,139	\$24,853,216	\$21,015,851	\$24,899,318	\$21,697,671	\$21,234,681
Wholesale - Metals	105,147,028	82,035,017	35,099,843	\$26,951,636	\$37,499,207	\$38,307,037	\$37,630,229	\$34,855,886	\$34,866,687	\$37,059,827
Equipment Leasing and Renting	51,254,340	55,779,169	18,226,857	\$19,423,475	\$12,337,571	\$11,696,502	\$9,924,283	\$12,820,847	\$11,452,243	\$14,922,157
Automotive Repair Shops	9,621,611	9,749,383	12,571,853	\$10,857,963	\$18,252,197	\$18,714,384	\$19,377,005	\$21,346,233	\$21,763,885	\$23,815,426
Restaurants	15,675,613	16,442,285	9,084,454	\$10,488,731	\$10,656,181	\$11,469,756	\$9,242,407	\$10,342,466	\$10,096,729	\$13,109,720
All Others	301,970,024	214,595,133	234,896,850	\$211,454,400	\$190,453,851	\$406,780,922	\$339,219,409	\$240,077,110	\$265,054,250	\$308,635,807
Total	\$ 1,004,673,941	\$ 978,698,227	\$ 842,702,039	\$ 681,817,336	\$ 634,618,895	\$ 917,101,721	\$ 775,312,209	\$ 584,692,310	\$ 695,417,117	\$ 787,770,179
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)

Year	Sales Tax District #1	Caddo Parish School Board	Caddo Law Enforcement District	State of Louisiana	Total Rate
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
2017	1.50	1.50	0.35	5.00	8.35
2018	1.50	1.50	0.35	4.45	7.80

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)

	2009				2010				2011				2012				2013			
	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	543	20.38%	\$ 3,037,505	20.16%	572	20.69%	\$ 3,407,191	23.21%	580	20.59%	\$ 3,584,652	28.36%	590	21.21%	\$ 3,904,475	38.18%	608	21.87%	\$ 3,756,846	43.63%
Wholesale Trade	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%	1105	39.72%	3,009,750	29.42%	1093	39.32%	2,586,385	30.03%
Manufacturing	100	3.75%	1,631,295	10.82%	103	3.73%	553,236	3.77%	105	3.73%	499,043	3.95%	108	3.88%	496,220	4.85%	109	3.92%	530,868	6.17%
Services	549	20.61%	1,277,145	8.47%	576	20.84%	1,397,892	9.52%	608	21.58%	1,371,078	10.85%	590	21.21%	1,198,420	11.72%	602	21.65%	100,902	1.17%
Mining	167	6.27%	2,640,571	17.52%	185	6.69%	2,753,630	18.76%	193	6.85%	2,067,112	16.35%	171	6.15%	1,079,672	10.56%	151	5.43%	1,185,084	13.76%
Transportation, Communications, Electric, & Gas	74	2.78%	517,926	3.44%	82	2.97%	329,531	2.24%	77	2.73%	277,758	2.20%	74	2.66%	265,780	2.60%	73	2.63%	216,401	2.51%
Other	41	1.54%	1,063,098	7.05%	41	1.48%	325,344	2.22%	44	1.56%	247,537	1.96%	39	1.40%	91,782	0.90%	34	1.22%	111,659	1.30%
Construction	95	3.57%	76,393	0.51%	95	3.44%	113,534	0.77%	92	3.26%	145,414	1.15%	88	3.15%	168,031	1.64%	93	3.34%	111,440	1.29%
Agricultural	8	0.30%	28,586	0.19%	8	0.29%	28,054	0.19%	7	0.25%	26,951	0.21%	3	0.11%	4,047	0.04%	2	0.07%	3,600	0.04%
Finance, Insurance, & Real Estate	15	0.56%	4,230	0.03%	15	0.54%	5,373	0.04%	12	0.43%	7,029	0.06%	12	0.43%	8,460	0.08%	13	0.47%	6,978	0.08%
Government	3	0.11%	3,993	0.03%	2	0.07%	521	0.00%	3	0.11%	507	0.00%	2	0.07%	624	0.01%	2	0.07%	121	0.00%
Total	2,664	100.00%	\$ 15,070,109	100.00%	2,764	100.00%	\$ 14,680,473	100.00%	2,817	100.00%	\$ 12,640,531	100.00%	2,782	100.00%	\$ 10,227,261	100.00%	2,780	100.00%	\$ 8,610,284	100.00%

	2014				2015				2016				2017				2018			
	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	634	22.11%	\$ 3,912,991	28.44%	651	22.79%	\$ 4,005,318	34.44%	682	23.70%	\$4,400,356	50.17%	700	24.01%	\$4,754,394	45.58%	754	25.02%	\$5,031,202	42.58%
Wholesale Trade	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%	1,194	40.95%	\$2,193,037	21.01%	1,184	39.30%	\$2,548,978	21.56%
Manufacturing	99	3.45%	1,051,331	7.64%	87	3.05%	1,979,007	17.02%	81	2.81%	\$604,749	6.90%	71	2.43%	\$707,543	6.78%	69	2.29%	\$862,419	7.30%
Services	596	20.79%	1,118,331	8.13%	587	20.55%	902,546	7.76%	603	20.95%	\$827,299	9.43%	609	20.88%	\$1,140,925	10.94%	645	21.41%	\$1,324,479	11.21%
Mining	146	5.09%	1,864,220	13.55%	136	4.76%	1,207,248	10.38%	120	4.17%	\$372,620	4.25%	128	4.39%	\$1,000,474	9.59%	136	4.51%	\$1,465,429	12.40%
Transportation, Communications, Electric, & Gas	86	3.00%	303,922	2.21%	82	2.87%	374,560	3.22%	86	2.99%	\$401,977	4.58%	84	2.88%	\$423,189	4.06%	85	2.82%	\$317,074	2.68%
Other	38	1.33%	157,537	1.15%	33	1.16%	49,350	0.42%	30	1.04%	\$82,780	0.94%	28	0.96%	\$42,569	0.41%	32	1.06%	\$73,840	0.62%
Construction	98	3.41%	2,324,946	16.90%	90	3.14%	567,002	4.88%	90	3.12%	\$74,420	0.85%	84	2.87%	\$142,367	1.36%	91	3.01%	\$155,094	1.31%
Agricultural	2	0.07%	16,404	0.12%	2	0.07%	16,815	0.14%	4	0.14%	\$17,110	0.20%	2	0.07%	\$20,335	0.19%	3	0.10%	\$33,393	0.28%
Finance, Insurance, & Real Estate	11	0.38%	6,261	0.05%	10	0.35%	6,576	0.06%	12	0.42%	\$6,765	0.08%	14	0.48%	\$6,210	0.06%	13	0.43%	\$4,262	0.04%
Government	2	0.07%	276	0.00%	2	0.07%	224	0.00%	2	0.07%	\$128	0.00%	2	0.07%	\$214	0.00%	1	0.03%	\$383	0.00%
Total	2,867	100.00%	\$ 13,756,525	100.00%	2,857	100.00%	\$ 11,629,683	100.00%	2,878	100.00%	\$ 8,770,385	100.00%	2,916	100.00%	\$ 10,431,257	100.00%	3,013	100.00%	\$ 11,816,553	100.00%

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)

Fiscal Year	General Obligation Bonds	Limited Tax Revenue Bonds	Certificates of Indebtedness	Unamortized Premiums or Discounts	Total Primary Government	Percentage of Personal Income (2)	Parish per Capita (2)
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	0.28%	\$ 134
2017	\$ 21,705,000	\$ 4,390,000	\$ 3,180,000	\$ 1,372,509	\$ 30,647,509	0.28%	\$ 125
2018	\$ 20,085,000	\$ 4,130,000	\$ 2,575,000	\$ 1,232,465	\$ 28,022,465	(1)	\$ 116

Notes:

- (1) 2018 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 ⁽¹⁾
Last Ten Fiscal Years
(Unaudited)

Fiscal year	Population	Assessed value ⁽¹⁾	Gross bonded debt	Less debt service fund	Net bonded debt	Ratio of net bonded debt to assessed value	Net bonded debt per capita ⁽²⁾
2009	255,115	1,742,883,830	\$ 30,815,000	\$ 1,491,320	\$ 29,323,680	1.68%	\$ 115
2010	254,969	1,842,261,580	\$ 30,070,000	\$ 1,941,376	\$ 28,128,624	1.53%	\$ 110
2011	255,613	1,881,756,400	\$ 28,930,000	\$ 2,069,109	\$ 26,860,891	1.43%	\$ 105
2012	255,613	1,974,937,310	\$ 27,991,449	\$ 2,501,059	\$ 25,490,390	1.29%	\$ 100
2013	255,613	2,017,071,683	\$ 26,813,510	\$ 2,960,857	\$ 23,852,653	1.18%	\$ 93
2014	255,613	2,045,620,492	\$ 26,211,301	\$ 2,961,531	\$ 23,249,770	1.14%	\$ 91
2015	255,613	2,097,808,519	\$ 25,589,965	\$ 3,161,513	\$ 22,428,452	1.07%	\$ 88
2016	255,613	2,087,956,114	\$ 24,672,859	\$ 3,343,742	\$ 21,329,117	1.02%	\$ 83
2017	245,150	2,093,594,788	\$ 23,005,754	\$ 3,582,379	\$ 19,423,375	0.93%	\$ 79
2018	241,173	2,114,072,827	\$ 21,263,648	\$ 3,859,473	\$ 17,404,175	0.82%	\$ 72

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, 2018

(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	\$ 90,944	100%	\$ 90,944
City of Shreveport	172,451	99%	<u>170,726</u>
Subtotal, overlapping debt			261,670
Parish direct debt			26,790
Unamortized premium			<u>1,232</u>
Total direct and overlapping debt			<u><u>\$ 289,692</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									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Debt limit – 10% of assessed value for any one purpose	\$ 174,288,383	\$ 182,426,158	\$ 188,175,640	\$ 197,493,731	\$ 201,707,168	\$ 204,562,049	\$ 209,780,852	\$ 208,795,611	\$ 209,359,479	\$ 211,407,283
Deduct – amount of debt applicable to debt limit	30,815,000	30,070,000	28,930,000	27,991,449	26,813,510	26,211,301	25,589,965	24,672,859	23,005,754	21,263,648
Legal debt margin	<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>	<u>\$ 186,353,725</u>	<u>\$ 190,143,635</u>
 Total debt applicable to the limit as a percentage of debt limit	17.68%	16.48%	15.37%	14.17%	13.29%	12.81%	12.20%	11.82%	10.99%	10.06%

Legal Debt Margin Calculation for Fiscal Year 2018:

Assessed value	\$ 2,114,072,827
Debt limit (10% of total assessed value)	211,407,283
Debt applicable to limit:	
General Obligation Bonds	21,263,648
Legal debt margin	<u>\$ 190,143,635</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)

Fiscal Year	Caddo Parish Population	Caddo Parish Personal Income (in thousands)	Caddo Parish per Capita Personal Income	Parish Unemployment Rate
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	\$ 11,941,648	\$ 47,987	6.60%
2017	245,150	10,988,905	44,565	5.80%
2018	241,173	(1)	(1)	5.00%

Note:

(1) 2018 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 2018 and 2009
(Unaudited)**

Employer	2018			2009		
	Employees	Rank	Percentage of Area Employment	Employees	Rank	Percentage of Area Employment
State of Louisiana	12,226	1	6.94%	14,490	1	12.02%
Barksdale Air Force Base	11,205	2	6.36%	9,018	2	7.48%
LSU Health Sciences Center	6,200	3	3.52%	5,941	4	4.93%
Willis Knighton Health System	6,145	4	3.49%	5,061	5	4.20%
Caddo Parish Public Schools	6,101	5	3.46%	6,743	3	5.59%
Bossier Parish School System	2,926	6	1.66%	-		
City of Shreveport	2,718	7	1.54%	2,641	6	2.19%
Wal-Mart Stores, Inc	2,000	8	1.13%	-		
Harrah's/Horseshoe Casino	1,800	9	1.02%	-		
Christus Schumpert Health System	1,600	10	0.91%	2,018	8	1.67%
General Motors				2,093	7	1.74%
Overton Brooks VA Medical Center				1,533	10	1.27%
US Support Company				1,618	9	1.34%
Total	52,921		30.03%	51,156		42.43%

Source: North Louisiana Economic Partnership

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>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
General Government	29	25	25	25	25	25	26	27	32	29
Criminal Justice	81	85	81	81	81	81	81	81	80	81
Highways and Streets	76	71	76	76	76	76	69	69	64	61
Culture and Recreation	14	15	13	13	13	13	13	13	14	15
Health and Welfare	32	32	31	31	31	31	31	31	36	29
Building Facilities	66	67	68	68	68	68	68	68	68	67
Sanitation	33	31	32	32	32	32	32	36	36	33
Total	331	326	326	326	326	326	320	325	330	315

Source: Caddo Parish Commission.

See accompanying independent auditors' report.

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

Function	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Governmental activities:										
Public works										
Road miles constructed	7.77	3.62	0.57	0.63	0.89	0.65	0.83	-	0.48	0.25
Sanitation										
Refuse collected (tons/month)	1,342	1,340	1,321	1,350	1,272	1,232	1,252	1,319	1,290	1,057
Health and welfare										
Number of ground mosquito control assignments	1,827	545	426	1,808	1,091	1,368	1,359	1,458	1,062	1,166
Number of animals handled through the animal shelter	10,159	9,222	9,496	10,509	9,733	8,720	7,706	7,445	6,450	5,800
Culture and recreation										
Number of park pavilion rentals	*	25	32	27	27	36	34	40	65	60
Number of camping ground rentals	1,587	1,434	1,656	1,700	891	1,452	1,443	1,328	2,748	3,390
Economic Development										
Number of business licenses issued	1,485	1,457	1,435	1,468	1,429	1,437	1,460	1,494	1,442	1,495
Number of housing assistance clients	92	83	76	68	59	56	55	62	67	68

* 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)

Function	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General government										
Number of general government buildings	7	8	8	8	8	8	7	7	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	780	784	785	785	717	717	718	718	718.48	718.73
Unpaved road miles	39.08	39.08	39.08	39.08	65.00	65.00	65.00	65.00	65.00	65.00
Number of bridges maintained	175	178	178	178	167	166	166	166	166	166
Number of streetlights maintained	58	58	59	59	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	11	11	12	11	11	12	12	13	8
Number of mosquito control spray trucks	6	6	8	8	8	8	8	8	10	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	6	5
Miles of trails	25	25	25	25	25	25	25	25	30	40
Number of historical markers	2	2	6	6	6	6	6	6	6	6

Source: Various Parish Departments and asset records

See accompanying independent auditors' report.