

CADDO PARISH COMMISSION

Primary Government Financial Statements and
Individual Fund Statements

Year Ended December 31, 1999

(With Independent Auditors' Report Thereon)

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CADDO PARISH COMMISSION
Shreveport, Louisiana

Primary Government Financial Statements and
Individual Fund Statements

Year ended December 31, 1999

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Shreveport, Louisiana

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CADDO PARISH COMMISSION
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PARISH OF CADDO

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SHREVEPORT, LA 71105

JOYCE BOWMAN
VICE-PRESIDENT
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SHREVEPORT, LA 71109

BOB BROWN
DISTRICT 9
1509 CAMBRIDGE DRIVE
SHREVEPORT, LA 71105

FORREST A. DAVIS
DISTRICT 12
7211 BEAUFORT WAY
SHREVEPORT, LA 71129

DANNY DUMAS
DISTRICT 10
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SHREVEPORT, LA 71118

KEN EPPERSON
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SHREVEPORT, LA 71106

GILFORD L. "GIF" GILLEN
DISTRICT 4
645 DALZELL STREET
SHREVEPORT, LA 71104

ROSE WILSON-McCULLOCH
DISTRICT 2
2509 KEMP LANE
SHREVEPORT, LA 71107

JAMES H. "JIM" MORRIS
DISTRICT 1
225 GRAY STREET
BELCHER, LA 71004-0225

CARL A. PIERSON, SR.
DISTRICT 3
2106 WYOMING CIRCLE
SHREVEPORT, LA 71101

RON WEBB
DISTRICT 11
2406 HELMSDALE COURT
SHREVEPORT, LA 71118

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SHREVEPORT, LA 71109

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May 19, 2000

The Honorable Michael D. Williams, President
and Members of the Caddo Parish Commission
Caddo Parish Courthouse
501 Texas Street
Shreveport, Louisiana 71101-5409

Dear Commissioners:

In compliance with Section 3-09 of the Home Rule Charter for Caddo Parish, we are pleased to submit the Primary Government Financial Report of the Caddo Parish Commission (the "Commission") for the year ended December 31, 1999. This document is the official publication of the Commission's financial position at December 31, 1999, and the results of operations for the year then ended including all funds and account groups of the Commission (primary government).

This report was prepared by the Department of Finance. Responsibility for both the accuracy of the data presented and completeness and fairness of the presentation, including all disclosures, rests with Commission management. We believe the data, as presented, is accurate in all material aspects and that the report fairly sets forth the financial position of the Caddo Parish Commission and the results of its operating activities for 1999 in the manner necessary for the reader to gain the maximum understanding of Commission financial affairs.

The report complies in all material respects to the authoritative promulgations of the Governmental Accounting Standards Board, except as noted below. The notes to the combined financial statements explain Commission accounting policies, basis of accounting, funds and account groups used, as well as other significant accounting information. These notes are an integral part of this report.

Accounting System and Financial Information

The Reporting Entity and Its Services

The Commission provides a wide range of services including criminal and juvenile justice, highways and streets, sanitation, planning and zoning, public health, libraries, recreational facilities, economic development and general administrative services.

These financial statements present the Caddo Parish Commission (the primary government) and do not include the data of the discrete component units necessary for reporting in conformity with generally accepted accounting principles.

Several agencies provide public services to Caddo Parish residents and should be included in the financial statements of the Commission as discrete component units because they are legally separate from the Commission. Financial data for these entities is not included in this report. Louisiana statutes do not require annual audited financial statements to be prepared for a majority of these units. Generally accepted accounting principles do not allow us to present unaudited or out of date information in our financial statements. Since annually audited financial statements are generally not available from these units, we have elected to issue a report covering only the Commission, the primary government. The entities thus excluded are:

- Caddo Parish Sheriff's Office and Tax Collector
- Caddo Parish Clerk of Court
- Caddo Parish Tax Assessor
- Caddo Community Action Agency
- Caddo Parish Communications District Number 1
- Waterworks District Number 1
- Waterworks District Number 7
- Waterworks District Number 8
- Sewerage District Number 2
- Sewerage District Number 7
- Fire District Number 1
- Fire District Number 2
- Fire District Number 3
- Fire District Number 4
- Fire District Number 5
- Fire District Number 6
- Fire District Number 7
- Fire District Number 8
- Fire District Number 9
- North Caddo Hospital Service District

Internal Controls

In developing and evaluating the Commission's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. We believe that the Commission's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Single Audit

As a recipient of federal and state financial assistance, the Commission is responsible for ensuring that adequate internal control is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control is subject to periodic evaluation by management.

As a part of the Commission's single audit, tests are made to determine the adequacy of internal control, including that portion related to federal financial assistance programs, as well as to determine that the Commission has complied with applicable laws and regulations. The results of the Commission's single audit for the fiscal year ended December 31, 1999 provided no instances of material weaknesses in internal control or significant violations of applicable laws and regulations. The single audit report is issued separately from this primary government annual financial report.

Method of Accounting

The accounting records for general governmental operations are maintained on a modified accrual basis with the revenues being recorded when measurable and available and expenditures being recorded when the fund liability is incurred.

Budgetary Controls

The Commission maintains a system of budgetary controls, the objective of which is to ensure compliance with the annual appropriated budget. Activities of the General Fund, certain Special Revenue Funds, and Debt Service Fund are included in the annual appropriated budget. Project-length budgets are adopted for the Capital Projects Funds. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is on a functional basis. The Commission also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Purchase orders which would result in the material overrun of a departmental budget are rejected by the accounting system and are not processed until additional funding is available. Monthly budget reports are prepared for management's use in monitoring and control of the approved budget. Open encumbrances are reported as reservations of fund balance at December 31, 1999.

Risk Management

The Commission maintains limited risk management programs for general liability and workers' compensation. As part of this plan, workers are trained in accident prevention and hazard avoidance techniques. Third party coverage of \$3,000,000 is maintained for general liability claims. Retention limits are \$50,000 per claim with an annual aggregate total of \$350,000. Third party coverage is also maintained for workers' compensation cases above \$200,000. 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 \$75,000 and an aggregate stop-loss coverage for losses in excess of 125% of expected claims. All known claims filed and an estimate of all incurred but unreported claims existing at December 31, 1999 have been recorded as accrued insurance claims payable.

Financial Data

The following paragraphs highlight the activities of the various funds and describe significant financial events and reporting practices reflected in this report.

General Fund

The General Fund is a major operating fund of the Commission and provides for many essential services. General Fund revenues totaled \$4,447,827 for 1999 which was an increase of 3.1% from the 1998 revenues. Ad valorem taxes and intergovernmental revenues generated 84.7% of the total 1999 General Fund revenues compared to 83.6% in 1998. The intergovernmental revenues consist of funds shared by the State of Louisiana, i.e., severance taxes and State Revenue Sharing. The amounts of revenues from the various sources in 1999 are shown in the following tabulation:

Revenues	Amount	Percent of Total	Increase (Decrease) From 1998
Taxes	\$ 2,746,890	61.8%	\$ 12,761
Licenses and permits	430,613	9.7	34,545
Intergovernmental	1,022,019	23.0	149,150
Use of money and property	83,750	1.8	(44,480)
Other	164,555	3.7	(17,522)
Total revenues	\$ <u>4,447,827</u>	<u>100.0%</u>	\$ <u>134,454</u>

Intergovernmental revenues increased due to an increase in the State of Louisiana oil and gas severance tax payments and timber severance payments of approximately \$136,000.

General Fund expenditures totaled \$4,854,668 in 1999 which is up 11.1% from the 1998 level of \$4,371,394. The amounts of expenditures by function for 1999 are shown in the following tabulation:

Expenditures	Amount	Percent of Total	Increase (Decrease) From 1998
General government	\$ 4,787,259	98.6%	\$ 526,674
Health and welfare	10,532	0.2	(37,875)
Education	56,877	1.2	(5,525)
Total expenditures	\$ <u>4,854,668</u>	<u>100.0%</u>	\$ <u>483,274</u>

General government expenditures increased due to a significant increase in funding for the District Attorney.

The unreserved and undesignated fund balance in the General Fund decreased to \$1,183,885 in 1999 from \$1,805,808 in 1998. This unreserved, undesignated fund balance represents 34.4% of the 1999 General Fund expenditures. Total fund balance decreased by \$442,054 to \$2,677,726.

Special Revenue Funds

Special Revenue Funds are used to account for specific revenue sources that are designated or restricted to specific uses. These funds, in total, represent the largest portion of the Commission's operating budget.

Total revenues for the Special Revenue Funds for 1999 amount to \$40,715,765, an increase of 1.3% from the 1998 total of \$40,207,245. Ad valorem taxes, sales taxes, and intergovernmental revenues generated 89.6% of the total revenues in 1999 and 91.2% in 1998. During 1999, the intergovernmental revenues consisted primarily of State Revenue Sharing and various federal and state grants. A portion of the sales tax revenues collected will be refunded based upon enterprise zone contracts at project completion. Accordingly, a liability has been recorded in the Solid Waste Special Revenue Fund and the Road Construction Capital Projects Fund in the amounts of \$214,806 and \$447,945, respectively. The revenues from various sources in 1999 are shown in the following tabulation:

Revenues	Amount	Percent of Total	Increase (Decrease) From 1998
Taxes	\$ 28,293,820	69.5%	\$ 434,464
Intergovernmental	8,166,763	20.0	(654,342)
Fees, charges, and commissions for services	68,183	0.2	1,892
Fines and forfeitures	153,939	0.4	(14,413)
Gaming	2,541,134	6.2	275,515
Use of money and property	974,279	2.4	136,865
Other	517,647	1.3	328,539
Total revenues	\$ <u>40,715,765</u>	<u>100.0%</u>	\$ <u>508,520</u>

Taxes increased due to the growth in the taxable assessment. Intergovernmental revenues decreased due to a decrease in federal funding for the Community Development Block Grant and the Local Law Enforcement Block Grant and decreased state grants for the Shreve Memorial Library. Use of money and property revenues increased due to an increase in interest income earned. Other revenues increased due to \$200,000 received from the state to purchase property for a Women's Community Health Center.

Expenditures in the Special Revenue Funds totaled \$38,267,833 in 1999 which is an increase of 16.4% from the 1998 level of \$32,888,377. The expenditures by general government function for 1999 are shown in the following tabulation:

Expenditures	Amount	Percent of Total	Increase (Decrease) From 1998
General government	\$ 4,772,537	12.5%	\$ 63,427
Public safety	5,967,039	15.6	213,554
Health and welfare	8,531,868	22.3	72,834
Highways and streets	3,971,420	10.4	55,019
Sanitation	1,505,141	3.9	22,499
Culture and recreation	11,530,638	30.1	3,940,070
Economic development	1,878,574	4.9	1,008,242
Debt service	110,616	0.3	3,811
Total expenditures	\$ <u>38,267,833</u>	<u>100.0%</u>	\$ <u>5,379,456</u>

Public Safety expenditures increased due to the rising costs of providing housing and medical care for criminals and juvenile offenders. Culture and recreation increased due to the capital expansion program of the Shreve Memorial Library. Economic development increased due to an increase in reimbursements for program activities requested by the Biomedical Research Foundation.

The total fund balance in the Special Revenue Funds increased to \$24,057,141 in 1999 from \$23,607,331 in 1998, an increase of \$449,810 or 1.9%. Fund balance for all special revenue funds represents 62.9% of the 1999 expenditures.

Debt Administration

The ratio of net bonded debt to assessed valuation and the amount of bonded debt per capita are useful indicators of the Commission's debt position. As of December 31, 1999, net bonded debt of \$13,644,157 was 1.3% of the assessed value and \$56 per capita.

Debt activity for 1999 is summarized as follows:

	<u>General Obligation Bonds</u>	<u>Certificates of Indebtedness</u>
Balance, December 31, 1998	\$ 20,620,000	110,000
Additions	-	3,500,000
Retirements	<u>3,615,000</u>	<u>110,000</u>
Balance, December 31, 1999	<u>\$ 17,005,000</u>	<u>3,500,000</u>

In addition to the \$3,615,000 and \$110,000 in bonds and certificates retired, the Commission paid \$991,690 in interest on the general obligation bonds from the Debt Service Fund. Interest of \$616 was paid on the certificates of indebtedness in 1999 from the Courthouse Maintenance and Parks and Recreation Special Revenue Funds.

In December 1999, the Commission issued \$3,500,000 of Certificates of Indebtedness, Series 1999, for the purpose of paying the cost of acquiring, constructing, renovating and/or improving public buildings and facilities.

Capital Projects Funds

The Capital Projects Funds are used to account for the acquisition or construction of major capital facilities. Revenues totaled \$5,237,517 in 1999, which was a decrease of 4.3% from the 1998 revenues of \$5,473,876. Sales tax and intergovernmental revenues accounted for the majority of the decrease.

Expenditures for capital improvement projects in 1999 totaled \$6,414,028 which was a decrease of 8.3% from the 1998 expenditures of \$6,992,108. Accounting for the majority of the decrease was a decline in new infrastructure projects and fixed asset acquisitions in the Capital Outlay Fund, which accounts for capital expenditures and construction projects in progress. The primary sources of funding for capital improvements were general obligation bond proceeds, sales tax revenues, intergovernmental grants (which included \$1,494,972 received from the State's Parish Transportation Fund), and interest earned on idle funds prior to or during the construction period.

Proprietary Fund Activities - Internal Service Funds

The Commission has three internal service funds. Their operating results are summarized below:

Group Insurance

In 1999, employer and employee contributions were \$1,162,514 and \$405,412, respectively. Medical claims totaled \$1,559,053 and stop-loss insurance premiums totaled \$182,496. Incurred but not reported claims have been accrued and the retained earnings at December 31, 1999 is \$2,256,789.

General Insurance

In 1999, charges for services totaled \$568,885. Casualty and worker's compensation claims totaled \$196,149 and re-insurance premiums totaled \$237,036. All known claims have been accrued and the retained earnings is \$713,507 at December 31, 1999.

Fleet Service

In 1999, charges for sales and services totaled \$1,172,242 and cost of sales and services totaled \$1,115,184. The fund has a deficit in the amount of \$251,546 at December 31, 1999, which should be funded by assignments of additional repair work to the central garage facility and surcharges on billing to departments.

Fiduciary Funds

The Fiduciary Funds are used to account for assets held by the Commission in a trustee or agent capacity. The Commission's Fiduciary Funds include Expendable Trust, Nonexpendable Trust, and Agency Funds. The Trust Funds account for the proceeds of certain properties dedicated for specific activities. Agency funds include the Criminal Court Fund which accounts for criminal court activities.

General Fixed Assets

The general fixed assets of the Commission are those fixed assets used in the performance of general governmental functions. As of December 31, 1999, the general fixed assets of the Commission amounted to \$91,309,079. This amount represents the original cost of the assets and is considerably less than their present value. Depreciation of general fixed assets is not recognized in the Commission's accounting system.

Pension Plans

Substantially all Commission employees are members of the Parochial Employees' Retirement System of Louisiana. Employee payroll deductions of 9.5% of gross pay are partially matched by the Commission at a rate of 7.75% of gross wages. All deducted and matched funds are remitted to the retirement system.

Retirement benefits are administered by the statewide plan and are not guaranteed by the Commission.

Cash Management

The Commission has a cash management program which consists of pooling cash and investments for all funds of the Commission except the Shreve Memorial Library. Available cash was invested in a special bank "sweep account" collateralized by obligations of United States government agencies or insured by the Federal Deposit Insurance Corporation. Additional investments are accomplished through purchases of

obligations of the United States Treasury, obligations of United States government agencies, and by participation in the Louisiana Asset Management Pool.

Other Information

Independent Audit

Section 3-09 of the Home Rule Charter for Caddo Parish requires that the Parish Commission provide for an annual independent audit of all accounts and financial transactions of the Commission. The Commission is required to undergo an annual single audit in conformity with the provisions of the revised *Single Audit Act of 1996* and U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Nonprofit Organizations*. Information related to this single audit, including the schedule of expenditures of federal awards, findings and questioned costs, and independent auditors' reports on internal control structure and compliance with applicable laws, regulations, contracts and grants are presented in a separate report. The Parish Commission designated KPMG LLP as the independent auditors and their report follows as an integral component of this report.

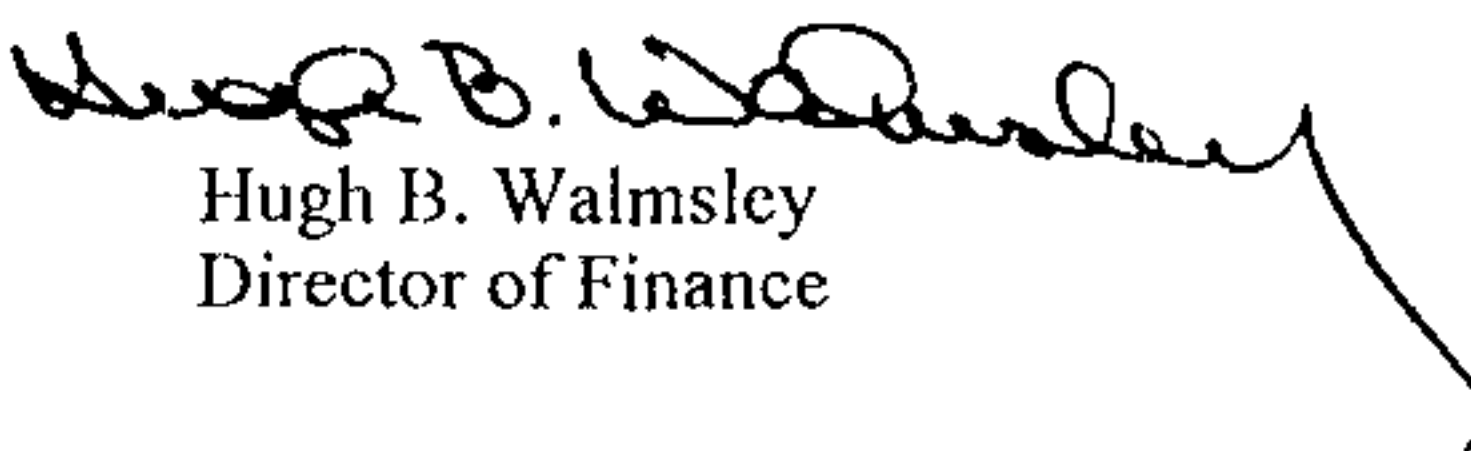
Additional Financial Information

Certain financial information has been selected for presentation, in a graphical format, on the pages immediately following this letter. This format is utilized to allow the reader to quickly review additional information concerning the overall financial operations of the Commission and ascertain recent historical trends in the areas illustrated.

Acknowledgments

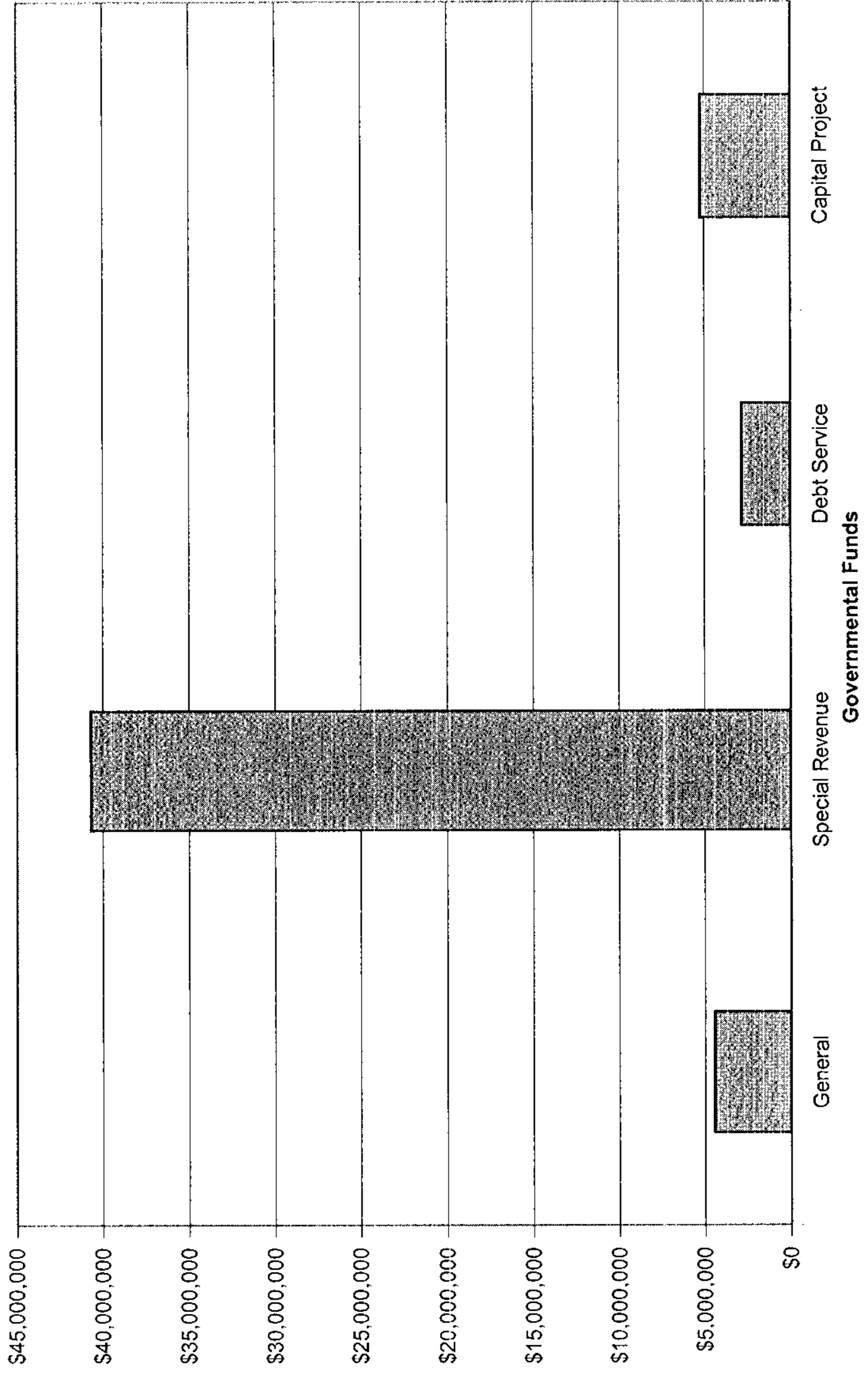
The preparation of this report could not be accomplished without the dedicated and efficient services of the entire Department of Finance staff and the assistance of the Commission's independent auditors, KPMG LLP. Substantial recognition should also be given to the Commission and our Parish Administrator,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

Sincerely,

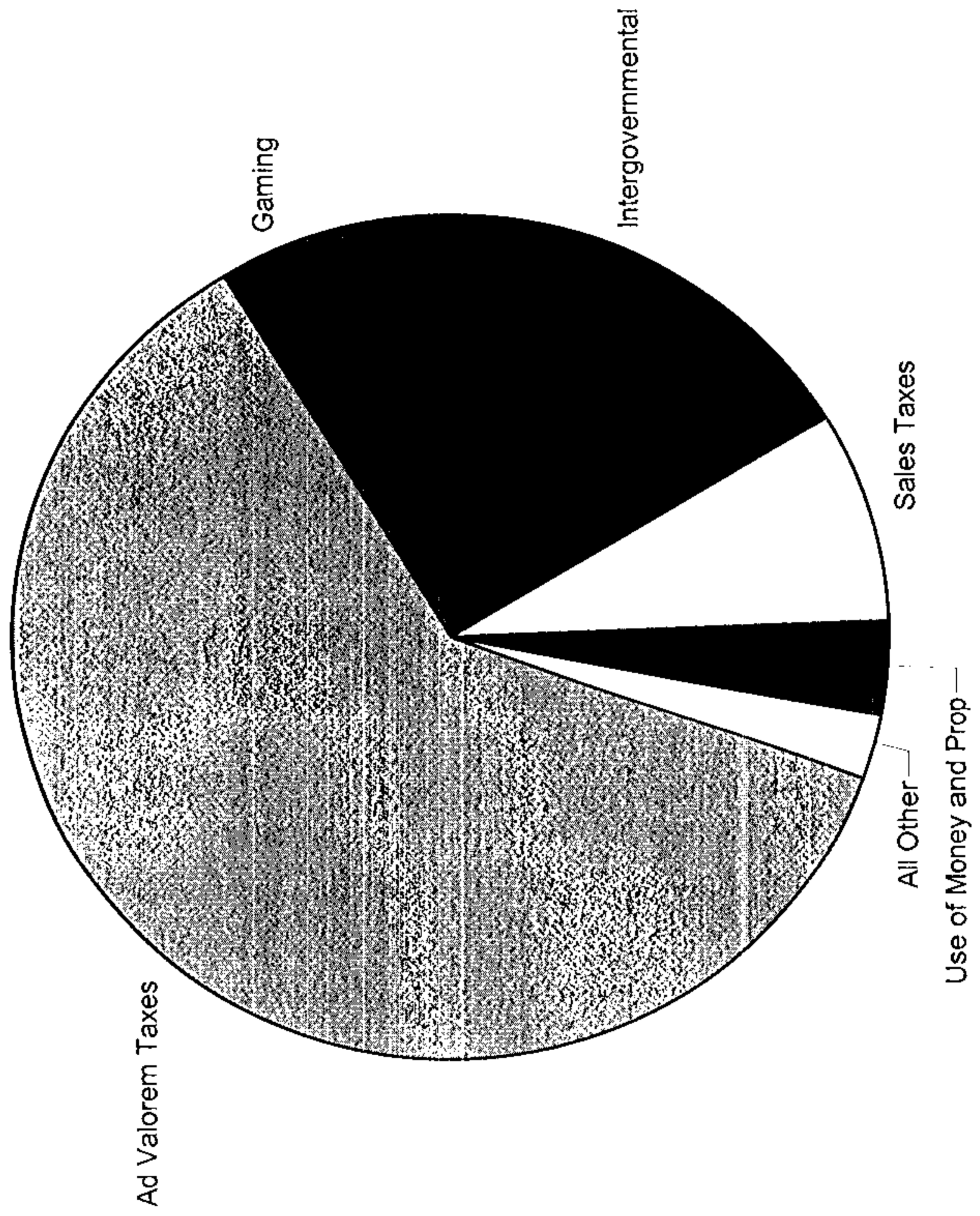

Hugh B. Walmsley
Director of Finance

HBW:lw

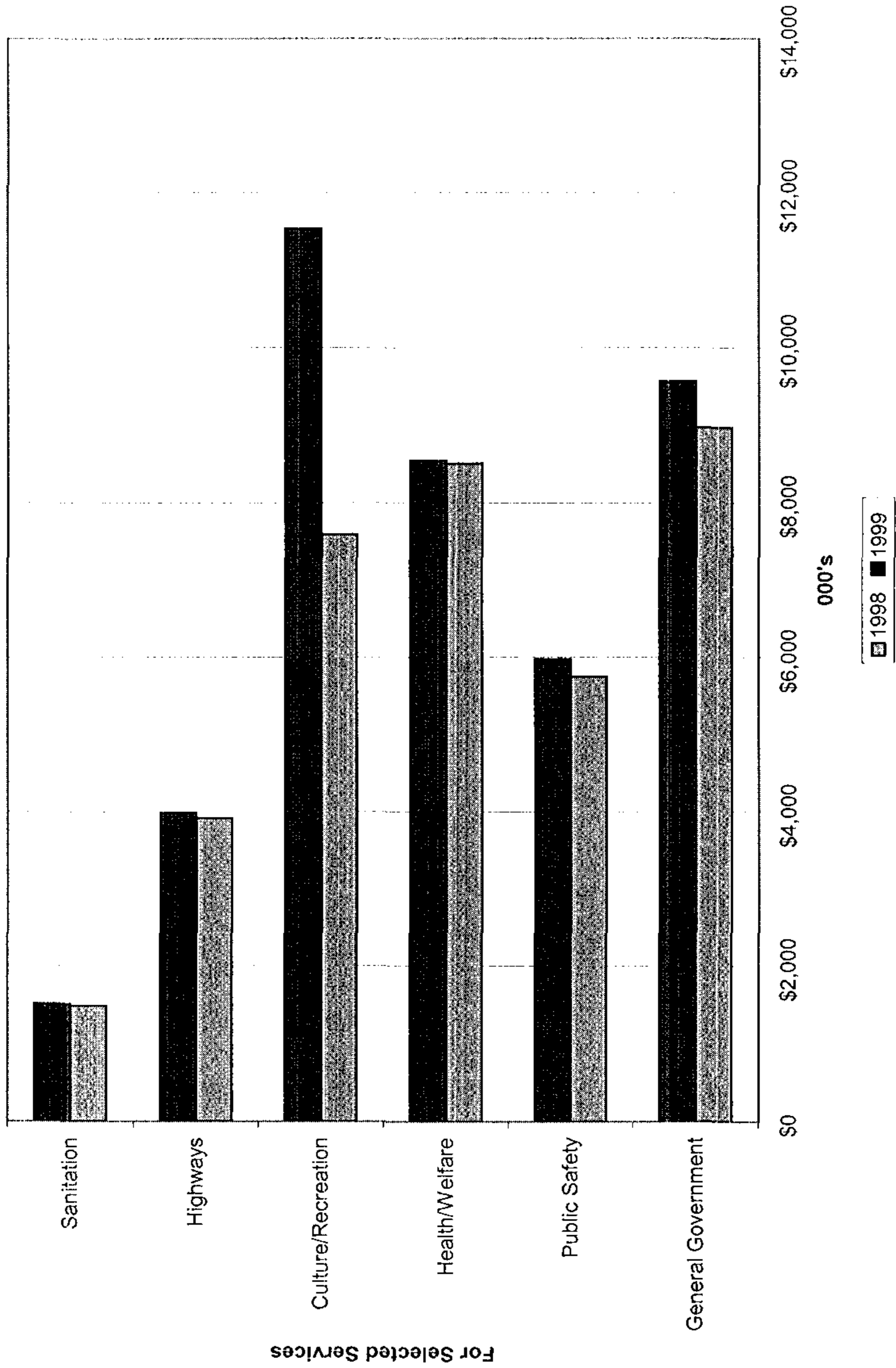
1999 Revenues by Fund Type



1999 Revenues by Source

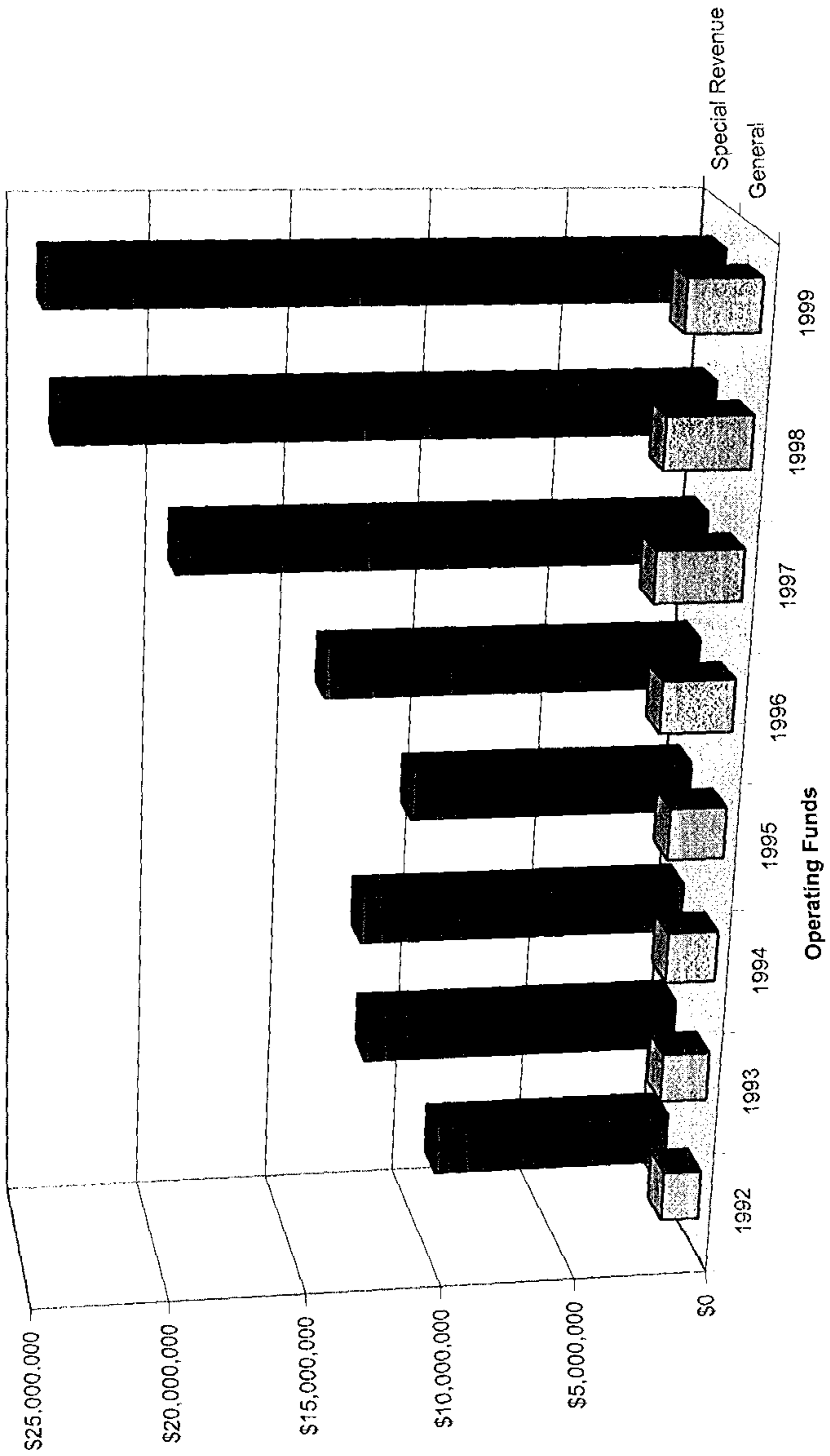


Operating Expenditures



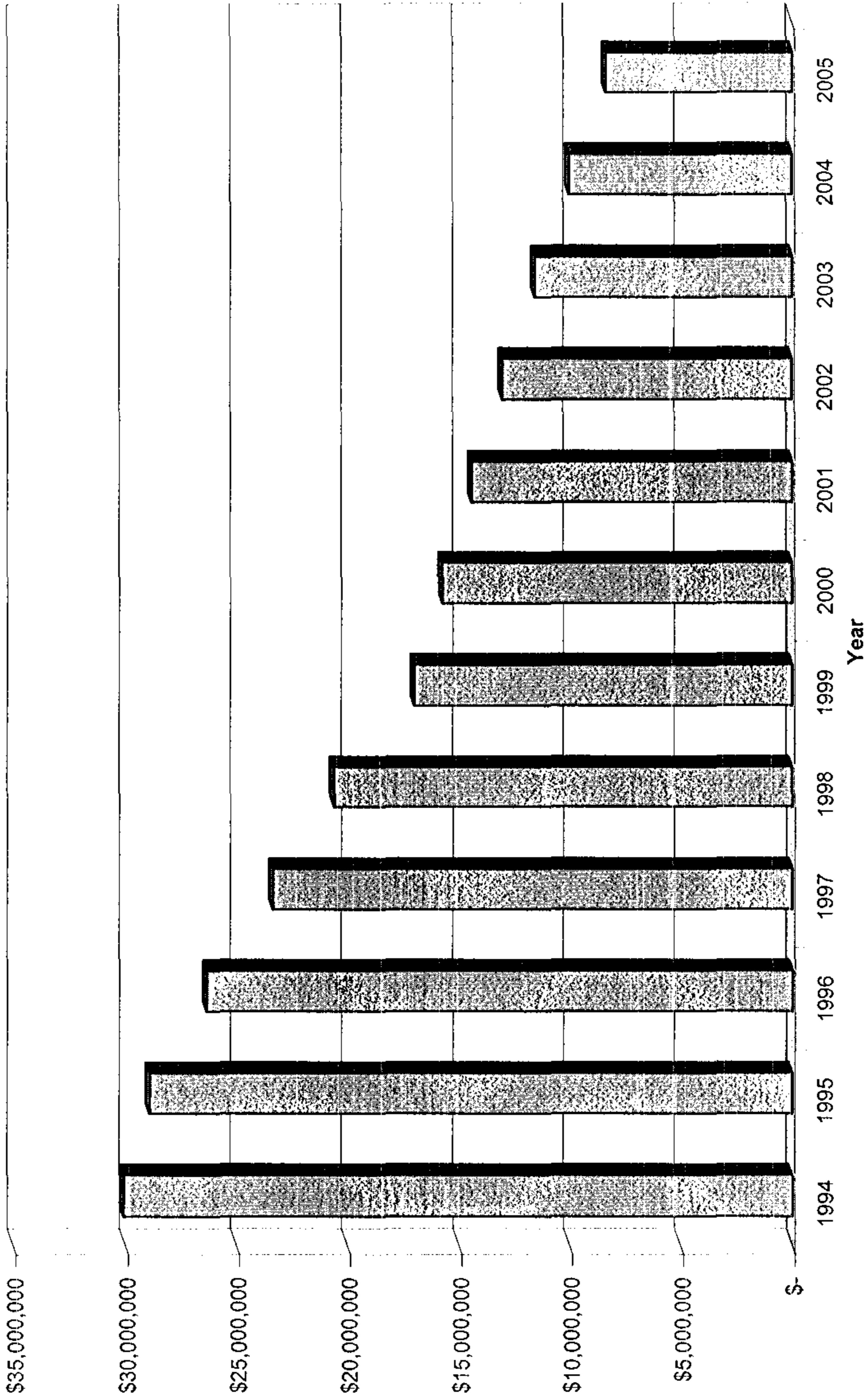
For Selected Services

Fund Balance Level



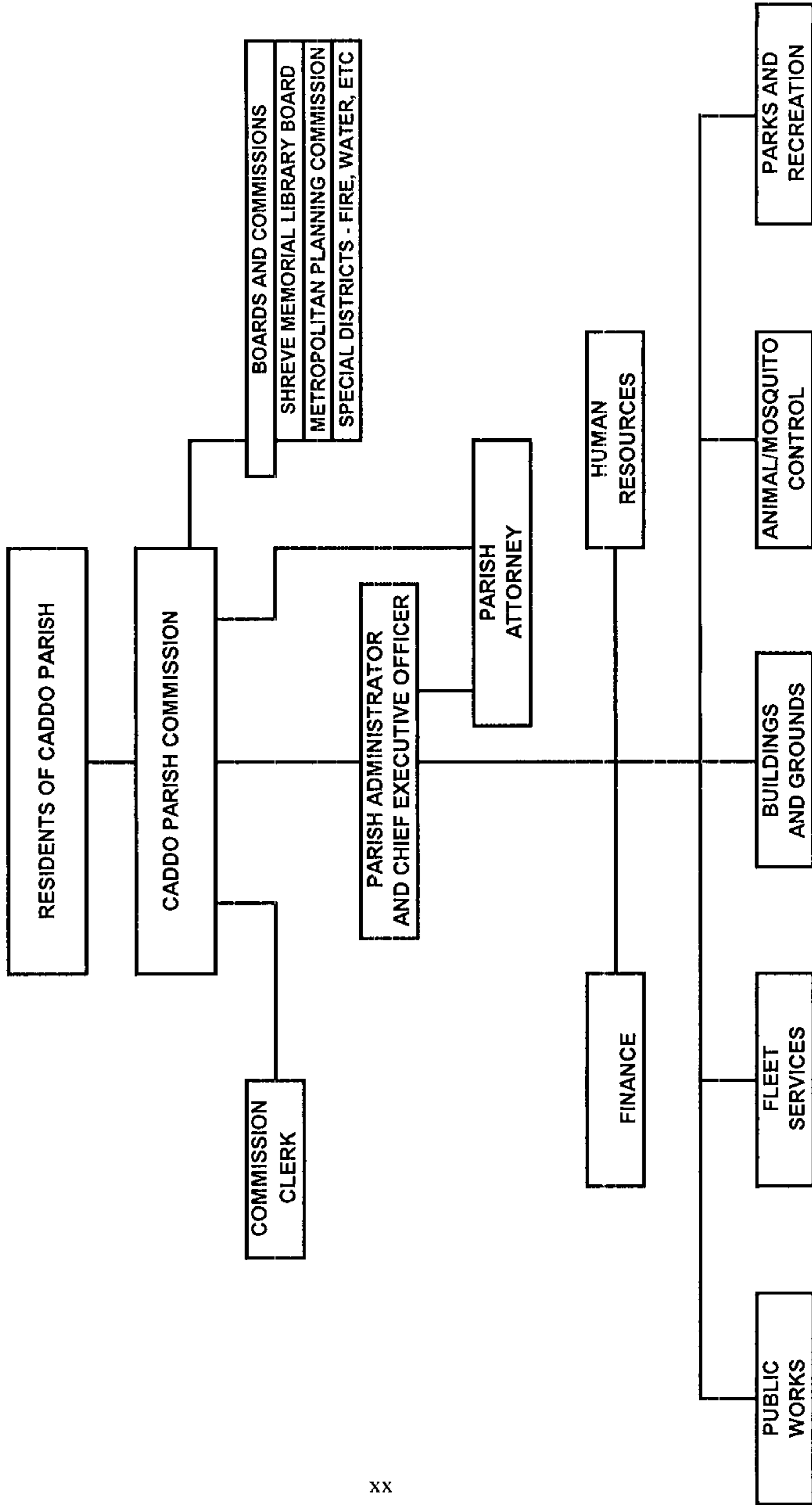
□ General ■ Special Revenue

Bonded Debt Trend



ORGANIZATION CHART

CADDO PARISH COMMISSION
SHREVEPORT, LOUISIANA



Caddo Parish Commission

Shreveport, Louisiana Council-Manager Form of Government



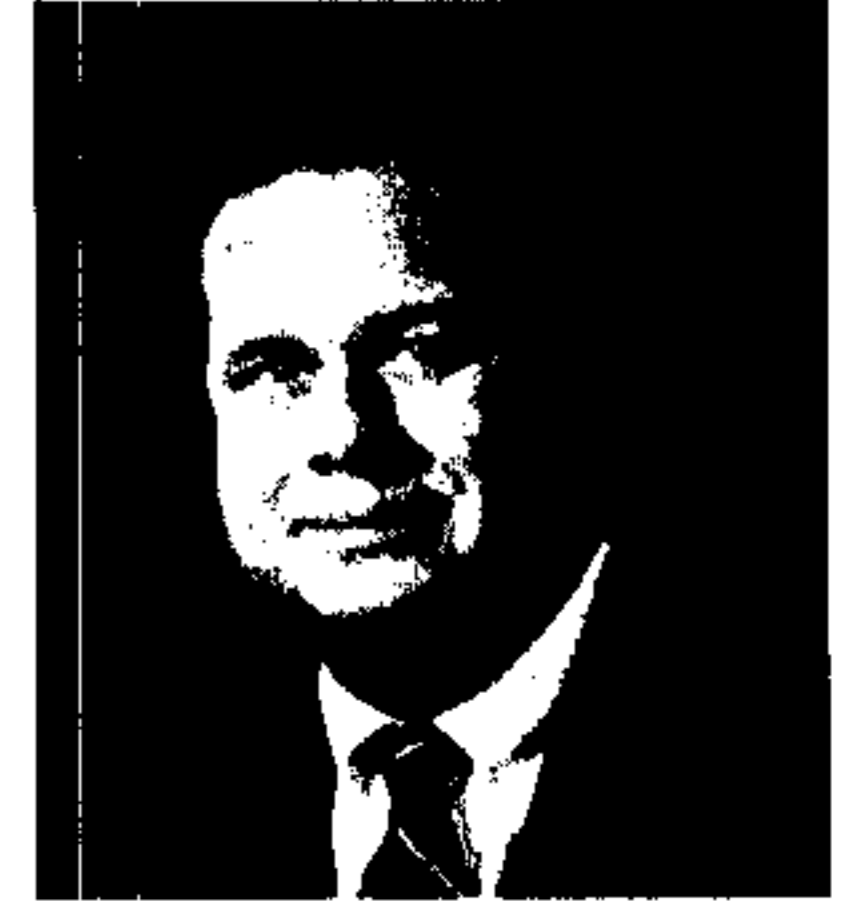
James H. "Jim" Morris
District 1



Rose Wilson-McCulloch
District 2



Carl A. Pierson, Sr.
District 3



Gilford L. "Gif" Gillen
District 4



Joyce Bowman
District 5



Ken Epperson
District 6



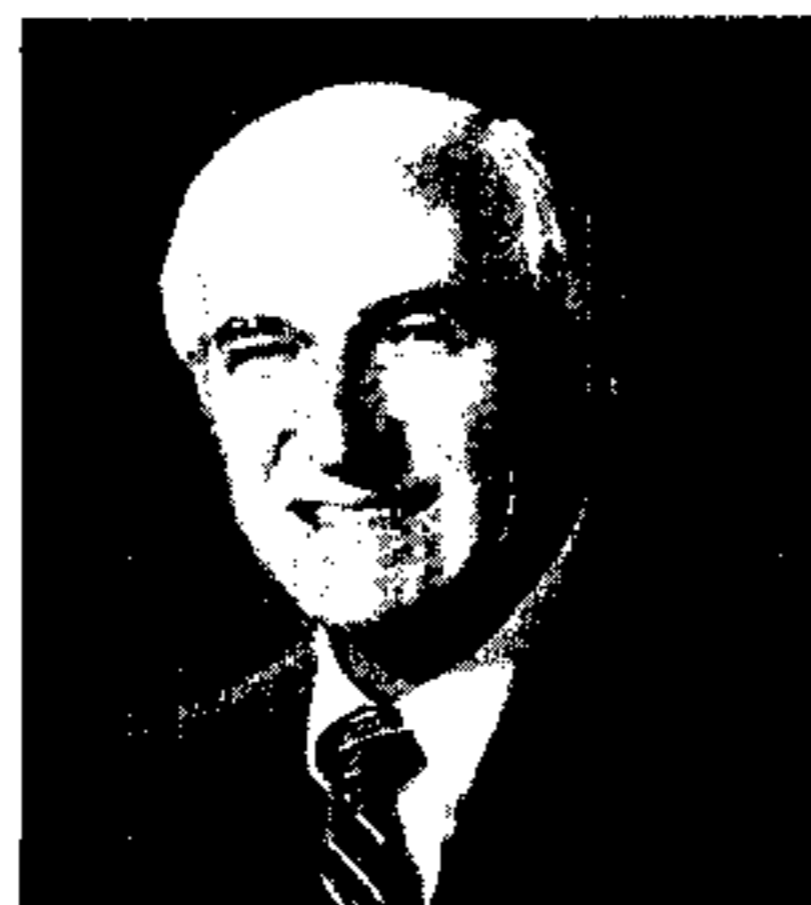
Patrick C. Williams
District 7



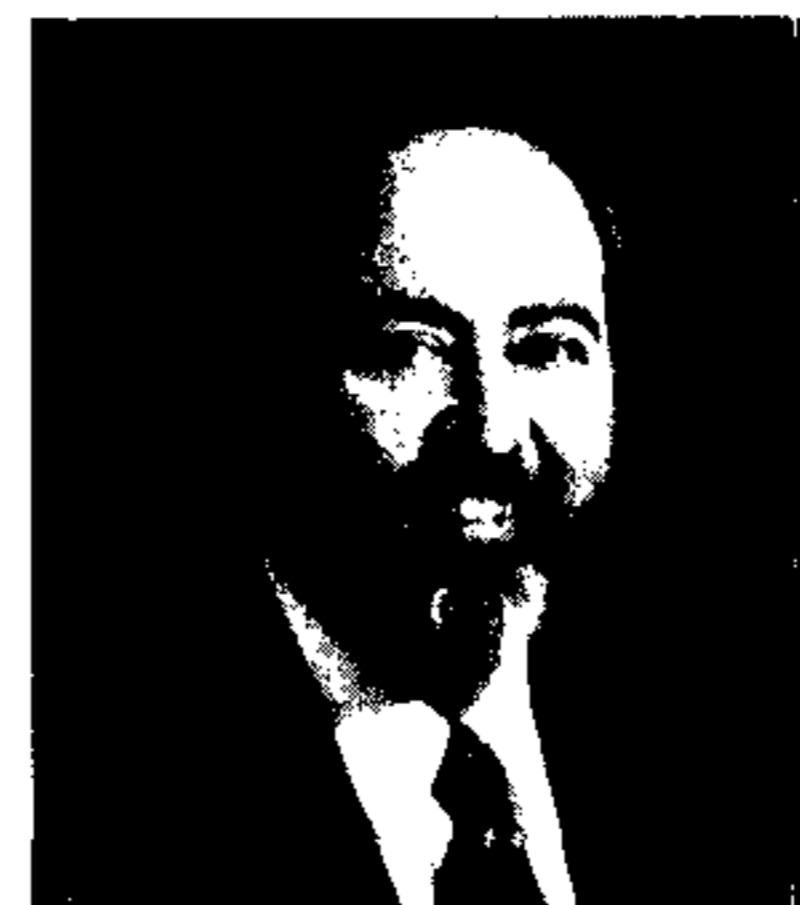
John Escude'
District 8



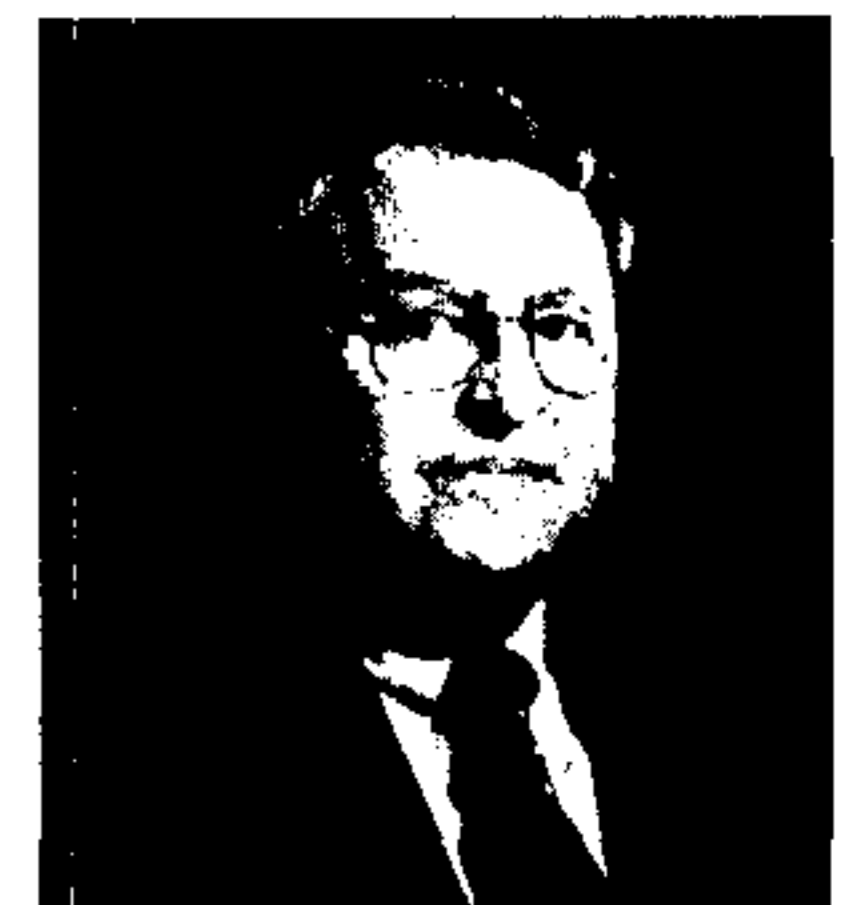
Bob Brown
District 9



Danny Dumas
District 10



Ron Webb
District 11



Forrest A. Davis
District 12

CADDO PARISH COMMISSION
Shreveport, Louisiana

Appointed Officials Per Home Rule Charter

Mr. William T. Hanna, Jr.	Parish Administrator and Chief Executive Officer
Mr. Hugh B. Walmsley	Director of Finance
Mr. Jeron Rogers	Director of Public Works
Ms. Linda Jordan	Director of Personnel
Mr. William "Buddy" Johnson	Director of Buildings and Grounds
Mr. Larry R. Raymond	Director of Parks and Recreation
Mr. Todd Hopkins	Director of Fleet Services
Mr. Richard J. McMillan, III	Director of Animal and Mosquito Control
Mr. Jerry C. Spears	Commission Clerk
Mr. Dannye W. Malone	Parish Attorney

FINANCIAL SECTION

- **INDEPENDENT AUDITORS' REPORT**
- **COMBINED FINANCIAL STATEMENTS —
OVERVIEW**
- **COMBINING AND INDIVIDUAL FUND AND
ACCOUNT GROUP STATEMENTS AND
SCHEDULES**



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

Independent Auditors' Report

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

We have audited the accompanying primary government financial statements and the combining, individual fund, and individual account group financial statements and schedules of the Caddo Parish Commission (the "Commission") as of and for the year ended December 31, 1999, as listed in the foregoing Table of Contents. These financial statements and schedules are the responsibility of the Commission's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In our opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of the Commission as of December 31, 1999, and the results of its operations and the cash flows of its proprietary fund type and nonexpendable trust fund for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining, individual fund and account group financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds and account groups of the Commission as of December 31, 1999, and the results of operations of such funds and the cash flows of the individual proprietary fund type and nonexpendable trust fund for the year then ended in conformity with generally accepted accounting principles.

However, the primary government financial statements, because they do not include the financial data of component units of the Commission, do not purport to, and do not, present fairly the financial position of the Commission as of December 31, 1999, and the results of its operations and the cash flows of its proprietary fund type and nonexpendable trust fund for the year then ended in conformity with generally accepted accounting principles.



In accordance with *Government Auditing Standards*, we have also issued our report dated May 19, 2000, on our consideration of the Commission's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The accompanying information in the Introductory and Statistical Section has not been audited by us, and accordingly, we express no opinion on this information.

KPMG LLP

May 19, 2000

PRIMARY GOVERNMENT FINANCIAL STATEMENTS

The primary government financial statements include the combined financial statements, which include all funds and account groups of the Commission and are designed to provide an overview of the financial position and results of operations for the Commission as a whole. Additional information in the form of combining and individual fund and account group statements and schedules and statistical tables are also included in this report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups

December 31, 1999
(with comparative totals for December 31, 1998)

	Governmental Fund Types				Proprietary Fund Type		Fiduciary Fund Type		Account Groups			Totals	
	General	Special Revenue	Debt Service		Internal Service Funds	Trust and Agency Funds	General	Long-Term Obligation	1999		1998		
			Capital Projects						Fixed Assets		(Memorandum Only)		
Assets and Other Debits													
Assets:													
Cash and cash equivalents (note 2)	\$ 50,419	2,908,576	227,529	1,055,698	556,032	110,221	-	-	-	-	4,908,475	16,200,310	
Investments (note 2)	987,530	3,721,957	615,235	13,756,984	2,229,209	166,574	-	-	-	-	21,477,489	13,024,575	
Receivables, net:													
Paving assessments	-	22,770	-	546,551	-	-	-	-	-	-	569,321	606,959	
Ad valorem taxes (note 3)	2,689,820	26,359,097	2,602,543	-	-	-	-	-	-	-	31,651,460	30,301,156	
Accrued interest	11,441	-	7,184	160,632	26,029	1,930	-	-	-	-	207,216	37,363	
Other	34,127	385,390	-	-	78,161	98,206	-	-	-	-	595,884	597,288	
Due from other funds (note 6)	-	99,645	-	6,623,176	363,686	1,002,932	-	-	-	-	8,089,439	4,551,747	
Due from other governmental agencies	538,891	1,008,851	-	229,867	-	-	-	-	-	-	1,777,609	1,750,330	
Inventory	35,689	-	-	-	115,183	-	-	-	-	-	150,872	137,884	
Other assets	-	27,769	-	-	-	-	-	-	-	-	27,769	26,126	
Property, plant, and equipment, net (note 4)	-	-	-	-	412,247	-	-	-	91,309,079	-	91,721,326	83,866,338	
Other debits:													
Amount available in Debt Service Fund	-	-	-	-	-	-	-	-	-	-	3,360,843	5,220,685	
Amount to be provided for retirement of long-term debt	-	-	-	-	-	-	-	-	-	-	17,144,157	15,509,315	
Amount to be provided for accrued compensated absences	-	-	-	-	-	-	-	-	-	-	701,648	325,975	
Total assets and other debits	\$ 4,347,917	34,534,055	3,452,491	22,372,908	3,780,547	1,379,863	91,309,079	21,206,648	182,383,508	172,156,051			

(Continued)

CADDO PARISH COMMISSION
Shreveport, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups

December 31, 1999
(with comparative totals for December 31, 1998)

	Governmental Fund Types			Proprietary Fund Type		Fiduciary Fund Type		Account Groups			Totals	
	General	Special Revenue	Debt Service	Capital Projects	Internal Service Funds	Trust and Agency Funds	General Fixed Assets	Long-Term Obligation	1999		1998	
									(Memorandum Only)			
Liabilities												
Accounts payable and accrued liabilities	\$ 113,650	2,258,918	-	826,465	132,750	46,452	-	-	-	3,378,235	3,952,643	
Retainages payable	-	-	-	70,687	-	-	-	-	-	70,687	373,630	
Due to other funds (note 6)	1,342,940	6,333,730	-	-	363,686	49,083	-	-	-	8,089,439	4,551,747	
Due to other government agencies	-	180,000	-	-	-	-	-	-	-	180,000	188,816	
Refundable deposits and other	-	840	-	-	-	-	-	-	-	840	840	
Deferred revenues (note 3)	213,601	1,703,426	91,648	395,117	-	-	-	-	-	2,403,792	1,804,156	
General obligation bonds and certificates of indebtedness payable (note 5)	-	-	-	-	-	-	-	20,505,000	-	20,505,000	20,730,000	
Revenue anticipation and other notes payable to banks (note 5)	-	-	-	-	-	-	-	-	-	-	3,150,000	
Accrued insurance claims payable	-	-	-	-	212,601	-	-	-	-	212,601	282,236	
Accrued compensated absences (note 5)	-	-	-	-	-	-	-	701,648	-	701,648	325,975	
Total liabilities	1,670,191	10,476,914	91,648	1,292,269	709,037	95,535	-	21,206,648	-	35,542,242	35,360,043	
Equity and Other Credits												
Investment in general fixed assets	-	-	-	-	-	-	-	-	91,309,079	91,309,079	83,435,409	
Contributed capital (notes 4 and 12)	-	-	-	-	352,760	-	-	-	-	352,760	353,115	
Retained earnings:												
Reserved:												
Encumbrances	-	-	-	-	608	-	-	-	-	608	1,100	
Payment of claims	-	-	-	-	2,970,296	-	-	-	-	2,970,296	3,070,878	
Unreserved	-	-	-	-	(252,154)	-	-	-	-	(252,154)	(230,565)	
Fund Balance:												
Reserved for:												
Debt service	-	-	3,360,843	-	-	-	-	-	-	3,360,843	5,220,685	
Encumbrances	8,732	1,458,519	-	1,085,382	-	-	-	-	-	2,552,633	7,949,564	
Revolving loans to General Fund	-	-	-	-	-	1,029,387	-	-	-	1,029,387	1,000,182	
Industrial development inventory	-	-	-	-	-	254,941	-	-	-	254,941	382,093	
Unreserved:												
Designated for future claims	362,748	-	-	-	-	-	-	-	-	362,748	212,748	
Designated for subsequent year expenditures	1,086,672	3,853,590	-	19,995,257	-	-	-	-	-	24,935,519	17,152,214	
Undesignated	1,183,885	18,745,032	-	-	-	-	-	-	-	19,928,917	18,209,935	
Total retained earnings/fund balances	2,677,726	24,057,141	3,360,843	21,080,639	2,718,750	1,284,328	-	-	-	55,179,427	53,007,484	
Total equity and other credits	2,677,726	24,057,141	3,360,843	21,080,639	3,071,510	1,284,328	-	-	91,309,079	146,841,266	136,796,008	
Total liabilities, equity and other credits	\$ 4,347,917	34,534,055	3,452,491	22,372,908	3,780,547	1,379,863	-	21,206,648	91,309,079	182,383,508	172,156,051	

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Fund

Year ended December 31, 1999
(with comparative totals for year ended December 31, 1998)

	Governmental Fund Types			Fiduciary Fund Type	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service		Expendable Trust	1999
Revenues:						
Ad valorem taxes and special assessments (note 3)	\$ 2,746,890	26,862,542	2,733,782	-	32,466,119	32,068,042
Sales tax	-	1,431,278	-	-	4,297,845	4,077,556
Licenses and permits	430,613	-	-	-	430,613	396,068
Intergovernmental	1,022,019	8,166,763	-	-	10,715,454	11,410,423
Fees, charges, and commissions for services	-	68,183	-	-	68,183	66,291
Fines and forfeitures	-	153,939	-	-	153,939	168,352
Gaming	-	2,541,134	-	-	2,541,134	2,265,619
Use of money and property	83,750	974,279	115,239	12,337	1,906,978	2,125,222
Other revenues	164,555	517,647	-	75,952	758,154	443,277
Total revenues	4,447,827	40,715,765	2,849,021	88,289	53,338,419	53,020,850
Expenditures:						
Current:						
General government	4,787,259	4,772,537	-	-	9,559,796	8,969,695
Public safety	-	5,967,039	-	-	5,967,039	5,753,485
Health and welfare	10,532	8,531,868	-	-	8,542,400	8,507,441
Education	56,877	-	-	-	56,877	62,402
Highways and streets	-	3,971,420	-	-	3,971,420	3,916,401
Sanitation	-	1,505,141	-	-	1,505,141	1,482,642
Culture and recreation	-	11,530,638	-	-	11,530,638	7,590,568
Economic development	-	1,878,574	-	-	1,878,574	870,332
Capital projects	-	-	-	299,397	6,713,425	6,994,420
Debt service (note 5):						
Principal retirement	-	110,000	3,608,672	-	3,718,672	3,135,000
Interest, fiscal charges, and fees	-	616	1,100,191	-	1,100,807	1,331,144
Total expenditures	4,854,668	38,267,833	4,708,863	299,397	54,544,789	48,613,530
Excess (deficiency) of revenues over expenditures	(406,841)	2,447,932	(1,859,842)	(211,108)	(1,206,370)	4,407,320
Other financing sources (uses):						
Operating transfers in (note 6)	14,787	54,713	-	83,956	6,170,146	8,673,041
Operating transfers out (note 6)	(50,000)	(2,052,835)	-	-	(6,170,146)	(8,885,789)
Proceeds from Certificate of Indebtedness	-	-	-	-	3,471,771	-
Proceeds of refunding bonds	-	-	-	-	-	3,371,426
Payment to refunded bond escrow agent	-	-	-	-	-	(3,371,426)
Total other financing sources (uses)	(35,213)	(1,998,122)	-	83,956	3,471,771	(212,748)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(442,054)	449,810	(1,859,842)	(127,152)	2,265,401	4,194,572
Fund balances at beginning of year	3,119,780	23,607,331	5,220,685	382,093	49,165,889	44,971,317
Fund balances at end of year	\$ 2,677,726	24,057,141	3,360,843	254,941	51,431,290	49,165,889

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual on a Budgetary Basis - General, Special Revenue and Debt Service Fund Types

Year ended December 31, 1999

	General Fund			Special Revenue Fund			Debt Service			
	Actual	Budget	Variance Favorable (Unfavorable)	Actual	Adjusted Actual	Budget	Variance Favorable (Unfavorable)	Actual	Budget	Variance Favorable (Unfavorable)
Revenues:										
Taxes and special assessments	\$ 2,746,890	2,791,335	(44,445)	28,293,820	28,293,820	28,025,515	268,305	2,733,782	2,696,925	36,857
Licenses and permits	430,613	364,420	66,193	-	-	-	-	-	-	-
Intergovernmental	1,022,019	869,890	152,129	8,166,763	1,618,229	1,692,550	(74,321)	-	-	-
Fees, charges, and commissions for services	-	-	-	68,183	68,183	56,955	11,228	-	-	-
Fines and forfeitures	-	-	-	153,939	153,939	175,000	(21,061)	-	-	-
Gaming	-	-	-	2,541,134	2,541,134	1,950,000	591,134	-	-	-
Use of money and property	83,750	90,000	(6,250)	974,279	972,382	521,535	450,847	115,239	154,200	(38,961)
Other revenues	164,555	144,150	20,405	517,647	517,613	186,155	331,458	-	-	-
Total revenues	4,447,827	4,259,795	188,032	40,715,765	34,165,300	32,607,710	1,557,590	2,849,021	2,851,125	(2,104)
Expenditures:										
Current:										
General government	4,787,259	5,074,190	(286,931)	4,772,537	4,772,537	5,155,912	383,375	-	-	-
Public safety	-	-	-	5,967,039	5,967,039	6,173,231	206,192	-	-	-
Health and welfare	10,532	23,307	(12,775)	8,531,868	1,980,044	2,005,337	25,293	-	-	-
Education	56,877	81,853	(24,976)	-	-	-	-	-	-	-
Highways and streets	-	-	-	3,971,420	3,971,420	4,161,763	190,343	-	-	-
Sanitation	-	-	-	1,505,141	1,505,141	1,609,154	104,013	-	-	-
Culture and recreation	-	-	-	11,530,638	11,530,638	9,991,539	(1,539,099)	-	-	-
Economic development	-	-	-	1,878,574	1,878,574	2,446,940	568,366	-	-	-
Debt service	-	-	-	110,616	110,616	114,730	4,114	-	-	-
Total expenditures	4,854,668	5,179,350	(324,682)	38,267,833	31,716,009	31,658,606	(57,403)	4,708,863	4,727,351	18,488
Excess (deficiency) of revenues over expenditures	(406,841)	(919,555)	512,714	2,447,932	2,449,291	949,104	1,500,187	(1,859,842)	(1,876,226)	16,384
Other financing sources (uses):										
Operating transfers in	14,787	14,787	-	54,713	54,713	54,713	-	-	-	-
Operating transfers out	(50,000)	(50,000)	50,000	(2,052,835)	(2,052,835)	(2,052,834)	(1)	-	-	-
Total other financing sources (uses)	(35,213)	(35,213)	-	(1,998,122)	(1,998,122)	(1,998,121)	(1)	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(442,054)	(954,768)	512,714	449,810	451,169	(1,049,017)	1,500,186	(1,859,842)	(1,876,226)	16,384
Fund balances at beginning of year	3,119,780	3,119,780	-	23,607,331	23,591,367	23,591,367	-	5,220,685	5,220,685	-
Fund balances at end of year	\$ 2,677,726	\$ 2,165,012	\$ 512,714	\$ 24,057,141	\$ 24,042,536	\$ 22,542,350	\$ 1,500,186	\$ 3,360,843	\$ 3,344,459	\$ 16,384

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Combined Statement of Revenues, Expenses, and Changes in
Retained Earnings/Fund Balance

Proprietary Fund Type and Nonexpendable Trust Fund

Year ended December 31, 1999
(with comparative totals for year ended December 31, 1998)

	Proprietary Fund Type	Fiduciary Fund Type	Totals	
	Internal Service Funds	Nonexpendable Trust Fund	Memorandum Only	
			1999	1998
Operating revenues:				
Charges for sales and services	\$ 1,741,127	-	1,741,127	1,724,756
Employer's contributions	1,162,514	-	1,162,514	1,131,691
Employees' contributions	405,412	-	405,412	389,748
Interest income	-	29,205	29,205	27,395
Total revenues	<u>3,309,053</u>	<u>29,205</u>	<u>3,338,258</u>	<u>3,273,590</u>
Operating expenses:				
Claims	1,755,202	-	1,755,202	1,381,853
Cost of sales and services	1,115,184	-	1,115,184	1,084,450
Insurance premiums	436,257	-	436,257	418,132
General and administrative	181,765	-	181,765	169,694
Depreciation and amortization	18,327	-	18,327	17,226
Other	33,510	-	33,510	34,642
Total expenses	<u>3,540,245</u>	<u>-</u>	<u>3,540,245</u>	<u>3,105,997</u>
Operating income (loss)	<u>(231,192)</u>	<u>29,205</u>	<u>(201,987)</u>	<u>167,593</u>
Nonoperating revenues (expenses):				
Interest income	159,898	-	159,898	153,923
Net decrease in the fair value of investments	(40,792)	-	(40,792)	-
Interest expense	(10,577)	-	(10,577)	(9,011)
Total nonoperating revenues (expenses)	<u>108,529</u>	<u>-</u>	<u>108,529</u>	<u>144,912</u>
Income (loss) before operating transfers	(122,663)	29,205	(93,458)	312,505
Other financing sources - operating transfers in	-	-	-	212,748
Net income (loss)	(122,663)	29,205	(93,458)	525,253
Retained earnings/fund balance at beginning of year	<u>2,841,413</u>	<u>1,000,182</u>	<u>3,841,595</u>	<u>3,316,342</u>
Retained earnings/fund balance at end of year	<u>\$ 2,718,750</u>	<u>1,029,387</u>	<u>3,748,137</u>	<u>3,841,595</u>

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Combined Statement of Cash Flows -
Proprietary Fund Type and Nonexpendable Trust Fund

Year ended December 31, 1999
(with comparative totals for year ended December 31, 1998)

	Proprietary Funds	Fiduciary Fund Type Nonexpendable Trust Fund	Totals (Memorandum Only)	
			1999	1998
Cash flows from operating activities:				
Operating income (loss)	\$ (231,192)	29,205	(201,987)	167,593
Adjustment to reconcile operating income to net cash provided by (used in) operating activities:				
Depreciation	18,327	-	18,327	17,226
(Increase) decrease in assets:				
Other receivables	2,352	(140)	2,212	(38,453)
Due from other funds	(3,698)	(18,851)	(22,549)	(87,811)
Inventory	(15,949)	-	(15,949)	(14,405)
Increase (decrease) in liabilities:				
Accounts payable and other accrued liabilities	17,698	-	17,698	(5,032)
Due to other funds	3,698	-	3,698	36,747
Insurance claims payable	(69,635)	-	(69,635)	57,975
Net cash provided by (used in) operating activities	<u>(278,399)</u>	<u>10,214</u>	<u>(268,185)</u>	<u>133,840</u>
Cash flows from noncapital financing activities:				
Interest expense	(10,577)	-	(10,577)	(9,011)
Operating transfer in	-	-	-	212,748
Net cash provided by (used in) noncapital financing activities	<u>(10,577)</u>	<u>-</u>	<u>(10,577)</u>	<u>203,737</u>
Cash flows from capital and related financing activities:				
Purchase of fixed assets	-	-	-	(23,821)
Contributed fixed assets	-	-	-	23,911
Net cash provided by capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>90</u>
Cash flows from investing activities:				
Purchases of investments	(639,895)	(12,201)	(652,096)	(1,631,106)
Proceeds from sale and maturity of investments	-	-	-	2,042,012
Interest on investments	134,869	-	134,869	153,923
Net cash (used in) provided by investing activities	<u>(505,026)</u>	<u>(12,201)</u>	<u>(517,227)</u>	<u>564,829</u>
Net increase (decrease) in cash and cash equivalents	(794,002)	(1,987)	(795,989)	902,496
Cash and cash equivalents at beginning of year	<u>1,350,034</u>	<u>16,101</u>	<u>1,366,135</u>	<u>463,639</u>
Cash and cash equivalents at end of year	\$ <u><u>556,032</u></u>	<u><u>14,114</u></u>	<u><u>570,146</u></u>	<u><u>1,366,135</u></u>

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Notes to Combined Financial Statements

December 31, 1999

(1) Summary of Significant Accounting Policies

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

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

(A) Reporting Entity

The basic criterion for determining whether a governmental department, agency, institution, commission, public authority, or other governmental organization should be included in a primary governmental unit's reporting entity for general purpose 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 Caddo Parish Commission (the primary government) and do not include the data of the discrete component units necessary for reporting in conformity with generally accepted accounting principles.

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

(B) Basis of Presentation

The accounts of the Commission are organized on the basis of funds or account groups, 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 equity, revenues, and expenditures. The various funds are summarized by type in the financial statements. The following fund types and account groups 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 are accounted for through governmental funds.

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All governmental funds and Expendable Trust Funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. The reported fund balance (net current assets) is considered a measure of "available expendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period. The following are the Commission's governmental fund types:

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.

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. These funds are also used to account for the construction of public improvements which are to be ultimately financed through assessments to individual property owners.

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

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.

Proprietary Fund

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

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

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

Fleet Services - The Fleet Services Fund is used to account for the vehicle and equipment repair services provided by the Commission's Central Garage location.

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Fiduciary Funds

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held in a trustee capacity or as an agent for other governments. These include Expendable Trust, Nonexpendable Trust, and Agency Funds. The Expendable Trust Fund is accounted for in essentially the same manner as governmental funds. Agency Funds are custodial in nature and do not involve measurement of results of operations.

All Proprietary and Nonexpendable Trust Funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Their fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net total assets.

Account Groups

Account groups are used to establish accounting control and accountability for the Commission's general fixed assets and general long-term obligations. The following are the Commission's account groups:

General Fixed Assets Account Group - This account group is established to account for all fixed assets of the Commission.

General Long-Term Obligation Account Group - This account group is established to account for all long-term obligations of the Commission.

(C) Fixed Assets and Long-Term Liabilities

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, are not capitalized along with other general fixed assets.

All governmental fund fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their fair market value on the date donated.

Fixed assets of the Proprietary Funds are recorded at cost, if purchased, and at fair market value at date of gift, if donated. Major additions are capitalized while maintenance and repairs which do not improve or extend the life of the respective assets are charged to expense.

Assets in the General Fixed Assets Account Group are not depreciated, nor is interest capitalized. Depreciation is computed on the straight-line method for the fixed assets of the Proprietary Funds over the estimated useful lives of the assets.

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Long-Term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Obligation Account Group, not in the governmental funds.

The two account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Obligation Account Group.

(D) Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The modified accrual basis of accounting is followed by all governmental funds (General Fund, Special Revenue Funds, Debt Service Fund, and Capital Projects Funds) and the Expendable Trust Fund and Agency Fund. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Ad valorem taxes are considered "measurable" at the time of levy, whereas such items as beer taxes are considered "measurable" when in the hands of intermediary collecting agencies and are recognized as revenue at that time. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Ad valorem taxes are considered to be available if they are collected within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include accumulated unpaid vacation, sick pay, and other employee benefits which are not accrued and principal and interest on general long-term debt which is recognized when due.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, 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 the other, monies are virtually unrestricted as to purpose of expenditures and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Licenses and permits, charges for general governmental services, fines and penalties, and miscellaneous other revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received. Ad valorem taxes are recorded as revenue at year end if they are collected within 60 days of year end. Other taxes, charges for services, and investment earnings are recorded as earned since they are measurable and available (see note 3 for property tax accrual policy).

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Proprietary Funds and the Nonexpendable Trust Fund are accounted for using the accrual basis of accounting. Revenues are recognized when they are earned, and expenses are recognized when they are incurred.

(E) *Budgets and Budgetary Accounting*

The Commission utilizes the following procedures in establishing the budgetary data reflected in the financial statements:

- (1) Prior to November 1, the 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, 1999.
- (5) The Commission utilizes formal budgetary integration as a management control device and annual budgets are legally adopted for the General Fund, certain Special Revenue Funds, Debt Service Fund, and Expendable Trust Fund.
- (6) Comparison of budgeted and actual amounts as shown in Exhibit 3 in the accompanying financial report includes the General Fund, those Special Revenue Funds which are included in the annual operating budget and for which a budget to actual comparison is required, and the Debt Service Fund. Annual operating budgets were not prepared for the Section 8 Housing Fund, Federal Grants Fund, Louisiana Community Development Block Grants Fund and the Local Law Enforcement Block Grant. Section 8 Housing prepares their budget on a grant entitlement basis rather than an annual basis. The budget is not readily convertible to an annual operating budget and thus is not included in the financial statements. The Federal Grants, Louisiana Community Development, and Local Law Enforcement Block Grants Special Revenue Funds were established to account for transactions involving federal funds received by the Commission. An annual operating budget was not adopted for these funds. Actual amounts for Section 8 Housing, the Federal Grants Fund, the Louisiana Community Development Block Grants and the Local Law Enforcement Block Grant are included in the "Nonappropriated Funds" column in Exhibit 3.

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

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

(F) *Encumbrances*

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded to reserve that portion of the applicable appropriation, is employed in the Commission's governmental funds. Every appropriation, except an appropriation for a capital expenditure, will lapse at the close of the fiscal year to the extent it has not been expended. Open encumbrances are reported as reservations of fund balances since the commitments will be honored through subsequent years' budget appropriations. Encumbrances do not constitute expenditures or liabilities.

(G) *Investments*

State statutes authorize the Commission to invest in United States 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.

(H) *Inventories*

Inventories are valued at cost using the first in, first out (FIFO) method. Inventory in the Internal Service Fund consists of parts, signs, and fuel, while inventory in the General Fund consists of operating supplies maintained by the Purchasing Department. All departments of the Commission are required to purchase their operating supplies from the Purchasing Department. Inventories are accounted for using the purchase method except in the General Fund where they are accounted for using the consumption method. Inventories in the governmental funds, excluding those in the General Fund above, are recognized as expenditures when purchased. Inventories on hand at December 31, 1999 for governmental funds are immaterial and are approximately the same as inventories on hand at December 31, 1998.

(I) *Deferred Revenues*

Deferred revenues for ad valorem taxes represent those amounts of current year taxes not received within the 60-day period after December 31. Certain licenses are collected in advance; therefore, the recognition of revenue is deferred until the following year.

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In addition, deferred revenues in the Road Construction Capital Projects Fund exist because paving assessments receivable are collected over several years. Revenue will be recognized as paving assessments receivable become current. As paving assessments become current but are not collected, the receivables then become delinquent. These receivables are secured by the property improved by the assessments and are therefore collectible. Delinquent receivables are immaterial.

(J) *Vacation and Sick Leave*

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

Full-time Shreve Memorial Library employees may earn from twelve to twenty-two days of annual leave and six to fifteen days of sick leave annually depending on length of service. Employees may accrue a maximum of forty-four days of annual leave and sixty days of sick leave. Any accrual over the maximum is forfeited. Employees resigning or retiring from the Library with proper notice are paid for their accrued annual leave. Accumulated sick leave is canceled upon termination or retirement with no credit toward retirement length of service.

The Commission accrues costs incurred for annual leave in the General Long-Term Obligation Account Group. 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 current portion of the liability does not exceed a normal year's accumulation of benefits and are deemed immaterial. Vacation and sick leave of Shreve Memorial Library are not accrued due to immateriality.

(K) *Comparative Total Data*

Comparative total data for the prior year have been presented in the accompanying combined financial statements to provide an understanding of changes in the Commission's financial position and operations. However, comparative data (i.e., presentation of prior year totals by fund type) have not been presented in each of the statements, since their inclusion would make the statements unduly complex and difficult to read. Certain amounts relating to 1998 have been reclassified in the accompanying financial statements to conform with the 1999 presentation.

(L) *Total Columns on Combined Statements – Overview*

Total columns on the Combined Statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted

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accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in aggregation of this data.

(M) Pension Plans

The Commission participates in two pension plans administered by other governmental entities which cover substantially all employees who meet certain length of service requirements (see note 8 for details of these plans).

(N) Reserves

Use of the term "reserve" in describing governmental fund "Fund Balances" and proprietary fund "Retained Earnings" indicates that a portion of the fund balance or retained earnings is not appropriable for expenditure or is legally segregated for a specific future use. The nature and purpose of these reserves are explained as follows:

Debt Service

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

Payment of Claims

This amount represents the total retained earnings of the Group Insurance and General Insurance Internal Service Funds which are reserved for payment of insurance claims of Commission employees and casualty and workmen's compensation claims filed against the Commission.

Encumbrances

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

Revolving Loans to General Fund

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

Industrial Development

This amount represents the total fund balance of the Penal Farm Expendable Trust Fund which is reserved for industrial development in Caddo Parish.

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Inventory

This amount represents the portion of fund balances that is not available spendable resources.

(O) Designations

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

Designated for Future Claims

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

Designated for Specific Projects

This amount has been designated to fund future capital projects.

Designated for Subsequent Year Expenditures

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

(P) Interfund Transactions

There are several types of transactions that are reported in the financial statements as interfund items. Interfund transactions which constitute reimbursements of a fund for expenditures or expenses initially made from that fund which are properly applicable to another fund are recorded as expenditures or expenses in the reimbursing fund and as reductions of the expenditure or expense in the fund that is being reimbursed. Nonrecurring or nonroutine transfers of equity between funds are treated as residual equity transfers and are reported as additions to or deductions from fund balance. All other transfers are treated as operating transfers and are included in the results of operations of both governmental and fiduciary funds. Reference should be made to note 6 regarding interfund transactions.

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

(Q) Grants From Other Governmental Agencies

Federal and state governmental agencies represent an important source of supplementary funding to finance housing, employment, and construction programs, and other activities beneficial to the parish. These funds, primarily in the form of grants, are recorded in the

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General, Special Revenue, and Capital Projects Funds. A grant receivable is recorded when the Commission has a right to reimbursement under the related grant. The grants normally specify the purpose for which the funds may be used and are audited annually under the single audit approach as mandated in OMB Circular A-133.

(R) *Cash and Cash Equivalents*

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

(S) *Capital Leases*

Capital leases are recorded as expenditures and other financing sources at inception in governmental funds at an amount equal to the present value of minimum lease payments. The asset is recorded in the General Fixed Assets Account Group and the related debt in the General Long-Term Debt Account Group. In proprietary funds, capital leases are recorded as assets and liabilities at inception at an amount equal to the present value of minimum lease payments.

(2) *Cash and Investments*

(A) *Deposits*

All deposits of the Commission are held by area financial institutions. At December 31, 1999, the carrying amount of the Commission's cash deposits was \$3,777,685 and the bank balance was \$4,157,451. At December 31, 1999, the Commission's deposits were insured and collateralized by securities with market values exceeding the amount on deposit. Collateral securities were held in the Commission's name by the Federal Reserve Bank and require Commission approval in order to release the collateral.

The Commission maintains a pooled cash and investments account for all funds of the Commission. Each fund's positive equity in the pooled cash account is presented as "Cash and Cash Equivalent" or "Investments" in the statements. Negative equity balances have been reclassified and are reflected as interfund accounts payable. Interest income and interest expense are allocated to each respective individual fund monthly, based on their respective fund balances.

(B) *Investments*

State statutes authorize the Commission to invest in direct obligations of the United States Treasury, United States government agency obligations, Louisiana Asset Management Pool (LAMP), or certificates and time certificates of deposit of state banks organized under the laws of Louisiana and national banks having their principal office in the State of Louisiana.

The Commission's investments, with the exception of the LAMP, are considered to be Category 1. Category 1 includes investments that are insured or registered or for which the securities are held by the Commission or its safekeeping agent in the Commission's name.

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The U.S. treasury and agency obligations are held in the Commission's name through a book-entry system at the Federal Reserve Bank.

	<u>Category 1</u>	<u>Carrying Amount and Fair Value</u>
U.S. government and U.S. government agency obligations	\$ 20,877,489	20,877,489
Certificate of deposit	600,000	600,000
Louisiana Asset Management Pool (LAMP)		1,130,790
Total investments		22,608,279
Total deposits		3,777,685
Cash, cash equivalents, and investments		\$ 26,385,964

Investments in LAMP are not categorized above because they are not evidenced by securities that exist in physical or book entry form. LAMP, a local government investment pool, is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. While LAMP is not required to be a registered investment company under the Investment Company Act of 1940, its investment policies are similar to those established by Rule 2-a-7, which governs registered money market funds. 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 participants' shares, investments are valued at amortized cost. LAMP is designed to be highly liquid to give participants immediate access to their account balances.

(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. Commission property tax revenues are recognized when levied to the extent that they are collected within 60 days after year end.

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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 - 1999 delinquent property	On or about May 25, 2000

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 \$359,954,650 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 \$1,572,565. Taxes totaling \$2,384,379 not collected within 60 days have been deferred.

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, 1996. Total assessed value was \$1,077,027,570 in 1999. 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 \$278,350,870 of the assessed value in 1999.

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The distribution of the Commission's levy (tax rate per \$1,000 assessed value) to its funds was as follows for 1999:

Fund	<u>Property Within Shreveport or Vivian</u>	<u>Property Outside Shreveport and Vivian</u>
General Fund	\$ 3.02	6.04
Road and Bridge	5.26	5.26
Courthouse Maintenance	3.01	3.01
Detention Facilities	6.65	6.65
Parks and Recreation	0.95	0.95
Solid Waste Disposal	0.38	0.38
Drainage	1.41	1.41
Juvenile Court	2.18	2.18
Health Unit	2.56	2.56
Shreve Memorial Library	10.30	10.30
Biomedical Center	1.95	1.95
Debt Service	3.50	3.50
	<u>\$ 41.17</u>	<u>44.19</u>

The millage remained the same from prior year millage.

(4) Changes in Fixed Assets

A summary of changes in general fixed assets of the governmental funds and fixed assets of the Proprietary Funds follows:

	<u>Balance, January 1, 1999</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance, December 31, 1999</u>
General Fixed Assets:				
Account Group:				
Land and land improvements	\$ 7,228,555	-	-	7,228,555
Buildings and structures	50,087,088	3,084,790	(514,381)	52,657,497
Machinery and equipment	16,559,882	1,256,137	(314,554)	17,501,465
Vehicles	4,492,585	510,444	(215,978)	4,787,051
Construction in progress	5,067,299	7,127,074	(3,059,862)	9,134,511
	<u>\$ 83,435,409</u>	<u>11,978,445</u>	<u>(4,104,775)</u>	<u>91,309,079</u>

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At December 31, 1999, construction in progress largely consisted of approximately \$365,000 of renovations to the Courthouse and \$8,600,000 in construction projects of the Shreve Memorial Library.

	<u>January 1, 1999</u>	<u>Additions</u>	<u>Retirements</u>	<u>December 31, 1999</u>
Fixed assets of Proprietary Fund:				
Land	\$ 163,475	-	-	163,475
Sewer line	107,541	-	-	107,541
Buildings	134,428	-	-	134,428
Vehicles	14,579	-	-	14,579
Equipment	84,546	160	1,800	82,906
	<u>504,569</u>	<u>160</u>	<u>1,800</u>	<u>502,929</u>
Less accumulated depreciation	<u>73,640</u>	<u>18,327</u>	<u>1,285</u>	<u>90,682</u>
	<u>\$ 430,929</u>	<u>(18,167)</u>	<u>515</u>	<u>412,247</u>

The Fleet Services Fund is an Internal Service Fund established to account for the vehicle and equipment repair services provided by the Commission's Central Garage facility. Fixed assets with a net book value of \$352,760 were transferred into the Fleet Services Fund over the years and are recorded as contributed capital. The original estimated useful lives of the classes of depreciable fixed assets are as follows:

Sewer Line	50 years
Building	45 years
Vehicles	5 years
Equipment	5 - 20 years

The Commission leases a portion of the Caddo Parish Health Unit to the State of Louisiana under an operating lease expiring in the year 2002. The building being leased has a cost of \$1,497,063. Minimum future rentals to be received are as follows:

<u>Years Ending</u>	<u>Amount</u>
2000	\$ 42,000
2001	42,000
2002	42,000

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The Commission also leases the new Shreveport Regional Lab to the State Department of Health and Hospitals under an operating lease expiring in June of 2009. The building being leased has a cost of \$1,398,800. Minimum future rentals to be received are as follows:

Years Ending	Amount
2000	\$ 144,996
2001	144,996
2002	144,996
2003	144,996
2004-2009	797,478

(5) Long-Term Debt

Long-Term debt at December 31, 1999, is comprised of the following issues:

General obligation bonds - applicable to general parish operations:

\$15,000,000 1981 Public Improvement Serial Bonds Series C, due in annual installments of \$5,000 through July 1, 2001; interest at 4.9% to 5.0%	\$ 10,000
\$4,500,000 1991 Public Improvement Serial Bonds, due in annual installments of \$160,000 to \$435,000 through February 1, 2011; interest at 7% to 10%; callable after February 1, 2001	385,000
\$13,685,000 1995 Refunding Bonds, due in annual installments of \$155,000 to \$1,685,000 beginning February 1, 1997 through February 1, 2009; interest at 4.35% to 5.50%	13,225,000
\$3,425,000 1998 Refunding Bonds, due in annual installments of \$40,000 to \$420,000 through February 1, 2011; interest at 3.75% to 4.65%	<u>3,385,000</u>
Total general obligation bonds payable	17,005,000
\$3,500,000 Certificates of Indebtedness, Series 1999, due in annual installments of \$290,000 to \$420,000 through December 1, 2009; interest at 4.4% to 5.3%	<u>3,500,000</u>
Total long-term debt	<u><u>\$ 20,505,000</u></u>

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The annual requirements to amortize all long-term debt outstanding as of December 31, 1999, including interest payments of \$5,813,036 are as follows:

Years Ending December 31,	Long-Term Debt Payable
2000	\$ 2,500,693
2001	2,517,578
2002	2,523,004
2003	2,525,861
2004-2008	12,803,270
2009-2012	3,447,630
	\$ 26,318,036

A summary of changes in general long-term obligations follows:

	Long Term Debt	Accrued Compensated Absences	Total
Balance, December 31, 1998	\$ 20,730,000	325,975	21,055,975
Debt retirements	3,725,000	-	3,725,000
Debt additions and net increase in accrued compensated absences	3,500,000	375,673	3,875,673
Balance, December 31, 1999	\$ 20,505,000	701,648	21,206,648

Principal payments of \$3,608,672 plus interest of \$991,690 on the bonds payable were paid from the Debt Service Fund. Principal payment of \$110,000 plus interest of \$616 on the Certificates of Indebtedness was paid from the Courthouse Maintenance Fund and the Parks and Recreation Fund. In addition, the Commission received a credit of \$6,328 toward the retirement of debt for the payment of agent fees.

There are a number of limitations and restrictions contained in the various bond indentures and the Certificates. The Commission is in substantial compliance with all significant limitations and restrictions.

CADDO PARISH COMMISSION
Shreveport, Louisiana

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

In 1995, the Commission issued \$13,685,000 in general obligation refunding bonds to advance refund a portion of the 1989 Series General Obligation Bonds in the amount of \$12,580,000. The outstanding principal balances on the 1989 series bonds from February 1, 2000 to February 1, 2009 were the balances subject to the advance refunding and are considered to be defeased. The outstanding balance of the defeased bonds at December 31, 1999 is \$12,580,000 as no payments are due until February 1, 2000.

In March 1998, the Commission issued \$3,425,000 of general obligation refunding bonds to advance refund a portion of the Series 1991 A and the Series 1991 B general obligation bonds in the amounts of \$2,445,000 and \$695,000, respectively. The Series 1991 A and B bonds are considered defeased and the liability for those bonds has been removed from the general long-term obligation account group. At December 31, 1999, the outstanding balance on the 1991 A and 1991 B refunded bonds was \$2,445,000 and \$695,000, respectively, as no payments are due until February 1, 2002.

In December 1999, the Commission issued \$3,500,000 of Certificates of Indebtedness, Series 1999, for the purpose of paying the cost of acquiring, constructing, renovating and/or improving public buildings and facilities.

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Shreveport, Louisiana

Notes to Combined Financial Statements

December 31, 1999

(6) Other Required Individual Fund Disclosures

(A) Interfund Receivables and Payables

Individual fund interfund receivable and payable balances at December 31, 1999 were as follows:

Fund	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ -	1,342,940
Special Revenue Funds:		
Road and Bridge	-	619,153
Courthouse Maintenance	-	697,278
Caddo Detention Facilities	-	2,708,714
Parks and Recreation	-	221,291
Juvenile Court Fund	-	1,477,286
Health Unit	-	427,402
Biomedical Fund	-	182,606
Riverboat Fund	99,645	-
Internal Service Funds:		
Group Insurance	187,916	-
General Insurance	175,770	-
Fleet Services	-	363,686
Fiduciary and Agency Funds:		
Jail Site	1,002,932	-
Criminal Court	-	49,083
Capital Projects Funds:		
Capital Outlay	5,358,631	-
Road Construction	1,264,545	-
	<u>\$ 8,089,439</u>	<u>8,089,439</u>

CADDO PARISH COMMISSION
Shreveport, Louisiana

Notes to Combined Financial Statements

December 31, 1999

(B) Operating Transfers

A reconciliation of operating transfers follows:

	Operating Transfers	
	In	Out
General Fund	\$ 14,787	50,000
Special Revenue Funds:		
Detention Facilities Fund	54,463	-
Parks and Recreation	-	111,000
Solid Waste Disposal	-	82,500
Drainage	-	590,000
Juvenile Court Fund	250	-
Health Unit	-	223,634
Riverboat Fund	-	1,045,701
Capital Projects Funds:		
Road Construction	-	3,957,335
Criminal Justice Facilities	-	25,000
Capital Outlay	6,016,690	84,976
Fiduciary and Agency Funds		
Penal Farm	83,956	-
	\$ 6,170,146	6,170,146

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 operating transfers from various other funds of the Commission.

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Notes to Combined Financial Statements

December 31, 1999

(7) **Compliance, Stewardship, and Accountability**

(A) *Excess of Expenditures Over Appropriations*

For those funds for which a budget to actual comparison was made, 1999 actual expenditures exceeded budgeted expenditures on a departmental basis as follows:

Fund	Expenditures		Unfavorable
	Budget	Actual	Variance
General Fund:			
Elections	\$ 269,674	284,267	(14,593)
Coroner	179,495	182,583	(3,088)
Special Revenue Funds:			
Detention Facilities Fund -			
Juvenile Detention	1,386,299	1,441,732	(55,433)
Juvenile Court - Court			
Operations	1,751,852	1,767,263	(15,411)
Health Unit Fund:			
Women's Center	-	200,000	(200,000)
Highland Health Unit	500,043	500,652	(609)
Shreve Memorial Library	9,338,947	10,936,569	(1,597,622)

An explanation for any large unfavorable budget variance follows:

Juvenile Detention – Security counselors were required to work additional hours due to overcrowding of the facility. The variance is due to overtime hours paid for these employees.

Health Unit Fund – Women's Center – The Commission received a Louisiana Capital Outlay Appropriation for the purchase of property to be developed into a clinic serving the western part of Shreveport. The entire project is to be funded by the state and the completed clinic will not be operated by the parish. Grants of this type are restricted for a specific purpose and are generally considered to be “pass-through” funding, and thus are not amended into the parish budget when there is no expenditure of parish funds.

Shreve Memorial Library – The primary cause of this unfavorable variance was due to the total capital project activity for the year was originally underestimated. The Shreve Memorial Library system is currently involved in renovation/construction projects with several of their branches. While the budget disclosed is an annual budget, each of these projects has its own approved budget that carries forward from year to year. Despite the current unfavorable balance, all expenditures on each project are currently below budget.

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Notes to Combined Financial Statements

December 31, 1999

(B) Deficit Fund Balance/Retained Earnings

The Fleet Services Fund has a deficit retained earnings of \$251,546 which should be funded by assignments of additional repair work to the central garage facility and surcharges on billings to departments. The Louisiana Community Development Block Grant has a deficit fund balance of \$857 which should be funded through additional federal grant revenues or other appropriate resources.

(C) Budgets and Budget Basis of Accounting

Annual expenditure budgets are adopted for the General Fund, certain Special Revenue Funds, and the Debt Service Fund. Revisions made to the original budget for each fund were as follows:

	<u>Original Budget</u>	<u>Total Revision</u>	<u>Revised Budget</u>
General Fund	\$ 5,154,350	25,000	5,179,350
Special Revenue Funds:			
Road and Bridge	4,161,763	-	4,161,763
Courthouse Maintenance	2,422,952	-	2,422,952
Detention Facilities	6,031,996	9,000	6,040,996
Parks and Recreation	681,274	-	681,274
Solid Waste Disposal	1,609,154	-	1,609,154
Drainage	317,030	-	317,030
Juvenile Court	2,028,956	-	2,028,956
Health Unit	2,000,337	5,000	2,005,337
Law Officers Witness	32,235	-	32,235
Biomedical	2,446,940	-	2,446,940
Shreve Memorial Library	9,338,947	-	9,338,947
Riverboat	465,750	7,272	473,022
Debt Service Fund	4,727,351	-	4,727,351

All budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

(8) Defined Benefit Pension Plans

(A) Description of Plans

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

Parochial Employees' Retirement System of Louisiana (Parochial Plan)

Plan Description - Substantially all Commission employees are members of this cost-sharing multiple-employer public employee statewide plan administered by the Parochial Employees' Retirement System. All classified parish employees who work at least 28 hours per week and

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Notes to Combined Financial Statements

December 31, 1999

are under 60 years of age are required to become members of the plan on the date of employment. Benefit provisions are established in accordance with Louisiana State Statute. The Parochial Plan issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Board of Trustees of the Parochial Employees' Retirement System of Louisiana, P.O. Box 14619, Baton Rouge, Louisiana 70898.

Funding Policy - Covered employees are required to contribute 9.5 percent of their salary. The Commission is required to contribute 7.75 percent of covered employees' salaries. The employer and employee contribution obligations are established and may be amended by Louisiana State Statute. The Commission's contributions for the years ending December 31, 1999, 1998, and 1997 were \$653,445, \$624,160 and \$622,291, respectively, equal to the required contributions for each year. The plan's pension liability was determined in accordance with GASB Statement Number 27 and equaled zero before and after the transition.

City of Shreveport Employees' Retirement System (City Plan)

Plan Description - Substantially all employees of the Shreve Memorial Library are members of this cost-sharing multiple-employer defined benefit plan which is administered by the City of Shreveport. Enrollment is mandatory for full-time permanent employees. Benefit provisions are established and may be amended by City ordinance. The City of Shreveport issues a publicly available financial report that includes financial statements and required supplementary information of the City Plan. That report may be obtained by writing the City of Shreveport, 1234 Texas Avenue, Shreveport, Louisiana 71101.

Funding Policy - Prior to October 1, 1999, plan members were required to contribute 9% of compensation to the Plan. Employers were required by the same ordinance to contribute 9.15% of compensation. As of October 1, 1999, member contributions were reduced to 5% of compensation while the employers continued with a 9.15% total rate which is allocated between the Plan and the ERS Employer Contribution Plan which is a savings plan for members. Under this new employer allocation, 5.1% is contributed to the retirement plan and up to 4.05% is contributed to the savings plan based on a matching of a member contributions. Any amounts not matched are contributed to the retirement plan. These percentages can vary from year to year based on actuarial evaluations, but in no case will the employer total rate of 9.15% change. The employer and employee contribution obligations are established and may be amended by Shreveport City Ordinance. The Commission's contributions for the years ending December 31, 1999, 1998, and 1997, were \$149,268, \$128,009 and \$122,115, respectively, equal to the required contribution for each year. The plan's pension liability was determined in accordance with GASB Statement Number 27 and equaled zero before and after the transition.

(9) Post-Employment Health Care Benefits

In addition to the pension benefits described in note 8, the Commission provides postretirement health care benefits and life insurance, in accordance with state statutes, to all retiring employees who were participating in the group insurance plan prior to their retirement date. The Commission is

CADDO PARISH COMMISSION
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Notes to Combined Financial Statements

December 31, 1999

self-insured for medical benefits including postretirement health care benefits and life insurance. Currently, there are 85 retirees receiving life insurance coverage and 64 receiving health care benefits. The Commission reimburses 80 percent of the amount of validated claims for medical and hospitalization costs incurred by pre-Medicare employees and their dependents. The Commission also reimburses 80 percent of Medicare supplemental benefits for retirees over the age of 65. Expenditures for postretirement health care benefits are recognized in the year claims are incurred. During 1999, expenditures of \$465,647 were recognized for postretirement health care. In addition, expenditures of \$27,000 were recognized for life insurance benefits paid during 1999.

(10) Contingencies

Litigation

The Commission is a defendant in several lawsuits involving civil actions. In the opinion of legal counsel, the Commission's ultimate exposure is unknown at this time. The Commission maintains stop-loss coverage with an insurance company for liability claims in excess of \$75,000 per occurrence with an aggregate total of 125% of expected losses. 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. The Commission maintains property, general, automobile, and excess liability insurance coverage. The limit of coverage of the excess liability policy is \$2,000,000 per occurrence and in the aggregate, while the remaining policies have a \$1,000,000 limit per occurrence. The general liability policy also contains an annual aggregate limit of \$3,000,000 for general and employee benefits liability. The limits of liability are in excess of the stop-loss coverage maintained by the Commission.

Grant Disallowances

The Commission participates in a number of state and federally assisted grant programs. The programs are subject to compliance audits under the single audit approach. 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.

(11) 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 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 \$75,000 per occurrence with an aggregate total of 125% of expected losses. Stop-loss coverage is also maintained for

CADDO PARISH COMMISSION
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Notes to Combined Financial Statements

December 31, 1999

workers' compensation cases above \$200,000. 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 operating transfers. At December 31, 1999, \$2,256,789 and \$713,507, respectively, are reported as a reserve of the Group Insurance Fund and General Insurance Fund retained earnings balance for future payment of claims.

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

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of pay-outs and other economic and social factors, including the effects of specific, incremental claim adjustment expenses, salvage and subrogation. The claims liability of \$192,052 and \$20,549 reported in the Group Insurance and General Insurance Funds; respectively, at December 31, 1999 are based on the requirements of GASB Statement No. 10.

Changes in the Group Insurance Fund's claims liability amount in fiscal years 1998 and 1999 were:

	<u>Beginning of Fiscal Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Balance at Fiscal Year End</u>
1998	\$ 195,633	1,219,203	1,214,629	200,207
1999	200,207	1,550,898	1,559,053	192,052

Changes in the General Insurance Fund's claims liability amount in fiscal years 1998 and 1999 were:

	<u>Beginning of Fiscal Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Balance at Fiscal Year End</u>
1998	\$ 28,628	162,650	109,249	82,029
1999	82,029	134,669	196,149	20,549

CADDO PARISH COMMISSION
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Notes to Combined Financial Statements

December 31, 1999

(12) Changes in Contributed Capital – Fleet Services Fund

The following changes in contributed capital occurred during the year:

Balance, January 1, 1999	\$ 353,115
Contributions	160
Retirement	<u>(515)</u>
Balance, December 31, 1999	<u>\$ 352,760</u>

(13) Subsequent Events

- A. During 1999, the Commission began studying the prospect of relocating into a new building along with the governmental entities of the City of Shreveport and the Caddo Parish Sheriff.

On November 12, 1999, the Commission and the City of Shreveport agreed to purchase the N.O. Thomas Plaza facility in downtown Shreveport, Louisiana. As mentioned in note 5, the Commission issued \$3.5 million in certificates of indebtedness in December 1999 in order to assist in financing this purchase. Total purchase price for the Commission's portion of the building will be \$2,165,988.

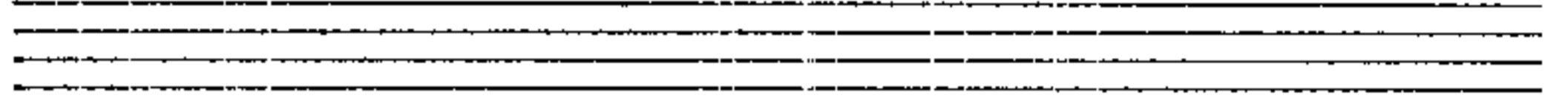
As part of this agreement, the Commission will purchase the entire 7th and 8th floors of the building. By law, the Commission is required to furnish the local sheriff's office a place of operation; therefore, the Sheriff's office will be housed on the 7th floor with the Commission operating on the 8th floor. The Commission will also purchase 29.13% of the first floor. The City of Shreveport will purchase the remaining 70.87% of the first floor along with the 2nd, 3rd, 4th, 5th, and 6th floors.

On March 10, 2000, the Commission completed its purchase of the 8th floor at a cost of \$896,285. The seller is in the process of renovating the other floors and the remaining floors will be individually purchased as completed.

- B. On June 9, 2000, a former parish official filed a claim with the Commission for reimbursement of legal fees in the amount of approximately \$405,000. These legal fees resulted from legal defense costs involving a criminal investigation, two trials and an appeals process.

It is uncertain if the Commission has any legal obligation to reimburse criminal legal fees in such cases. A final conclusion of this matter, as well as determination of the parish's liability, if any, is not expected for several months.

**COMBINING AND
INDIVIDUAL FUND
AND ACCOUNT GROUP
STATEMENTS
AND SCHEDULES**



GOVERNMENTAL FUNDS

- **GENERAL FUND**
- **SPECIAL REVENUE FUNDS**
- **DEBT SERVICE FUND**
- **CAPITAL PROJECTS 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.

CADDO PARISH COMMISSION
Shreveport, Louisiana

General Fund

Comparative Balance Sheet

December 31, 1999 and 1998

Assets	1999	1998	Liabilities and Fund Balance	1999	1998
Cash and cash equivalents	\$ 50,419	572,820	Liabilities:		
Investments	987,530	670,565	Accounts payable and accrued liabilities	\$ 113,650	194,382
Receivables:			Due to other funds:		
Ad valorem property taxes receivable	2,689,820	2,612,230	Due to Jail Site Fund	1,002,932	984,081
Accrued interest receivable	11,441	2,323	Due Capital Outlay Fund	340,008	-
Other accounts receivable	34,127	37,064		<u>1,342,940</u>	<u>984,081</u>
	<u>2,735,388</u>	<u>2,651,617</u>	Deferred revenues:		
Inventory	35,689	38,650	Licenses	19,413	17,876
			Ad valorem taxes	194,188	118,067
				<u>213,601</u>	<u>135,943</u>
			Total liabilities	<u>1,670,191</u>	<u>1,314,406</u>
Due from other funds – Criminal Court Fund	-	57,151			
Due from other government entities	538,891	443,383	Fund balance:		
			Reserved for encumbrances	8,732	18,019
			Reserved for inventory	35,689	38,650
			Unreserved:		
			Designated for subsequent year expenditures	1,086,672	894,555
			Designated for future claims	362,748	362,748
			Undesignated	1,183,885	1,805,808
			Total fund balance	<u>2,677,726</u>	<u>3,119,780</u>
Total assets	<u>\$ 4,347,917</u>	<u>4,434,186</u>	Total liabilities and fund balance	<u>\$ 4,347,917</u>	<u>4,434,186</u>

Exhibit A-1

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
Shreveport, Louisiana

General Fund

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual on a Budgetary Basis

Year ended December 31, 1999
(with comparative actual figures for year ended December 31, 1998)

	1999			1998
	Actual	Budget	Variance Favorable (Unfavorable)	Actual
Revenues:				
Taxes:				
Ad valorem	\$ 2,662,692	2,758,975	(96,283)	2,678,444
Other taxes, penalties, and interest	84,198	32,360	51,838	55,685
	<u>2,746,890</u>	<u>2,791,335</u>	<u>(44,445)</u>	<u>2,734,129</u>
Licenses and permits	430,613	364,420	66,193	396,068
Intergovernmental - State of Louisiana:				
Oil and gas severance tax	480,648	454,860	25,788	384,272
Beer tax	28,822	20,280	8,542	20,604
Timber severance pay	313,985	200,000	113,985	274,329
State revenue sharing	149,692	150,000	(308)	152,152
Other state revenue	48,872	44,750	4,122	41,512
	<u>1,022,019</u>	<u>869,890</u>	<u>152,129</u>	<u>872,869</u>
Use of money and property:				
Interest earned	101,820	90,000	11,820	128,230
Net decrease in the fair value of investments	(18,070)	-	(18,070)	-
	<u>83,750</u>	<u>90,000</u>	<u>(6,250)</u>	<u>128,230</u>
Other revenues	164,555	144,150	20,405	182,077
Total revenues	<u>4,447,827</u>	<u>4,259,795</u>	<u>188,032</u>	<u>4,313,373</u>
Expenditures:				
General government:				
Legislative	394,516	434,952	40,436	454,216
Judicial	640,005	821,638	181,633	706,026
Elections	284,267	269,674	(14,593)	245,951
Finance and administrative	611,125	669,646	58,521	572,643
District attorney	2,242,822	2,246,769	3,947	1,750,181
Coroner	182,583	179,495	(3,088)	170,195
Metropolitan Planning Commission	155,300	155,300	-	128,000
Allocations to other entities	96,028	96,028	-	51,428
Archives	85,126	99,944	14,818	92,308
Miscellaneous	95,487	100,744	5,257	89,637
	<u>4,787,259</u>	<u>5,074,190</u>	<u>286,931</u>	<u>4,260,585</u>
Health and welfare	10,532	23,307	12,775	48,407
Education	56,877	81,853	24,976	62,402
Total expenditures	<u>4,854,668</u>	<u>5,179,350</u>	<u>324,682</u>	<u>4,371,394</u>
Excess (deficiency) of revenues over (under) expenditures	(406,841)	(919,555)	512,714	(58,021)
Other financing (sources) uses:				
Operating transfers in	14,787	14,787	-	200,000
Operating transfers out	(50,000)	(50,000)	-	(212,748)
	<u>(35,213)</u>	<u>(35,213)</u>	<u>-</u>	<u>(12,748)</u>
Excess (deficiency) of revenues and and other financing sources over (under) expenditures and other financing uses	(442,054)	(954,768)	512,714	(70,769)
Fund balance at beginning of year	3,119,780	3,119,780	-	3,190,549
Fund balance at end of year	<u>\$ 2,677,726</u>	<u>2,165,012</u>	<u>512,714</u>	<u>3,119,780</u>

See accompanying notes to combined financial statements.

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. The Commission has sixteen special revenue funds.

Road and Bridge Fund --- The Road and Bridge Fund accounts for the proceeds of a special ad valorem tax, special assessments, and other revenues dedicated for road and bridge maintenance and improvement.

Courthouse Maintenance Fund --- The Courthouse 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.

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

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.

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

Drainage Fund --- The Drainage Fund accounts for the proceeds of a special ad valorem tax and other revenues dedicated for maintenance of parish drainage facilities.

Juvenile Court Fund --- The Juvenile Court Fund accounts for the proceeds of a special ad valorem tax dedicated to the maintenance and operation of the parish juvenile court facility.

Health Unit Fund — The Health Unit Fund accounts for the proceeds of a special ad valorem tax dedicated to the maintenance and operation of the parish health unit and animal shelter.

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.

Biomedical Fund — The Biomedical Fund accounts for the proceeds of a special ad valorem tax dedicated to economic development.

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

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

Federal Grants Fund — The Federal Grants Fund accounts for federal monies received by the Commission that are passed through to the Caddo Community Action Agency.

Louisiana Community Development Block Grants Fund — The Louisiana Community Development Block Grants Fund accounts for federal monies received by the Commission.

Local Law Enforcement Block Grant Fund — The Local Law Enforcement Block Grant Fund accounts for federal monies received by the Commission dedicated to the purchase of law enforcement equipment.

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

Special Revenue Funds
Combining Balance Sheet

December 31, 1999
with comparative totals for 1998

Assets	1999													1998			
	Road and Bridge Fund	Courthouse Maintenance Fund	Detention Facilities Fund	Parks and Recreation Fund	Solid Waste Disposal Fund	Drainage Fund	Juvenile Court Fund	Health Unit Fund	Law Officers Witness Fund	Biomedical Fund	Shreve Memorial Library Fund	Section 8 Housing Fund	Louisiana Community Development Block Grants Fund	Local Law Enforcement Grant Fund	Riverboat Fund	Total	Total
Cash and cash equivalents	22,097	1,482	4,268	816	679,077	100,772	7,440	803	97,766	871	591,295	144,072	24,280	13	1,233,924	2,908,376	5,004,245
Investments	434,523	26,184	83,919	14,085	1,380,824	327,394	141,390	5,953	162,690	17,136	-	-	-	-	1,127,859	3,721,937	1,503,475
Receivables:																	
Ad valorem taxes	3,911,251	2,238,187	4,944,813	706,404	282,562	1,048,453	1,621,013	1,903,574	-	1,449,988	8,252,832	-	-	-	-	26,359,097	24,344,885
Paving assessments	22,770	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,770	23,189
Other	17,911	4,134	972	263	18,067	3,793	81,934	12,152	4,035	199	-	-	-	-	241,940	385,390	412,885
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	99,645	99,645	-
Due from other governmental agencies	137,761	80,781	259,209	25,495	9,952	36,928	58,505	68,703	-	52,333	279,184	-	-	-	-	1,008,851	1,156,152
Other assets	39	-	8	2	125	30	13	15	-	2	27,433	-	-	-	102	27,769	26,126
Total assets	4,546,352	2,350,768	5,293,209	747,065	2,370,607	1,517,320	1,910,295	1,990,785	264,496	1,520,529	9,150,744	144,072	24,280	13	2,703,470	34,534,055	31,269,937
Liabilities and Fund Balances																	
Liabilities:																	
Accounts payable and accrued liabilities	170,956	52,403	502,313	16,109	287,688	23,895	87,693	112,050	-	318,566	591,364	91,227	25,137	-	30,331	2,238,918	2,046,793
Due to other funds	619,151	697,278	2,708,714	221,291	-	-	1,477,286	427,402	-	182,606	-	-	-	-	-	6,333,730	3,190,527
Due to other governmental agencies	-	-	-	-	-	-	180,000	-	-	-	-	-	-	-	-	-	188,816
Refundable deposits	840	-	-	-	-	-	-	-	-	-	-	-	-	-	-	840	840
Deferred revenues	255,169	146,024	400,686	51,472	18,438	68,402	105,758	124,197	-	-	399,282	37,396	-	-	-	1,703,426	1,125,650
Revenue anticipation notes payable to banks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total liabilities	996,118	895,705	3,611,713	291,158	306,126	91,297	1,850,737	663,649	-	599,174	990,546	128,623	25,137	-	30,331	10,476,914	9,662,626
Fund balances:																	
Reserved for encumbrances	28,308	17,266	18,161	1,186	70,464	17,700	719	3,194	-	-	1,301,591	-	-	-	-	1,458,519	6,038,062
Unreserved:																	
Designated for subsequent year expenditures	-	-	534,514	-	-	-	46,413	-	-	584,062	-	15,449	-	13	2,673,139	2,853,590	1,315,142
Undesignated	3,521,926	1,437,797	1,728,821	454,721	1,994,017	1,408,373	1,240,6	1,324,032	264,496	340,693	6,858,607	-	(837)	-	-	18,745,032	16,254,127
Total fund balances	3,550,234	1,455,063	1,681,496	455,907	2,064,481	1,426,073	59,558	1,327,136	264,496	924,755	8,160,198	15,449	(837)	13	2,673,139	24,057,141	21,607,331
Total liabilities and fund balances	4,546,352	2,350,768	5,293,209	747,065	2,370,607	1,517,379	1,910,295	1,990,785	264,496	1,520,529	9,150,744	144,072	24,280	13	2,703,470	34,534,055	31,269,937

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Special Revenue Funds

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

December 31, 1999
(with comparative totals for year ended December 31, 1998)

	Road and Bridge Fund	Courthouse Maintenance Fund	Detention Facilities Fund	Parks and Recreation Fund	Solid Waste Disposal Fund	Drainage Fund	Juvenile Court Fund	Health Unit Fund	Law Officers Witness Fund	Biomedical Fund	Shreve Memorial Library Fund	Section 8 Housing Fund	Federal Grants Fund	Louisiana Community Development Block Grants Fund	Local Law Enforcement Grant Fund	Riverport Fund	Totals
Revenues:																	
Ad valorem taxes	3,975,464	2,275,324	4,952,137	717,095	283,913	1,048,923	1,647,813	1,934,646	-	1,471,432	8,535,755	-	-	-	-	-	26,862,542
Sales tax	1,411,278	-	4,952,137	717,095	1,411,278	1,048,923	1,647,813	1,934,646	-	1,471,432	8,535,755	-	-	-	-	-	1,359,216
Intergovernmental revenues:																	
Federal grants	-	-	38,873	-	-	25,313	20,000	-	-	-	-	444,061	6,030,916	28,486	45,069	-	6,842,250
State (funds):																	
State revenue sharing	206,641	121,171	267,702	38,243	14,928	55,392	87,258	103,055	-	78,499	276,425	-	-	-	-	-	1,415,415
Electronic monitoring	-	-	-	-	-	-	60,000	-	-	-	-	-	-	-	-	-	60,000
State prisoners grant	-	-	137,844	-	-	-	-	-	-	-	-	-	-	-	-	-	127,844
Other state funds	36,789	121,171	438,419	38,243	14,928	80,705	167,258	193,055	-	78,499	336,021	444,061	6,030,916	28,486	45,069	96,385	127,496
Fees, charges, and commissions for services	-	-	-	-	-	-	-	41,615	26,548	-	-	-	-	-	-	-	68,163
Fines and forfeitures	-	-	-	-	-	-	99,582	-	-	-	54,357	-	-	-	-	2,541,134	168,352
Gaming	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,265,619
Use of money and property:																	
Rental, camping fees, and other	-	-	-	10,254	-	-	-	121,348	-	-	-	-	-	-	-	-	65,715
Net decrease in fair value of investments	(7,951)	(479)	(1,516)	(238)	(25,267)	(5,991)	(2,587)	(109)	(2,977)	(314)	-	-	-	-	-	(68,107)	
Interest	66,932	13,049	14,218	5,141	194,520	28,131	7,645	12,961	12,492	27,982	521,723	1,294	-	-	-	910,784	
Other revenues	58,981	13,470	12,682	3,754	79,253	23,140	5,058	134,200	9,315	27,068	521,723	1,294	-	-	-	974,279	
Total revenues	4,347,285	2,416,450	5,399,258	778,229	1,836,098	2,153,526	1,927,573	2,469,026	36,063	1,576,999	9,557,064	445,357	6,030,916	28,486	45,213	2,613,289	40,715,765
Expenditures:																	
Current:																	
General government:																	
Judicial	-	2,070,667	-	-	-	218,556	2,035,058	-	-	-	-	-	-	-	-	-	2,035,058
Other	-	2,070,667	-	-	-	218,556	2,035,058	-	-	-	-	-	-	-	-	-	2,737,679
Public safety	-	-	5,952,215	-	-	-	-	14,324	-	-	-	445,595	6,030,916	28,486	46,827	-	5,967,039
Health and welfare	-	-	-	-	-	-	-	1,980,044	-	-	-	-	-	-	-	-	6,531,268
Highways and streets	3,971,430	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,459,034
Sanitation	-	-	-	-	1,505,141	-	-	-	-	-	-	-	-	-	-	-	3,971,430
Culture and recreation	-	-	-	594,069	-	-	-	-	-	-	10,936,569	-	-	-	-	-	1,505,141
Economic development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,530,638
Debt service:																	
Principal retirement	-	82,500	-	27,500	-	-	-	-	-	1,878,574	-	-	-	-	-	-	870,332
Interest	-	463	-	154	-	-	-	-	-	-	-	-	-	-	-	-	100,000
Total expenditures	3,971,430	2,153,629	5,952,215	621,723	1,505,141	218,556	2,035,058	1,980,044	14,324	1,878,574	10,936,569	445,595	6,030,916	28,486	46,827	428,286	32,888,377
Excess (deficiency) of revenues over expenditures	375,855	262,821	(553,457)	156,506	330,957	977,030	(107,485)	486,982	21,739	(301,575)	(1,379,205)	(238)	-	493	(1,614)	2,185,003	7,318,868
Other financing sources (uses):																	
Operating transfers out	-	-	-	(111,000)	(82,500)	(590,000)	250	(223,634)	-	-	-	-	-	-	-	(1,045,701)	(2,052,825)
Operating transfers in	-	-	54,463	(111,000)	(82,500)	(590,000)	250	(223,634)	-	-	-	-	-	-	-	(1,045,701)	54,213
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	375,855	262,821	(498,994)	45,506	248,457	387,030	(107,235)	262,958	21,739	(301,575)	(1,379,205)	(238)	-	493	(1,614)	1,139,302	449,810
Fund balances at beginning of year	3,179,869	1,192,242	2,180,490	410,401	1,816,024	1,039,043	166,793	1,094,178	242,757	1,256,330	9,539,403	15,687	-	(1,350)	1,627	1,533,837	23,607,331
Residual equity transfer in	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund balances at end of year	3,555,724	1,455,063	1,681,496	455,907	2,064,481	1,426,073	59,558	1,327,136	264,496	924,755	8,160,198	15,449	-	(857)	13	2,673,139	24,057,141

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Special Revenue Fund
Road and Bridge Fund

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual

Year ended December 31, 1999
(with comparative actual amounts for year ended December 31, 1998)

	1999			1998
	Actual	Budget	Variance - Favorable (Unfavorable)	Actual
Revenues:				
Ad valorem taxes	\$ 3,975,464	4,060,910	(85,446)	3,992,390
Intergovernmental:				
State revenue sharing	206,641	211,400	(4,759)	210,766
Other state funds	36,789	50,000	(13,211)	42,985
	<u>243,430</u>	<u>261,400</u>	<u>(17,970)</u>	<u>253,751</u>
Use of money and property:				
Net decrease in fair value of investments	(7,951)	-	(7,951)	-
Interest	66,932	48,000	18,932	61,665
Other revenues	63,910	15,500	48,410	28,171
Total revenues	<u>4,341,785</u>	<u>4,385,810</u>	<u>(44,025)</u>	<u>4,335,977</u>
Expenditures - highways and streets:				
Administrative:				
Salaries, fringe benefits, and payroll taxes	405,684	472,683	66,999	427,192
Supplies	14,935	15,200	265	16,064
Utilities	7,061	8,300	1,239	7,405
Insurance	84,430	84,430	-	84,430
Interest	3,385	27,580	24,195	14,173
Miscellaneous	161,392	166,376	4,984	153,215
Total administrative expenditures	<u>676,887</u>	<u>774,569</u>	<u>97,682</u>	<u>702,479</u>

CADDO PARISH COMMISSION
Shreveport, Louisiana

Special Revenue Fund
Road and Bridge Fund

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual

Year ended December 31, 1999
(with comparative actual amounts for year ended December 31, 1998)

	<u>1999</u>		Variance - Favorable (Unfavorable)	<u>1998</u>
	<u>Actual</u>	<u>Budget</u>		<u>Actual</u>
Road maintenance:				
Salaries, fringe benefits, and payroll taxes	\$ 1,775,080	1,671,194	(103,886)	1,668,949
Supplies	8,209	8,500	291	6,584
Utilities	31,288	37,800	6,512	34,580
Road and bridge materials	478,161	598,800	120,639	520,987
Right of way maintenance	382,500	382,500	-	365,000
Road striping	40,000	40,000	-	9,602
Repairs	540,043	581,300	41,257	573,395
Miscellaneous	39,252	67,100	27,848	34,825
Total road maintenance expenditures	<u>3,294,533</u>	<u>3,387,194</u>	<u>92,661</u>	<u>3,213,922</u>
Total expenditures	<u>3,971,420</u>	<u>4,161,763</u>	<u>190,343</u>	<u>3,916,401</u>
Excess of revenues over expenditures	370,365	224,047	146,318	419,576
Fund balance at beginning of year	<u>3,179,869</u>	<u>3,179,869</u>	-	<u>2,760,293</u>
Fund balance at end of year	<u>\$ 3,550,234</u>	<u>3,403,916</u>	<u>146,318</u>	<u>3,179,869</u>

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Special Revenue Fund
Courthouse Maintenance Fund

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual

Year ended December 31, 1999
(with comparative actual amounts for year ended December 31, 1998)

	1999			1998
	Actual	Budget	Variance - Favorable (Unfavorable)	Actual
Revenues:				
Ad valorem taxes	\$ 2,275,324	2,322,550	(47,226)	2,286,013
Intergovernmental - state revenue sharing	121,171	123,000	(1,829)	123,590
Use of money and property: Net decrease in fair value of investments	(479)	-	(479)	-
Interest	13,949	16,000	(2,051)	16,931
Other revenues	6,485	4,500	1,985	8,323
Total revenues	<u>2,416,450</u>	<u>2,466,050</u>	<u>(49,600)</u>	<u>2,434,857</u>
Expenditures:				
General government:				
Salaries, fringe benefits, and payroll taxes	1,137,384	1,246,332	108,948	1,147,938
Supplies	5,405	7,750	2,345	7,318
Utilities	391,270	450,000	58,730	421,386
Repairs and maintenance	164,553	149,500	(15,053)	155,950
Maintenance contract	41,213	59,000	17,787	26,282
Insurance	111,016	111,016	-	111,016
Interest	5,439	28,400	22,961	15,550
Miscellaneous	122,794	188,901	66,107	100,730
Capital outlay	18,166	17,144	(1,022)	15,577
Total building and grounds expenditures	<u>1,997,240</u>	<u>2,258,043</u>	<u>260,803</u>	<u>2,001,747</u>

CADDO PARISH COMMISSION
Shreveport, Louisiana

Special Revenue Fund
Courthouse Maintenance Fund

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual

Year ended December 31, 1999
(with comparative actual amounts for year ended December 31, 1998)

	1999			1998
	Actual	Budget	Variance - Favorable (Unfavorable)	Actual
Commission Building:				
Utilities	\$ 46,857	51,100	4,243	47,294
Repairs and maintenance	15,013	15,000	(13)	13,117
Miscellaneous	11,557	12,761	1,204	12,321
Total Commission Building expenditures	<u>73,427</u>	<u>78,861</u>	<u>5,434</u>	<u>72,732</u>
Total general govern- ment expenditures	<u>2,070,667</u>	<u>2,336,904</u>	<u>266,237</u>	<u>2,074,479</u>
Debt service - principal and interest	<u>82,962</u>	<u>86,048</u>	<u>3,086</u>	<u>80,104</u>
Total expenditures	<u>2,153,629</u>	<u>2,422,952</u>	<u>269,323</u>	<u>2,154,583</u>
Excess of revenues over expenditures	262,821	43,098	219,723	280,274
Fund balance at beginning of year	<u>1,192,242</u>	<u>1,192,242</u>	-	<u>911,968</u>
Fund balance at end of year	<u>\$ 1,455,063</u>	<u>1,235,340</u>	<u>219,723</u>	<u>1,192,242</u>

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Special Revenue Fund
Detention Facilities Fund

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual

Year ended December 31, 1999
(with comparative actual amounts for year ended December 31, 1998)

	1999			1998
	Actual	Budget	Variance - Favorable (Unfavorable)	Actual
Revenues:				
Ad valorem taxes	\$ 4,952,157	5,128,030	(175,873)	5,060,082
Intergovernmental:				
Federal grant	38,873	25,000	13,873	35,863
State revenue sharing	267,702	274,500	(6,798)	273,047
State prisoner's grant	127,844	84,000	43,844	127,496
	<u>434,419</u>	<u>383,500</u>	<u>50,919</u>	<u>436,406</u>
Use of money and property:				
Net decrease in fair value of investments	(1,536)	-	(1,536)	-
Interest	14,218	44,000	(29,782)	58,405
Other revenues	-	500	(500)	198
Total revenues	<u>5,399,258</u>	<u>5,556,030</u>	<u>(156,772)</u>	<u>5,555,091</u>
Expenditures:				
Public safety:				
Salaries, fringe benefits, and payroll taxes	510,272	531,788	21,516	496,196
Supplies	109,921	122,300	12,379	89,387
Utilities	524,463	596,500	72,037	539,535
Repairs and maintenance	162,466	194,500	32,034	158,098
Insurance	97,055	95,805	(1,250)	95,805
Interest	23,731	52,550	28,819	33,534
Miscellaneous	305,311	324,706	19,395	287,299
Contracted services - prison operations	2,768,685	2,761,815	(6,870)	2,661,999
Total public safety	<u>4,501,904</u>	<u>4,679,964</u>	<u>178,060</u>	<u>4,361,853</u>

CADDO PARISH COMMISSION
Shreveport, Louisiana

Special Revenue Fund
Detention Facilities Fund

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual

Year ended December 31, 1999
(with comparative actual amounts for year ended December 31, 1998)

	1999		Variance - Favorable (Unfavorable)	1998
	Actual	Budget		Actual
Juvenile Detention Center:				
Salaries, fringe benefits, and payroll taxes	\$ 962,730	893,373	(69,357)	925,430
Supplies	3,242	2,100	(1,142)	1,682
Repairs and maintenance	201,053	207,934	6,881	201,294
Insurance	21,300	21,300	-	21,300
Interest	11,605	17,250	5,645	10,015
Miscellaneous	190,630	182,942	(7,688)	168,715
Contracted services - prison operations	41,792	44,400	2,608	38,034
Capital outlay	9,380	17,000	7,620	7,656
Total juvenile detention	<u>1,441,732</u>	<u>1,386,299</u>	<u>(55,433)</u>	<u>1,374,126</u>
STAR Boot Camp	<u>9,079</u>	<u>74,733</u>	<u>65,654</u>	<u>3,999</u>
Total expenditures	<u>5,952,715</u>	<u>6,140,996</u>	<u>188,281</u>	<u>5,739,978</u>
Excess (deficiency) of revenues over (under) expenditures	(553,457)	(584,966)	31,509	(184,887)
Other financing uses - operating transfer in	<u>54,463</u>	<u>54,463</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures and other other financing uses	(498,994)	(530,503)	31,509	(184,887)
Fund balance at beginning of year	<u>2,180,490</u>	<u>2,180,490</u>	<u>-</u>	<u>2,365,377</u>
Fund balance at end of year	<u>\$ 1,681,496</u>	<u>1,649,987</u>	<u>31,509</u>	<u>2,180,490</u>

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Special Revenue Fund
Parks and Recreation Fund

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual

Year ended December 31, 1999
(with comparative actual amounts for year ended December 31, 1998)

	1999			1998
	Actual	Budget	Variance - Favorable (Unfavorable)	Actual
Revenues:				
Ad valorem taxes	\$ 717,095	730,400	(13,305)	721,428
Intergovernmental - state revenue sharing	38,243	37,250	993	39,007
Use of money and property: Net decrease in fair value of investments	(258)	-	(258)	-
Rental, camping fees, and other	10,254	6,000	4,254	6,480
Interest	5,141	4,550	591	5,123
Other revenues	7,754	21,600	(13,846)	3,500
Total revenues	<u>778,229</u>	<u>799,800</u>	<u>(21,571)</u>	<u>775,538</u>
Expenditures:				
Culture and recreation:				
Salaries, fringe benefits, and payroll taxes	424,703	463,667	38,964	430,676
Supplies	4,510	13,250	8,740	5,103
Utilities	24,392	26,500	2,108	24,663
Repairs and maintenance	51,311	48,500	(2,811)	42,648
Insurance	24,000	24,000	-	24,000
Interest on loans	1,616	6,400	4,784	3,267
Election cost	-	-	-	3,981
Miscellaneous	63,537	70,275	6,738	57,852
Total culture and recreation	<u>594,069</u>	<u>652,592</u>	<u>58,523</u>	<u>592,190</u>
Debt service - principal and interest	<u>27,654</u>	<u>28,682</u>	<u>1,028</u>	<u>26,701</u>
Total expenditures	<u>621,723</u>	<u>681,274</u>	<u>59,551</u>	<u>618,891</u>

CADDO PARISH COMMISSION
 Shreveport, Louisiana

Special Revenue Fund
 Parks and Recreation Fund

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual

Year ended December 31, 1999
 (with comparative actual amounts for year ended December 31, 1998)

	1999			1998
	Actual	Budget	Variance - Favorable (Unfavorable)	Actual
Excess of revenues over expenditures	\$ 156,506	118,526	37,980	156,647
Other financing uses - operating transfers out	(111,000)	(111,000)	-	(63,500)
Excess of revenues over expenditures and other financing uses	45,506	7,526	37,980	93,147
Fund balance at beginning of year	410,401	410,401	-	317,254
Fund balance at end of year	<u>\$ 455,907</u>	<u>417,927</u>	<u>37,980</u>	<u>410,401</u>

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Special Revenue Fund
Solid Waste Disposal Fund

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual

Year ended December 31, 1999
(with comparative actual amounts for year ended December 31, 1998)

	1999			1998
	Actual	Budget	Variance - Favorable (Unfavorable)	Actual
Revenues:				
Ad valorem taxes	\$ 283,913	293,390	(9,477)	287,745
Sales tax	1,431,278	1,320,000	111,278	1,359,216
	<u>1,715,191</u>	<u>1,613,390</u>	<u>101,801</u>	<u>1,646,961</u>
Intergovernmental - state revenue sharing	14,928	13,000	1,928	15,055
Use of money and property: Net decrease in fair value of investments	(25,267)	-	(25,267)	-
Interest	104,520	66,000	38,520	94,390
Other revenues	26,726	18,655	8,071	28,810
Total revenues	<u>1,836,098</u>	<u>1,711,045</u>	<u>125,053</u>	<u>1,785,216</u>
Expenditures - sanitation:				
Salaries, fringe benefits, and payroll taxes	751,192	729,567	(21,625)	724,053
Utilities	25,435	30,475	5,040	28,980
Repairs and maintenance	103,754	137,000	33,246	113,769
Insurance	44,490	44,490	-	44,490
Contracted services - waste hauling	128,619	170,000	41,381	123,191
Waste disposal fees	295,237	320,000	24,763	307,433
Miscellaneous	150,280	169,550	19,270	133,838
Capital outlay	6,134	8,072	1,938	6,888
Total expenditures	<u>1,505,141</u>	<u>1,609,154</u>	<u>104,013</u>	<u>1,482,642</u>
Excess of revenues over expenditures	330,957	101,891	229,066	302,574
Other financing uses - operating transfers out	(82,500)	(82,500)	-	(63,000)
Excess of revenues over expenditures and other financing uses	248,457	19,391	229,066	239,574
Fund balance at beginning of year	<u>1,816,024</u>	<u>1,816,024</u>	<u>-</u>	<u>1,576,450</u>
Fund balance at end of year	<u>\$ 2,064,481</u>	<u>1,835,415</u>	<u>229,066</u>	<u>1,816,024</u>

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Special Revenue Fund
Drainage Fund

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual

Year ended December 31, 1999
(with comparative actual amounts for year ended December 31, 1998)

	1999		Variance - Favorable (Unfavorable)	1998
	Actual	Budget		Actual
Revenues:				
Ad valorem taxes	\$ 1,068,923	1,084,520	(15,597)	1,070,760
Intergovernmental:				
Federal grants	25,313	-	25,313	-
State revenue sharing	55,392	54,800	592	56,346
Use of money and property:				
Net decrease in fair value of investments	(5,991)	-	(5,991)	-
Interest	29,131	13,500	15,631	31,304
Other revenues	42,788	900	41,888	864
Total revenues	<u>1,215,556</u>	<u>1,153,720</u>	<u>61,836</u>	<u>1,159,274</u>
Expenditures - general government - other:				
Salaries, fringe benefits, and payroll taxes	31,453	32,790	1,337	30,745
Insurance	24,940	24,940	-	24,940
Right of ways maintenance	42,500	65,000	22,500	60,000
Rentals	14,320	80,000	65,680	36,247
Miscellaneous	102,418	104,300	1,882	88,708
Capital outlay	22,895	10,000	(12,895)	-
Total expenditures	<u>238,526</u>	<u>317,030</u>	<u>78,504</u>	<u>240,640</u>
Excess of revenues over expenditures	977,030	836,690	140,340	918,634
Other financing uses - operating transfers out	<u>(590,000)</u>	<u>(590,000)</u>	-	<u>(745,000)</u>
Excess of revenues over expenditures and other uses	387,030	246,690	140,340	173,634
Fund balance at beginning of year	<u>1,039,043</u>	<u>1,039,043</u>	-	<u>865,409</u>
Fund balance at end of year	<u>\$ 1,426,073</u>	<u>1,285,733</u>	<u>140,340</u>	<u>1,039,043</u>

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Special Revenue Fund
Juvenile Court Fund

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual

Year ended December 31, 1999
(with comparative actual amounts for year ended December 31, 1998)

	1999			1998
	Actual	Budget	Variance - Favorable (Unfavorable)	Actual
Revenues:				
Ad valorem taxes	\$ 1,647,833	1,682,015	(34,182)	1,655,501
Intergovernmental:				
Federal grants	20,000	-	20,000	-
State revenue sharing	87,758	88,300	(542)	89,510
Electronic monitoring	60,000	60,000	-	60,000
	<u>1,815,591</u>	<u>1,830,315</u>	<u>(14,724)</u>	<u>149,510</u>
Court costs and fees	99,582	115,000	(15,418)	110,921
Use of money and property:				
Net change in fair value of investments	(2,587)	-	(2,587)	-
Interest	7,645	7,600	45	6,647
Other revenues	7,342	1,500	5,842	1,200
Total revenues	<u>1,927,573</u>	<u>1,954,415</u>	<u>(26,842)</u>	<u>1,923,779</u>
Expenditures - general government - judicial:				
Court operations:				
Salaries, fringe benefits, and payroll taxes	1,675,059	1,662,222	(12,837)	1,563,587
Supplies	24,002	19,600	(4,402)	20,935
Utilities	19,727	19,500	(227)	19,222
Repairs	43,345	38,000	(5,345)	43,614
Insurance	46,230	46,230	-	48,630
Interest	24,489	37,850	13,361	31,865
Reimbursement from court	(175,000)	(175,000)	-	(143,245)
Miscellaneous	102,683	96,950	(5,733)	125,649
Capital outlay	6,728	6,500	(228)	1,555
Total court operations expenditures	<u>1,767,263</u>	<u>1,751,852</u>	<u>(15,411)</u>	<u>1,711,812</u>

CADDO PARISH COMMISSION
Shreveport, Louisiana

Special Revenue Fund
Juvenile Court Fund

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual

Year ended December 31, 1999
(with comparative actual amounts for year ended December 31, 1998)

	1999		Variance - Favorable (Unfavorable)	1998
	Actual	Budget		Actual
District Attorney:				
Salaries, fringe benefits, and payroll taxes	-	-	-	178,559
Reimbursement from district attorney	(72,361)	(72,361)	-	(9,147)
Miscellaneous	-	-	-	588
Annual appropriation	232,361	232,361	-	-
Total district attorney expenditures	<u>160,000</u>	<u>160,000</u>	-	<u>170,000</u>
Building maintenance:				
Salaries, fringe benefits, and payroll taxes	119,880	125,554	5,674	118,242
Utilities	90,077	92,960	2,883	93,629
Repairs	48,567	45,950	(2,617)	43,396
Miscellaneous	28,014	31,284	3,270	29,434
Reimbursement from Detention Facilities	(179,644)	(179,644)	-	(175,599)
Capital outlay	901	1,000	99	593
Total building maintenance expenditures	<u>107,795</u>	<u>117,104</u>	<u>9,309</u>	<u>109,695</u>
Total expenditures	<u>2,035,058</u>	<u>2,028,956</u>	<u>(6,102)</u>	<u>1,991,507</u>
Excess (deficiency) of revenues over (under) expenditures	(107,485)	(74,541)	(32,944)	(67,728)
Other financing sources - operating transfers in	<u>250</u>	<u>250</u>	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(107,235)	(74,291)	(32,944)	(67,728)
Fund balance at beginning of year	<u>166,793</u>	<u>166,793</u>	-	<u>234,521</u>
Fund balance at end of year	<u>\$ 59,558</u>	<u>\$ 92,502</u>	<u>(32,944)</u>	<u>\$ 166,793</u>

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Special Revenue Fund
Health Unit Fund

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual

Year ended December 31, 1999
(with comparative actual amounts for year ended December 31, 1998)

	1999			1998
	Actual	Budget	Variance - Favorable (Unfavorable)	Actual
Revenues:				
Ad valorem taxes	\$ 1,934,646	1,969,390	(34,744)	1,943,084
Intergovernmental - state revenue sharing	103,055	104,100	(1,045)	105,113
Vaccination, impounding, boarding, licensing, and permit fees	41,635	35,455	6,180	41,409
Use of money and property:				
Net decrease in fair value of investments	(109)	-	(109)	-
Regional lab rental	121,348	59,235	62,113	59,235
Interest	12,961	14,500	(1,539)	17,881
	<u>134,200</u>	<u>73,735</u>	<u>60,465</u>	<u>77,116</u>
Other revenues	253,100	27,000	226,100	38,469
Total revenues	<u>2,466,636</u>	<u>2,209,680</u>	<u>256,956</u>	<u>2,205,191</u>
Expenditures - health and welfare:				
Women's Center - land purchase	200,000	-	(200,000)	-
Kings Highway health unit:				
Salaries, fringe benefits, and payroll taxes	10,805	36,730	25,925	6,703
Utilities	(22,157)	72,501	94,658	4,644
Repairs	9,359	16,200	6,841	8,375
Miscellaneous	5,084	8,563	3,479	4,777
Capital outlay	3,079	3,000	(79)	-
Total Kings Highway health unit expenditures	<u>6,170</u>	<u>136,994</u>	<u>130,824</u>	<u>24,499</u>
Animal and mosquito control:				
Salaries, fringe benefits, and payroll taxes	778,531	773,833	(4,698)	705,125
Insurance	30,695	30,695	-	30,695
Interest	2,943	17,500	14,557	10,631
Supplies	24,215	27,294	3,079	27,619
Utilities	34,858	44,690	9,832	29,970
Animal care	144,844	172,850	28,006	124,293
Repairs	78,159	94,750	16,591	67,260
Miscellaneous	82,680	98,893	16,213	75,137
Capital outlay	19,226	23,051	3,825	15,780
Total animal and mosquito control expenditures	<u>1,196,151</u>	<u>1,283,556</u>	<u>87,405</u>	<u>1,086,510</u>

CADDO PARISH COMMISSION
Shreveport, Louisiana

Special Revenue Fund
Health Unit Fund

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual

Year ended December 31, 1999
(with comparative actual amounts for year ended December 31, 1998)

	1999			1998
	Actual	Budget	Variance - Favorable (Unfavorable)	Actual
Highland health unit:				
Salaries, fringe benefits, and payroll taxes	\$ 240,574	249,820	9,246	230,690
Repairs	39,196	50,000	10,804	37,900
Utilities	97,733	88,600	(9,133)	82,467
Insurance	23,116	23,116	-	23,116
Election costs	-	-	-	3,981
Miscellaneous	95,422	85,007	(10,415)	77,827
Capital outlay	4,611	3,500	(1,111)	16,397
Total Highland health unit expenditures	<u>500,652</u>	<u>500,043</u>	<u>(609)</u>	<u>472,378</u>
Vivian health unit:				
Salaries, fringe benefits, and payroll taxes	21,868	22,039	171	20,845
Repairs	2,336	5,500	3,164	4,366
Utilities	13,594	15,000	1,406	15,297
Miscellaneous	3,597	4,745	1,148	3,530
Capital outlay	716	2,500	1,784	1,164
Total Vivian health unit expenditures	<u>42,111</u>	<u>49,784</u>	<u>7,673</u>	<u>45,202</u>
David Raines health center - repairs	<u>34,960</u>	<u>34,960</u>	<u>-</u>	<u>34,347</u>
Total expenditures	<u>1,980,044</u>	<u>2,005,337</u>	<u>25,293</u>	<u>1,662,936</u>
Excess of revenues over expenditures	486,592	204,343	282,249	542,255
Other financing uses - operating transfers out	<u>(223,634)</u>	<u>(223,634)</u>	<u>-</u>	<u>(280,280)</u>
Excess (deficiency) of revenues over (under) expenditures and other financing uses	262,958	(19,291)	282,249	261,975
Fund balance at beginning of year	<u>1,064,178</u>	<u>1,064,178</u>	<u>-</u>	<u>802,203</u>
Fund balance at end of year	<u>\$ 1,327,136</u>	<u>1,044,887</u>	<u>282,249</u>	<u>1,064,178</u>

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Special Revenue Fund
Law Officers Witness Fund

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual

Year ended December 31, 1999
(with comparative actual amounts for year ended December 31, 1998)

	1999			1998
	Actual	Budget	Variance - Favorable (Unfavorable)	Actual
Revenues:				
Criminal case charge	\$ 26,548	21,500	5,048	24,882
Use of money and property:				
Net decrease in fair value of investments	(2,977)	-	(2,977)	-
Interest	12,492	9,800	2,692	12,839
Total revenues	<u>36,063</u>	<u>31,300</u>	<u>4,763</u>	<u>37,721</u>
Expenditures:				
Public safety:				
Payments to law officers	12,550	30,500	17,950	11,816
Miscellaneous	1,774	1,735	(39)	1,691
Total expenditures	<u>14,324</u>	<u>32,235</u>	<u>17,911</u>	<u>13,507</u>
Excess (deficiency) of revenues over (under) expenditures	21,739	(935)	22,674	24,214
Fund balance at beginning of year	<u>242,757</u>	<u>242,757</u>	-	<u>218,543</u>
Fund balance at end of year	<u>\$ 264,496</u>	<u>241,822</u>	<u>22,674</u>	<u>242,757</u>

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Special Revenue Fund
Biomedical Fund

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual

Year ended December 31, 1999
(with comparative actual amounts for year ended December 31, 1998)

	1999			1998
	Actual	Budget	Variance - Favorable (Unfavorable)	Actual
Revenues:				
Ad valorem taxes	\$ 1,471,432	1,500,730	(29,298)	1,474,291
Intergovernmental revenues - state revenue sharing	78,499	79,700	(1,201)	80,066
Use of money and property: Net decrease in fair value of investments	(314)	-	(314)	-
Interest	27,382	16,500	10,882	29,836
Total revenues	<u>1,576,999</u>	<u>1,596,930</u>	<u>(19,931)</u>	<u>1,584,193</u>
Expenditures - economic development:				
Salaries, fringe benefits, and payroll taxes	43,500	45,350	1,850	42,519
Interest	2,628	2,400	(228)	6,213
Reimburse Biomedical Research Foundation operating expenses	1,823,302	2,390,060	566,758	792,211
Miscellaneous	9,144	9,130	(14)	29,389
Total expenditures	<u>1,878,574</u>	<u>2,446,940</u>	<u>568,366</u>	<u>870,332</u>
Excess (deficiency) of revenues over (under) expenditures	(301,575)	(850,010)	548,435	713,861
Fund balance at beginning of year	<u>1,226,330</u>	<u>1,226,330</u>	-	<u>512,469</u>
Fund balance at end of year	<u>\$ 924,755</u>	<u>376,320</u>	<u>548,435</u>	<u>1,226,330</u>

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Special Revenue Fund
Shreve Memorial Library Fund

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual

Year ended December 31, 1999
(with comparative actual amounts for year ended December 31, 1998)

	1999			1998
	Actual	Budget	Variance - Favorable (Unfavorable)	Actual
Revenues:				
Ad valorem taxes	\$ 8,535,755	7,933,580	602,175	8,008,846
Intergovernmental revenues:				
Federal grants	-	-	-	13,104
State grants	59,596	60,000	(404)	332,959
State revenue sharing	276,425	427,500	(151,075)	422,915
	<u>336,021</u>	<u>487,500</u>	<u>(151,479)</u>	<u>768,978</u>
Library fines	54,357	60,000	(5,643)	57,431
Use of money and property - interest	521,723	160,000	361,723	343,506
Other revenues	109,508	96,000	13,508	74,384
Total revenues	<u>9,557,364</u>	<u>8,737,080</u>	<u>820,284</u>	<u>9,253,145</u>
Expenditures - culture and recreation:				
Salaries, fringe benefits, and payroll taxes	2,863,240	3,153,767	290,527	2,558,843
Supplies	148,535	148,687	152	133,061
Utilities	249,030	304,581	55,551	296,673
Repairs and maintenance	217,522	280,850	63,328	64,624
Insurance	72,235	101,500	29,265	68,030
Books and library materials	580,849	749,091	168,242	544,120
Miscellaneous	252,210	334,550	82,340	691,381
Capital expenditures	6,552,948	4,265,921	(2,287,027)	2,641,646
Total expenditures	<u>10,936,569</u>	<u>9,338,947</u>	<u>(1,597,622)</u>	<u>6,998,378</u>
Excess (deficiency) of revenues over (under) expenditures	(1,379,205)	(601,867)	(777,338)	2,254,767
Fund balance at beginning of year	9,539,403	9,539,403	-	7,173,158
Equity transfer in	-	-	-	111,478
Fund balance at end of year	<u>\$ 8,160,198</u>	<u>8,937,536</u>	<u>(777,338)</u>	<u>9,539,403</u>

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Special Revenue Fund
Riverboat Fund

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual

Year ended December 31, 1999
(with comparative actual amounts for year ended December 31, 1998)

	1999			1998
	Actual	Budget	Variance - Favorable (Unfavorable)	Actual
Revenues:				
Gaming	\$ 2,541,134	1,950,000	591,134	2,265,619
Use of money and property:				
Net decrease in fair value of investments	(20,638)	-	(20,638)	-
Interest	92,793	70,350	22,443	95,558
Total revenues	<u>2,613,289</u>	<u>2,020,350</u>	<u>592,939</u>	<u>2,361,177</u>
Expenditures - general government:				
Administration	11,794	11,750	(44)	11,183
Other	416,492	461,272	44,780	391,301
Total expenditures	<u>428,286</u>	<u>473,022</u>	<u>44,736</u>	<u>402,484</u>
Excess of revenues over expenditures	2,185,003	1,547,328	637,675	1,958,693
Other financing uses - operating transfer out	<u>(1,045,701)</u>	<u>(1,045,700)</u>	<u>(1)</u>	<u>(2,005,861)</u>
Excess (deficiency) of revenues over (under) expenditures and other financing uses	1,139,302	501,628	637,674	(47,168)
Fund balance at beginning of year	<u>1,533,837</u>	<u>1,533,837</u>	<u>-</u>	<u>1,581,005</u>
Fund balance at end of year	<u>\$ 2,673,139</u>	<u>2,035,465</u>	<u>637,674</u>	<u>1,533,837</u>

See accompanying notes to combined financial statements.

DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The Debt Service Fund is funded by the proceeds of a dedicated ad valorem tax.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Debt Service Fund

Comparative Balance Sheet

December 31, 1999 and 1998

Assets	<u>1999</u>	<u>1998</u>
Cash and cash equivalents	\$ 227,529	1,351,953
Investments	615,235	1,387,716
Ad valorem taxes receivable	2,602,543	2,544,041
Accrued interest	<u>7,184</u>	<u>10,691</u>
Total assets	<u>\$ 3,452,491</u>	<u>5,294,401</u>
Liabilities and Fund Balance		
Liabilities - deferred revenue	\$ 91,648	73,716
Fund balance - reserved for debt service	<u>3,360,843</u>	<u>5,220,685</u>
Total liabilities and fund balance	<u>\$ 3,452,491</u>	<u>5,294,401</u>

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Debt Service Fund

Comparative Statement of Revenues, Expenditures,
and Changes in Fund Balance

Years ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Revenues:		
Ad valorem taxes	\$ 2,733,782	2,717,306
Use of money and property:		
Interest	126,497	230,688
Net decrease in the fair value of investments	(11,258)	-
	<u>115,239</u>	<u>230,688</u>
Total revenues	<u>2,849,021</u>	<u>2,947,994</u>
Expenditures:		
Principal retirement	3,608,672	3,035,000
Interest	991,690	1,211,922
Fees and charges	74,030	78,996
Administration	34,471	33,421
Total expenditures	<u>4,708,863</u>	<u>4,359,339</u>
Excess of expenditures over revenues	(1,859,842)	(1,411,345)
Other financing sources (uses):		
Proceeds of refunding bonds (net of \$29,314 in issuance costs)	-	3,371,426
Payment to refunded bond escrow agent	-	(3,371,426)
Total other financing sources (uses)	<u>-</u>	<u>-</u>
Excess of expenditures and other financing uses over revenues and other financing sources	(1,859,842)	(1,411,345)
Fund balance at beginning of year	<u>5,220,685</u>	<u>6,632,030</u>
Fund balance at end of year	<u>\$ 3,360,843</u>	<u>5,220,685</u>

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Debt Service Fund

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual

Year ended December 31, 1999
(with comparative actual amounts for year ended December 31, 1998)

	1999			1998
	Actual	Budget	Variance - Favorable (Unfavorable)	Actual
Revenues:				
Ad valorem taxes	\$ 2,733,782	2,696,925	36,857	2,717,306
Use of money and property:				
Net decrease in the fair value of investments	(11,258)	-	(11,258)	-
Interest	126,497	154,200	(27,703)	230,688
Total revenues	<u>2,849,021</u>	<u>2,851,125</u>	<u>(2,104)</u>	<u>2,947,994</u>
Expenditures:				
Principal retirement	3,608,672	3,615,000	6,328	3,035,000
Interest	991,690	991,891	201	1,211,922
Fees and charges	74,030	86,060	12,030	78,996
Administration	34,471	34,400	(71)	33,421
Total expenditures	<u>4,708,863</u>	<u>4,727,351</u>	<u>18,488</u>	<u>4,359,339</u>
Excess of expenditures over revenues	(1,859,842)	(1,876,226)	16,384	(1,411,345)
Other financing sources (uses):				
Proceeds of refunding bonds (net of \$29,314 in issuance costs)	-	-	-	3,371,426
Payment to refunded bond escrow agent	-	-	-	(3,371,426)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of expenditures and other financing uses over revenues and other financing sources	(1,859,842)	(1,876,226)	16,384	(1,411,345)
Fund balance at beginning of year	<u>5,220,685</u>	<u>5,220,685</u>	<u>-</u>	<u>6,632,030</u>
Fund balance at end of year	<u>\$ 3,360,843</u>	<u>3,344,459</u>	<u>16,384</u>	<u>5,220,685</u>

See accompanying notes to combined financial statements.

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 five capital projects funds:

Road Construction Fund — The Road Construction Fund accounts for the proceeds of a sales tax approved by the voters in 1989. The tax was dedicated to capital improvement of roads and bridges. 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.

Criminal Justice Facilities Fund — The Criminal Justice Facilities Fund accounts for the proceeds of a bond issue approved by the voters in 1988. Additional construction funding was also provided by the State of Louisiana. The issue was dedicated to the construction and renovation of jail facilities.

Juvenile Justice Facilities Fund — The Juvenile Justice Facilities Fund was established to account for the proceeds of a bond issue approved by the voters in 1988. The issue was dedicated to the construction of a juvenile justice detention complex.

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 operating transfers from various funds of the Commission.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Capital Projects Funds

Combining Balance Sheet

December 31, 1999
(with comparative totals for December 31, 1998)

Assets	Road Construction Fund	Criminal Justice Facilities Fund	Juvenile Justice Facilities Fund	Capital Outlay Fund	1999	1998
Cash and cash equivalents	\$ 158,841	409,946	-	486,911	1,055,698	7,671,190
Investments	3,123,521	1,058,613	-	9,574,850	13,756,984	7,694,197
Accounts receivable:						
Paving assessments:						
Current	77,711	-	-	-	77,711	79,794
Delinquent	145,875	-	-	-	145,875	107,281
Deferred	395,117	-	-	-	395,117	468,847
Allowance for uncollectible accounts	(72,152)	-	-	-	(72,152)	(72,152)
	<u>546,551</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>546,551</u>	<u>583,770</u>
Accrued interest	36,471	12,361	-	111,800	160,632	26,672
Due from other government agencies	147,060	-	-	82,807	229,867	111,408
Due from other funds	1,264,545	-	-	5,358,631	6,623,176	3,150,527
Total assets	<u>\$ 5,276,989</u>	<u>1,480,920</u>	<u>-</u>	<u>15,614,999</u>	<u>22,372,908</u>	<u>19,237,764</u>
Liabilities and Fund Balances						
Liabilities:						
Accounts payable and accrued liabilities	\$ 458,461	-	-	368,004	826,465	1,559,287
Retainages payable	-	-	-	70,687	70,687	373,630
Deferred revenue	395,117	-	-	-	395,117	468,847
Total liabilities	<u>853,578</u>	<u>-</u>	<u>-</u>	<u>438,691</u>	<u>1,292,269</u>	<u>2,401,764</u>
Fund balances:						
Reserved for encumbrances	-	-	-	1,085,382	1,085,382	1,893,483
Unreserved:						
Designated for subsequent years expenditures	4,423,411	1,480,920	-	14,090,926	19,995,257	14,942,517
Total fund balance	<u>4,423,411</u>	<u>1,480,920</u>	<u>-</u>	<u>15,176,308</u>	<u>21,080,639</u>	<u>16,836,000</u>
Total liabilities and fund balances	<u>\$ 5,276,989</u>	<u>1,480,920</u>	<u>-</u>	<u>15,614,999</u>	<u>22,372,908</u>	<u>19,237,764</u>

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
Shreveport, Louisiana
Capital Projects Funds

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

Year ended December 31, 1999
(with comparative totals for year ended December 31, 1998)

	Road Construction Fund	Criminal Justice Facilities Fund	Juvenile Justice Facilities Fund	Capital Outlay Fund	Totals
	1999	1999	1999	1999	1998
Revenues:					
Special assessments	\$ 122,905	-	-	-	116,467
Sales tax	2,866,567	-	-	-	2,718,340
Intergovernmental	1,494,972	-	-	31,700	1,716,449
Interest	229,496	75,796	13	667,797	912,620
Net decrease in the fair value of investments	(57,155)	(19,371)	-	(175,203)	-
Other	-	-	-	-	10,000
Total revenues	<u>4,656,785</u>	<u>56,425</u>	<u>13</u>	<u>524,294</u>	<u>5,237,517</u>
Expenditures - project and capital expenditures and engineering fees	<u>197,562</u>	<u>-</u>	<u>5,827</u>	<u>6,210,639</u>	<u>6,992,108</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,459,223</u>	<u>56,425</u>	<u>(5,814)</u>	<u>(5,686,345)</u>	<u>(1,176,511)</u>
Other financing sources (uses):					
Operating transfers in	-	-	-	6,016,690	8,454,561
Operating transfers out	(3,957,335)	(25,000)	-	(84,976)	(5,515,400)
Proceeds from Certificate of Indebtedness	<u>(3,957,335)</u>	<u>(25,000)</u>	<u>-</u>	<u>3,471,771</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>501,888</u>	<u>31,425</u>	<u>(5,814)</u>	<u>3,717,140</u>	<u>1,420,929</u>
Fund balance at beginning of year	3,921,523	1,449,495	5,814	11,459,168	15,526,549
Equity transfer out	-	-	-	-	(111,478)
Fund balances at end of year	<u>\$ 4,423,411</u>	<u>1,480,920</u>	<u>-</u>	<u>15,176,308</u>	<u>16,836,000</u>

See accompanying notes to combined financial statements.

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 three internal service funds:

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

General Insurance Fund — The General Insurance Fund accounts for the costs of maintaining casualty and workmen's compensation insurance coverage.

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

Proprietary Funds - Internal Service Funds

Combining Balance Sheet

December 31, 1999
(with comparative totals for December 31, 1998)

Assets	Group	General	Fleet	Totals	
	Insurance Fund	Insurance Fund	Service Fund	1999	1998
Cash and cash equivalents	\$ 325,645	230,387	-	556,032	1,350,034
Investments	1,905,095	324,114	-	2,229,209	1,631,106
Receivables	7,941	-	70,220	78,161	74,859
Accrued interest receivable	22,244	3,785	-	26,029	5,654
Due from other funds - Fleet Services	187,916	175,770	-	363,686	359,988
Inventory	-	-	115,183	115,183	99,234
Total current assets	<u>2,448,841</u>	<u>734,056</u>	<u>185,403</u>	<u>3,368,300</u>	<u>3,520,875</u>
Fixed assets:					
Land	-	-	163,475	163,475	163,475
Sewer line	-	-	107,541	107,541	107,541
Buildings	-	-	134,428	134,428	134,428
Vehicles	-	-	14,579	14,579	14,579
Equipment	-	-	82,906	82,906	84,546
	-	-	502,929	502,929	504,569
Less accumulated depreciation	-	-	(90,682)	(90,682)	(73,640)
	-	-	412,247	412,247	430,929
Total assets	<u>\$ 2,448,841</u>	<u>734,056</u>	<u>597,650</u>	<u>3,780,547</u>	<u>3,951,804</u>
Liabilities, Contributed Capital and Retained Earnings (Accumulated Deficit)					
Liabilities:					
Accounts payable	\$ -	-	132,750	132,750	115,052
Accrued insurance claims payable	192,052	20,549	-	212,601	282,236
Due to other funds:					
Group insurance	-	-	187,916	187,916	66,598
General insurance	-	-	175,770	175,770	293,390
Total liabilities	<u>192,052</u>	<u>20,549</u>	<u>496,436</u>	<u>709,037</u>	<u>757,276</u>
Contributed capital and retained earnings (accumulated deficit):					
Contributed capital	-	-	352,760	352,760	353,115
Retained earnings (accumulated deficit):					
Unreserved	-	-	(252,154)	(252,154)	(230,565)
Reserved for encumbrances	-	-	608	608	1,100
Reserved for payment of claims	2,256,789	713,507	-	2,970,296	3,070,878
Total retained earnings (accumulated deficit)	<u>2,256,789</u>	<u>713,507</u>	<u>(251,546)</u>	<u>2,718,750</u>	<u>2,841,413</u>
Total contributed capital and retained earnings (accumulated deficit)	<u>2,256,789</u>	<u>713,507</u>	<u>101,214</u>	<u>3,071,510</u>	<u>3,194,528</u>
Total liabilities, contributed capital and retained earnings (accumulated deficit)	<u>\$ 2,448,841</u>	<u>734,056</u>	<u>597,650</u>	<u>3,780,547</u>	<u>3,951,804</u>

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Proprietary Funds - Internal Service Funds

Combining Statement of Revenues, Expenses, and
Changes in Retained Earnings (Accumulated Deficit)

Year ended December 31, 1999
(with comparative totals for December 31, 1998)

	Group Insurance Fund	General Insurance Fund	Fleet Service Fund	Totals	
				1999	1998
Operating revenues:					
Employer's contributions	\$ 1,162,514	-	-	1,162,514	1,131,691
Employees' contributions	405,412	-	-	405,412	389,748
Charges for sales and service	-	568,885	1,172,242	1,741,127	1,724,756
Total revenues	<u>1,567,926</u>	<u>568,885</u>	<u>1,172,242</u>	<u>3,309,053</u>	<u>3,246,195</u>
Operating expenses:					
Claims	1,559,053	196,149	-	1,755,202	1,381,853
Cost of sales and service	-	-	1,115,184	1,115,184	1,084,450
Insurance premiums	182,496	237,036	16,725	436,257	418,132
General and administrative	98,357	83,408	-	181,765	169,694
Depreciation	-	-	18,327	18,327	17,226
Other	-	-	33,510	33,510	34,642
Total expenses	<u>1,839,906</u>	<u>516,593</u>	<u>1,183,746</u>	<u>3,540,245</u>	<u>3,105,997</u>
Operating income (loss)	(271,980)	52,292	(11,504)	(231,192)	140,198
Nonoperating revenues (expense):					
Interest income	132,443	27,455	-	159,898	153,923
Net decrease in the fair value of investments	(34,860)	(5,932)	-	(40,792)	-
Interest expense	-	-	(10,577)	(10,577)	(9,011)
	<u>97,583</u>	<u>21,523</u>	<u>(10,577)</u>	<u>108,529</u>	<u>144,912</u>
Income (loss) before operating transfers	(174,397)	73,815	(22,081)	(122,663)	285,110
Other financing sources - operating transfers in	-	-	-	-	212,748
Net income (loss)	(174,397)	73,815	(22,081)	(122,663)	497,858
Retained earnings (accumulated deficit) at beginning of year	<u>2,431,186</u>	<u>639,692</u>	<u>(229,465)</u>	<u>2,841,413</u>	<u>2,343,555</u>
Retained earnings (accumulated deficit) at end of year	<u>\$ 2,256,789</u>	<u>713,507</u>	<u>(251,546)</u>	<u>2,718,750</u>	<u>2,841,413</u>

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Proprietary Funds - Internal Service Funds

Combining Statement of Cash Flows

Year ended December 31, 1999
(with comparative totals for December 31, 1998)

	Group Insurance Fund	General Insurance Fund	Fleet Service Fund	Totals	
				1999	1998
<i>Cash flows from operating activities:</i>					
Operating income (loss)	\$ (271,980)	52,292	(11,504)	(231,192)	140,198
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation	-	-	18,327	18,327	17,226
(Increase) decrease in assets:					
Accounts receivable - other	7,377	699	(5,724)	2,352	(38,453)
Due from other funds	(121,318)	117,620	-	(3,698)	(36,747)
Inventory	-	-	(15,949)	(15,949)	(14,405)
Increase (decrease) in liabilities:					
Accrued insurance claims payable	(8,155)	(61,480)	-	(69,635)	57,975
Accounts payable - other	-	(4,031)	21,729	17,698	(5,032)
Due to other funds	-	-	3,698	3,698	36,747
Net cash provided by (used in) operating activities	<u>(394,076)</u>	<u>105,100</u>	<u>10,577</u>	<u>(278,399)</u>	<u>157,509</u>
<i>Cash flows from noncapital financing activities:</i>					
Interest expense	-	-	(10,577)	(10,577)	(9,011)
Operating transfer in	-	-	-	-	212,748
Net cash provided by (used in) noncapital financing activities	<u>-</u>	<u>-</u>	<u>(10,577)</u>	<u>(10,577)</u>	<u>203,737</u>
<i>Cash flows from capital and related financing activities:</i>					
Purchase of fixed assets	-	-	-	-	(23,821)
Contributions of fixed assets	-	-	-	-	23,911
Net cash provided by capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>90</u>
<i>Cash flows from investing activities:</i>					
Purchases of investment securities	(510,528)	(129,367)	-	(639,895)	(1,631,106)
Proceeds from sale and maturity of investment securities	-	-	-	-	2,042,012
Interest on investments	110,199	24,670	-	134,869	153,923
Net cash provided by (used in) investing activities	<u>(400,329)</u>	<u>(104,697)</u>	<u>-</u>	<u>(505,026)</u>	<u>564,829</u>
Net increase (decrease) in cash and cash equivalents	(794,405)	403	-	(794,002)	926,165
Cash and cash equivalents at beginning of year	1,120,050	229,984	-	1,350,034	423,869
Cash and cash equivalents at end of year	<u>\$ 325,645</u>	<u>230,387</u>	<u>-</u>	<u>556,032</u>	<u>1,350,034</u>

See accompanying notes to combined financial statements.

FIDUCIARY FUNDS

Trust and Agency Funds are used to account for assets held in a trustee capacity or as an agent for other governments. These include Expendable Trust, Nonexpendable Trust, and Agency Funds. The Commission has three fiduciary funds:

Jail Site Nonexpendable Trust Fund — The establishment of this fund was mandated by the legislature to account for the proceeds from the sale of certain property in downtown Shreveport. The fund is nonexpendable and may only be utilized for the purpose of making revolving loans to the General Fund.

Penal Farm Expendable Trust Fund — This fund was established by the Caddo Parish 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 are dedicated to industrial inducement and industrial park acquisition and improvement.

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.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Fiduciary Funds

Combining Balance Sheet

December 31, 1999
(with comparative totals for December 31, 1998)

	Nonexpendable Trust Fund		Expendable Trust Fund		Agency Funds		Totals	
	Jail Site Fund	Penal Farm Fund	Trust Fund	Penal Farm Fund	Criminal Court Fund		1999	1998
Assets								
Cash and cash equivalents	\$ 14,114	96,107	-	-	-	-	110,221	250,068
Investments	12,201	154,373	-	-	-	-	166,574	138,516
Accrued interest receivable	140	1,790	-	-	-	-	1,930	-
Receivables	-	2,671	-	-	95,535	-	98,206	103,890
Due from General Fund	1,002,932	-	-	-	-	-	1,002,932	984,081
Total assets	\$ 1,029,387	254,941	-	-	95,535	-	1,379,863	1,476,555
Liabilities and Fund Balances								
Liabilities:								
Accounts payable	\$ -	-	-	-	46,452	-	46,452	37,129
Due to other funds	-	-	-	-	49,083	-	49,083	57,151
Total liabilities	-	-	-	-	95,535	-	95,535	94,280
Fund balances:								
Reserved for:								
Revolving loans to General Fund	1,029,387	-	-	-	-	-	1,029,387	1,000,182
Industrial development	-	254,941	-	-	-	-	254,941	382,093
Total fund balances	1,029,387	254,941	-	-	-	-	1,284,328	1,382,275
Total liabilities and fund balances	\$ 1,029,387	254,941	-	-	95,535	-	1,379,863	1,476,555

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
 Shreveport, Louisiana

Fiduciary Funds

Nonexpendable Trust Fund - Jail Site Fund

Comparative Statement of Revenues and Changes in Fund Balance

Years ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Revenues - interest earned	\$ 29,205	27,395
Fund balance at beginning of year	<u>1,000,182</u>	<u>972,787</u>
Fund balance at end of year	<u>\$ 1,029,387</u>	<u>1,000,182</u>

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Fiduciary Funds

Nonexpendable Trust Fund - Jail Site Fund

Comparative Statement of Cash Flows

Years ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Cash flows from operating activities:		
Operating income	\$ 29,205	27,395
Adjustments to reconcile operating income to net cash used in operating activities:		
Increase in due from General Fund	(18,851)	-
Purchase of investments	(12,201)	-
Change in other receivables	(140)	(51,064)
Net cash used in operating activities	<u>(1,987)</u>	<u>(23,669)</u>
Net decrease in cash and cash equivalents	(1,987)	(23,669)
Cash at beginning of year	<u>16,101</u>	<u>39,770</u>
Cash at end of year	<u>\$ 14,114</u>	<u>16,101</u>

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Fiduciary Funds

Expendable Trust Fund - Penal Farm Fund

Comparative Statement of Revenues, Expenditures, and
Changes in Fund Balance

Years ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Revenues:		
Use of money and property:		
Interest earned	\$ 15,162	16,270
Net decrease in the fair value of investments	(2,825)	-
Other	12,337	16,270
Total revenues	<u>75,952</u>	<u>62,092</u>
	<u>88,289</u>	<u>78,362</u>
Expenditures - capital projects:		
Economic development	297,000	-
Miscellaneous	2,397	2,312
Total expenditures	<u>299,397</u>	<u>2,312</u>
Excess (deficiency) of revenues over (under) expenditures	(211,108)	76,050
Other financing sources - operating transfer in	<u>83,956</u>	<u>18,480</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(127,152)	94,530
Fund balance at beginning of year	<u>382,093</u>	<u>287,563</u>
Fund balance at end of year	<u>\$ 254,941</u>	<u>382,093</u>

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Fiduciary Funds

Agency Fund - Criminal Court Fund

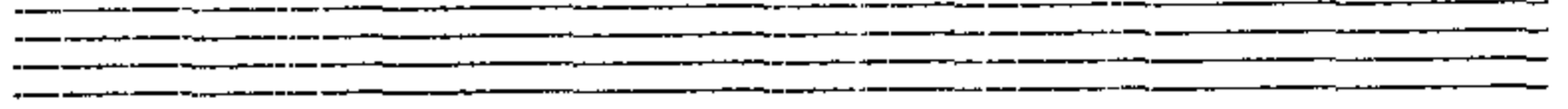
Statement of Changes in Assets and Liabilities

Year ended December 31, 1999

	<u>Balance January 1, 1999</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 1999</u>
Assets				
Cash	\$ 50	903,089	903,139	-
Receivables - other	94,230	95,535	94,230	95,535
Total assets	<u>\$ 94,280</u>	<u>998,624</u>	<u>997,369</u>	<u>95,535</u>
Liabilities				
Accounts payable	\$ 37,129	46,452	37,129	46,452
Due to other funds	57,151	49,083	57,151	49,083
Total liabilities	<u>\$ 94,280</u>	<u>95,535</u>	<u>94,280</u>	<u>95,535</u>

See accompanying notes to combined financial statements.

ACCOUNT GROUPS



GENERAL FIXED ASSETS ACCOUNT GROUP

This account group is established to account for all fixed assets of the Commission. Capital expenditures in all funds are recorded as expenditures of those funds at the time of purchase and are subsequently recorded, at cost, for central purposes in the General Fixed Assets Account Group. In accordance with generally accepted accounting principles for governmental entities, depreciation is not recorded in general fixed assets.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Comparative Schedule of General Fixed Assets - By Source
December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
General fixed assets:		
Land and land improvements	\$ 7,228,555	7,228,555
Buildings and structures	52,657,497	50,087,088
Machinery and equipment	17,501,465	16,559,882
Vehicles	4,787,051	4,492,585
Construction in progress	9,134,511	5,067,299
	<u>\$ 91,309,079</u>	<u>83,435,409</u>
Investment in general fixed assets - by source:		
Investment, December 31, 1982	\$ 9,024,140	9,463,270
Subsequent to December 31, 1982:		
General obligation bonds	28,693,083	28,811,334
Penal Farm Fund	1,205,960	1,205,960
General Fund	2,053,134	2,083,501
Contributions from other governmental funds and agencies	50,228,762	41,767,344
Donations	104,000	104,000
	<u>\$ 91,309,079</u>	<u>83,435,409</u>

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Schedule of Changes in General Fixed Assets -
By Function and Activity

Year ended December 31, 1999

Function and Activity	General Fixed Assets January 1, 1999	Additions	Retirements	Transfers	December 31, 1999
General government:					
Judicial	\$ 6,376,673	115,839	(121,570)	(299)	6,370,643
Elections	99,760	24,978	(11,000)	-	113,738
Finance and administrative	1,054,092	147,479	(77,927)	(25,959)	1,097,685
Other general government	7,301,467	1,576,166	(39,289)	(7,354)	8,830,990
	<u>14,831,992</u>	<u>1,864,462</u>	<u>(249,786)</u>	<u>(33,612)</u>	<u>16,413,056</u>
Public safety	31,798,407	79,499	(121,751)	1,848	31,758,003
Health and welfare	8,358,120	1,649,241	(564,613)	1,365	9,444,113
Highways and streets	4,714,037	752,945	(11,965)	41,565	5,496,582
Sanitation	2,084,296	7,877	(71,930)	(17,982)	2,002,261
Culture and recreation	16,581,258	497,347	(24,868)	6,816	17,060,553
Construction in progress	5,067,299	7,127,074	(3,059,862)	-	9,134,511
Total general fixed assets	\$ <u>83,435,409</u>	<u>11,978,445</u>	<u>(4,104,775)</u>	<u>-</u>	<u>91,309,079</u>

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Schedule of Changes in General Fixed Assets -
By Function and Activity

Year ended December 31, 1999

Function and Activity	<u>Total</u>	<u>Land and Land Improvements</u>	<u>Buildings and Structures</u>	<u>Machinery and Equipment</u>	<u>Vehicles</u>
General government:					
Judicial	\$ 6,370,643	102,500	5,675,326	292,397	300,420
Elections	113,738	-	-	101,528	12,210
Finance and administrative	1,097,685	-	159,992	753,395	184,298
Other general government	8,830,990	15,000	7,868,795	742,469	204,726
	<u>16,413,056</u>	<u>117,500</u>	<u>13,704,113</u>	<u>1,889,789</u>	<u>701,654</u>
Public safety	31,758,003	2,240,190	27,407,317	2,037,949	72,547
Health and welfare	9,444,113	1,616,709	6,827,449	593,116	406,839
Highways and streets	5,496,582	9,589	99,576	2,352,853	3,034,564
Sanitation	2,002,261	482,028	24,402	1,204,415	291,416
Culture and recreation	17,060,553	2,762,539	4,594,640	9,423,343	280,031
	<u>65,761,512</u>	<u>7,111,055</u>	<u>38,953,384</u>	<u>15,611,676</u>	<u>4,085,397</u>
<i>Total general fixed assets allocated to functions</i>		<u><u>7,228,555</u></u>	<u><u>52,657,497</u></u>	<u><u>17,501,465</u></u>	<u><u>4,787,051</u></u>
Construction in progress	<u>9,134,511</u>				
Total general fixed assets	\$ <u><u>91,309,079</u></u>				

See accompanying notes to combined financial statements.

**GENERAL LONG-TERM
OBLIGATION ACCOUNT
GROUP**

This account group represents a summary of all general obligation debt of the Commission.

CADDO PARISH COMMISSION
Shreveport, Louisiana

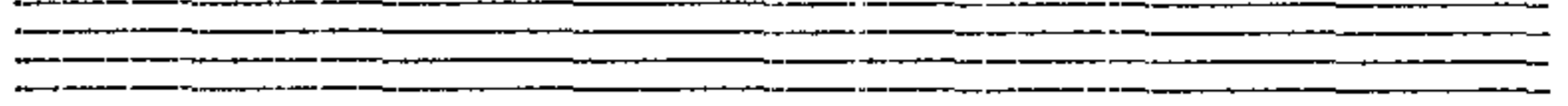
Schedule of Changes in Long-Term Obligations

Year ended December 31, 1999

	December 31, 1998	Additions	Payments	Debt Service Fund Operations	December 31, 1999
Amount available in Debt Service Fund	\$ 5,220,685	-	-	(1,859,842)	3,360,843
Amount to be provided for retirement of long-term debt	15,509,315	3,500,000	3,725,000	1,859,842	17,144,157
Amount to be provided for accrued compensated absences	325,975	375,673	-	-	701,648
	<u>\$ 21,055,975</u>	<u>3,875,673</u>	<u>3,725,000</u>	<u>-</u>	<u>21,206,648</u>
Long-term obligations payable:					
General obligation bonds payable	\$ 20,620,000	-	3,615,000	-	17,005,000
Certificates of indebtedness	110,000	3,500,000	110,000	-	3,500,000
Accrued compensation absences	325,975	375,673	-	-	701,648
	<u>\$ 21,055,975</u>	<u>3,875,673</u>	<u>3,725,000</u>	<u>-</u>	<u>21,206,648</u>

See accompanying notes to combined financial statements.

**STATISTICAL
SECTION**



CADDO PARISH COMMISSION
Shreveport, Louisiana

General Governmental Expenditures by Function (1)

Fiscal years ended December 31, 1990
through December 31, 1999

Fiscal Year	General Government	Public Safety	Health and Welfare	Education	Highways and Streets		Sanitation	Culture and Recreation	Economic Development	Debt Service	Total
					Streets	Sanitation					
1990	\$ 8,072,140	4,976,335	1,798,258	21,962	3,414,823	674,532	3,401,304	-	6,299,319	28,658,673	
1991	7,916,678	6,218,296	1,831,275	25,384	2,892,873	679,887	3,479,497	-	6,124,330	29,168,220	
1992	8,710,503	6,182,696	1,836,518	26,770	3,371,151	1,221,207	3,513,424	-	4,395,681	29,257,950	
1993	8,564,518	6,821,776	2,112,407	22,376	3,679,213	1,458,412	3,652,365	50,388	4,452,621	30,814,076	
1994	7,893,916	5,147,997	2,053,025	26,565	3,174,610	1,593,070	4,298,864	1,282,734	3,904,048	29,374,829	
1995	7,503,599	4,988,668	2,181,001	34,313	3,398,209	1,090,880	4,143,709	2,018,478	4,279,153	29,638,010	
1996	7,782,957	4,760,465	6,759,672 (2)	36,012	3,652,047	1,595,877	4,699,651	1,808,774	4,500,479	35,595,934	
1997	8,300,568	5,213,532	7,049,181 (2)	43,744	3,676,163	1,337,629	6,974,710	1,438,294	4,600,684	38,634,505	
1998	8,969,695	5,753,485	8,507,441 (2)	62,402	3,916,401	1,482,642	7,590,568	870,332	4,466,144	41,619,110	
1999	9,559,796	5,967,039	8,542,400 (2)	56,877	3,971,420	1,505,141	11,530,638	1,878,574	4,819,479	47,831,364	

Notes:

- (1) Includes General Fund, Special Revenue Funds, and Debt Service Fund.
- (2) Includes Head Start and Child and Adult Care Food federal grants.

Unaudited - see accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

General Governmental Revenues by Source (1)

Fiscal years ended December 31, 1990
through December 31, 1999

Fiscal Year	Taxes and Special Assessments	Licenses and Permits	Inter governmental	Fees, Charges and				Gaming	Use of Money and Property	Other Revenues	Total
				Commissions for Services	Fines and Forfeitures	Money and Property	Other Revenues				
1990	\$ 23,054,252	314,954	3,050,644	100,984	100,252	-	920,586	162,351	27,704,023		
1991	25,889,263	311,255	3,080,179	105,939	108,441	-	615,505	164,959	30,275,541		
1992	27,054,747	365,445	3,061,298	179,183	50,448	-	547,670	208,810	31,467,601		
1993	29,396,156	330,230	3,635,449	110,939	147,427	-	508,279	272,905	34,401,385		
1994	27,783,678	344,417	3,795,844	79,874	231,618	535,098	693,046	268,018	33,731,593		
1995	27,519,725	413,097	2,878,756	106,322	203,100	975,662	1,035,901	499,694	33,632,257		
1996	31,018,958	381,828	8,146,618	101,881	208,267	994,519	833,451	335,060	42,020,582		
1997	33,484,090	397,361	8,124,162	59,167	187,176	2,176,489	985,813	404,527	45,818,785		
1998	33,310,791	396,068	9,693,974	66,291	168,352	2,265,619	1,196,332	371,185	47,468,612		
1999	33,774,492	430,613	9,188,782	68,183	153,939	2,541,134	1,173,268	682,202	48,012,613		

Notes:

- (1) Includes General Fund, Special Revenue Funds, and Debt Service Fund.
- (2) Includes Head Start and Child and Adult Care Food federal grants.

Unaudited - see accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Property Tax Levies and Collections

Tax years 1990 through 1999

Fiscal Year	Total Tax Levy (1)	Current Tax Collections (2)	Percent of Levy Collected	Delinquent Tax Collections (1)	Total Tax Collected	Ratio of Total		Ratio of	
						Collection to Tax Levy	Outstanding Delinquent Taxes	Delinquent Taxes to Total Tax Levy	
1990	\$ 23,461,921	22,161,224	94.5%	922,761	23,083,985	98.4%	377,936	1.6%	
1991	26,321,094	24,058,991	91.4%	930,013	24,989,004	94.9%	1,332,030	5.1%	
1992	26,615,156	23,875,503	89.7%	1,021,107	24,896,610	93.5%	1,718,546	6.5%	
1993	30,377,761	26,988,878	88.8%	426,530	27,415,408	90.2%	2,962,353	9.8%	
1994	31,473,592	28,635,496	91.0%	188,918	28,824,414	91.6%	2,649,178	8.4%	
1995	26,760,402	24,958,411	93.3%	325,927	25,284,338	94.5%	1,476,064	5.5%	
1996	30,636,915	27,765,864	90.6%	1,334,431	29,100,295	95.0%	1,536,620	5.0%	
1997	32,356,691	29,584,050	91.4%	750,569	30,334,619	93.8%	2,022,072	6.2%	
1998	32,516,749	30,358,547	93.4%	810,357	31,168,904	95.9%	1,347,845	4.1%	
1999	33,358,712	31,275,081	93.8%	-	31,275,081	93.8%	2,083,631	6.2%	

Notes:

- (1) Per original roll adjusted for subsequent Louisiana Tax Commission change orders.
- (2) Collections through and including tax sale, after which current roll is closed by tax collector.
- (3) See note 3 to combined financial statements for criteria utilized in determining revenue recognition for property taxes.

Unaudited - see accompanying independent auditors' report.

Table 3

Table 4

CADDO PARISH COMMISSION
Shreveport, Louisiana

Assessed and Estimated Actual Value
of Taxable Property

Fiscal years ended December 31, 1990
through December 31, 1999

Fiscal Year	Assessed Value	Estimated Actual Value	Ratio of Assessed Value to Estimated Actual Value
1990	\$ 861,697,580	7,791,117,590	11.1%
1991	869,227,750	7,654,462,200	11.4%
1992	877,697,520	7,702,836,166	11.4%
1993	913,255,670	7,984,863,600	11.4%
1994	942,377,110	8,170,952,961	11.5%
1995	949,228,840	8,263,438,800	11.5%
1996	988,098,350	8,577,996,466	11.5%
1997	1,032,835,570	8,935,788,933	11.6%
1998	1,053,910,790	9,119,621,300	11.6%
1999	1,077,027,570	9,318,879,200	11.6%

Note - Assessed values are established by the Caddo Parish Tax Assessor on January 1st of each year at approximately 10-15% of actual market value, depending upon the property classification. A revaluation of all property is required to be completed no less than every four years. The last such revaluation was completed for the tax roll of 1996. The next revaluation will be completed as of January 1, 2000, for the 2000 tax roll.

Unaudited - see accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Property Tax Rates and Tax Levies -
Direct and Overlapping Governments (1)

Fiscal years ended December 31, 1990
through December 31, 1999

Fiscal Year	Tax Rates per \$1,000 Assessed Value						Tax Levies (2)					
	Parishwide (3)			City of Shreveport			Parishwide			City of Shreveport		
	Commission	Schools	Sheriff	Commission	Schools	Sheriff	Commission	Schools	Sheriff	Commission	Schools	Sheriff
1990	\$ 38.29	53.27	8.33	45.51	\$ 145.40	5,016,673	23,461,921	32,081,416	5,016,673	31,076,068	\$ 91,636,078	
1991	42.46	53.17	11.33	48.51	155.47	6,917,974	26,321,094	32,465,020	6,917,974	33,551,881	99,255,969	
1992	41.93	56.13	11.94	51.34	161.34	7,449,460	26,615,156	35,019,949	7,449,460	35,396,942	104,481,507	
1993	42.53	55.68	14.94	51.34	164.49	9,828,537	27,466,995	36,630,049	9,828,537	36,402,501	110,328,082	
1994	38.72	54.98	14.94	51.34	159.98	10,249,984	25,711,970	37,720,491	10,249,984	37,825,061	111,507,506	
1995	38.22	54.58	14.94	51.34	159.08	10,303,214	24,248,317	37,640,523	10,303,214	39,316,657	111,508,711	
1996	41.90	53.31	14.94	51.63	161.78	10,775,944	30,657,689	38,451,509	10,775,944	40,896,395	120,781,537	
1997	41.87	85.08	14.94	51.63	193.52	11,390,913	32,379,526	64,868,735	11,390,913	42,905,989	151,545,163	
1998	41.17	84.48	14.94	51.63	192.22	11,637,659	32,516,749	65,806,519	11,637,659	44,133,525	154,094,452	
1999	41.17	83.98	14.94	51.63	191.72	11,932,230	33,358,712	62,072,869	11,932,230	44,113,404	151,477,215	

Notes:

- (1) Includes parishwide overlapping levies and levy of the largest municipality which overlaps approximately 79.8% of the total parish population and approximately 79.2% of the total parish assessment. There are other small municipalities and taxing districts currently levying ad valorem taxes within the parish.
- (2) Per original tax roll as filed by the Caddo Parish Tax Assessor.
- (3) Rates for taxpayers within the City of Shreveport and the Town of Vivian.

Unaudited - see accompanying independent auditors' report.

Table 6

CADDO PARISH COMMISSION
 Shreveport, Louisiana

Special Assessment Collections

Fiscal years ended December 31, 1990
 through December 31, 1999

Fiscal Year	Amount of Installment Assessments Due	Total Revenue Collected	Percentage of Revenue to Assessments Due
1990	\$ 4,233	757	17.88%
1991	4,084	8,545	209.23%
1992	17,259	40,265	233.30%
1993	20,203	21,029	104.09%
1994	48,935	89,103	182.08%
1995	40,859	32,339	79.15%
1996	31,460	122,518	389.44%
1997	67,511	192,309	284.86%
1998	79,794	116,467	145.96%
1999	77,711	122,905	158.16%

Unaudited - see accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Ratio of Net General Bonded Debt to
Assessed Value and Net Bonded Debt Per Capita (2)

Fiscal years ended December 31, 1990
through December 31, 1999

Fiscal Year	Population	Assessed Value (1)	Gross Bonded Debt	Less Debt Service Fund	Net Bonded Debt	Ratio of		Net Bonded Debt Per Capita
						Net Bonded Debt to	Assessed Value	
1990	248,253	861,697,580	34,545,000	7,794,171	26,750,829	3.10%	\$	108
1991	251,246	869,227,750	35,415,000	7,865,681	27,549,319	3.17%		110
1992	247,033	877,697,520	33,780,000	8,583,566	25,196,434	2.87%		102
1993	246,597	913,255,670	31,830,000	8,546,284	23,283,716	2.55%		94
1994	246,435	942,377,110	30,585,000	8,808,795	21,776,205	2.31%		88
1995	246,690	949,228,840	29,325,000	8,606,751	20,718,249	2.18%		84
1996	247,301	988,098,350	26,670,000	7,636,833	19,033,167	1.93%		77
1997	244,943	1,032,835,570	23,370,000	6,632,030	16,737,970	1.62%		68
1998	242,471	1,053,910,790	20,620,000	5,220,685	15,399,315	1.46%		64
1999	241,587	1,077,027,570	17,005,000	3,360,843	13,644,157	1.27%		56

Notes:

- (1) The Louisiana constitution requires a complete assessment revaluation no less than every four years. Revaluations are reflected in years 1988, 1992, and 1996.
- (2) Does not include certificates of indebtedness.

Unaudited - see accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Computation of Legal Debt Margin (1)

December 31, 1999

	Roads	Jails	Juvenile Justice	Health Unit
Assessed value \$1,077,027,570				
Debt limit - 10% of assessed value for any one purpose	\$ 107,702,757	107,702,757	107,702,757	107,702,757
Deduct - amount of debt applicable to debt limit	<u>10,000</u>	<u>9,548,450</u>	<u>3,676,550</u>	<u>3,770,000</u>
Legal debt margin	<u>\$ 107,692,757</u>	<u>98,154,307</u>	<u>104,026,207</u>	<u>103,932,757</u>

Note (1) - State law allows a maximum of 10% of the assessed valuation for bonded debt for any purpose and 35% of the total assessed value for all purposes. A total of approximately \$359,954,650 of additional bonded debt is available for issuance pursuant to the 35% limitation.

Unaudited - see accompanying independent auditors' report.

Table 9

CADDO PARISH COMMISSION
Shreveport, Louisiana

Computation of Direct and Overlapping Debt

December 31, 1999

	<u>Net Debt</u>	<u>Percentage of Debt Applicable to the Parish</u>	<u>Parish's Share of Debt</u>
Caddo Parish Commission	\$ 13,644,157	100%	13,644,157
Caddo Parish School Board	39,266,000	100%	39,266,000
City of Shreveport	<u>240,868,277</u>	99%	<u>238,459,594</u>
	<u>\$ 293,778,434</u>		<u>291,369,751</u>

Unaudited - see accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Ratio of Annual Debt Service Expenditures for
General Bonded Debt to Total General Expenditures

Fiscal years ended December 31, 1990
through December 31, 1999

Fiscal Year	Principal	Interest	Total Debt Service (2)	Total General Expenditures (1)	Debt Service as a Percentage of Total General Expenditures
1990	\$ 3,000,000	3,123,288	6,123,288	28,658,673	21.37%
1991	3,630,000	2,307,430	5,937,430	29,168,220	20.36%
1992	1,635,000	2,594,635	4,229,635	29,257,950	14.46%
1993	1,260,000	1,976,243	3,236,243	30,814,076	10.50%
1994	1,725,000	2,013,361	3,738,361	29,734,829	12.57%
1995	2,365,000	1,323,514	3,688,514	29,638,010	12.45%
1996	2,655,000	1,721,638	4,376,638	35,595,934	12.30%
1997	3,090,000	1,383,389	4,473,389	38,634,505	11.58%
1998	3,135,000	1,218,727	4,353,727	41,619,110	10.46%
1999	3,615,000	991,690	4,606,690	47,831,364	9.63%

Notes:

- (1) Total General Expenditures includes General Fund, Special Revenue Funds, and Debt Service Fund.
(2) Includes bonded debt and certificates of indebtedness.

Unaudited - see accompanying independent auditors' report.

Table 11

CADDO PARISH COMMISSION
Shreveport, Louisiana

Demographic Statistics

Fiscal years ended December 31, 1990
through December 31, 1999

Fiscal Year	Population (1)	Median Age (2)	School Enrollment (3)	Unemployment Rate (4)
1990	248,253	31.7	49,797	7.6%
1991	251,246	32.5	50,554	6.9%
1992	247,033	32.5	49,154	6.5%
1993	246,597	33.2	48,795	8.1%
1994	246,435	33.4	49,310	6.3%
1995	246,690	33.3	49,139	5.6%
1996	247,301	33.3	48,843	6.3%
1997	244,943	34.3	48,018	6.8%
1998	242,471	34.3	46,832	4.5%
1999	241,587	34.3	46,653	3.8%

Notes:

- (1) U.S. Census Bureau
- (2) Greater Shreveport Chamber of Commerce
- (3) Caddo Parish School Board
- (4) Louisiana Department of Labor

Unaudited - see accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Commercial Construction, Residential Construction, and Property Value

Fiscal years ended December 31, 1990
through December 31, 1999

Fiscal Year	Commercial Construction		Residential Construction (1)		Property Value (2)		
	Number of Units	Value	Number of Units	Value	Real Estate	Other (3)	
1990	127	\$ 26,844,915	69	\$ 9,875,490	5,697,295,350		2,093,822,240
1991	187	18,329,362	96	12,203,040	5,578,561,600		2,075,900,600
1992	24	14,125,672	272	21,873,965	5,554,558,100		2,148,278,066
1993	42	24,776,625	178	23,803,536	5,689,477,600		2,295,386,000
1994	64	28,406,873	233	33,893,896	5,665,316,900		2,505,636,061
1995	79	33,923,714	249	34,100,257	5,805,739,600		2,457,699,200
1996	79	43,539,539	276	37,707,516	5,972,022,400		2,605,974,066
1997	114	119,502,459	235	37,121,897	6,150,655,400		2,785,133,533
1998	157	114,443,170	258	40,088,629	6,280,648,100		2,838,973,200
1999	168	147,216,441	378	50,678,841	6,416,086,200		2,902,793,000

Notes:

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

Unaudited - see accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Principal Taxpayers

December 31, 1999

Taxpayer	Industry	Assessed Value	Percentage of Total Assessed Value	1999 Tax Amount
Southwestern Electric Power Company	Public Utility	\$ 53,949,420	5.01 %	\$ 2,140,173
Bell South Corporation	Public Utility	33,769,450	3.14	1,339,634
Atlas Processing Company	Refinery	25,624,970	2.38	1,016,543
General Motors	Manufacturing	18,577,480	1.72	736,968
Bank One	Banking	14,699,410	1.36	583,126
Hibernia	Banking	12,797,200	1.19	507,665
Lucent Technologies	Comm. Technology	12,090,530	1.12	479,631
Deposit Guaranty National Bank	Banking	10,535,150	0.98	417,929
Universal Products	Refinery	9,269,150	0.86	367,707
Casino Magic	Casino	9,158,320	0.85	363,310
Total for ten principal taxpayers		200,471,080	18.61	7,952,686
Total for remaining taxpayers		876,556,490	81.39	25,406,026
Total for all taxpayers		\$ 1,077,027,570	100.00 %	\$ 33,358,712

Note - The assessed value includes \$278,350,870 of homestead exemption.

Unaudited - see accompanying independent auditors' report.

Table 14

CADDO PARISH COMMISSION
 Shreveport, Louisiana

Miscellaneous Statistics

December 31, 1999

Date of first settlement	1835
Date of parish formation	1838
Area - square miles	891
Form of government	Council-Manager
Date established	1984
Number of employees	487
Square footage of major buildings:	
Caddo Parish Courthouse	205,500
Caddo Parish Commission Building	44,385
Caddo Parish Health Unit	43,000
Fleet Services Garage	21,000
Juvenile Court	57,244
Caddo Correctional Center	311,000
Caddo Animal Control Center	13,700
Library (main branch)	80,000
Roads and bridges:	
Miles of roads	784
Number of bridges	183
Parks and recreation:	
Parks - number of acres	875
Number of playgrounds	11
Number of picnic areas	12
Number of boat launching ramps	7
Public libraries:	
Number of library branches	20
Number of books	651,304
Annual circulation	957,112
Sanitation:	
Number of collection compactors	17
Tons of solid waste collected	13,149

Unaudited - see accompanying independent auditors' report.

Table 15

CADDO PARISH COMMISSION
 Shreveport, Louisiana
 Compensation Paid to Commissioners
 December 31, 1999

<u>Commissioner</u>	<u>Compensation</u>
Donald Aytch	\$ 15,735
Robert Charles Brown	15,735
Forrest A. Davis	15,735
Danny Joe Dumas	15,735
Kenneth R. Epperson	15,735
John P. Escude	15,735
Gilford L. Gillen	15,778
James H. Morris	15,735
Lawson J. Schuford, Jr.	15,735
Ronald A. Webb, Sr.	15,735
Michael D. Williams	16,893
David Wyndon	15,735
	\$ 190,021

Unaudited - see accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

OMB Circular A-133 Reports

For the Year ended December 31, 1999

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

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

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

We have audited the primary government financial statements, and the combining, individual fund, and individual account group financial statements of the Caddo Parish Commission (the "Commission") as of and for the year ended December 31, 1999, and have issued our report thereon dated May 19, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Commission's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a *condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions*. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving internal control over financial reporting which we have reported to management of the Commission in a separate letter dated May 19, 2000.



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

KPMG LLP

May 19, 2000



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

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

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

Compliance

We have audited the compliance of the Caddo Parish Commission (the "Commission") with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 1999. The Commission's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Commission's management. Our responsibility is to express an opinion on the Commission's compliance based on our audit.

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

In our opinion, the Caddo Parish Commission complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1999.

Internal Control Over Compliance

The management of the Caddo Parish Commission is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Commission's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.



Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operations that we consider to be material weaknesses. However, we noted other matters involving internal control that we have reported to the management of the Commission in a separate letter dated May 19, 2000.

Schedule of Expenditures of Federal Awards

We have audited the primary government financial statements, and the combining, individual fund, and individual account group financial statements of the Caddo Parish Commission as of and for the year ended December 31, 1999, and have issued our report thereon dated May 19, 2000. Our audit was performed for the purpose of forming an opinion on the primary government financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the primary government financial statements. Such information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the primary government financial statements taken as a whole.

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

KPMG LLP

May 19, 2000

CADDO PARISH COMMISSION
Shreveport, Louisiana

Schedule of Expenditures of Federal Awards

Year ended December 31, 1999

<u>Grantor Title</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>1999 Expenditures</u>
U.S. Department of Agriculture			
Pass-through State Department of Food and Nutrition Services - Food Nutrition Grant	10.550	N/A	\$ 38,874
Pass-through State Department of Education - Child and Adult Care Food Program	10.558	N/A	<u>462,042</u>
Total U.S. Department of Agriculture			<u>500,916</u>
U.S. Department of Housing and Urban Development			
Direct Program - Pass-through Louisiana Community Development Block Grant Division of Administration Community Development Block Grant	14.219	107-800216	28,486
Section 8 Housing Assistance Program	14.156	LA 48E184002/003 LA 48E184001	<u>445,595</u>
Total U.S. Department of Housing and Urban Development			<u>474,081</u>
U.S. Department of Health and Human Services			
Head Start	93.600	06CH6376/25	<u>5,530,000</u>
Total U.S. Department of Health and Human Services			<u>5,530,000</u>
U.S. Department of Justice			
Local Law Enforcement Block Grant	16.592	98-LB-VX-8905	46,827
Pass-through Louisiana Department of Corrections Violent Offenders and Truth in Sentencing Grant	16.586	96-CV-VX-0022	31,700
Pass-through Louisiana Commission on Law Enforcement and Administration of Criminal Justice - Juvenile Accountability Incentive Block Grant	16.523	A98-8-03	<u>20,000</u>
Total U.S. Department of Justice			<u>98,527</u>
U.S. Federal Emergency Management Agency			
Pass-through Louisiana Office of Emergency Preparedness - Hazard Mitigation Grant	84.548	FMP97-017-0002	<u>25,313</u>
Total U.S. Federal Emergency Management Agency			<u>25,313</u>
			<u>\$ 6,628,837</u>

See accompanying notes to schedule of expenditures of federal awards.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Notes to Schedule of Expenditures of Federal Awards

December 31, 1999

(1) **General**

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

(2) **Basis of Accounting**

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

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Child and Adult Care Food Program	10.558	\$ 462,042
Head Start	93.600	5,530,000
Local Law Enforcement Block Grant	16.592	46,827

CADDO PARISH COMMISSION
Shreveport, Louisiana

Schedule of Findings and Questioned Costs

Year ended December 31, 1999

Section 1 -- Summary of Auditor's Results

Primary Government Financial Statements

Type of report issued: unqualified opinion

Internal control over financial reporting:

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

Noncompliance material to primary government financial statements noted? No

Federal Awards

Internal control over major programs:

- Material weaknesses identified? No
- Reportable conditions in internal control over major programs? None reported

Type of auditor's report issued on compliance for major programs: unqualified opinion

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

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
10.558	United States Department of Agriculture – passed through State Department of Education – Child and Adult Care Food Program
14.156	United States Department of Housing and Urban Development – Section 8 Housing Assistance Program
93.600	United States Department of Health and Human Services – Head Start

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

Auditee qualified as a low-risk auditee under section 530 of OMB Circular A-133: Yes

Section 2 – Financial Statement Findings None

Section 3 – Federal Award Findings and Questioned Costs None



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Shreveport, LA 71101-3692

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May 19, 2000

CONFIDENTIAL

The Members of the Caddo
Parish Commission

Dear Commissioners:

We have audited the primary government financial statements of the Caddo Parish Commission (the "Commission") and the combining, individual fund, and account group financial statements of the Commission as of and for the year ended December 31, 1999, and have issued our report thereon dated May 19, 2000. In planning and performing our audit of the financial statements of the Commission, we considered internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on internal control. We have not considered the internal control since the date of our report.

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

SHREVE MEMORIAL LIBRARY (REPEAT COMMENT)

The Shreve Memorial Library (SML) is reported as a Special Revenue Fund within the primary government financial statements of the Commission. As discussed in our prior year letter to you, the accounting for the SML is performed by the City of Shreveport with very limited involvement and review by management of the Commission. During the past few years, the City of Shreveport has assigned various personnel to perform the accounting for the SML. We recommend that the Commission become more involved in the accounting for the SML through monthly reviews of the accounting records.



FLEET SERVICE FUND BALANCE DEFICIT

Over the past several years, the Fleet Services Fund has operated at a net loss, thus creating a negative retained earnings balance. (The Fleet Services Fund accounts for the repairs and maintenance activities provided by the Commission's central garage location for the various departments of the Commission.) The deficit retained earnings balance for the past three years was as follows:

1997	\$ (221,306)
1998	(229,464)
1999	(251,546)

This problem arose primarily at the onset of the fund's activities during the 1994-1995 years. The fund had originally accounted for too many employees and miscellaneous expenses were too large for the fund to be profitable. A loan was then taken out to finance these expenses. Currently, interest payments on this loan contribute to the fund's current losses. In the past, margins have been increased on products sold and services rendered by Fleet services and surcharges billed, all in efforts to generate additional revenue for the fund; yet, the fund continues to operate at a net loss, further increasing the deficit retained earnings balance.

In order to begin to eliminate this deficit in retained earnings balance, management should establish a plan for new services, cost saving methods, and/or other modes for the fund to begin operating at a profit.

STATING INVESTMENTS AT FAIR VALUE

The Commission records investments at cost. Governmental Accounting Standards Board Statement No. 31 (GASB 31) requires that investments be reported at fair value. GASB 31 was implemented in prior years and required no adjustment as cost approximated fair value. However, at December 31, 1999, an adjustment of approximately \$400,000 was required to lower the balance of investments to fair value. As this adjustment can be significant, we recommend that the Commission begin making adjustments to fair value on at least an annual basis, or more frequent if necessary.

SECTION 8 TENANT FILES

KPMG noted during our compliance testwork for the Section 8 Housing that three tenant files did not have all of the household's Social Security cards included in the file. A copy of all household members' cards should be in the tenant files in order to prove existence of the family members. The number of family members is used to calculate the required number of bedrooms a tenant qualifies for. If the family member is a minor, the tenant is also allowed an allowance amount that reduces gross income. Gross income is used to calculate the housing assistance payment. Therefore, if the tenant does not prove that family members exist (via Social Security card), then this affects several items in the calculation of the housing assistance payment.

The Members of the Caddo
Parish Commission
May 19, 2000
Page 3

KPMG also noted that several documents were not filed in the tenant files. Upon searching further, the Commission found a large stack of Section 8 documents that were not filed. Many of these documents related to 1999 and should have been filed in a more timely manner. KPMG also noted that many documents were misfiled (for example, one tenant's vacancy notice was included in another tenant's file).

KPMG discussed this with the Housing Program Director. It was stated that the Housing Program Director does not retrieve the files from the Commission before a tenant must be recertified in order to know if the file contains all documents. We suggest that the files be sent to the Housing Program office before a tenant is recertified. A checklist should then be maintained at the front of every tenant file. This list should state all documents that should be included in the file. Since all files will be reviewed upon tenant recertification, new recertification documents could be filed at the same time. Therefore, all documentation would be accounted for and included in the tenant file on a timely basis.

RECORDING OF FIXED ASSET ADDITIONS

During our vouching of fixed assets, KPMG noted a sweeper purchased on 8/19/99 for \$26,845 was not added to the Accountable Asset ledger as an addition. Although a property Accountability Report was completed for this item, the final step of ensuring this item was added to the Accountable Asset ledger was never performed. In order to prevent misappropriation of fixed assets and to properly report all additions, the Commission should ensure proper steps and controls are followed to see that all additions are correctly recorded on the Commission's fixed asset ledger.

CASH RECEIPTS

KPMG performed cash receipts testwork to determine if controls in place are being properly followed. KPMG noted of 25 items tested, 3 items were not logged on the Cash Receipts Log. All the other controls in relation to these 3 cash receipts were being followed.

The Commission should take every precaution to make sure that all cash receipts are logged due to the fact that misappropriation of cash/checks or theft can easily occur if controls are not adhered to properly.

NEW REPORTING MODEL – GASB 34

After years of study and consideration of the needs of users of government financial statements, the Governmental Accounting Standards Board (GASB) issued its revolutionary new reporting model in June 1999. The new model dramatically changes the presentation of governments' external financial statements. In the GASB's view, the objective of the new model is to enhance the clarity and usefulness of government financial statements to the citizenry, oversight bodies, investors and creditors. It will substantially affect the Commission's financial data accumulation and financial statement presentation processes. Some of the key aspects of the changes follow:

Management's Discussion and Analysis (MD&A) – A comprehensive MD&A will now be included as required supplementary information. The MD&A will introduce the financial statements by presenting an analysis of the government's financial performance for the year and its financial position at year end. The MD&A will be *in addition* to the transmittal letter currently required for Government Finance Officers Association (GFOA) award candidates, but we expect that the GFOA will make changes in their requirements so as to avoid any duplication between the two documents.

Government-Wide Reporting – The Commission will be required to report financial operations and net assets, not only at the fund perspective for governmental activities, but will also have to prepare statements at the government-wide level. This level will distinguish between government and business type activities. *All* information at the government-wide level will be reported using the economic resources measurement focus and accrual basis of accounting, as enterprise funds do under the current model. *Fiduciary activities will be excluded from the government-wide level of reporting.* General government fixed assets and long term liabilities of the government will need to be reported with all other governmental assets and liabilities.

Statement of Activities – Governments will now be required to use a “net program cost” format for the government-wide statements instead of a traditional operating statement. This new format groups revenues and expenses by functional categories (such as public safety, public works, etc.). The purpose of the new statement is to inform readers about the cost of specific functions and the extent to which they are financed with program revenues or general revenues of the government. Governments will have the option of reporting both direct and indirect program costs. Depreciation expense will now generally be reflected as a cost in the statement of activities.

Infrastructure Reporting – Historically, the Commission has not been required to record infrastructure assets in its financial statements. Under the new standard, the Commission must report infrastructure assets acquired within the last twenty-five years at historical cost. The standard provides several alternatives for determining historical cost of infrastructure assets. Although the standard generally requires depreciation of infrastructure assets, the Commission may not be required to depreciate these assets if it can demonstrate that it is preserving its infrastructure at approximately (or above) a disclosed condition level established by the Commission.

Fund Level Reporting – Fund level financial statements will still be required and will provide information about the Commission's fund types, including fiduciary funds and blended component units. General capital assets and general long-term liabilities will only be reported at the government-wide level. Fund level reporting will continue to focus on fiscal accountability and reflect the flows and balances of current financial resources. The modified accrual basis of accounting will continue to be used at the fund level, except for proprietary and fiduciary funds which would continue reporting based on economic resources and the accrual method of accounting. Reconciliation between the fund and the government-wide statements will be required on the face of the fund statements. Finally, proprietary fund cash flows statements must be presented using the direct method.

Presentation of Budgetary Information – The standard requires budgetary statements for the general fund and certain other governmental funds as required supplementary information. The original adopted budget of the Commission as well as the final revised budget must be presented. Actual results on a budgetary basis will need to be reconciled to the GAAP (generally accepted accounting principles) basis on the face of the statements.

The Members of the Caddo
Parish Commission
May 19, 2000
Page 5

The effective date of the new pronouncement will require implementation by the Commission for its year ending December 31, 2003. The magnitude of these changes and the time required to prepare for implementation should not be underestimated. We recommend that the Commission begin to look at its systems and processes to ensure that the required information will be available to ensure timely implementation. Further, we recommend that the Commission consider the cost of required changes to its systems and processes to ensure availability of necessary funds in its upcoming budget.

* * * * *

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

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

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

Very truly yours,

KPMG LLP



W. T. HANNA, JR.
PARISH ADMINISTRATOR
(318) 226-6900

**PARISH OF CADDO
DEPARTMENT OF FINANCE**

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July 13, 2000

Mr. W.T. Hanna, Jr.
Parish Administrator and Chief Executive Officer
Caddo Parish Commission
P.O. Box 1127
Shreveport, LA 71163-1127

Dear Mr. Hanna:

At the conclusion of each annual audit, our auditors, KPMG LLP, issue a letter containing certain comments pertaining to our system of internal control and general operating procedures. This document is commonly referred to as the "Management Letter" and represents a valuable by-product of the audit process. These Management Letters contain suggestions for improving the operational efficiency and the system of accounting control over Parish funds and other assets. These recommendations are important as they were developed from the auditors' independent view point and vast business experience. It is management's intention to implement and adopt such Management Letter suggestions wherever possible.

As in past years, the auditors did not identify any condition that would represent a material weakness of internal control. In the Management Letter dated May 19, 2000, several items were recommended that could enhance our existing systems and procedures. A response follows for each of the auditor's comments:

SHREVE MEMORIAL LIBRARY

Monitoring this fund presents a continuing problem because the Commission does not perform the accounting for the Shreve Memorial Library (SML) fund. The City of Shreveport (the "City") performs the accounting for SML through an agreement between the City of Shreveport and the Parish of Caddo established many years ago. The Commission or the City can not alter this agreement without authority from the commission body or city council. The Commission's involvement is limited given that SML has its own board and Commission management does not approve revenue and expenditure transactions.

The Commission receives monthly financial statements for SML from the City of Shreveport. These statements are closely reviewed for any inconsistencies or irregularities. It is not practical for the Commission to *become more involved in the accounting for SML, given the unique nature of SML's accounting function and the operating agreement in effect with the city.* We will continue to monitor the activities of the library through our review of the financial statements. We will also review plans for the library's capital improvement program on a regular basis.

FLEET SERVICE FUND BALANCE DEFICIT

The accumulated deficit for the Fleet Services Fund will be positively addressed during preparation of the 2001 budget. The deficit may be amortized through user surcharges, operating subsidies, capital contributions or some combination thereof, but a plan will be developed during the next budget process.

STATING INVESTMENTS AT FAIR VALUE

The Commission does not normally prepare external financial reports for periods other than year-end. Accordingly, it is generally not considered necessary to make the required market price adjustment more than once a year. However, we are in the process of obtaining the capability to produce monthly market pricing of our portfolio. We will monitor this market report and will book interim adjustments if material or if special external reports are issued.

SECTION 8 TENANT FILES

During their review of Section 8 tenant files, KPMG noted certain required items were not included in the tenant files, items were not filed timely and items were misfiled. To help ensure all necessary documents are included in each tenant's file, the Housing Authority will include a checklist of the required documents in each tenant file. Given the significant number of tenant files, we anticipate it will take at least a year to add the checklist to all tenant files. Also, prior to tenant recertification, we will forward the tenant file to the Housing Authority to review for completeness. We will periodically review Section 8 files to ensure that documents are filed accurately and in a more timely manner.

RECORDING OF FIXED ASSET ADDITIONS

During their testwork of fixed assets, KPMG noted a sweeper broom purchased on 8/19/99 for \$26,845 was not added to the Accountable Asset ledger as an addition. Although a property accountability report was completed for this item, the final step of ensuring the item was added to the Accountable Asset ledger was not performed. Upon further review, we noted that there were two sweeper brooms purchased in August 1999 at a cost of \$26,845 each. When the accountability reports were received for the brooms, it was thought that one of the brooms was a duplicate, therefore, only one of the sweeper brooms was entered into the fixed asset system. The Assistant Director of Finance will periodically monitor fixed asset purchases to ensure that all additions are correctly recorded on the Commission's fixed asset ledger.

CASH RECEIPTS

During the cash receipts testwork, KPMG noted that of the 25 cash receipts tested 3 were not recorded in the Cash Receipts Log. All other controls in relation to these 3 cash receipts were being followed. The Commission receives a significant number of cash receipts on a daily basis. Due to the large volume of cash receipts and a variety in the means of their physical delivery, occasionally errors will occur. The Commission will continue to monitor cash receipts to ensure that proper steps and controls are followed to see that all cash receipts are properly recorded in the Cash Receipts Log.

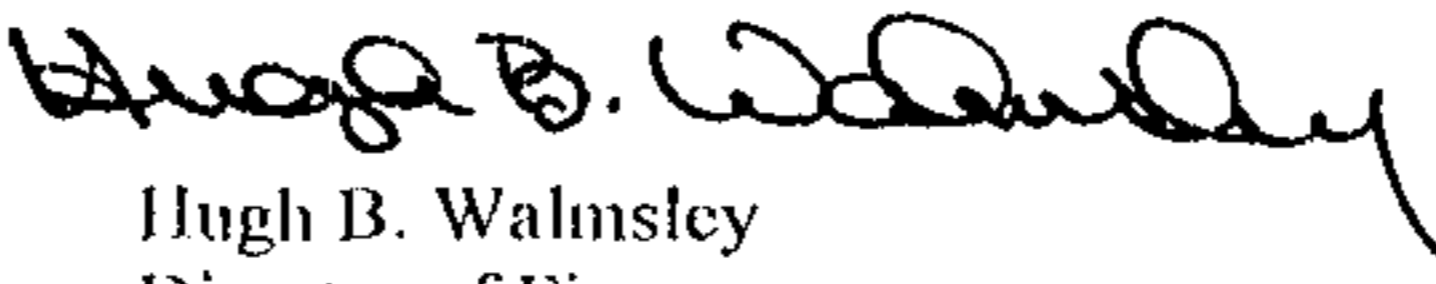
NEW REPORTING MODEL - GASB 34

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*. This pronouncement established a whole new financial reporting framework for state and local governments and will substantially affect the Commission’s financial data accumulation and financial statement presentation processes. The effective date of the new pronouncement will require implementation by the Commission for its year ending December 31, 2003. The Commission would like to early implement the new standard for the year ended December 31, 2001.

The Commission is currently in the process of addressing GASB 34 issues and concerns. We understand the significance of the changes that will be required as a result of GASB 34 and will take the necessary steps to ensure timely implementation. We will closely monitor our progress on GASB 34 issues and will meet or exceed the deadline for completion.

In conclusion, the independent audit has proved to be a valuable tool in the process of improving Parish financial accounting and reporting practices. We feel that the systems, procedures and reporting capabilities now in effect will be sufficient to maintain the high standard of excellence that has been attained.

Sincerely,


Hugh B. Walmsley
Director of Finance

HBW/md

cc: Mr. John Escude, President
KPMG LLP
Office of Legislative Auditor