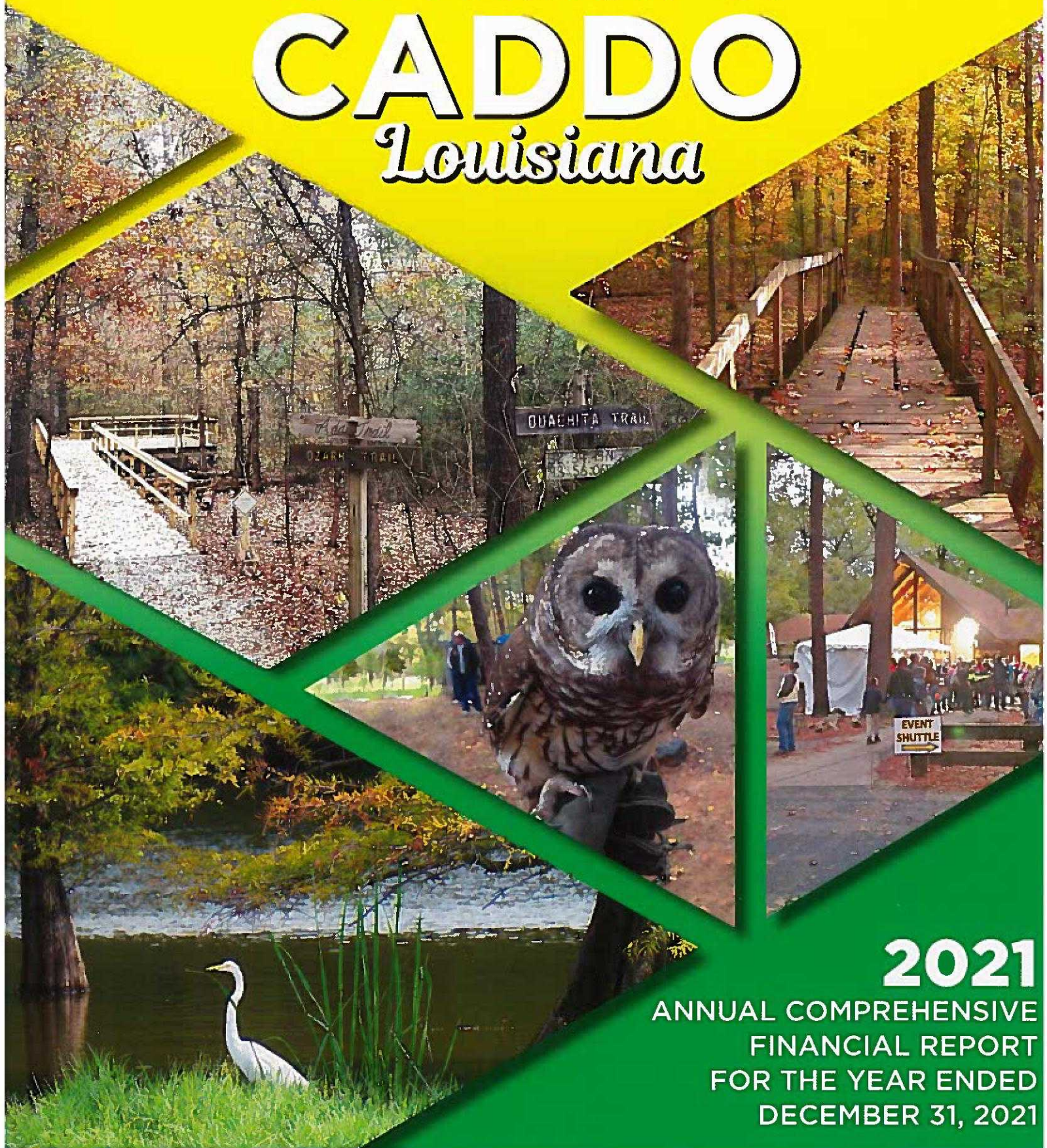




THE PARISH OF **CADDO** *Louisiana*



2021
ANNUAL COMPREHENSIVE
FINANCIAL REPORT
FOR THE YEAR ENDED
DECEMBER 31, 2021

CADDO PARISH COMMISSION

Shreveport, Louisiana



ANNUAL COMPREHENSIVE FINANCIAL REPORT

for the Year Ended December 31, 2021

Prepared by the Department of Finance

**Ms. Hayley B. Barnett
Director of Finance**

CADDO PARISH COMMISSION
Shreveport, Louisiana

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Shreveport, Louisiana

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Shreveport, Louisiana

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June 30, 2022

The Honorable John E. Atkins, 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 Annual Comprehensive Financial Report (ACFR) of the Caddo Parish Commission (the Commission) for the year ended December 31, 2021. These financial statements were prepared in conformity with accounting principles generally accepted in the United States of America and audited in accordance with generally accepted government auditing standards and the standards applicable to financial audits contained in government auditing standards issued by the Comptroller General of the United States by a firm of licensed certified public accountants. I believe this report presents comprehensive information about the Commission's financial and operating activities during 2021 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 generally accepted accounting principles (GAAP). Because the cost of internal controls should not outweigh their benefits, the Commission's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. We assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Section 3-09 of the Home Rule Charter for Caddo Parish requires that the Commission provides for an annual independent audit of all accounts and financial transactions of the Commission by a firm of independent certified public accountants duly licensed to practice in the state of Louisiana. The accounting firm of Carr, Riggs & Ingram, LLC was selected by the Commission to conduct its annual audit. The goal of the independent audit was to provide reasonable assurance that the financial statements of the Commission for the fiscal year ended December 31, 2021 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent

auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion on the Commission's governmental activities, each major fund, and the aggregate remaining fund information for the Commission. The independent auditors' report is presented as the first component of the financial section of this report.

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

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

Profile of the Caddo Parish Commission

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

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

Reporting Entity

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

- District Attorney of the First Judicial District
- Caddo Correctional Center
- Caddo Parish Communications District Number 1
- Fire District Number 1
- Fire District Number 3
- Fire District Number 4
- Fire District Number 5
- Fire District Number 6
- Fire District Number 7

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

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

Budgetary Control

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

The budget ordinance is structured such that revenues are budgeted by source, and appropriations are budgeted by department (function) or program expenditures. The Home Rule Charter provides that expenditures may not legally exceed appropriations on a functional (departmental or program) basis. Expenditures approved on a functional level are detailed by object account by the Parish Administrator and Finance Director. Revisions to the budget as enacted at the department (function) or program level require Commission action. Revisions at the object level can be approved by the Parish Administrator without seeking approval of the Commissioners. Several such revisions were made during the year ended December 31, 2021.

Local Economy

The economy of Northwest Louisiana remains stable but some uncertainty exists. The stable outlook reflects the expectation that economic conditions throughout the region will likely remain constant with very limited growth and diversification. Ad valorem taxes make up the largest portion of Commission revenues and the limited growth in the economy has affected property valuations. The 2021 property assessment resulted in an increase of 1% in the overall assessment from 2020 to 2021. While there is limited growth in the property assessment, the assessment has remained consistent. Maintaining property tax revenues at a consistent level will allow the Commission to maintain its strong financial position while prudently administering its capital needs. Sales taxes, the Commission's second largest revenue source, have fluctuated widely with a 6% increase from 2018 to 2019, a 7.3% decrease from 2019 to 2020 and a 30% increase from 2020 to 2021. The increase in sales taxes is directly attributable to the increase in oil and gas activity and the recovery from COVID-19 pandemic. It is the Commission's practice to budget conservatively for sales tax revenue given the volatile nature of this economically sensitive revenue source. The unemployment rate decreased from 8.3% in 2020 to 4.1% in 2021, which is comparable to the national average. A decrease in unemployment was expected 2021 due to reopening of the economy.

Several factors will play a role in determining Caddo Parish's economic course over the next year if there are any new companies acquiring leases for the old General Motors plant, activity in the oil and gas industry, and new firms entering the market. According to leading economists, job growth will be stagnant for 2022. The Caddo Parish economy has experienced some set-backs with the loss of GM, declining gaming revenue, and a diminishing rig count in the Haynesville Shale, but the area continues to weather the storm. The Port of Caddo-Bossier (the "Port") continues to be a significant contributor of economic growth in the region with major tenants like Benteler Steel, Ternium, Pratt Industries and Ronpak.

In 2021, Amazon announced the construction of a multi-million-dollar fulfillment center. Amazon is building a \$200 million major robotics fulfillment center bringing with it 1000 direct jobs, 1118 indirect jobs, and about 800 construction jobs. The fulfillment center should be complete in 2022.

In 2022, Southwestern Electric Power Company (SWEPCO) parent company of American Electric Power (AEP) announced that it will open a \$100 million transmission control center in Shreveport's Resilient Technology Park. The Project will create 20 new jobs in Shreveport with an average salary of \$115,000 and will retain 20 jobs already in the City. Construction will begin in 2022 with operations starting in mid-2023.

Caddo Parish's diverse economy helps the region to withstand economic downturns. The area has major manufacturing employers such as Dr. Reddy's, Frymaster, Foremost Dairy, Benteler Steel and Calumet. Another buffer for the area's economy is the huge military presence with the Barksdale Air Force Base, which has over 14,000 employees.

Long-Term Financial Planning

The Commission continually addresses long-term financial concerns to ensure resources are available to meet future needs and allow for continuity of services. In previous years, the Commission has used bond proceeds to fund long-term capital projects. The Commission asked voters in October 2013 and May 2014, to allow the Commission to issue additional bonds to fund capital projects. The voters did not approve the Commission's request and so, accordingly, the Commission has been forced to use current available resources to fund capital needs. The Commission was successful in renewing its Parks and Recreation millage in 2018. In 2020, the commission successfully renewed the Public Health Facilities, Juvenile Court and Detention and Parish Courthouse millages. In 2022, the Commission has three tax renewals on the November ballot: Public Works, Detention Facilities and Public Health. In 2022, the Commission will also ask the voters to approve the continuation of the 1.5 Debt millage. This will allow the Commission to issue an additional \$20 million in bonds to help finance capital projects. The Commission is committed to using its oil and gas monies to ensure monies are available to fund future capital projects as well as provide a source of revenue for operating expenditures if the need arises. The Commission also has over \$54 million in its General Fund, of which \$37.1 million is committed to contingencies, to provide financial resources in the event of a major interruption in budgeted revenues. The Commission issued limited tax revenue bonds in 2020 to fund major, long-term capital projects.

In 2021, the American Rescue Plan Act (ARPA) became law. The Parish received \$23.3 million from the U. S. Treasury in 2021. The Parish received an additional \$23.3 million in 2022. The Parish will use this funding in accordance with the Treasury guidelines to complete eligible projects throughout the Parish.

Relevant Financial Policies

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

Appropriate fund balance levels vary widely among individual funds. The primary consideration is the fund revenue structure. Long-range plans and anticipated requirements for new services or capital expenditures are also important. It is a general goal to maintain a fund balance of 25% in those funds that rely heavily upon ad valorem tax revenues. A fund balance of 10% is considered adequate for funds with sales taxes or other revenue sources

that are collected evenly during the year. The Parish Commission has established a policy to maintain a fund balance of \$1,000,000 for the General Fund. At December 31, 2021, the Commission's total fund balance was \$212.3 million and represented 208% of total revenues.

The Commission maintains limited risk management programs for general liability and workers' compensation. As part of this plan, workers are trained in accident prevention and hazard avoidance techniques. Third-party coverage of \$3,000,000 is maintained for general liability claims. Retention limits are \$100,000 per claim with an annual aggregate total of \$250,000. Third-party coverage is also maintained for workers' compensation cases above \$500,000. In addition to the revenues collected in the General Insurance Fund, resources are designated within the General Fund for payment of potential claims. The Commission is partially self-insured for employee medical and life insurance with third-party coverage for occurrences over \$125,000 and aggregate stop-loss coverage for losses in excess of 125% of expected claims.

Awards

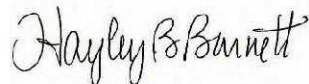
The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Commission for its ACFR for the fiscal year ended December 31, 2020. In order to be awarded a Certificate of Achievement, the Commission published an easily readable and efficiently organized ACFR. This report satisfied both GAAP and applicable legal requirements.

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

Acknowledgments

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

Sincerely,



Hayley B. Barnett
Director of Finance



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Parish of Caddo
Louisiana**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morill

Executive Director/CEO

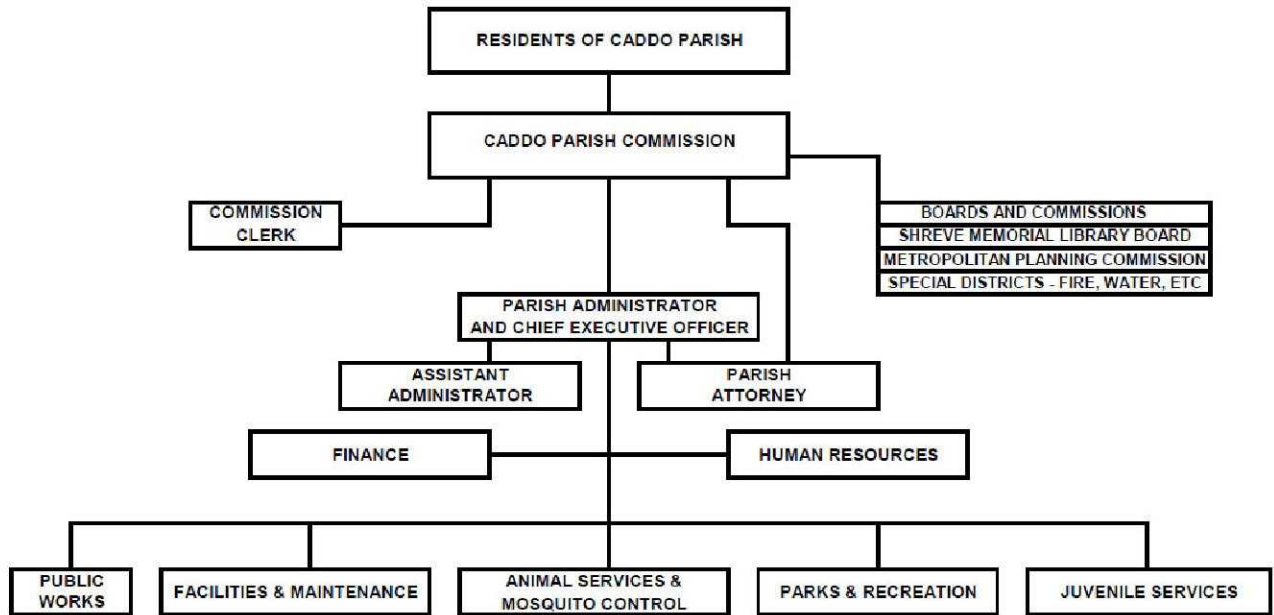
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CADDO PARISH COMMISSION

Shreveport, Louisiana

ORGANIZATION CHART

CADDO PARISH COMMISSION SHREVEPORT, LOUISIANA



CADDO PARISH COMMISSION
Shreveport, Louisiana

Appointed Officials per Home Rule Charter

Dr. Woodrow “Woody” Wilson, Jr.	Parish Administrator and Chief Executive Officer
Ms. Erica R. Bryant	Assistant Parish Administrator
Ms. Hayley B. Barnett	Director of Finance
Ms. Cheryl McGee	Director of Human Resources
Mr. Timothy Weaver	Director of Public Works
Mr. J. Kevin Lawrence	Director of Facilities and Maintenance
Mr. Patrick Wesley	Director of Parks and Recreation
Mr. Travis Clark	Director of Animal Services and Mosquito Control
Mr. H. Clay Walker	Director of Juvenile Services
Mr. Jeffrey Everson	Commission Clerk
Ms. Donna Frazier	Parish Attorney

CADDO PARISH COMMISSION

SHREVEPORT, LOUISIANA

COMMISSIONER-ADMINISTRATOR FORM OF GOVERNMENT



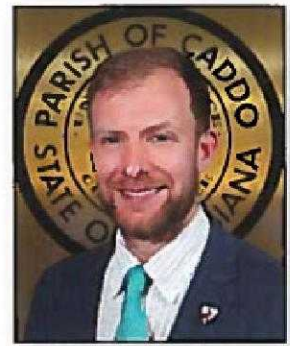
Todd Hopkins
District 1 • Republican



Lyndon B. Johnson
District 2 • Democrat



Steven Jackson
District 3 • Democrat



John-Paul Young
District 4 • Republican



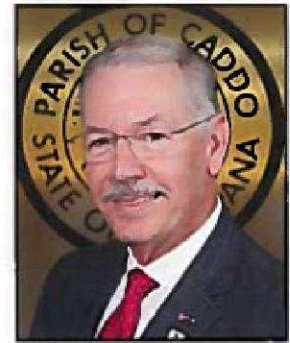
Roy Burrell
District 5 • Democrat



Steffon Jones
District 6 • Democrat



Stormy Gage-Watts
District 7 • Democrat



James "Jim" Taliaferro
District 8 • Republican



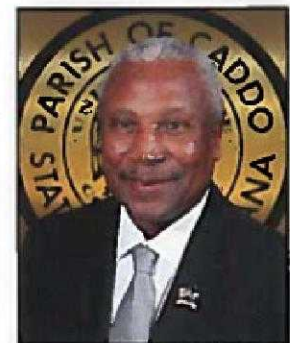
John E. Atkins
District 9 • Republican



Mario Chavez
District 10 • Republican



Edward "Ed" Lazarus
District 11 • Republican



Kenneth "Ken" Epperson, Sr.
District 12 • Democrat





Carr, Riggs & Ingram, LLC
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Shreveport, LA 71105

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P.O. Box 4278
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Independent Auditors' Report

The Members of the Caddo Parish Commission
Shreveport, Louisiana

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Caddo Parish Commission (the Commission) as of and for the year ended December 31, 2021, and related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Commission, as of December 31, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

With the exception of the District Attorney of the First Judicial District and the Caddo Correctional Center, we did not audit the financial statements of the remaining discretely presented component units as described in Note 1(a) to the financial statements. Those statements were audited by other auditors, whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for these entities, is based solely on the reports of the other auditors and represent \$132,500,427 (84%) of the assets and \$67,818,480 (59%) of the revenues of the aggregate discretely presented component units.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (page 4-14), and the budgetary comparison information (page 68-78), the schedule of changes in OPEB liability and related ratios and notes (page 81), the schedule of employer's proportionate share of net pension liability (page 82), and the schedule of employer's contributions to the plan (page 83), listed as Required Supplementary Information in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Commission's basic financial statements. The accompanying nonmajor governmental funds combining

statements, nonmajor special revenue funds combining statements, nonmajor capital project funds combining statements, nonmajor funds budgetary comparison schedules, internal service funds combining financial statements, fiduciary funds combining financial statements, Schedule of Compensation, Benefits and Other Payments to Agency Head, and Justice System Funding Schedule – Receiving Entity, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit and the report of the other auditors, nonmajor governmental funds combining statements, nonmajor special revenue funds combining statements, nonmajor capital project funds combining statements, nonmajor funds budgetary comparison schedules, internal service funds combining financial statements, fiduciary funds combining financial statements, Schedule of Compensation, Benefits and Other Payments to Agency Head, and Justice System Funding Schedule – Receiving Entity, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2022, on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Commission's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Commission's internal control over financial reporting and compliance.

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

CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana
June 30, 2022

CADDO PARISH COMMISSION

Shreveport, Louisiana

Management's Discussion and Analysis
December 31, 2021

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, 2021. 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 2021 fiscal year include the following:

- The Commission's assets and deferred outflows of resources exceeded its liabilities and deferred inflows at the close of the fiscal year by \$271,050,518 (net position). Of this amount, approximately \$49.5 million (unrestricted net position) may be used to meet the Commission's obligations to citizens and creditors.
- The total net position of the Commission increased by \$4.1 million for the year ended December 31, 2021. The increase is due to the increase in Sales Tax Revenue for the Public Works Fund and Solid Waste Fund.
- As of the close of the fiscal year, the Commission's governmental funds reported a combined ending fund balance of \$190,694,645, an increase of \$9,150,593 in comparison with the prior fiscal year. Of this amount, \$10.3 million was unassigned and available for spending; \$.2 million was non-spendable related to inventories; \$112.7 million was subject to external restrictions on how it may be used; \$37.1 million was committed to contingencies; \$19.2 million was committed to subsequent years' expenditures and economic development; \$11.3 million was assigned to special services and future claims.
- At the end of the fiscal year, unassigned fund balance for the General Fund was \$10.2 million or 84% of total General Fund expenditures.
- The Commission's total long-term liabilities decreased by \$974,038 (1.2%) during the fiscal year as a result of a decrease in the pension liability.

Overview of the Financial Statements

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Financial Analysis of Government-Wide Activities

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Commission, assets and deferred outflows exceeded liabilities and deferred inflows by \$271,050,518 at the close of the fiscal year.

The largest portion of the Commission's net position totaling approximately \$107.9 million (39.8%) reflects its investment in capital assets (e.g., land, buildings, streets, drainage, machinery, and equipment) less any related debt used to acquire those assets that are still outstanding. The Commission uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Commission's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

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Net Position
December 31, 2021 and 2020

	Governmental activities	
	2021	2020
Current and other assets	\$ 225,125,418	\$ 192,524,627
Net pension asset	3,748,643	-
Capital assets, net	134,992,340	139,604,334
Total assets	363,866,401	332,128,961
Deferred outflows of resources	31,035,614	30,811,087
Current and other liabilities	28,859,461	4,849,911
Long-term liabilities	85,544,537	84,570,499
Total liabilities	114,403,998	89,420,410
Deferred inflows of resources	9,447,499	6,559,348
Net position:		
Net investment in capital assets	107,902,337	110,074,334
Restricted	113,672,426	107,363,073
Unrestricted	49,475,755	49,522,883
Total net position	\$ 271,050,518	\$ 266,960,290

Of the ending net position, \$113.7 (41.9%) represents resources subject to external restrictions on how they may be used. Those monies are restricted for highways, streets and drainage (\$42.5 million), sanitation (\$25.4 million), criminal justice (\$15.8 million), building facilities (\$12.3 million), health and welfare (\$7.5 million), economic development (\$1.9 million), culture and recreation (\$3.4 million) and debt service (\$4.8 million).

The remaining balance of unrestricted net assets of \$49,475,755 is used to meet the Commission's ongoing obligations to citizens and creditors.

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

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Management's Discussion and Analysis
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The Commission's net position increased by \$4,090,228 during the fiscal year. This increase is mostly related to ARPA funds received. The Commission's total revenues and expenses for governmental activities are reflected in the following chart:

Changes in Net Position
Years ended December 31, 2021 and 2020

	<u>Governmental activities</u>	
	<u>2021</u>	<u>2020</u>
Revenues:		
Program revenues:		
Charges for services	\$ 4,798,038	\$ 4,456,150
Operating grants and contributions	59,496,154	17,639,557
General revenues:		
Property taxes	49,801,548	49,027,140
Sales taxes	15,309,039	11,763,831
Gaming	1,605,170	1,205,744
Oil and gas leases	6,784,013	1,292,298
Other general revenues	2,094,780	4,574,208
Total revenues	<u>139,888,742</u>	<u>89,958,928</u>
Expenses:		
General government	13,473,913	13,351,480
Criminal justice	26,270,930	26,371,744
Health and welfare	21,501,272	17,259,159
Highways, streets, and drainage	20,819,030	16,913,116
Building facilities	6,675,619	5,853,195
Sanitation	3,583,858	4,037,514
Culture and recreation	2,224,159	1,994,928
Economic development	40,354,785	3,302,830
Interest and fees on long-term debt	894,948	944,007
Total expenses	<u>135,798,514</u>	<u>90,027,973</u>
Increase (decrease) in net assets	4,090,228	(69,045)
Net position, beginning of year, as restated	<u>266,960,290</u>	<u>267,029,335</u>
Net position, end of year	<u>\$ 271,050,518</u>	<u>\$ 266,960,290</u>

Program revenues increased substantially in 2021 compared to 2020. This increase is directly related to the ERAP funding of \$37 million.

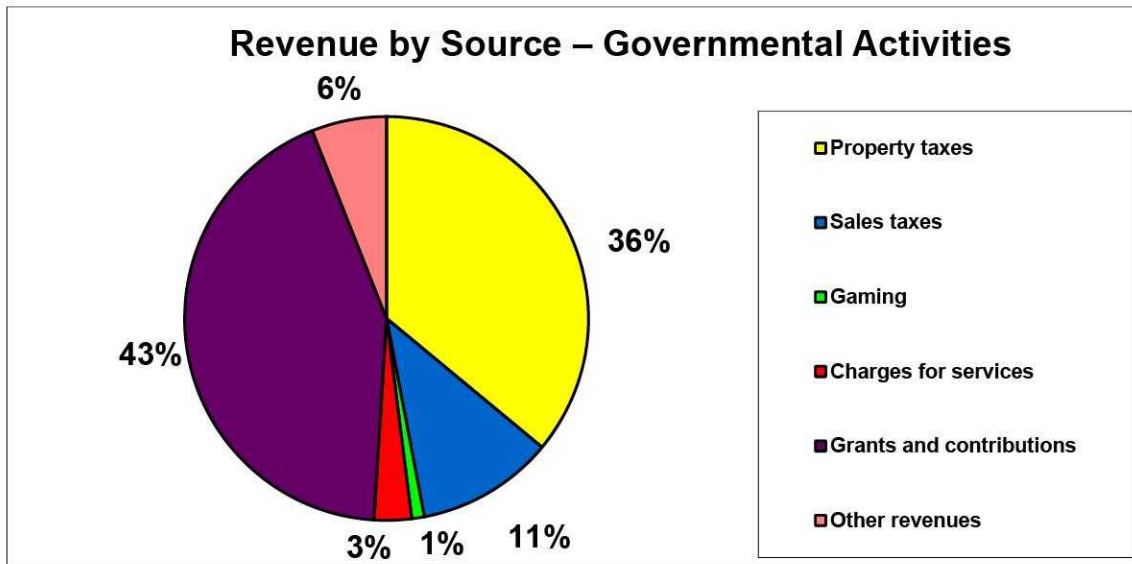
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Normally, general revenues, specifically property taxes, sales taxes, and grants and contributions not restricted to specific programs are the largest component of revenues. However, in 2021 due to ERAP, operating grants and contributions was the largest component of revenues (42.5%). Property taxes represent 35.6% of revenues at \$49.8 million. Property taxes increased slightly during the fiscal year due to new properties added to the tax rolls. Sales tax revenue increased by 30% and oil and gas leases increased by 525%. Sales taxes increased as the economy recovers from the COVID-19 pandemic as well as the significant increase in oil and gas activity. The increase in oil and gas lease revenue is due to the increase drilling activities related to the Haynesville Shale, one of the largest natural gas deposits in the United States. A significant portion of the Haynesville Shale is located in Caddo Parish and the Caddo Parish Commission, as a major landowner in the Parish, has profited from the significant lease bonuses and royalty payments paid to property owners to lease mineral rights in the Haynesville Shale but bonuses and royalties have declined significantly in recent years but a rebound occurred in 2021.

Gaming revenues increased in 2021 as a result of the reopening of casinos since the beginning of the COVID-19 pandemic. Gaming revenues consist of a share of the proceeds from two riverboat casinos and video poker machines operated within the unincorporated areas of Caddo Parish. Gaming revenue is highly vulnerable given that the amount of revenue depends primarily on total revenues earned by the casinos.



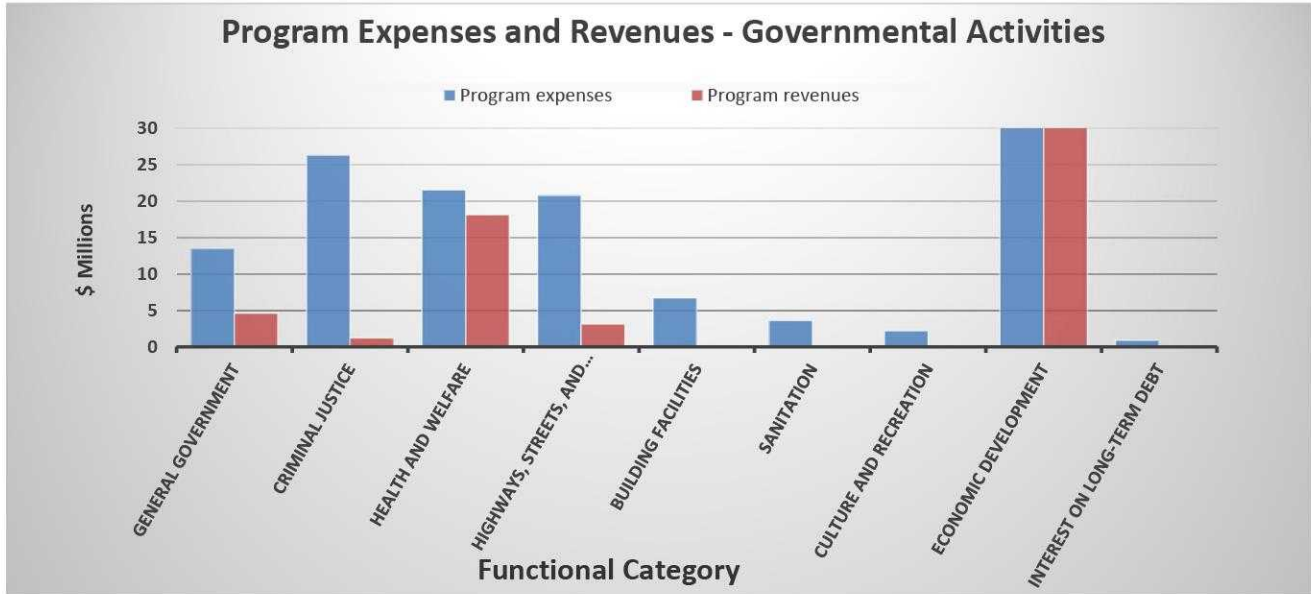
The statement of activities shows that \$4.8 million was financed by those who use the services, \$59.5 million by operating grants and contributions for programs, and \$75.6 million with the Commission's general revenues.

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



Expenses increased by \$45 million in 2021 compared to 2020. Increase in expenses were due to the following:

- Highways, Streets and Drainage increased by \$3.9 million (23%) as a result of a bridge replacements and water line expansion.
- Health and Welfare increased by \$4.3 million (25%) as a result of the expenditures related to the ARPA projects. These projects included premium pay for essential workers and revenue replacement for Parish agencies.
- Economic Development increased by \$37.1 million (1124%) as a result of Emergency Rental Assistance Program (ERAP) expenditures.

Financial Analysis of the Caddo Parish Commission's Funds

Governmental Funds

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

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

- As of the close of the fiscal year, the Commission's governmental funds reported a combined ending fund balance of \$190,694,645, an increase of \$9,150,593 in comparison with the prior fiscal year. Of the fund balance total \$10,231,584 or 5.4% was unassigned and available for spending; \$181,904 was

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non-spendable inventories; \$112,658,233 or 59.1% had external restrictions for its use; and \$56,285,288 or 30.6% was committed to contingencies, subsequent years' expenditures, and economic development. The remainder of the fund balance is assigned to indicate that it is not available for new spending because it has already been obligated: (1) for special services (\$10,737,636) or (2) to pay future claims (\$600,000).

- The General Fund is the chief operating fund of the Commission. At the end of the fiscal year, total fund balance of the General Fund was \$54,017,992. The unassigned portion is \$10.2 million. Therefore, it is available for spending at the Commission's discretion. The Commission committed \$37.1 million of the fund balance to contingencies. The remainder of the fund balance is committed to subsequent year's expenditures (\$6,066,451) and assigned to future claims (\$600,000). The fund balance of the Commission's General Fund decreased by \$1,534,231. This is due to \$1,000,000 transfer from General Fund to rebuild Veteran Affairs building that was destroyed by Hurricane Laura.
- The Detention Facilities Fund has a total fund balance of \$7,892,301. The majority of the fund balance (\$7.2 million or 91%) has external restrictions for its use. This fund accounts for the proceeds of a special ad valorem tax and other revenues dedicated to the maintenance and operation of the Caddo Correctional Center (CCC). Fund balance increased by \$596,842 largely due to a decrease in capital projects at CCC.
- The Public Works Fund has a total fund balance of \$32,025,352. The majority of the fund balance (\$27.7 million or 87%) has external restrictions on its use. There is inventory of \$181,904 which is non-spendable fund balance. The remainder of the fund balance (\$4.3 million or 13%) is designated for subsequent year's expenditures related to capital projects. Fund balance increased by \$7,128,241. Increase is due to increase in Sales Tax of \$2.4 million, increase in Road Royalty revenue of \$.7 million. Net transfers to the Capital Outlay Fund decreased by \$4.1 million. Expenditures in this fund are dedicated to road, bridge, and drainage improvement.
- The Solid Waste Fund has a total fund balance of \$24,698,588. The majority of the fund balance has external restrictions on its use (\$23.1 million or 93.5%). Fund balance increased by \$1,891,155. The increase is due to increase in Sales Tax Revenue. Expenditures in this fund are dedicated to the maintenance and operation of Caddo Parish's solid waste collection system.
- The Head Start Fund accounts for federal monies received by the Commission that are passed through to the Caddo Community Action Agency. No fund balance is maintained. The funds passed through increased from the prior year by \$2,022,135 as a result of an increase in Head Start grant revenues as a result in additional grant funds for additional hours of operation.
- The Biomedical Fund has a total fund balance of \$775,810. The 100% of the fund balance has external restrictions on its use. This fund is used to account for expenditures incurred by the Biomedical Research Center and are paid based on the amount appropriated in the annual budget.
- The Capital Outlay Fund has a total fund balance of \$18,362,033. All of the fund balance has external restrictions on its use. A net decrease of \$3,883,096 occurred during the fiscal year. The decrease is due to projects being started that were delayed due to the COVID-19 pandemic. Expenditures in this fund are for specific projects, as outlined in the Commission's capital projects budget and are not expected to be similar from year to year.
- The Criminal Justice Fund has a total fund balance of \$1,147,458 the majority of which has external restrictions on its use (100%). Fund balance increased by \$218,275.

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- The E Edward Jones Housing Trust Fund has a total fund balance of \$1,081,420. Fund balance increased by \$323,489. The increase is related to proceeds from the US Treasury for Emergency Rental Assistance.

Proprietary Funds

The only proprietary funds the Commission maintains are the two internal service funds for healthcare and workers' compensation. The total net position of the internal service funds was \$5,736,643, which was a decrease of \$746,697 from the prior year. The decrease is due to an increase in claims.

General Fund Budgetary Highlights

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

The original 2021 budget for the General Fund of the Caddo Parish Commission was adopted on December 4, 2020. During the year, the Commission may revise the General Fund budget to reflect changes in revenues and/or expenditures. There was no change from the original budget and the final budget for total revenues; however total expenditures increased by \$1,022,500. Increase of \$166,500 for funding of the LSU Health Building; \$200,000 to fund a summer worker program, \$600,000 for a one-time essential worker pay adjustment, and \$56,000 for a Wheel Chair Ramp program. Differences between the budget and the actual results of the General Fund are as follows:

Revenues

- Ad valorem taxes were \$438,280 more than budgeted due to a slight increase in the assessment that was not budgeted.
- Intergovernmental revenues exceeded the budget by \$235,268 because of an increase in funds received from the State for oil and gas severance taxes, beer taxes, and timber sales. Also, there was an increase in revenues received for the Adult Drug Court grant of \$90,613.
- Charges for services exceeded budget by \$17,752 because of increased fees received for Cable Franchise Fees.
- Fines and forfeitures were \$3,000 more than budgeted because of a decrease in fines related to illegal alcohol sales.
- Use of money and property was \$142,000 less than the budget due to decrease in interest earnings and fair market value.
- Other revenues exceeded budget by \$70,171 as a result of an increase loan fees from Capital Area Finance Authority.

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Expenditures

- Total 2021 General Fund expenditures did not exceed the budget and none of the functions exceeded the individual budget.

Capital Assets and Debt Administration

Capital assets: The Commission's investment in capital assets as of December 31, 2021, was \$107,902,337 (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, 2021 and 2020
(Net of depreciation)

	Governmental activities	
	2021	2020
Land and land improvements	\$ 9,487,364	\$ 9,487,363
Buildings and structures	33,801,140	32,505,131
Equipment and vehicles	6,164,397	6,241,533
Infrastructure	83,130,814	86,598,398
Construction in progress	2,408,625	4,771,909
Total capital assets	<u>\$ 134,992,340</u>	<u>\$ 139,604,334</u>

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

- Purchased new vehicles and equipment (\$1 million)
- Retired equipment and vehicles (\$0.6 million)
- Increase in accumulated depreciation (\$11.3 million)
- Decrease in Construction in progress (\$2.8 million)
- Building upgrades (\$3.2 million)

Long-term debt: At the end of the fiscal year, the Commission had total debt outstanding of \$27,760,000. The following table summarizes debt outstanding at December 31, 2021:

Outstanding Debt
December 31, 2021 and 2020

	2021	2020
General obligation bonds	\$ 14,850,000	\$ 16,660,000
Limited tax revenue bonds	12,240,000	12,870,000
Certificates of indebtedness	670,000	1,320,000
Total	<u>\$ 27,760,000</u>	<u>\$ 30,850,000</u>

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The Commission's AAA bond rating on its general obligation bonds was reaffirmed in 2020 by Standard and Poor's Financial Services.

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

Economic Factors and Next Year's Budgets and Rates

The following economic factors were considered when the budget for fiscal year 2022 was presented to the Commission:

- An expected .40% increase in property tax assessments and a 2.6% increase in sales tax revenue. Revenues are estimated at conservative levels to guard against unanticipated economic downturns, unexpected decrease in state revenues or decreases in revenue collections.
- The continued increase in mandated costs from the state of Louisiana primarily in the criminal justice area. Criminal justice expenditures represent 63% of the 2022 budget for the General Fund.
- The economic condition for the Parish of Caddo due to the small increase property tax revenues, the 2022 budget provided for a 2% cost of living increase and up to a 3% merit increase.
- A small decrease in intergovernmental revenues resulting from reduced funding from the State of Louisiana.
- Increase in the rates for the group medical plan by 5% to offset the increase in claims and the increase in administrative costs.

Requests for Information

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

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Statement of Net Position
December 31, 2021

	Primary Government	Component Units
Assets		
Cash and cash equivalents	\$ 34,022,851	\$ 56,341,205
Investments	138,465,280	4,606,456
Receivables, net	49,577,498	21,046,267
Due from other governments	2,877,885	686,010
Due from primary government	-	933,873
Inventories	181,904	687,086
Net pension asset	3,748,643	333,874
Other assets	-	8,220,461
Capital assets:		
Land and construction in progress	11,895,987	3,448,045
Other capital assets, net of depreciation	123,096,353	61,337,698
	363,866,401	157,640,975
Deferred Outflows of Resources		
Deferred outflows related to pension liability	3,902,806	16,008,695
Deferred outflows related to OPEB	27,132,808	18,027,246
Deferred loss on refunding bonds, net	-	36,271
Total deferred outflows of resources	31,035,614	34,072,212
Liabilities		
Accounts payable	3,647,975	3,306,229
Accrued liabilities	658,146	2,492,879
Accrued interest payable	332,683	30,675
Retainage payable	421,962	-
Accrued insurance claims payable	497,247	-
Due to component units	1,351,352	-
Due to other governmental agencies	213,468	1,294
Unearned revenue	21,736,628	52,182
Noncurrent liabilities:		
Due within one year	4,485,124	4,302,933
Due in more than one year:		
Debt and other liabilities	28,976,969	41,310,733
Net pension liability	-	21,658,216
OPEB liability	52,082,444	47,815,135
Total liabilities	114,403,998	120,970,276
Deferred Inflows of Resources		
Deferred revenue - property taxes and assessments - service charges	-	6,750,324
Deferred inflows related to OPEB liability	1,251,763	7,822,620
Deferred inflows related to pension liability	8,195,736	15,892,490
Total deferred inflows of resources	9,447,499	30,465,434
Net Position		
Net investment in capital assets	107,902,337	23,870,549
Restricted for:		
Criminal justice	15,829,056	-
Health and welfare	7,489,625	-
Highways, streets and drainage	42,537,170	-
Building facilities	12,333,046	-
Sanitation	25,431,937	-
Culture and recreation	3,399,438	-
Economic development	1,863,667	2,884,500
Debt service	4,788,487	1,650,253
Capital outlay	-	2,591,413
Unrestricted	49,475,755	9,280,762
Total net position	\$ 271,050,518	\$ 40,277,477

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

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Shreveport, Louisiana

Statement of Activities
for the Year Ended December 31, 2021

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position	
	Expenses	Charges for services	Operating grants and contributions	Capital grants and contributions	Primary Government	Component Units
Primary government						
Governmental activities:						
General government	\$ 13,473,913	\$ 3,920,535	\$ 676,354	\$ -	\$ (8,877,024)	\$ -
Criminal justice	26,270,930	20,958	1,161,977	-	(25,087,995)	-
Health and welfare	21,501,272	64,266	18,040,434	-	(3,396,572)	-
Highways, streets, and drainage	20,819,030	757,548	2,326,520	-	(17,734,962)	-
Building facilities	6,675,619	17,100	110,043	-	(6,548,476)	-
Sanitation	3,583,858	-	-	-	(3,583,858)	-
Culture and recreation	2,224,159	17,631	93,416	-	(2,113,112)	-
Economic development	40,354,785	-	37,087,410	-	(3,267,375)	-
Interest and fees on long-term debt	894,948	-	-	-	(894,948)	-
Total primary government	\$ 135,798,514	\$ 4,798,038	\$ 59,496,154	\$ -	(71,504,322)	-
Component units:						
Judicial services	\$ 11,541,201	\$ 986,410	\$ 9,215,834	\$ -	\$ -	\$ (1,338,957)
Economic development	753,985	-	-	-	-	(753,985)
Public safety	39,116,804	16,940,974	1,481,962	-	-	(20,693,868)
Fire protection services	16,582,674	3,481,151	271,602	10,642	-	(12,819,279)
Sewerage services	1,027,238	1,094,890	-	-	-	67,652
Water services	1,985,441	2,292,810	61,000	-	-	368,369
Hospital services	27,330,539	26,160,725	4,001,720	143,160	-	2,975,066
Total component units	\$ 98,337,882	\$ 50,956,960	\$ 15,032,118	\$ 153,802	-	(32,195,002)
General revenues:						
Taxes:						
Property taxes levied for general purposes					47,012,843	9,663,548
Property taxes levied for debt service					2,788,705	-
Sales taxes					15,309,039	22,816,527
Franchise taxes					222,831	-
Telephone tariff					-	4,132,199
State revenue sharing and supplemental pay					-	557,766
Gaming					1,605,170	-
Grants and contributions not restricted to specific programs					1,445,555	6,032,962
Oil and gas leases					6,784,013	-
Investment earnings (loss)					(800,493)	143,432
Inmate work release revenue					-	500,775
State fire insurance rebate					-	193,780
Miscellaneous					1,226,887	4,973,921
Total general revenues					75,594,550	49,014,910
Change in net position					4,090,228	16,819,908
Net position - beginning					266,960,290	23,481,483
Prior period adjustment					-	(23,884)
Net position - beginning, as restated					266,960,290	23,457,599
Net position - ending					\$ 271,050,518	\$ 40,277,507

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

GOVERNMENTAL FUNDS
Balance Sheet
December 31, 2021

	General	Detention Facilities Fund	Solid Waste Disposal Fund	Public Works Fund
Assets				
Cash and cash equivalents	\$ 4,844,055	\$ 76,893	\$ 2,463,924	\$ 2,482,437
Investments	40,495,168	643,818	20,753,049	20,912,248
Receivables, net:				
Ad valorem taxes	6,711,103	8,576,807	-	6,208,726
Paving assessments	-	-	-	192,948
Other	5,231	278	12,229	8,630
Accrued interest	80,541	1,288	41,264	41,572
Due from other funds	2,125,807	128,381	1,140,865	1,161,852
Due from other governments	288,314	155,776	463,435	1,359,389
Inventories	-	-	-	181,904
Total assets	<u>\$ 54,550,219</u>	<u>\$ 9,583,241</u>	<u>\$ 24,874,766</u>	<u>\$ 32,549,706</u>
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	\$ 320,830	\$ 306,333	\$ 111,626	\$ 247,537
Accrued liabilities	153,162	26,517	64,420	96,750
Retainage payable	-	-	-	-
Due to other funds	27,606	-	-	-
Unearned revenue	-	-	-	-
Due to component units	-	1,351,352	-	-
Due to other governments	23,571	-	132	78,442
Total liabilities	<u>525,169</u>	<u>1,684,202</u>	<u>176,178</u>	<u>422,729</u>
Deferred inflows of resources:				
Unavailable revenue - property taxes	7,058	6,738	-	11,616
Unavailable revenue - special assessments	-	-	-	90,009
Total deferred inflows of resources	<u>7,058</u>	<u>6,738</u>	<u>-</u>	<u>101,625</u>
Fund balances				
Non-spendable:				
Inventories	-	-	-	181,904
Restricted for:				
Criminal justice	-	7,175,861	-	-
Health and welfare	-	-	-	-
Highways, streets and drainage	-	-	-	27,517,125
Building facilities	-	-	-	-
Sanitation	-	-	23,112,529	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Committed to:				
Contingencies	37,119,957	-	-	-
Economic development	-	-	-	-
Subsequent year's expenditures	6,066,451	716,440	1,586,059	4,326,323
Assigned to:				
Special services	-	-	-	-
Future claims	600,000	-	-	-
Unassigned	10,231,584	-	-	-
Total fund balances	<u>54,017,992</u>	<u>7,892,301</u>	<u>24,698,588</u>	<u>32,025,352</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 54,550,219</u>	<u>\$ 9,583,241</u>	<u>\$ 24,874,766</u>	<u>\$ 32,549,706</u>

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

Head Start Fund	Biomedical Fund	Capital Outlay Fund	Criminal Justice Fund	American Rescue Plan Fund	E. Edward Jones Fund	Other Governmental Funds	Total Governmental Funds
\$ 450,000	\$ -	\$ 1,969,133	\$ -	\$ 16,009,946	\$ 260,048	\$ 4,490,298	\$ 33,046,734
-	-	16,593,911	-	5,601,968	1,133,935	27,327,140	133,461,237
-	2,808,354	-	5,718,400	-	-	15,310,308	45,333,698
-	-	-	-	-	-	-	192,948
-	-	220,665	-	9,000	14,651	3,197,048	3,467,732
-	-	32,978	-	11,142	2,240	54,310	265,335
-	-	930,734	-	27,606	-	1,004,570	6,519,815
-	43,734	-	86,382	-	-	480,855	2,877,885
-	-	-	-	-	-	-	181,904
<u>\$ 450,000</u>	<u>\$ 2,852,088</u>	<u>\$ 19,747,421</u>	<u>\$ 5,804,782</u>	<u>\$ 21,659,662</u>	<u>\$ 1,410,874</u>	<u>\$ 51,864,529</u>	<u>\$ 225,347,288</u>
\$ 450,000	\$ 231,195	\$ 963,426	\$ 48	\$ 13,015	\$ 329,454	\$ 700,437	\$ 3,673,901
-	-	-	-	-	-	317,297	658,146
-	-	421,962	-	-	-	-	421,962
-	1,838,645	-	4,642,764	-	-	10,800	6,519,815
-	-	-	-	21,646,647	-	-	21,646,647
-	-	-	-	-	-	-	1,351,352
-	-	-	-	-	-	111,323	213,468
<u>450,000</u>	<u>2,069,840</u>	<u>1,385,388</u>	<u>4,642,812</u>	<u>21,659,662</u>	<u>329,454</u>	<u>1,139,857</u>	<u>34,485,291</u>
-	6,438	-	14,512	-	-	30,981	77,343
-	-	-	-	-	-	-	90,009
-	<u>6,438</u>	-	<u>14,512</u>	-	-	<u>30,981</u>	<u>167,352</u>
-	-	-	-	-	-	-	181,904
-	-	-	882,282	-	-	5,153,330	13,211,473
-	-	-	-	-	-	4,877,408	4,877,408
-	-	-	-	-	-	-	27,517,125
-	-	-	-	-	-	8,915,462	8,915,462
-	-	-	-	-	-	-	23,112,529
-	-	-	-	-	-	2,469,387	2,469,387
-	775,810	-	-	-	-	-	775,810
-	-	-	-	-	-	4,783,891	4,783,891
-	-	18,362,033	-	-	-	8,633,115	26,995,148
-	-	-	-	-	-	-	37,119,957
-	-	-	-	-	783,920	579,737	1,363,657
-	-	-	265,176	-	297,500	4,543,725	17,801,674
-	-	-	-	-	-	10,737,636	10,737,636
-	-	-	-	-	-	-	600,000
-	-	-	-	-	-	-	10,231,584
-	<u>775,810</u>	<u>18,362,033</u>	<u>1,147,458</u>	<u>-</u>	<u>1,081,420</u>	<u>50,693,691</u>	<u>190,694,645</u>
<u>\$ 450,000</u>	<u>\$ 2,852,088</u>	<u>\$ 19,747,421</u>	<u>\$ 5,804,782</u>	<u>\$ 21,659,662</u>	<u>\$ 1,410,874</u>	<u>\$ 51,864,529</u>	<u>\$ 225,347,288</u>

(concluded)

CADDO PARISH COMMISSION
Shreveport, Louisiana

**Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
December 31, 2021**

Fund balances - total governmental funds		\$ 190,694,645
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>		
<p>Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.</p>		
Governmental capital assets	539,713,521	
Less accumulated depreciation	<u>(404,721,181)</u>	134,992,340
<p>Long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.</p>		
Deferred outflows related to OPEB liability	3,902,806	
Deferred outflows related to pension liability	<u>27,132,808</u>	31,035,614
<p>Some of the Commission's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and therefore are recognized as unavailable in the governmental funds.</p>		
		167,352
<p>Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds.</p>		
Accrued interest payable	(332,683)	
Compensated absences	(4,024,100)	
Pension benefit	3,748,643	
OPEB liability	(52,082,444)	
Deferred inflows related to pension liability	(8,195,736)	
Deferred inflows related to OPEB liability	(1,251,763)	
Premium on bonds payable	(1,677,993)	
Bonds and notes payable	<u>(27,760,000)</u>	(91,576,076)
<p>Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are reported with governmental activities.</p>		
		<u>5,736,643</u>
Net position of governmental activities		<u><u>\$ 271,050,518</u></u>

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



CADDO PARISH COMMISSION
Shreveport, Louisiana

GOVERNMENTAL FUNDS
Statement of Revenues, Expenditures, and Changes in Fund Balances
for the Year Ended December 31, 2021

	General	Detention Facilities Fund	Solid Waste Disposal Fund	Public Works Fund
Revenues				
Taxes	\$ 7,380,751	\$ 9,458,258	\$ 5,098,882	\$ 17,058,185
Licenses and permits	815,693	-	-	494,559
Intergovernmental revenues	1,942,168	202,345	-	2,326,520
Charges for services	231,752	-	-	469,197
Fines and forfeitures	6,000	-	-	13,744
Gaming	-	-	-	-
Use of money and property:				
Oil and gas leases	-	-	-	-
Rental, camping fees, and other	554,399	-	-	-
Investment earnings (loss)	(238,949)	5,478	(134,276)	(134,619)
Other revenues	88,171	7,965	140,797	175,297
Total revenues	<u>10,779,985</u>	<u>9,674,046</u>	<u>5,105,403</u>	<u>20,402,883</u>
Expenditures				
Current:				
General government	3,722,708	-	-	516,580
Criminal justice	7,896,257	9,948,511	-	-
Health and welfare	-	-	-	-
Highways, streets, and drainage	-	-	-	5,918,962
Building facilities	238,605	-	-	-
Sanitation	-	-	3,549,050	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Debt service:				
Principal	167,000	160,000	-	-
Interest	46,477	38,477	-	-
Bond issuance costs, fees and charges	1,575	200	-	-
Capital outlay	51,122	3,207	909	8,871
Total expenditures	<u>12,123,744</u>	<u>10,150,395</u>	<u>3,549,959</u>	<u>6,444,413</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,343,759)</u>	<u>(476,349)</u>	<u>1,555,444</u>	<u>13,958,470</u>
Other financing sources (uses):				
Transfers in	1,428,634	1,073,191	565,711	1,379,771
Transfers out	(1,619,106)	-	(230,000)	(8,210,000)
Total other financing sources (uses)	<u>(190,472)</u>	<u>1,073,191</u>	<u>335,711</u>	<u>(6,830,229)</u>
Net change in fund balances	(1,534,231)	596,842	1,891,155	7,128,241
Fund balances - beginning	55,552,223	7,295,459	22,807,433	24,897,111
Fund balances - ending	<u>\$ 54,017,992</u>	<u>\$ 7,892,301</u>	<u>\$ 24,698,588</u>	<u>\$ 32,025,352</u>

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

(continued)

Head Start Fund	Biomedical Fund	Capital Outlay Fund	Criminal Justice Fund	American Rescue Plan Fund	E. Edward Jones Fund	Other Governmental Funds	Total Governmental Funds
\$ -	\$ 3,087,782	\$ -	\$ 6,109,387	\$ -	\$ -	\$ 16,839,996	\$ 65,033,241
-	-	-	-	-	-	6,590	1,316,842
15,651,616	66,174	-	132,737	1,681,759	37,021,235	1,737,413	60,761,967
-	-	-	-	-	-	83,134	784,083
-	-	-	-	-	-	-	19,744
-	-	-	-	-	-	1,605,171	1,605,171
-	-	-	-	-	-	6,784,013	6,784,013
-	-	-	-	-	-	584,630	1,139,029
-	42	(101,034)	-	(27,606)	12,865	(151,943)	(770,042)
-	-	-	-	-	-	736,080	1,148,310
<u>15,651,616</u>	<u>3,153,998</u>	<u>(101,034)</u>	<u>6,242,124</u>	<u>1,654,153</u>	<u>37,034,100</u>	<u>28,225,084</u>	<u>137,822,358</u>
-	-	78,589	-	1,681,759	-	1,141,699	7,141,335
-	-	-	223,849	-	-	6,897,493	24,966,110
15,651,616	-	-	-	-	-	4,108,287	19,759,903
-	-	2,190	-	-	-	-	5,921,152
-	-	-	-	-	-	5,188,513	5,427,118
-	-	-	-	-	-	-	3,549,050
-	-	6,270	-	-	-	1,737,950	1,744,220
-	2,935,026	-	-	-	36,910,611	537,124	40,382,761
-	-	-	-	-	-	2,763,000	3,090,000
-	-	-	-	-	-	883,361	968,315
-	-	-	-	-	-	144,417	146,192
-	-	15,461,290	-	-	-	50,210	15,575,609
<u>15,651,616</u>	<u>2,935,026</u>	<u>15,548,339</u>	<u>223,849</u>	<u>1,681,759</u>	<u>36,910,611</u>	<u>23,452,054</u>	<u>128,671,765</u>
-	218,972	(15,649,373)	6,018,275	(27,606)	123,489	4,773,030	9,150,593
-	-	14,040,501	-	27,606	200,000	3,658,217	22,373,631
-	-	(2,274,224)	(5,800,000)	-	-	(4,240,301)	(22,373,631)
-	-	11,766,277	(5,800,000)	27,606	200,000	(582,084)	-
-	218,972	(3,883,096)	218,275	-	323,489	4,190,946	9,150,593
-	556,838	22,245,129	929,183	-	757,931	46,502,745	180,614,869
<u>\$ -</u>	<u>\$ 775,810</u>	<u>\$ 18,362,033</u>	<u>\$ 1,147,458</u>	<u>\$ -</u>	<u>\$ 1,081,420</u>	<u>\$ 50,693,691</u>	<u>\$ 190,694,645</u>

(concluded)

CADDO PARISH COMMISSION
Shreveport, Louisiana

**Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
for the Year Ended December 31, 2021**

Net change in fund balances - total governmental funds		\$ 9,150,593
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay	7,727,949	
Depreciation expense	<u>(12,311,137)</u>	(4,583,188)
Revenues reported in the Statement of Activities are not reported in governmental funds, because they do not provide current financial resources. This adjustment is to recognize the net change in unavailable revenues for property taxes and special assessments.		
		155,919
Pension trust funding in excess of annual required contributions use current financial resources, but this does not qualify as an expense.		
		1,532,381
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of long-term debt is reported as an expenditure in governmental funds, but the repayment reduces long-term liabilities in the statement of net position. In the current year, these amounts consist of:		
Principal payments		3,090,000
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Increase in compensated absences	(36,970)	
Decrease in bond premium	188,137	
Decrease in accrued interest	31,424	
Increase in OPEB expense	(4,662,562)	
Loss on disposal of capital assets	<u>(28,809)</u>	(4,508,780)
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>(746,697)</u>
Change in net position of governmental activities		<u>\$ 4,090,228</u>

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

PROPRIETARY FUND TYPE - INTERNAL SERVICE
Statement of Net Position
December 31, 2021

Assets	
Current assets	
Cash and cash equivalents	\$ 976,117
Investments	5,004,043
Receivables, net	307,847
Accrued interest receivable	9,938
Total current assets	<u>6,297,945</u>
Total assets	<u>6,297,945</u>
Liabilities	
Current liabilities	
Accounts payable	64,055
Accrued insurance claims payable	497,247
Total current liabilities	<u>561,302</u>
Total liabilities	<u>561,302</u>
Net position	
Unrestricted	<u>5,736,643</u>
Total net position	<u>\$ 5,736,643</u>

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

PROPRIETARY FUND TYPE - INTERNAL SERVICE
Statement of Revenues, Expenses, and Changes in Net Position
for the Year Ended December 31, 2021

Operating revenues	
Employer's contributions	\$ 4,447,543
Employees' contributions	1,573,992
Charges for sales and services	1,440,000
Total operating revenues	7,461,535
Operating expenses	
Claims	5,548,059
Cost of sales and services	102,052
Insurance premiums	2,326,414
General and administrative	201,259
Total operating expenses	8,177,784
Operating income (loss)	(716,249)
Nonoperating revenues (expenses)	
Investment earnings	(30,448)
Total nonoperating revenues (expenses)	(30,448)
Change in net position	(746,697)
Total net position - beginning	6,483,340
Total net position - ending	\$ 5,736,643

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

PROPRIETARY FUND TYPE - INTERNAL SERVICE
Statement of Cash Flows
for the Year Ended December 31, 2021

Cash flows from operating activities:	
Contributions	\$ 8,003,872
Payments to suppliers	(2,640,435)
Claims paid	(5,524,164)
Net cash provided by (used in) operating activities	<u>(160,727)</u>
Cash flows from investing activities:	
Proceeds from sales and maturities of investments	75,509
Interest received	(51,300)
Net cash provided by (used in) investing activities	<u>24,209</u>
Net decrease in cash and cash equivalents	(136,518)
Cash and cash equivalents, beginning of year	1,112,635
Cash and cash equivalents, end of year	<u>\$ 976,117</u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ (716,249)
Adjustments to reconcile operating income to net cash provided by operating activities:	
(Increase) decrease in assets:	
Receivables	542,337
Increase (decrease) in liabilities:	
Accrued insurance claims payable	23,895
Accounts payable	<u>(10,710)</u>
Net cash provided by (used in) operating activities	<u>\$ (160,727)</u>
Noncash items	
Net increase in the fair value of investments	<u>\$ 56,865</u>

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

FIDUCIARY FUNDS
Statement of Fiduciary Net Position
December 31, 2021

	<u>Custodial Funds</u>
Assets	
Cash and cash equivalents	\$ 168,598
Investments	373,089
Receivables, net	6,700
Due from other governments	<u>86,103</u>
Total assets	<u>\$ 634,490</u>
Liabilities	
Accounts payable and accrued liabilities	\$ 96,259
Due to other governments	<u>7,650</u>
Total liabilities	<u>103,909</u>
Net Position	
Restricted for other governments	<u>\$ 530,581</u>

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

FIDUCIARY FUNDS
Statement of Changes of Fiduciary Net Position
for the Year Ended December 31, 2021

	<u>Custodial Funds</u>
Additions	
Criminal court fines and forfeitures	\$ 1,087,780
Jury fund criminal case charges	121,774
Interest earnings	<u>(758)</u>
Total additions	<u>1,208,796</u>
Deductions	
Criminal court disbursements	1,586,746
Juror and witness fee disbursements	<u>100,525</u>
Total disbursements	<u>1,687,271</u>
Change in fiduciary net position	(478,475)
Net position - beginning	1,009,056
Net position - ending	<u>\$ 530,581</u>

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

COMPONENT UNITS
Combining Statement of Net Position
December 31, 2021

Governmental Fund Types

	District Attorney of the First Judicial District	Caddo Industrial Development Board	Caddo Correctional Center (a)	Caddo Parish Communications District Number 1	Fire District Number 1	Fire District Number 3	Fire District Number 4	Fire District Number 5
Assets								
Cash and cash equivalents	\$ 2,859,831	\$ 1,515,948	\$ 17,072,157	\$ 5,124,790	\$ 1,642,800	\$ 1,932,015	\$ 1,813,582	\$ 2,387,303
Investments	-	-	-	2,320,748	-	529,342	-	-
Receivables, net	58,928	95,000	329,129	708,718	2,408,586	2,439,671	2,113,104	1,878,777
Due from other governments	90,195	-	595,815	-	-	-	-	-
Due from primary government	171,382	-	762,491	-	-	-	-	-
Inventories	-	-	98,026	-	-	-	-	-
Pension asset	333,874	-	-	-	-	-	-	-
Other assets	43,640	2,884,500	104,857	104,628	81,970	10,864	2,704	26,660
Capital assets:								
Land and construction in progress	-	-	-	524,330	104,446	274,881	41,197	-
Other capital assets, net of depreciation	187,863	-	2,432,360	16,247,695	5,399,476	2,267,742	3,039,014	1,727,239
Total assets	3,745,713	4,495,448	21,394,835	25,030,909	9,637,278	7,454,515	7,009,601	6,019,979
Deferred Outflows of Resources								
Pension related	2,161,864	-	8,977,443	-	1,261,467	531,305	698,079	498,746
OPEB related	5,858,593	-	12,168,653	-	-	-	-	-
Deferred loss on refunding bonds, net	-	-	-	-	-	-	-	-
Total deferred outflows of resources	8,020,457	-	21,146,096	-	1,261,467	531,305	698,079	498,746
Liabilities								
Accounts payable	100,113	-	209,664	92,163	307,534	88,958	76,521	122,946
Accrued liabilities	223,251	-	1,112,142	-	-	-	-	-
Accrued interest payable	-	-	-	29,232	-	-	-	-
Due to other governmental agencies	1,294	-	-	-	-	-	-	-
Unearned revenue	-	-	-	52,182	-	-	-	-
Noncurrent liabilities:								
Due within one year	212,860	-	1,315,139	665,000	82,754	154,320	175,000	63,198
Due in more than one year	574,099	-	775,667	11,575,000	1,405,931	-	3,105,000	407,291
Net pension liability	-	-	14,595,617	-	2,187,393	1,485,774	1,090,450	812,226
OPEB liability	10,897,184	-	36,917,951	-	-	-	-	-
Total liabilities	12,008,801	-	54,926,180	12,413,577	3,983,612	1,729,052	4,446,971	1,405,661
Deferred Inflows of Resources								
Unavailable revenue	-	-	-	-	-	2,393,108	-	-
OPEB related	514,540	-	7,308,080	-	-	-	-	-
Pension related	3,385,838	-	2,634,541	-	2,012,888	1,300,137	1,116,349	866,387
Deferred inflows of resources	3,900,378	-	9,942,621	-	2,012,888	3,693,245	1,116,349	866,387
Net Position								
Net investment in capital assets	187,863	-	2,432,360	6,231,249	4,015,237	2,542,623	(199,789)	1,256,750
Restricted for:								
Economic development	-	2,884,500	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	442,605	510,999
Capital outlay	-	-	-	-	-	-	518,007	-
Unrestricted	(4,330,872)	1,610,948	(24,760,230)	6,386,083	887,008	20,900	1,383,537	2,478,928
Total net position	\$ (4,143,009)	\$ 4,495,448	\$ (22,327,870)	\$ 12,617,332	\$ 4,902,245	\$ 2,563,523	\$ 2,144,360	\$ 4,246,677

(a) Period ending June 30, 2021

(b) Period ending July 31, 2021

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

(continued)

Proprietary Fund Types

Fire District Number 6	Fire District Number 7	Fire District Number 8	Hospital Service District (a)	Sewerage District Number 2 (a)	Sewerage District Number 7	Waterworks District Number 7	Lakeview Waterworks District	Pine Hill Waterworks District Number 8 (b)	Total Component Units
\$ 342,362	\$ 480,840	\$ 365,966	\$ 17,851,580	\$ 188,710	\$ 953,531	\$ 856,166	\$ 482,035	\$ 471,589	\$ 56,341,205
106,745	-	-	749,880	252,460	-	647,281	-	-	4,606,456
979,083	1,368,462	773,731	7,582,794	14,646	73,114	79,157	60,511	82,856	21,046,267
-	-	-	-	-	-	-	-	-	686,010
-	-	-	-	-	-	-	-	-	933,873
-	-	-	589,060	-	-	-	-	-	687,086
49,264	24,766	16,026	4,800,881	15,379	21,077	-	17,969	15,276	8,220,461
3,588	20,002	25,000	2,275,292	59,452	37,500	50,200	12,622	19,535	3,448,045
354,514	848,278	900,376	21,967,123	140,331	2,104,306	2,459,916	205,967	1,055,498	61,337,698
1,835,556	2,742,348	2,081,099	55,816,610	670,978	3,189,528	4,092,720	779,104	1,644,754	157,640,975
130,600	328,219	327,065	1,093,907	-	-	-	-	-	16,008,695
-	-	-	-	-	-	-	-	-	18,027,246
-	-	-	-	-	36,271	-	-	-	36,271
130,600	328,219	327,065	1,093,907	-	36,271	-	-	-	34,072,212
51,128	49,888	30,230	1,647,940	30,809	37,984	110,484	156,898	192,969	3,306,229
-	-	-	1,146,293	-	-	-	-	11,193	2,492,879
-	-	-	-	-	-	1,443	-	-	30,675
-	-	-	-	-	-	-	-	-	1,294
-	-	-	-	-	-	-	-	-	52,182
57,208	29,371	66,690	903,250	-	313,012	131,091	-	134,040	4,302,933
185,327	161,445	286,510	21,369,474	-	273,066	683,106	-	508,817	41,310,733
231,587	749,383	505,786	-	-	-	-	-	-	21,658,216
-	-	-	-	-	-	-	-	-	47,815,135
525,250	990,087	889,216	25,066,957	30,809	624,062	926,124	156,898	847,019	120,970,276
-	-	-	4,357,216	-	-	-	-	-	6,750,324
-	-	-	-	-	-	-	-	-	7,822,620
317,690	708,251	573,781	2,976,628	-	-	-	-	-	15,892,490
317,690	708,251	573,781	7,333,844	-	-	-	-	-	30,465,434
115,567	677,464	572,177	1,969,691	199,783	1,561,091	1,657,718	218,589	432,176	23,870,549
-	-	-	-	-	-	-	-	-	2,884,500
-	-	-	-	-	696,649	-	-	-	1,650,253
-	-	-	2,049,232	-	24,174	-	-	-	2,591,413
1,007,649	694,765	372,990	20,490,793	440,386	319,823	1,508,878	403,617	365,559	9,280,762
\$ 1,123,216	\$ 1,372,229	\$ 945,167	\$ 24,509,716	\$ 640,169	\$ 2,601,737	\$ 3,166,596	\$ 622,206	\$ 797,735	\$ 40,277,477

(concluded)

CADDO PARISH COMMISSION
Shreveport, Louisiana

COMPONENT UNITS
Combining Statement of Activities
for the Year Ended December 31, 2021

	Judicial Services	Economic Development	Public Safety		Fire Protection Services			
	District Attorney of the First Judicial District	Caddo Industrial Development Board	Caddo Correctional Center (a)	Caddo Parish Communication District Number 1	Fire District Number 1	Fire District Number 3	Fire District Number 4	Fire District Number 5
Expenses	\$ 11,541,201	\$ 753,985	\$ 34,769,959	\$ 4,346,845	\$ 5,471,774	\$ 2,977,995	\$ 2,431,478	\$ 2,058,534
Program Revenues								
Charges for services	986,410	-	16,940,974	-	1,282,669	375,698	785,082	279,632
Capital grants and contributions	-	-	-	-	-	-	-	-
Operating grants and contributions	9,215,834	-	1,481,962	-	37,830	233,772	-	-
Net program (expenses) revenue	(1,338,957)	(753,985)	(16,347,023)	(4,346,845)	(4,151,275)	(2,368,525)	(1,646,396)	(1,778,902)
General Revenues								
Taxes:								
Property taxes levied for general purposes	-	-	-	-	1,665,790	1,789,443	1,489,226	1,728,160
Sales taxes	-	-	17,453,453	-	2,301,438	1,615,344	-	-
Telephone tariff	-	-	-	4,132,199	-	-	-	-
State revenue sharing and supplemental pay	-	-	-	-	213,977	27,576	95,513	57,374
Grants and contributions not restricted to specific programs	-	-	-	-	-	-	-	-
Investment earnings (loss)	1,766	-	4,860	-	10,778	8,139	6,526	8,954
State contract	-	-	500,775	-	-	-	-	-
State fire insurance rebate	-	-	-	-	48,444	27,637	26,055	14,419
Miscellaneous	678,435	593,849	1,556,803	345,501	268,823	483,164	96,674	65,475
Total general revenues	680,201	593,849	19,515,891	4,477,700	4,509,250	3,951,303	1,713,994	1,874,382
Change in net position	(658,756)	(160,136)	3,168,868	130,855	357,975	1,582,778	67,598	95,480
Net position (deficit) - beginning, as previously reported	(3,484,253)	4,655,584	(25,496,738)	12,265,172	4,544,300	980,745	2,076,762	4,396,386
Prior period adjustment	-	-	-	221,305	-	-	-	(245,189)
Net position (deficit) - beginning, restated	(3,484,253)	4,655,584	(25,496,738)	12,486,477	4,544,300	980,745	2,076,762	4,151,197
Net position (deficit) - ending	\$ (4,143,009)	\$ 4,495,448	\$ (22,327,870)	\$ 12,617,332	\$ 4,902,275	\$ 2,563,523	\$ 2,144,360	\$ 4,246,677

(a) Period ending June 30, 2021

(b) Period ending July 31, 2021

The accompanying notes are an integral part of the financial statements

(continued)

Fire District Number 6	Fire District Number 7	Fire District Number 8	Hospital Services	Sewerage Services		Water Services			Total Component Units
			Hospital Service District (a)	Sewerage District Number 2 (a)	Sewerage District Number 7	Waterworks District Number 7	Lakeview Waterworks District	Pine Hill Waterworks District Number 8 (b)	
\$ 1,130,951	\$ 1,540,177	\$ 971,765	\$ 27,330,539	\$ 235,652	\$ 791,586	\$ 770,476	\$ 390,805	\$ 824,160	\$ 98,337,882
335,437	171,890	250,743	26,160,725	179,549	915,341	1,010,531	493,378	788,901	50,956,960
-	5,321	5,321	143,160	-	-	-	-	-	153,802
-	-	-	4,001,720	-	-	-	61,000	-	15,032,118
(795,514)	(1,362,966)	(715,701)	2,975,066	(56,103)	123,755	240,055	163,573	(35,259)	(32,195,002)
773,934	1,177,322	544,123	395,926	99,624	-	-	-	-	9,663,548
-	-	-	1,446,292	-	-	-	-	-	22,816,527
-	-	-	-	-	-	-	-	-	4,132,199
28,506	69,677	64,537	-	606	-	-	-	-	557,766
-	-	-	6,032,962	-	-	-	-	-	6,032,962
2,009	7,986	5,671	156,567	1,156	(46,960)	(24,636)	-	616	143,432
-	-	-	-	-	-	-	-	-	500,775
21,863	24,853	30,509	-	-	-	-	-	-	193,780
35,449	90,464	62,109	697,175	-	-	-	-	-	4,973,921
861,761	1,370,302	706,949	8,728,922	101,386	(46,960)	(24,636)	-	616	49,014,910
66,247	7,336	(8,752)	11,703,988	45,283	76,795	215,419	163,573	(34,643)	16,819,908
1,056,969	1,364,893	953,919	12,805,728	594,886	2,524,942	2,951,177	458,633	832,378	23,481,483
-	-	-	-	-	-	-	-	-	(23,884)
1,056,969	1,364,893	953,919	12,805,728	594,886	2,524,942	2,951,177	458,633	832,378	23,457,599
\$ 1,123,216	\$ 1,372,229	\$ 945,167	\$ 24,509,716	\$ 640,169	\$ 2,601,737	\$ 3,166,596	\$ 622,206	\$ 797,735	\$ 40,277,507

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CADDO PARISH COMMISSION
Shreveport, Louisiana

Notes to Basic Financial Statements
December 31, 2021

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CADDO PARISH COMMISSION
Shreveport, Louisiana

Notes to Basic Financial Statements
December 31, 2021

(1) Summary of Significant Accounting Policies

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

(a) Reporting Entity

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

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

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

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

Discretely Presented Component Units

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

The following is a summary of the component units:

District Attorney of the First Judicial District

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

Notes to Basic Financial Statements
December 31, 2021

Industrial Development Board of the Parish of Caddo, Inc.

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

Caddo Correctional Center

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

Caddo Parish Communications District Number One

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

Caddo Parish Fire Protection District No. 1

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

The Caddo Parish Commission by Ordinance No. 5024, enlarged the boundaries of Fire District 1 to include the territory in Caddo Parish Fire Protection District No. 2 (Fire District 2). Effective January 1, 2011, all operational assets and liabilities of Fire District 2 were transferred to Fire District 1. Fire District 2 retained cash funds and the related debt, associated with its bonded debt. As of the year ended December 31, 2014, Fire District 2 is not a discretely presented component unit because its financial statements are no longer material to the financial statements of the Commission.

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Shreveport, Louisiana

Notes to Basic Financial Statements
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Caddo Parish Fire Protection District No. 3

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

Caddo Parish Fire Protection District No. 4

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

Caddo Parish Fire Protection District No. 5

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

Caddo Parish Fire Protection District No. 6

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

Caddo Parish Fire Protection District No. 7

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

Notes to Basic Financial Statements
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Commission also may impose its will on Fire District 7 by significantly influencing programs, projects, or level of service.

Caddo Parish Fire Protection District No. 8

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

North Caddo Hospital Service District

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

Caddo Parish Sewerage District No. 2

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

Caddo Parish Sewerage District No. 7

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

Caddo Parish Waterworks District No. 7

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

**CADDO PARISH COMMISSION
Shreveport, Louisiana**

**Notes to Basic Financial Statements
December 31, 2021**

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

Lakeview Waterworks District

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

Pine Hill Waterworks District No. 8

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

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

District Attorney of the First Judicial District
Arielle Clark, Administrator
501 Texas Street
Shreveport, LA 71101

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

Caddo Parish Communications (911)
Tommy Mazzone, Administrator
1144 Texas Avenue
Shreveport, LA 71101

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

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

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

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

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

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

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

Notes to Basic Financial Statements
December 31, 2021

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

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

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

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

Lakeview Waterworks District
3205 Lorraine Street
Shreveport, LA 71107

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

Industrial Development Board of the
Parish of Caddo, Inc.
Kyle McInnis, President
333 Texas St., Suite 2020
Shreveport, LA 71101

Discretely Presented Component Units' Footnote Disclosures

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

Payments between the Commission and Component Units

Resource flows (except those that affect the statement of net position/balance sheet only, such as loans and repayments) between a primary government and its discretely presented component units are reported as external transactions – that is, as revenues and expenses. For the year ended December 31, 2021, payments to component units were primarily made up of budget appropriations to the District Attorney of the First Judicial District (“District Attorney”) for operations of \$5,760,000, payments of \$974,734 to the District Attorney related to reimbursements for capital outlay and contracts, and payments for inmate feeding, housing, and medical costs to the Caddo Correctional Center (the Center) of \$6,251,629.

The District Attorney’s office reimbursed the Commission \$1,481,454 for various expenses, notably health insurance. At December 31, 2021, \$1,294 was due to the Commission from the District Attorney for miscellaneous reimbursements.

Also, for the year ended December 31, 2021, the Commission had \$1,351,352 due to component units. This total balance was due to the Center. In the discretely presented component unit financial statements, the Center had a balance due from the Commission of \$762,491. These balances do not agree because the Center’s statements were for the period ending June 30, 2021.

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Related Organizations

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

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

The government-wide financial statements (GWFS) (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function. *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 or capital requirements of a particular function. 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 fund and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

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

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources or economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. 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 revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements 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

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they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government 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. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

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

The proprietary funds are reported using the *economic resources measurement* focus and the *accrual basis of accounting*.

All fiduciary funds, including custodial funds, use the *accrual basis of accounting*. Also, custodial funds are reported using the *economic resources measurement focus*.

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

Governmental Funds

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

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

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

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

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

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

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

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

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

American Rescue Plan Fund - The American Rescue Plan Fund is a special revenue fund and was established to account for expenditures related to the American Rescue Plan Act (ARPA) of 2021.

E. Edward Jones Housing Trust Fund - The E. Edward Jones Housing Trust Fund shall be a revolving loan fund whose purpose is to help a variety of developers facilitate homeownership, mixed used development and encourage private investment and collaborative economic and neighborhood development. This fund was also used for the Emergency Rental Assistance Program in 2021.

Additionally, the Commission reports the following non-major governmental fund types:

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

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

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

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Proprietary Fund Type

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

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

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

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

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and custodial funds. The only fiduciary funds that Commission has are considered custodial funds. The following are the Commission's fiduciary funds:

Criminal Court Fund – 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.

Jury Fund – The Jury Fund was established in accordance with a government mandate by the Legislature to account for the proceeds from a special fee assessed on criminal cases. The fees are used to provide compensation of jurors in criminal matters.

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

(d) **Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the governmental activities column in the GWFS. Capital assets are recorded at historical cost or estimated historical cost for assets where actual historical cost is not available and depreciated over their estimated useful lives. Donated capital assets, donated works of art or similar items, and capital assets received in a service concession arrangement are reported at acquisition value. The

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Commission maintains a threshold level for capitalization of capital assets except land. All land is capitalized, regardless of the amount. All other capital assets are capitalized utilizing a threshold of \$5,000 for land improvements, buildings and building improvements, furniture, equipment, vehicles, and construction in progress. Infrastructure is capitalized utilizing a threshold of \$200,000 for roads, \$75,000 for bridges, \$50,000 for drainage ditches, and \$5,000 for solid waste. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

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

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

(e) Unearned Revenue

Unearned revenue recorded on the GWFS and the FFS represents amounts received before eligibility requirements are met.

(f) Long-term Liabilities

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

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

(g) Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded to reserve that portion of applicable appropriation, is employed in the Commission's governmental funds. Every appropriation, except an appropriation for a capital expenditure, will lapse at the close of the fiscal year to the extent

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it has not been expended. Open encumbrances at year end are included in restricted, committed, or assigned fund balance, as appropriate.

(h) Investments

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

(i) Inventories

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

(j) Deferred Outflows/Inflows of Resources

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

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

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

(k) Vacation and Sick Leave

Full-time Commission employees may earn 9 to 21 days of annual leave and 12 to 24 days of

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sick leave per year depending on length of service. Upon resigning, employees may be paid for accumulated annual leave. Retiring employees are given the option of getting paid for accrued annual leave or applying it toward retirement length of service. Similarly, employees are not paid for accrued sick leave upon resigning or retiring, but accrued sick leave may be applied against total employment years at retirement.

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

(l) Pension Plans

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

(m) Net Position Classifications

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

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

(n) Fund Balance Classifications

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

- Non-spendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The Commission has non-spendable fund balances as of December 31, 2021, for inventories.
- Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. The Commission has restricted resources as of December 31, 2021, for criminal justice, health and welfare, highways, streets and drainage, building facilities, sanitation, culture and recreation, economic development, debt service, and capital projects.
- Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Commission. The Caddo Parish Commission is the highest level of decision-making authority for the Commission. Commitments may be established, modified, or rescinded only through

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ordinances approved by the Commission. These amounts cannot be used for any other purpose unless the Commission removes or changes the specified use by taking the same type of action (ordinance) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. As of December 31, 2021, the Commission has committed resources to contingencies, economic development, and subsequent year's expenditures.

- **Assigned:** This classification includes amounts that are constrained by the Commission's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Commission or by an official or body to which the Commission delegates the authority. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund. The Caddo Parish Administrator and Chief Executive Officer may assign amounts that can be used only for specific purposes but these amounts are not spendable until a budget ordinance is passed by the Commission. This authority is given to the Administrator through the Home Rule Charter for the Parish of Caddo. The Commission has assigned resources as of December 31, 2021, to future claims and special services.
- **Unassigned:** This classification includes the residual fund balance for the General Fund and also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of assigned fund balance amounts. The General Fund, at December 31, 2021, has \$10,231,584 classified as unassigned.

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

(o) *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 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.

(p) *Grants from Other Governmental Agencies*

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

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Entitlements (grants) are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 120 days of fiscal year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 120 days of the fiscal year end). All other entitlements are considered to be measurable and available only when cash is received by the government.

(q) Cash and Cash Equivalents

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

(r) Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, June 30, 2022, and determined there were no events that occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these consolidated financial statements.

(s) Recently Issued and Implemented Accounting Pronouncements

The Governmental Accounting Standards Board has issued statements that will become effective in future years. The Commission is evaluating the requirements of the statements below and the impact on reporting. These statements are as follows:

GASB Statement No. 87, Leases - This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on payment provisions of the contract. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

GASB Statement No. 91, Conduit Debt Obligations - This Statement clarifies the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The requirements are effective for reporting periods beginning after December 15, 2021.

GASB Statement No. 93, Replacement of Interbank Offered Rates - This Statement establishes accounting and reporting requirements related to the replacement of Interbank Offered Rates such as the London Interbank Offered Rate (LIBOR) for hedging derivative instruments. As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form. The requirements are effective for reporting periods beginning after June 15, 2021.

GASB Statement No. 96, Subscription-Based Information Technology Arrangements - This Statement provides guidance on accounting for Subscription-Based Information Technology Arrangements (SBITA) where the government contracts for the right to use another party's software. The requirements are effective for fiscal years beginning after June 15, 2022.

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GASB Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32 - The requirements related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021.

(2) Cash and Investments

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

(a) Deposits

Total book balance of cash and cash equivalents at December 31, 2021 on the Statement of Net position was \$34,022,851 (\$33,046,734 in governmental activities and \$976,117 in the internal service funds). In addition, the fiduciary funds had a book balance of cash and cash equivalents at December 31, 2021 of \$168,598. These balances are comprised of demand deposit accounts of \$2,705,602, cash on hand of \$375, and deposits in LAMP and money market accounts of \$31,485,472. The bank balance of the demand deposits was \$3,876,695. This does not include LAMP, which is described in the paragraphs below.

The Commission's bank balance of deposits at December 31, 2021, 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.

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

(b) Investments

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

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Commission's investment policy requires all securities to be investment grade obligations, but does not address specific credit quality ratings. The Commission does not limit the amount that may be invested in securities of any one issuer. In accordance with the investment policy, the maximum permitted maturity of any individual

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security in the Commission's portfolio is five years. It is a further requirement that the overall portfolio be structured to provide a minimum cash flow, through maturities, equal to 20% of the portfolio balance on an annual basis. Applicable state statutes do not address credit quality ratings, concentration of credit risk by issuer, or investment maturity limitations.

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

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

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

The categorization of investments within the hierarchy is based upon the pricing transparency of the instrument and should not be perceived as the particular investment's risk. The investments with LAMP and money market accounts are not categorized by fair value level. The categorization of investments within the hierarchy is based upon the pricing transparency of the instrument and should not be perceived as the particular investment's risk. Debt and equity securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. U.S. government obligations classified in Level 2 of the fair value hierarchy are valued using a matrix and market-corroborate pricing and inputs such as yield curves and indices. Matrix pricing is used to value securities based on the securities' relationship to benchmark quote prices.

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

Security	Fair Value Level	Standard & Poor's Rating	Percentage of total portfolio	Fair market value	Months to maturity				
					0-6	7-12	13-24	Over 24	
LAMP	N/A	N/A	15.5%	26,344,083	26,344,083	-	-	-	
Carter Credit Union-money market	N/A	N/A	1.2%	2,058,275	2,058,275	-	-	-	
Regions – money market	N/A	N/A	0.1%	88,687	88,687	-	-	-	
Red River Bank – money market	N/A	N/A	1.8%	2,994,427	2,994,427	-	-	-	
Total included in cash and cash equivalents			18.5%	31,485,472	31,485,472	-	-	-	
Gibland Bank – certificate of deposit	1	N/A	0.5%	775,882	775,882	-	-	-	
U.S. Treasury Notes	1	N/A	31.4%	53,405,301	8,904,795	1,445,935	15,803,901	27,250,670	
U.S. chartered agencies:					-	-	-	-	
Federal National Mortgage Association	2	AAA	10.3%	17,519,288	-	-	17,519,287	-	
Federal Home Loan Mortgage Corporation	2	AAA	7.8%	13,309,951	-	-	794,136	12,515,815	
Federal Home Loan Bank	2	AAA	20.4%	34,769,292	4,018,160	-	3,994,852	26,776,280	
Federal Farm Credit Bank	2	AAA	11.2%	19,038,655	-	-	9,487,467	9,551,188	
Total investments			81.5%	138,838,369	13,698,837	1,445,935	47,599,643	76,093,953	
Total			100.0%	170,323,841	45,184,309	1,445,935	47,599,643	76,093,953	
			Percentage of portfolio value		100%	27%	1%	28%	45%

The balance of cash totaling \$31,485,472 is included in cash and cash equivalents, as described in paragraph 2(a) above, because the accounts operate as or similar to a money market fund.

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The total investments on the Statement of Net Assets with original maturities of three months or more when purchased are \$138,465,280 (\$133,461,237 in governmental activities and \$5,004,043 in the internal service funds). There were additional investments of \$373,089 held in the fiduciary funds. Therefore, total investments were \$138,838,369.

(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 - 2022 delinquent property	On or about May 15, 2022

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 \$753,559,668 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 \$1,209,885. Usually, property not collected within 60 days are deferred in the FFS. For the year ended December 31, 2021, there was \$77,343 of deferred property taxes.

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, 2020. Total assessed value was \$2,197,777,142 in 2021. 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 \$336,189,347 of the assessed value in 2021.

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The distribution of the Commission's levy (tax rate per \$1,000 assessed value) to its funds and the Shreve Memorial Library was as follows for 2021:

Fund	Property within Shreveport and Vivian	Property outside Shreveport and Vivian
General Fund	3.06%	6.13%
Public Works	3.67%	3.67%
Courthouse Maintenance	2.76%	2.76%
Detention Facilities	5.07%	5.07%
Solid Waste	.00%	.00%
Parks and Recreation	.84%	.84%
Juvenile Court	2.00%	2.00%
Criminal Justice	3.38%	3.38%
Health Unit	1.95%	1.95%
Shreve Memorial Library	8.90%	8.90%
Biomedical	1.66%	1.66%
Debt Service	1.50%	1.50%
	34.79%	37.86%

(4) Capital Assets

A summary of changes in capital assets is as follows:

<u>Governmental activities:</u>	<u>Balance December 31, 2020</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance December 31, 2021</u>
Capital assets not being depreciated:				
Land and land improvements	\$ 9,487,364	\$ -	\$ -	\$ 9,487,364
Construction in progress	3,480,147	1,600,660	2,672,182	2,408,625
Construction in progress - infrastructure	1,291,761	-	1,291,761	-
Total capital assets not being depreciated	14,259,272	1,600,660	3,963,943	11,895,989
Capital assets being depreciated:				
Buildings and structures	74,105,762	3,155,294	-	77,261,056
Equipment and vehicles	24,545,539	1,443,410	623,450	25,365,499
Infrastructure	419,698,445	5,492,531	-	425,190,976
Total capital assets being depreciated	518,349,746	10,091,235	623,450	527,817,531
Less accumulated depreciation for:				
Buildings and structures	(41,600,633)	(1,859,283)	-	(43,459,916)
Equipment and vehicles	(18,304,005)	(1,491,738)	(594,641)	(19,201,102)
Infrastructure	(333,100,046)	(8,960,116)	-	(342,060,162)
Total accumulated depreciation	(393,004,684)	(12,311,137)	(594,641)	(404,721,180)
Total capital assets being depreciated, net	125,345,062	(2,219,902)	28,809	123,096,351
Capital assets, net	\$ 139,604,334	\$ (619,242)	\$ 3,992,752	\$ 134,992,340

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Construction in progress consisted of the following:

Parks and Recreation Lighting Upgrades	\$ 1,081,678
CCC Security System Upgrades	286,702
Animal Service Kennels	186,212
Parks and Recreation Office Remodeling	163,800
ASMC – HVAC Electrical Upgrade	127,125
CCC Lobby Renovations	114,427
VA & ADA Building Renovations	86,500
Tax Assessor Lobby upgrades	79,365
David Raines Director Building Renovation	55,408
Government Plaza Security System Upgrade	52,982
CCAA Security System Upgrade	49,944
Juvenile Justice Detention Security System Upgrade	41,905
PBS Pinchback Park Renovations	24,440
Maintenance Office Buildings & Site Development	20,237
WBJ Nature Park building	14,168
Greenbrook Park Renovations	8,800
David Raines Headstart Restroom Renovation/Upgrade	7,685
I-49 Welcome Sign	7,245
Total construction in progress	<u>\$ 2,408,625</u>

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

Governmental activities:	
General government	\$ 25,391
Criminal justice	1,532,674
Health and welfare	66,665
Highways, streets, and drainage	9,479,737
Building facilities	816,104
Sanitation	227,994
Culture and recreation	162,572
Total depreciation expense - governmental activities	<u>\$ 12,311,137</u>

(5) Long-Term Liabilities

The following is a summary of the long-term obligation activity for the year ended December 31, 2021:

<u>Governmental activities:</u>	<u>Beginning balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending balance</u>	<u>Due within one year</u>
General obligation bonds payable	\$ 16,660,000	\$ -	\$ 1,810,000	\$ 14,850,000	\$ 1,885,000
Limited tax revenue bonds payable	12,870,000	-	630,000	12,240,000	650,000
Certificates of indebtedness	1,320,000	-	650,000	670,000	670,000
Total long-term debt	<u>30,850,000</u>	<u>-</u>	<u>3,090,000</u>	<u>27,760,000</u>	<u>3,205,000</u>
Deferred premium of bonds	1,848,190	-	170,198	1,677,992	-
Deferred premium of certificate	17,939	-	17,939	-	-
Total long-term debt with premiums	<u>32,716,129</u>	<u>-</u>	<u>3,278,137</u>	<u>29,437,992</u>	<u>3,205,000</u>
Compensated absences	3,987,129	1,135,903	1,098,932	4,024,100	1,280,124
Net pension liability	104,923	(1,345,625)	2,507,941	(3,748,643)	-
OPEB liability	47,762,318	5,566,371	1,246,245	52,082,444	-
Total long-term debt and other liabilities	<u>84,570,499</u>	<u>5,356,649</u>	<u>8,131,255</u>	<u>81,795,894</u>	<u>4,485,124</u>
Reclass net pension liability to asset	-	-	-	3,748,643	-
Governmental activity long-term liabilities	<u>\$ 84,570,499</u>	<u>\$ 5,356,649</u>	<u>\$ 8,131,255</u>	<u>\$ 85,544,537</u>	<u>\$ 4,485,124</u>

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Long-term debt at December 31, 2021, is comprised of the following issues:
 General obligation bonds – applicable to general Parish operations:

\$6,850,000 2014 Refunding Bonds, due in annual installments of \$45,000 to \$790,000 through February 1, 2027; interest at 2% to 4%	\$ 4,320,000
\$6,345,000 2015 Refunding Bonds, due in annual installments of \$515,000 to \$785,000 from February 1, 2019 through 2024; interest at 3% to 4%	4,745,000
\$7,250,000 2016 Refunding Bonds, due in annual installments of \$75,000 to \$805,000 from February 1, 2017 through 2029; interest at 2.05%	5,785,000
Total general obligation bonds payable	14,850,000
Limited tax revenue bonds:	
\$3,715,000 2019 Refunding Limited Tax Revenue Bonds, due in annual installments of \$25,000 to \$415,000 through March 1, 2030; interest at 2.18%	3,370,000
\$9,180,000 2020 Limited Tax Revenue Bonds, due in annual installments of \$310,000 to \$660,000 through March 1, 2039; interest from 5% to 4%	8,870,000
Total limited tax revenue bonds	12,240,000
Certificates of indebtedness:	
\$6,000,000 Certificates of Indebtedness, Series 2012, due in annual installments of \$545,000 to \$670,000 through March 1, 2022; interest at 1.0% to 2.5%	670,000
Total certificates of indebtedness	670,000
Total long-term debt	\$ 27,760,000

General obligation bonds issued for governmental activity purposes are liquidated by the debt service fund. Limited tax revenue bonds are liquidated from ad valorem tax revenue. Claims and judgments are liquidated from the Commission's general liability internal service fund. Compensated absences will be liquidated through several of the Commission's funds including the general fund and various special revenue funds. The OPEB liability will be paid from the Commission's group insurance internal service fund.

The annual requirements to amortize all debt outstanding as of December 31, 2021, are as follows:

Years ending December 31:	Governmental activities		
	Principal	Interest	Total
2022	\$3,205,000	\$885,842	\$4,090,842
2023	2,635,000	797,903	3,432,903
2024	2,745,000	710,640	3,455,640
2025	2,860,000	615,279	3,475,279
2026	2,975,000	510,394	3,485,394
2027-2031	8,585,000	1,292,421	9,877,421
2032-2036	2,825,000	532,300	3,357,300
2037-2040	1,930,000	87,900	2,017,900
	\$27,760,000	\$5,432,679	\$33,192,679

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Principal payments of \$1,770,000 plus interest of \$589,227 on the bonds payable were paid from the Debt Service Fund. On the limited tax revenue bonds, principal payments of \$142,500 plus interest of \$115,212 were paid from the General Fund and principal payments of \$142,500 plus interest of \$22, were paid from the Detention Facilities Fund. Principal payments of \$620,000 plus interest of \$26,237 on the certificates of indebtedness were paid from the Shreve Memorial Library Fund.

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

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

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

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

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

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

In 2019, the Commission issued \$3,715,000 of limited tax revenue bonds to partially refund Series 2010 limited tax revenue bonds. Payment to the refunded bond escrow agent was \$3,624,326. The costs related to the issuance were \$90,674. There was a deferred loss of \$140,000 resulting from the refunding. The difference in debt service between the refunding debt and the refunded debt was \$203,035. The present value of the net savings (economic gain) from refunding was \$182,818.

In March 2020, the Commission issued \$9,180,000 of limited tax revenue bonds to fund various capital projects for the Parish and paying the cost of issuance of the bonds. The bonds are due in annual installments of \$310,000 to \$505,000. The interest rate ranges from 4.00% to 5.00%. The bonds will mature in March 2030.

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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, 2021, were as follows:

Due from other funds	Due to other funds				Total
	General Fund	Biomedical Fund	Criminal Justice Fund	Detention Facilities Fund	
General Fund	\$ -	\$ 1,838,645	\$ 276,362	\$ 10,800	\$2,125,807
Detention Facilities Fund	-	-	128,381	-	128,381
Solid Waste Disposal Fund	-	-	1,140,865	-	1,140,865
Public Works Fund	-	-	1,161,852	-	1,161,852
American Rescue Plan Fund	27,606	-	-	-	27,606
Capital Outlay Fund	-	-	930,734	-	930,734
Nonmajor Special Revenue Funds	-	-	888,240	-	888,240
Nonmajor Capital Project Funds	-	-	116,330	-	116,330
	<u>\$27,606</u>	<u>\$ 1,838,645</u>	<u>\$ 4,642,764</u>	<u>\$ 10,800</u>	<u>\$6,519,815</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 between funds is as follows:

Funds	General	Public Works	Solid Waste Disposal	Capital Outlay	Criminal Justice	Nonmajor Special Revenue	Nonmajor Capital Projects	Total Transfers In
General	\$ -	\$ -	\$ -	\$ 28,634	\$1,400,000	\$ -	\$ -	\$1,428,634
Public Works	-	-	-	1,379,771	-	-	-	1,379,771
Solid Waste	-	-	-	565,711	-	-	-	565,711
Detention Facilities	-	-	-	73,191	1,000,000	-	-	1,073,191
Capital Outlay	1,591,500	8,210,000	230,000	-	-	814,500	3,194,501	14,040,501
E. Edward Jones	-	-	-	-	-	200,000	-	200,000
American Rescue Plan	27,606	-	-	-	-	-	-	27,606
Nonmajor Special Rev.	-	-	-	188,989	3,400,000	31,300	-	3,620,289
Nonmajor Capital Proj.	-	-	-	37,928	-	-	-	37,928
Total Transfers Out	\$1,619,106	\$8,210,000	\$230,000	\$2,274,224	\$5,800,000	\$1,045,800	\$3,194,501	\$22,373,631

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

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(c) Encumbrances

Encumbrance accounting is employed as an extension of formal budgetary integration for the General Fund, special revenue funds, and capital project funds. At December 31, 2021, certain amounts, which were previously restricted, committed, or assigned for specific purposes have been encumbered in the governmental funds. Encumbrances included in the governmental fund balances are as follows.

	Restricted Fund Balance
Capital Outlay Fund – Capital Projects Fund	\$ 4,925,522
General Fund	30,000
Public Works Fund	23,000
Nonmajor Special Revenue Funds	50,307
Total	\$ 5,028,829

(7) Defined Benefit and Contribution Plans

(a) Description of Retirement Plan

Parochial Employees’ Retirement System of Louisiana (Parochial Plan)

Substantially all Commission employees are members of this cost-sharing multiple-employer public employee statewide plan administered by the Parochial Employees’ Retirement System of Louisiana. The Parochial Plan was originally established by Act No. 205 of the 1952 regular session of the Legislature of the State of Louisiana to provide retirement benefits to all employees of any parish in the state of Louisiana or any governing body or a parish which employees and pays persons serving the parish. The Parochial Plan is operated by a board of Trustees (seven trustees), an Administrative Director, an Actuary, and Legal Counsel.

The Parochial Plan issues a publicly available financial report that includes financial statements and required supplementary information. The reports may be obtained by writing to The Parochial Employees’ Retirement System of Louisiana (Parochial Plan), P.O. Box 14619, Baton Rouge, LA 70808. As of the date of this report, the Parochial Employees’ Retirement System financial report for December 31, 2021, was not available. Therefore, the financial information presented below is based on the financial report for the year ended December 31, 2020.

Disclosures relating to this plan are as follows:

Basis of Accounting - The Parochial Plan’s employer pension schedules are prepared using the accrual basis of accounting. Members’ earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed. The member’s earnable compensation is attributed to the employer for which the member is employed as of December 31, 2018. The Parochial Plan complies with the provisions of GASB Statement No. 67, *Financial Reporting for Pension Plans*, which included specifying the approach of contributing entities to measure pension liabilities for benefits provided through the pension plan.

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

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

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

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

Eligibility Requirements:

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

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

Retirement Benefits:

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

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

For employees hired after January 1, 2007:

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

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

Survivor Benefits:

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

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

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

Deferred Retirement Option Plan:

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

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

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

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

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

Disability Benefits:

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

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Cost of Living Adjustments:

The Board is authorized to provide a cost of living allowance for those retirees who retired prior to July 1973. The adjustment cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements.

In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age 65 equal to 2% of the member's benefit paid on October 1, 1977, (or the member's retirement date, if later). Also, the Board may provide a cost of living increase up to 2.5% for retirees 62 and older (RS 11:1937). Lastly, Act 270 of 2009 provided for further reduced actuarial payments to provide an annual 2.5% cost of living adjustment commencing at age 55.

Contributions:

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2020, the actuarially determined contribution rate was 11.11% of member's compensation for Plan A. However, the actual rate for the fiscal year ending December 31, 2020, was 12.25% for Plan A.

According to state statute, the Parochial Plan also receives $\frac{1}{4}$ of 1% of ad valorem taxes collected within the respective parishes, except for Orleans and East Baton Rouge parishes. The Parochial Plan also receives revenue sharing funds each year as appropriated by the Legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities. Contributions to the pension plan from the Caddo Parish Commission were \$1,701,330 for the year ended December 31, 2021.

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

At December 31, 2021, the Commission reported a net pension asset of \$3,748,643 for its proportionate share of the Net Pension Liabilities. The Net Pension Liabilities was measured as of December 31, 2020, and the total pension liability used to calculate the Net Pension Liabilities was determined based on an actuarial valuation as of that date. The Commission's proportion of the Net Pension Liabilities was based on a projection of the Commission's long-term share of contributions to the pension plans relative to the projected contribution of all participating employers, actuarially determined.

The Commission's proportion of the Net Pension Liability was based on a projection of the Commission's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2020, the Commission's proportion was 2.137911%, which was a decrease of .097061% from its proportion measured as of December 31, 2019.

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For the year ended December 31, 2021, the Caddo Commission recognized a total pension expense (benefit) of \$(1,345,625). These amounts are made up of the following:

Components of Pension Expense (Benefit)	
Commission's pension expenses per the pension plan	\$ 388,494
Commission's amortization of its change in proportionate share	(39,805)
Commission's amortization of actual contributions over its proportionate share of contributions	(1,694,314)
Total Pension Expense (Benefit) Recognized by Commission	\$ (1,345,625)

At December 31, 2021, the Commission reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience.	\$ -	\$ 447,422
Net difference between projected and actual earnings on pension plan investments.	912,667	7,316,262
Changes in assumptions.	1,226,438	-
Differences between the Commission's contributions and its proportionate share of contributions.	62,371	432,052
Commission's contributions subsequent to the measurement date.	1,701,330	-
Total	\$ 3,902,806	\$ 8,195,736

Contributions made after the measurement date but before the end of the Commission's current fiscal year end of \$1,701,330 will be recognized as a reduction of net pension liability in the subsequent fiscal year rather than the current fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	
2022	(1,714,698)
2023	(645,510)
2024	(2,438,809)
2025	(1,195,243)

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Actuarial Assumptions:

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2020 (valuation date), are as follows:

Valuation Date	December 31, 2020
Actuarial Cost Method	Entry Age Normal Cost
Investment Rate of Return	6.4% (Net of investment expense)
Expected remaining service lives	4 years
Projected salary increases	4.75%
Cost of Living adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Parochial Plan and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.
Mortality rates	Pub-2010 Public Ret Mortality Table for Healthy Retirees, General Employees, and General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale.
Inflation rate	2.3%

The discount rate used to measure the total pension liability was 6.40% for Plan A. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.00% for the year ended December 31, 2020 (valuation date).

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Best estimates of arithmetic real rates of return for each major asset class included in the Parochial Plan's target asset allocation as of December 31, 2020 (actuarial valuation date), are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Rate of Return
Fixed Income	33%	0.86%
Equity	51%	3.36%
Alternatives	14%	.67%
Real assets	2%	.11%
Totals	100%	5.00%
Inflation		2.00%
Totals		7.00%

Discount Rate:

The discount rate used to measure the total pension liability was 6.4%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee (PRSAC). Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the Commission's proportionate share of the Net Pension Liability using the discount rate of 6.4%, as well as what the Commission's proportionate share of the Net Pension Liability would be if it were calculated using a discount rate that is one percentage-point lower (5.4%) or one percentage-point higher (7.4%) than the current rate:

	1.0% Decrease (5.4%)	Current Discount Rate (6.4%)	1.0% Increase (7.4%)
Commission's proportionate share of the net pension liability (asset)	\$ 7,859,809	\$ (3,748,643)	\$ (13,470,477)

Support of Non-employer Contributing Entities:

Contributions received by a pension plan from non-employer contributing entities that are not in a special funding situation are recorded as revenue by the respective pension plan. The Commission recognizes revenue in an amount equal to their proportionate share of the total contributions to the pension plan from these non-employer contributing entities. During the year ended December 31, 2021, the Commission recognized revenue as a result of support received from non-employer contributing entities of \$180,366 for its participation in the Parochial Employee's Retirement System of Louisiana.

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Pension Plan Fiduciary Net Position:

Plan fiduciary net position is a significant component of the Parochial Plan's collective net pension liability. The plan fiduciary net position was determined using the accrual basis of accounting. The assets, liabilities, revenues, and expenses were recorded with the use of estimates and assumptions in conformity with accounting principles generally accepted in the United States of America. Such estimates primarily related to unsettled transactions and events as of the date of the financial statements and estimates over the determination of the fair value of the Parochial Plan's investments. Accordingly, actual results may differ from estimated amounts.

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

Payables to the Parochial Plan's Pension Plan:

There were no payables to the Parochial Plan's pension plan for contractually required contributions as of December 31, 2021.

(b) Description of Defined Contribution Plan

Caddo Parish Employees Retirement System (CPERS)

Plan description – Twenty individuals are covered by the Caddo Parish Employees Retirement System (CPERS), a defined contribution plan administered by a third party administrator. CPERS is a tax qualified plan under Section 401 (a) of the Internal Revenue Code and all contributions by or on behalf of participants are tax deferred until time of withdrawal. Plan benefits depend solely on amounts contributed to the plan plus investment earnings, less administrative expenses. CPERS is not administered through a trust and there are no assets accumulated in a trust.

Funding policy - The CPERS plan document specifies plan provisions, including the employee and employer contribution rates for those qualified personnel who elect to participate. The contribution rates are based on the rates of the Parochial Plan. Each member must select a percentage to contribute to CPERS (minimum of 5%), with the Parish's contribution allocated on a pro-rata basis up to the amount that is required to be contributed for the Parochial Plan, which was 12.25%, for 2021. The CPERS rates are adjusted only if the Parochial Plan rates change.

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The following schedule details the Commission's contribution for the 2021 plan year.

Employee Contribution	Commission Contribution*	Matching Ratio
9.5%	12.25%	1: 1.128947
9.0%	11.61%	1: 1.128947
8.5%	10.96%	1: 1.128947
8.0%	10.32%	1: 1.128947
7.5%	9.67%	1: 1.128947
7.0%	9.03%	1: 1.128947
6.5%	8.38%	1: 1.128947
6.0%	7.74%	1: 1.128947
5.5%	7.09%	1: 1.128947
5.0%	6.45%	1: 1.128947

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

Total payroll covered by the CPERS plan was \$1,671,334 and the total employer contribution was \$228,518.

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

General Information about the OPEB Plan

Plan description – Caddo Parish Commission (the Commission) provides certain continuing health care and life insurance benefits for its retired employees. Caddo Parish Commission's OPEB Plan (the OPEB Plan) is a single employer defined benefit OPEB plan administered by the Commission. The authority to establish and/or amend the liability of the employer, employees, and retirees rests with the Commission. No assets are accumulated in a trust that meets the criteria paragraph 4 of Statement 75.

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

Life insurance coverage of a flat amount of \$7,000 is provided to all retirees except in the District Attorney. The employer pays 100% of the "cost" of the retiree life insurance, but it is based on blended rates (active and retired).

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Employees covered by benefit terms – At January 1, 2020, the actuarial valuation date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	91
Active employees	341
	432

Total OPEB Liability

The Commission's total OPEB liability of \$52,082,444 was measured as of December 31, 2021 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs – The total OPEB liability in the December 31, 2021, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	4.0%, including inflation
Discount rate	2.06%
Healthcare cost trend rates	6.5% for 2021, decreasing 0.25% per year to an ultimate rate of 4.5% for 2029 and later years
Retirees' Share of Benefit-Related Costs	25% of premium rates

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2021.

Mortality rates are based on the PubGH-2010 Mortality tables (Employee, Health Retiree and Disabled Retiree) with generational mortality improvement using Scale MP-2021, sex-distinct.

The actuarial assumptions used for December 31, 2021, were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2021.

Changes in the Total OPEB Liability

Balance at December 31, 2020	\$ 47,762,318
Changes for the year:	
Service cost	2,237,110
Interest	1,046,778
Differences between expected and actual experience	151,076
Changes in assumptions	2,131,407
Benefit payments	(1,246,245)
Net changes	4,320,126
Balance at December 31, 2021	\$ 52,082,444

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Changes of benefit terms reflect an increase in the retirees' life insurance benefit from \$4,000 to \$7,000 in 2020.

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Commission, as well as what the Commission's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.06%) or 1-percentage-point higher (3.06%) than the current discount rate:

	1.0% Decrease (1.06%)	Current Discount Rate (2.06%)	1.0% Increase (3.06%)
Total OPEB liability	\$ 64,199,826	\$ 52,082,444	\$ 45,071,614

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

	1.0% Decrease (5.5% decreasing to 3.5%)	Current Discount Rate (6.5% decreasing to 4.5%)	1.0% Increase (7.5 decreasing to 5.5%)
Total OPEB liability	\$ 45,077,242	\$ 52,082,444	\$ 67,755,739

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

For the year ended December 31, 2021, the Commission recognized OPEB expense of \$5,908,810. At December 31, 2020, the Commission reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience.	\$ 3,084,840	\$ (33,762)
Changes in assumptions	24,047,968	(1,218,001)
Total	\$ 27,132,808	\$ (1,251,763)

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

Year ended December 31:	
2022	2,624,919
2023	2,624,919
2024	2,624,919
2025	2,624,919
2026	2,624,919
Thereafter	12,756,450

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(9) Contingencies

Litigation

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

Grant Disallowances

The Commission participates in a number of state and federally assisted grant programs. The programs 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, 2021, \$3,584,045 and \$2,152,598, respectively, are reported as Group Insurance Fund and General Insurance Fund net position balances.

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

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insurance programs.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Claims liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of payouts and other economic and social factors, including the effects of specific, incremental claim adjustment expenses, salvage, and subrogation. At December 31, 2021, the claims liability of \$497,247 and \$0 reported in the Group Insurance and General Insurance Funds, respectively, is based on the requirements of GASB Statement No. 10.

Changes in the Group Insurance Fund's claims liability in fiscal years 2020 and 2021 were:

	<u>Beginning of fiscal year liability</u>	<u>Current year claims and changes in estimates</u>	<u>Claims Payments</u>	<u>Balance, fiscal year end</u>
2020	\$ 522,826	\$ 5,119,665	\$ 5,169,139	\$ 473,352
2021	\$ 473,352	\$ 5,208,046	\$ 5,184,151	\$ 497,247

Changes in the General Insurance Fund's claims liability in fiscal years 2020 and 2021 were:

	<u>Beginning of fiscal year liability</u>	<u>Current year claims and changes in estimates</u>	<u>Claims Payments</u>	<u>Balance, fiscal year end</u>
2020	\$ -	\$ 509,842	\$ 509,842	\$ -
2021	\$ -	\$ 340,013	\$ 340,013	\$ -



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Required Supplementary Information
GENERAL FUND

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2021
(Unaudited)

	Budgeted Amounts						Actual Amounts	Variance with Final Budget Positive (Negative)
	General Fund Original	Reserve Trust Fund Original	Combined Original	General Fund Final Budgeted Amounts	Reserve Trust Fund Final Budgeted Amounts	Combined Final Budgeted Amounts		
Revenues								
Taxes:								
Ad valorem	\$ 6,847,490	\$ -	\$ 6,847,490	\$ 6,847,490	\$ -	\$ 6,847,490	\$ 7,323,896	\$ 476,406
Other taxes, penalties, and interest	94,981	-	94,981	94,981	-	94,981	56,855	(38,126)
Total taxes	<u>6,942,471</u>	<u>-</u>	<u>6,942,471</u>	<u>6,942,471</u>	<u>-</u>	<u>6,942,471</u>	<u>7,380,751</u>	<u>438,280</u>
Charges for services	214,000	-	214,000	214,000	-	214,000	231,752	17,752
Fines and forfeitures	3,000	-	3,000	3,000	-	3,000	6,000	3,000
Licenses and permits	812,000	-	812,000	812,000	-	812,000	815,693	3,693
Intergovernmental revenues:								
State of Louisiana:								
Oil and gas severance tax	1,020,000	-	1,020,000	1,020,000	-	1,020,000	1,095,236	75,236
Beer tax	20,500	-	20,500	20,500	-	20,500	32,370	11,870
Timber severance pay	100,000	-	100,000	100,000	-	100,000	162,471	62,471
State revenue sharing	160,400	-	160,400	160,400	-	160,400	155,478	(4,922)
Federal grant	406,000	-	406,000	406,000	-	406,000	496,613	90,613
Total intergovernmental revenues	<u>1,706,900</u>	<u>-</u>	<u>1,706,900</u>	<u>1,706,900</u>	<u>-</u>	<u>1,706,900</u>	<u>1,942,168</u>	<u>235,268</u>
Miscellaneous	18,000	-	18,000	18,000	-	18,000	88,171	70,171
Use of money and property:								
Rental, camping fees, other	-	363,000	363,000	-	363,000	363,000	554,399	191,399
Investment earnings:								
Interest earned	100,000	260,000	360,000	100,000	260,000	360,000	176,447	(183,553)
Net increase (decrease) in the fair value of investments	-	-	-	-	-	-	(415,396)	(415,396)
Total investment earnings	<u>100,000</u>	<u>260,000</u>	<u>360,000</u>	<u>100,000</u>	<u>260,000</u>	<u>360,000</u>	<u>(238,949)</u>	<u>(598,949)</u>
Total revenues	<u>9,796,371</u>	<u>623,000</u>	<u>10,419,371</u>	<u>9,796,371</u>	<u>623,000</u>	<u>10,419,371</u>	<u>10,779,985</u>	<u>360,614</u>
Expenditures								
General government:								
Commission	723,620	-	723,620	723,620	-	723,620	703,251	20,369
Administration	921,068	-	921,068	1,121,068	-	1,121,068	998,271	122,797
Human resources	204,796	-	204,796	204,796	-	204,796	195,781	9,015
Finance	455,953	14,730	470,683	455,953	14,730	470,683	409,806	60,877
Information systems	215,094	-	215,094	215,094	-	215,094	214,623	471
Elections	886,097	-	886,097	886,097	-	886,097	437,869	448,228
LSU extension	75,000	-	75,000	75,000	-	75,000	73,162	1,838
Allocations to other entities	357,000	350,000	707,000	413,000	350,000	763,000	342,655	420,345
Statutory appropriations	453,120	-	453,120	1,053,120	-	1,053,120	361,750	691,370
Total general government	<u>4,291,748</u>	<u>364,730</u>	<u>4,656,478</u>	<u>5,147,748</u>	<u>364,730</u>	<u>5,512,478</u>	<u>3,737,168</u>	<u>1,775,310</u>
Criminal justice	8,229,759	-	8,229,759	8,229,759	-	8,229,759	7,932,919	296,840
Building facilities	263,916	-	263,916	263,916	-	263,916	238,605	25,311
Debt service:								
Principal	154,500	-	154,500	154,500	-	154,500	167,000	(12,500)
Interest	68,863	-	68,863	68,863	-	68,863	46,477	22,386
Bond issuance costs, fees and charges	200	-	200	200	-	200	1,575	(1,375)
Total expenditures	<u>13,008,986</u>	<u>364,730</u>	<u>13,373,716</u>	<u>13,864,986</u>	<u>364,730</u>	<u>14,229,716</u>	<u>12,123,744</u>	<u>2,105,972</u>
Excess (deficiency) of revenues over (under) expenditures	(3,212,615)	258,270	(2,954,345)	(4,068,615)	258,270	(3,810,345)	(1,343,759)	2,466,586
Other financing sources (uses):								
Transfers in	1,400,000	-	1,400,000	1,428,634	-	1,428,634	1,428,634	-
Transfers out	(425,000)	-	(425,000)	(591,500)	(1,000,000)	(1,591,500)	(1,619,106)	(27,606)
Total other financing sources (uses)	<u>975,000</u>	<u>-</u>	<u>975,000</u>	<u>837,134</u>	<u>(1,000,000)</u>	<u>(162,866)</u>	<u>(190,472)</u>	<u>(27,606)</u>
Net change in fund balance	<u>(2,237,615)</u>	<u>258,270</u>	<u>(1,979,345)</u>	<u>(3,231,481)</u>	<u>(741,730)</u>	<u>(3,973,211)</u>	<u>(1,534,231)</u>	<u>2,438,980</u>
Fund balance - beginning	16,822,130	37,459,345	54,281,475	16,822,130	37,459,345	54,281,475	55,552,223	1,270,748
Fund balance - ending	<u>\$ 14,584,515</u>	<u>\$ 37,717,615</u>	<u>\$ 52,302,130</u>	<u>\$ 13,590,649</u>	<u>\$ 36,717,615</u>	<u>\$ 50,308,264</u>	<u>\$ 54,017,992</u>	<u>\$ 3,709,728</u>

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

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Shreveport, Louisiana
Required Supplementary Information
SPECIAL REVENUE FUND - DETENTION FACILITIES FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2021
(Unaudited)

	Original	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Ad valorem taxes	\$ 8,874,188	\$ 8,874,188	\$ 9,458,258	\$ 584,070
Intergovernmental revenues:				
State revenue sharing	212,200	212,200	202,345	(9,855)
Use of money and property:				
Interest earned	28,000	28,000	12,088	(15,912)
Net decrease in the fair value of investments	-	-	(6,610)	(6,610)
Other revenues	10,000	10,000	7,965	(2,035)
Total revenues	<u>9,124,388</u>	<u>9,124,388</u>	<u>9,674,046</u>	<u>549,658</u>
Expenditures				
Criminal justice:				
Salaries, fringe benefits, and payroll taxes	1,256,391	1,256,391	1,263,282	(6,891)
Supplies	232,600	232,600	174,201	58,399
Education, training, and travel	3,000	3,000	93	2,907
Utilities	1,018,000	1,018,000	1,062,228	(44,228)
Repairs and maintenance	453,000	453,000	484,051	(31,051)
Insurance	285,274	285,274	285,274	-
Interest	-	-	95	(95)
Miscellaneous	443,897	443,897	427,659	16,238
Contracted services - prison operations	6,830,000	6,830,000	6,251,628	578,372
Total criminal justice	<u>10,522,162</u>	<u>10,522,162</u>	<u>9,948,511</u>	<u>573,651</u>
Debt service:				
Principal	147,500	147,500	160,000	(12,500)
Interest	60,863	60,863	38,477	22,386
Fees and charges	200	200	200	-
Capital outlay	8,000	8,000	3,207	4,793
Total expenditures	<u>10,738,725</u>	<u>10,738,725</u>	<u>10,150,395</u>	<u>588,330</u>
Excess (deficiency) of revenues over (under) expenditures	(1,614,337)	(1,614,337)	(476,349)	1,137,988
Other financing sources (uses):				
Transfers in	1,000,000	1,073,191	1,073,191	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>1,000,000</u>	<u>1,073,191</u>	<u>1,073,191</u>	<u>-</u>
Net change in fund balance	(614,337)	(541,146)	596,842	1,137,988
Fund balance - beginning	6,241,790	6,241,790	7,295,459	1,053,669
Fund balance - ending	<u>\$ 5,627,453</u>	<u>\$ 5,700,644</u>	<u>\$ 7,892,301</u>	<u>\$ 2,191,657</u>

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

CADDO PARISH COMMISSION
Shreveport, Louisiana
Required Supplementary Information
SPECIAL REVENUE FUND - SOLID WASTE DISPOSAL FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2021
(Unaudited)

	Original	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Taxes:				
Ad valorem taxes	\$ 1,200	\$ 1,200	\$ 973	\$ (227)
Sales taxes	3,525,000	3,525,000	5,097,909	1,572,909
Total taxes	<u>3,526,200</u>	<u>3,526,200</u>	<u>5,098,882</u>	<u>1,572,682</u>
Use of money and property:				
Interest earned	150,000	150,000	78,598	(71,402)
Net change in the fair value of investments	-	-	(212,874)	(212,874)
Other revenues	85,000	85,000	140,797	55,797
Total revenues	<u>3,761,200</u>	<u>3,761,200</u>	<u>5,105,403</u>	<u>1,344,203</u>
Expenditures				
Sanitation:				
Salaries, fringe benefits, and payroll taxes	1,483,379	1,483,379	1,604,273	(120,894)
Supplies	145,000	145,000	148,035	(3,035)
Education, training, and travel	3,000	3,000	2,766	234
Utilities	64,000	64,000	58,744	5,256
Repairs and maintenance	180,000	180,000	158,836	21,164
Insurance	81,527	81,527	81,527	-
Contracted services - waste hauling	280,000	280,000	240,357	39,643
Waste disposal fees	625,000	625,000	568,997	56,003
Miscellaneous	518,386	518,386	471,089	47,297
Total sanitation	<u>3,380,292</u>	<u>3,380,292</u>	<u>3,334,624</u>	<u>45,668</u>
Code enforcement:				
Salaries, fringe benefits, and payroll taxes	67,553	67,553	69,387	(1,834)
Supplies	8,000	8,000	4,011	3,989
Education, training, and travel	4,000	4,000	1,507	2,493
Utilities	2,500	2,500	1,888	612
Repairs and maintenance	3,000	3,000	8,457	(5,457)
Professional services	30,000	30,000	22,641	7,359
Contracted services	25,000	25,000	17,908	7,092
Property standards enforcement	300,000	300,000	88,627	211,373
Total code enforcement	<u>440,053</u>	<u>440,053</u>	<u>214,426</u>	<u>225,627</u>
Capital outlay	15,000	15,000	909	14,091
Total expenditures	<u>3,835,345</u>	<u>3,835,345</u>	<u>3,549,959</u>	<u>285,386</u>
Excess (deficiency) of revenues over (under) expenditures	(74,145)	(74,145)	1,555,444	1,629,589
Other financing sources (uses):				
Transfers in	-	565,711	565,711	-
Transfers out	(230,000)	(230,000)	(230,000)	-
Total other financing sources (uses)	<u>(230,000)</u>	<u>335,711</u>	<u>335,711</u>	<u>-</u>
Net change in fund balance	(304,145)	261,566	1,891,155	1,629,589
Fund balance - beginning	21,950,572	21,950,572	22,807,433	856,861
Fund balance - ending	<u>\$ 21,646,427</u>	<u>\$ 22,212,138</u>	<u>\$ 24,698,588</u>	<u>\$ 2,486,450</u>

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

CADDO PARISH COMMISSION
Shreveport, Louisiana
Required Supplementary Information
SPECIAL REVENUE FUND - PUBLIC WORKS FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2021
(Unaudited)

	Original	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Taxes:				
Ad valorem taxes	\$ 6,418,094	\$ 6,418,094	\$ 6,847,057	\$ 428,963
Sales tax	6,950,000	6,950,000	10,211,128	3,261,128
Total taxes	<u>13,368,094</u>	<u>13,368,094</u>	<u>17,058,185</u>	<u>3,690,091</u>
Licenses and permits	384,000	384,000	494,559	110,559
Intergovernmental revenues:				
State revenue sharing	157,000	157,000	143,352	(13,648)
Road royalties	150,000	150,000	823,092	673,092
Parish transportation fund	1,300,000	1,300,000	1,332,915	32,915
Grant revenue	-	-	27,161	27,161
Total intergovernmental revenues	<u>1,607,000</u>	<u>1,607,000</u>	<u>2,326,520</u>	<u>719,520</u>
Charges for services	321,300	321,300	469,197	147,897
Fines and forfeitures	20,000	20,000	13,744	(6,256)
Use of money and property:				
Investment earnings:				
Interest earned	140,000	140,000	79,882	(60,118)
Net increase in fair value of investments	-	-	(214,501)	(214,501)
Total investment earnings	<u>140,000</u>	<u>140,000</u>	<u>(134,619)</u>	<u>(274,619)</u>
Other revenues	50,000	50,000	175,297	125,297
Total revenues	<u>15,890,394</u>	<u>15,890,394</u>	<u>20,402,883</u>	<u>4,512,489</u>
Expenditures				
General government				
Fleet services:				
Salaries, fringe benefits, and payroll taxes	664,490	664,490	634,762	29,728
Supplies	610,900	610,900	602,406	8,494
Utilities	37,000	37,000	32,768	4,232
Repairs and maintenance	534,000	534,000	444,762	89,238
Insurance	23,060	23,060	23,060	-
Fleet service allocation	(126,000)	(126,000)	(132,000)	6,000
Service and supply charges to others	(1,175,000)	(1,175,000)	(1,168,246)	(6,754)
Miscellaneous	87,780	87,780	79,068	8,712
Total general government - fleet	<u>656,230</u>	<u>656,230</u>	<u>516,580</u>	<u>139,650</u>
Highways and streets:				
Administrative:				
Salaries, fringe benefits, and payroll taxes	1,230,772	1,230,772	1,168,139	62,633
Supplies	35,000	35,000	22,518	12,482
Utilities	12,000	12,000	10,178	1,822
Repairs and maintenance	8,000	8,000	8,345	(345)
Contracted services	220,039	220,039	202,359	17,680
Insurance	152,851	152,851	152,851	-
Miscellaneous	153,897	153,897	101,657	52,240
Capital outlay	21,000	21,000	8,871	12,129
Total administrative	<u>1,833,559</u>	<u>1,833,559</u>	<u>1,674,918</u>	<u>158,641</u>

(continued)

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

CADDO PARISH COMMISSION

(continued)

Shreveport, Louisiana

Required Supplementary Information

SPECIAL REVENUE FUND - PUBLIC WORKS FUND

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2021
(Unaudited)**

	Original	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Road maintenance:				
Salaries, fringe benefits, and payroll taxes	2,618,024	2,618,024	2,097,595	520,429
Supplies	787,500	787,500	540,533	246,967
Utilities	111,500	111,500	86,487	25,013
Repairs and maintenance	491,800	491,800	305,259	186,541
Contracted services	320,700	320,700	178,697	142,003
Insurance	62,460	62,460	62,460	-
Miscellaneous	26,230	26,230	14,942	11,288
Total road maintenance	<u>4,418,214</u>	<u>4,418,214</u>	<u>3,285,973</u>	<u>1,132,241</u>
Road construction:				
Road maintenance - road capital improvements:				
Supplies	15,000	15,000	7,619	7,381
Miscellaneous	200,155	200,155	228,899	(28,744)
Total road capital improvements	<u>215,155</u>	<u>215,155</u>	<u>236,518</u>	<u>(21,363)</u>
Drainage:				
Road maintenance - drainage improvements:				
Supplies	17,000	17,000	-	17,000
Insurance	78,708	78,708	78,708	-
Right-of-way maintenance	600,000	600,000	539,225	60,775
Miscellaneous	122,794	122,794	112,491	10,303
Total drainage improvements	<u>818,502</u>	<u>818,502</u>	<u>730,424</u>	<u>88,078</u>
Total expenditures	<u>7,941,660</u>	<u>7,941,660</u>	<u>6,444,413</u>	<u>1,497,247</u>
Excess (deficiency) of revenues over (under) expenditures	7,948,734	7,948,734	13,958,470	6,009,736
Other financing sources (uses):				
Transfers in	-	1,379,771	1,379,771	-
Transfers out	(8,210,000)	(8,210,000)	(8,210,000)	-
Total other financing sources (uses)	<u>(8,210,000)</u>	<u>(6,830,229)</u>	<u>(6,830,229)</u>	<u>-</u>
Net change in fund balance	(261,266)	1,118,505	7,128,241	6,009,736
Fund balance - beginning	22,858,995	22,858,995	24,897,111	2,038,116
Fund balance - ending	<u>\$ 22,597,729</u>	<u>\$ 23,977,500</u>	<u>\$ 32,025,352</u>	<u>\$ 8,047,852</u>

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

(concluded)

CADDO PARISH COMMISSION
Shreveport, Louisiana
 Required Supplementary Information
SPECIAL REVENUE FUND - HEAD START FUND
 Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
 for the Year Ended December 31, 2021
 (Unaudited)

	<u>Original</u>	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Intergovernmental revenues:				
Federal grants	\$ -	\$ 15,620,000	\$ 15,651,616	\$ 31,616
Total revenues	<u>-</u>	<u>15,620,000</u>	<u>15,651,616</u>	<u>31,616</u>
Expenditures				
General government				
Head Start program	-	15,620,000	15,651,616	(31,616)
Total expenditures	<u>-</u>	<u>15,620,000</u>	<u>15,651,616</u>	<u>(31,616)</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Fund balance - beginning	-	-	-	-
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

CADDO PARISH COMMISSION
Shreveport, Louisiana
Required Supplementary Information
SPECIAL REVENUE FUND - BIOMEDICAL FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2021
(Unaudited)

	Original	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive Negative
Revenues				
Ad valorem taxes	\$ 2,907,814	\$ 2,907,814	\$ 3,087,782	\$ 179,968
Intergovernmental revenues:				
State revenue sharing	69,200	69,200	66,174	(3,026)
Use of money and property:				
Interest earned	100	100	42	(58)
Total revenues	<u>2,977,114</u>	<u>2,977,114</u>	<u>3,153,998</u>	<u>176,884</u>
Expenditures				
Economic Development:				
Salaries, fringe benefits, and payroll taxes	89,030	89,030	91,000	(1,970)
Interest	13,000	13,000	7,248	5,752
Reimburse Biomedical Research				
Foundation operating expenses	2,815,000	2,815,000	2,815,000	-
Miscellaneous	24,979	24,979	21,778	3,201
Total expenditures	<u>2,942,009</u>	<u>2,942,009</u>	<u>2,935,026</u>	<u>6,983</u>
Excess (deficiency) of revenues over (under) expenditures	35,105	35,105	218,972	183,867
Fund balance - beginning	399,233	399,233	556,838	157,605
Fund balance - ending	<u>\$ 434,338</u>	<u>\$ 434,338</u>	<u>\$ 775,810</u>	<u>\$ 341,472</u>

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

CADDO PARISH COMMISSION
Shreveport, Louisiana
Required Supplementary Information
SPECIAL REVENUE FUND - CRIMINAL JUSTICE FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2021
(Unaudited)

	Original	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Ad valorem taxes	\$ 6,016,789	\$ 6,016,789	\$ 6,109,387	\$ 92,598
Intergovernmental revenues:				
State revenue sharing	132,200	132,200	132,737	537
Use of money and property:				
Interest earned	1,000	1,000	-	(1,000)
Total revenues	<u>6,149,989</u>	<u>6,149,989</u>	<u>6,242,124</u>	<u>92,135</u>
Expenditures				
Criminal Justice:				
Other	215,128	215,128	223,849	(8,721)
Total expenditures	<u>215,128</u>	<u>215,128</u>	<u>223,849</u>	<u>(8,721)</u>
Excess (deficiency) of revenues over (under) expenditures	5,934,861	5,934,861	6,018,275	83,414
Other financing uses:				
Transfers out	<u>(5,800,000)</u>	<u>(5,800,000)</u>	<u>(5,800,000)</u>	<u>-</u>
Net change in fund balance	134,861	134,861	218,275	83,414
Fund balance - beginning	706,755	706,755	929,183	222,428
Fund balance - ending	<u>\$ 841,616</u>	<u>\$ 841,616</u>	<u>\$ 1,147,458</u>	<u>\$ 305,842</u>

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

CADDO PARISH COMMISSION
Shreveport, Louisiana
 Required Supplementary Information
SPECIAL REVENUE FUND - AMERICAN RESCUE PLAN FUND
 Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
 for the Year Ended December 31, 2021
 (Unaudited)

	Original	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental revenues:				
Federal grant	\$ -	\$ 23,290,000	\$ 1,681,759	\$ (21,608,242)
Total intergovernmental revenues	<u>-</u>	<u>23,290,000</u>	<u>1,681,759</u>	<u>(21,608,242)</u>
Use of money and property:				
Investment earnings:				
Interest earned	-	-	(27,606)	(27,606)
Total investment earnings	<u>-</u>	<u>-</u>	<u>(27,606)</u>	<u>(27,606)</u>
Total revenues	<u>-</u>	<u>23,290,000</u>	<u>1,654,153</u>	<u>(21,635,847)</u>
Expenditures				
General government:				
Grant program - other	-	23,290,000	1,681,759	21,608,241
Total expenditures	<u>-</u>	<u>23,290,000</u>	<u>1,681,759</u>	<u>21,608,241</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	(27,606)	(27,606)
Other financing sources (uses):				
Transfers in	-	-	27,606	27,606
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>27,606</u>	<u>27,606</u>
Net change in fund balance	-	-	-	-
Fund balance - beginning	-	-	-	-
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

CADDO PARISH COMMISSION
Shreveport, Louisiana
 Required Supplementary Information
SPECIAL REVENUE FUND - E. EDWARD JONES FUND
 Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
 for the Year Ended December 31, 2021
 (Unaudited)

	Original	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental revenues:				
Federal grant	\$ -	\$ 37,021,235	\$ 37,021,235	\$ -
Total intergovernmental revenues	-	37,021,235	37,021,235	-
Use of money and property:				
Investment earnings:				
Interest earned	2,500	2,500	24,485	21,985
Net increase (decrease) in the fair value of investments	-	-	(11,620)	(11,620)
Total investment earnings	2,500	2,500	12,865	10,365
Total revenues	2,500	37,023,735	37,034,100	10,365
Expenditures				
General government:				
Administration	-	120,000	134,242	(14,242)
Grant program - other	-	37,021,235	36,776,369	244,866
Total expenditures	-	37,141,235	36,910,611	230,624
Excess (deficiency) of revenues over (under) expenditures	2,500	(117,500)	123,489	(220,259)
Other financing uses:				
Transfers in	200,000	200,000	200,000	-
Total other financing sources (uses)	200,000	200,000	200,000	-
Net change in fund balance	202,500	82,500	323,489	(220,259)
Fund balance - beginning	753,567	753,567	757,931	4,364
Fund balance - ending	<u>\$ 956,067</u>	<u>\$ 836,067</u>	<u>\$ 1,081,420</u>	<u>\$ (215,895)</u>

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

CADDO PARISH COMMISSION
Shreveport, Louisiana
Required Supplementary Information
Notes to Budgetary Comparison Schedules
December 31, 2021

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, 2021.
- (5) The Commission utilizes formal budgetary integration as a management control device and annual budgets are legally adopted for the General Fund, Special Revenue Funds, and the Debt Service Fund.
- (6) Comparison of budgeted and actual amounts as shown in the accompanying schedules includes the General Fund and Special Revenue Funds that are included in the annual operating budget and for which a budget to actual comparison is required.

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

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

CADDO PARISH COMMISSION
Shreveport, Louisiana
Required Supplementary Information
Notes to Budgetary Comparison Schedules
for the Year Ended December 31, 2021

Excess of Expenditures over Budget - Major Funds

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

Fund	<u>Final budget</u>	<u>Actual on a budgetary basis</u>	<u>Variance</u>
General Fund:			
Debt service:			
Principal	\$ 154,500	\$ 167,000	\$ (12,500)
Interest	\$ 68,863	\$ 46,477	\$ 22,386
Bond issuance costs, fees and charges	\$ 200	\$ 1,575	\$ (1,375)
Detention Facilities Fund:			
Criminal justice:			
Salaries, fringe benefits, and payroll taxes	\$ 1,256,391	\$ 1,263,282	\$ (6,891)
Utilities	\$ 1,018,000	\$ 1,062,228	\$ (44,228)
Interest	\$ -	\$ 95	\$ (95)
Debt service:			
Principal	\$ 147,500	\$ 160,000	\$ (12,500)
Solid Waste Fund			
Sanitation:			
Salaries, fringe benefits, and payroll taxes	\$ 1,483,379	\$ 1,604,273	\$ (120,894)
Supplies	\$ 145,000	\$ 148,035	\$ (3,035)
Code enforcement:			
Salaries, fringe benefits, and payroll taxes	\$ 67,553	\$ 69,387	\$ (1,834)
Repairs and maintenance	\$ 3,000	\$ 8,457	\$ (5,457)
Public Works			
Administrative			
Repairs and maintenance	\$ 8,000	\$ 8,345	\$ (345)
Road maintenance			
Miscellaneous	\$ 200,155	\$ 228,899	\$ (28,744)
Head Start			
General government:			
Head Start program	\$ 15,620,000	\$15,651,616	\$ (31,616)
Biomedical Fund:			
Economic development:			
Salaries, fringe benefits, and payroll taxes	\$ 89,030	\$ 91,000	\$ (1,970)
Criminal Justice Fund:			
Criminal justice:			
Other	\$ 215,128	\$ 223,849	\$ (8,721)
E. Edward Jones Fund			
General government:			
Administrative	\$ 120,000	\$ 134,242	\$ (14,242)

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

	2018	2019	2020	2021
Total OPEB Liability				
Service cost	\$ 280,601	\$ 246,617	\$ 256,513	\$ 2,237,110
Interest	634,575	689,630	605,169	1,046,778
Changes of benefit terms	-	-	167,278	-
Differences between expected and actual experience	(48,766)	861,272	2,745,642	151,076
Changes of assumptions	(1,759,333)	4,158,492	22,745,454	2,131,407
Benefit payments	(750,271)	(717,296)	(1,175,342)	(1,246,245)
Net change in Commission's OPEB liability	(1,643,194)	5,238,715	25,344,714	4,320,126
Commission's total OPEB liability - beginning	18,822,083	17,178,889	22,417,604	47,762,318
Commission's total OPEB liability - ending	\$ 17,178,889	\$ 22,417,604	\$ 47,762,318	\$ 52,082,444
Covered-employee payroll	\$ 11,731,294	\$ 12,200,546	\$ 16,691,908	\$ 16,696,814
Caddo Commission's total OPEB liability as a percentage	146.44%	183.74%	286.14%	311.93%

Notes to Schedule:

Changes of Benefit Terms: Effective 1/1/2020, increased retiree life insurance benefit from \$4,000 to \$7,000.

Changes of Assumptions The following are the discount rates used in each period:

2018	4.10%
2019	2.74%
2020	2.12%
2021	2.06%

Mortality Rates

2018-2019	RP-2000 Combined Mortality table - No mortality improvement
2020	PubG.H-2010 Employee, Healthy Retiree, and Disabled Retiree Mortality Tables, generational mortality improvement with Scale MP-2020.
2021	PubG.H-2010 Employee, Healthy Retiree, and Disabled Retiree Mortality Tables, generational mortality improvement with Scale MP-2021.

CADDO PARISH COMMISSION
Shreveport, Louisiana
Required Supplementary Information
Schedule of Employer's Proportionate Share of the Net Pension Liability
(Unaudited)
December 31, 2021

Parochial Employees' Retirement System of Louisiana

Plan Year Ended	Agency's proportion of the net pension liability (asset)	Agency's proportionate share of the net pension liability (asset)	Agency's covered payroll	Agency's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2020	2.13791%	\$ (3,748,643)	\$ 13,831,503	(27%)	104.00%
2019	2.22887%	\$ 104,923	\$ 13,667,087	1%	99.89%
2018	2.23497%	\$ 9,919,608	\$ 13,265,262	75%	88.86%
2017	2.25803%	\$ (1,676,018)	\$ 13,425,960	(12%)	101.98%
2016	2.32797%	\$ 4,794,491	\$ 13,326,231	36%	94.15%
2015	2.45496%	\$ 6,462,166	\$ 13,708,393	47%	92.20%
2014	2.27504%	\$ 622,014	\$ 12,628,100	5%	99.10%
2013	2.32759%	\$ 165,407	\$ 12,432,424	1%	99.80%

*Amounts presented were determined as of the measurement date.

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

CADDO PARISH COMMISSION
Shreveport, Louisiana
Required Supplementary Information
Schedule of Employer's Contributions to the Pension Plan and Related Notes
(Unaudited)
December 31, 2021

Parochial Employees' Retirement System of Louisiana

Fiscal Year	Contractually Required Contribution	Contribution in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a % of Covered Payroll	Contributions as a % of Required Contributions
2021	\$1,749,201	\$1,749,201	\$0	\$13,888,391	12.59%	100.00%
2020	\$1,694,314	\$1,694,314	\$0	\$13,831,503	12.25%	100.00%
2019	\$1,571,715	\$1,571,715	\$0	\$13,667,087	11.50%	100.00%
2018	\$1,525,505	\$1,525,505	\$0	\$13,265,262	11.50%	100.00%
2017	\$1,678,245	\$1,678,245	\$0	\$13,425,960	12.50%	100.00%
2016	\$1,732,410	\$1,732,410	\$0	\$13,326,231	13.00%	100.00%
2015	\$1,987,716	\$1,987,716	\$0	\$13,708,393	14.50%	100.00%
2014	\$2,020,495	\$2,020,495	\$0	\$12,628,100	16.00%	100.00%

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

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

Notes to Required Supplementary Information

Changes of Benefit Terms

There were no changes of benefit terms for the valuation year ended December 31, 2020.

Changes of Assumptions

For the Parochial Employees' Retirement System for the valuation year ended December 31, 2020, there were no changes in assumptions. For Plan A, the investment rate of return of 6.5% changed to 6.4%, projected salary increases remained 4.75%, and the inflation rate changed from 2.4% to 2.3%.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

Capital Projects Funds

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

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

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

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

Debt Service Fund

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

NONMAJOR GOVERNMENTAL FUNDS
Combining Balance Sheet - By Fund Type
December 31, 2021

	Special Revenue Funds	Capital Projects Fund	Debt Service Fund	Total Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	\$ 2,751,668	\$ 1,293,627	\$ 445,003	\$ 4,490,298
Investments	18,316,555	7,208,056	1,802,529	27,327,140
Receivables, net:				
Ad valorem taxes	12,772,690	-	2,537,618	15,310,308
Other	3,197,048	-	-	3,197,048
Accrued interest	36,393	14,334	3,583	54,310
Due from other funds	888,240	116,330	-	1,004,570
Due from other governments	478,930	1,925	-	480,855
Total assets	<u>\$ 38,441,524</u>	<u>\$ 8,634,272</u>	<u>\$ 4,788,733</u>	<u>\$ 51,864,529</u>
Liabilities, deferred inflows of resources, and fund balances				
Liabilities				
Accounts payable	\$ 700,158	\$ 32	\$ 247	\$ 700,437
Accrued liabilities	317,297	-	-	317,297
Due to other funds	9,675	1,125	-	10,800
Unearned revenue	-	-	-	-
Due to other governments	111,323	-	-	111,323
Total liabilities	<u>1,138,453</u>	<u>1,157</u>	<u>247</u>	<u>1,139,857</u>
Deferred inflows of resources				
Unavailable revenue - property taxes	26,386	-	4,595	30,981
Total deferred inflows of resources	<u>26,386</u>	<u>-</u>	<u>4,595</u>	<u>30,981</u>
Fund balances				
Restricted for:				
Criminal justice	5,153,330	-	-	5,153,330
Health and welfare	4,877,408	-	-	4,877,408
Building facilities	8,915,462	-	-	8,915,462
Culture and recreation	2,469,387	-	-	2,469,387
Debt service	-	-	4,783,891	4,783,891
Capital projects	-	8,633,115	-	8,633,115
Committed to:				
Economic development	579,737	-	-	579,737
Subsequent year's expenditures	4,543,725	-	-	4,543,725
Assigned to:				
Special services	10,737,636	-	-	10,737,636
Total fund balances	<u>37,276,685</u>	<u>8,633,115</u>	<u>4,783,891</u>	<u>50,693,691</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 38,441,524</u>	<u>\$ 8,634,272</u>	<u>\$ 4,788,733</u>	<u>\$ 51,864,529</u>

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

NONMAJOR GOVERNMENTAL FUNDS
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances - By Fund Type
for the Year Ended December 31, 2021

	Special Revenue Funds	Capital Projects Fund	Debt Service Fund	Total Nonmajor Governmental Funds
Revenues				
Taxes	\$ 14,046,696	\$ -	\$ 2,793,300	\$ 16,839,996
Licenses and permits	6,590	-	-	6,590
Intergovernmental revenues	1,737,413	-	-	1,737,413
Charges for services	83,134	-	-	83,134
Gaming	1,605,171	-	-	1,605,171
Use of money and property:				
Oil and gas leases	6,784,013	-	-	6,784,013
Rental, camping fees, and other	584,630	-	-	584,630
Investment earnings (loss)	(105,740)	(35,282)	(10,921)	(151,943)
Other revenues	67,155	668,925	-	736,080
Total revenues	<u>24,809,062</u>	<u>633,643</u>	<u>2,782,379</u>	<u>28,225,084</u>
Expenditures				
Current:				
General government	1,106,624	35,075	-	1,141,699
Criminal justice	6,897,493	-	-	6,897,493
Health and welfare	4,108,287	-	-	4,108,287
Building facilities	5,188,513	-	-	5,188,513
Culture and recreation	1,737,950	-	-	1,737,950
Economic development	537,124	-	-	537,124
Debt service:				
Principal	303,000	650,000	1,810,000	2,763,000
Interest	354,600	10,738	518,023	883,361
Bond issuance costs, fees and charges	150	7,387	136,880	144,417
Capital outlay	50,210	-	-	50,210
Total expenditures	<u>20,283,951</u>	<u>703,200</u>	<u>2,464,903</u>	<u>23,452,054</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,525,111</u>	<u>(69,557)</u>	<u>317,476</u>	<u>4,773,030</u>
Other financing sources (uses):				
Transfers in	3,620,289	37,928	-	3,658,217
Transfers out	(1,045,800)	(3,194,501)	-	(4,240,301)
Issuance of refunding bonds	-	-	-	-
Premium on bonds	-	-	-	-
Total other financing sources (uses)	<u>2,574,489</u>	<u>(3,156,573)</u>	<u>-</u>	<u>(582,084)</u>
Net change in fund balances	7,099,600	(3,226,130)	317,476	4,190,946
Fund balances - beginning	30,177,085	11,859,245	4,466,415	46,502,745
Fund balances - ending	<u>\$ 37,276,685</u>	<u>\$ 8,633,115</u>	<u>\$ 4,783,891</u>	<u>\$ 50,693,691</u>

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

NONMAJOR SPECIAL REVENUE FUNDS
Combining Balance Sheet
December 31, 2021

	Building Maintenance Fund	Parks and Recreation Fund	Health Tax Fund	Riverboat Fund
Assets				
Cash and cash equivalents	\$ 553,446	\$ 157,229	\$ 252,410	\$ 91,937
Investments	4,668,691	1,316,736	2,133,036	777,182
Receivables, net:				
Ad valorem taxes	4,669,223	1,421,068	3,298,904	-
Other	-	61	903	90,065
Accrued interest	9,266	2,632	4,227	1,540
Due from other funds	297,681	119,057	161,794	147,950
Due from other governments	71,093	22,120	51,341	-
Total assets	\$ 10,269,400	\$ 3,038,903	\$ 5,902,615	\$ 1,108,674
Liabilities, deferred inflows of resources, and fund balances				
Liabilities				
Accounts payable	\$ 151,771	\$ 55,474	\$ 44,377	\$ 74,311
Accrued liabilities	61,812	32,609	57,905	-
Due to other funds	-	-	-	-
Due to other governments	75,374	-	-	-
Total liabilities	288,957	88,083	102,282	74,311
Deferred inflows of resources				
Unavailable revenue - property taxes	8,479	2,578	9,191	-
Total deferred inflows of resources	8,479	2,578	9,191	-
Fund balances				
Restricted for:				
Criminal justice	-	-	-	-
Health and welfare	-	-	4,860,559	-
Building facilities	8,915,462	-	-	-
Culture and recreation	-	2,469,387	-	-
Economic development	-	-	-	-
Committed to:				
Economic development	-	-	-	-
Subsequent year's expenditures	1,056,502	478,855	930,583	167,180
Assigned to:				
Special services	-	-	-	867,183
Total fund balances	9,971,964	2,948,242	5,791,142	1,034,363
Total liabilities, deferred inflows of resources, and fund balances	\$ 10,269,400	\$ 3,038,903	\$ 5,902,615	\$ 1,108,674

See accompanying independent auditors' report.

(continued)

Economic Development Fund	Law Officers Witness Fund	Section 8 Housing	Juvenile Justice Fund	Oil and Gas Fund	Total Nonmajor Special Revenue Funds
\$ 155,685	\$ 77,344	\$ -	\$ 239,037	\$ 1,224,580	\$ 2,751,668
694,113	-	-	2,005,511	6,721,286	18,316,555
-	-	-	3,383,495	-	12,772,690
-	-	-	1,627	3,104,392	3,197,048
1,372	-	-	4,003	13,353	36,393
-	-	-	161,758	-	888,240
57,926	979	30,685	244,786	-	478,930
<u>\$ 909,096</u>	<u>\$ 78,323</u>	<u>\$ 30,685</u>	<u>\$ 6,040,217</u>	<u>\$ 11,063,611</u>	<u>\$ 38,441,524</u>
\$ 90,036	\$ 68	\$ 4,161	\$ 129,656	\$ 150,304	\$ 700,158
-	-	-	164,971	-	317,297
-	-	9,675	-	-	9,675
-	2,450	-	33,499	-	111,323
<u>90,036</u>	<u>2,518</u>	<u>13,836</u>	<u>328,126</u>	<u>150,304</u>	<u>1,138,453</u>
-	-	-	6,138	-	26,386
-	-	-	6,138	-	26,386
-	75,805	-	5,077,525	-	5,153,330
-	-	16,849	-	-	4,877,408
-	-	-	-	-	8,915,462
-	-	-	-	-	2,469,387
-	-	-	-	-	-
579,737	-	-	-	-	579,737
239,323	-	-	628,428	1,042,854	4,543,725
-	-	-	-	9,870,453	10,737,636
<u>819,060</u>	<u>75,805</u>	<u>16,849</u>	<u>5,705,953</u>	<u>10,913,307</u>	<u>37,276,685</u>
<u>\$ 909,096</u>	<u>\$ 78,323</u>	<u>\$ 30,685</u>	<u>\$ 6,040,217</u>	<u>\$ 11,063,611</u>	<u>\$ 38,441,524</u>

(concluded)

CADDO PARISH COMMISSION
Shreveport, Louisiana

NONMAJOR SPECIAL REVENUE FUNDS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
December 31, 2021

	Building Maintenance Fund	Parks and Recreation Fund	Health Tax Fund	Riverboat Fund
Revenues				
Taxes	\$ 5,135,762	\$ 1,563,555	\$ 3,623,378	\$ -
Licenses and permits	-	-	6,590	-
Intergovernmental revenues	110,043	93,416	87,820	-
Charges for services	-	4,500	57,676	-
Gaming	-	-	-	999,632
Use of money and property:				
Oil and gas leases	-	-	-	-
Rental, camping fees, and other	17,100	13,131	-	-
Investment earnings (loss)	(23,066)	(5,870)	(8,581)	(4,574)
Other revenues	93	7,499	6,405	40,004
Total revenues	<u>5,239,932</u>	<u>1,676,231</u>	<u>3,773,288</u>	<u>1,035,062</u>
Expenditures				
Current:				
General government	-	-	-	963,804
Criminal justice	-	-	-	-
Health and welfare	-	-	3,489,047	-
Building facilities	4,683,327	-	-	-
Culture and recreation	-	1,737,950	-	-
Economic development	-	-	-	-
Debt service:				
Principal	51,620	-	30,000	-
Interest	60,380	-	35,000	-
Fees and charges	50	-	50	-
Capital outlay	4,465	13,214	18,675	-
Total expenditures	<u>4,799,842</u>	<u>1,751,164</u>	<u>3,572,772</u>	<u>963,804</u>
Excess (deficiency) of revenues over (under) expenditures	<u>440,090</u>	<u>(74,933)</u>	<u>200,516</u>	<u>71,258</u>
Other financing sources (uses):				
Transfers in	73,540	6,290	-	19,071
Transfers out	(280,000)	(37,000)	(102,000)	-
Total other financing sources (uses)	<u>(206,460)</u>	<u>(30,710)</u>	<u>(102,000)</u>	<u>19,071</u>
Net change in fund balances	<u>233,630</u>	<u>(105,643)</u>	<u>98,516</u>	<u>90,329</u>
Fund balances - beginning	9,738,334	3,053,885	5,692,626	944,034
Fund balances - ending	<u>\$ 9,971,964</u>	<u>\$ 2,948,242</u>	<u>\$ 5,791,142</u>	<u>\$ 1,034,363</u>

See accompanying independent auditors' report.

(continued)

Economic Development Fund	Law Officers Witness Fund	Section 8 Housing	Juvenile Justice Fund	Oil and Gas Fund	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ -	\$ 3,724,001	\$ -	\$ 14,046,696
-	-	-	-	-	6,590
-	-	619,240	826,894	-	1,737,413
-	19,672	-	1,286	-	83,134
605,539	-	-	-	-	1,605,171
-	-	-	-	6,784,013	6,784,013
-	-	-	-	554,399	584,630
(3,885)	232	-	(8,821)	(51,175)	(105,740)
-	-	-	13,154	-	67,155
<u>601,654</u>	<u>19,904</u>	<u>619,240</u>	<u>4,556,514</u>	<u>7,287,237</u>	<u>24,809,062</u>
-	-	-	-	142,820	1,106,624
-	4,908	-	6,892,585	-	6,897,493
-	-	619,240	-	-	4,108,287
-	-	-	505,186	-	5,188,513
-	-	-	-	-	1,737,950
537,124	-	-	-	-	537,124
-	-	-	-	221,380	303,000
-	-	-	-	259,220	354,600
-	-	-	-	50	150
-	-	-	13,856	-	50,210
<u>537,124</u>	<u>4,908</u>	<u>619,240</u>	<u>7,411,627</u>	<u>623,470</u>	<u>20,283,951</u>
<u>64,530</u>	<u>14,996</u>	<u>-</u>	<u>(2,855,113)</u>	<u>6,663,767</u>	<u>4,525,111</u>
25,000	-	-	3,414,323	82,065	3,620,289
(200,000)	-	-	-	(426,800)	(1,045,800)
(175,000)	-	-	3,414,323	(344,735)	2,574,489
(110,470)	14,996	-	559,210	6,319,032	7,099,600
<u>929,530</u>	<u>60,809</u>	<u>16,849</u>	<u>5,146,743</u>	<u>4,594,275</u>	<u>30,177,085</u>
<u>\$ 819,060</u>	<u>\$ 75,805</u>	<u>\$ 16,849</u>	<u>\$ 5,705,953</u>	<u>\$ 10,913,307</u>	<u>\$ 37,276,685</u>

(concluded)

CADDO PARISH COMMISSION
Shreveport, Louisiana

NONMAJOR CAPITAL PROJECTS FUNDS
Combining Balance Sheet
December 31, 2021

	Capital Improvement Fund	Capital Improvement II Fund	Library Bond Fund	Total Nonmajor Capital Projects Funds
Assets				
Cash and cash equivalents	\$ 157,129	\$ 1,136,498	\$ -	\$ 1,293,627
Investments	1,318,685	5,889,371	-	7,208,056
Receivables, net:				
Ad valorem taxes	-	-	-	-
Other	-	-	-	-
Accrued interest	2,632	11,702	-	14,334
Due from other funds	116,330	-	-	116,330
Due from other governments	-	-	1,925	1,925
Total assets	<u>\$ 1,594,776</u>	<u>\$ 7,037,571</u>	<u>\$ 1,925</u>	<u>\$ 8,634,272</u>
Liabilities and fund balances				
Liabilities				
Accounts payable	\$ 32	\$ -	\$ -	\$ 32
Accrued liabilities	-	-	-	-
Due to other funds	-	-	1,125	1,125
Deferred revenue	-	-	-	-
Due to other governments	-	-	-	-
Total liabilities	<u>32</u>	<u>-</u>	<u>1,125</u>	<u>1,157</u>
Fund balances				
Restricted for:				
Capital projects	<u>1,594,744</u>	<u>7,037,571</u>	<u>800</u>	<u>8,633,115</u>
Total fund balances	<u>1,594,744</u>	<u>7,037,571</u>	<u>800</u>	<u>8,633,115</u>
Total liabilities and fund balances	<u>\$ 1,594,776</u>	<u>\$ 7,037,571</u>	<u>\$ 1,925</u>	<u>\$ 8,634,272</u>

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

NONMAJOR CAPITAL PROJECTS FUNDS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
December 31, 2021

	Capital Improvement Fund	Capital Improvement II Fund	Library Bond Fund	Total Nonmajor Capital Projects Funds
Revenues				
Use of money and property:				
Investment earnings (loss)	\$ (7,219)	\$ (28,063)	\$ -	\$ (35,282)
Reimbursements from other agencies	-	-	668,925	668,925
Total revenues	<u>(7,219)</u>	<u>(28,063)</u>	<u>668,925</u>	<u>633,643</u>
Expenditures				
Current:				
General government	35,075	-	-	35,075
Debt service:				
Principal	-	-	650,000	650,000
Interest	-	-	10,738	10,738
Fees	-	-	7,387	7,387
Total expenditures	<u>35,075</u>	<u>-</u>	<u>668,125</u>	<u>703,200</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(42,294)</u>	<u>(28,063)</u>	<u>800</u>	<u>(69,557)</u>
Other financing sources (uses):				
Transfers in	37,928	-	-	37,928
Transfers out	(312,046)	(2,882,455)	-	(3,194,501)
Debt proceeds	-	-	-	-
Premium on bonds	-	-	-	-
Total other financing sources (uses)	<u>(274,118)</u>	<u>(2,882,455)</u>	<u>-</u>	<u>(3,156,573)</u>
Net change in fund balances	(316,412)	(2,910,518)	800	(3,226,130)
Fund balances - beginning	1,911,156	9,948,089	-	11,859,245
Fund balances - ending	<u>\$ 1,594,744</u>	<u>\$ 7,037,571</u>	<u>\$ 800</u>	<u>\$ 8,633,115</u>

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

SPECIAL REVENUE FUND - BUILDING MAINTENANCE FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2021
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues				
Ad valorem taxes	\$ 4,829,433	\$ 4,829,433	\$ 5,135,762	\$ 306,329
Intergovernmental revenues:				
State revenue sharing	115,000	115,000	110,043	(4,957)
Use of money and property:				
Rental, camping fees and other	22,000	22,000	17,100	(4,900)
Investment earnings:				
Interest earned	39,000	39,000	24,810	(14,190)
Net increase in the fair value of investments	-	-	(47,876)	(47,876)
Total investment earnings	39,000	39,000	(23,066)	(62,066)
Other revenues	1,000	1,000	93	(907)
Total revenues	<u>5,006,433</u>	<u>5,006,433</u>	<u>5,239,932</u>	<u>233,499</u>
Expenditures				
Building facilities:				
Sheriff Substations	177,000	177,000	174,087	2,913
Courthouse:				
Salaries, fringe benefits, and payroll taxes	2,589,245	2,589,245	2,450,151	139,094
Supplies	136,700	136,700	70,729	65,971
Education, training and travel	20,000	20,000	2,458	17,542
Utilities	687,500	687,500	728,138	(40,638)
Repairs and maintenance	309,000	309,000	326,403	(17,403)
Maintenance contract	90,000	90,000	67,766	22,234
Security	375,000	375,000	349,487	25,513
Insurance	265,094	265,094	265,094	-
Reimbursements	(465,821)	(465,821)	(451,023)	(14,798)
Miscellaneous	385,929	385,929	378,342	7,587
Capital outlay	8,000	8,000	4,465	3,535
Total courthouse	<u>4,400,647</u>	<u>4,400,647</u>	<u>4,192,010</u>	<u>208,637</u>
Francis Bickham Building, Government Plaza				
Veterans Affairs Building and Forcht Wade:				
Utilities	168,000	168,000	141,426	26,574
Repairs and maintenance	75,700	75,700	76,342	(642)
Maintenance contract	3,800	3,800	6,235	(2,435)
Security	57,000	57,000	39,514	17,486
Miscellaneous	56,267	56,267	58,178	(1,911)
Total Francis Bickham Building, Government Plaza and Veterans Affairs Building	<u>360,767</u>	<u>360,767</u>	<u>321,695</u>	<u>39,072</u>
Debt service:				
Principal	51,620	51,620	51,620	-
Interest	60,380	60,380	60,380	-
Fees and charges	200	200	50	150
Total expenditures	<u>5,050,614</u>	<u>5,050,614</u>	<u>4,799,842</u>	<u>250,772</u>
Excess (deficiency) of revenues over (under) expenditures	(44,181)	(44,181)	440,090	484,271
Other financing sources (uses):				
Transfers in	-	73,540	73,540	-
Transfers out	(280,000)	(280,000)	(280,000)	-
Total other financing sources (uses)	<u>(280,000)</u>	<u>(206,460)</u>	<u>(206,460)</u>	<u>-</u>
Net change in fund balance	(324,181)	(250,641)	233,630	484,271
Fund balance - beginning	9,295,936	9,295,936	9,738,334	442,398
Fund balance - ending	<u>\$ 8,971,755</u>	<u>\$ 9,045,295</u>	<u>\$ 9,971,964</u>	<u>\$ 926,669</u>

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

SPECIAL REVENUE FUND - PARKS AND RECREATION FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2021
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Ad valorem taxes	\$ 1,470,342	\$ 1,470,342	\$ 1,563,555	\$ 93,213
Intergovernmental revenues:				
State revenue sharing	35,100	35,100	33,491	(1,609)
State grant	-	-	59,925	59,925
Use of money and property:				
Rental, camping fees, and other	22,000	22,000	13,131	(8,869)
Investment earnings:				
Interest earned	19,000	19,000	7,647	(11,353)
Net increase in the fair value of investments	-	-	(13,517)	(13,517)
Total investment earnings	19,000	19,000	(5,870)	(24,870)
Other revenues	10,500	10,500	11,999	1,499
Total revenues	<u>1,556,942</u>	<u>1,556,942</u>	<u>1,676,231</u>	<u>119,289</u>
Expenditures				
Culture and recreation:				
Salaries, fringe benefits, and payroll taxes	1,172,911	1,172,911	1,219,365	(46,454)
Supplies	12,520	12,520	11,326	1,194
Education, training and travel	16,050	16,050	17,593	(1,543)
Utilities	60,500	60,500	57,713	2,787
Repairs and maintenance	105,000	105,000	131,114	(26,114)
Maintenance contract	16,000	16,000	10,730	5,270
Insurance	63,842	63,842	63,842	-
Miscellaneous	194,699	244,624	226,267	18,357
Total culture and recreation	<u>1,641,522</u>	<u>1,691,447</u>	<u>1,737,950</u>	<u>(46,503)</u>
Capital outlay	11,900	11,900	13,214	(1,314)
Total expenditures	<u>1,653,422</u>	<u>1,703,347</u>	<u>1,751,164</u>	<u>(47,817)</u>
Excess (deficiency) of revenues over (under) expenditures	(96,480)	(146,405)	(74,933)	71,472
Other financing sources (uses):				
Transfers in	-	6,290	6,290	-
Transfers out	(37,000)	(37,000)	(37,000)	-
Total other financing sources (uses)	<u>(37,000)</u>	<u>(30,710)</u>	<u>(30,710)</u>	<u>-</u>
Net change in fund balance	(133,480)	(177,115)	(105,643)	71,472
Fund balance - beginning	3,003,221	3,003,221	3,053,885	50,664
Fund balance - ending	<u>\$ 2,869,741</u>	<u>\$ 2,826,106</u>	<u>\$ 2,948,242</u>	<u>\$ 122,136</u>

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

SPECIAL REVENUE FUND - HEALTH TAX FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2021
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues				
Ad valorem taxes	\$ 3,432,448	\$ 3,432,448	\$ 3,623,378	\$ 190,930
Animal license and permit fees	6,000	6,000	6,590	590
Intergovernmental revenues:				
State revenue sharing	81,300	81,300	77,820	(3,480)
Vaccination, impounding, boarding, and adoption fees	66,100	66,100	57,676	(8,424)
Use of money and property:				
Regional lab rental	100	100	-	(100)
Investment earnings:				
Interest earned	30,000	30,000	13,288	(16,712)
Net increase in the fair value of investments	-	-	(21,868)	(21,868)
Total investment earnings	<u>30,000</u>	<u>30,000</u>	<u>(8,580)</u>	<u>(38,580)</u>
Other revenues	<u>4,000</u>	<u>14,000</u>	<u>16,404</u>	<u>2,404</u>
Total revenues	<u>3,619,948</u>	<u>3,629,948</u>	<u>3,773,288</u>	<u>143,340</u>
Expenditures				
Health and welfare:				
Shreveport Regional Lab:				
Salaries, fringe benefits, and payroll taxes	1,447	1,447	1,447	-
Supplies	-	-	-	-
Utilities	13,000	30,500	30,278	222
Repairs and maintenance	5,800	13,000	12,879	121
Insurance	1,170	1,170	1,170	-
Miscellaneous	11,276	13,576	13,524	52
Capital outlay	-	-	-	-
Total Shreveport Regional Lab	<u>32,693</u>	<u>59,693</u>	<u>59,298</u>	<u>395</u>
Animal services and mosquito control:				
Salaries, fringe benefits, and payroll taxes	1,996,196	1,996,196	1,821,605	174,591
Supplies	420,850	420,850	320,733	100,117
Utilities	77,000	77,000	64,391	12,609
Repairs and maintenance	200,000	200,000	154,420	45,580
Insurance	78,323	78,323	78,323	-
Miscellaneous	321,332	331,332	264,360	66,972
Capital outlay	<u>12,000</u>	<u>66,000</u>	<u>18,675</u>	<u>47,325</u>
Total animal services and mosquito control	<u>3,105,701</u>	<u>3,169,701</u>	<u>2,722,507</u>	<u>447,194</u>

See accompanying independent auditors' report.

(continued)

CADDO PARISH COMMISSION
Shreveport, Louisiana

SPECIAL REVENUE FUND - HEALTH TAX FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2021
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
Highland Health Unit:				
Salaries, fringe benefits, and payroll taxes	334,840	317,840	313,483	4,357
Supplies	-	-	-	-
Utilities	118,500	118,500	118,694	(194)
Repairs and maintenance	68,000	58,000	58,725	(725)
Maintenance contract	13,000	13,000	9,922	3,078
Insurance	55,621	55,621	55,621	-
Miscellaneous	75,712	75,712	70,432	5,280
Capital outlay	-	-	-	-
Total Highland Health Unit	<u>665,673</u>	<u>638,673</u>	<u>626,877</u>	<u>11,796</u>
Vivian Health Unit:				
Salaries, fringe benefits, and payroll taxes	40,572	40,572	41,631	(1,059)
Supplies	-	-	-	-
Utilities	17,600	17,600	15,720	1,880
Repairs and maintenance	6,750	6,750	5,497	1,253
Insurance	360	360	360	-
Miscellaneous	2,655	2,655	2,442	213
Capital outlay	-	-	-	-
Total Vivian Health Unit	<u>67,937</u>	<u>67,937</u>	<u>65,650</u>	<u>2,287</u>
David Raines Health Center:				
Repairs and maintenance	33,390	33,390	33,390	-
Debt service:				
Principal	30,000	30,000	30,000	-
Interest	35,000	35,000	35,000	-
Fees and charges	200	200	50	150
Total expenditures	<u>3,970,594</u>	<u>4,034,594</u>	<u>3,572,772</u>	<u>461,822</u>
Excess (deficiency) of revenues over (under) expenditures	(350,646)	(404,646)	200,516	605,162
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(102,000)	(102,000)	(102,000)	-
Total other financing sources (uses)	<u>(102,000)</u>	<u>(102,000)</u>	<u>(102,000)</u>	<u>-</u>
Net change in fund balance	(452,646)	(506,646)	98,516	605,162
Fund balance - beginning	5,178,761	5,178,761	5,692,626	513,865
Fund balance - ending	<u>\$ 4,726,115</u>	<u>\$ 4,672,115</u>	<u>\$ 5,791,142</u>	<u>\$ 1,119,027</u>

See accompanying independent auditors' report.

(concluded)

CADDO PARISH COMMISSION
Shreveport, Louisiana

SPECIAL REVENUE FUND - RIVERBOAT FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2021
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gaming	\$ 900,000	\$ 900,000	\$ 999,632	\$ 99,632
Use of money and property:				
Investment earnings:				
Interest earned	4,000	4,000	3,392	(608)
Net increase in the fair value of investments	-	-	(7,966)	(7,966)
Total investment earnings	4,000	4,000	(4,574)	(8,574)
Other revenues	2,000	2,000	40,004	38,004
Total revenues	906,000	906,000	1,035,062	129,062
Expenditures				
General government:				
Salaries, fringe benefits, and payroll taxes	178,750	178,750	57,414	121,336
Administration	143,213	143,213	144,741	(1,528)
Other	834,000	988,500	761,649	226,851
Total general government	1,155,963	1,310,463	963,804	346,659
Total expenditures	1,155,963	1,310,463	963,804	346,659
Excess (deficiency) of revenues over (under) expenditures	(249,963)	(404,463)	71,258	475,721
Other financing sources (uses):				
Transfers in	-	19,071	19,071	-
Total other financing sources (uses)	-	19,071	19,071	-
Net change in fund balance	(249,963)	(385,392)	90,329	475,721
Fund balance - beginning	482,218	482,218	944,034	461,816
Fund balance - ending	\$ 232,255	\$ 96,826	\$ 1,034,363	\$ 937,537

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

SPECIAL REVENUE FUND - ECONOMIC DEVELOPMENT FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2021
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gaming	\$ 400,000	\$ 400,000	\$ 605,539	\$ 205,539
Use of money and property:				
Investment earnings:				
Interest earned	6,000	6,000	3,229	(2,771)
Net increase in the fair value of investments	-	-	(7,114)	(7,114)
Total investment earnings	<u>6,000</u>	<u>6,000</u>	<u>(3,885)</u>	<u>(9,885)</u>
Other revenues	-	-	-	-
Total revenues	<u>406,000</u>	<u>406,000</u>	<u>601,654</u>	<u>195,654</u>
Expenditures				
Economic development	464,264	628,264	537,124	91,140
Total expenditures	<u>464,264</u>	<u>628,264</u>	<u>537,124</u>	<u>91,140</u>
Excess (deficiency) of revenues over (under) expenditures	(58,264)	(222,264)	64,530	286,794
Other financing sources (uses):				
Transfers in	-	25,000	25,000	-
Transfers out	(200,000)	(200,000)	(200,000)	-
Total other financing sources (uses)	<u>(200,000)</u>	<u>(175,000)</u>	<u>(175,000)</u>	<u>-</u>
Net change in fund balance	(258,264)	(397,264)	(110,470)	286,794
Fund balance - beginning	417,530	417,530	929,530	512,000
Fund balance - ending	<u>\$ 159,266</u>	<u>\$ 20,266</u>	<u>\$ 819,060</u>	<u>\$ 798,794</u>

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

SPECIAL REVENUE FUND - LAW OFFICERS WITNESS FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2021
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Criminal case charges	\$ 28,000	\$ 28,000	\$ 19,672	\$ (8,328)
Use of money and property:				
Investment earnings:				
Interest earned	-	-	232	232
Total investment earnings	-	-	232	232
Total revenues	<u>28,000</u>	<u>28,000</u>	<u>19,904</u>	<u>(8,096)</u>
Expenditures				
Criminal justice:				
Payments to law officers	20,000	20,000	15,300	4,700
Miscellaneous	<u>(10,319)</u>	<u>(10,319)</u>	<u>(10,392)</u>	<u>73</u>
Total expenditures	<u>9,681</u>	<u>9,681</u>	<u>4,908</u>	<u>4,773</u>
Excess (deficiency) of revenues over (under) expenditures	18,319	18,319	14,996	(3,323)
Fund balance - beginning	66,112	66,112	60,809	(5,303)
Fund balance - ending	<u>\$ 84,431</u>	<u>\$ 84,431</u>	<u>\$ 75,805</u>	<u>\$ (8,626)</u>

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

SPECIAL REVENUE FUND - SECTION 8 HOUSING
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2021
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental revenues				
Federal grant	\$ -	\$ 635,000	\$ 619,240	\$ (15,760)
Total intergovernmental revenues	-	635,000	619,240	(15,760)
Other revenues	-	-	-	-
Total revenues	-	635,000	619,240	(15,760)
Expenditures				
General government:				
Administrative costs	-	635,000	619,240	15,760
	-	635,000	619,240	15,760
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Fund balance - beginning	-	-	16,849	16,849
Fund balance - ending	\$ -	\$ -	\$ 16,849	\$ 16,849

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

SPECIAL REVENUE FUND - JUVENILE JUSTICE FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2021
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues				
Ad valorem taxes	\$ 3,588,116	\$ 3,588,116	\$ 3,724,001	\$ 135,885
Intergovernmental revenues:				
State grant	127,564	127,564	147,938	20,374
State revenue sharing	83,000	83,000	79,741	(3,259)
Federal grant	644,000	644,000	599,215	(44,785)
Total intergovernmental revenues	<u>854,564</u>	<u>854,564</u>	<u>826,894</u>	<u>(27,670)</u>
Charges for services	3,000	3,000	1,286	(1,714)
Use of money and property:				
Interest earned	17,000	17,000	11,762	(5,238)
Net increase in the fair value of investments	-	-	(20,583)	(20,583)
Total investment earnings	<u>17,000</u>	<u>17,000</u>	<u>(8,821)</u>	<u>(25,821)</u>
Other revenues	15,200	15,200	13,154	(2,046)
Total revenues	<u>4,477,880</u>	<u>4,477,880</u>	<u>4,556,514</u>	<u>78,634</u>
Expenditures				
Criminal justice:				
Court operations:				
Salaries, fringe benefits, and payroll taxes	896,518	896,518	933,128	(36,610)
Supplies	17,250	17,250	15,969	1,281
Insurance	16,605	16,605	16,605	-
Contracted services	116,000	116,000	65,305	50,695
Reimbursements	(140,000)	(140,000)	(140,000)	-
Miscellaneous	59,000	59,000	56,986	2,014
Total court operations	<u>965,373</u>	<u>965,373</u>	<u>947,993</u>	<u>17,380</u>
Juvenile probation:				
Salaries, fringe benefits, and payroll taxes	2,422,230	2,422,230	2,349,025	73,205
Supplies	43,600	43,600	38,182	5,418
Utilities	40,000	40,000	33,062	6,938
Repairs and maintenance	47,000	47,000	47,192	(192)
Grant programs	347,564	347,564	162,395	185,169
Contracted services	123,040	123,040	103,216	19,824
Insurance	109,760	109,760	109,760	-
Reimbursements	30,000	30,000	35,275	(5,275)
Miscellaneous	568,553	568,553	341,059	227,494
Capital outlay	3,500	9,800	207,185	(197,385)
Total juvenile probation	<u>3,735,247</u>	<u>3,741,547</u>	<u>3,426,351</u>	<u>315,196</u>

See accompanying independent auditors' report.

(continued)

CADDO PARISH COMMISSION
Shreveport, Louisiana

(continued)

SPECIAL REVENUE FUND - JUVENILE JUSTICE FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2021
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Juvenile detention center:				
Salaries, fringe benefits, and payroll taxes	2,429,988	2,429,988	1,888,488	541,500
Supplies	25,000	25,000	13,388	11,612
Repairs and maintenance	5,500	5,500	3,624	1,876
Grant programs	123,651	123,651	84,310	39,341
Insurance	46,396	46,396	46,396	-
Contracted services:				
Prison operations	236,000	236,000	187,869	48,131
Other services	90,005	90,005	115,082	(25,077)
Miscellaneous	299,648	295,648	183,004	112,644
Capital outlay	5,500	9,500	9,938	(438)
Total juvenile detention center	<u>3,261,688</u>	<u>3,261,688</u>	<u>2,532,099</u>	<u>729,589</u>
Total criminal justice	<u>7,962,308</u>	<u>7,968,608</u>	<u>6,906,443</u>	<u>1,062,165</u>
Building maintenance:				
Salaries, fringe benefits, and payroll taxes	129,103	129,103	117,518	11,585
Supplies	-	-	-	-
Utilities	207,000	207,000	217,204	(10,204)
Repairs and maintenance	116,100	116,100	89,449	26,651
Insurance	4,358	4,358	4,358	-
Contracted services	60,350	60,350	59,744	606
Miscellaneous	16,913	16,913	16,911	2
Capital outlay	1,500	1,500	-	1,500
Total building maintenance	<u>535,324</u>	<u>535,324</u>	<u>505,184</u>	<u>30,140</u>
Total expenditures	<u>8,497,632</u>	<u>8,503,932</u>	<u>7,411,627</u>	<u>1,092,305</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,019,752)</u>	<u>(4,026,052)</u>	<u>(2,855,113)</u>	<u>(1,170,939)</u>
Other financing sources:				
Transfers in	3,400,000	3,414,323	3,414,323	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>3,400,000</u>	<u>3,414,323</u>	<u>3,414,323</u>	<u>-</u>
Net change in fund balance	<u>(619,752)</u>	<u>(611,729)</u>	<u>559,210</u>	<u>1,170,939</u>
Fund balance - beginning	4,936,305	4,936,305	5,146,743	210,438
Fund balance - ending	<u>\$ 4,316,553</u>	<u>\$ 4,324,576</u>	<u>\$ 5,705,953</u>	<u>\$ 1,381,377</u>

See accompanying independent auditors' report.

(concluded)

CADDO PARISH COMMISSION
Shreveport, Louisiana

SPECIAL REVENUE FUND - OIL AND GAS FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2021
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Oil and gas leases	\$ 500,000	\$ 500,000	\$ 6,784,013	\$ 6,284,013
Building rental	363,000	363,000	554,399	191,399
Investment earnings:				
Interest earned	20,000	20,000	17,760	(2,240)
Net change in fair value of investments	-	-	(68,935)	(68,935)
Total investment earnings	<u>20,000</u>	<u>20,000</u>	<u>(51,175)</u>	<u>(71,175)</u>
Total revenues	<u>883,000</u>	<u>883,000</u>	<u>7,287,237</u>	<u>6,404,237</u>
Expenditures				
General government:				
Administrative cost	42,828	142,828	142,820	8
Total general government expenditures	<u>42,828</u>	<u>142,828</u>	<u>142,820</u>	<u>8</u>
Debt service:				
Principal	221,380	221,380	221,380	-
Interest	259,220	259,220	259,220	-
Bond issuance costs, fees and charges	200	200	50	150
Total debt service expenditures	<u>480,800</u>	<u>480,800</u>	<u>480,650</u>	<u>150</u>
Total expenditures	<u>523,628</u>	<u>623,628</u>	<u>623,470</u>	<u>158</u>
Excess (deficiency) of revenues over (under) expenditures	359,372	259,372	6,663,767	6,404,079
Other financing sources (uses):				
Transfers in	-	82,065	82,065	-
Transfers out	<u>(229,000)</u>	<u>(426,800)</u>	<u>(426,800)</u>	<u>-</u>
Total other financing sources (uses)	<u>(229,000)</u>	<u>(344,735)</u>	<u>(344,735)</u>	<u>-</u>
Net change in fund balance	130,372	(85,363)	6,319,032	6,404,079
Fund balance - beginning	5,774,608	5,774,608	4,594,275	(1,180,333)
Fund balance - ending	<u>\$ 5,904,980</u>	<u>\$ 5,689,245</u>	<u>\$ 10,913,307</u>	<u>\$ 5,223,746</u>

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

DEBT SERVICE FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2021
(Unaudited)

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues			
Ad valorem taxes	\$ 2,627,355	\$ 2,793,300	\$ 165,945
Use of money and property:			
Investment earnings:			
Interest earned	8,000	7,568	(432)
Net increase in the fair value of investments	-	(18,489)	(18,489)
Total investment earnings	<u>8,000</u>	<u>(10,921)</u>	<u>(18,921)</u>
Total revenues	<u>2,635,355</u>	<u>2,782,379</u>	<u>147,024</u>
Expenditures			
Debt service:			
Principal	1,810,000	1,810,000	-
Interest	518,424	518,023	401
Bond issuance costs, fees and charges	<u>143,623</u>	<u>136,880</u>	<u>6,743</u>
Total expenditures	<u>2,472,047</u>	<u>2,464,903</u>	<u>7,144</u>
Excess (deficiency) of revenues over (under) expenditures	<u>163,308</u>	<u>317,476</u>	<u>154,168</u>
Fund balance - beginning	4,349,825	4,466,415	116,590
Fund balance - ending	<u>\$ 4,513,133</u>	<u>\$ 4,783,891</u>	<u>\$ 270,758</u>

See accompanying independent auditors' report.

INTERNAL SERVICE FUNDS

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

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

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

INTERNAL SERVICE FUNDS
Combining Statement of Net Position
December 31, 2021

	Group Insurance Fund	General Insurance Fund	Total Internal Service Funds
Assets			
Current assets:			
Cash and cash equivalents	\$ 574,067	\$ 402,050	\$ 976,117
Investments	3,246,580	1,757,463	5,004,043
Receivables, net	300,265	7,582	307,847
Accrued interest receivable	6,439	3,499	9,938
Total current assets	4,127,351	2,170,594	6,297,945
Total assets	\$ 4,127,351	\$ 2,170,594	\$ 6,297,945
Liabilities			
Current liabilities:			
Accounts payable	\$ 46,059	\$ 17,996	\$ 64,055
Accrued insurance claims payable	497,247	-	497,247
Total current liabilities	543,306	17,996	561,302
Total liabilities	543,306	17,996	561,302
Net Position			
Unrestricted	3,584,045	2,152,598	5,736,643
Total net position	3,584,045	2,152,598	5,736,643
 Total liabilities and net position	 \$ 4,127,351	 \$ 2,170,594	 \$ 6,297,945

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

INTERNAL SERVICE FUNDS
Combining Statement of Revenues, Expenses, and Changes in Net Position
December 31, 2021

	Group Insurance Fund	General Insurance Fund	Total Internal Service Funds
Operating revenues			
Employer's contributions	\$ 4,447,543	\$ -	\$ 4,447,543
Employees' contributions	1,573,992	-	1,573,992
Charges for sales and services	-	1,440,000	1,440,000
Total operating revenues	<u>6,021,535</u>	<u>1,440,000</u>	<u>7,461,535</u>
Operating expenses			
Claims	5,208,046	340,013	5,548,059
Cost of sales and services	34,144	67,908	102,052
Insurance premiums	1,185,772	1,140,642	2,326,414
General and administrative	83,767	117,492	201,259
Total operating expenses	<u>6,511,729</u>	<u>1,666,055</u>	<u>8,177,784</u>
Operating income (loss)	<u>(490,194)</u>	<u>(226,055)</u>	<u>(716,249)</u>
Nonoperating revenues (expenses)			
Investment earnings (loss)	<u>(19,684)</u>	<u>(10,764)</u>	<u>(30,448)</u>
Total nonoperating revenues (expenses)	<u>(19,684)</u>	<u>(10,764)</u>	<u>(30,448)</u>
Change in net position	(509,878)	(236,819)	(746,697)
Total net position - beginning	4,093,923	2,389,417	6,483,340
Total net position - ending	<u>\$ 3,584,045</u>	<u>\$ 2,152,598</u>	<u>\$ 5,736,643</u>

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

INTERNAL SERVICE FUNDS
Combining Statement of Cash Flows
for the Year Ended December 31, 2021

	<u>Group Insurance Fund</u>	<u>General Insurance Fund</u>	<u>Total Internal Service Funds</u>
Cash flows from operating activities:			
Contributions	\$ 6,547,392	\$ 1,456,480	\$ 8,003,872
Payments to suppliers	(1,291,912)	(1,348,523)	(2,640,435)
Claims paid	(5,184,151)	(340,013)	(5,524,164)
Net cash provided by (used in) operating activities	<u>71,329</u>	<u>(232,056)</u>	<u>(160,727)</u>
Cash flows from investing activities:			
Proceeds from sales and maturities of investments	(115,331)	190,840	75,509
Interest received	(20,620)	(30,680)	(51,300)
Net cash provided by (used in) investing activities	<u>(135,951)</u>	<u>160,160</u>	<u>24,209</u>
Net increase (decrease) in cash and cash equivalents	(64,622)	(71,896)	(136,518)
Cash and cash equivalents, beginning of year	638,689	473,946	1,112,635
Cash and cash equivalents, end of year	<u>\$ 574,067</u>	<u>\$ 402,050</u>	<u>\$ 976,117</u>
Reconciliation of operating income to net cash provided (used) by operating activities:			
Operating income (loss)	\$ (490,194)	\$ (226,055)	\$ (716,249)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
(Increase) decrease in assets:			
Receivables	525,857	16,480	542,337
Increase (decrease) in liabilities:			
Accrued insurance claims payable	23,895	-	23,895
Accounts payable	11,771	(22,481)	(10,710)
Net cash provided by operating activities	<u>\$ 71,329</u>	<u>\$ (232,056)</u>	<u>\$ (160,727)</u>
Noncash items			
Net increase in the fair value of investments	<u>\$ 37,070</u>	<u>\$ 19,795</u>	<u>\$ 56,865</u>

See accompanying independent auditors' report.

FIDUCIARY FUNDS

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

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

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

Combining Statement of Fiduciary Net Position
December 31, 2021

	Criminal Court Fund	Jury Fund	Total Custodial Funds
Assets			
Cash and cash equivalents	\$ 69,217	\$ 99,381	\$ 168,598
Investments	79,845	293,244	373,089
Receivables, net	6,112	588	6,700
Due from other governments	79,779	6,324	86,103
Total assets	234,953	399,537	634,490
Liabilities			
Current liabilities			
Accounts payable and accrued liabilities	96,259	-	96,259
Due to governmental entities	7,650	-	7,650
Total liabilities	103,909	-	103,909
Net position			
Fiduciary net position - held for others	<u>\$ 131,044</u>	<u>\$ 399,537</u>	<u>\$ 530,581</u>

- -

See accompanying independent auditor's report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Combining Statement of Changes in Fiduciary Net Position
for the Year Ended December 31, 2021

	Criminal Court Fund	Jury Fund	Total Custodial Funds
Additions			
Criminal court fines and forfeitures	\$ 1,087,780	\$ -	\$ 1,087,780
Jury fund criminal case charges	-	121,774	121,774
Interest earnings	850	(1,608)	(758)
	<u>\$ 1,088,630</u>	<u>\$ 120,166</u>	<u>\$ 1,208,796</u>
Deductions			
Criminal court disbursements	1,586,746	-	1,586,746
Juror and witness fee disbursements	-	100,525	100,525
	<u>1,586,746</u>	<u>100,525</u>	<u>1,687,271</u>
Change in fiduciary net position	(498,116)	19,641	(478,475)
Net position - beginning	629,160	379,896	1,009,056
Net position - ending	<u>\$ 131,044</u>	<u>\$ 399,537</u>	<u>\$ 530,581</u>

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana
Supplementary Information
Schedule of Compensation, Benefits, and Other Payments
to Agency Head
for the Year Ended December 31, 2021

Agency Head Name: Dr. Woodrow Wilson, Jr.

Purpose	Amount
Salary	\$ 230,263
Benefits-insurance (life insurance premiums)	\$ 1,367
Benefits-retirement	\$ 28,024
Vehicle provided by government	\$ 780
Cell phone/data	\$ 926
Dues	\$ 50
Travel (hotel, registration, and per diem)	\$ 3,151
Registration fees	\$ 50

See accompanying independent auditors' report.

**Caddo Parish Commission
Shreveport, Louisiana**

**Supplementary Information
Justice System Funding Schedule - Receiving Entity
As Required by Act 87
for the Year Ended December 31, 2021**

Identifying Information

Entity Name	Caddo Parish Commission
LLA Entity ID #	2500
Date that reporting period ended	December 31, 2021

	First Six Month Period Ended 6/30/2021	Second Six Month Period Ended 12/31/2021
Cash Basis Presentation		
Receipts From:		
Caddo Parish Sheriff, Criminal Court Cost/Fees	\$ 21,840	\$ 20,753
Caddo Parish Sheriff, Bond Fees	146,747	134,185
Caddo Parish District Attorney, Asset Forfeiture/Sale	16,748	47,944
Caddo Parish Sheriff, Criminal Court Fines	337,265	273,816
Caddo Parish District Attorney, Bond Forfeitures	3,750	23,494
Interest Earnings	943	2,900
Subtotal Receipts	\$ 527,293	\$ 503,091
Ending Balance of Amounts Assessed but Not Received	-	-

NOTE: The additional Collecting/Disbursing Schedule under Act 87 is not applicable for the Caddo Parish Commission as the entity only receives funds.

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Statistical Section (Unaudited)
December 31, 2021

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

<u>INDEX</u>	<u>Page Number</u>
<u>Financial Trends</u> - These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	
Net Position by Component - Last Ten Fiscal Years	117
Changes in Net Position - Last Ten Fiscal Years	118
Fund Balances of Governmental Funds - Last Ten Fiscal Years	119
Changes in Fund Balances for Governmental Funds - Last Ten Fiscal Years	120
<u>Revenue Capacity</u> - These schedules contain information to help the reader assess the government's most significant local revenue sources, property tax and sales tax.	
Assessed Value and Estimated Actual Value of Taxable Property - Last Ten Fiscal Years	121
Property Tax Rates – Direct and Overlapping Governments - Last Ten Fiscal Years	122
Principal Property Taxpayers - Current Year and Nine Years Ago	123
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Direct and Overlapping Sales Tax Rates - Last Ten Fiscal Years	126
Sales Tax Revenue Payers by Industry - Last Ten Fiscal Years	127
<u>Debt Capacity</u> - These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue debt in the future.	
Ratios of Outstanding Debt by Type - Last Ten Fiscal Years	128
Ratios of Net General Bonded Debt - Last Ten Fiscal Years	129
Direct and Overlapping Governmental Activities Debt as of December 31, 2021	130
Legal Debt Margin Information - Last Ten Fiscal Years	131
<u>Demographic and Economic Information</u> - These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.	
Demographic and Economic Statistics - Last Ten Fiscal Years	132
Principal Employers for the Years Ended 2021 and 2012	133
Full-Time Equivalent Parish Government Employees by Function - Last Ten Fiscal Years	134
<u>Operating Information</u> - These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	
Operating Indicators by Function - Last Ten Fiscal Years	135
Capital Asset Statistics by Function - Last Ten Fiscal Years	136

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial report for the relevant year.

CADDO PARISH COMMISSION
Shreveport, Louisiana
Net Position by Component
Last Ten Fiscal Years
(Unaudited)

	<u>2012</u>	<u>2013</u>	<u>2014*</u>	<u>2015</u>	<u>2016</u>
Governmental activities					
Net investment in capital assets	\$ 189,171,307	\$ 180,201,711	\$ 172,306,406	\$ 135,822,820	\$ 131,916,727
Restricted	104,754,265	106,597,766	111,590,102	92,558,691	88,316,873
Unrestricted	73,068,082	66,975,271	66,822,598	63,756,848	61,578,692
Total government activities net position	<u>\$ 366,993,654</u>	<u>\$ 353,774,748</u>	<u>\$ 350,719,106</u>	<u>\$ 292,138,359</u>	<u>\$ 281,812,292</u>
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Governmental activities					
Net investment in capital assets	\$ 126,402,059	\$ 123,494,457	\$ 122,420,896	\$ 110,074,334	\$ 107,902,337
Restricted	87,956,937	95,501,167	98,480,315	107,363,073	113,672,426
Unrestricted	61,552,509	45,720,467	46,128,124	49,522,883	49,475,755
Total government activities net position	<u>\$ 275,911,505</u>	<u>\$ 264,716,091</u>	<u>\$ 267,029,335</u>	<u>\$ 266,960,290</u>	<u>\$ 271,050,518</u>

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

See accompanying independent auditors' report.

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

	<u>2012</u>	<u>2013</u>	<u>2014*</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Expenses										
Governmental activities:										
General government	\$ 8,310,741	\$ 16,327,879	\$ 9,616,443	\$ 10,258,397	\$ 11,891,412	\$ 11,391,711	\$ 10,568,716	\$ 13,526,087	\$ 13,351,480	\$ 13,473,913
Criminal Justice	19,315,069	21,190,633	22,965,185	23,269,813	23,704,075	25,385,784	25,165,200	26,741,588	26,371,744	26,270,930
Health and welfare	14,679,451	14,409,692	15,373,363	14,730,846	16,156,907	15,467,880	15,693,779	17,101,140	17,259,159	21,501,272
Highway, streets and drainage	28,921,257	25,884,621	23,738,530	22,231,719	19,839,314	18,587,519	18,085,357	16,450,942	16,913,116	20,819,030
Building facilities	5,103,538	6,222,969	6,178,313	7,469,010	6,856,712	6,137,446	5,803,325	6,321,270	5,853,195	6,675,619
Sanitation	2,318,201	2,290,081	2,620,248	2,766,667	3,711,280	3,764,651	3,025,673	3,808,391	4,037,514	3,583,858
Cultural and recreation	15,065,917	15,171,125	4,370,787	3,544,525	1,561,956	1,591,687	1,774,774	1,777,340	1,994,928	2,224,159
Economic development	3,438,862	4,153,012	4,221,537	4,918,773	5,072,704	4,163,160	3,872,784	3,674,099	3,302,830	40,354,785
Interest and fees on long-term debt	1,431,408	1,515,768	2,126,069	2,265,397	1,208,199	1,025,153	1,031,749	764,401	944,007	894,948
Total governmental activities expenses	<u>98,584,444</u>	<u>107,165,780</u>	<u>91,210,475</u>	<u>91,455,147</u>	<u>90,002,559</u>	<u>87,514,991</u>	<u>85,021,357</u>	<u>90,165,258</u>	<u>90,027,973</u>	<u>135,798,514</u>
Program revenues										
Governmental activities:										
Charges for Services:										
General government	2,409,178	2,657,856	3,172,380	3,068,069	2,888,020	3,266,204	3,316,443	3,775,322	3,909,619	3,920,535
Criminal justice	37,086	31,019	30,283	29,133	27,146	28,361	31,420	33,066	21,658	20,958
Health and welfare	167,589	162,137	168,282	102,913	81,590	75,693	82,868	115,742	77,213	64,266
Highway, streets and drainage	506,962	572,258	481,901	536,519	564,311	629,737	722,423	401,163	404,194	757,548
Building Facilities						5,076	14,575	22,019	21,810	17,100
Cultural and recreation	108,314	102,387	16,949	25,680	26,721	22,964	24,947	29,475	21,656	17,631
Economic development	-	-	-	-	-	-	-	-	-	-
Operating grants and contributions	15,631,210	15,520,450	15,446,335	15,644,301	16,673,788	15,241,347	15,774,147	17,554,551	17,639,557	59,496,154
Capital grants and contributions	801,253	863,252	520,231	403,126	63,891	40,847	1,277,938	120,620	-	-
Total governmental activities program revenue	<u>19,661,592</u>	<u>19,909,359</u>	<u>19,836,361</u>	<u>19,809,741</u>	<u>20,325,467</u>	<u>19,310,229</u>	<u>21,244,761</u>	<u>22,051,958</u>	<u>22,095,707</u>	<u>64,294,192</u>
Net (expense) revenue	<u>(78,922,852)</u>	<u>(87,256,421)</u>	<u>(71,374,114)</u>	<u>(71,645,406)</u>	<u>(69,677,092)</u>	<u>(68,204,762)</u>	<u>(63,776,596)</u>	<u>(68,113,300)</u>	<u>(67,932,266)</u>	<u>(71,504,322)</u>
General revenues and other changes in net position										
Governmental activities:										
Taxes:										
Property taxes levied for general purposes	54,154,260	55,858,768	42,091,966	43,351,047	43,455,011	43,393,923	44,300,607	45,724,867	46,252,918	47,012,843
Property taxes levied for debt services	2,899,349	2,883,688	2,519,914	2,622,033	2,547,653	2,670,754	2,703,921	2,720,566	2,774,222	2,788,705
Sales taxes	10,163,166	9,544,058	13,851,983	10,810,948	8,691,329	10,478,592	11,937,566	12,692,760	11,763,831	15,309,039
Franchise taxes	212,119	213,429	220,613	222,973	225,752	223,749	218,393	217,721	219,758	222,831
Gaming	2,257,948	1,924,061	1,791,430	1,742,988	1,652,616	1,622,581	1,583,209	1,578,221	1,205,744	1,605,170
Unrestricted grants and contributions	1,252,265	1,310,860	1,273,355	1,301,640	1,363,148	1,425,509	1,374,815	1,403,164	1,489,506	1,445,555
Oil and gas leases	1,459,862	1,187,767	853,285	257,369	156,575	380,067	533,322	1,340,134	1,292,298	6,784,013
Investment earnings	993,348	175,458	930,818	1,354,143	299,241	1,170,423	1,835,931	3,750,453	1,793,689	(800,493)
Miscellaneous	576,751	939,427	1,247,892	2,047,633	959,700	938,377	902,322	998,658	1,071,255	1,226,887
Total governmental activities	<u>73,969,068</u>	<u>74,037,516</u>	<u>64,781,256</u>	<u>63,710,774</u>	<u>59,351,025</u>	<u>62,303,975</u>	<u>65,390,086</u>	<u>70,426,544</u>	<u>67,863,221</u>	<u>75,594,550</u>
Net (expense) revenue governmental activities	<u>\$ (4,953,784)</u>	<u>\$ (13,218,905)</u>	<u>\$ (6,592,858)</u>	<u>\$ (7,934,632)</u>	<u>\$ (10,326,067)</u>	<u>\$ (5,900,787)</u>	<u>\$ 1,613,490</u>	<u>\$ 2,313,244</u>	<u>\$ (69,045)</u>	<u>\$ 4,090,228</u>

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

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

	2012	2013	2014*	2015	2016	2017	2018	2019	2020	2021
General fund										
Reserved/designated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-	-	-	-	-	-	-
Committed to contingencies	40,716,204	36,963,755	37,337,820	37,568,272	37,658,105	38,314,833	35,561,184	36,915,258	37,777,104	37,119,957
Subsequent year's expenditures	-	-	465,823	1,765,245	890,943	3,830,016	1,703,129	1,950,526	2,237,615	6,066,451
Assigned to special services	25,212	6,046	-	-	-	-	-	-	-	-
Assigned to future claims	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Unassigned	14,266,871	15,383,867	15,864,301	15,443,580	16,730,828	13,918,265	16,375,898	15,736,881	14,937,504	10,231,584
Total general fund	55,608,287	52,953,668	54,267,944	55,377,097	55,879,876	56,663,114	54,240,211	55,202,665	55,552,223	54,017,992
All other governmental funds										
Reserved/designated	-	-	-	-	-	-	-	-	-	-
Unreserved, reported in:										
Special revenue funds	-	-	-	-	-	-	-	-	-	-
Capital project funds	-	-	-	-	-	-	-	-	-	-
Nonspendable	116,272	112,394	116,149	-	-	-	145,852	154,771	167,340	181,904
Restricted for:										
Criminal justice	10,321,755	12,757,622	13,745,166	13,700,053	13,376,374	11,884,137	11,309,817	11,582,347	12,198,105	13,211,473
Health and welfare	4,020,522	4,310,287	4,552,822	4,598,423	4,829,004	4,919,798	4,712,105	4,925,584	5,256,829	4,877,408
Highways, streets and drainage	17,490,824	18,418,298	19,345,933	17,760,128	17,949,870	19,648,327	20,841,051	21,611,102	24,468,505	27,517,125
Building facilities	7,128,019	7,551,676	7,739,454	8,149,857	8,651,497	8,919,935	8,810,834	8,970,152	9,414,153	8,915,462
Sanitation	19,335,662	19,963,097	21,744,403	21,151,391	18,958,779	19,492,352	20,684,585	21,457,890	22,503,288	23,112,529
Culture and recreation	17,661,548	19,809,873	2,949,108	3,114,732	3,212,661	3,282,430	3,070,633	2,978,223	2,920,405	2,469,387
Economic development	592,841	666,506	509,783	213,504	173,237	201,818	261,689	378,605	1,314,769	775,810
Debt service	2,501,059	2,960,858	2,961,531	3,161,513	3,343,742	3,582,379	3,859,473	4,177,682	4,466,415	4,783,891
Capital projects	30,693,330	29,149,410	23,120,596	19,657,535	17,322,319	15,775,347	19,411,417	19,225,743	34,104,374	26,995,148
Committed to:										
Economic development	673,737	645,202	987,522	1,498,895	1,024,592	896,058	656,216	729,998	671,266	1,363,657
Contingencies	401,078	-	-	-	-	-	-	-	-	-
Subsequent year's expenditures	10,458,637	2,437,875	4,379,945	9,174,838	6,529,160	5,712,733	7,020,492	7,315,928	3,218,034	11,735,223
Assigned to:										
Special services	17,546,721	10,372,533	9,331,088	7,871,413	5,666,498	5,710,817	5,928,297	6,571,505	5,288,346	10,737,636
Encumbrances	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	138,942,005	129,155,631	111,483,500	110,052,282	101,037,733	100,026,131	106,712,461	110,079,530	125,991,829	136,676,653
Total governmental funds	\$ 194,550,292	\$ 182,109,299	\$ 165,751,444	\$ 165,429,379	\$ 156,917,609	\$ 156,689,245	\$ 160,952,672	\$ 165,282,195	\$ 181,544,052	\$ 190,694,645

* Fund balance restated to remove the Shreve Memorial Library.

The change in fund balance from 2019 to 2020 is largely due to the increase in property taxes, bond issuance, and a decrease in spending for capital outlay.

CADDO PARISH COMMISSION
Shreveport, Louisiana

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

	<u>2012</u>	<u>2013</u>	<u>2014**</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Revenues										
Taxes	\$ 68,037,060	\$ 68,356,073	\$ 58,228,377	\$ 56,867,109	\$ 54,090,998	\$ 57,042,277	\$ 59,261,116	\$ 60,918,576	\$ 61,063,443	\$ 65,033,241
Licenses and permits	1,136,364	1,092,884	1,146,027	1,151,135	1,135,367	1,256,839	1,300,810	1,172,067	1,263,323	1,316,842
Intergovernmental	17,228,541	16,861,776	17,239,920	16,993,338	17,922,198	16,535,738	17,090,425	18,907,548	18,948,698	60,761,967
Charges for services	576,109	818,092	732,126	697,846	802,369	718,371	749,265	677,173	515,673	784,083
Fine and forfeitures	102,894	142,729	32,230	28,581	12,198	13,930	32,734	29,470	7,647	19,744
Gaming	2,257,947	1,924,061	1,791,430	1,742,989	1,652,616	1,622,581	1,583,209	1,578,221	1,205,744	1,605,171
Use of money and property:										
Rental, camping fee, other	116,327	111,395	435,390	348,328	326,721	757,060	533,322	1,113,175	1,292,298	6,784,013
Oil and gas leases	1,459,862	1,187,767	853,286	257,369	195,237	380,067	808,770	1,340,134	1,206,134	1,139,029
Investment earnings	958,019	173,571	856,224	1,297,804	294,659	1,116,723	1,796,364	3,678,685	1,719,595	(770,042)
Other revenues	576,750	877,183	596,699	2,097,937	974,148	949,372	914,245	1,001,770	1,075,605	1,148,310
Total revenues	<u>92,449,873</u>	<u>91,545,531</u>	<u>81,911,709</u>	<u>81,482,436</u>	<u>77,406,511</u>	<u>80,392,958</u>	<u>84,070,260</u>	<u>90,416,819</u>	<u>88,298,160</u>	<u>137,822,358</u>
Expenditures										
General government	4,374,675	5,077,717	5,480,022	5,071,236	5,369,121	4,975,623	5,654,664	5,358,341	5,793,464	5,459,576
Criminal justice	19,201,709	19,727,083	21,183,944	22,174,996	22,625,313	24,420,990	24,119,467	25,332,545	25,561,305	24,966,110
Health and welfare	14,318,645	14,308,661	14,743,669	14,646,265	15,873,065	14,668,539	15,227,607	16,910,305	17,288,382	21,441,662
Highways, streets and drainage	7,560,272	7,218,861	7,020,704	6,763,204	6,482,329	7,310,906	6,330,786	6,117,516	6,033,904	5,921,152
Building facilities	4,313,173	4,356,129	4,434,276	4,653,780	4,629,794	4,818,984	4,851,506	5,017,429	4,838,359	5,427,118
Sanitation	2,272,288	2,346,044	2,607,537	2,593,884	2,795,715	3,215,459	2,751,283	3,027,369	2,924,586	3,549,050
Culture and recreation	13,569,127	13,103,121	1,217,536	3,431,395	1,496,917	1,368,689	1,345,063	1,542,022	1,497,997	1,744,220
Economic development	3,433,568	4,172,934	4,245,095	4,942,137	5,096,416	4,189,156	3,898,391	3,680,718	3,328,816	40,382,761
Debt service:										
Principal	2,441,130	1,915,401	1,450,000	2,120,000	2,210,000	2,385,000	2,485,000	2,570,000	2,690,000	3,090,000
Interest	1,400,617	1,418,004	1,172,210	1,199,840	1,025,209	950,434	872,304	796,378	752,975	968,315
Fees and charges	200,917	128,657	336,192	257,566	120,015	140,064	134,914	252,262	137,985	146,192
Capital outlay	22,906,887	30,213,912	14,422,320	14,060,133	18,098,076	12,177,478	12,135,848	15,573,085	11,330,376	15,575,609
Total expenditures	<u>95,993,008</u>	<u>103,986,524</u>	<u>78,313,505</u>	<u>81,914,436</u>	<u>85,821,970</u>	<u>80,621,322</u>	<u>79,806,833</u>	<u>86,177,970</u>	<u>82,178,149</u>	<u>128,671,765</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,543,135)</u>	<u>(12,440,993)</u>	<u>3,598,204</u>	<u>(432,000)</u>	<u>(8,415,459)</u>	<u>(228,364)</u>	<u>4,263,427</u>	<u>4,238,849</u>	<u>6,120,011</u>	<u>9,150,593</u>
Other financing sources (uses)										
Transfers in	35,121,621	35,100,894	21,946,155	24,459,492	30,181,600	24,991,009	24,764,500	22,059,622	24,831,036	22,373,631
Transfers out	(35,121,621)	(35,100,894)	(24,963,535)	(24,459,492)	(30,181,600)	(24,991,009)	(24,764,500)	(22,059,622)	(24,831,036)	(22,373,631)
Refunding certificates issued	-	-	6,850,000	6,345,000	7,250,000	-	-	3,715,000	-	-
Payment to refunding escrow agent	-	-	(7,414,270)	(7,350,835)	(7,346,311)	-	-	(3,624,326)	-	-
Bond premiums	-	-	593,709	1,115,770	-	-	-	-	961,846	-
Bond proceeds	6,179,388	-	-	-	-	-	-	-	9,180,000	-
Total other financing sources (uses)	<u>6,179,388</u>	<u>-</u>	<u>(2,987,941)</u>	<u>109,935</u>	<u>(96,311)</u>	<u>-</u>	<u>-</u>	<u>90,674</u>	<u>10,141,846</u>	<u>-</u>
Net change in fund balance	2,636,253	(12,440,993)	610,263	(322,065)	(8,511,770)	(228,364)	4,263,427	4,329,523	16,261,857	9,150,593
Fund balance, beginning	191,914,039	194,550,292	165,141,181	165,751,444	165,429,379	156,917,609	156,689,245	160,952,672	165,282,195	181,544,052
Fund balance, ending	<u>\$ 194,550,292</u>	<u>\$ 182,109,299</u>	<u>\$ 165,751,444</u>	<u>\$ 165,429,379</u>	<u>\$ 156,917,609</u>	<u>\$ 156,689,245</u>	<u>\$ 160,952,672</u>	<u>\$ 165,282,195</u>	<u>\$ 181,544,052</u>	<u>\$ 190,694,645</u>
Debt expenditures to non-capital expenditures ratio *	4.41%	3.62%	3.74%	4.39%	4.23%	4.67%	4.61%	4.43%	4.78%	3.42%

*Note that ratio above is calculated using the capitalized capital assets from the GWFS reconciliation.

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

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

Fiscal Year Ended December 31	Residential Property	Commercial Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
2012	\$ 1,010,179,650	\$ 964,757,660	\$ 1,974,937,310	34.94	\$ 17,527,871,366	11.27%
2013	\$ 1,035,656,418	\$ 981,415,265	\$ 2,017,071,683	34.94	\$ 17,846,856,263	11.30%
2014	\$ 1,038,235,334	\$ 1,007,385,158	\$ 2,045,620,492	25.75	\$ 18,089,693,287	11.31%
2015	\$ 1,046,104,978	\$ 1,051,703,541	\$ 2,097,808,519	25.75	\$ 18,499,500,033	11.34%
2016	\$ 1,058,415,325	\$ 1,029,540,789	\$ 2,087,956,114	25.57	\$ 18,475,060,407	11.30%
2017	\$ 1,071,093,912	\$ 1,022,500,876	\$ 2,093,594,788	25.57	\$ 18,595,485,180	11.26%
2018	\$ 1,078,640,540	\$ 1,035,432,287	\$ 2,114,072,827	25.57	\$ 18,769,323,837	11.26%
2019	\$ 1,087,833,468	\$ 1,070,502,456	\$ 2,158,335,924	25.57	\$ 19,103,853,940	11.30%
2020	\$ 1,117,144,080	\$ 1,058,562,813	\$ 2,175,706,893	25.87	\$ 19,219,790,330	11.32%
2021	\$ 1,129,884,974	\$ 1,067,892,168	\$ 2,197,777,142	25.87	\$ 19,418,182,287	11.32%

Source: Caddo Parish Tax Assessor.

2009-2013 Direct Total Tax Rate included the Shreve Memorial Library Millage. Beginning in 2015, the Shreve Memorial Library is separately audited. The year ended December 31, 2014 was restated to remove it.

See accompanying independent auditors' report.

**CADDO PARISH COMMISSION
Shreveport, Louisiana**

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

Fiscal Year Ended December 31,	Debt Service	General Fund	Public Works	Parks and Recreation	Courthouse Maintenance	Detention Facilities	Juvenile Court	Public Health	Biomedical Center	Criminal Justice System	Total	Shreve Memorial Library	School Board	Sheriff	City	Total
2012	1.75	3.07	3.45	0.81	2.60	5.04	1.89	1.91	1.67	3.56	25.75	8.84	75.66	13.29	39.70	163.24
2013	1.75	3.07	3.71	0.81	2.60	5.04	1.89	1.91	1.67	3.30	25.75	8.84	75.66	13.29	39.70	163.24
2014	1.50	3.07	3.94	0.81	2.60	5.04	1.89	1.91	1.67	3.07	25.50	8.84	75.66	13.40	39.70	163.10
2015	1.50	3.07	3.94	0.81	2.60	5.04	1.89	1.91	1.67	3.07	25.50	8.84	74.66	13.41	36.65	159.06
2016	1.50	3.02	3.78	0.83	2.72	5.01	1.97	1.93	1.64	3.17	25.57	8.84	73.30	13.15	36.29	157.15
2017	1.50	3.02	3.78	0.83	2.72	5.01	1.97	1.93	1.64	3.17	25.57	8.84	73.82	13.15	35.81	157.19
2018	1.50	3.02	3.62	0.83	2.72	5.01	1.97	1.93	1.64	3.33	25.57	8.84	73.82	13.41	33.65	155.29
2019	1.50	3.02	3.62	0.83	2.72	5.01	1.97	1.93	1.64	3.33	25.57	8.84	73.82	13.41	33.65	155.29
2020	1.50	3.06	3.67	0.84	2.73	5.07	2.00	1.96	1.66	3.38	25.87	8.90	74.77	13.59	26.59	149.72
2021	1.50	3.06	3.67	0.84	2.73	5.07	2.00	1.96	1.66	3.38	25.87	8.90	74.77	13.59	26.59	149.72

Source: Caddo Parish Tax Assessor.

CADDO PARISH COMMISSION

Shreveport, Louisiana

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

<u>Taxpayer</u>	<u>2021</u>			<u>2012</u>		
	<u>Assessed value</u>	<u>Rank</u>	<u>Percentage of total assessed value</u>	<u>Assessed value</u>	<u>Rank</u>	<u>Percentage of total assessed value</u>
Southwestern Electric Power Company	\$ 173,994,590	1	9.35%	\$ 68,532,310	1	3.47%
Chesapeake Operating LLC	30,530,110	2	1.64%	29,058,920	2	1.47%
Calumet	14,548,651	4	0.78%	14,589,080	6	0.74%
Union Pacific Railroad Co.	16,837,660	3	0.90%			
Ternium	11,720,960	6	0.63%			
BPX Operating Company	13,093,700	5	0.70%			
Centerpoint Energy Arkla	11,457,790	7	0.62%	26,149,020	3	1.32%
WalMart	11,432,390	8	0.61%			
Universal Oil Products LLC				15,490,620	5	0.78%
Kansas City Southern Railroad	11,630,610	9	0.62%			
Comstock Oil and Gas	11,272,570	10	0.61%			
BellSouth Corporation				21,451,080	4	1.09%
Gulf Crossing Pipeline				14,363,450	7	0.73%
QEP Energy				13,139,340	8	0.67%
Sam's Town				11,979,910	9	0.61%
Capital One				11,773,260	10	0.60%
Total for ten principal taxpayers	306,519,031		16.47%	226,526,990		11.47%
Total for remaining taxpayers	1,555,068,764		83.53%	1,748,410,320		88.53%
Total for all taxpayers	<u>\$ 1,861,587,795</u>		<u>100.00%</u>	<u>\$ 1,974,937,310</u>		<u>100.00%</u>

Source: Caddo Parish Tax Assessor.

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

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

Fiscal Year Ended December 31,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2012	\$ 57,659,478	\$ 52,694,770	91.4%	\$ 2,879,323	\$ 55,574,093	96.4%
2013	\$ 59,295,194	\$ 55,521,146	93.6%	\$ 1,801,392	\$ 57,322,538	96.7%
2014	\$ 44,856,225	\$ 42,065,439	93.8%	\$ 1,425,090	\$ 43,490,529	97.0%
2015	\$ 46,312,133	\$ 43,519,796	94.0%	\$ 1,851,441	\$ 45,371,237	98.0%
2016	\$ 46,215,783	\$ 42,702,007	92.4%	\$ 2,033,775	\$ 44,735,782	96.8%
2017	\$ 46,462,074	\$ 43,259,557	93.1%	\$ 2,232,104	\$ 45,491,661	97.9%
2018	\$ 47,031,952	\$ 43,283,541	92.0%	\$ 1,797,019	\$ 45,080,560	95.9%
2019	\$ 48,203,589	\$ 45,161,176	93.7%	\$ 969,014	\$ 46,130,190	95.7%
2020	\$ 49,366,696	\$ 46,861,443	94.9%	\$ 2,185,212	\$ 49,046,655	99.4%
2021	\$ 49,863,642	\$ 46,102,838	92.5%	N/A	\$ 46,102,838	92.5%

N/A - Information is not yet available.

Source: Caddo Parish Tax Assessor.

2009-2013 Taxes included the Shreve Memorial Library Millage. Beginning in 2015, the Shreve Memorial Library is separately audited. The year ended December 31, 2014 was restated to remove it.

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Taxable Sales by Category
Last Ten Fiscal Years
(Unaudited)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Motor Vehicle Dealers	\$ 137,804,318	\$130,958,955	\$137,280,445	\$139,392,894	\$134,120,081	\$132,555,488	\$138,539,836	\$149,613,985	\$149,233,337	\$171,235,025
Wholesale - Machinery, Equipment and Supplies	79,919,856	\$78,833,925	\$88,132,527	\$73,322,005	\$49,667,615	\$84,832,762	\$65,185,663	\$52,690,683	\$68,489,819	\$93,737,421
Manufacturing	70,599,481	\$74,311,740	\$111,920,247	\$79,560,198	\$24,532,643	\$66,203,421	\$92,013,327	\$80,140,398	\$53,301,319	\$84,012,101
Oil and Gas Services - Mining	44,145,193	\$32,222,136	\$36,943,934	\$25,642,233	\$18,099,987	\$31,031,738	\$43,199,191	\$14,885,499	\$35,286,808	\$53,897,526
Wholesale - Lumber and Other Construction Materials	36,217,302	\$18,300,993	\$31,002,751	\$20,985,695	\$13,930,124	\$15,862,243	\$30,054,544	\$40,913,380	\$22,779,465	\$58,633,963
Grocery Stores	33,954,981	\$30,792,139	\$24,853,216	\$21,015,851	\$24,899,318	\$21,697,671	\$21,234,681	\$38,102,118	\$39,368,889	\$44,640,940
Wholesale - Metals	26,951,636	\$37,499,207	\$38,307,037	\$37,630,229	\$34,855,886	\$34,866,687	\$37,059,827	\$38,191,755	\$40,630,043	\$46,797,355
Equipment Leasing and Renting	19,423,475	\$12,337,571	\$11,696,502	\$9,924,283	\$12,820,847	\$11,452,243	\$14,922,157	\$17,015,038	\$45,100,389	\$51,779,883
Automotive Repair Shops	10,857,963	\$18,252,197	\$18,714,384	\$19,377,005	\$21,346,233	\$21,763,885	\$23,815,426	\$30,351,697	\$32,389,313	\$36,576,635
Restaurants	10,488,731	\$10,656,181	\$11,469,756	\$9,242,407	\$10,342,466	\$10,096,729	\$13,109,720	\$14,885,499	\$14,846,679	\$18,418,221
All Others	211,454,400	\$190,453,851	\$406,780,922	\$339,219,409	\$240,077,110	\$265,054,250	\$308,635,807	\$364,223,702	\$287,732,590	\$338,839,619
Total	\$ 681,817,336	\$ 634,618,895	\$ 917,101,721	\$ 775,312,209	\$ 584,692,310	\$ 695,417,117	\$ 787,770,179	\$ 841,013,754	\$ 789,158,651	\$ 998,568,689
Sales tax rate	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

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

<u>Year</u>	<u>Sales Tax District #1</u>	<u>Caddo Parish School Board</u>	<u>Caddo Law Enforcement District</u>	<u>State of Louisiana</u>	<u>Total Rate</u>
2012	1.50	1.50	0.35	4.00	7.35
2013	1.50	1.50	0.35	4.00	7.35
2014	1.50	1.50	0.35	4.00	7.35
2015	1.50	1.50	0.35	4.00	7.35
2016	1.50	1.50	0.35	5.00	8.35
2017	1.50	1.50	0.35	5.00	8.35
2018	1.50	1.50	0.35	4.45	7.80
2019	1.50	1.50	0.35	4.45	7.80
2020	1.50	1.50	0.35	4.45	7.80
2021	1.50	1.50	0.35	4.45	7.80

Source: Caddo-Shreveport Sales and Use Tax Commission.

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

	2012				2013				2014				2015				2016			
	Number of Filers	Percent of Total	Tax Collected	Percent of Total	Number of Filers	Percent of Total	Tax Collected	Percent of Total	Number of Filers	Percent of Total	Tax Collected	Percent of Total	Number of Filers	Percent of Total	Tax Collected	Percent of Total	Number of Filers	Percent of Total	Tax Collected	Percent of Total
Retail Trade	590	21.21%	\$ 3,904,475	38.18%	608	21.87%	\$ 3,756,846	43.63%	634	22.11%	\$ 3,912,991	28.44%	651	22.79%	\$ 4,005,318	34.44%	682	23.70%	\$ 4,400,356	50.17%
Wholesale Trade	1105	39.72%	3,009,750	29.42%	1093	39.32%	2,586,385	30.03%	1155	40.29%	3,000,306	21.80%	1,177	41.20%	2,521,037	21.67%	1,168	40.58%	1,982,181	22.59%
Manufacturing	108	3.88%	496,220	4.85%	109	3.92%	530,868	6.17%	99	3.45%	1,051,331	7.64%	87	3.05%	1,979,007	17.02%	81	2.81%	604,749	6.90%
Services	590	21.21%	1,198,420	11.72%	602	21.65%	100,902	1.17%	596	20.79%	1,118,331	8.13%	587	20.55%	902,546	7.76%	603	20.95%	827,299	9.43%
Mining	171	6.15%	1,079,672	10.56%	151	5.43%	1,185,084	13.76%	146	5.09%	1,864,220	13.55%	136	4.76%	1,207,248	10.38%	120	4.17%	372,620	4.25%
Transportation, Communications, Electric, & Gas	74	2.66%	265,780	2.60%	73	2.63%	216,401	2.51%	86	3.00%	303,922	2.21%	82	2.87%	374,560	3.22%	86	2.99%	401,977	4.58%
Other	39	1.40%	91,782	0.90%	34	1.22%	111,659	1.30%	38	1.33%	157,537	1.15%	33	1.16%	49,350	0.42%	30	1.04%	82,780	0.94%
Construction	88	3.15%	168,031	1.64%	93	3.34%	111,440	1.29%	98	3.41%	2,324,946	16.90%	90	3.14%	567,002	4.88%	90	3.12%	74,420	0.85%
Agricultural	3	0.11%	4,047	0.04%	2	0.07%	3,600	0.04%	2	0.07%	16,404	0.12%	2	0.07%	16,815	0.14%	4	0.14%	17,110	0.20%
Finance, Insurance, & Real Estate	12	0.43%	8,460	0.08%	13	0.47%	6,978	0.08%	11	0.38%	6,261	0.05%	10	0.35%	6,576	0.06%	12	0.42%	6,765	0.08%
Government	2	0.07%	624	0.01%	2	0.07%	121	0.00%	2	0.07%	276	0.00%	2	0.07%	224	0.00%	2	0.07%	128	0.00%
Total	2,782	100.00%	\$ 10,227,261	100.00%	2,780	100.00%	\$ 8,610,284	100.00%	2,867	100.00%	\$ 13,756,525	100.00%	2,857	100.00%	\$ 11,629,683	100.00%	2,878	100.00%	\$ 8,770,385	100.00%

	2017				2018				2019				2020				2021			
	Number of Filers	Percent of Total	Tax Collected	Percent of Total	Number of Filers	Percent of Total	Tax Collected	Percent of Total	Number of Filers	Percent of Total	Tax Collected	Percent of Total	Number of Filers	Percent of Total	Tax Collected	Percent of Total	Number of Filers	Percent of Total	Tax Collected	Percent of Total
Retail Trade	700	24.01%	\$4,754,394	45.58%	754	25.02%	\$5,031,202	42.58%	1,012	30.02%	\$5,379,350	42.65%	1,038	30.72%	\$6,034,495	50.98%	991	29.49%	\$7,170,093	47.87%
Wholesale Trade	1,194	40.95%	\$2,193,037	21.01%	1,184	39.30%	\$2,548,978	21.56%	1,262	37.44%	\$2,934,666	23.25%	1,221	36.13%	\$2,552,629	21.55%	1,245	37.04%	\$3,759,373	25.09%
Manufacturing	71	2.43%	\$707,543	6.78%	69	2.29%	\$862,419	7.30%	80	2.37%	\$1,194,618	9.47%	85	2.52%	\$656,386	5.55%	80	2.38%	\$607,142	4.05%
Services	609	20.88%	\$1,140,925	10.94%	645	21.41%	\$1,324,479	11.21%	642	19.04%	\$1,320,921	10.47%	654	19.35%	\$1,134,748	9.59%	667	19.85%	\$1,533,492	10.24%
Mining	128	4.39%	\$1,000,474	9.59%	136	4.51%	\$1,465,429	12.40%	139	4.12%	\$1,174,566	9.31%	130	3.85%	\$759,953	6.42%	133	3.96%	\$1,243,010	8.30%
Transportation, Communications, Electric, & Gas	84	2.88%	\$423,189	4.06%	85	2.82%	\$317,074	2.68%	87	2.58%	\$363,301	2.88%	86	2.55%	\$397,895	3.36%	97	2.89%	\$364,431	2.43%
Other	28	0.96%	\$42,569	0.41%	32	1.06%	\$73,840	0.62%	37	1.10%	\$62,523	0.50%	50	1.48%	\$112,686	0.95%	45	1.34%	\$185,214	1.24%
Construction	84	2.87%	\$142,367	1.36%	91	3.01%	\$155,094	1.31%	94	2.78%	\$152,286	1.21%	98	2.89%	\$144,266	1.22%	87	2.58%	\$95,289	0.64%
Agricultural	2	0.07%	\$20,335	0.19%	3	0.10%	\$33,393	0.28%	4	0.12%	\$27,540	0.22%	4	0.12%	\$39,567	0.33%	3	0.09%	\$17,172	0.11%
Finance, Insurance, & Real Estate	14	0.48%	\$6,210	0.06%	13	0.43%	\$4,262	0.04%	13	0.39%	\$4,243	0.03%	12	0.36%	\$4,702	0.04%	12	0.36%	\$3,240	0.02%
Government	2	0.07%	\$214	0.00%	1	0.03%	\$383	0.00%	1	0.03%	\$192	0.00%	1	0.03%	\$53	0.00%	1	0.03%	\$73	0.00%
Total	2,916	100.00%	\$ 10,431,257	100.00%	3,013	100.00%	\$ 11,816,553	100.00%	3,371	100.00%	\$ 12,614,206	100.00%	3,379	100.00%	\$ 11,837,380	100.00%	3,361	100.00%	\$ 14,978,529	100.00%

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

Source: Caddo-Shreveport Sales and Use Tax Commission.

CADDO PARISH COMMISSION

Shreveport, Louisiana

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

(Unaudited)

Fiscal Year	General Obligation Bonds	Limited Tax Revenue Bonds	Certificates of Indebtedness	Unamortized Premiums or Discounts	Total Primary Government	Percentage of Personal Income (2)	Parish per Capita (2)
2012	\$ 27,830,000	\$ 5,540,000	\$ 6,000,000	\$ 161,449	\$ 39,531,449	0.35%	\$ 154
2013	\$ 26,670,000	\$ 5,330,000	\$ 5,455,000	\$ 143,510	\$ 37,598,510	0.30%	\$ 148
2014	\$ 25,660,000	\$ 5,110,000	\$ 4,905,000	\$ 676,873	\$ 36,351,873	0.33%	\$ 144
2015	\$ 24,045,000	\$ 4,880,000	\$ 4,345,000	\$ 1,652,598	\$ 34,922,598	0.28%	\$ 139
2016	\$ 23,250,000	\$ 4,640,000	\$ 3,770,000	\$ 1,512,553	\$ 33,172,553	0.28%	\$ 134
2017	\$ 21,705,000	\$ 4,390,000	\$ 3,180,000	\$ 1,372,509	\$ 30,647,509	0.28%	\$ 125
2018	\$ 20,085,000	\$ 4,130,000	\$ 2,575,000	\$ 1,232,465	\$ 28,022,465	0.24%	\$ 116
2019	\$ 18,405,000	\$ 4,000,000	\$ 1,955,000	\$ 1,092,420	\$ 25,452,420	0.21%	\$ 105
2020	\$ 16,660,000	\$ 12,870,000	\$ 1,320,000	\$ 1,866,129	\$ 32,716,129	0.24%	\$ 138
2021	\$ 14,850,000	\$ 12,240,000	\$ 670,000	\$ 1,677,993	\$ 29,437,993	(1)	\$ 126

Notes:

- (1) 2021 data was not available.
- (2) See the Schedule of Demographic and Economic Statistics for personal income and population data.

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Ratio of Net General Bonded Debt ⁽¹⁾
Last Ten Fiscal Years
(Unaudited)

Fiscal year	Population	Assessed value ⁽¹⁾	Gross bonded debt	Less debt service fund	Net bonded debt	Ratio of net bonded debt to assessed value	Net bonded debt per capita ⁽²⁾
2012	255,613	1,974,937,310	\$ 27,991,449	\$ 2,501,059	\$ 25,490,390	1.29%	\$ 100
2013	255,613	2,017,071,683	\$ 26,813,510	\$ 2,960,857	\$ 23,852,653	1.18%	\$ 93
2014	255,613	2,045,620,492	\$ 26,211,301	\$ 2,961,531	\$ 23,249,770	1.14%	\$ 91
2015	255,613	2,097,808,519	\$ 25,589,965	\$ 3,161,513	\$ 22,428,452	1.07%	\$ 88
2016	255,613	2,087,956,114	\$ 24,672,859	\$ 3,343,742	\$ 21,329,117	1.02%	\$ 83
2017	245,150	2,093,594,788	\$ 23,005,754	\$ 3,582,379	\$ 19,423,375	0.93%	\$ 79
2018	241,173	2,114,072,827	\$ 21,263,648	\$ 3,859,473	\$ 17,404,175	0.82%	\$ 72
2019	242,922	2,158,335,924	\$ 19,461,542	\$ 4,177,682	\$ 15,283,860	0.71%	\$ 63
2020	236,335	2,175,706,893	\$ 17,591,437	\$ 4,466,416	\$ 13,125,021	0.60%	\$ 56
2021	234,408	2,197,777,142	\$ 15,662,331	\$ 4,783,892	\$ 10,878,439	0.49%	\$ 46

Notes:

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

See accompanying independent auditors' report.

CADDO PARISH COMMISSION

Shreveport, Louisiana

Direct and Overlapping Governmental Activities Debt

As of December 31, 2021

(dollars in thousands)

(Unaudited)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Direct and Overlapping Debt</u>
Debt repaid with property taxes			
Caddo Parish School Board	\$ 96,835	100%	\$ 96,835
City of Shreveport	181,100	99%	\$ 179,289
Subtotal, overlapping debt			276,124
Parish direct debt			27,760
Unamortized premium			<u>1,678</u>
Total direct and overlapping debt			<u><u>\$ 305,562</u></u>

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

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

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana
Legal Debt Margin Information
Last Ten Fiscal Years
(Unaudited)

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Debt limit – 10% of assessed value for any one purpose	\$ 197,493,731	\$ 201,707,168	\$ 204,562,049	\$ 209,780,852	\$ 208,795,611	\$ 209,359,479	\$ 211,407,283	\$ 215,833,592	\$ 217,570,689	\$ 219,777,714
Deduct – amount of debt applicable to debt limit	27,991,449	26,813,510	26,211,301	25,589,965	24,672,859	23,005,754	21,263,648	19,461,542	17,591,437	15,662,331
Legal debt margin	<u>\$ 169,502,282</u>	<u>\$ 174,893,658</u>	<u>\$ 178,350,748</u>	<u>\$ 184,190,887</u>	<u>\$ 184,122,752</u>	<u>\$ 186,353,725</u>	<u>\$ 190,143,635</u>	<u>\$ 196,372,050</u>	<u>\$ 199,979,252</u>	<u>\$ 204,115,383</u>
 Total debt applicable to the limit as a percentage of debt limit	14.17%	13.29%	12.81%	12.20%	11.82%	10.99%	10.06%	9.02%	8.09%	7.13%

Legal Debt Margin Calculation for Fiscal Year 2021:

Assessed value	\$ 2,197,777,142
Debt limit (10% of total assessed value)	219,777,714
Debt applicable to limit:	
General Obligation Bonds	<u>15,662,331</u>
Legal debt margin	<u>\$ 204,115,383</u>

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

Demographic and Economic Statistics
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Caddo Parish Population	Caddo Parish Personal Income (in thousands)	Caddo Parish per Capita Personal Income	Parish Unemployment Rate
2012	256,014	\$ 11,351,511	\$ 44,153	6.20%
2013	254,887	\$ 12,629,651	\$ 49,550	5.60%
2014	252,405	\$ 11,091,583	\$ 43,909	6.80%
2015	251,164	\$ 12,341,720	\$ 41,593	6.60%
2016	247,597	\$ 11,941,648	\$ 47,987	6.60%
2017	245,150	\$ 10,988,905	\$ 44,565	5.80%
2018	241,173	\$ 11,760,644	\$ 49,242	5.00%
2019	242,922	\$ 12,175,854	\$ 50,690	5.00%
2020	236,335	\$ 13,072,573	\$ 55,047	8.30%
2021	234,408	(1)	(1)	4.10%

Note:

(1) 2021 data was not available.

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

Principal Employers
Years Ended 2021 and 2012
(Unaudited)

Employer	2021			2012		
	Employees	Rank	Percentage of Area Employment	Employees	Rank	Percentage of Area Employment
Barksdale Air Force Base	14,500	1	8.68%			
Caddo Parish Public Schools	9,416	2	5.64%	6,101	4	5.59%
Willis Knighton Health System	6,732	3	4.03%	6,145	2	5.63%
Bossier Parish School System	3,000	4	1.80%			
Oschner LSU Health Shreveport*	2,763	5	1.65%	6,145	3	5.63%
City of Shreveport	2,600	6	1.56%	2,700	5	2.48%
Harrah's/Horseshoe Casino	2,532	7	1.52%			
State of Louisiana	2,380	8	1.43%	6,654	1	6.10%
Christus Schumpert Health System	1,800	9	1.08%	1,800	6	1.65%
Teleperformance	1,623	10	0.97%			
US Support Company				1,585	8	1.45%
Overton Brooks VA Medical Center				1,590	7	1.46%
Eldorado Resort Casino				1,300	9	1.19%
Sam's Town Hotel and Casino				1,194	10	1.09%
Total	47,346		28.36%	35,214		32.27%

Source: North Louisiana Economic Partnership

*2012-LSU Health Science Center

See accompanying independent auditors' report.

CADDO PARISH COMMISSION

Shreveport, Louisiana

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

<u>Function/Program</u>	<u>Full-time Equivalent Employees as of December 31,</u>									
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
General Government	25	25	25	26	27	32	29	31	33	33
Criminal Justice	81	81	81	81	81	80	81	76	76	77
Highways and Streets	76	76	76	69	69	64	61	62	57	65
Culture and Recreation	13	13	13	13	13	14	15	16	16	16
Health and Welfare	31	31	31	31	31	36	29	35	40	38
Building Facilities	68	68	68	68	68	68	67	70	66	66
Sanitation	32	32	32	32	36	36	33	35	39	33
Total	326	326	326	320	325	330	315	325	327	328

Source: Caddo Parish Commission.

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Operating Indicators by Function
Last Ten Fiscal Years
(Unaudited)

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental activities:										
Public works										
Road miles constructed	0.63	0.89	0.65	0.83	-	0.48	0.25	-	0.78	-
Sanitation										
Refuse collected (tons/month)	1,350	1,272	1,232	1,252	1,319	1,290	1,057	1,296	1,465	1,427
Health and welfare										
Number of ground mosquito control assignments	1,808	1,091	1,368	1,359	1,458	1,062	1,166	1,198	924	953
Number of animals handled through the animal shelter	10,509	9,733	8,720	7,706	7,445	6,450	5,800	5,062	3,658	4,549
Culture and recreation										
Number of park pavilion rentals	27	27	36	34	40	65	60	45	-	-
Number of camping ground rentals	1,700	891	1,452	1,443	1,328	2,748	3,390	3,255	2,528	1,298
Economic Development										
Number of business licenses issued	1,468	1,429	1,437	1,460	1,494	1,442	1,495	1,502	1,423	1,404
Number of housing assistance clients	68	59	56	55	62	67	68	75	71	103

Source: Various Parish Departments and asset records.

See accompanying independent auditors' report.

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

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General government										
Number of general government buildings	8	8	8	7	7	7	7	7	7	7
Public safety										
Number of correctional facilities (adult and juvenile)	2	2	2	2	2	2	2	2	2	2
Public works										
Paved road miles	785	717	717	718	718	718.48	718.73	718.73	719.51	755.74
Unpaved road miles	39.08	65.00	65.00	65.00	65.00	65.00	65.00	65.00	65.00	8.00
Number of bridges maintained	178	167	166	166	166	166	166	166	166	166
Number of streetlights maintained	59	59	59	59	59	59	59	59	59	59
Sanitation										
Number of collection compactors	17	17	17	17	17	17	17	18	18	18
Health and welfare										
Number of animal services trucks	12	11	11	12	12	13	8	8	8	8
Number of mosquito control spray trucks	8	8	8	8	8	10	8	8	8	8
Culture and recreation										
Number of parks	14	14	14	14	14	14	14	14	14	14
Number of boat launches	7	7	7	7	7	6	5	5	5	5
Miles of trails	25	25	25	25	25	30	40	41	41	41
Number of historical markers	6	6	6	6	6	6	6	6	6	6

Source: Various Parish Departments and asset records

See accompanying independent auditors' report.



CADDO PARISH COMMISSION
Shreveport, Louisiana

Single Audit Report

December 31, 2021

(With Independent Auditors' Reports Thereon)



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**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
Government Plaza
Shreveport, Louisiana

We have audited, in accordance with the 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, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Caddo Parish Commission (the Commission), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, and have issued our report thereon dated June 30, 2022. Our report includes a reference to other auditors who audited the financial statements of the discretely presented component units, as described in our report on the Commission's financial statements. The report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control over Financial Reporting

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

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

or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

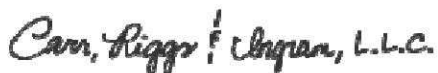
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not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

Report on Compliance and Other Matters

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

Purpose of This Report

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



CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana
June 30, 2022



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**Independent Auditors' Report on Compliance for
Each Major Program and on Internal
Control Over Compliance Required by the Uniform Guidance**

Members of the Caddo Parish Commission
Government Plaza
Shreveport, Louisiana

Opinion on Each Major Federal Program

We have audited Caddo Parish Commission (the Commission)'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Commission's major federal programs for the year ended December 31, 2021. The Commission's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Commission complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Commission and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Commission's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Commission's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Commission's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Commission's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Commission's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Commission's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on

a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Commission, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements. We issued our report thereon dated June 30, 2022, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana
June 30, 2022

Caddo Parish Commission
Schedule of Expenditures and Federal Awards
For the year ended December 31, 2021

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Assistance Listing Number	Contract/Grant Number	Federal Expenditures	Amount Passed Through to Subrecipients
U.S. Department of Agriculture				
Child Nutrition Cluster				
Pass-through Louisiana Department of Education				
National School Lunch Program	10.555	05-SFS-042	41,023	-
Total Child Nutrition Cluster			<u>41,023</u>	<u>-</u>
Total U.S. Department of Agriculture			<u>41,023</u>	<u>-</u>
U.S. Department of Housing and Urban Development				
Housing Vouchers Cluster				
Section 8 Housing Choice Vouchers	14.871	LA184V003-005	619,240	-
Total Housing Vouchers Cluster			<u>619,240</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development			<u>619,240</u>	<u>-</u>
U.S. Department of Justice				
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program				
	16.590	201-WE-AX-0018	181,788	-
Total U.S. Department of Justice			<u>181,788</u>	<u>-</u>
U.S. Department of Health and Human Services				
Pass-through Louisiana Supreme Court				
Temporary Assistance for Needy Families- Adult Drug Court	93.558	N/A	105,405	-
Temporary Assistance for Needy Families- Juvenile Drug Court	93.558	N/A	418,667	-
Total Temporary Assistance for Needy Families (TANF)			<u>524,072</u>	<u>-</u>
Pass-through Louisiana Office of Youth Development				
Foster Care – Title IV-E	93.658	643733	390,124	-
Head Start Cluster				
Head Start	93.600	06CH0100435	15,651,616	15,651,616
Total Head Start Cluster			<u>15,651,616</u>	<u>15,651,616</u>
Total U.S. Department of Health and Human Services			<u>16,565,812</u>	<u>15,651,616</u>
U.S. Department of Education				
Pass-through Caddo Parish School Board				
Title I Grants to Local Educational Agencies	84.010	N/A	90,821	-
Total U.S. Department of Education			<u>90,821</u>	<u>-</u>
U.S. Department of Treasury				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds				
COVID-19 - Emergency Rental Assistance	21.027	SLT-0527	1,681,759	-
COVID-19 - Emergency Rental Assistance	21.023	ERA0412	7,162,472	-
COVID-19 - Emergency Rental Assistance	21.023	ERAE0253	7,631,796	-
Pass-through Louisiana Governor's Office of Emergency Rental Assistance Program				
COVID-19 - Emergency Rental Assistance	21.023	N/A	21,652,205	-
Total U.S. Department of Treasury			<u>38,128,232</u>	<u>-</u>

Caddo Parish Commission
Schedule of Expenditures and Federal Awards
For the year ended December 31, 2021

U.S. Department of Homeland Security - Federal Emergency Mgt Agency

Pass-through Louisiana Office of Homeland Security and Emergency Preparedness

Disaster Grants-Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4263-PA-LA	23,164	-
Total U.S. Department of Homeland Security - Federal Emergency Mgt Agency			<u>23,164</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 55,650,080</u>	<u>\$ 15,651,616</u>

*Not included on 2020 Schedule of Expenditures and Federal Awards

U.S. Department of Transportation

Pass-through Louisiana Department of Transportation

Highway Planning and Construction (Federal-Aid Highway Program)	20.205	H.013389	1,400	-
Total U.S. Department of Transportation			<u>1,400</u>	<u>-</u>

See accompanying notes to the schedule of expenditures of federal awards.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal spending of the Caddo Parish Commission (the Commission), and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements. Because the schedule presents only a selected portion of the operations of the Commission, it is not intended to and does not represent the financial position of the Commission.

NOTE 2: INDIRECT COST RATE

The Uniform Guidance allows an organization to elect a 10% de minimus indirect cost rate. For the year ended December 31, 2021, the Commission did not elect to use this rate

NOTE 3: LOANS / LOAN GUARANTEES OUTSTANDING BALANCES

The Commission did not expend federal awards related to loans or loan guarantees during the year ended December 31, 2021.

NOTE 4: SUB-RECIPIENTS

During the year ended December 31, 2021, the Commission expended \$15,651,616 to sub-recipients.

NOTE 5: NONCASH ASSISTANCE AND OTHER

The Commission did not receive any non-cash assistance or federally funded insurance during the year ended December 31, 2021.

NOTE 6: CONTINGENCIES

Grant monies received and disbursed by the Commission are for specific purposes and are subject to review by the grantor agencies. Such audits may result in requests for reimbursement due to disallowed expenditures. Based upon experience, the Commission does not believe that such disallowance, if any, would have a material effect on the financial position of the Commission.

NOTE 7: FEDERAL PASS-THROUGH FUNDS

The Commission is also the sub-recipient of federal funds that have been subjected to testing and are reported as expenditures and listed as federal pass-through funds. Federal awards other than those indicated as pass-through are considered to be direct.

Caddo Parish Commission
Notes to the Schedule of Expenditures and Federal Awards
For the year ended December 31, 2021

Note 8: RELATIONSHIP TO FINANCIAL STATEMENTS

Federal awards revenues are reported in the Commission's fund financial statements as follows:

Funds	Federal Sources
General	\$ 287,196
Other Governmental:	
Juvenile Justice	940,632
Section 8 Housing Fund	619,240
E. Edwards Jones Trust Fund	36,446,473
Public Works	23,164
American Rescue Plan Fund	1,681,759
Head Start Fund	15,651,616
<u>Total</u>	<u>\$ 55,650,080</u>

Section I - Summary of Auditors' Results

A. Financial Statements

1. Type of Auditors' report issued: **Unmodified**
2. Internal control over financial reporting:
 - Material weakness(es) identified? **No**
 - Significant deficiency(ies) identified? **None noted**
3. Noncompliance material to financial statements noted? **No**

B. Federal Awards

1. Internal control over major federal programs:
 - Material weakness(es) identified? **No**
 - Significant deficiency(ies) identified? **None noted**
2. Type of auditors' report issued on compliance for major programs: **Unmodified**
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Part 200.516(a)? **None noted**
4. Identification of major federal programs:

<u>Assistance Listing Number</u>	<u>Name of federal program or cluster</u>
21.023	Emergency Rental Assistance
21.027	Coronavirus State and Local Fiscal Recovery Funds

5. The dollar threshold used to distinguish type A and B programs was **\$1,669,502** for major federal programs
6. Auditee qualified as a low-risk auditee for federal purposes: **Yes**

Section II – Financial Statement Findings

A. Current Year Findings and Responses

None

B. Prior Year Findings and Responses

None

Section III – Federal Award Findings and Responses

A. Current Year Findings and Responses

None

B. Prior Year Findings and Responses

None



Caddo Parish Commission

STATEWIDE AGREED-UPON PROCEDURES REPORT

December 31, 2021



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INDEPENDENT ACCOUNTANT’S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Governing Board of Caddo Parish Commission and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor’s (LLA’s) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2021 through December 31, 2021. Caddo Parish Commission’s management is responsible for those C/C areas identified in the SAUPs.

Caddo Parish Commission has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA’s SAUPs for the fiscal period January 1, 2021 through December 31, 2021. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

Written Policies and Procedures

1. Obtained and inspected the entity’s written policies and procedures and observed whether they addressed each of the following categories and subcategories if applicable to public funds and the entity’s operations:
 - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget.

Results: No exceptions were found as a result of applying the procedure.

- b) Purchasing, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.

Results: No exceptions were found as a result of applying the procedure.

- c) *Disbursements*, including processing, reviewing, and approving.

Results: No exceptions were found as a result of applying the procedure.

- d) *Receipts/Collections*, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

Results: No exceptions were found as a result of applying the procedure.

- e) *Payroll/Personnel*, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.

Results: No exceptions were found as a result of applying the procedure.

- f) *Contracting*, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

Results: No exceptions were found as a result of applying the procedure.

- g) *Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)*, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

Results: No exceptions were found as a result of applying the procedure.

- h) *Travel and Expense Reimbursement*, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

Results: No exceptions were found as a result of applying the procedure.

- i) ***Ethics***, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

Results: No exceptions were found as a result of applying the procedure.

- j) ***Debt Service***, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

Results: No exceptions were found as a result of applying the procedure.

- k) ***Information Technology Disaster Recovery/Business Continuity***, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

Results: The policy does not include periodic testing restoring backups or Identification of personnel, processes, and tools to recover from critical event.

- l) ***Sexual Harassment***, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Results: No exceptions were found as a result of applying the procedure.

Board or Finance Committee

- 2. Obtained and inspected the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - a) Observed that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

Results: No exceptions were found as a result of applying the procedure.

- b) For those entities reporting on the governmental accounting model, observed whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternately, for those entities reporting on the nonprofit accounting model, observed that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

Results: During December there was no referenced or included financials, nor budget to actual, as there was no 2nd work session during December

- c) For governmental entities, obtained the prior year audit report and observed the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observed that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

Results: No exceptions were found as a result of applying the procedure.

Bank Reconciliations

3. Obtained a listing of entity bank accounts for the fiscal period from management and management's representation that the listing was complete. Asked management to identify the entity's main operating account. Selected the entity's main operating account and randomly selected 4 additional accounts (or all accounts if less than 5). Randomly selected one month from the fiscal period, obtained and inspected the corresponding bank statement and reconciliation for each selected account, and observed that:

- a) Bank reconciliations included evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);

Results: While performing the procedures above, CRI noted that the bank reconciliation was not prepared within 2 months.

- b) Bank reconciliations included evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and

Results: No exceptions were found as a result of applying the procedure.

- c) Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Results: No exceptions were found as a result of applying the procedure.

Collections (excluding electronic funds transfers)

4. Obtained a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing was complete. Randomly selected 5 deposit sites (or all deposit sites if less than 5).

Results: No exceptions were found as a result of applying the procedure.

5. For each deposit site selected, obtained a listing of collection locations and management's representation that the listing was complete. Randomly selected one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtained and inspected written policies and procedures relating to employee job duties (if no written policies or procedures, inquired of employees about their job duties) at each collection location, and observed that job duties are properly segregated at each collection location such that:

- a) Employees responsible for cash collections do not share cash drawers/registers.

Results: No exceptions were found as a result of applying the procedure.

- b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.

Results: No exceptions were found as a result of applying the procedure.

- c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

Results: No exceptions were found as a result of applying the procedure.

- d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.

Results: No exceptions were found as a result of applying the procedure.

6. Obtained from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observed the bond or insurance policy for theft was enforced during the fiscal period.

Results: No exceptions were found as a result of applying the procedure.

7. Randomly selected two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (selected the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly selected a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtained supporting documentation for each of the 10 deposits and:

a) Observed that receipts are sequentially pre-numbered.

Results: No exceptions were found as a result of applying the procedure.

b) Traced sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

Results: No exceptions were found as a result of applying the procedure.

c) Traced the deposit slip total to the actual deposit per the bank statement.

Results: No exceptions were found as a result of applying the procedure.

d) Observed the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

Results: No exceptions were found as a result of applying the procedure.

e) Traced the actual deposit per the bank statement to the general ledger.

Results: No exceptions were found as a result of applying the procedure.

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

8. Obtained a listing of locations that process payments for the fiscal period and management's representation that the listing was complete. Randomly select 5 locations (or all locations if less than 5).

Results: No exceptions were found as a result of applying the procedure.

9. For each location selected under #8 above, obtained a listing of those employees involved with non-payroll purchasing and payment functions. Obtained written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquired of employees about their job duties), and observed that job duties are properly segregated such that:
- a) At least two employees were involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
Results: No exceptions were found as a result of applying the procedure.
 - b) At least two employees were involved in processing and approving payments to vendors.
Results: No exceptions were found as a result of applying the procedure.
 - c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
Results: No exceptions were found as a result of applying the procedure.
 - d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.
[Note: Exceptions to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]
Results: No exceptions were found as a result of applying the procedure.
10. For each location selected under #8 above, obtained the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtained management's representation that the population was complete. Randomly selected 5 disbursements for each location, obtained supporting documentation for each transaction, and:
- a) Observed whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.
Results: No exceptions were found as a result of applying the procedure.
 - b) Observed whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.
Results: No exceptions were found as a result of applying the procedure.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

11. Obtained from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtained management's representation that the listing was complete.

Results: No exceptions were found as a result of applying the procedure.

12. Using the listing prepared by management, randomly selected 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly selected one monthly statement or combined statement for each card (for a debit card, randomly selected one monthly bank statement), obtained supporting documentation, and:

a) Observed whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]

Results: No exceptions were found as a result of applying the procedure.

b) Observed that finance charges and late fees were not assessed on the selected statements.

Results: No exceptions were found as a result of applying the procedure.

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly selected 10 transactions (or all transactions if less than 10) from each statement, and obtained supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, observed it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Results: No exceptions were found as a result of applying the procedure.

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

14. Obtained from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger was complete. Randomly selected 5 reimbursements, obtained the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

a) If reimbursed using a per diem, observed the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).

Results: No exceptions were found as a result of applying the procedure.

b) If reimbursed using actual costs, observed the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

Results: No exceptions were found as a result of applying the procedure.

c) Observed each reimbursement is supported by documentation of the business/public purpose (for meal charges, observed that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

Results: No exceptions were found as a result of applying the procedure.

d) Observed each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Results: No exceptions were found as a result of applying the procedure.

Contracts

15. Obtained from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtained management's representation that the listing was complete. Randomly selected 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

a) Observed whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

Results: No exceptions were found as a result of applying the procedure.

- b) Observed whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).

Results: No exceptions were found as a result of applying the procedure.

- c) If the contract was amended (e.g., change order), observed the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).

Results: No exceptions were found as a result of applying the procedure.

- d) Randomly selected one payment from the fiscal period for each of the 5 contracts, obtained the supporting invoice, agreed the invoice to the contract terms, and observed the invoice and related payment agreed to the terms and conditions of the contract.

Results: No exceptions were found as a result of applying the procedure.

Payroll and Personnel

- 16. Obtained a listing of employees and officials employed during the fiscal period and management's representation that the listing was complete. Randomly selected 5 employees or officials, obtained related paid salaries and personnel files, and agreed paid salaries to authorized salaries/pay rates in the personnel files.

Results: No exceptions were found as a result of applying the procedure.

- 17. Randomly selected one pay period during the fiscal period. For the 5 employees or officials selected under #16 above, obtained attendance records and leave documentation for the pay period, and:

- a) Observed all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)

Results: No exceptions were found as a result of applying the procedure.

- b) Observed whether supervisors approved the attendance and leave of the selected employees or officials.

Results: No exceptions were found as a result of applying the procedure.

- c) Observed any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

Results: No exceptions were found as a result of applying the procedure.

- d) Observed the rate paid to the employees or officials agreed to the authorized salary/pay rate found within the personnel file.

Results: No exceptions were found as a result of applying the procedure.

- 18. Obtained a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list was complete. Randomly selected two employees or officials, obtained related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agreed the hours to the employee or officials' cumulative leave records, agreed the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agreed the termination payment to entity policy.

Results: No exceptions were found as a result of applying the procedure.

- 19. Obtained management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

Results: No exceptions were found as a result of applying the procedure.

Ethics

- 20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above obtained ethics documentation from management, and:

- a) Observed whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

Results: No exceptions were found as a result of applying the procedure.

- b) Observed whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

Results: No exceptions were found as a result of applying the procedure.

Debt Service

21. Obtained a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing was complete. Selected all debt instruments on the listing, obtained supporting documentation, and observed State Bond Commission approval was obtained for each debt instrument issued.

Results: No exceptions were found as a result of applying the procedure.

22. Obtained a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing was complete. Randomly selected one bond/note, inspected debt covenants, obtained supporting documentation for the reserve balance and payments, and agreed actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Results: No exceptions were found as a result of applying the procedure.

Fraud Notice

23. Obtained a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing was complete. Selected all misappropriations on the listing, obtained supporting documentation, and observed that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

Results: No exceptions were found as a result of applying the procedure.

24. Observed the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

Results: As required by R.S. 24:523.1, the fraud notice is not posted on the website; however, it is posted on the premises. This is considered an exception.

Information Technology Disaster Recovery/Business Continuity

25. Performed the following procedures, **verbally discussed the results with management, and reported “We performed the procedure and discussed the results with management.”**

- a) Obtained and inspected the entity’s most recent documentation that it has backed up its critical data (if no written documentation, inquired of personnel responsible for backing up critical data) and observed that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observed evidence that backups are encrypted before being transported.

Results: We performed the procedure and discussed the results with management.

- b) Obtained and inspected the entity’s most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquired of personnel responsible for testing/verifying backup restoration) and observed evidence that the test/verification was successfully performed within the past 3 months.

Results: We performed the procedures and discussed the results with management.

- c) Obtained a listing of the entity’s computers currently in use and their related locations, and management’s representation that the listing was complete. Randomly selected 5 computers and observed while management demonstrated that the selected computers had current and active antivirus software and that the operating system and accounting system software in use was currently supported by the vendor.

Results: We performed the procedure and discussed the results with management.

Sexual Harassment

26. Using the 5 randomly selected employees/officials from procedure #16 under “Payroll and Personnel” above, obtained sexual harassment training documentation from management, and observed the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

Results: No exceptions were found as a result of applying the procedure.

27. Observed the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

Results: No exceptions were found as a result of applying the procedure.

28. Obtained the entity's annual sexual harassment report for the current fiscal period, observed that the report was dated on or before February 1, and observed it includes the applicable requirements of R.S. 42:344:

a) Number and percentage of public servants in the agency who have completed the training requirements;

Results: No exceptions were found as a result of applying the procedure.

b) Number of sexual harassment complaints received by the agency;

Results: No exceptions were found as a result of applying the procedure.

c) Number of complaints which resulted in a finding that sexual harassment occurred;

Results: No exceptions were found as a result of applying the procedure.

d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

Results: No exceptions were found as a result of applying the procedure.

e) Amount of time it took to resolve each complaint.

Results: No exceptions were found as a result of applying the procedure.

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

We are required to be independent of Caddo Parish Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

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

CARR, RIGGS, & INGRAM, LLC

Shreveport, Louisiana

June 30, 2022

THE PARISH OF CADDO

DEPARTMENT OF FINANCE



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June 30, 2022

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Re: Management's Response to Agreed-Upon Procedures

The Management and Staff of the Caddo Parish Commission has reviewed the Independent Accountant's Report on Applying Agreed-Upon Procedures. Commission Management is in agreement with the report as provided by Carr, Riggs, & Ingram. In addition, the Caddo Parish Commission has implemented changes or additions to its policies and procedures where necessary to meet the expectations identified in the report.

Sincerely,

A handwritten signature in blue ink that reads "Hayley B. Barnett".

Hayley B. Barnett
Director of Finance

HBB/av

c: Mr. John Atkins, Commission President
Dr. Woodrow Wilson, Parish Administrator & CEO