



**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

**Primary Government Financial Report**

**Year ended December 31, 2008**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7/29/09

**CADDO PARISH COMMISSION**

**Primary Government Financial Statements and  
Individual Fund Statements**

**Year ended December 31, 2008**

**(With Independent Auditors' Report Thereon)**

## **INTRODUCTORY SECTION**

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# CADDO PARISH COMMISSION

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# THE PARISH OF CADDO

## DEPARTMENT OF FINANCE AND HUMAN RESOURCES

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June 30, 2009

The Honorable Stephanie Lynch, 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 Primary Government Financial Report of the Caddo Parish Commission (the Commission) for the year ended December 31, 2008. These financial statements present the primary government only and do not include the data of the discrete component units necessary for reporting in conformity with U.S. generally accepted accounting principles (GAAP). These financial statements were audited 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, by a firm of licensed certified public accountants. I believe this report presents comprehensive information about the Commission's financial and operating activities during 2008 that is useful to taxpayers, citizens, and other interested persons.

This report was prepared by the Department of Finance 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 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 KPMG LLP 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, 2008 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion on the Commission's governmental activities, each major fund, and the aggregate remaining fund information for the primary government. However, because the financial statements do not include financial data for the Commission's legally separate component units, which GAAP requires to be reported with the financial data of the Commission's primary government, the Commission's financial statements do not purport to, and do not, present fairly the financial position of the reporting entity of the Commission as of December 31, 2008. 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, 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 on January 18, 1838.

These financial statements present the Commission (the primary government) and do not include the data of the discrete component units necessary for reporting in conformity with GAAP.

Several agencies provide public services to Caddo Parish residents and should be included in the financial statements of the Commission as discretely presented component units. Financial data for these entities are not included in this report. Louisiana statutes do not require annual audited financial statements to be prepared for a majority of these units. GAAP does not allow us to present unaudited or out-of-date information in our basic financial statements. Since annually audited financial statements are generally not available from these units, we have elected to issue a report covering only the Commission (the primary government). The entities thus excluded are:

Caddo Parish Sheriff's Office and Tax Collector

Caddo Parish Clerk of Court  
Caddo Parish Tax Assessor  
Caddo Parish District Attorney  
Caddo Community Action Agency  
Caddo Parish Communications District Number 1  
Waterworks District Number 1  
Waterworks District Number 7  
Pinehill Waterworks District Number 8  
Sewerage District Number 2  
Sewerage District Number 7  
Sewerage District Number 8  
Fire District Number 1  
Fire District Number 2  
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

### **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, 2008.

### **Local Economy**

The economic future for Caddo Parish and Shreveport is bright even though the national economy is in a tailspin. That is the forecast from many local economists and business leaders. Economists say Caddo/Shreveport's diverse economy will help shelter it from a deep recession and allow it to rebound much faster. Although unemployment rates rose from 4.5% in 2007 to 6.7% in 2008, primarily as a result of the workforce reduction at the General Motors plant, most economists expect the unemployment rate to decline as the national recession subsides.

Two of the main reasons for the bright economic outlook for Caddo Parish are the escalating natural gas industry and the continued activity at Port of Shreveport-Bossier. These two factors should allow Caddo Parish to not only survive but thrive during the recession. The Port recently issued \$15 million in bonds to expand its complex, including land and a five-mile storage yard. TruSouth Oil, Davison Terminal Service, and ADS Logistics are just a few of the Port's tenants to make significant improvements in 2008. The Haynesville Shale has and will continue to have a major economic impact on Caddo Parish. The Haynesville Shale, one of the largest natural gas deposits in the United States, has allowed Caddo Parish to significantly increase its oil and gas revenues and has resulted in a 78% increase in sales tax revenue from 2007 to 2008. The Haynesville Shale has also had an impact on company expansions or new business locations. Schlumberger, for example, announced it is expanding its business in the area with a new facility in Shreveport that will create up to 400 jobs, 250 temporary construction jobs, and an investment of nearly \$50 million. Schlumberger officials have said the primary reason for the investment in the area is because of the Haynesville Shale. Caddo Parish, as a major landowner, will see a significant benefit from the increased natural gas activity.

Although the economic outlook is bright, there are some areas of concern. The local General Motors assembly plant cut its workforce to fewer than 800 workers and the future of General Motors and the Shreveport plant is uncertain. The gaming industry continues to be vulnerable with the ever looming threat of increased competition. Most economists predict Caddo Parish's diverse economy will help the region absorb a huge hit if General Motors closes or continues to trim production. The area has major manufacturing employers such as Libbey Glass, Frymaster, and Cellxion Inc. Another buffer for the area's economy is the huge military presence with the Barksdale Air Force Base, which has over 9,000 employees. Caddo Parish has learned its lesson from the economic downturn of the 1980s, which saw the area experience a severe decline because it was too heavily dependent on the oil and gas industry. The area is well-equipped to provide an attractive place to do business, with plenty of affordable housing, available land, and no major transportation bottlenecks.

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

The Commission continually addresses long-term financial concerns to ensure resources are available to meet future needs and allow for continuity of services. The decision of the Commission to obtain voter approval for a \$30 million bond issue and rededication of the public works' property tax millage and sales tax rate has been a very effective strategic financial plan, which has enabled Caddo Parish to address some critical capital projects and financial needs without raising taxes. The Commission has issued \$20 million of the approved \$30 million with plans to issue the remaining \$10 million in 2009. The rededication has allowed the Commission to address the grave funding shortage for the juvenile justice system. The Commission has a policy of maintaining adequate fund balance reserves to meet unanticipated expenditure requirements, major revenue shortfall, or a major natural disaster. At December 31, 2008, the Commission's unreserved, undesignated fund balance was \$92.6 million and represented 88.5% of total revenues.

#### **Cash Management and Investments**

The Commission has a cash management program, which consists of pooling cash and investments for all funds of the Commission except the Shreve Memorial Library. Available cash was invested in a special bank "sweep 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.

#### **Risk Management**

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 \$50,000 per claim with an annual aggregate total of \$250,000. Third-party coverage is also maintained for workers' compensation cases

above \$300,000. 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.

#### **Pension and Other Postemployment Benefits**

Substantially all Commission employees are members of the Parochial Employees' Retirement System of Louisiana. Employee payroll deductions of 9.50% of gross pay are matched by the Commission at a rate of 12.75% of gross wages (will decrease to 12.25% in 2009). All deducted and matched funds are remitted to the retirement system. Retirement benefits are administered by the state-wide plan and are not guaranteed by the Commission.

The Commission provides postretirement healthcare benefits and life insurance, in accordance with state statutes, to all retiring employees who were participating in the group insurance plan prior to their retirement date. The Commission is partially self-insured for medical benefits including postretirement healthcare benefits and life insurance.

#### **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, KPMG LLP. Substantial recognition should also be given to the Commission and our Parish Administrator, Mr. Woodrow Wilson, Jr., for their interest and support in conducting the financial operations of the Commission in a responsible and progressive manner.

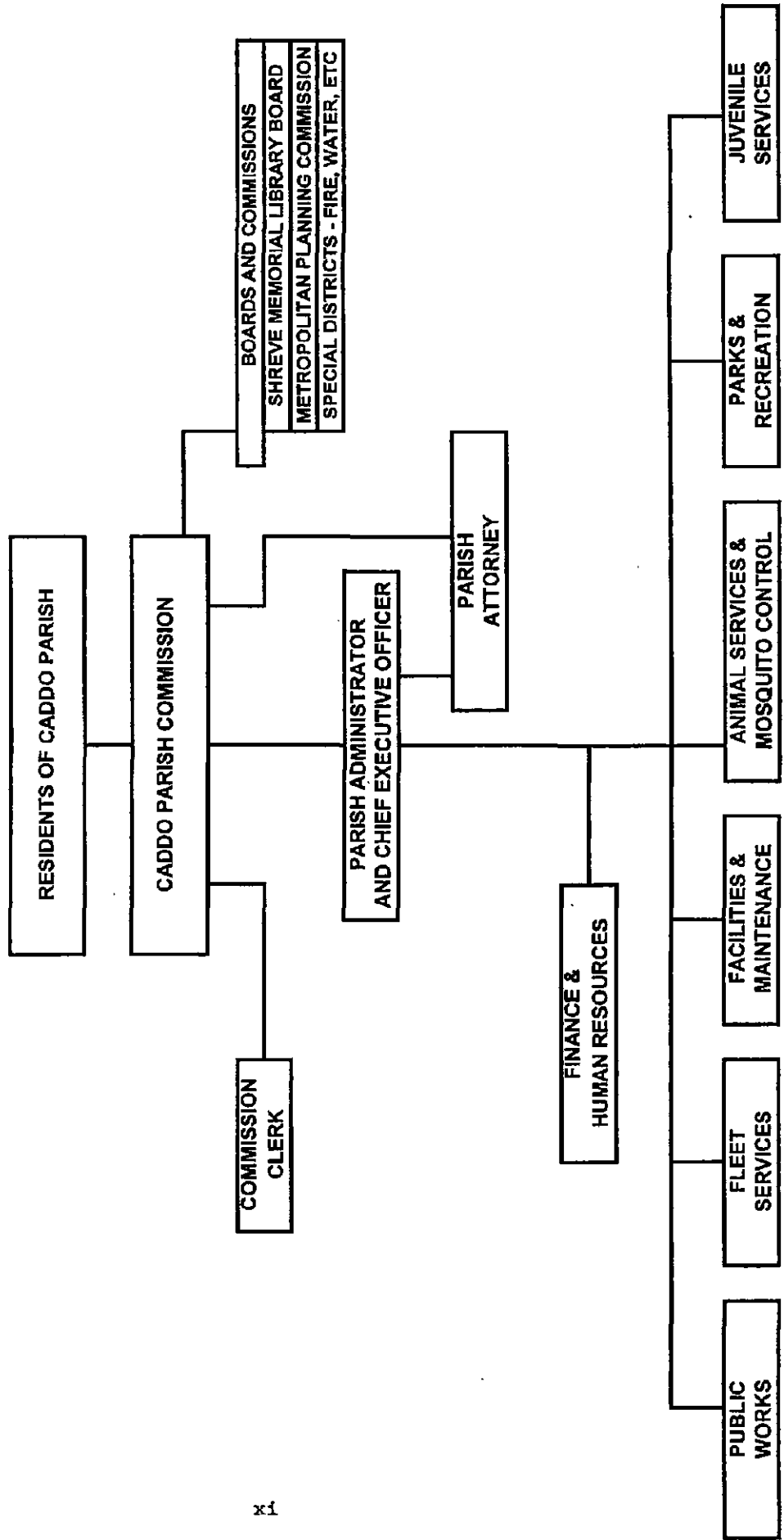
Sincerely,



Erica R. Bryant  
Director of Finance and Human Resources

ORGANIZATION CHART

CADDO PARISH COMMISSION  
SHREVEPORT, LOUISIANA



# Caddo Parish Commission

## Shreveport, Louisiana

### COUNCIL-MANAGER FORM OF GOVERNMENT

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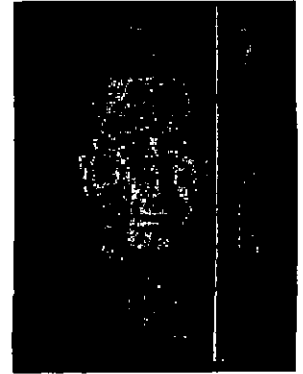
**Doug Dominick**  
District 1



**Rose Wilson McCulloch**  
District 2



**Carl A. Pierson, Sr.**  
District 3



**Matthew Linn**  
District 4



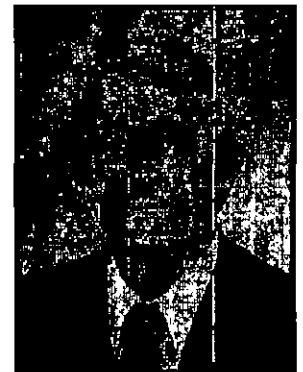
**Sam Jenkins**  
District 5



**Lindora Baker**  
District 6



**Stephanie Lynch**  
District 7



**John Escudé**  
District 8



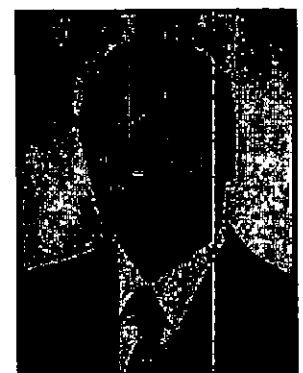
**Michael Thibodeaux**  
District 9



**David Cox**  
District 10



**Jim Smith**  
District 11

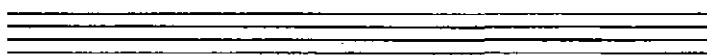


**Ken Epperson**  
District 12

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana  
Appointed Officials Per Home Rule Charter

Mr. Woodrow "Woody" Wilson, Jr.	Parish Administrator and Chief Executive Officer
Ms. Erica R. Bryant	Director of Finance and Human Resources
Mr. Robert Glass	Director of Public Works
Mr. Norman "Keith" McClung	Director of Facilities and Maintenance
Mr. Larry R. Raymond	Director of Parks and Recreation
Mr. Todd Hopkins	Director of Fleet Services
Mr. Matthew Pepper	Director of Animal Services and Mosquito Control
Mr. Edwin W. Scott	Director of Juvenile Services
Mr. Jerry C. Spears	Commission Clerk
Mr. Charles Grubb	Parish Attorney

**FINANCIAL  
SECTION**







KPMG LLP  
Suite 1900  
333 Texas Street  
Shreveport, LA 71101-3692

## Independent Auditors' Report

The Members of the Caddo Parish Commission  
Shreveport, Louisiana:

We have audited the accompanying financial statements of the governmental activities, 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, 2008, which collectively comprise the basic financial statements of the Commission's primary government as listed in the table of contents. We have also audited the financial statements of each of the Commission's nonmajor governmental, internal service, and fiduciary funds presented as supplementary information in the accompanying combining and individual fund financial statements as of and for the year ended December 31, 2008, as listed in the table of contents. These financial statements are the responsibility of the Commission's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes 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 as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

The financial statements do not include financial data for the Commission's legally separate discretely presented component units. U.S. generally accepted accounting principles require the financial data for those component units to be reported with the financial data of the Commission's primary government unless the Commission also issues financial statements for the financial reporting entity that includes the financial data for its component units. The Commission has not issued such reporting entity financial statements. The amount of the assets, liabilities, net assets, revenues, and expenses of the aggregate discretely presented component units that would have been presented is unknown.

In our opinion, because of the omission of the discretely presented component units, as discussed above, the financial statements referred to above do not present fairly, in conformity with U.S. generally accepted accounting principles, the financial position of the aggregate discretely presented component units of the Commission, as of December 31, 2008, or the changes in financial position thereof for the year then ended.

Further, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund of the Commission, as of December 31, 2008, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended, in conformity with U.S. generally accepted accounting principles. In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each nonmajor governmental, internal service, and fiduciary fund of the Commission as of December 31, 2008, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended, in conformity with U.S. generally accepted accounting principles.

The Commission adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pension*, as of December 31, 2008.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2009 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, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis, budgetary comparison information, and schedule of funding progress listed as Required Supplementary Information in the table of contents are not a required part of the basic financial statements, but are supplementary information required by U.S. generally accepted accounting principles. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information; however, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Commission's basic financial statements and on each nonmajor governmental, internal service, and fiduciary fund of the Commission. The introductory section, the individual fund schedules, and the statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The introductory section, the individual fund schedules, and the statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.

KPMG LLP

June 30, 2009

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana  
**Management's Discussion and Analysis**  
December 31, 2008

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, 2008. 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 2008 fiscal year include the following:

- The assets of the Commission exceeded its liabilities at the close of the fiscal year by \$343,277,863 (net assets). Of this amount, approximately \$40 million (unrestricted net assets) may be used to meet the Commission's obligations to citizens and creditors.
- The total net assets of the Commission increased by \$27,314,662 for the year ended December 31, 2008.
- As of the close of the fiscal year, the Commission's governmental funds reported a combined ending fund balance of \$138,178,065, an increase of \$38,805,220 in comparison with the prior fiscal year. Of this amount, \$92.6 million was unreserved, undesignated, and available for spending; \$29.7 million was unreserved but designated for capital projects; \$1.2 million was unreserved but designated for subsequent years' expenditures and for future claims; \$10.5 million was reserved for contingencies and industrial development; \$1.9 million was reserved for debt service; \$9 million was reserved for encumbrances; and \$1.3 million is held in a permanent trust and can only be used to make revolving loans to the General Fund.
- At the end of the fiscal year, unreserved, undesignated fund balance for the General Fund was \$8.9 million or 119% of total General Fund expenditures.
- The Commission's total long-term liabilities increased by \$7.5 million (33.5%) during the fiscal year primarily as a result of a \$10,000,000 bond issue in August 2008.

**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 assets presents information on all of the Commission's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets 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, 2008

The statement of activities presents information showing how the Commission's net assets changed during the fiscal year. All changes in net assets 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 assets 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 24 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, Juvenile Justice Fund, Biomedical Fund, Criminal Justice Fund, Oil and Gas Fund, Head Start Fund, Shreve Memorial Library Fund, Capital Improvement Fund, and the Capital Outlay Fund, all of which are considered to be major funds. Data for the other 13 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, workers' compensation, and fleet services. 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 assets may serve over time as a useful indicator of a government's financial position. In the case of the Commission, assets exceeded liabilities by \$343,277,863 at the close of the fiscal year.

The largest portion of the Commission's net assets totaling approximately \$222 million (65%) 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 Assets**

December 31, 2008 and 2007

	<b>Governmental activities</b>	
	<b>2008</b>	<b>2007</b>
Current and other assets	\$ 146,859,464	107,996,300
Capital assets, net	229,490,216	235,318,603
Total assets	<u>376,349,680</u>	<u>343,314,903</u>
Current and other liabilities	3,270,187	5,028,359
Long-term liabilities	29,801,630	22,323,343
Total liabilities	<u>33,071,817</u>	<u>27,351,702</u>
Net assets:		
Invested in capital assets, net of related debt	221,930,317	224,489,782
Restricted	81,088,246	70,471,657
Unrestricted	40,259,300	21,001,762
Total net assets	<u>\$ 343,277,863</u>	<u>315,963,201</u>

There are 23.6% of net assets, which represent resources that are subject to external restrictions on how they may be used. Those monies are restricted for highways, streets and drainage (\$34.1 million), culture and recreation (\$17.2 million), sanitation (\$10.5 million), criminal justice (\$5.9 million), building facilities (\$6.2 million), and other restricted purposes (\$7.2 million). Included in other restricted purposes is \$2,033,133 of debt service funds.

The remaining balance of unrestricted net assets of \$40,259,300 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 assets.

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The Commission's net assets increased by \$27,314,662 during the fiscal year. The Commission's total revenues and expenses for governmental activities are reflected in the following chart:

**Changes in Net Assets**  
**Years ended December 31, 2008 and 2007**

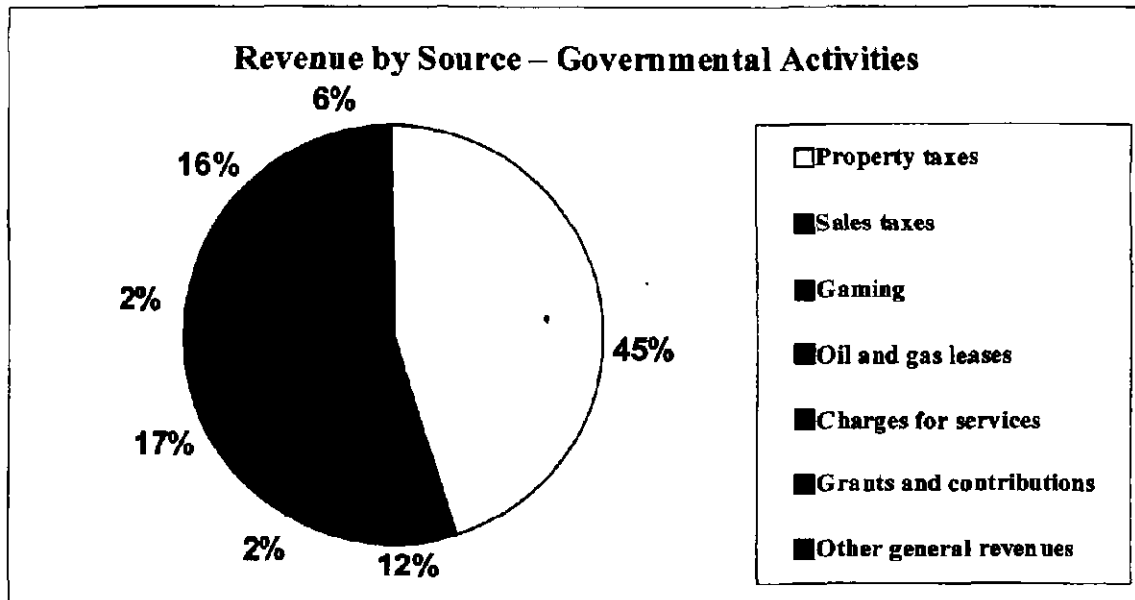
	<b>Governmental activities</b>	
	<b>2008</b>	<b>2007</b>
<b>Revenues:</b>		
Program revenues:		
Charges for services	\$ 2,616,080	2,183,093
Grants and contributions	17,085,778	16,865,529
General revenues:		
Property taxes	48,188,562	43,995,053
Sales taxes	12,959,666	7,282,865
Gaming	2,312,683	2,248,270
Oil and gas leases	18,281,891	439,532
Other general revenues	6,488,539	6,127,789
Total revenues	<u>107,933,199</u>	<u>79,142,131</u>
<b>Expenses:</b>		
General government	5,224,013	5,029,372
Criminal justice	17,772,325	16,421,732
Health and welfare	13,309,792	13,602,439
Highways, streets, and drainage	22,170,007	22,304,833
Building facilities	4,453,008	4,514,553
Sanitation	2,121,609	2,021,790
Culture and recreation	11,698,654	11,009,806
Economic development	2,769,123	2,749,345
Interest and fees on long-term debt	1,100,006	756,440
Total expenses	<u>80,618,537</u>	<u>78,410,310</u>
Increase in net assets	27,314,662	731,821
Net assets, beginning of year	<u>315,963,201</u>	<u>315,231,380</u>
Net assets, end of year	<u>\$ 343,277,863</u>	<u>315,963,201</u>

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General revenues, specifically property taxes and sales taxes, and now oil and gas leases are the largest component of revenues (74%). Property taxes represent 45% of revenues at \$48 million. Property taxes increased during the fiscal year due to an increase in the property tax assessment resulting from the completion of new residential and commercial construction projects. Sales tax revenue increased by 78% and oil and gas leases increased by 4,060%. Both sales taxes and oil and gas leases were significantly impacted by lease and drilling activities relating to the Haynesville Shale, one of the largest natural gas deposits in the United States. A significant portion of the Haynesville Shale is located in Caddo Parish. The Commission, a major landowner in the Parish, has profited from the significant lease bonuses paid to property owners to lease mineral rights in the Haynesville Shale. The Commission leased several parcels in the Haynesville Shale, netting proceeds of over \$18 million in lease bonus payments. The Commission created the Oil and Gas Fund to account for the oil and gas revenue.

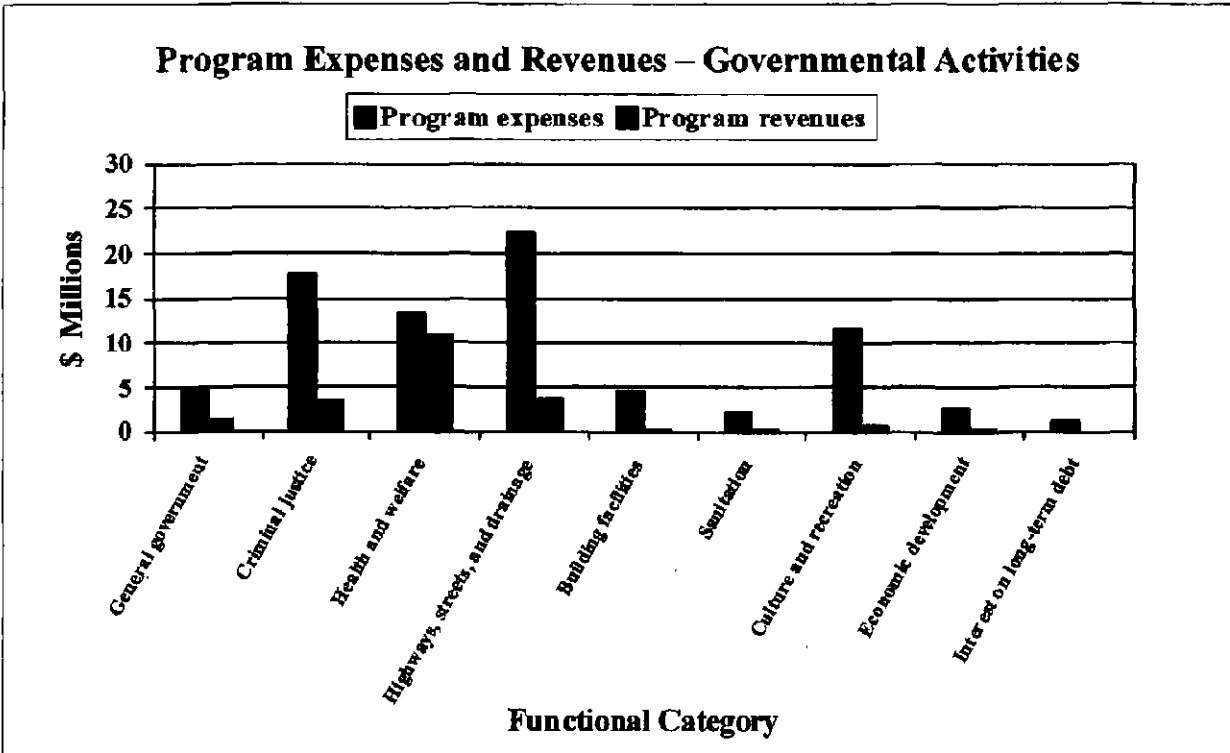


The statement of activities shows that \$2.6 million was financed by those who use the services, \$17.1 million by grants and contributions, and \$88.2 million with the Commission's general revenues.



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



Expenses totaled \$80.6 million in 2008 compared to \$78.4 million in 2007, an increase of 2.8%. The key factors for the increase were:

- Criminal justice expenses increased by \$1.4 million (8.2%) resulting from an increase in utilities and costs related to maintenance of the Caddo Correctional Center (CCC) and an increase in costs paid to the Caddo Parish Sheriff for expenses paid for prisoner care such as medical, clothing, and feeding and housing.
- Culture and recreation increased by \$0.7 million (6.3%) as a result of increased personnel costs relating to additional personnel hired to staff the new libraries.
- General government increased by \$0.2 million (3.7%) due to the recognition of expenses for other postemployment benefits (OPEB).
- Interest and fees on long-term debt increased by \$0.3 million (45%) as a result of interest payments for the 2007 general obligation bond issue.

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

**Governmental Funds**

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

The focus of the Commission's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Commission's financing requirements. In particular, unreserved 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 \$138,178,065, an increase of \$38,805,220 in comparison with the prior fiscal year. Of this amount, \$92,593,364 or 67.0% was unreserved, undesignated, and available for spending; \$29,672,343 or 21.5% was unreserved, but designated for capital projects; and \$1,272,080 or 0.9% was unreserved, but designated for subsequent years' expenditures and future claims. The remainder of the fund balance is reserved to indicate that it is not available for new spending because it has already been committed: (1) to liquidate contracts and purchase orders of the prior period (\$880,777), (2) to pay debt service (\$1,934,394), (3) to provide financial resources in the event of a major interruption in services such as a natural disaster (\$10,295,558), or (4) for other restricted purposes (\$1,529,549).
- 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 \$9,511,469. The unreserved and undesignated portion is \$8.9 million. Therefore, it is available for spending at the Commission's discretion. The Commission has chosen to designate funds for future claims (\$600,000). The fund balance of the Commission's General Fund increased by \$360,847. The key factor in this increase is an increase in ad valorem revenue.
- The Shreve Memorial Library Fund has a total fund balance of \$14,468,613. The majority of the fund balance (\$13.8 million) is unreserved, undesignated, and available for spending. The remainder of the fund balance is reserved to liquidate contracts and purchase orders of the prior period (\$644,316). Fund balance increased by \$1,870,498, largely due to an increase in ad valorem revenue.
- The Detention Facilities Fund has a total fund balance of \$1,061,618 the majority of which (\$1,054,398) is undesignated. The remaining balance is reserved to liquidate contracts and purchase orders of the prior period (\$7,220). This fund accounts for the proceeds of a special ad valorem tax and other revenues dedicated to the maintenance and operation of the Caddo Correctional Center. Fund balance increased by \$238,383, largely due to a transfer of \$300,000 from the Criminal Justice Fund.
- The Juvenile Justice Fund has a total fund balance of \$846,356. The unreserved, undesignated portion is \$532,953 or 63%. The remainder of the fund balance is designated for subsequent year's expenditures (\$313,403 or 37%). Fund balance decreased by \$178,357, largely due to a decrease in the Title IV-E reimbursement, which is a direct reimbursement of a portion of salaries and related benefits.

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- The Public Works Fund has a total fund balance of \$30,600,900. The majority of the fund balance (\$27.4 million) is unreserved, undesignated, and available for spending. A portion of the fund balance (\$3,173,632 or 10.4%) is designated for subsequent year's expenditures related to capital projects. The remainder of the fund balance is reserved to liquidate contracts and purchase orders of the prior period (\$15,775). Expenditures in this fund are dedicated to road and bridge improvement.
- The Head Start Fund accounts for federal monies received by the Commission that are passed through to the Caddo Community Action Agency. No fund balance is maintained. The funds passed through decreased from the prior year by \$325,000.
- The Capital Outlay Fund has a total fund balance of \$5,942,918, of which \$5.8 million is unreserved, but designated for subsequent capital project expenditures. A net decrease of \$764,089 occurred during the fiscal year. Expenditures in this fund are for specific projects, as outlined in the Commission's capital projects budget and are not expected to be similar from year to year.
- The Biomedical Fund has a total fund balance of \$345,780. The majority of the fund balance (66%) is unreserved, undesignated, and available for spending. The remainder of the fund balance (\$116,328) is designated for subsequent year's expenditures. 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 Oil and Gas Fund has a total fund balance of \$19,397,663, all of which is unreserved and undesignated. The Oil and Gas Fund was created in 2008 to account for revenues received by the Commission related to oil and gas leases. In 2008, the Commission received over \$18 million in lease bonus payments primarily from leases in the Haynesville Shale and \$716,455 was transferred from the General Fund, where oil and gas revenue was previously recorded.
- The Capital Improvement Fund has a total fund balance of \$18,447,520. The Capital Improvement Fund was created in 2008 to account for the proceeds of the 2007 and 2008 general obligation bond issues. All of the proceeds were transferred into the Capital Improvement Fund from the Debt Service Fund. The bond proceeds will be used for road projects, building improvements, and park development.

**Proprietary Funds**

The only proprietary funds the Commission maintains are the three internal service funds for healthcare, workers' compensation, and fleet services. The total net assets of the internal service funds were \$4,209,783, which was an increase of \$1,530,654 from the prior year. The increase is due to a 40% decrease in claims costs primarily related to claims of the group health plan, which also resulted in a decrease in expenditures of the internal service funds from \$7.1 million in 2007 to \$5.9 million in 2008.

**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.).

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The original budget for the General Fund of the Commission was adopted on December 16, 2008. During the year, the Commission revised the General Fund budget to reflect changes in revenues and/or expenditures. The major differences between the original budget and the final budget were: 1) total budgeted expenditures were increased by \$10,500 to provide an increase in salaries for the constables and justices of the peace and 2) transfers out were increased by \$1,316,455 to provide a transfer of \$716,655 to the Oil and Gas Fund for oil and gas revenue earned in the General Fund in excess of the amount budgeted from 2005 through 2007 and a \$600,000 transfer to the Group Insurance Fund for health claims. Differences between the budget and the actual results of the General Fund are as follows:

*Revenues*

- Ad valorem taxes exceeded the budget by \$439,572 due to increased property assessments.
- Licenses and permits exceeded the budget by \$127,071 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 \$124,222 primarily due to an increase in timber sales and an increase in general severance.
- Use of money and property exceeded the budget by \$263,361.

*Expenditures*

- Total 2008 General Fund expenditures did not exceed the budget; however, there was one function that exceeded the individual budget. Administration exceeded its budget by \$40,486 due to an increase in travel and training-related expenditures and an increase in personnel costs.

**Capital Assets and Debt Administration**

*Capital assets:* The Commission's investment in capital assets as of December 31, 2008 was \$229,490,216 (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, 2008 and 2007**  
**(Net of depreciation)**

	<b>Governmental activities</b>	
	<b>2008</b>	<b>2007</b>
Land and land improvements	\$ 14,477,813	14,398,072
Buildings and structures	60,159,892	60,111,093
Equipment and vehicles	8,391,492	8,232,857
Infrastructure	146,203,581	152,491,157
Construction in progress	257,438	85,424
Total net assets	<b>\$ 229,490,216</b>	<b>235,318,603</b>

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

- Purchased new street and drainage equipment (\$0.6 million).
- Completed major rehabilitation on eight roads (\$4.4 million).
- Building donated to provide office space for the Caddo Parish Coroner (\$2.0 million).
- Purchased new library books and library equipment (\$1.2 million).

*Long-term debt:* At the end of the fiscal year, the Commission had total debt outstanding of \$27,469,114. The following table summarizes debt outstanding at December 31, 2008:

**Outstanding Debt**  
**December 31, 2008 and 2007**

	<b>Governmental activities</b>	
	<b>2008</b>	<b>2007</b>
General obligation bonds	\$ 22,830,000	14,729,000
Certificates of indebtedness, net of deferred loss	4,639,114	5,980,095
Total	\$ 27,469,114	20,709,095

The Commission's general obligation bonds continue to maintain a rating of AA3 by Moody's Investors Service.

For additional information regarding capital assets and long-term debt, see notes 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 2009 was presented to the Commission:

- An expected 2.46% increase in property tax assessments and a 5.2% increase in sales tax revenue. Revenues are estimated at conservative levels to guard against unanticipated economic downturns, unexpected decrease in state revenues, or decreases in revenue collections. Although equipment purchases related to the Haynesville Shale produced a significant increase in sales tax revenue from 2007 to 2008, the possibility of long-term, sustained increases is quite uncertain.
- The strong possibility that Caddo Parish could lose a top ten taxpayer if the General Motors plant in Shreveport were to cease operations. It was the majority consensus that if the plant discontinued operations, the property would not be removed from the tax rolls until 2010, and therefore, the 2009 budget for ad valorem revenues was not reduced.
- The continued increase in mandated costs from the state of Louisiana primarily in the criminal justice area. Criminal justice expenditures represent 62 % of the 2009 budget for the General Fund.

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- The five-year average increase in the consumer price index (CPI) of 2.5%, which would provide the basis of employee pay raises for 2008.
- Decrease in the employer rate for the Parochial Employees' Retirement System from 12.75% to 12.25%.
- Offer only one choice for the group medical plan instead of three and reduce the rates for the new plan.

**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.

**BASIC FINANCIAL  
STATEMENTS**

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**CADDO PARISH COMMISSION**  
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Statement of Net Assets

December 31, 2008

	<b>Governmental activities</b>
<b>Assets</b>	
Cash and cash equivalents	\$ 22,455,494
Investments	72,758,108
Receivables, net	48,944,526
Due from other governments	2,427,800
Inventories	74,233
Bond issue costs	97,630
Other assets	101,673
Capital assets:	
Land and construction in progress	14,735,251
Other capital assets, net of depreciation	214,754,965
Total assets	<u>376,349,680</u>
<b>Liabilities</b>	
Accounts payable	1,442,685
Accrued liabilities	422,100
Accrued interest payable	444,354
Retainages payable	100,101
Claims payable	335,414
Due to other governmental agencies	331,071
Deferred revenue	194,462
Noncurrent liabilities:	
Due within one year	4,241,078
Due in more than one year	25,560,552
Total liabilities	<u>33,071,817</u>
<b>Net Assets</b>	
Invested in capital assets, net of related debt	221,930,317
Restricted for:	
Criminal justice	5,884,479
Highways, streets, and drainage	34,081,629
Building facilities	6,241,289
Sanitation	10,469,206
Culture and recreation	17,198,930
Other purposes	7,212,713
Unrestricted	40,259,300
Total net assets	<u>\$ 343,277,863</u>

See accompanying notes to basic financial statements.



**CADDO PARISH COMMISSION**  
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Statement of Activities

Year ended December 31, 2008

Functions/programs	Expenses	Program revenues			Net (expense) revenue and changes in net assets
		Charges for services	Operating grants and contributions	Capital grants and contributions	
<b>Primary government:</b>					
Governmental activities:					
General government	\$ 5,224,013	1,605,137	2,163	—	(3,616,713)
Criminal justice	17,772,325	167,328	1,232,677	2,075,000	(14,297,320)
Health and welfare	13,309,792	237,205	10,194,550	343,372	(2,534,665)
Highways, streets, and drainage	22,170,007	454,632	2,306,988	—	(19,408,387)
Building facilities	4,453,008	—	119,637	—	(4,333,371)
Sanitation	2,121,609	—	7,659	—	(2,113,950)
Culture and recreation	11,698,654	149,978	575,776	—	(10,972,900)
Economic development	2,769,123	1,800	227,956	—	(2,539,367)
Interest and fees on long-term debt	1,100,006	—	—	—	(1,100,006)
<b>Total governmental activities</b>	<b>\$ 80,618,537</b>	<b>2,616,080</b>	<b>14,667,406</b>	<b>2,418,372</b>	<b>(60,916,679)</b>
General revenues:					
Taxes:					
Property taxes levied for general purposes					45,567,479
Property taxes levied for debt service					2,621,083
Sales taxes					12,959,666
Franchise taxes					194,738
Gaming					2,312,683
Grants and contributions not restricted to specific programs					1,276,022
Oil and gas leases					18,281,891
Investment earnings					4,545,382
Miscellaneous					472,397
<b>Total general revenues, special items, and transfers</b>					<b>88,231,341</b>
Change in net assets					27,314,662
Net assets, beginning					315,963,201
Net assets, ending					<b>\$ 343,277,863</b>

See accompanying notes to basic financial statements

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Balance Sheet  
Governmental Funds  
December 31, 2008

Assets	General	Shreve Memorial Library Special Revenue Fund	Deception Facilities Special Revenue Fund	Juvvenile Justice Special Revenue Fund	Public Works Special Revenue Fund	Head Start Special Revenue Fund	Oil and Gas Revenue Fund	Biomedical Special Revenue Fund	Capital Outlay Capital Projects Fund	Capital Improvements Capital Projects Fund	Criminal Justice Fund	Other governmental funds	Total governmental funds
Cash and cash equivalents	\$ 950,028	—	—	—	3,866,476	—	3,176,055	—	1,458,801	3,017,437	—	5,584,992	21,223,358
Investments	4,077,483	—	—	—	16,620,009	—	13,652,775	—	4,763,064	12,965,943	—	18,432,340	70,013,608
Receivables, net	—	—	—	—	—	—	—	—	—	—	—	—	—
Ad valorem taxes	4,931,342	11,390,127	6,490,920	2,405,459	5,561,827	—	—	2,150,913	—	—	3,270,915	9,494,560	45,696,263
Paving assessments	—	—	—	—	179,201	—	—	—	—	—	—	—	179,201
Other	36,230	—	329	1,058	1,265,345	—	2,581	—	—	—	—	805,908	2,115,451
Accrued interest	39,029	—	—	—	338,858	—	136,479	—	40,748	123,962	—	179,915	672,974
Due from other funds	795,250	—	—	—	2,944,632	—	2,435,773	—	435,480	2,340,146	—	3,652,737	13,624,018
Due from other governments	319,703	411,771	234,467	415,483	544,475	—	—	77,936	—	—	117,144	365,700	2,427,799
Other assets	—	101,673	—	—	—	—	—	—	—	—	—	—	101,673
<b>Total assets</b>	<b>\$ 11,149,265</b>	<b>15,073,143</b>	<b>6,725,816</b>	<b>2,823,000</b>	<b>31,164,803</b>	<b>—</b>	<b>19,397,663</b>	<b>2,228,659</b>	<b>6,200,100</b>	<b>18,447,520</b>	<b>3,385,059</b>	<b>38,456,157</b>	<b>153,054,295</b>

**Liabilities and Fund Balance**

Liabilities:	General	Shreve Memorial Library Special Revenue Fund	Deception Facilities Special Revenue Fund	Juvvenile Justice Special Revenue Fund	Public Works Special Revenue Fund	Head Start Special Revenue Fund	Oil and Gas Revenue Fund	Biomedical Special Revenue Fund	Capital Outlay Capital Projects Fund	Capital Improvements Capital Projects Fund	Criminal Justice Fund	Other governmental funds	Total governmental funds
Accounts payable	\$ 195,324	113,101	91,829	114,745	213,214	—	—	79,603	157,081	—	—	372,717	1,377,614
Accounts liabilities	79,507	16,109	12,214	106,041	73,725	—	—	—	—	—	—	124,754	412,850
Retainage payables	—	—	—	—	—	—	—	—	100,101	—	—	—	100,101
Due to other funds	1,100,000	—	5,002,485	1,612,037	—	—	—	1,722,883	—	—	2,717,924	446,689	12,624,018
Deferred revenue	249,730	453,320	261,410	142,223	246,964	—	—	80,603	—	—	124,916	439,510	2,030,676
Due to other governments	13,215	—	273,760	1,395	—	—	—	—	—	—	10,937	29,541	331,071
<b>Total liabilities</b>	<b>1,637,796</b>	<b>604,520</b>	<b>5,564,193</b>	<b>1,976,644</b>	<b>543,903</b>	<b>—</b>	<b>1,883,089</b>	<b>2,228,659</b>	<b>257,182</b>	<b>—</b>	<b>2,833,777</b>	<b>1,435,211</b>	<b>16,876,330</b>
<b>Fund balance:</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Reserved for:	—	—	—	—	—	—	—	—	—	—	—	—	—
Debt service	—	—	—	—	—	—	—	—	—	—	—	—	—
Encumbrances	1,359	644,316	7,220	—	15,775	—	—	—	175,148	—	—	56,759	880,777
Contingencies	—	—	—	—	—	—	—	—	—	—	—	16,295,538	16,295,538
Industrial development	—	—	—	—	—	—	—	—	—	—	—	208,569	208,569
Revolving loans to general fund	—	—	—	—	—	—	—	—	—	—	—	1,320,980	1,320,980
Unreserved	—	—	—	—	—	—	—	—	—	—	—	—	—
Designated for subsequent year's expenditure	—	—	—	313,403	3,173,632	—	—	116,328	5,767,770	18,447,520	156,619	—	27,955,272
Designated for future claims	600,000	—	—	—	—	—	—	—	—	—	—	—	600,000
Designated for subsequent year's expenditure in account for special revenue funds	—	—	—	—	—	—	—	—	—	—	—	105,730	105,730
Designated for subsequent year's expenditure in account for capital projects funds	—	—	—	—	—	—	—	—	—	—	—	2,283,421	2,283,421
Undesignated, reported in nominal or special revenue funds	—	—	—	—	—	—	—	—	—	—	—	20,835,535	20,835,535
Undesignated	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Total fund balance:</b>	<b>\$ 909,810</b>	<b>13,824,897</b>	<b>1,054,398</b>	<b>522,953</b>	<b>27,411,493</b>	<b>—</b>	<b>19,397,663</b>	<b>229,452</b>	<b>5,942,918</b>	<b>18,447,520</b>	<b>387,663</b>	<b>37,020,946</b>	<b>138,781,065</b>
<b>Total liabilities and fund balance</b>	<b>\$ 9,511,469</b>	<b>14,468,613</b>	<b>6,725,816</b>	<b>2,823,000</b>	<b>31,164,803</b>	<b>—</b>	<b>19,397,663</b>	<b>2,228,659</b>	<b>6,200,100</b>	<b>18,447,520</b>	<b>3,385,059</b>	<b>38,456,157</b>	<b>153,054,295</b>

See accompanying notes to basic financial statements.

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

Reconciliation of the Governmental Funds Balance Sheet  
to the Statement of Net Assets

Year ended December 31, 2008

Fund balances – total governmental funds		\$	138,178,065
Amounts reported for governmental activities in the statement of net assets 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			491,737,096
Less accumulated depreciation			<u>(262,534,941)</u>
			229,202,155
Other assets used in governmental activities that are not financial resources and, therefore, are not reported in the governmental funds			
Unamortized bond issuance costs			97,630
Some of the Commission's property taxes will be collected after year-end, but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the governmental funds			
			1,836,214
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			(444,354)
Compensated absences			(1,824,747)
Net OPEB obligation			(507,769)
Deferred loss on refunding			30,886
Bonds and notes payable			<u>(27,500,000)</u>
			(30,245,984)
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>4,209,783</u>
Net assets of governmental activities		\$	<u><u>343,277,863</u></u>

See accompanying notes to basic financial statements.

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds

Year ended December 31, 2008

Revenues	Governmental Funds											Total governmental funds	
	General	Share Memorial Library	Detention Facilities	Juvenile Justice	Public Works Special	Head Start Special	Oil and Gas	Biomedical Special	Capital Outlay Capital Projects	Capital Improvement Capital Projects	Criminal Justice		Other governmental
Taxes	\$ 5,151,835	11,859,155	6,771,656	2,507,984	14,687,150	—	—	2,246,993	—	—	3,537,413	14,212,466	60,774,592
Licenses and permits	577,571	—	—	—	14,350	—	—	—	—	—	—	2,350	594,471
Intergovernmental	1,276,021	538,505	234,357	1,114,344	2,306,988	9,675,000	—	71,956	2,163	—	1,171,444	1,005,676	16,348,265
Charges for services	194,740	—	—	13,267	440,282	—	—	—	—	—	—	117,979	766,268
Fines and forfeitures	—	132,578	—	125,600	—	—	—	—	—	—	—	136	258,314
Grants	192,573	—	—	—	—	—	—	—	—	—	—	2,120,108	2,312,681
Use of money and property:	—	—	—	—	—	—	—	—	—	—	—	—	—
Rental, camping, fees, and other	—	—	—	—	—	—	—	—	—	—	—	—	—
Oil and gas leases	—	—	—	—	—	—	18,181,891	—	—	—	—	—	18,181,891
Investment earnings	294,021	197,319	—	4,038	908,120	—	—	132	282,125	441,303	—	1,028,231	3,472,782
Net increase in the fair value of investments	54,340	—	—	—	221,390	—	—	—	56,808	172,735	—	245,566	932,703
Other revenues	112,103	208,027	8,427	19,123	34,337	—	—	2,376	343,472	614,031	—	331,301	746,954
Total revenues	7,858,207	12,935,614	7,014,650	3,784,256	19,612,867	9,675,000	18,681,208	2,325,041	343,472	614,031	3,454,357	19,254,212	104,359,122
Expenditures													
Current:													
General government	2,594,156	—	—	—	—	—	—	—	117,719	—	—	273,789	2,887,664
Criminal justice	4,701,448	—	7,076,267	4,932,142	—	—	—	—	—	241,468	—	—	17,027,696
Health and welfare	—	—	—	—	—	9,675,000	—	—	—	—	—	3,284,046	12,963,046
Highways and roads	149,750	—	—	—	5,536,531	—	—	—	—	—	—	—	5,686,531
Building facilities	—	—	—	452,523	—	—	—	—	—	—	—	—	452,523
Drainage	—	—	—	—	590,857	—	—	—	—	—	—	—	590,857
Sanitation	—	—	—	—	—	—	—	—	—	—	—	—	—
Culture and recreation	—	9,453,504	—	—	—	—	—	—	—	—	—	—	9,453,504
Economic development	—	—	—	—	—	—	—	—	—	—	—	—	—
Debt service:													
Principal	—	950,230	—	—	—	—	—	—	—	—	—	—	950,230
Interest	—	165,292	—	—	—	—	—	—	—	—	—	—	165,292
Fees and charges	—	—	—	—	—	—	—	—	—	—	—	—	—
Capital outlay	35,551	496,070	—	37,848	1,514	—	—	—	12,233,618	—	—	22,893	12,847,864
Total expenditures	7,480,905	11,065,116	7,076,267	5,462,613	6,128,902	9,675,000	18,681,208	2,325,041	12,233,618	614,031	241,468	13,228,371	75,147,902
Excess (deficiency) of revenues over (under) expenditures	377,302	1,870,598	(61,617)	(1,678,357)	12,483,965	—	—	(12,812)	(12,007,935)	614,031	3,213,089	5,925,841	29,405,220
Other financing sources (uses)													
Transfers in	1,300,000	—	300,000	1,500,000	184,877	—	716,455	—	11,589,916	19,786,071	—	961,103	36,318,512
Transfers out	(1,316,455)	—	—	—	(8,617,337)	—	—	—	(346,070)	(1,952,519)	(3,100,000)	(21,660,071)	(36,918,512)
Bond proceeds	—	—	—	—	—	—	—	—	—	—	—	—	—
Total other financing sources (uses)	(16,455)	—	300,000	1,500,000	(8,432,460)	—	716,455	—	11,243,846	17,833,552	(3,100,000)	(10,644,878)	9,400,000
Net change in fund balances	360,847	1,870,498	238,383	(178,357)	4,051,515	—	19,397,663	(12,812)	(764,089)	18,447,520	113,089	(4,719,037)	38,805,220
Fund balances, beginning	9,150,622	12,558,115	823,215	1,024,713	26,549,383	—	—	338,592	6,707,007	—	421,193	41,739,983	99,372,845
Fund balances, ending	9,511,469	14,428,613	1,061,613	846,356	30,600,898	—	19,397,663	345,780	5,942,918	18,447,520	534,282	37,020,946	138,178,065

See accompanying notes to basic financial statements.

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

Reconciliation of the Governmental Funds Statement of Revenues,  
Expenditures, and Changes in Fund Balances to the Statement of Activities

Year ended December 31, 2008

Net change in fund balances – total governmental funds	\$	38,805,220
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 as depreciation expense.		
Capital outlay	\$ 7,098,534	
Depreciation expense	<u>(14,774,260)</u>	(7,675,726)
Donations of capital assets increase net assets in the statement of activities, but do not appear in the governmental funds because they are not financial revenues.		
		2,075,000
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 (property taxes and special assessments).		
		370,894
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. 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 assets. In the current year, these amounts consist of:		
Bonds issued	(10,000,000)	
Principal payments	3,295,000	
Payment of bond issue costs	<u>41,181</u>	(6,663,819)
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 bond issue costs	(12,109)	
Amortization of deferred loss on advance refunding	(55,019)	
Increase in compensated absences	(210,499)	
Increase in accrued interest	(121,897)	
Increase in OPEB obligation	(507,769)	
Loss on disposal of capital assets	<u>(220,268)</u>	(1,127,561)
Internal Service Funds are used by management to charge the costs of certain activities to individual funds. The net revenue of the Internal Service Funds is reported with governmental activities.		
		<u>1,530,654</u>
Change in net assets of governmental activities	\$	<u><u>27,314,662</u></u>

See accompanying notes to basic financial statements.

**CADDO PARISH COMMISSION**

Shreveport, Louisiana

Statement of Net Assets

Proprietary Funds

December 31, 2008

	<b>Assets</b>	<b>Governmental Activities Internal Service Funds</b>
Current assets:		
Cash and cash equivalents		\$ 1,232,137
Investments		2,744,448
Receivables, net		254,430
Accrued interest receivable		26,210
Due from other funds		50,310
Inventories		74,233
Total current assets		<u>4,381,768</u>
Noncurrent assets:		
Capital assets:		
Land		163,475
Sewer line		107,541
Buildings		134,428
Vehicles		14,579
Equipment		17,322
Less accumulated depreciation		<u>(149,283)</u>
Total capital assets (net of accumulated depreciation)		<u>288,062</u>
Total assets		<u>4,669,830</u>
	<b>Liabilities</b>	
Current liabilities:		
Accounts payable		65,072
Accrued liabilities		9,251
Accrued insurance claims payable		335,414
Due to other funds		50,310
Total current liabilities		<u>460,047</u>
	<b>Net Assets</b>	
Invested in capital assets		288,062
Unrestricted		<u>3,921,721</u>
Total net assets		<u>\$ 4,209,783</u>

See accompanying notes to basic financial statements.

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

Statement of Revenues, Expenses, and Changes in Fund Net Assets

Proprietary Funds

Year ended December 31, 2008

	<b>Governmental Activities Internal Service Funds</b>
<b>Operating Revenues</b>	
Employer's contributions	\$ 2,930,409
Employees' contributions	845,689
Charges for sales and services	2,836,443
Intergovernmental revenue	15,000
Miscellaneous	19,087
Total operating revenues	<u>6,646,628</u>
<b>Operating Expenses</b>	
Claims	2,639,051
Cost of sales and service	1,734,769
Insurance premiums	1,197,086
General and administrative	259,243
Depreciation	7,391
Other	18,329
Total operating expenses	<u>5,855,869</u>
Operating income	<u>790,759</u>
<b>Nonoperating Revenues (Expenses)</b>	
Investment earnings	<u>139,895</u>
Total nonoperating revenues (expenses)	<u>139,895</u>
Income before transfers	930,654
Transfers in	<u>600,000</u>
Changes in net assets	1,530,654
Total net assets, beginning	<u>2,679,129</u>
Total net assets, ending	<u>\$ 4,209,783</u>

See accompanying notes to basic financial statements.

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

Statement of Cash Flows

Proprietary Funds

Year ended December 31, 2008

		<b>Governmental Activities Internal Service Funds</b>
<b>Cash flows from operating activities:</b>		
Contributions	\$	4,889,468
Receipts from operations		1,779,806
Payments to suppliers		(2,628,747)
Claims paid		(3,239,058)
Net cash provided by operating activities		801,469
<b>Cash flows from noncapital financing activity:</b>		
Transfer from other funds		600,000
Interest paid		(964)
Net cash provided by noncapital financing activity		599,036
<b>Cash flows from investing activities:</b>		
Sale of investments		(827,887)
Interest received		99,185
Net cash used in investing activities		(728,702)
Net increase in cash and cash equivalents		671,803
Cash and cash equivalents, beginning of year		560,334
Cash and cash equivalents, end of year	\$	1,232,137
<b>Reconciliation of operating income to net cash provided by operating activities:</b>		
Operating loss	\$	791,723
Adjustments to reconcile operating loss to net cash provided by operating activities:		
Depreciation		7,391
(Increase) decrease in assets:		
Receivables		34,385
Inventory		21,271
Due from other funds		11,502
Increase (decrease) in liabilities:		
Accrued insurance claims payable		(51,008)
Accounts payable		9,870
Accrued liabilities		(2,395)
Due to other funds		(21,270)
Total adjustments		9,746
Net cash provided by operating activities	\$	801,469
<b>Noncash items:</b>		
Net increase in the fair value of investments	\$	36,550

See accompanying notes to basic financial statements.



**FIDUCIARY  
FUNDS**

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**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

Statement of Fiduciary Assets and Liabilities

Fiduciary Funds

December 31, 2008

<b>Assets</b>	
Cash and cash equivalents	\$ 151,828
Investments	338,140
Receivables	6,323
Due from other funds	10,275
Due from other governmental agencies	172,226
<b>Total assets</b>	<b>\$ <u>678,792</u></b>
<b>Liabilities</b>	
Accounts payable and accrued liabilities	\$ 219,488
Due to other funds	10,275
Due to other governmental agencies	449,029
<b>Total liabilities</b>	<b>\$ <u>678,792</u></b>

See accompanying notes to basic financial statements.

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

Notes to Basic Financial Statements

December 31, 2008

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

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.

**(a) Reporting Entity**

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 only the Commission (the primary government) and do not include the data of the discrete component units necessary for reporting in conformity with accounting principles generally accepted in the United States of America.

Other than the exclusion of the data of the discrete component units, the accounting policies of the Commission conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The following is a summary of the more significant policies:

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

The government-wide financial statements (GWFS) (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the Commission.

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

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

Notes to Basic Financial Statements

December 31, 2008

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

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

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

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

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

Ad valorem taxes are considered "measurable" at the time of levy, whereas items such as beer taxes are considered "measurable" when in the hands of intermediary collecting agencies and are recognized as revenue at that time. Substantially all other nonintergovernmental 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.

**CADDO PARISH COMMISSION**

Shreveport, Louisiana

Notes to Basic Financial Statements

December 31, 2008

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

**Governmental Funds**

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

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

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

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

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.

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

Head Start Fund – The Head Start Fund accounts for federal monies received by the Commission that are passed through to the Caddo Community Action Agency.

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.

Biomedical Fund – The Biomedical Fund 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.

**CADDO PARISH COMMISSION**

Shreveport, Louisiana

Notes to Basic Financial Statements

December 31, 2008

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.

Criminal Justice Fund – The Criminal Justice Fund 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 Projects 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. The Debt Service Fund receives a dedicated portion of ad valorem taxes paid to the Commission.

Permanent Funds – In accordance with Governmental Accounting Standards Board (GASB) Statement No. 34, nonexpendable trust funds are now referred to as permanent funds. The Jail Site Permanent Fund was established in accordance with a government mandate by the legislature to account for the proceeds from the sale of certain property in downtown Shreveport. The fund is nonexpendable and may only be utilized for the purpose of making revolving loans to the General Fund.

**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.

Fleet Services – The Fleet Services Fund is used to account for the vehicle and equipment repair services provided by the Commission's central garage location.

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana  
Notes to Basic Financial Statements  
December 31, 2008

**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.

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

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

**(d) Capital Assets**

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

In the FFS, capital assets are only reported in the Fleet Services Internal Service Fund.

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:

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

**(e) Long-Term Liabilities**

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

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

**(f) Encumbrances**

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded to reserve that portion of the 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 are reported as reservations of fund balances since the commitments will be honored through subsequent years' budget appropriations. Encumbrances do not constitute expenditures or liabilities.

**(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.



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**(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 Revenues**

Deferred 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, deferred 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 not paid for accrued annual leave, but they are given credit toward retirement length of service. Similarly, employees are not paid for accrued sick leave upon resigning or retiring, but accrued sick leave may be applied against total employment years at retirement.

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

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

**(k) Pension Plans**

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

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*(l) Reserves*

The use of the term "reserve" in describing governmental fund "fund balances" and proprietary fund "net assets" indicates that a portion of the fund balance or net assets is not appropriable for expenditure or is legally segregated for a specific future use. The nature and purpose of these reserves are explained as follows:

**Debt Service**

This amount represents the portion of fund balance that has been reserved in the Debt Service Fund for future payment of principal and interest on bonded debt and revenue bonds.

**Encumbrances**

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds. Open encumbrances are reported as reservations of fund balances.

**Revolving Loans to General Fund**

This amount represents the total fund balance of the Jail Site Permanent Fund, which as mandated by the Louisiana State Legislature, is reserved for and restricted to providing a source of funding for the purpose of making annual revenue anticipation loans to the General Fund.

**Contingencies**

This represents the fund balance of the Reserve Trust Fund, established to provide financial resources in the event of a major interruption in budgeted revenues, a catastrophic natural disaster, an extraordinary economic development opportunity, or other occasions requiring immediate emergency funding needs or cash flow loan demand.

**Industrial Development**

This amount represents the total fund balance of the Economic Development Special Revenue Fund, which is reserved for industrial development in Caddo Parish.

*(m) Designations*

Use of the term "designated" in describing governmental fund "fund balances" indicates that a portion of the fund balance has been segregated to indicate tentative plans for future financial resource use. The nature and purpose of these designations are explained as follows:

**Designated for Future Claims**

This amount represents a portion of fund balance that has been designated to fund possible claims and losses from lawsuits.

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**Designated for Subsequent Year Expenditures**

This amount represents a portion of the current year fund balance that has been designated in the subsequent year budget to cover anticipated expenditures in excess of revenues.

**(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 OMB Circular A-133.

**(p) *Cash and Cash Equivalents***

For purposes of the statement of cash flows, the Commission considers all highly liquid investments with an original maturity of three months or less when purchased and its investment in the LAMP to be cash equivalents.

**(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 assets as "Cash and cash equivalents" or "Investments."

**(a) *Deposits***

Deposits (including demand deposit accounts and certificates of deposits) at December 31, 2008 had a carrying amount of \$5,175,248 and a bank balance of \$7,019,257.

The Commission's bank balance of deposits at December 31, 2008 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.

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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.

The Commission's investment balance at December 31, 2008 consisted of the following:

Security	Standard & Poor's rating	Percentage of total portfolio	Fair market value	Months to maturity			
				0 - 6	6 - 12	12 - 24	Over 24
LAMP - cash	N/A	19%	\$ 17,431,699	17,431,699	—	—	—
U.S. Treasury	N/A	1%	998,438	998,438	—	—	—
U.S. chartered agencies.							
Federal National Mortgage Association	AAA	19%	17,531,875	702,551	2,678,368	6,154,125	7,996,831
Federal Home Loan Mortgage Corporation	AAA	19%	16,759,321	—	1,574,761	4,010,265	11,174,295
Federal Farm Credit Bank	AAA	6%	4,987,844	—	—	1,015,313	3,972,531
Federal Home Loan Bank	AAA	36%	32,818,773	4,550,250	4,117,813	3,413,813	20,736,897
<b>Total</b>		<b>100%</b>	<b>\$ 90,527,950</b>	<b>23,682,938</b>	<b>8,370,942</b>	<b>14,593,516</b>	<b>43,880,554</b>
Percentage of portfolio value				<b>26%</b>	<b>9%</b>	<b>16%</b>	<b>49%</b>

The investments with original maturities of three months or more when purchased totaling \$72,758,111 and \$338,140 are classified as "Investments" on the statement of net assets and the statement of fiduciary assets and liabilities, respectively. The balance of cash in the LAMP totaling \$17,431,699 is classified as "Cash and cash equivalents" on the statement of net assets as these funds operate similar to a money market fund.

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

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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.

**(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 – 2008 delinquent property	On or about May 8, 2009

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 \$574,790,068 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 \$1,382,488. Taxes totaling \$1,834,106 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, 2008. Total assessed value was \$1,707,485,910 in 2008. 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 \$341,601,270 of the assessed value in 2008.

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The distribution of the Commission's levy (tax rate per \$1,000 assessed value) to its funds was as follows for 2008:

Fund	Property within Shreveport or Vivian	Property outside Shreveport and Vivian
General Fund	3.11%	6.23%
Public Works	4.37%	4.37%
Courthouse Maintenance	2.60%	2.60%
Detention Facilities	5.10%	5.10%
Solid Waste	0.17%	0.17%
Parks and Recreation	0.81%	0.81%
Juvenile Court	1.89%	1.89%
Criminal Justice	2.57%	2.57%
Health Unit	1.93%	1.93%
Shreve Memorial Library	8.95%	8.95%
Biomedical	1.69%	1.69%
Debt Service	1.95%	1.95%
	<u>35.14%</u>	<u>38.26%</u>

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(4) **Capital Assets**

A summary of changes in capital assets is as follows:

	<u>Balance, December 31, 2007</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance, December 31, 2008</u>
<b>Governmental activities:</b>				
Capital assets not being depreciated:				
Land and land improvements	\$ 14,398,072	85,000	5,259	14,477,813
Construction in progress	85,424	256,394	84,380	257,438
Total capital assets not being depreciated	<u>14,483,496</u>	<u>341,394</u>	<u>89,639</u>	<u>14,735,251</u>
Capital assets being depreciated:				
Buildings and structures	84,329,481	2,112,790	—	86,442,271
Equipment and vehicles	28,244,913	2,399,018	688,880	29,955,051
Infrastructure	357,203,008	4,404,713	565,852	361,041,869
Total capital assets being depreciated	<u>469,777,402</u>	<u>8,916,521</u>	<u>1,254,732</u>	<u>477,439,191</u>
Less accumulated depreciation for:				
Buildings and structures	(24,218,388)	(2,063,991)	—	(26,282,379)
Equipment and vehicles	(20,012,056)	(2,240,383)	(688,880)	(21,563,559)
Infrastructure	(204,711,851)	(10,477,279)	(350,842)	(214,838,288)
Total accumulated depreciation	<u>(248,942,295)</u>	<u>(14,781,653)</u>	<u>(1,039,722)</u>	<u>(262,684,226)</u>
Total capital assets being depreciated, net	<u>220,835,107</u>	<u>(5,865,132)</u>	<u>215,010</u>	<u>214,754,965</u>
Capital assets, net	<u>\$ 235,318,603</u>	<u>(5,523,738)</u>	<u>304,649</u>	<u>229,490,216</u>

In 2008, the City of Shreveport annexed certain parish roads. The costs of those roads and associated land were removed from the Commission's capital assets.

Construction in progress consisted of \$108,891 for the Hot Water Upgrade at the Caddo Correctional Center (CCC); \$128,703 for the Sliding Gates – Vanport Doors at CCC; and \$19,844 for the Animal Services Building Reconstruction Project.

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

	<b>Amount</b>
Year ending December 31:	
2009	\$ 108,500
2010 – 2019	72,000/year

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

Governmental activities:	
General government	\$ 22,401
Criminal justice	985,843
Health and welfare	263,193
Highways, streets, and drainage	11,091,279
Building facilities	401,079
Sanitation	47,698
Economic development	106,380
Culture and recreation	<u>1,863,780</u>
Total depreciation expense – governmental activities	<u>\$ 14,781,653</u>

**(5) Long-Term Debt**

The following is a summary of the long-term obligation activity for the year ended December 31, 2008:

	<b>Beginning balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending balance</b>	<b>Due within one year</b>
Governmental activities:					
General obligation bonds payable	\$ 14,765,000	10,000,000	1,935,000	22,830,000	2,015,000
Certificates of indebtedness	6,030,000	—	1,360,000	4,670,000	1,410,000
Deferred loss	(85,905)	55,019	—	(30,886)	—
Claims and judgments payable	386,422	2,639,051	2,690,058	335,415	335,415
Compensated absences	1,614,248	880,582	670,083	1,824,747	816,078
Net other postemployment benefit obligation	—	507,769	—	507,769	—
Governmental activity long-term liabilities	<u>\$ 22,709,765</u>	<u>14,082,421</u>	<u>6,655,141</u>	<u>30,137,045</u>	<u>4,576,493</u>



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Long-term debt at December 31, 2008 is comprised of the following issues:

General obligation bonds – applicable to general parish operations:

\$3,425,000 1998 Refunding Bonds, due in annual installments of \$40,000 to \$420,000 through February 1, 2011; interest at 3.75% to 4.65%	\$ 1,190,000
\$6,365,000 2004 Refunding Bonds, due in annual installments of \$130,000 to \$1,640,000 through February 1, 2009; interest at 2.79%	1,640,000
\$10,000,000 2007 Bonds, due in annual installments of \$350,000 to \$820,000 through February 1, 2027; interest at 4.25% to 5.00%	10,000,000
\$10,000,000 2008 Bonds, due in annual installments of \$350,000 to \$820,000 through February 1, 2028; interest at 4.125% to 6.00%	<u>10,000,000</u>
Total general obligation bonds payable	<u>22,830,000</u>
\$9,000,000 Certificates of Indebtedness, Series 2002, due in annual installments of \$360,000 to \$1,135,000 through March 1, 2012; interest at 2.875% to 3.7%	4,250,000
\$2,060,000 Refunding Certificates of Indebtedness, Series 2003, due in annual installments of \$25,000 to \$420,000 through December 1, 2009; interest at 1.0% to 3.5%	<u>420,000</u>
Total certificates of indebtedness	<u>4,670,000</u>
Total long-term debt	\$ <u><u>27,500,000</u></u>

The annual requirements, excluding a deferred loss of \$30,886 to amortize all debt outstanding as of December 31, 2008, are as follows:

Years ending December 31:	Governmental activities		Total
	Principal	Interest	
2009	\$ 3,425,000	1,098,591	4,523,591
2010	1,785,000	1,038,674	2,823,674
2011	2,225,000	953,953	3,178,953
2012	1,890,000	865,961	2,755,961
2013	795,000	808,613	1,603,613
2014 – 2018	4,645,000	3,443,447	8,088,447
2019 – 2023	5,960,000	2,287,253	8,247,253
2024 – 2028	6,775,000	923,013	7,698,013
	\$ <u><u>27,500,000</u></u>	<u><u>11,419,505</u></u>	<u><u>38,919,505</u></u>

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Principal payments of \$1,935,000 plus interest of \$596,290 on the bonds payable were paid from the Debt Service Fund. Principal payments of \$1,360,250 plus interest of \$193,112 on the certificates of indebtedness were paid from the Riverboat Fund and the Shreve Memorial Library Fund.

There are a number of limitations and restrictions contained in the various bond indentures and the certificates. 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 1995, the Commission issued \$13,685,000 in general obligation refunding bonds to advance refund a portion of the 1989 Series general obligation bonds in the amount of \$12,580,000. The outstanding principal balances on the 1989 Series bonds from February 1, 2001 to February 1, 2009 were the balances subject to the advance refunding and are considered to be defeased. The outstanding balance of the defeased bonds at December 31, 2008 is \$1,740,000.

In March 1998, the Commission issued \$3,425,000 of general obligation refunding bonds to advance refund a portion of the Series 1991 A and the Series 1991 B general obligation bonds in the amounts of \$2,445,000 and \$695,000, respectively. The Series 1991 A and B bonds are considered defeased. At December 31, 2008, the outstanding balance on the 1991 A and 1991 B refunded bonds was \$940,000 and \$270,000, respectively.

In 2003, the Commission issued \$2,060,000 of Certificates of Indebtedness, Series 2003. The net proceeds of \$2,046,870 (after payment of \$13,130 in costs of issuance) were used to defease the 1999 Series Certificates of Indebtedness of \$1,915,000. The reacquisition price exceeded the net carrying amount of the old debt by \$145,000. This amount is being netted against the new debt and amortized over seven years, which is equal to the life of the old debt and the life of the new debt. Amortization for 2008 was \$19,019. The outstanding balance of the defeased bonds at December 31, 2008 is \$30,886.

In 2004, the Commission issued \$6,365,000 of general obligation refunding bonds to advance refund a portion of the 1995 Series general obligation refunding bonds. The net proceeds of \$6,358,931 (after payment of \$26,484 in costs of issuance) were used to defease the 1995 Series general obligation refunding bonds of \$6,185,000. The reacquisition price exceeded the net carrying amount of the old debt by \$180,000. This amount is being netted against the new debt and amortized over five years, which is equal to the life of the old debt and the life of the new debt. Amortization for 2008 was \$36,000. The outstanding balance of the defeased bonds at December 31, 2008 is \$0.

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

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

**(a) Interfund Receivables and Payables**

Individual fund interfund receivable and payable balances at December 31, 2008 were as follows:

Due from other funds	Due to other funds							Agency	Total
	General Fund	Detention Facilities Fund	Juvenile Justice Fund	Biomedical Fund	Criminal Justice Fund	Nonmajor Debt Service Fund	Internal Service Fund		
General Fund	\$ —	—	—	795,250	—	—	—	—	795,250
Public Works Fund	—	2,964,632	—	—	—	—	—	—	2,964,632
Oil and Gas	—	2,057,853	—	—	—	377,920	—	—	2,435,773
Capital Outlay	—	—	—	199,524	165,187	70,769	—	—	435,480
Capital Improvement	—	—	1,612,037	728,109	—	—	—	—	2,340,146
Nonmajor Special Revenue	—	—	—	—	2,552,737	—	—	—	2,552,737
Internal Service	—	—	—	—	—	—	50,310	—	50,310
Permanent Fund	1,100,000	—	—	—	—	—	—	—	1,100,000
Agency	—	—	—	—	—	—	—	10,275	10,275
	<u>\$ 1,100,000</u>	<u>5,022,485</u>	<u>1,612,037</u>	<u>1,722,883</u>	<u>2,717,924</u>	<u>448,689</u>	<u>50,310</u>	<u>10,275</u>	<u>12,684,603</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.

**(b) Transfers**

A reconciliation of operating transfers follows:

Transfers on	Transfers to										Total
	General Fund	Public Works Fund	Detention Facilities Fund	Juvenile Justice Fund	Oil and Gas Fund	Capital Outlay Fund	Capital Improvement Fund	Nonmajor Special Revenue Fund	Nonmajor Capital Projects Fund	Internal Service Fund	
General Fund	\$ —	—	—	—	716,455	—	—	—	—	600,000	1,316,455
Public Works Fund	—	—	—	—	—	8,617,327	—	—	—	—	8,617,327
Capital Outlay Fund	—	184,877	—	—	—	—	—	140,912	20,281	—	346,070
Criminal Justice Fund	1,300,000	—	300,000	1,500,000	—	—	—	—	—	—	3,100,000
Capital Improvement Fund	—	—	—	—	—	1,952,589	—	—	—	—	1,952,589
Nonmajor Debt Service Fund	—	—	—	—	—	—	19,786,071	—	—	—	19,786,071
Nonmajor Special Revenue Fund	—	—	—	—	—	770,000	—	800,000	—	—	1,570,000
Nonmajor Capital Projects Fund	—	—	—	—	—	250,000	—	—	—	—	250,000
	<u>\$ 1,300,000</u>	<u>184,877</u>	<u>300,000</u>	<u>1,500,000</u>	<u>716,455</u>	<u>11,589,916</u>	<u>19,786,071</u>	<u>940,912</u>	<u>20,281</u>	<u>600,000</u>	<u>35,938,512</u>

Transfers are used to: (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

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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.

**(7) Defined Benefit Pension Plans**

**(a) Description of Plans**

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

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

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

*Funding policy* – Covered employees are required to contribute 9.50% of their salary. The Commission is required to contribute 12.75% of covered employees' salaries. The employer and employee contribution obligations are established and may be amended by Louisiana State Statute. The Commission's contributions for the years ended December 31, 2008, 2007, and 2006 were \$1,645,927, \$1,409,965, and \$1,409,650, respectively, equal to the required contributions for each year. The Parochial Plan's pension liability was determined in accordance with GASB Statement No. 27 and equaled zero before and after the transition.

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

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

*Funding policy* – Plan members are required to contribute 5.00% of their salary. The Commission is required to contribute 9.15% of covered employees' salaries. This total contribution rate is allocated between the City Plan and the ERS Employer Contribution Plan, which is a savings plan for members. Under this employer allocation, 5.10% is contributed to the retirement plan and up to 4.05% is contributed to the savings plan, based on a matching of the member's contributions. Any amounts not matched are contributed to the retirement plan. These percentages can vary from year to

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**Notes to Basic Financial Statements**

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year based on actuarial evaluations, but in no case will the employer total rate of 9.15% change. The employer and employee contribution obligations are established and may be amended by Shreveport City ordinance. The Commission's contributions for the years ended December 31, 2008, 2007, and 2006 were \$422,096, \$421,906, and \$298,124, respectively, equal to the required contribution for each year. The plan's pension liability was determined in accordance with GASB Statement No. 27 and equaled zero before and after the transition.

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

**Plan Description** – In addition to the pension benefits described in note 7, the Commission provides postretirement healthcare benefits and life insurance, in accordance with state statutes, to all retiring employees who were participating in the group insurance plan prior to their retirement date. The Commission is self-insured for medical benefits including postretirement healthcare benefits. Currently, there are 95 retirees receiving life insurance coverage and 83 receiving healthcare benefits. The Commission reimburses 80% of the amount of validated claims for medical and hospitalization costs incurred by pre-Medicare employees and their dependents. The Commission also reimburses 80% of Medicare supplemental benefits for retirees over the age of 65.

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

**Contribution Rates** – Employees do not contribute to their post-employment benefits costs until they become retirees and begin receiving those benefits. The plan provisions and contribution rates are contained in the official plan documents. Premiums for retirees are determined by the plan. In 2008, retiree premiums for healthcare benefits totaled \$117,814, or 1.3% of covered payroll; retiree premiums for life insurance benefits totaled \$329, or 0.003% of covered payroll.

**Fund Policy** – Until 2008, the Commission recognized the cost of providing post-employment medical benefits (the Commission's portion of the retiree medical benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. In 2008, the Commission's portion of healthcare premium cost for retired employees totaled \$334,213, and claims totaled \$374,213. In addition, expenditures of \$989 were recognized for life insurance premiums paid during 2008. The life insurance carrier paid out \$18,068 in life insurance benefits in 2008.

Effective with the fiscal year beginning January 1, 2008, the Commission implemented GASB Statement No. 45 (GASB 45), *Accounting and Financial Reporting by Employers for Post-employment Benefits Other than Pensions*.

**CADDO PARISH COMMISSION**  
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Notes to Basic Financial Statements

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**Annual Required Contribution** – The Commission’s Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB 45. The Annual Required Contribution (ARC) is the sum of the Normal Cost plus the contribution to amortize the Actuarial Accrued Liability (AAL). A level dollar, closed amortization period of 30 years (the maximum amortization period allowed by GASB 43/45) has been used for the post-employment benefits. The total ARC for the fiscal year beginning January 1, 2008 is \$795,397, as set forth below:

	<b>Medical</b>	<b>Life Insurance</b>	<b>Total</b>
Normal cost	\$ 304,866	3,239	308,105
30-year UAL amortization amount	475,064	12,228	487,292
Annual required contribution (ARC)	\$ 779,930	15,467	795,397

**Net Post-employment Benefit Obligation (Asset)** – The table below shows the Commission’s Net Other Post-employment Benefit (OPEB) obligation for fiscal year ended December 31, 2008:

	<b>Medical</b>	<b>Life Insurance</b>	<b>Total</b>
Net OPEB obligation as of January 1, 2008	\$ —	—	—
Annual required contribution	779,930	15,467	795,397
Interest on net OPEB obligation	—	—	—
ARC adjustment	—	—	—
OPEB cost	779,930	15,467	795,397
Contribution	—	—	—
Current year retiree premium	(286,614)	(1,014)	(287,628)
Net OPEB obligation as of December 31, 2008	\$ 493,316	14,453	507,769

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

<b>Post employment benefit</b>	<b>Fiscal year ended</b>	<b>Annual OPEB cost</b>	<b>Percentage of annual cost contributed</b>	<b>Net OPEB obligation (Asset)</b>
Medical	12/31/08	\$ 779,930	36.75%	\$ 493,316
Life Insurance	12/31/08	15,467	6.56%	14,453

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**Funded Status and Funding Progress** – In the fiscal year ended December 31, 2008, the Commission made no contributions to its post employment benefits plan. The plan was not funded at all, has no assets, and hence has a funded ratio of zero. As of January 1, 2008, the first and most recent actuarial valuation, the AAL was \$8,366,584, which is defined as that portion, as determined by a particular actuarial cost method (the Commission uses the Unit Credit Cost Method), of the actuarial present value of post-employment plan benefits and expenses that is not provided by normal cost. Since the plan was not funded in fiscal year 2008, the entire actuarial accrued liability of \$8,366,584 was unfunded.

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

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

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

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

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

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Notes to Basic Financial Statements

December 31, 2008

<u>Age</u>	<u>Percent Turnover</u>
18 – 25	20.0%
26 – 40	12.0%
41 – 54	8.0%
55+	6.0%

**Post-employment Benefit Plan Eligibility Requirements** – Based on past experience, it has been assumed that entitlement to benefits will commence six years after earliest retirement eligibility (D.R.O.P. entry), as described above under “Plan Description.” The six years represent three years in the D.R.O.P. plus an additional three years delay after the end of the D.R.O.P. period.

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

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

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

**Method of Determining Value of Benefits** – The “value of benefits” has been assumed to be the portion of the premium after retirement date expected to be paid by the employer for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. In addition, since GASB 45 requires unblended rates for valuation purposes and a portion of the blended premium paid for active employees is attributable to an implicit subsidy for retirees before Medicare eligibility, we have estimated that subsidy as an additional 30% of the blended active rate for this purpose. The same coverage tier has been used after retirement as before except that employee and employee/spouse were substituted after age 65 for employee/child and family, respectively.



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Notes to Basic Financial Statements

December 31, 2008

**(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 No. 5 as liabilities become probable and can be estimated. In the opinion of legal counsel, the Commission's ultimate exposure is unknown at this time. It is the policy of the Commission to pay judgments against the Commission on a current basis from current revenues. Settlements from litigation, insurance, and liability claims are included in General Insurance Fund expenditures.

***Grant Disallowances***

The Commission participates in a number of state and federally assisted grant programs. The programs are subject to various compliance audits. Such audits could lead to requests for reimbursement by the grantor agency for expenditures disallowed under terms of the grants. Commission management believes that the amount of disallowances, if any, which may arise from future audits will not be material.

**(10) Risk Management**

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

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

Payments to the Internal Service Funds are accounted for as revenues by the receiving fund and expenditures/expenses by the paying funds. Payments into the fund are available to pay claims and administrative costs of the self-insurance programs. Payments in excess of actual expenses are recorded as transfers. At December 31, 2008, \$2,205,329 and \$1,716,392, respectively, are reported as Group Insurance Fund and General Insurance Fund net asset balance.

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December 31, 2008

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. The claims liability of \$335,414 and \$0 reported in the Group Insurance and General Insurance Funds, respectively, at December 31, 2008 is based on the requirements of GASB Statement No. 10.

Changes in the Group Insurance Fund's claims liability amount in fiscal years 2007 and 2008 were:

	<u>Beginning of fiscal year liability</u>	<u>Current year claims and changes in estimates</u>	<u>Claim payments</u>	<u>Balance, fiscal year-end</u>
2007	\$ 516,097	4,131,376	4,292,226	355,247
2008	355,247	2,463,544	2,483,376	335,415

Changes in the General Insurance Fund's claims liability amount in fiscal years 2007 and 2008 were:

	<u>Beginning of fiscal year liability</u>	<u>Current year claims and changes in estimates</u>	<u>Claim payments</u>	<u>Balance, fiscal year-end</u>
2007	\$ 11,188	235,456	215,469	31,175
2008	31,175	175,507	206,682	—

**REQUIRED SUPPLEMENTARY  
INFORMATION  
(Unaudited)**

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**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance – Budget and Actual on a Budgetary Basis

General Fund

Year ended December 31, 2008

(Unaudited)

	Original budget	Final budget	Actual	Variance with final budget positive (negative)
Revenues:				
Taxes:				
Ad valorem	\$ 4,647,680	4,647,680	5,087,252	439,572
Other taxes, penalties, and interest	59,270	59,270	64,583	5,313
	<u>4,706,950</u>	<u>4,706,950</u>	<u>5,151,835</u>	<u>444,885</u>
Charges for services	175,000	175,000	194,740	19,740
Licenses and permits	450,500	450,500	577,571	127,071
Intergovernmental – state of Louisiana:				
Oil and gas severance tax	850,000	850,000	874,310	24,310
Beer tax	22,000	22,000	24,474	2,474
Timber severance pay	105,000	105,000	198,002	93,002
State revenue sharing	174,800	174,800	179,236	4,436
	<u>1,151,800</u>	<u>1,151,800</u>	<u>1,276,022</u>	<u>124,222</u>
Gaming	138,000	138,000	192,575	54,575
Use of money and property:				
Interest earned	85,000	85,000	294,021	209,021
Net increase in the fair value of investments	—	—	54,340	54,340
	<u>85,000</u>	<u>85,000</u>	<u>348,361</u>	<u>263,361</u>
Other revenues	110,000	110,000	117,103	7,103
Total revenues	<u>6,817,250</u>	<u>6,817,250</u>	<u>7,858,207</u>	<u>1,040,957</u>
Expenditures:				
General government:				
Commission	569,123	569,123	564,048	5,075
Administration	423,854	423,854	464,340	(40,486)
Human resources	127,687	127,687	124,792	2,895
Finance	360,276	360,276	309,113	51,163
Information systems	65,069	65,069	49,612	15,457
Elections	616,077	616,077	587,231	28,846
LSU extension	46,700	46,700	42,099	4,601
Allocations to other entities	220,264	220,264	220,264	—
Statutory appropriations	240,430	240,430	232,657	7,773
Capital outlay	49,965	52,565	35,551	17,014
	<u>2,719,445</u>	<u>2,722,045</u>	<u>2,629,707</u>	<u>92,338</u>
Facilities and maintenance	186,511	186,511	149,750	36,761
Criminal justice	4,714,844	4,722,744	4,701,448	21,296
Total expenditures	<u>7,620,800</u>	<u>7,631,300</u>	<u>7,480,905</u>	<u>150,395</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(803,550)</u>	<u>(814,050)</u>	<u>377,302</u>	<u>1,191,352</u>
Other financing sources:				
Transfers in	1,300,000	1,300,000	1,300,000	—
Transfers out	—	(1,316,455)	(1,316,455)	—
	<u>1,300,000</u>	<u>(16,455)</u>	<u>(16,455)</u>	<u>—</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>496,450</u>	<u>(830,505)</u>	<u>360,847</u>	<u>1,191,352</u>
Fund balance, beginning of year	9,150,622	9,150,622	9,150,622	—
Fund balance, end of year	\$ <u>9,647,072</u>	<u>8,320,117</u>	<u>9,511,469</u>	<u>1,191,352</u>

See accompanying independent auditors' report.

**CADDO PARISH COMMISSION**  
 Shreveport, Louisiana  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance – Budget and Actual

Special Revenue Fund

Shreve Memorial Library Fund

Year ended December 31, 2008

(Unaudited)

	<u>Original budget</u>	<u>Actual</u>	<u>Variance with final budget positive (negative)</u>
<b>Revenues:</b>			
Ad valorem taxes	\$ 10,988,810	11,859,155	870,345
<b>Intergovernmental revenues:</b>			
State grants	127,092	126,734	(358)
State revenue sharing	392,125	411,771	19,646
	<u>519,217</u>	<u>538,505</u>	<u>19,288</u>
Library fines	128,000	132,578	4,578
Use of money and property – interest	55,000	197,339	142,339
Other revenues	182,000	208,037	26,037
	<u>11,873,027</u>	<u>12,935,614</u>	<u>1,062,587</u>
<b>Expenditures:</b>			
<b>Culture and recreation:</b>			
Salaries, fringe benefits, and payroll taxes	6,765,062	6,375,372	389,690
Supplies	302,750	284,688	18,062
Utilities	747,700	572,278	175,422
Repairs and maintenance	893,400	710,033	183,367
Insurance	202,200	187,596	14,604
Books and library materials	1,138,110	916,418	221,692
Miscellaneous	955,549	407,119	548,430
	<u>11,004,771</u>	<u>9,453,504</u>	<u>1,551,267</u>
Capital outlay	998,500	496,070	502,430
<b>Debt service:</b>			
Interest	165,043	165,292	(249)
Principal	950,000	950,250	(250)
	<u>13,118,314</u>	<u>11,065,116</u>	<u>2,053,198</u>
Excess (deficiency) of revenues over (under) expenditures	(1,245,287)	1,870,498	3,115,785
<b>Other financing sources – transfers in</b>			
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(1,245,287)	1,870,498	3,115,785
Fund balance, beginning of year	12,598,115	12,598,115	—
Fund balance, end of year	<u>\$ 11,352,828</u>	<u>14,468,613</u>	<u>3,115,785</u>

See accompanying independent auditors' report.

**CADDO PARISH COMMISSION**  
 Shreveport, Louisiana  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance -- Budget and Actual

Special Revenue Fund

Detention Facilities Fund

Year ended December 31, 2008

(Unaudited)

	Original budget	Final budget	Actual	Variance with final budget positive (negative)
<b>Revenues:</b>				
Ad valorem taxes	\$ 6,287,020	6,287,020	6,771,656	484,636
Intergovernmental -- state revenue sharing	230,300	230,300	234,567	4,267
Other revenues	7,000	7,000	8,427	1,427
Total revenues	<u>6,524,320</u>	<u>6,524,320</u>	<u>7,014,650</u>	<u>490,330</u>
<b>Expenditures:</b>				
<b>Criminal justice:</b>				
Salaries, fringe benefits, and payroll taxes	756,795	756,795	781,236	(24,441)
Supplies	185,000	210,000	191,062	18,938
Education, training, and travel	4,000	4,000	1,657	2,343
Utilities	825,000	980,000	937,445	42,555
Repairs and maintenance	218,000	218,000	282,942	(64,942)
Insurance	200,208	200,208	200,208	—
Interest	25,000	25,000	20,868	4,132
Miscellaneous	376,052	376,052	367,413	8,639
Contracted services -- prison operations	3,970,000	4,240,000	4,293,436	(53,436)
Total expenditures	<u>6,560,055</u>	<u>7,010,055</u>	<u>7,076,267</u>	<u>(66,212)</u>
Excess (deficiency) of revenues over (under) expenditures	(35,735)	(485,735)	(61,617)	424,118
<b>Other financing sources:</b>				
Transfers in	300,000	300,000	300,000	—
Net change in fund balance	264,265	(185,735)	238,383	424,118
Fund balance, beginning of year	823,235	823,235	823,235	—
Fund balance, end of year	<u>\$ 1,087,500</u>	<u>637,500</u>	<u>1,061,618</u>	<u>424,118</u>

See accompanying independent auditors' report.

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance – Budget and Actual  
Special Revenue Fund  
Juvenile Justice Fund  
Year ended December 31, 2008  
(Unaudited)

	Original budget	Final budget	Actual	Variance with final budget positive (negative)
<b>Revenues:</b>				
Ad valorem taxes	\$ 2,324,660	2,324,660	2,507,984	183,324
<b>Intergovernmental:</b>				
Federal grant	589,275	589,275	671,784	82,509
Other state funds	175,120	300,819	355,493	54,674
State revenue sharing	85,000	85,000	86,967	1,967
Electronic monitoring	1,000	1,000	—	(1,000)
Total intergovernmental	<u>850,395</u>	<u>976,094</u>	<u>1,114,244</u>	<u>138,150</u>
Fines and forfeitures	126,200	126,200	125,600	(600)
Charges for services	22,000	22,000	13,267	(8,733)
<b>Use of money and property –</b>				
Interest	6,500	6,500	4,038	(2,462)
Other revenues	16,000	16,000	19,123	3,123
Total revenues	<u>3,345,755</u>	<u>3,471,454</u>	<u>3,784,256</u>	<u>312,802</u>
<b>Expenditures – criminal justice:</b>				
<b>Court operations:</b>				
Salaries, fringe benefits, and payroll taxes	511,871	511,871	491,679	20,192
Supplies	16,500	16,500	14,213	2,287
Insurance	12,913	12,913	12,913	—
Reimbursements	(165,000)	(165,000)	(165,000)	—
Miscellaneous	45,500	45,500	44,942	558
Total court operations	<u>421,784</u>	<u>421,784</u>	<u>398,747</u>	<u>23,037</u>
<b>Juvenile probation:</b>				
Salaries, fringe benefits, and payroll taxes	1,599,635	1,599,635	1,411,401	188,234
Supplies	85,000	85,000	71,876	13,124
Utilities	35,000	35,000	39,174	(4,174)
Repairs and maintenance	20,000	20,000	30,517	(10,517)
Insurance	81,127	81,127	81,127	—
Interest	10,000	10,000	5,800	4,200
Reimbursements	(350,000)	(350,000)	(93,997)	(256,003)
Miscellaneous	919,848	1,045,547	1,025,551	19,996
Capital outlay	4,500	4,500	1,112	3,388
Total juvenile probation	<u>2,405,110</u>	<u>2,530,809</u>	<u>2,572,561</u>	<u>(41,752)</u>

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance – Budget and Actual

Special Revenue Fund

Juvenile Justice Fund

Year ended December 31, 2008

(Unaudited)

	<u>Original budget</u>	<u>Final budget</u>	<u>Actual</u>	<u>Variance with final budget positive (negative)</u>
<b>Juvenile Detention Center:</b>				
Salaries, fringe benefits, and payroll taxes \$	1,381,226	1,421,226	1,481,008	(59,782)
Supplies	17,700	17,700	22,515	(4,815)
Repairs and maintenance	3,500	3,500	9,759	(6,259)
Insurance	35,810	35,810	35,810	—
Miscellaneous	214,806	278,806	266,561	12,245
Contracted services – prison operations	237,000	237,000	220,234	16,766
Capital outlay	5,500	5,500	2,516	2,984
<b>Total juvenile detention center</b>	<b>1,895,542</b>	<b>1,999,542</b>	<b>2,038,403</b>	<b>(38,861)</b>
<b>STAR Boot Camp:</b>				
Salaries, fringe benefits, and payroll taxes	244,576	244,576	229,830	14,746
Supplies	2,000	2,000	8,858	(6,858)
Repairs and maintenance	2,638	2,638	1,416	1,222
Insurance	6,291	6,291	6,291	—
Miscellaneous	(326,605)	(326,605)	(300,336)	(26,269)
Capital outlay	71,100	71,100	53,941	17,159
<b>Total STAR Boot Camp</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total criminal justice expenditures</b>	<b>4,722,436</b>	<b>4,952,135</b>	<b>5,009,711</b>	<b>(57,576)</b>
<b>Building maintenance:</b>				
Salaries, fringe benefits, and payroll taxes	71,088	71,088	75,709	(4,621)
Materials and supplies	2,800	2,800	2,529	271
Utilities	228,000	228,000	221,283	6,717
Repairs and maintenance	72,000	72,000	78,401	(6,401)
Miscellaneous	70,305	70,305	71,678	(1,373)
Insurance	2,923	2,923	2,923	—
Capital outlay	400	400	379	21
<b>Total building maintenance expenditures</b>	<b>447,516</b>	<b>447,516</b>	<b>452,902</b>	<b>(5,386)</b>
<b>Total expenditures</b>	<b>5,169,952</b>	<b>5,399,651</b>	<b>5,462,613</b>	<b>(62,962)</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(1,824,197)</b>	<b>(1,928,197)</b>	<b>(1,678,357)</b>	<b>249,840</b>
<b>Other financing sources:</b>				
Transfers in	1,500,000	1,500,000	1,500,000	—
<b>Net change in fund balance</b>	<b>(324,197)</b>	<b>(428,197)</b>	<b>(178,357)</b>	<b>249,840</b>
Fund balance, beginning of year	1,024,713	1,024,713	1,024,713	—
Fund balance, end of year	\$ 700,516	\$ 596,516	\$ 846,356	\$ 249,840

See accompanying independent auditors' report.



**CADDO PARISH COMMISSION**  
Shreveport, Louisiana  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance – Budget and Actual  
Special Revenue Fund  
Public Works Fund  
Year ended December 31, 2008  
(Unaudited)

	<u>Original budget</u>	<u>Final budget</u>	<u>Actual</u>	<u>Variance with final budget positive (negative)</u>
<b>Revenues:</b>				
Ad valorem taxes	\$ 5,471,050	5,471,050	6,043,816	572,766
Sales tax	4,120,510	4,120,510	8,643,334	4,522,824
<b>Intergovernmental:</b>				
State revenue sharing	231,000	231,000	197,027	(33,973)
Other state funds	125,000	125,000	392,099	267,099
Parish transportation fund	1,275,000	1,275,000	1,683,414	408,414
UCC Grant	—	—	34,448	34,448
Charges for services	109,000	109,000	440,282	331,282
Licenses and permits	5,000	5,000	14,350	9,350
<b>Use of money and property:</b>				
Net increase in fair value of investments	—	—	221,390	221,390
Interest	250,000	250,000	908,120	658,120
Other revenues	43,000	43,000	34,587	(8,413)
<b>Total revenues</b>	<u>11,629,560</u>	<u>11,629,560</u>	<u>18,612,867</u>	<u>6,983,307</u>
<b>Expenditures:</b>				
<b>Highways and Streets:</b>				
<b>Administrative:</b>				
Salaries, fringe benefits, and payroll taxes	945,933	945,933	930,998	14,935
Materials and supplies	34,500	34,500	32,411	2,089
Utilities	15,000	15,000	6,720	8,280
Insurance	113,727	113,727	113,727	—
Interest	2,500	2,500	—	2,500
Miscellaneous	299,188	299,188	325,701	(26,513)
Capital outlay	5,000	5,000	1,514	3,486
<b>Total administrative expenditures</b>	<u>1,415,848</u>	<u>1,415,848</u>	<u>1,411,071</u>	<u>4,777</u>
<b>Road maintenance:</b>				
Salaries, fringe benefits, and payroll taxes	2,547,584	2,547,584	2,450,811	96,773
Materials and supplies	902,000	902,000	879,055	22,945
Utilities	78,920	78,920	65,253	13,667
Repairs	444,500	444,500	446,364	(1,864)
Right-of-way maintenance	—	—	—	—
Miscellaneous	111,484	111,484	85,306	26,178
<b>Total road maintenance expenditures</b>	<u>\$ 4,084,488</u>	<u>4,084,488</u>	<u>3,926,789</u>	<u>157,699</u>

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance – Budget and Actual

Special Revenue Fund

Public Works Fund

Year ended December 31, 2008

(Unaudited)

	<u>Original budget</u>	<u>Final budget</u>	<u>Actual</u>	<u>Variance with final budget positive (negative)</u>
Road construction:				
Road maintenance – road capital improvements:				
Supplies	\$ 25,000	25,000	22,472	2,528
Miscellaneous	157,877	157,877	177,713	(19,836)
Capital outlay	10,000	10,000	—	10,000
Total road construction – road capital improvements expenditures	<u>192,877</u>	<u>192,877</u>	<u>200,185</u>	<u>(7,308)</u>
Drainage:				
Road maintenance – drainage improvements:				
Salaries, fringe benefits, and payroll taxes	38,620	38,620	—	38,620
Insurance	57,893	57,893	57,893	—
Right-of-way maintenance	445,000	445,000	440,000	5,000
Miscellaneous	139,445	139,445	92,964	46,481
Capital outlay	10,000	10,000	—	10,000
Total road maintenance – drainage improvements expenditures	<u>690,958</u>	<u>690,958</u>	<u>590,857</u>	<u>100,101</u>
Total expenditures	<u>6,384,171</u>	<u>6,384,171</u>	<u>6,128,902</u>	<u>255,269</u>
Excess of revenues over expenditures	5,245,389	5,245,389	12,483,965	7,238,576
Other financing sources (uses):				
Transfers in	—	184,877	184,877	—
Transfers out	(7,525,669)	(8,617,327)	(8,617,327)	—
	<u>(7,525,669)</u>	<u>(8,432,450)</u>	<u>(8,432,450)</u>	<u>—</u>
Net change in fund balance	(2,280,280)	(3,187,061)	4,051,515	7,238,576
Fund balance, beginning of year	26,549,385	26,549,385	26,549,385	—
Fund balance, end of year	<u>\$ 24,269,105</u>	<u>23,362,324</u>	<u>30,600,900</u>	<u>7,238,576</u>

See accompanying independent auditors' report.

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance – Budget and Actual  
Special Revenue Fund  
Biomedical Fund  
Year ended December 31, 2008  
(Unaudited)

	<u>Original and final budget</u>	<u>Actual</u>	<u>Variance with final budget positive (negative)</u>
<b>Revenues:</b>			
Ad valorem taxes	\$ 2,081,430	2,246,933	165,503
Intergovernmental revenues -- state revenue sharing	76,000	77,956	1,956
Use of money and property – interest	700	152	(548)
Total revenues	<u>2,158,130</u>	<u>2,325,041</u>	<u>166,911</u>
<b>Expenditures – economic development:</b>			
Salaries, fringe benefits, and payroll taxes	63,940	67,811	(3,871)
Interest	5,000	7,339	(2,339)
Reimburse Biomedical Research Foundation operating expenses	2,200,000	2,250,000	(50,000)
Miscellaneous	13,006	12,703	303
Total expenditures	<u>2,281,946</u>	<u>2,337,853</u>	<u>(55,907)</u>
Net change in fund balance	(123,816)	(12,812)	111,004
Fund balance, beginning of year	358,592	358,592	—
Fund balance, end of year	<u>\$ 234,776</u>	<u>345,780</u>	<u>111,004</u>

See accompanying independent auditors' report.

**CADDO PARISH COMMISSION**  
 Shreveport, Louisiana  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance – Budget and Actual

Special Revenue Fund

Oil and Gas Fund

Year ended December 31, 2008

(Unaudited)

	<u>Original and final budget</u>	<u>Actual</u>	<u>Variance with final budget positive (negative)</u>
<b>Revenues:</b>			
Oil royalty and mineral leases	\$ 18,000,000	18,181,891	181,891
Investments	—	181,864	181,864
Interest earned	150,000	317,454	167,454
Total revenues	<u>18,150,000</u>	<u>18,681,209</u>	<u>531,209</u>
<b>Expenditures:</b>			
Administrative cost	30,000	—	30,000
Total expenditures	<u>30,000</u>	<u>—</u>	<u>30,000</u>
Excess of revenues over expenditures	18,120,000	18,681,209	561,209
<b>Other financing sources:</b>			
Transfer in	716,455	716,455	—
	<u>716,455</u>	<u>716,455</u>	<u>—</u>
Net change in fund balance	18,836,455	19,397,664	561,209
Fund balance, beginning of year	—	—	—
Fund balance, end of year	<u>\$ 18,836,455</u>	<u>19,397,664</u>	<u>561,209</u>

See accompanying independent auditors' report.

**CADDO PARISH COMMISSION**  
Notes to Budgetary Comparison Schedules  
December 31, 2008  
(Unaudited)

**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, 2008.
- (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 financial statements 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, and the Debt Service Fund. Annual operating budgets were not prepared for the Section 8 Housing Fund and Head Start Fund. Section 8 Housing Fund prepares their budget on a grant-entitlement basis rather than an annual basis. The budget is not readily convertible to an annual operating budget and, thus, is not included in the financial statements. An annual operating budget was not adopted for these funds.  
  
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 financial report 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**  
Notes to Budgetary Comparison Schedules  
December 31, 2008

(Unaudited)

**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	Final budget	Actual on a budgetary basis	Negative variance
General Fund:			
Administration	\$ 423,854	464,340	(40,486)
Biomedical Fund:			
Salaries, fringe benefits, and payroll taxes	63,940	67,811	(3,871)
Interest	5,000	7,339	(2,339)
Reimburse Biomedical Research Foundation operating expenses	2,200,000	2,250,000	(50,000)
Shreve Memorial Library:			
Principal	950,000	950,250	(250)
Interest	165,043	165,292	(249)
Juvenile Justice Fund:			
Juvenile Probation:			
Repairs and maintenance	20,000	30,517	(10,517)
Utilities	35,000	39,174	(4,174)
Reimbursements	(350,000)	(93,997)	(256,003)
Juvenile Detention Center:			
Salaries, fringe benefits, and payroll taxes	1,421,226	1,481,008	(59,782)
Supplies	17,700	22,515	(4,815)
Repairs and maintenance	3,500	9,759	(6,259)
STAR Boot Camp:			
Miscellaneous	(326,605)	(300,335)	(26,270)
Supplies	2,000	8,858	(6,858)
Building maintenance:			
Salaries, fringe benefits, and payroll taxes	71,088	75,709	(4,621)
Repairs and maintenance	72,000	78,401	(6,401)
Miscellaneous	70,305	71,678	(1,373)
Detention Facilities Fund:			
Criminal Justice:			
Salaries, fringe benefits, and payroll taxes	756,795	781,236	(24,441)
Repairs and maintenance	218,000	282,942	(64,942)
Caddo Correctional Center – contracted services – prison operations	4,240,000	4,293,436	(53,436)
Public Works:			
Highways and Streets:			
Miscellaneous	299,188	325,701	(26,513)
Road Maintenance:			
Repairs	444,500	446,364	(1,864)
Road Construction:			
Miscellaneous	157,877	177,713	(19,836)

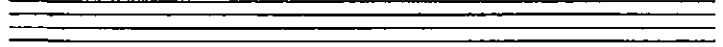
**CADDO PARISH COMMISSION**  
 Required Supplementary Information  
 Schedule of Funding Progress

Fiscal year ended December 31, 2008  
 (unaudited)

Fiscal year	(1) Actuarial value of assets	(2) Actuarial accrued liability (AAL) - entry age	(3) Unfunded AAL (UAAL) (3=2-1)	(4) Funded ratio (4=1/2)	(5) Covered payroll	(6) UAAL as a percentage of covered payroll (6=3/5)
2008	\$ —	8,214,788	8,214,788	0%	\$ 9,088,792	90.38%
2008	—	151,796	151,796	0%	11,735,180	1.29%

Other post-employment benefits:  
 Medical  
 Life

**COMBINING AND INDIVIDUAL  
FUND FINANCIAL  
STATEMENTS**





# NONMAJOR GOVERNMENTAL FUNDS

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## SPECIAL REVENUE FUNDS

**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.

**Solid Waste Disposal Fund** – The Solid Waste Disposal Fund 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.

**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.

**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.

**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.

**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.

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

**Reserve Trust Fund** – This fund was established by the Commission to provide financial resources in the event of a major interruption in budgeted revenues, a catastrophic natural disaster, an extraordinary economic development opportunity, or any other occasion requiring immediate emergency funding needs or cash flow loan demand. This fund was established with a transfer from the Riverboat Fund.

**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.

#### **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 two nonmajor capital projects funds:

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

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

**Library Bond Fund** – The Library Bond Fund accounts for the proceeds of certificates of indebtedness. The certificates are dedicated to 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.

## **PERMANENT FUND**

**Jail Site Fund** – The Jail Site Fund accounts for the proceeds from the sale of certain property in downtown Shreveport which formerly housed a jail. As mandated by Act 394 of the 1938 Louisiana Legislative Session, this fund was established, must be called the Jail Site Fund, and may only be used for the purpose of making revolving loans to the General Fund.

**CADDO PARISH COMMISSION**  
 Shreveport, Louisiana  
 Combining Balance Sheet – By Fund Type  
 Nonmajor Governmental Funds  
 December 31, 2008

Assets	Special Revenue Funds	Capital Projects Funds	Debt Service Fund	Permanent Fund (Jail Site Fund)	Total
<b>Assets:</b>					
Cash and cash equivalents	\$ 4,833,803	667,915	—	83,274	5,584,992
Investments	16,699,350	1,600,252	—	132,740	18,432,342
Receivables, net:					
Ad valorem taxes	7,012,738	—	2,481,822	—	9,494,560
Other	805,908	—	—	—	805,908
Accrued interest	159,698	15,254	—	4,966	179,918
Due from other funds	2,552,737	—	—	1,100,000	3,652,737
Due from other governmental agencies	305,700	—	—	—	305,700
<b>Total assets</b>	<b>\$ 32,369,934</b>	<b>2,283,421</b>	<b>2,481,822</b>	<b>1,320,980</b>	<b>38,456,157</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 372,717	—	—	—	372,717
Accrued liabilities	124,754	—	—	—	124,754
Due to other governments	29,541	—	—	—	29,541
Due to other funds	—	—	448,689	—	448,689
Deferred revenue	360,771	—	98,739	—	459,510
<b>Total liabilities</b>	<b>887,783</b>	<b>—</b>	<b>547,428</b>	<b>—</b>	<b>1,435,211</b>
<b>Fund balances:</b>					
<b>Reserved:</b>					
Debt service	—	—	1,934,394	—	1,934,394
Encumbrances	36,759	—	—	—	36,759
Contingencies	10,295,558	—	—	—	10,295,558
Industrial development	208,569	—	—	—	208,569
Revolving loans to general fund	—	—	—	1,320,980	1,320,980
<b>Unreserved:</b>					
Designated for subsequent year's expenditure	105,730	2,283,421	—	—	2,389,151
Undesignated	20,835,535	—	—	—	20,835,535
<b>Total fund balances</b>	<b>31,482,151</b>	<b>2,283,421</b>	<b>1,934,394</b>	<b>1,320,980</b>	<b>37,020,946</b>
<b>Total liabilities and fund balances</b>	<b>\$ 32,369,934</b>	<b>2,283,421</b>	<b>2,481,822</b>	<b>1,320,980</b>	<b>38,456,157</b>

See accompanying independent auditors' report.

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances -- By Fund Type

Nonmajor Governmental Funds

Year ended December 31, 2008

	Special Revenue Funds	Capital Projects Funds	Debt Service Fund	Permanent Fund (Jail Site Fund)	Total
<b>Revenues:</b>					
Taxes	\$ 11,624,526	—	2,587,940	—	14,212,466
Intergovernmental	1,005,676	—	—	—	1,005,676
Charges for services	117,979	—	—	—	117,979
Licenses and permits	2,550	—	—	—	2,550
Fines and forfeitures	136	—	—	—	136
Gaming	2,120,108	—	—	—	2,120,108
<b>Use of money and property:</b>					
Rental, camping fees, and other	164,199	—	—	—	164,199
Investment earnings	909,060	86,381	—	32,790	1,028,231
Net increase in the fair value of investments	222,489	21,300	—	1,777	245,566
Other revenues	357,301	—	—	—	357,301
Total revenues	<u>16,524,024</u>	<u>107,681</u>	<u>2,587,940</u>	<u>34,567</u>	<u>19,254,212</u>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	275,789	—	—	—	275,789
Criminal justice	56,371	—	—	—	56,371
Health and welfare	3,288,046	—	—	—	3,288,046
Building facilities	3,138,421	—	—	—	3,138,421
Sanitation	2,085,384	—	—	—	2,085,384
Culture and recreation	988,421	817	—	—	989,238
Economic development	341,572	—	—	—	341,572
<b>Debt service:</b>					
Principal retirement	410,000	—	1,935,000	—	2,345,000
Interest and fiscal charges	27,820	—	595,156	—	622,976
Fees and charges	—	—	162,681	—	162,681
Capital outlay	22,893	—	—	—	22,893
Total expenditures	<u>10,634,717</u>	<u>817</u>	<u>2,692,837</u>	<u>—</u>	<u>13,328,371</u>
Excess of revenues over (under) expenditures	5,889,307	106,864	(104,897)	34,567	5,925,841
<b>Other financing sources (uses):</b>					
Transfers in	940,912	20,281	—	—	961,193
Transfers out	(1,570,000)	(250,000)	(19,786,071)	—	(21,606,071)
Bond proceeds	—	—	10,000,000	—	10,000,000
Total other financing uses	<u>(629,088)</u>	<u>(229,719)</u>	<u>(9,786,071)</u>	<u>—</u>	<u>(10,644,878)</u>
Net change in fund balances	5,260,219	(122,855)	(9,890,968)	34,567	(4,719,037)
Fund balances, beginning of year	<u>26,221,932</u>	<u>2,406,276</u>	<u>11,825,362</u>	<u>1,286,413</u>	<u>41,739,983</u>
Fund balances, end of year	<u>\$ 31,482,151</u>	<u>2,283,421</u>	<u>1,934,394</u>	<u>1,320,980</u>	<u>37,020,946</u>

See accompanying independent auditors' report.

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2008

Assets	Building Maintenance Fund		Solid Waste Disposal Fund		Parks and Recreation Fund		Health Tax Fund		Law Officers Writas Fund		Section 8 Housing Fund		Louisiana Community Development Block Grant Fund		Riverboat Fund		Reserve Trust Fund		Economic Development Fund		Total
Cash and cash equivalents	\$ 618,523	1,579,312	260,119	221,899	51,463	96,415	68,380	128,886	1,689,132	119,674	4,833,803									4,833,803	
Investments	1,336,435	6,784,799	507,009	369,557	122,087			173,972	7,261,633	143,858	16,699,350									16,699,350	
Receivables:																					
Ad valorem taxes	3,309,096	216,364	1,030,911	2,456,367																	7,012,738
Accrued interest	12,819	64,881	4,870	3,581	1,146																159,698
Other	9	635,484		33																	805,908
Due from other funds	4,613	1,272,664																			2,552,737
Due from other governments	125,102	7,659	39,078	112,750	1,720																303,700
Total assets	\$ 5,406,657	10,561,163	1,841,987	3,164,187	176,416	96,415	68,380	474,887	10,293,538	284,284	32,369,934									32,369,934	
<b>Liabilities and Fund Balances</b>																					
Liabilities:																					
Accounts payable	44,777	163,643	4,913	37,363	1,850	5,216	68,380	34,825													372,717
Accrued liabilities	37,585	33,012	16,733	37,424																	124,754
Due to other governments	18,750	2,191			8,600																29,541
Due to other funds																					
Deferred revenue	131,854	8,792	41,086	113,561		65,478															360,771
Total liabilities	232,966	207,638	62,732	188,348	10,450	70,694	68,380	34,825													887,783
Fund balances:																					
Reserved:																					
Encumbrances	10,475			26,284																	36,759
Contingencies																					10,293,538
Industrial development																					208,569
Unreserved:																					
Designated for subsequent year's expenditures				19,408	22,357																63,965
Undesignated	5,163,216	10,353,525	1,779,255	2,930,147	143,609	25,721		440,062													20,831,535
Total fund balances	5,173,691	10,353,525	1,779,255	2,975,839	165,966	25,721		440,062													31,482,151
Total liabilities and fund balances	\$ 5,406,657	10,561,163	1,841,987	3,164,187	176,416	96,415	68,380	474,887	10,293,538	284,284	32,369,934									32,369,934	

See accompanying independent auditors' report.

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**

Nonmajor Special Revenue Funds

December 31, 2008

	Building		Solid Waste		Parks and		Health		Law Officers		Section 8		Laminas		Riverboat		Reserve		Economic		Total																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
	Maintenance	Disposal	Recreation	Tax	Whites	Housing	Development	Black Grant	Trant	Development	Trant	Development	Trant	Development	Trant	Development	Trant	Development	Trant	Development		Trant																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Revenues:																							Ad valorem taxes	3,450,435	225,365	1,074,678	2,557,715																		7,308,193	Sales tax		4,216,339																				4,216,339	Enter governmental revenues	3,450,435	4,541,698	1,074,678	2,557,715																		11,624,326	Federal grants											419,408		171,539									590,967	State funds:																							State revenue sharing	119,637	7,659	37,271	34,584																		253,151	Other state funds				11,558																		161,558	Charges for services																							Licenses and permits				89,655																		89,655	Fines and forfeitures				2,550																		2,550	Gaming																						136	Use of money and property:																							Rental, camping fees, and other																							Net increase in fair value of investments	17,821	90,394	6,764	145,000																		164,199	Interest	117,068	312,211	41,738	56,809																		222,489	Other revenues	134,849	402,603	65,901	206,732																		909,080		18,552	87,459	45,649	4,961																		1,255,748	Total revenues	3,723,319	5,039,421	1,223,499	2,961,775																		16,524,024	Expenditures:																							Current:																							General government																							Criminal justice																							Health and welfare																							Building facilities	3,138,421			2,523,267																		5,661,688	Solidification																							Culture and recreation																							Economic development																							Debt service:																							Principal retirement																							Interest	6,865	1,270	2,958	12,700																		23,833	Capital outlay	3,145,286	2,086,654	990,479	2,537,967																		10,634,712	Total expenditures	578,227	2,952,767	233,020	423,808																		6,588,307	Excess (deficiency) of revenues over (under) expenditures																							Other financing sources (uses):																							Transfers in																							Transfers out	(150,000)	3,474																				940,912	Total other financing sources (uses)	(150,000)	(245,000)	(25,000)																			(1,570,000)	Fund balances, beginning of year	428,227	2,711,241	208,050	423,808																		5,260,219	Net change in fund balances	4,745,464	7,642,284	1,571,255	2,552,031																		26,221,932	Fund balances, end of year	3,173,691	10,353,525	1,779,255	2,975,839																		31,482,151
Ad valorem taxes	3,450,435	225,365	1,074,678	2,557,715																		7,308,193	Sales tax		4,216,339																				4,216,339	Enter governmental revenues	3,450,435	4,541,698	1,074,678	2,557,715																		11,624,326	Federal grants											419,408		171,539									590,967	State funds:																							State revenue sharing	119,637	7,659	37,271	34,584																		253,151	Other state funds				11,558																		161,558	Charges for services																							Licenses and permits				89,655																		89,655	Fines and forfeitures				2,550																		2,550	Gaming																						136	Use of money and property:																							Rental, camping fees, and other																							Net increase in fair value of investments	17,821	90,394	6,764	145,000																		164,199	Interest	117,068	312,211	41,738	56,809																		222,489	Other revenues	134,849	402,603	65,901	206,732																		909,080		18,552	87,459	45,649	4,961																		1,255,748	Total revenues	3,723,319	5,039,421	1,223,499	2,961,775																		16,524,024	Expenditures:																							Current:																							General government																							Criminal justice																							Health and welfare																							Building facilities	3,138,421			2,523,267																		5,661,688	Solidification																							Culture and recreation																							Economic development																							Debt service:																							Principal retirement																							Interest	6,865	1,270	2,958	12,700																		23,833	Capital outlay	3,145,286	2,086,654	990,479	2,537,967																		10,634,712	Total expenditures	578,227	2,952,767	233,020	423,808																		6,588,307	Excess (deficiency) of revenues over (under) expenditures																							Other financing sources (uses):																							Transfers in																							Transfers out	(150,000)	3,474																				940,912	Total other financing sources (uses)	(150,000)	(245,000)	(25,000)																			(1,570,000)	Fund balances, beginning of year	428,227	2,711,241	208,050	423,808																		5,260,219	Net change in fund balances	4,745,464	7,642,284	1,571,255	2,552,031																		26,221,932	Fund balances, end of year	3,173,691	10,353,525	1,779,255	2,975,839																		31,482,151																							
Sales tax		4,216,339																				4,216,339	Enter governmental revenues	3,450,435	4,541,698	1,074,678	2,557,715																		11,624,326	Federal grants											419,408		171,539									590,967	State funds:																							State revenue sharing	119,637	7,659	37,271	34,584																		253,151	Other state funds				11,558																		161,558	Charges for services																							Licenses and permits				89,655																		89,655	Fines and forfeitures				2,550																		2,550	Gaming																						136	Use of money and property:																							Rental, camping fees, and other																							Net increase in fair value of investments	17,821	90,394	6,764	145,000																		164,199	Interest	117,068	312,211	41,738	56,809																		222,489	Other revenues	134,849	402,603	65,901	206,732																		909,080		18,552	87,459	45,649	4,961																		1,255,748	Total revenues	3,723,319	5,039,421	1,223,499	2,961,775																		16,524,024	Expenditures:																							Current:																							General government																							Criminal justice																							Health and welfare																							Building facilities	3,138,421			2,523,267																		5,661,688	Solidification																							Culture and recreation																							Economic development																							Debt service:																							Principal retirement																							Interest	6,865	1,270	2,958	12,700																		23,833	Capital outlay	3,145,286	2,086,654	990,479	2,537,967																		10,634,712	Total expenditures	578,227	2,952,767	233,020	423,808																		6,588,307	Excess (deficiency) of revenues over (under) expenditures																							Other financing sources (uses):																							Transfers in																							Transfers out	(150,000)	3,474																				940,912	Total other financing sources (uses)	(150,000)	(245,000)	(25,000)																			(1,570,000)	Fund balances, beginning of year	428,227	2,711,241	208,050	423,808																		5,260,219	Net change in fund balances	4,745,464	7,642,284	1,571,255	2,552,031																		26,221,932	Fund balances, end of year	3,173,691	10,353,525	1,779,255	2,975,839																		31,482,151																																														
Enter governmental revenues	3,450,435	4,541,698	1,074,678	2,557,715																		11,624,326	Federal grants											419,408		171,539									590,967	State funds:																							State revenue sharing	119,637	7,659	37,271	34,584																		253,151	Other state funds				11,558																		161,558	Charges for services																							Licenses and permits				89,655																		89,655	Fines and forfeitures				2,550																		2,550	Gaming																						136	Use of money and property:																							Rental, camping fees, and other																							Net increase in fair value of investments	17,821	90,394	6,764	145,000																		164,199	Interest	117,068	312,211	41,738	56,809																		222,489	Other revenues	134,849	402,603	65,901	206,732																		909,080		18,552	87,459	45,649	4,961																		1,255,748	Total revenues	3,723,319	5,039,421	1,223,499	2,961,775																		16,524,024	Expenditures:																							Current:																							General government																							Criminal justice																							Health and welfare																							Building facilities	3,138,421			2,523,267																		5,661,688	Solidification																							Culture and recreation																							Economic development																							Debt service:																							Principal retirement																							Interest	6,865	1,270	2,958	12,700																		23,833	Capital outlay	3,145,286	2,086,654	990,479	2,537,967																		10,634,712	Total expenditures	578,227	2,952,767	233,020	423,808																		6,588,307	Excess (deficiency) of revenues over (under) expenditures																							Other financing sources (uses):																							Transfers in																							Transfers out	(150,000)	3,474																				940,912	Total other financing sources (uses)	(150,000)	(245,000)	(25,000)																			(1,570,000)	Fund balances, beginning of year	428,227	2,711,241	208,050	423,808																		5,260,219	Net change in fund balances	4,745,464	7,642,284	1,571,255	2,552,031																		26,221,932	Fund balances, end of year	3,173,691	10,353,525	1,779,255	2,975,839																		31,482,151																																																																					
Federal grants											419,408		171,539									590,967	State funds:																							State revenue sharing	119,637	7,659	37,271	34,584																		253,151	Other state funds				11,558																		161,558	Charges for services																							Licenses and permits				89,655																		89,655	Fines and forfeitures				2,550																		2,550	Gaming																						136	Use of money and property:																							Rental, camping fees, and other																							Net increase in fair value of investments	17,821	90,394	6,764	145,000																		164,199	Interest	117,068	312,211	41,738	56,809																		222,489	Other revenues	134,849	402,603	65,901	206,732																		909,080		18,552	87,459	45,649	4,961																		1,255,748	Total revenues	3,723,319	5,039,421	1,223,499	2,961,775																		16,524,024	Expenditures:																							Current:																							General government																							Criminal justice																							Health and welfare																							Building facilities	3,138,421			2,523,267																		5,661,688	Solidification																							Culture and recreation																							Economic development																							Debt service:																							Principal retirement																							Interest	6,865	1,270	2,958	12,700																		23,833	Capital outlay	3,145,286	2,086,654	990,479	2,537,967																		10,634,712	Total expenditures	578,227	2,952,767	233,020	423,808																		6,588,307	Excess (deficiency) of revenues over (under) expenditures																							Other financing sources (uses):																							Transfers in																							Transfers out	(150,000)	3,474																				940,912	Total other financing sources (uses)	(150,000)	(245,000)	(25,000)																			(1,570,000)	Fund balances, beginning of year	428,227	2,711,241	208,050	423,808																		5,260,219	Net change in fund balances	4,745,464	7,642,284	1,571,255	2,552,031																		26,221,932	Fund balances, end of year	3,173,691	10,353,525	1,779,255	2,975,839																		31,482,151																																																																																												
State funds:																							State revenue sharing	119,637	7,659	37,271	34,584																		253,151	Other state funds				11,558																		161,558	Charges for services																							Licenses and permits				89,655																		89,655	Fines and forfeitures				2,550																		2,550	Gaming																						136	Use of money and property:																							Rental, camping fees, and other																							Net increase in fair value of investments	17,821	90,394	6,764	145,000																		164,199	Interest	117,068	312,211	41,738	56,809																		222,489	Other revenues	134,849	402,603	65,901	206,732																		909,080		18,552	87,459	45,649	4,961																		1,255,748	Total revenues	3,723,319	5,039,421	1,223,499	2,961,775																		16,524,024	Expenditures:																							Current:																							General government																							Criminal justice																							Health and welfare																							Building facilities	3,138,421			2,523,267																		5,661,688	Solidification																							Culture and recreation																							Economic development																							Debt service:																							Principal retirement																							Interest	6,865	1,270	2,958	12,700																		23,833	Capital outlay	3,145,286	2,086,654	990,479	2,537,967																		10,634,712	Total expenditures	578,227	2,952,767	233,020	423,808																		6,588,307	Excess (deficiency) of revenues over (under) expenditures																							Other financing sources (uses):																							Transfers in																							Transfers out	(150,000)	3,474																				940,912	Total other financing sources (uses)	(150,000)	(245,000)	(25,000)																			(1,570,000)	Fund balances, beginning of year	428,227	2,711,241	208,050	423,808																		5,260,219	Net change in fund balances	4,745,464	7,642,284	1,571,255	2,552,031																		26,221,932	Fund balances, end of year	3,173,691	10,353,525	1,779,255	2,975,839																		31,482,151																																																																																																																			
State revenue sharing	119,637	7,659	37,271	34,584																		253,151	Other state funds				11,558																		161,558	Charges for services																							Licenses and permits				89,655																		89,655	Fines and forfeitures				2,550																		2,550	Gaming																						136	Use of money and property:																							Rental, camping fees, and other																							Net increase in fair value of investments	17,821	90,394	6,764	145,000																		164,199	Interest	117,068	312,211	41,738	56,809																		222,489	Other revenues	134,849	402,603	65,901	206,732																		909,080		18,552	87,459	45,649	4,961																		1,255,748	Total revenues	3,723,319	5,039,421	1,223,499	2,961,775																		16,524,024	Expenditures:																							Current:																							General government																							Criminal justice																							Health and welfare																							Building facilities	3,138,421			2,523,267																		5,661,688	Solidification																							Culture and recreation																							Economic development																							Debt service:																							Principal retirement																							Interest	6,865	1,270	2,958	12,700																		23,833	Capital outlay	3,145,286	2,086,654	990,479	2,537,967																		10,634,712	Total expenditures	578,227	2,952,767	233,020	423,808																		6,588,307	Excess (deficiency) of revenues over (under) expenditures																							Other financing sources (uses):																							Transfers in																							Transfers out	(150,000)	3,474																				940,912	Total other financing sources (uses)	(150,000)	(245,000)	(25,000)																			(1,570,000)	Fund balances, beginning of year	428,227	2,711,241	208,050	423,808																		5,260,219	Net change in fund balances	4,745,464	7,642,284	1,571,255	2,552,031																		26,221,932	Fund balances, end of year	3,173,691	10,353,525	1,779,255	2,975,839																		31,482,151																																																																																																																																										
Other state funds				11,558																		161,558	Charges for services																							Licenses and permits				89,655																		89,655	Fines and forfeitures				2,550																		2,550	Gaming																						136	Use of money and property:																							Rental, camping fees, and other																							Net increase in fair value of investments	17,821	90,394	6,764	145,000																		164,199	Interest	117,068	312,211	41,738	56,809																		222,489	Other revenues	134,849	402,603	65,901	206,732																		909,080		18,552	87,459	45,649	4,961																		1,255,748	Total revenues	3,723,319	5,039,421	1,223,499	2,961,775																		16,524,024	Expenditures:																							Current:																							General government																							Criminal justice																							Health and welfare																							Building facilities	3,138,421			2,523,267																		5,661,688	Solidification																							Culture and recreation																							Economic development																							Debt service:																							Principal retirement																							Interest	6,865	1,270	2,958	12,700																		23,833	Capital outlay	3,145,286	2,086,654	990,479	2,537,967																		10,634,712	Total expenditures	578,227	2,952,767	233,020	423,808																		6,588,307	Excess (deficiency) of revenues over (under) expenditures																							Other financing sources (uses):																							Transfers in																							Transfers out	(150,000)	3,474																				940,912	Total other financing sources (uses)	(150,000)	(245,000)	(25,000)																			(1,570,000)	Fund balances, beginning of year	428,227	2,711,241	208,050	423,808																		5,260,219	Net change in fund balances	4,745,464	7,642,284	1,571,255	2,552,031																		26,221,932	Fund balances, end of year	3,173,691	10,353,525	1,779,255	2,975,839																		31,482,151																																																																																																																																																																	
Charges for services																							Licenses and permits				89,655																		89,655	Fines and forfeitures				2,550																		2,550	Gaming																						136	Use of money and property:																							Rental, camping fees, and other																							Net increase in fair value of investments	17,821	90,394	6,764	145,000																		164,199	Interest	117,068	312,211	41,738	56,809																		222,489	Other revenues	134,849	402,603	65,901	206,732																		909,080		18,552	87,459	45,649	4,961																		1,255,748	Total revenues	3,723,319	5,039,421	1,223,499	2,961,775																		16,524,024	Expenditures:																							Current:																							General government																							Criminal justice																							Health and welfare																							Building facilities	3,138,421			2,523,267																		5,661,688	Solidification																							Culture and recreation																							Economic development																							Debt service:																							Principal retirement																							Interest	6,865	1,270	2,958	12,700																		23,833	Capital outlay	3,145,286	2,086,654	990,479	2,537,967																		10,634,712	Total expenditures	578,227	2,952,767	233,020	423,808																		6,588,307	Excess (deficiency) of revenues over (under) expenditures																							Other financing sources (uses):																							Transfers in																							Transfers out	(150,000)	3,474																				940,912	Total other financing sources (uses)	(150,000)	(245,000)	(25,000)																			(1,570,000)	Fund balances, beginning of year	428,227	2,711,241	208,050	423,808																		5,260,219	Net change in fund balances	4,745,464	7,642,284	1,571,255	2,552,031																		26,221,932	Fund balances, end of year	3,173,691	10,353,525	1,779,255	2,975,839																		31,482,151																																																																																																																																																																																								
Licenses and permits				89,655																		89,655	Fines and forfeitures				2,550																		2,550	Gaming																						136	Use of money and property:																							Rental, camping fees, and other																							Net increase in fair value of investments	17,821	90,394	6,764	145,000																		164,199	Interest	117,068	312,211	41,738	56,809																		222,489	Other revenues	134,849	402,603	65,901	206,732																		909,080		18,552	87,459	45,649	4,961																		1,255,748	Total revenues	3,723,319	5,039,421	1,223,499	2,961,775																		16,524,024	Expenditures:																							Current:																							General government																							Criminal justice																							Health and welfare																							Building facilities	3,138,421			2,523,267																		5,661,688	Solidification																							Culture and recreation																							Economic development																							Debt service:																							Principal retirement																							Interest	6,865	1,270	2,958	12,700																		23,833	Capital outlay	3,145,286	2,086,654	990,479	2,537,967																		10,634,712	Total expenditures	578,227	2,952,767	233,020	423,808																		6,588,307	Excess (deficiency) of revenues over (under) expenditures																							Other financing sources (uses):																							Transfers in																							Transfers out	(150,000)	3,474																				940,912	Total other financing sources (uses)	(150,000)	(245,000)	(25,000)																			(1,570,000)	Fund balances, beginning of year	428,227	2,711,241	208,050	423,808																		5,260,219	Net change in fund balances	4,745,464	7,642,284	1,571,255	2,552,031																		26,221,932	Fund balances, end of year	3,173,691	10,353,525	1,779,255	2,975,839																		31,482,151																																																																																																																																																																																																															
Fines and forfeitures				2,550																		2,550	Gaming																						136	Use of money and property:																							Rental, camping fees, and other																							Net increase in fair value of investments	17,821	90,394	6,764	145,000																		164,199	Interest	117,068	312,211	41,738	56,809																		222,489	Other revenues	134,849	402,603	65,901	206,732																		909,080		18,552	87,459	45,649	4,961																		1,255,748	Total revenues	3,723,319	5,039,421	1,223,499	2,961,775																		16,524,024	Expenditures:																							Current:																							General government																							Criminal justice																							Health and welfare																							Building facilities	3,138,421			2,523,267																		5,661,688	Solidification																							Culture and recreation																							Economic development																							Debt service:																							Principal retirement																							Interest	6,865	1,270	2,958	12,700																		23,833	Capital outlay	3,145,286	2,086,654	990,479	2,537,967																		10,634,712	Total expenditures	578,227	2,952,767	233,020	423,808																		6,588,307	Excess (deficiency) of revenues over (under) expenditures																							Other financing sources (uses):																							Transfers in																							Transfers out	(150,000)	3,474																				940,912	Total other financing sources (uses)	(150,000)	(245,000)	(25,000)																			(1,570,000)	Fund balances, beginning of year	428,227	2,711,241	208,050	423,808																		5,260,219	Net change in fund balances	4,745,464	7,642,284	1,571,255	2,552,031																		26,221,932	Fund balances, end of year	3,173,691	10,353,525	1,779,255	2,975,839																		31,482,151																																																																																																																																																																																																																																						
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Net increase in fair value of investments	17,821	90,394	6,764	145,000																		164,199	Interest	117,068	312,211	41,738	56,809																		222,489	Other revenues	134,849	402,603	65,901	206,732																		909,080		18,552	87,459	45,649	4,961																		1,255,748	Total revenues	3,723,319	5,039,421	1,223,499	2,961,775																		16,524,024	Expenditures:																							Current:																							General government																							Criminal justice																							Health and welfare																							Building facilities	3,138,421			2,523,267																		5,661,688	Solidification																							Culture and recreation																							Economic development																							Debt service:																							Principal retirement																							Interest	6,865	1,270	2,958	12,700																		23,833	Capital outlay	3,145,286	2,086,654	990,479	2,537,967																		10,634,712	Total expenditures	578,227	2,952,767	233,020	423,808																		6,588,307	Excess (deficiency) of revenues over (under) expenditures																							Other financing sources (uses):																							Transfers in																							Transfers out	(150,000)	3,474																				940,912	Total other financing sources (uses)	(150,000)	(245,000)	(25,000)																			(1,570,000)	Fund balances, beginning of year	428,227	2,711,241	208,050	423,808																		5,260,219	Net change in fund balances	4,745,464	7,642,284	1,571,255	2,552,031																		26,221,932	Fund balances, end of year	3,173,691	10,353,525	1,779,255	2,975,839																		31,482,151																																																																																																																																																																																																																																																																																																																																		
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Other revenues	134,849	402,603	65,901	206,732																		909,080		18,552	87,459	45,649	4,961																		1,255,748	Total revenues	3,723,319	5,039,421	1,223,499	2,961,775																		16,524,024	Expenditures:																							Current:																							General government																							Criminal justice																							Health and welfare																							Building facilities	3,138,421			2,523,267																		5,661,688	Solidification																							Culture and recreation																							Economic development																							Debt service:																							Principal retirement																							Interest	6,865	1,270	2,958	12,700																		23,833	Capital outlay	3,145,286	2,086,654	990,479	2,537,967																		10,634,712	Total expenditures	578,227	2,952,767	233,020	423,808																		6,588,307	Excess (deficiency) of revenues over (under) expenditures																							Other financing sources (uses):																							Transfers in																							Transfers out	(150,000)	3,474																				940,912	Total other financing sources (uses)	(150,000)	(245,000)	(25,000)																			(1,570,000)	Fund balances, beginning of year	428,227	2,711,241	208,050	423,808																		5,260,219	Net change in fund balances	4,745,464	7,642,284	1,571,255	2,552,031																		26,221,932	Fund balances, end of year	3,173,691	10,353,525	1,779,255	2,975,839																		31,482,151																																																																																																																																																																																																																																																																																																																																																																																
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Total revenues	3,723,319	5,039,421	1,223,499	2,961,775																		16,524,024	Expenditures:																							Current:																							General government																							Criminal justice																							Health and welfare																							Building facilities	3,138,421			2,523,267																		5,661,688	Solidification																							Culture and recreation																							Economic development																							Debt service:																							Principal retirement																							Interest	6,865	1,270	2,958	12,700																		23,833	Capital outlay	3,145,286	2,086,654	990,479	2,537,967																		10,634,712	Total expenditures	578,227	2,952,767	233,020	423,808																		6,588,307	Excess (deficiency) of revenues over (under) expenditures																							Other financing sources (uses):																							Transfers in																							Transfers out	(150,000)	3,474																				940,912	Total other financing sources (uses)	(150,000)	(245,000)	(25,000)																			(1,570,000)	Fund balances, beginning of year	428,227	2,711,241	208,050	423,808																		5,260,219	Net change in fund balances	4,745,464	7,642,284	1,571,255	2,552,031																		26,221,932	Fund balances, end of year	3,173,691	10,353,525	1,779,255	2,975,839																		31,482,151																																																																																																																																																																																																																																																																																																																																																																																																																														
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Fund balances, beginning of year	428,227	2,711,241	208,050	423,808																		5,260,219	Net change in fund balances	4,745,464	7,642,284	1,571,255	2,552,031																		26,221,932	Fund balances, end of year	3,173,691	10,353,525	1,779,255	2,975,839																		31,482,151																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
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See accompanying independent auditor's report

**CADDO PARISH COMMISSION**  
 Shreveport, Louisiana  
 Combining Balance Sheet  
 Nonmajor Capital Projects Funds  
 December 31, 2008

<b>Assets</b>	<b>Criminal Justice Facilities Fund</b>	<b>Library Bond Fund</b>	<b>Total</b>
	<b>Fund</b>	<b>Fund</b>	<b>Total</b>
Cash and cash equivalents	\$ 667,915	—	667,915
Investments	1,600,252	—	1,600,252
Accrued interest	15,254	—	15,254
Total assets	\$ 2,283,421	—	2,283,421
<b>Liabilities</b>			
Due to other funds	\$ —	—	—
Total liabilities	\$ —	—	—
<b>Fund Balances</b>			
Total fund balances:			
Unreserved – designated for subsequent years' expenditures	\$ 2,283,421	—	2,283,421
Total fund balances	2,283,421	—	2,283,421
Total liabilities and fund balances	\$ 2,283,421	—	2,283,421

See accompanying independent auditors' report.



**CADDO PARISH COMMISSION**  
 Shreveport, Louisiana  
 Combining Statement of Revenues, Expenditures,  
 and Changes in Fund Balances  
 Nonmajor Capital Projects Funds  
 Year ended December 31, 2008

	<b>Criminal Justice Facilities Fund</b>	<b>Library Bond Fund</b>	<b>Total</b>
<b>Revenues:</b>			
Interest	\$ 85,564	817	86,381
Net increase in the fair value of investments	21,300	—	21,300
<b>Total revenues</b>	<b>106,864</b>	<b>817</b>	<b>107,681</b>
<b>Expenditures:</b>			
General government – culture and recreation	—	817	817
<b>Total expenditures</b>	<b>—</b>	<b>817</b>	<b>817</b>
Excess of revenues over expenditures	106,864	—	106,864
<b>Other financing sources (uses):</b>			
Transfers in	20,281	—	20,281
Transfers out	(250,000)	—	(250,000)
<b>Total other financing sources (uses)</b>	<b>(229,719)</b>	<b>—</b>	<b>(229,719)</b>
Net change in fund balances	(122,855)	—	(122,855)
Fund balances, beginning of year	2,406,276	—	2,406,276
Fund balances, end of year	\$ 2,283,421	—	2,283,421

See accompanying independent auditors' report.

## INTERNAL SERVICE FUNDS

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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 three 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.

**Fleet Services Fund** – The Fleet Services Fund accounts for the repairs and maintenance activities provided by the Commission's central garage location for the various departments of the Commission.

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

Combining Statement of Net Assets

Internal Service Funds

December 31, 2008

Assets	Group Insurance Fund	General Insurance Fund	Fleet Service Fund	Total
Cash and cash equivalents	\$ 719,058	513,079	—	1,232,137
Investments	1,557,890	1,186,558	—	2,744,448
Receivables	226,149	4,957	23,324	254,430
Accrued interest receivable	14,895	11,315	—	26,210
Due from other funds	33,205	17,105	—	50,310
Inventory	—	—	74,233	74,233
Total current assets	<u>2,551,197</u>	<u>1,733,014</u>	<u>97,557</u>	<u>4,381,768</u>
Fixed assets:				
Land	—	—	163,475	163,475
Sewer line	—	—	107,541	107,541
Buildings	—	—	134,428	134,428
Vehicles	—	—	14,579	14,579
Equipment	—	—	17,322	17,322
	—	—	437,345	437,345
Less accumulated depreciation	—	—	(149,283)	(149,283)
Fixed assets, net	—	—	<u>288,062</u>	<u>288,062</u>
Total assets	<u>\$ 2,551,197</u>	<u>1,733,014</u>	<u>385,619</u>	<u>4,669,830</u>
<b>Liabilities and Net Assets</b>				
Liabilities:				
Accounts payable	\$ 10,454	16,622	37,996	65,072
Accrued liabilities	—	—	9,251	9,251
Accrued insurance claims payable	335,414	—	—	335,414
Due to other funds	—	—	50,310	50,310
Total liabilities	<u>345,868</u>	<u>16,622</u>	<u>97,557</u>	<u>460,047</u>
Net assets:				
Invested in capital assets	—	—	288,062	288,062
Unrestricted	2,205,329	1,716,392	—	3,921,721
Total net assets	<u>2,205,329</u>	<u>1,716,392</u>	<u>288,062</u>	<u>4,209,783</u>
Total liabilities and net assets	<u>\$ 2,551,197</u>	<u>1,733,014</u>	<u>385,619</u>	<u>4,669,830</u>

See accompanying independent auditors' report.

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana  
Combining Statement of Revenues, Expenses,  
and Changes in Fund Net Assets  
Internal Service Funds  
Year ended December 31, 2008

	<b>Group Insurance Fund</b>	<b>General Insurance Fund</b>	<b>Fleet Service Fund</b>	<b>Total</b>
<b>Operating revenues:</b>				
Employer's contributions	\$ 2,930,409	—	—	2,930,409
Employees' contributions	845,689	—	—	845,689
Charges for sales and service	—	1,072,018	1,764,425	2,836,443
Intergovernmental revenue	—	—	15,000	15,000
Miscellaneous	1,077	—	18,010	19,087
<b>Total operating revenues</b>	<b>3,777,175</b>	<b>1,072,018</b>	<b>1,797,435</b>	<b>6,646,628</b>
<b>Operating expenses:</b>				
Claims	2,463,544	175,507	—	2,639,051
Cost of sales and service	—	—	1,734,769	1,734,769
Insurance premiums	553,594	643,492	—	1,197,086
General and administrative	89,629	125,277	44,337	259,243
Depreciation	—	—	7,391	7,391
Other	—	—	17,365	17,365
<b>Total operating expenses</b>	<b>3,106,767</b>	<b>944,276</b>	<b>1,803,862</b>	<b>5,854,905</b>
<b>Operating income (loss)</b>	<b>670,408</b>	<b>127,742</b>	<b>(6,427)</b>	<b>791,723</b>
<b>Nonoperating revenues:</b>				
Interest income	47,520	55,826	—	103,346
Net increase in the fair value of investments	20,754	15,795	—	36,549
Interest expense	—	—	(964)	(964)
Other financing sources	600,000	—	—	600,000
<b>Total nonoperating revenues</b>	<b>668,274</b>	<b>71,621</b>	<b>(964)</b>	<b>738,931</b>
<b>Change in net assets</b>	<b>1,338,682</b>	<b>199,363</b>	<b>(7,391)</b>	<b>1,530,654</b>
<b>Net assets, beginning of year</b>	<b>866,647</b>	<b>1,517,029</b>	<b>295,453</b>	<b>2,679,129</b>
<b>Net assets, end of year</b>	<b>\$ 2,205,329</b>	<b>1,716,392</b>	<b>288,062</b>	<b>4,209,783</b>

See accompanying independent auditors' report.

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

Combining Statement of Cash Flows

Internal Service Funds

Year ended December 31, 2008

	Group Insurance Fund	General Insurance Fund	Fleet Service Fund	Total
Cash flows from operating activities:				
Contributions	\$ 3,810,218	1,079,250	—	4,889,468
Receipts from operations	—	—	1,779,806	1,779,806
Payments to suppliers	(643,223)	(206,682)	(1,778,842)	(2,628,747)
Claims paid	(2,486,691)	(752,367)	—	(3,239,058)
Net cash provided by operating activities	680,304	120,201	964	801,469
Cash flows from noncapital financing activities:				
Transfer from other funds	600,000	—	—	600,000
Interest paid	—	—	(964)	(964)
Net cash provided by (used in) noncapital financing activity	600,000	—	(964)	599,036
Cash flows from investing activities:				
Sales (purchases) of investments	(831,719)	3,832	—	(827,887)
Interest received	40,893	58,292	—	99,185
Net cash provided by (used in) investing activities	(790,826)	62,124	—	(728,702)
Net increase in cash and cash equivalents	489,478	182,325	—	671,803
Cash and cash equivalents, beginning of year	229,580	330,754	—	560,334
Cash and cash equivalents, end of year	\$ 719,058	513,079	—	1,232,137
Cash flows from operating activities:				
Operating income (loss)	\$ 670,408	127,742	(6,427)	791,723
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	—	—	7,391	7,391
(Increase) decrease in assets:				
Accounts receivable – other	19,004	—	15,381	34,385
Due from other funds	14,039	7,232	—	21,271
Inventory	—	—	11,502	11,502
Increase (decrease) in liabilities:				
Accrued insurance claims payable	(19,833)	(31,175)	—	(51,008)
Accounts payable	1,167	16,402	(7,699)	9,870
Accrued liabilities	(4,481)	—	2,086	(2,395)
Due to other funds	—	—	(21,270)	(21,270)
Net cash provided by (used in) operating activities	\$ 680,304	120,201	964	801,469
Noncash items:				
Net increase in the fair value of investments	\$ 20,755	15,795	—	36,550

See accompanying independent auditors' report.

**CADDO PARISH COMMISSION**  
 Shreveport, Louisiana  
 Combining Statement of Assets and Liabilities  
 Agency Funds  
 December 31, 2008

Assets	Criminal Court Agency Fund	Jury Agency Fund	Total
Cash and cash equivalents	\$ 151,828	—	151,828
Investments	338,140	—	338,140
Receivables	6,323	—	6,323
Due from other funds	10,275	—	10,275
Due from other governments	161,951	10,275	172,226
Total assets	<u>\$ 668,517</u>	<u>10,275</u>	<u>678,792</u>
<b>Liabilities</b>			
Accounts payable and accrued liabilities	\$ 219,488	—	219,488
Due to other funds	—	10,275	10,275
Due to other governments	449,029	—	449,029
Total liabilities	<u>\$ 668,517</u>	<u>10,275</u>	<u>678,792</u>

See accompanying independent auditors' report.

**CADDO PARISH COMMISSION**

Shreveport, Louisiana

Combining Statement of Changes in Assets and Liabilities

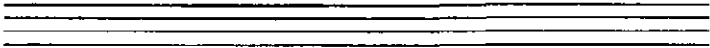
Agency Funds

December 31, 2008

<b>Additions</b>	<b>Criminal Court Agency Fund</b>	<b>Jury Agency Fund</b>	<b>Total</b>
Court fines	\$ 703,557	—	703,557
Bond and drug forfeitures	220,096	—	220,096
Criminal case charges	—	174,975	174,975
Court costs and fees	69,530	—	69,530
Drug court collections	228,477	—	228,477
Investment earnings	25,470	—	25,470
Transfers from Criminal Court Agency Fund	—	17,501	17,501
Miscellaneous	84,968	—	84,968
<b>Total additions</b>	<b>\$ 1,332,098</b>	<b>192,476</b>	<b>1,524,574</b>
<b>Deductions</b>			
Salaries and benefits	\$ 436,793	—	436,793
Supplies	22,859	—	22,859
Professional services	625,292	—	625,292
Court fees	181,653	192,285	373,938
Transfers to Jury Agency Fund	17,501	—	17,501
Miscellaneous	48,000	191	48,191
<b>Total deductions</b>	<b>\$ 1,332,098</b>	<b>192,476</b>	<b>1,524,574</b>

See accompanying independent auditors' report.

**INDIVIDUAL FUND  
SCHEDULES**





**CADDO PARISH COMMISSION**  
 Shreveport, Louisiana  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance – Budget and Actual

Special Revenue Fund

Building Maintenance Fund

Year ended December 31, 2008

(Unaudited)

	Original and final budget	Actual	Variance with final budget positive (negative)
<b>Revenues:</b>			
Ad valorem taxes	\$ 3,203,320	3,450,435	247,115
Intergovernmental -- state revenue sharing	117,250	119,637	2,387
Use of money and property:			
Net increase in fair value of investments	—	17,821	17,821
Interest	40,000	117,068	77,068
Other revenues	5,000	18,552	13,552
Total revenues	<u>3,365,570</u>	<u>3,723,513</u>	<u>357,943</u>
<b>Expenditures:</b>			
<b>Building facilities:</b>			
<b>Courthouse:</b>			
Salaries, fringe benefits, and payroll taxes	1,591,994	1,625,573	(33,579)
Supplies	78,150	122,867	(44,717)
Utilities	592,250	559,935	32,315
Repairs and maintenance	235,000	219,577	15,423
Maintenance contract	60,000	45,538	14,462
Insurance	195,025	195,025	—
Miscellaneous	142,030	117,279	24,751
Capital outlay	8,000	6,865	1,135
Total courthouse expenditures	<u>2,902,449</u>	<u>2,892,659</u>	<u>9,790</u>
Francis Bickham Building and Government Plaza:			
Utilities	147,000	170,185	(23,185)
Repairs and maintenance	40,000	48,133	(8,133)
Miscellaneous	38,027	34,309	3,718
Total Bickham Building and Government Plaza expenditures	<u>225,027</u>	<u>252,627</u>	<u>(27,600)</u>
Total expenditures	<u>3,127,476</u>	<u>3,145,286</u>	<u>(17,810)</u>
<b>Other financing uses:</b>			
Transfers out	(150,000)	(150,000)	—
	<u>(150,000)</u>	<u>(150,000)</u>	<u>—</u>
Net change in fund balance	88,094	428,227	340,133
Fund balance, beginning of year	4,745,464	4,745,464	—
Fund balance, end of year	<u>\$ 4,833,558</u>	<u>5,173,691</u>	<u>340,133</u>

See accompanying independent auditors' report.

**CADDO PARISH COMMISSION**  
 Shreveport, Louisiana  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance – Budget and Actual  
 Special Revenue Fund  
 Solid Waste Disposal Fund  
 Year ended December 31, 2008  
 (Unaudited)

	<u>Original budget</u>	<u>Final budget</u>	<u>Actual</u>	<u>Variance with final budget positive (negative)</u>
<b>Revenues:</b>				
Ad valorem taxes	\$ 209,710	209,710	225,365	15,655
Sales tax	2,039,400	2,039,400	4,316,333	2,276,933
	<u>2,249,110</u>	<u>2,249,110</u>	<u>4,541,698</u>	<u>2,292,588</u>
Intergovernmental – state revenue sharing	7,300	7,300	7,659	359
Use of money and property:				
Net increase in fair value of investments	—	—	90,394	90,394
Interest	100,000	100,000	312,211	212,211
Other revenues	55,000	55,000	87,459	32,459
<b>Total revenues</b>	<u>2,411,410</u>	<u>2,411,410</u>	<u>5,039,421</u>	<u>2,628,011</u>
<b>Expenditures – sanitation:</b>				
Salaries, fringe benefits, and payroll taxes	1,114,026	1,114,026	978,365	135,661
Materials and supplies	85,000	85,000	99,588	(14,588)
Utilities	36,000	36,000	32,839	3,161
Repairs and maintenance	63,500	63,500	50,354	13,146
Insurance	52,776	52,776	52,776	—
Contracted services – waste hauling	210,000	210,000	212,943	(2,943)
Waste disposal fees	385,000	385,000	424,912	(39,912)
Miscellaneous	238,910	238,910	233,607	5,303
Capital outlay	2,000	2,000	1,270	730
<b>Total expenditures</b>	<u>2,187,212</u>	<u>2,187,212</u>	<u>2,086,654</u>	<u>100,558</u>
<b>Excess of revenues over     expenditures</b>	224,198	224,198	2,952,767	2,728,569
<b>Other financing uses:</b>				
Transfers in	—	3,474	3,474	—
Transfers out	(245,000)	(245,000)	(245,000)	—
	<u>(245,000)</u>	<u>(241,526)</u>	<u>(241,526)</u>	<u>—</u>
<b>Net change in fund balance</b>	(20,802)	(17,328)	2,711,241	2,728,569
Fund balance, beginning of year	7,642,284	7,642,284	7,642,284	—
Fund balance, end of year	<u>\$ 7,621,482</u>	<u>7,624,956</u>	<u>10,353,525</u>	<u>2,728,569</u>

See accompanying independent auditors' report.

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance – Budget and Actual

Special Revenue Fund

Parks and Recreation Fund

Year ended December 31, 2008

(Unaudited)

	Original budget	Final budget	Actual	Variance with final budget positive (negative)
<b>Revenues:</b>				
Ad valorem taxes	\$ 994,580	994,580	1,074,678	80,098
Intergovernmental – state revenue sharing	36,000	36,000	37,271	1,271
Use of money and property:				
Net increase in fair value of investments	—	—	6,764	6,764
Rental, camping fees, and other	15,250	15,250	17,399	2,149
Interest	20,000	20,000	41,738	21,738
Other revenues	10,500	47,218	45,649	(1,569)
Total revenues	<u>1,076,330</u>	<u>1,113,048</u>	<u>1,223,499</u>	<u>110,451</u>
<b>Expenditures:</b>				
Culture and recreation:				
Salaries, fringe benefits, and payroll taxes	743,676	743,676	709,909	33,767
Supplies	56,750	56,750	40,468	16,282
Utilities	38,250	38,250	32,895	5,355
Repairs and maintenance	50,000	50,000	51,224	(1,224)
Insurance	47,323	47,323	47,323	—
Miscellaneous	86,129	122,847	106,602	16,245
Capital outlay	1,500	1,500	2,058	(558)
Total expenditures	<u>1,023,628</u>	<u>1,060,346</u>	<u>990,479</u>	<u>69,867</u>
Excess of revenues over expenditures	52,702	52,702	233,020	180,318
<b>Other financing uses:</b>				
Transfers out	(25,000)	(25,000)	(25,000)	—
	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>	<u>—</u>
Net change in fund balance	27,702	27,702	208,020	180,318
Fund balance, beginning of year	<u>1,571,235</u>	<u>1,571,235</u>	<u>1,571,235</u>	<u>—</u>
Fund balance, end of year	<u>\$ 1,598,937</u>	<u>1,598,937</u>	<u>1,779,255</u>	<u>180,318</u>

See accompanying independent auditors' report.

**CADDO PARISH COMMISSION**  
 Shreveport, Louisiana  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance – Budget and Actual

Special Revenue Fund

Health Tax Fund

Year ended December 31, 2008

(Unaudited)

	Original and final budget	Actual	Variance with final budget positive (negative)
<b>Revenues:</b>			
Ad valorem taxes	\$ 2,384,790	2,557,715	172,925
Intergovernmental --			
State revenue sharing	87,000	88,585	1,585
Other state funds	—	11,557	11,557
Vaccination, impounding, boarding, and adoption fees	78,500	89,655	11,155
Animal license and permit fees	1,100	2,550	1,450
Use of money and property:			
Regional Lab rental	145,000	145,000	—
Net increase in fair value of investments	—	4,943	4,943
Interest	20,000	56,809	36,809
	<u>165,000</u>	<u>206,752</u>	<u>41,752</u>
Other revenues	18,000	4,961	(13,039)
<b>Total revenues</b>	<u>2,734,390</u>	<u>2,961,775</u>	<u>227,385</u>
<b>Expenditures – health and welfare:</b>			
Regional Lab health unit			
Salaries, fringe benefits, and payroll taxes	38,920	40,013	(1,093)
Materials and supplies	3,950	100	3,850
Repairs and maintenance	20,500	10,749	9,751
Miscellaneous	9,170	8,620	550
Insurance	927	927	—
Capital outlay	800	1,221	(421)
<b>Total Regional Lab health     unit expenditures</b>	<u>74,267</u>	<u>61,630</u>	<u>12,637</u>
Animal services and mosquito control:			
Salaries, fringe benefits, and payroll taxes	1,350,635	1,190,146	160,489
Insurance	62,485	62,485	—
Interest	700	—	700
Supplies	275,900	287,205	(11,305)
Utilities	57,500	44,194	13,306
Repairs and maintenance	69,500	71,182	(1,682)
Miscellaneous	221,174	191,105	30,069
Capital outlay	15,750	11,479	4,271
<b>Total animal services and mosquito     control expenditures</b>	<u>2,053,644</u>	<u>1,857,796</u>	<u>195,848</u>

**CADDO PARISH COMMISSION**  
 Shreveport, Louisiana  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance – Budget and Actual

Special Revenue Fund

Health Tax Fund

Year ended December 31, 2008

(Unaudited)

	Original and final budget	Actual	Variance with final budget positive (negative)
Highland health unit:			
Salaries, fringe benefits, and payroll taxes	\$ 257,163	267,870	(10,707)
Materials and supplies	14,700	20,578	(5,878)
Repairs and maintenance	38,600	41,166	(2,566)
Utilities	128,000	116,569	11,431
Insurance	40,660	40,660	—
Miscellaneous	59,986	58,297	1,689
Capital outlay	500	—	500
Total Highland health unit expenditures	<u>539,609</u>	<u>545,140</u>	<u>(5,531)</u>
Vivian health unit:			
Salaries, fringe benefits, and payroll taxes	19,721	19,779	(58)
Materials and supplies	350	212	138
Insurance	306	306	—
Repairs and maintenance	6,000	6,652	(652)
Utilities	17,400	11,428	5,972
Miscellaneous	3,554	4,124	(570)
Capital outlay	200	—	200
Total Vivian health unit expenditures	<u>47,531</u>	<u>42,501</u>	<u>5,030</u>
David Raines health center – repairs and maintenance	<u>30,900</u>	<u>30,900</u>	<u>—</u>
Total expenditures	<u>2,745,951</u>	<u>2,537,967</u>	<u>207,984</u>
Excess (deficit) of revenues over (under) expenditures	(11,561)	423,808	435,369
Other financing uses:			
Transfers out	<u>—</u>	<u>—</u>	<u>—</u>
Total other financing uses	<u>—</u>	<u>—</u>	<u>—</u>
Net change in fund balance	(11,561)	423,808	435,369
Fund balance, beginning of year	<u>2,552,031</u>	<u>2,552,031</u>	<u>—</u>
Fund balance, end of year	<u>\$ 2,540,470</u>	<u>2,975,839</u>	<u>435,369</u>

See accompanying independent auditors' report.

**CADDO PARISH COMMISSION**  
 Shreveport, Louisiana  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance – Budget and Actual  
 Special Revenue Fund  
 Law Officers Witness Fund  
 Year ended December 31, 2008  
 (Unaudited)

	<u>Original and final budget</u>	<u>Actual</u>	<u>Variance with final budget positive (negative)</u>
<b>Revenues:</b>			
Criminal case charge	\$ 30,000	28,324	(1,676)
Fines and forfeitures	300	136	(164)
Use of money and property:			
Net increase in fair value of investments	—	1,618	1,618
Interest	6,500	6,566	66
Total revenues	<u>36,800</u>	<u>36,644</u>	<u>(156)</u>
<b>Expenditures:</b>			
Criminal Justice:			
Payments to law officers	45,000	44,189	811
Miscellaneous	12,182	12,182	—
Total expenditures	<u>57,182</u>	<u>56,371</u>	<u>811</u>
Net change in fund balance	(20,382)	(19,727)	655
Fund balance, beginning of year	<u>185,693</u>	<u>185,693</u>	—
Fund balance, end of year	<u>\$ 165,311</u>	<u>165,966</u>	<u>655</u>

See accompanying independent auditors' report.

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance – Budget and Actual  
Special Revenue Fund  
Riverboat Fund  
Year ended December 31, 2008  
(Unaudited)

	<u>Original and final budget</u>	<u>Actual</u>	<u>Variance with final budget positive (negative)</u>
<b>Revenues:</b>			
Gaming	\$ 2,000,000	1,927,533	(72,467)
<b>Use of money and property:</b>			
Interest	5,000	11,640	6,640
Net increase in fair value of investments	—	2,311	2,311
Total revenues	<u>2,005,000</u>	<u>1,941,484</u>	<u>(63,516)</u>
<b>Expenditures:</b>			
<b>General government:</b>			
Administration	25,794	21,291	4,503
Other	463,500	246,000	217,500
Debt service – principal, interest, and fiscal charges	<u>439,260</u>	<u>437,820</u>	<u>1,440</u>
Total expenditures	<u>928,554</u>	<u>705,111</u>	<u>223,443</u>
Excess of revenues over expenditures	1,076,446	1,236,373	159,927
<b>Other financing sources (uses):</b>			
Transfer in	137,438	137,438	—
Transfer out	<u>(1,150,000)</u>	<u>(1,150,000)</u>	<u>—</u>
Total other financing uses	<u>(1,012,562)</u>	<u>(1,012,562)</u>	<u>—</u>
Net change in fund balance	63,884	223,811	159,927
Fund balance, beginning of year	<u>216,251</u>	<u>216,251</u>	<u>—</u>
Fund balance, end of year	<u>\$ 280,135</u>	<u>440,062</u>	<u>159,927</u>

See accompanying independent auditors' report.

**CADDO PARISH COMMISSION**  
 Shreveport, Louisiana  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance – Budget and Actual  
 Special Revenue Fund  
 Reserve Trust Fund  
 Year ended December 31, 2008  
 (Unaudited)

	<u>Original and final budget</u>	<u>Actual</u>	<u>Variance with final budget positive (negative)</u>
Revenues:			
Net increase in the fair value of investments	\$ —	96,727	96,727
Interest income	225,000	355,522	130,522
Total revenues	<u>225,000</u>	<u>452,249</u>	<u>227,249</u>
Total expenditures – general government	<u>8,500</u>	<u>8,498</u>	<u>2</u>
Excess of revenues over expenditures	216,500	443,751	(227,251)
Other financing sources – transfers in	<u>800,000</u>	<u>800,000</u>	<u>—</u>
Net change in fund balance	1,016,500	1,243,751	(227,251)
Fund balance, beginning of year	<u>9,051,807</u>	<u>9,051,807</u>	<u>—</u>
Fund balance, end of year	<u>\$ 10,068,307</u>	<u>10,295,558</u>	<u>227,251</u>

See accompanying independent auditors' report.



**CADDO PARISH COMMISSION**  
 Shreveport, Louisiana  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance – Budget and Actual

Special Revenue Fund  
 Economic Development Fund  
 Year ended December 31, 2008  
 (Unaudited)

	<u>Original budget</u>	<u>Final budget</u>	<u>Actual</u>	<u>Variance with final budget positive (negative)</u>
<b>Revenues:</b>				
Gaming	\$ 135,000	135,000	192,575	57,575
Other state funds	—	150,000	150,000	—
Use of money and property:				
Parking rental	1,800	1,800	1,800	—
Net increase in the fair value of investments	—	—	1,911	1,911
Interest	5,000	5,000	7,506	2,506
Other revenues	150	150	28,868	28,718
Total revenues	<u>141,950</u>	<u>291,950</u>	<u>382,660</u>	<u>90,710</u>
<b>Expenditures:</b>				
Economic development	191,574	341,574	341,572	2
Total expenditures	<u>191,574</u>	<u>341,574</u>	<u>341,572</u>	<u>2</u>
Net change in fund balance	(49,624)	(49,624)	41,088	90,708
Fund balance, beginning of year	<u>231,446</u>	<u>231,446</u>	<u>231,446</u>	<u>—</u>
Fund balance, end of year	<u>\$ 181,822</u>	<u>181,822</u>	<u>272,534</u>	<u>90,708</u>

See accompanying independent auditors' report.

**CADDO PARISH COMMISSION**  
 Shreveport, Louisiana  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance – Budget and Actual  
 Special Revenue Fund  
 Criminal Justice Fund  
 Year ended December 31, 2008  
 (Unaudited)

	<u>Original and final budget</u>	<u>Actual</u>	<u>Variance with final budget positive (negative)</u>
<b>Revenues:</b>			
Ad valorem taxes	\$ 3,073,360	3,337,413	264,053
Intergovernmental:			-
State revenue sharing	70,600	117,144	46,544
Interest	—	—	—
Total revenues	<u>3,143,960</u>	<u>3,454,557</u>	<u>310,597</u>
<b>Expenditures:</b>			
Criminal justice – other	183,772	241,468	(57,696)
Total expenditures	<u>183,772</u>	<u>241,468</u>	<u>(57,696)</u>
Excess of revenues over expenditures	2,960,188	3,213,089	252,901
<b>Other financing uses:</b>			
Transfer out	(3,100,000)	(3,100,000)	—
	<u>(3,100,000)</u>	<u>(3,100,000)</u>	<u>—</u>
Net change in fund balance	(139,812)	113,089	252,901
Fund balance, beginning of year	421,193	421,193	—
Fund balance, end of year	<u>\$ 281,381</u>	<u>534,282</u>	<u>252,901</u>

See accompanying independent auditors' report.

**CADDO PARISH COMMISSION**  
 Shreveport, Louisiana  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance – Budget and Actual  
 Debt Service Fund  
 Year ended December 31, 2008  
 (Unaudited)

	<u>Original budget</u>	<u>Final budget</u>	<u>Actual</u>	<u>Variance with final budget positive (negative)</u>
<b>Revenues:</b>				
Ad valorem taxes	\$ 2,264,620	2,264,620	2,587,940	323,320
Net increase in the fair value of investments	—	—	—	—
Interest	75,000	—	—	—
Total revenues	<u>2,339,620</u>	<u>2,264,620</u>	<u>2,587,940</u>	<u>323,320</u>
<b>Expenditures – Debt Service:</b>				
Principal retirement	1,935,000	1,935,000	1,935,000	—
Interest	594,276	594,276	595,156	(880)
Fees and charges	114,571	114,571	162,681	(48,110)
Total expenditures	<u>2,643,847</u>	<u>2,643,847</u>	<u>2,692,837</u>	<u>(48,990)</u>
<b>Other financing sources (uses):</b>				
Transfers out	(3,000,000)	(19,786,071)	(19,786,071)	—
Bond proceeds	—	—	10,000,000	10,000,000
	<u>(3,000,000)</u>	<u>(19,786,071)</u>	<u>(9,786,071)</u>	<u>10,000,000</u>
Net change in fund balance	(3,304,227)	(20,165,298)	(9,890,968)	10,372,310
Fund balance, beginning of year	<u>11,825,362</u>	<u>11,825,362</u>	<u>11,825,362</u>	—
Fund balance, end of year	<u>\$ 8,521,135</u>	<u>(8,339,936)</u>	<u>1,934,394</u>	<u>10,372,310</u>

See accompanying independent auditors' report.

**STATISTICAL SECTION**  
**(Unaudited)**

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Table 1

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

General Governmental Expenditures by Function <sup>(1)</sup>

Fiscal years ended December 31, 1999 through December 31, 2008

(Unaudited)

Fiscal year	General government	Criminal Justice	Health and Welfare	Highways and Streets	Building Facilities	Drainage	Sanitation	Culture and Recreation	Economic Development	Debt Service	Total
1999	\$ 2,207,012	11,067,507	8,542,400	3,971,420	2,070,667	238,526	1,505,141	11,530,638	1,878,574	4,819,479	47,831,364
2000	2,273,708	11,681,578	9,698,851	4,279,002	2,266,228	948,516	1,546,294	9,073,397	1,206,205	2,582,812	45,556,591
2001	2,503,560	12,747,415	11,714,336	4,176,409	2,419,002	399,529	1,648,856	7,904,719	2,420,192	2,669,450	48,603,468
2002	2,199,060	13,634,558	12,409,352	4,413,076	2,400,976	298,598	1,744,618	14,976,180	1,949,764	4,646,291	58,672,473
2003	2,283,939	13,788,773	11,740,237	4,420,410	2,661,624	424,160	1,807,916	11,888,889	2,088,052	5,018,372	56,122,372
2004	2,231,108	14,144,167	12,883,669	4,314,101	2,647,608	518,514	2,294,201	8,370,316	1,749,937	5,090,718	54,244,339
2005	2,105,544	13,687,517	12,734,068	4,476,479	3,089,772	527,801	1,802,395	8,602,445	2,180,245	4,956,732	54,162,998
2006	2,228,823	14,209,616	11,397,858	4,678,176	3,164,044	536,256	1,878,965	9,425,303	2,288,999	4,820,940	54,628,980
2007	2,684,900	15,288,718	13,285,091	5,277,522	3,352,293	508,011	1,940,074	9,963,381	2,660,087	3,763,743	58,723,820
2008	2,869,945	17,027,696	12,963,046	5,536,531	3,740,694	590,857	2,085,384	10,441,925	2,679,425	4,246,199	62,181,702

<sup>(1)</sup> Includes General Fund, Special Revenue Funds, and Debt Service Fund. Excludes capital project fund expenditures.

See accompanying independent auditors' report.

Table 2

**CADDO PARISH COMMISSION**

Shreveport, Louisiana

General Governmental Revenues by Source <sup>(1)</sup>

Fiscal years ended December 31, 1999 through December 31, 2008

(Unaudited)

Fiscal year	Taxes and special assessments	Licenses and permits	Inter governmental	Fees, charges, and commissions for services			Gaming	Use of money and property	Other revenues	Total
				Fines and forfeitures						
1999	\$ 33,774,492	430,613	9,188,782	68,183	153,939	2,541,134	1,173,268	682,202	48,012,613	
2000	34,010,192	371,594	11,733,174	67,607	170,299	2,566,023	1,122,284	707,323	50,748,496	
2001	35,982,121	442,747	13,139,058	73,045	184,308	2,480,919	1,153,182	503,989	53,959,369	
2002	35,311,244	399,597	13,761,034	62,105	206,490	2,483,415	779,522	614,902	53,618,309	
2003	37,709,881	533,209	14,131,205	100,826	211,202	2,636,180	618,699	397,169	56,338,371	
2004	40,487,781	593,213	13,894,115	63,319	246,497	2,498,311	558,933	545,012	58,887,181	
2005	42,249,116	497,330	13,748,745	721,225	100,026	2,376,208	1,001,332	596,253	61,290,235	
2006	45,509,741	585,729	12,947,686	439,211	291,653	2,304,346	1,359,651	688,611	64,126,628	
2007	51,165,840	566,803	16,668,643	484,146	261,484	2,248,270	4,311,282	873,067	76,579,835	
2008	60,774,592	594,471	16,346,102	766,268	258,314	2,312,683	21,690,923 <sup>(2)</sup>	744,578	103,487,931	

Notes:

(1) Includes General Fund, Special Revenue Funds, and Debt Service Fund

(2) Includes mineral/royalty lease revenue of \$18,181,891

See accompanying independent auditors' report.

Table 3

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana  
Property Tax Levies and Collections  
Tax years 1999 through 2008  
(Unaudited)

Fiscal year	Total tax levy <sup>(1)</sup>	Current tax collections <sup>(2)</sup>	Percent of levy collected	Delinquent tax collections <sup>(1)</sup>	Total tax collected	Ratio of total collection to tax levy	Outstanding delinquent taxes	Ratio of delinquent taxes to total tax levy
1999	\$ 33,358,712	31,273,081	93.8%	\$ 1,058,376	32,333,457	96.9%	\$ 1,025,255	3.1%
2000	33,128,458	30,554,081	92.2%	838,886	31,392,967	94.8%	1,735,491	5.2%
2001	34,935,138	32,391,440	92.7%	824,095	33,215,535	95.1%	1,719,603	4.9%
2002	33,571,267	31,487,568	93.8%	878,297	32,365,865	96.4%	1,205,402	3.6%
2003	36,795,524	33,684,858	91.5%	862,747	34,547,605	93.9%	2,247,919	6.1%
2004	38,611,408	35,646,170	92.3%	863,142	36,509,312	94.6%	2,102,096	5.4%
2005	41,073,673	37,825,152	92.1%	1,232,266	39,057,418	95.1%	2,016,255	4.9%
2006	43,688,297	39,870,937	91.3%	1,451,729	41,322,666	94.6%	2,365,631	5.4%
2007	45,032,925	41,421,926	92.0%	1,695,382	43,117,308	95.7%	1,915,617	4.3%
2008	49,041,789	45,050,048	91.9%	—	45,050,048	91.9%	3,991,741	8.1%

## Notes:

<sup>(1)</sup> Per original roll adjusted for subsequent Louisiana Tax Commission change orders.

<sup>(2)</sup> Collections through April 30 of subsequent year.

<sup>(3)</sup> See note 3 to financial statements for criteria utilized in determining revenue recognition for property taxes

See accompanying independent auditors' report.

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

Assessed and Estimated Actual Value of Taxable Property  
Fiscal years ended December 31, 1999 through December 31, 2008  
(Unaudited)

<u>Fiscal year</u>	<u>Assessed value</u>	<u>Estimated actual value</u>	<u>Ratio of assessed value to estimated actual value</u>
1999	\$ 1,077,027,570	9,318,879,200	11.6%
2000	1,131,885,010	9,814,671,700	11.5%
2001	1,148,501,080	9,981,031,476	11.5%
2002	1,151,282,410	10,086,000,233	11.4%
2003	1,190,764,070	10,470,241,933	11.4%
2004	1,364,082,180	12,175,249,333	11.2%
2005	1,401,867,050	12,532,062,933	11.2%
2006	1,473,087,590	13,142,876,900	11.2%
2007	1,513,460,630	13,496,390,933	11.2%
2008	1,707,485,910	15,251,309,466	11.2%

Note: Assessed values are established by the Caddo Parish Tax Assessor on January 1 of each year at approximately 10% – 15% of actual market value, depending upon the property classification. A revaluation of all property is required to be completed no less than every four years. The last such revaluation was completed for the tax roll of 2008. The next revaluation will be completed as of January 1, 2011 for the 2012 tax roll.

See accompanying independent auditors' report.



Table 5

**CADDO PARISH COMMISSION**

Shreveport, Louisiana

Property Tax Rates and Tax Levies – Direct and Overlapping Governments <sup>(1)</sup>

Fiscal years ended December 31, 1999 through December 31, 2008

(Unaudited)

Fiscal Year	Tax rates per \$1,000 assessed value										Total
	Parishwide <sup>(3)</sup>					City of Shreveport					
	Commission	Schools	Sheriff	Total	Commission	Schools	Sheriff	Total	City of Shreveport	Total	
1999	\$ 41.17	83.98	14.94	191.72	33,358,712	62,072,869	11,932,230	111,363,811	44,113,404	151,477,215	
2000	38.95	85.63	14.94	190.82	33,128,458	71,737,465	12,519,637	117,385,560	45,926,818	163,312,378	
2001	40.16	86.03	14.94	192.43	34,935,138	73,467,609	12,758,410	120,161,157	48,082,314	168,243,471	
2002	40.40	87.27	14.94	193.91	33,371,267	74,564,826	12,764,965	120,699,058	48,563,087	169,262,145	
2003	40.40	87.27	14.94	193.91	36,795,524	78,038,546	13,359,641	128,193,711	49,501,452	177,695,163	
2004	36.58	81.73	13.47	178.42	38,611,408	84,694,341	13,958,556	137,264,305	51,569,430	188,833,735	
2005	37.31	81.65	13.47	179.07	41,073,673	88,177,768	14,546,902	143,798,343	52,172,566	195,970,909	
2006	37.31	80.65	13.47	178.07	43,688,297	92,611,632	15,467,808	151,767,737	54,535,297	206,303,034	
2007	37.31	82.81	13.47	180.23	45,032,925	97,942,526	15,931,480	158,906,931	55,130,275	214,037,206	
2008	35.14	78.20	13.47	171.35	49,041,789	106,812,179	18,398,466	174,252,434	56,861,282	231,113,716	

Notes:

<sup>(1)</sup> Includes parishwide overlapping levies and levy of the largest municipality, which overlaps approximately 79.6% of the total parish population and approximately 77.7% of the total parish assessment. There are other small municipalities and taxing districts currently levying ad valorem taxes within the parish.

<sup>(2)</sup> Per original tax roll as filed by the Caddo Parish Tax Assessor.

<sup>(3)</sup> Rates for taxpayers within the City of Shreveport and the Town of Vivian.

See accompanying independent auditors' report.

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

Special Assessment Collections

Fiscal years ended December 31, 1999 through December 31, 2008

(Unaudited)

<u>Fiscal year</u>	<u>Amount of installment assessments due</u>	<u>Total revenue collected</u>	<u>Percentage of revenue to assessments due</u>
1999	\$ 77,711	122,905	158.16%
2000	68,174	121,092	177.62%
2001	59,645	94,817	158.97%
2002	54,152	68,423	126.35%
2003	39,128	108,487	277.26%
2004	36,548	48,816	133.57%
2005	28,856	37,084	128.51%
2006	14,553	15,599	107.19%
2007	2,919	3,237	110.89%
2008	2,744	2,744	100.00%

See accompanying independent auditors' report.

Table 7

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita <sup>(2)</sup>

Fiscal years ended December 31, 1999 through December 31, 2008

(Unaudited)

Fiscal year	Population	Assessed value <sup>(1)</sup>	Gross bonded debt	Less debt service fund	Net bonded debt	Ratio of net bonded debt to assessed value	Net bonded debt per capita
1999	241,587	\$ 1,077,027,570	17,005,000	3,360,843	13,644,157	1.27%	\$ 56
2000	252,161	1,131,885,010	15,755,000	3,048,720	12,706,280	1.12%	50
2001	252,574	1,148,501,080	14,430,000	2,593,815	11,836,185	1.03%	47
2002	252,770	1,151,282,410	13,035,000	2,174,596	10,860,404	0.94%	43
2003	253,474	1,190,764,070	11,570,000	1,771,737	9,798,263	0.82%	39
2004	254,977	1,364,082,180	10,195,000	1,640,053	8,554,947	0.63%	34
2005	255,383	1,401,867,050	8,430,000	1,630,291	6,799,709	0.49%	27
2006	254,216	1,473,087,590	6,630,000	1,748,378	4,881,622	0.33%	19
2007	253,118	1,513,460,630	14,765,000	11,825,362	2,939,638	0.19%	12
2008	252,609	1,707,485,910	22,830,000	1,934,394	20,895,606	1.22%	83

## Notes:

- (1) The Louisiana constitution requires a complete assessment revaluation no less than every four years. Revaluations are reflected in years 1997, 2001, and 2005.
- (2) Does not include certificates of indebtedness.

See accompanying independent auditors' report.

Table 8

**CADDO PARISH COMMISSION**  
 Shreveport, Louisiana  
 Computation of Legal Debt Margin <sup>(1)</sup>

December 31, 2008  
 (Unaudited)

	<u>Jails</u>	<u>Juvenile Justice</u>	<u>Health Unit</u>	<u>Capital</u>
Assessed value \$1,707,485,910				
Debt limit - 10% of assessed value for any one purpose	\$ 170,748,591	170,748,591	170,748,591	170,748,591
Deduct - amount of debt applicable to debt limit	<u>1,180,800</u>	<u>459,200</u>	<u>1,190,000</u>	<u>20,000,000</u>
Legal debt margin	<u>\$ 169,567,791</u>	<u>170,289,391</u>	<u>169,558,591</u>	<u>150,748,591</u>

Note:

<sup>(1)</sup> State law allows a maximum of 10% of the assessed valuation for bonded debt for any purpose and 35% of the total assessed value for all purposes. A total of approximately \$574,790,068 of additional bonded debt could be approved for issuance pursuant to the 35% limitation.

See accompanying independent auditors' report.

**CADDO PARISH COMMISSION**  
 Shreveport, Louisiana  
 Computation of Direct and Overlapping Debt  
 December 31, 2008  
 (Unaudited)

	<u>Net debt</u>	<u>Percentage of debt applicable to the Parish</u>	<u>Parish's share of debt</u>
Caddo Parish Commission	\$ 10,939,042	100%	\$ 10,939,042
Caddo Parish School Board	119,370,000	100%	119,370,000
City of Shreveport	<u>283,229,000</u>	99%	<u>280,396,710</u>
	<u>\$ 413,538,042</u>		<u>\$ 410,705,752</u>

See accompanying independent auditors' report.

Table 10

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Expenditures  
Fiscal years ended December 31, 1999 through December 31, 2008  
(Unaudited)

Fiscal year	Principal	Interest <sup>(3)</sup>	Total Debt Service <sup>(2)</sup>	Total general expenditures <sup>(1)</sup>	Debt service as a percentage of total general expenditures
1999	\$ 3,615,000	991,690	4,606,690	47,831,364	9.63%
2000	1,540,000	960,153	2,500,153	45,556,591	5.49%
2001	1,625,000	962,881	2,587,881	48,603,468	5.32%
2002	3,510,000	1,136,291	4,646,291	58,672,473	7.92%
2003	3,800,000	1,187,981	4,987,981	56,122,372	8.89%
2004	4,000,000	1,090,718	5,090,718	54,244,339	9.38%
2005	4,215,000	741,763	4,956,763	54,162,998	9.15%
2006	4,175,000	646,860	4,821,860	54,628,980	8.83%
2007	3,170,000	593,743	3,763,743	58,723,820	6.41%
2008	3,295,250	950,949	4,246,199	62,181,702	6.83%

## Notes:

- (1) Total general expenditures includes General Fund, Special Revenue Funds, and Debt Service Fund.  
(2) Includes bonded debt and certificates of indebtedness.  
(3) Includes interest, fiscal charges, and fees.

See accompanying independent auditors' report.

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

Demographic Statistics

Fiscal years ended December 31, 1999 through December 31, 2008

(Unaudited)

<u>Fiscal year</u>	<u>Population <sup>(1)</sup></u>	<u>Median age <sup>(2)</sup></u>	<u>School enrollment <sup>(3)</sup></u>	<u>Unemployment rate <sup>(4)</sup></u>
1999	241,587	34	46,653	3.8%
2000	252,161	35	45,120	5.2%
2001	252,574	35	44,943	6.4%
2002	252,770	35	44,722	6.8%
2003	254,216	35	44,532	6.1%
2004	254,977	34	43,603	5.7%
2005	255,383	34	44,040	4.8%
2006	254,216	34	43,127	4.0%
2007	253,118	36	43,139	4.1%
2008	252,609	36	42,977	6.8%

Notes:

- (1) Research Division, Louisiana Tech University
- (2) Center for Business Economic Research, Louisiana State University, Shreveport
- (3) Caddo Parish School Board
- (4) Louisiana Department of Labor

See accompanying independent auditors' report.

Table 12

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

Commercial Construction, Residential Construction, and Property Value  
Fiscal years ended December 31, 1999 through December 31, 2008  
(Unaudited)

Fiscal year	Commercial construction		Residential construction <sup>(1)</sup>		Property value <sup>(2)</sup>	
	Number of units	Value	Number of units	Value	Real estate	Other <sup>(3)</sup>
1999	168	\$ 147,216,441	378	\$ 50,678,841	6,416,086,200	2,902,793,000
2000	103	72,305,845	355	56,689,353	6,806,315,100	3,008,356,200
2001	161	57,699,144	374	56,942,287	6,973,071,010	3,007,960,466
2002	87	100,925,424	448	72,277,725	7,232,352,500	2,853,647,733
2003	80	125,055,018	694	107,285,644	7,595,444,400	2,874,797,533
2004	100	148,694,901	615	113,224,966	9,244,104,400	2,931,144,933
2005	95	112,346,149	669	142,783,450	9,787,608,713	2,973,215,133
2006	65	60,586,363	818	134,528,564	9,966,878,900	3,175,998,000
2007	94	97,497,876	768	113,545,222	10,219,960,200	3,276,430,733
2008	111	84,297,251	455	87,900,743	11,604,210,200	3,647,099,266

Notes:

- (1) Estimated utilizing Metropolitan Planning Commission data.
- (2) Caddo Parish Tax Assessor.
- (3) Includes machinery and equipment, furniture and fixtures, inventories, pipelines, and public utility infrastructure.

See accompanying independent auditors' report.



Table 13

**CADDO PARISH COMMISSION**  
 Shreveport, Louisiana  
 Principal Taxpayers  
 December 31, 2008  
 (Unaudited)

Taxpayer	Industry	Assessed value	Percentage of total assessed value	Tax amount
Southwestern Electric Power Company	Public utility	\$ 65,743,970	4.81%	\$ 2,310,447
General Motors	Manufacturing	29,919,430	2.19%	1,051,462
BellSouth Corporation	Public utility	28,037,480	2.05%	985,324
Sam's Town	Casino	17,112,220	1.25%	601,376
Universal Oil Products	Refinery	16,420,860	1.20%	577,080
Calumet	Public utility	15,557,700	1.14%	546,746
Hibernia National Bank	Banking	12,510,660	0.92%	439,663
Regions Bank	Banking	12,353,800	0.90%	434,151
Wal-Mart	Retail	11,663,220	0.85%	409,882
Centerpoint Energy	Public utility	9,501,050	0.70%	333,896
Total for ten principal taxpayers		218,820,390	16.02%	7,690,027
Total for remaining taxpayers		1,147,064,250	83.98%	40,307,838
Total for all taxpayers		\$ 1,365,884,640	100.00%	\$ 47,997,865

Note: The assessed value does not include \$341,601,270 of homestead exemption.

See accompanying independent auditors' report.

**CADDO PARISH COMMISSION**  
 Shreveport, Louisiana  
 Miscellaneous Statistics  
 December 31, 2008  
 (Unaudited)

Date of first settlement	1835
Date of parish formation	1838
Area – square miles	852
Form of government	Council-Manager
Date established	1984
Number of employees	418
Square footage of major buildings:	
Caddo Parish Courthouse	205,500
Caddo Parish Commission Building	44,385
Caddo Parish Health Unit	46,056
Fleet Services Garage	21,000
Juvenile Court	57,244
Caddo Correctional Center	311,000
Caddo Animal Control Center	13,700
Library (main branch)	80,000
Government Plaza (parish portion)	38,462
Roads and bridges:	
Miles of roads	803
Number of bridges maintained	176
Parks and recreation:	
Parks – number of acres	875
Number of playgrounds	11
Number of picnic areas	12
Number of boat launching ramps	7
Public libraries:	
Number of library branches	20
Number of books	670,000
Annual circulation	1,200,000
Sanitation:	
Number of collection compactors	17
Tons of solid waste collected	16,545

See accompanying independent auditors' report.

**CADDO PARISH COMMISSION**  
 Shreveport, Louisiana  
 Compensation Paid to Commissioners  
 December 31, 2008  
 (Unaudited)

<b>Commissioners:</b>	<u><b>Compensation</b></u>
Lindora Baker	\$ 7,349
Herschel Brown	12,179
Robert Charles Brown	751
Clifford R. Collins	751
David F. Cox	21,116
Douglas C. Dominick	19,958
Kenneth Epperson	19,261
John P. Escude	19,958
Gilford L. Gillen	751
Sam L. Jenkins	19,958
Matthew Linn	19,261
Stephanie Lynch	19,958
Rose Wilson McCulloch	19,958
Carl A. Pierson	20,003
Jimmy F. Smith	19,958
Michael Thibodeaux	19,261
	<u>\$ 240,431</u>

See accompanying independent auditors' report.



**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

OMB Circular A-133 Report

December 31, 2008

(With Independent Auditors' Reports Thereon)

# CADDO PARISH COMMISSION

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KPMG LLP  
Suite 1900  
333 Texas Street  
Shreveport, LA 71101-3692

**Independent Auditors' Report on Internal Control over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards***

Members of the Caddo Parish Commission  
Caddo Parish Courthouse  
Shreveport, Louisiana:

We have audited the financial statements of the governmental activities, each major fund, the aggregate remaining fund information, each nonmajor governmental, internal service, and fiduciary fund of the Caddo Parish Commission (the Commission) as of and for the year ended December 31, 2008, which collectively comprise the Commission's basic financial statements and have issued our report thereon dated June 30, 2009, which included an adverse opinion on the omission of the aggregate discretely presented component units, as well as a paragraph concerning the adoption of the provisions of Governmental Accounting Standards Board (GASB) Statement No. 45, *Accounting and Financial Reporting by Employers for Postretirement Benefits Other than Pensions*, as of December 31, 2008. 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.

**Internal Control over Financial Reporting**

In planning and performing our audit, we considered the Commission's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control over financial reporting.

A deficiency in internal control over financial reporting exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

### **Compliance and Other Matters**

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

This report is intended solely for the information and use of the Members, management, the state of Louisiana Legislative Auditor, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

**KPMG LLP**

June 30, 2009



KPMG LLP  
Suite 1900  
333 Texas Street  
Shreveport, LA 71101-3692

**Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133 and on the Schedule of Expenditures of Federal Awards**

Members of the Caddo Parish Commission  
Caddo Parish Courthouse  
Shreveport, Louisiana:

**Compliance**

We have audited the compliance of the Caddo Parish Commission (the Commission) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2008. The Commission's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal programs is the responsibility of the Commission's management. Our responsibility is to express an opinion on the Commission's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Commission's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Commission's compliance with those requirements.

In our opinion, the Commission complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2008.

**Internal Control over Compliance**

The management of the Commission is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Commission's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance.



Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control over compliance.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the entity's internal control over compliance that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

#### **Schedule of Expenditures of Federal Awards**

We have audited the financial statements of the governmental activities, each major fund, the aggregate remaining fund information, each nonmajor governmental, internal service, and fiduciary fund of the Commission as of and for the year ended December 31, 2008, and have issued our report thereon dated June 30, 2009, which included an adverse opinion on the omission of the aggregate discretely presented component units, as well as a paragraph concerning the adoption of the provisions of Governmental Accounting Standards Board (GASB) Statement No. 45, *Accounting and Financial Reporting by Employers for Postretirement Benefits Other than Pensions*, as of December 31, 2008. Our audit was performed for the purpose of forming our opinions on the financial statements that, collectively, comprise the Commission's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the Members, management, the state of Louisiana Legislative Auditor, federal awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

**KPMG LLP**

June 30, 2009

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

Schedule of Expenditures of Federal Awards

Year ended December 31, 2008

<u>Grantor title</u>	<u>Federal CFDA number</u>	<u>Grant number/ pass-through number</u>	<u>Federal expenditures</u>
<b>U.S. Department of Agriculture</b>			
Pass-through State Department of Food and Nutrition Services – Food Nutrition Grant	10.555	05-SFS-042	\$ 48,272
Total U.S. Department of Agriculture			<u>48,272</u>
<b>U.S. Department of Housing and Urban Development</b>			
Section 8 Housing Assistance Program	14.871	LA 184V003-005	419,408
Pass-through Louisiana Community Development Block Grant – Division of Administration – Community Development Block Grant	14.219	578741	<u>171,559</u>
Total U.S. Department of Housing and Urban Development			<u>590,967</u>
<b>U.S. Department of Justice</b>			
Pass-through Louisiana Commission on Law Enforcement and Administration of Criminal Justice – Title V Delinquency Prevention Program (Truancy Grant)	16.548	W02-1-002	31,328
Juvenile Accountability Incentive Block Grant	16.523	A98-8-03	<u>24,710</u>
Total U.S. Department of Justice			<u>56,038</u>
<b>U.S. Department of Health and Human Services</b>			
Pass-through Louisiana Department of Health and Hospitals – Substance Abuse and Mental Health Services – Access to Recovery	93.275	H79-TI16799-01	80,809
Pass-through Louisiana Supreme Court – Social Services Block Grant – Juvenile Justice Services Integration	93.667	046-290	123,660
Temporary Assistance for Needy Families (TANF) – Drug Court Grant	93.558	N/A	261,467
Pass-through Louisiana Office of Youth Development Title IV-E of the Social Security Act – Federal Payments for Foster Care and Adoption Assistance	93.658	643733	106,815
Head Start	93.600	06CH6376/37	<u>9,675,000</u>
Total U.S. Department of Health and Human Services			<u>10,247,751</u>
<b>U.S. Department of Education</b>			
Pass-through Caddo Parish School Board – Title I Grants to Local Educational Agencies – Basic Grant Program	84.010	N/A	<u>44,930</u>
Total U.S. Department of Education			<u>44,930</u>
<b>U.S. Department of Homeland Security – Federal Emergency Management Agency</b>			
Pass-through Louisiana Office of Homeland Security and Emergency Preparedness – Hazard Mitigation Grant – Planning Pilot Grant Program	97.039	1607-0094/ 1607-017-0001	<u>58,816</u>
Total U.S. Department of Homeland Security			<u>58,816</u>
			<u>\$ 11,046,774</u>

See accompanying notes to schedule of expenditures of federal awards.

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

Notes to Schedule of Expenditures of Federal Awards

December 31, 2008

(1) **General**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Caddo Parish Commission's (the Commission) primary government and is presented using the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the Commission's primary government financial statements.

(2) **Subrecipients**

Of the federal expenditures presented in the schedule, the Commission provided federal awards to subrecipients as follows:

<u>Program title</u>	<u>Federal CFDA number</u>	<u>Amount provided to subrecipients</u>
Head Start	93.600	\$ 9,675,000

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana  
Schedule of Findings and Questioned Costs  
Year ended December 31, 2008

**Section 1 – Summary of Auditors’ Results**

*Primary Government Financial Statements*

Type of report issued: **Adverse opinion for the discretely presented component units and unqualified opinion on the primary government**

Internal control over financial reporting:

- Material weaknesses identified? **No**
- Significant deficiencies in internal control were disclosed by the audit of the primary government financial statements? **None reported**

Noncompliance material to primary government financial statements noted? **No**

*Federal Awards*

Internal control over major program:

- Material weaknesses identified? **No**
- Significant deficiencies in internal control over major program? **No**

Type of auditors’ report issued on compliance for major program: **unqualified opinion**

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133? **No**

Identification of major program:

<u>CFDA number</u>	<u>Name of federal program or cluster</u>
93.600	United States Department of Health and Human Services – Head Start

Dollar threshold used to distinguish between Type A and Type B programs: **\$300,000**

Auditee qualified as a low-risk auditee under section 530 of OMB Circular A-133: **No**

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana  
Schedule of Findings and Questioned Costs  
Year ended December 31, 2008

**Section 2 – Primary Government Financial Statement Findings**

None.

**Section 3 – Federal Award Findings and Questioned Costs**

None.



KPMG LLP  
Suite 1900  
333 Texas Street  
Shreveport, LA 71101-3692

June 30, 2009

**CONFIDENTIAL**

The Members  
Caddo Parish Commission

Dear Commissioners:

We have audited the financial statements of the governmental activities of the Caddo Parish Commission (the Commission) and the combining, individual fund, and government-wide financial statements of the Commission as of and for the year ended December 31, 2008, and have issued our report thereon dated June 30, 2009. In planning and performing our audit of the financial statements of the Commission, we considered internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control.

During our audit, we noted certain matters involving internal control and other operational matters that are presented for your consideration. These comments and recommendations, all of which have been discussed with the appropriate members of management, are intended to improve internal control or result in other operating efficiencies and are summarized as follows:

**Information Technology (IT)**

*Segregation of Duties Conflicts* – Segregation of duties conflicts exist in the Logos application. A segregation of duties matrix has been created by the Finance department; however, it does not reflect the current permissions in the system. We recommend that the necessary steps be taken to ensure system permissions are in line with the segregation of duties matrix.

**Management's Response** – The segregation of duties matrix did not indicate that the Commission has a combined finance and human resources department and that the director and assistant director of this department oversee both finance and human resources and therefore should have permissions under financial management and human resources within the Logos system. The permissions in the Logos system are correct, which limits the Director and Assistant Director to inquiry and reports under Human Resources, and the matrix has since been corrected.

*Changes requested as part of user access review* – Changes that were requested as part of the user access review to remove permissions from users were not implemented into production in a timely manner. We recommend change request forms be processed in a more timely manner.

**Management's Response** – Of the change forms reviewed, only one was noted to have not been implemented in a timely manner. This related to a form that was filed in November 2008 but the changes had not been implemented by January 2009. Upon further research, we discovered the changes were not necessary and should not be implemented. Beginning in July 2009, we will document on the change form if a change was not implemented and the reasons why the change was not implemented.

**Timesheet Review**

During testwork over electronic approval of timesheets by department heads in Stromberg, out of a sample of 25 timesheets, support for timesheet approval could not be provided for two of the sample items. No hard copy support existed and, as a result of an April 2009 upgrade to Stromberg, the timesheet system approval for the selected pay period could no longer be accessed. Therefore, we were unable to obtain evidence that approval had occurred. We recommend monitoring electronic backup on hard copy documentation supporting the approval of timesheets by the department heads.

**Management's Response** – One of the internal control procedures the Commission consistently follows during payroll processing, is to verify that all timecards have been approved prior to running the payroll. The approval process is an electronic process whereby the Department Heads electronically approve the time in Stromberg, the Commission's timekeeping system. Before running the payroll, a timecard approval report is reviewed to determine if there are any timecards that have not been approved. If any timecards have not been approved, then the Department Head is notified to approve the timecard. Prior to April 2009, the timecards could be printed with the approval information noted on the timecard. If a timecard was printed after the archiving (storing) of the payroll, then approval information could not be printed on the timecard. For the two instances noted above, the approval information could not be printed on the timecard because the payroll had already been archived in the system prior to the printing of the timecard. Also, an approval report could not be printed because the information was no longer available in Stromberg after the system was upgraded in April 2009. Because of the processes we have in place to ensure that all time is approved prior to running payroll, we are confident these two timecards were appropriately approved. These are isolated incidents that rarely occur during our payroll process. We will review our procedures to ensure that adequate approval documentation exists for all timecards. We will also ensure that a backup copy of the timekeeping system exists prior to performing an upgrade.

After the Stromberg upgrade in April 2009, timecard approval information can no longer be printed on the timecards. To document all timecards are appropriately approved, a timecard approval report will be filed with the timecards for each pay period.

\* \* \* \* \*

It should be noted that our audit procedures are designed primarily to enable us to form an opinion on the financial statements and, therefore, may not bring to light all weaknesses in systems and procedures that may exist. We aim, however, to use our knowledge of the Commission's organization gained during our work to make comments and suggestions, which we hope will be useful to you.

We would like to take this opportunity to thank the personnel of the Commission for their cooperation and assistance during the audit.

The Members  
Caddo Parish Commission  
June 30, 2009  
Page 3

This report is intended solely for the information and use of the Members of the Commission, management, the Louisiana Legislative Auditor, and federal awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

KPMG LLP