

**CADDO PARISH COMMISSION**  
 Shreveport, Louisiana  
**Special Revenue Fund**  
**Combiner Maintenance Fund**

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

	1996		Variance - Possible (Unfavorable)	1995
	Actual	Budget		Actual
<b>Revenues:</b>				
Salaries, fringe benefits, and payroll taxes	\$ —	900	900	18,821
Utilities	5,142	4,900	(542)	4,618
Repairs and maintenance	1,348	2,000	752	1,748
Miscellaneous	8,669	8,838	169	9,668
<b>Total revenue expenditures</b>	<u>14,359</u>	<u>15,738</u>	<u>1,178</u>	<u>34,783</u>
<b>Louisiana State University</b>				
<b>Expenditures:</b>				
Utilities	7,325	8,590	1,027	8,021
Repairs and maintenance	3,984	3,093	(2,944)	3,899
Miscellaneous	11,178	11,683	424	11,021
<b>Total Louisiana State University Expenditure expenditures</b>	<u>22,487</u>	<u>23,366</u>	<u>1,487</u>	<u>24,121</u>
<b>Commission Building:</b>				
Utilities	40,680	45,500	4,820	42,778
Repairs and maintenance	10,190	10,700	510	15,316
Miscellaneous	8,450	10,608	2,158	9,673
<b>Total Commission Building expenditures</b>	<u>59,320</u>	<u>66,808</u>	<u>7,488</u>	<u>67,567</u>
<b>Total general government expenditures</b>	<u>1,132,665</u>	<u>1,129,333</u>	<u>(23,313)</u>	<u>1,245,538</u>
<b>Debt service - principal and interest</b>	<u>78,485</u>	<u>78,485</u>	<u>—</u>	<u>78,583</u>
<b>Total expenditures</b>	<u>1,211,150</u>	<u>1,207,818</u>	<u>(23,313)</u>	<u>1,324,121</u>
<b>Excess of revenues over expenditures</b>	64,577	19,828	44,749	(123,310)
<b>Other financing uses - opening transfer out</b>	—	—	—	(1,826,093)
<b>Excess (deficiency) of revenues over expenditures and other uses</b>	64,577	19,828	44,749	(1,702,893)
<b>Fund balance at beginning of year</b>	<u>639,198</u>	<u>639,199</u>	<u>—</u>	<u>2,373,888</u>
<b>Fund balance at end of year</b>	<u>\$ 703,775</u>	<u>659,027</u>	<u>44,749</u>	<u>633,199</u>

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, 1996  
(with comparative actual amounts for year-ended December 31, 1995)

	1996		Variance - Favorable (Unfavorable)	1995
	Actual	Budget		Actual
<b>Revenues:</b>				
Ad valorem taxes	\$ 3,680,452	3,324,993	355,459	3,541,199
Special assessments	—	600	(600)	2,483
	<u>3,680,452</u>	<u>3,325,593</u>	<u>354,859</u>	<u>3,543,682</u>
Intergovernmental:				
State revenue sharing	214,360	210,890	3,470	223,970
Other state funds	66,585	61,180	5,405	39,331
	<u>280,945</u>	<u>272,070</u>	<u>8,875</u>	<u>263,301</u>
Use of money and property - interest	66,828	29,368	37,460	68,044
Other revenues	22,463	15,708	6,755	100,468
Total revenues	<u>4,050,388</u>	<u>3,653,637</u>	<u>396,751</u>	<u>3,987,399</u>
<b>Expenditures - highways and streets:</b>				
Administrative:				
Salaries, fringe benefits, and payroll taxes	974,588	448,125	526,463	381,408
Supplies	6,824	18,490	(11,666)	7,878
Utilities	6,334	7,280	(946)	6,808
Insurance	87,675	87,675	—	83,902
Interest	42,150	62,580	(20,430)	42,372
Election cost	68,806	68,806	—	—
Miscellaneous	136,527	157,592	(21,065)	144,242
Total administrative expenditures	<u>1,317,310</u>	<u>842,708</u>	<u>474,602</u>	<u>670,610</u>

(Continued)

CAJADO 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, 1996  
(with comparative actual amounts for year ended December 31, 1995)

	1996			1995
	Actual	Budget	Variance - Favorable (Unfavorable)	
<b>Revenues:</b>				
Ad valorem taxes (Intergovernmental) - state revenue sharing	\$ 978,194	958,205	21,988	958,885
Use of money and property - interest	1,024	5,160	1,024	12,199
Other revenues	<u>2,458</u>	<u>---</u>	<u>2,458</u>	<u>---</u>
Total revenues	<u>1,014,744</u>	<u>1,013,365</u>	<u>21,033</u>	<u>1,013,284</u>
<b>Expenditures - general government - other:</b>				
Salaries, fringe benefits, and payroll taxes	28,800	29,463	661	28,398
Insurance	25,899	25,899	---	24,668
Rights of ways maintenance	50,000	65,000	15,000	4,000
Contracts	79,525	120,000	40,475	---
Miscellaneous	91,199	110,886	19,687	90,817
Capital outlay	60	20,000	19,940	---
Total expenditures	<u>315,483</u>	<u>331,248</u>	<u>95,765</u>	<u>147,881</u>
Excess of revenues over expenditures	708,256	688,458	122,798	865,320
Other financing uses - spending transfer out	<u>(620,680)</u>	<u>(620,680)</u>	<u>---</u>	<u>(1,135,680)</u>
Excess (deficiency) of revenues over expenditures and other uses	99,256	(23,942)	122,798	(265,680)
Fund balance at beginning of year	<u>(475,968)</u>	<u>(475,968)</u>	<u>---</u>	<u>(475,968)</u>
Fund balance at end of year	\$ <u>99,256</u>	<u>(452,492)</u>	<u>122,798</u>	<u>(475,968)</u>

See accompanying notes to combined financial statements.

CAJADO 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, 1996

(with comparative actual amounts for year ended December 31, 1995)

	1996		Variance - Favorable (Unfavorable)	1995
	Actual	Budget		Actual
<b>Revenues:</b>				
Ad valorem taxes	\$ 355,708	358,017	(2,312)	338,870
Sales tax	1,887,632	1,328,425	218,227	1,734,513
	<u>1,800,337</u>	<u>1,588,442</u>	<u>214,915</u>	<u>1,713,348</u>
Intergovernmental - state revenue sharing	20,437	28,800	(8,363)	28,217
Use of money and property - interest	65,027	20,500	44,527	51,488
Other revenues	33,164	11,000	7,164	13,698
Total revenues	<u>1,977,367</u>	<u>1,648,742</u>	<u>228,625</u>	<u>1,839,640</u>
<b>Expenditures - institution:</b>				
Salaries, fringe benefits, and payroll taxes	680,287	615,062	11,775	514,382
Utilities	18,860	23,500	3,518	18,984
Repairs and maintenance	74,682	82,800	5,318	58,738
Insurance	46,280	46,200	—	44,218
Interest	—	1,000	1,000	68
Contracted services - waste hauling	123,514	119,800	(3,914)	83,487
Waste disposal fees	327,802	330,800	3,198	234,078
Miscellaneous	132,812	155,839	23,827	115,799
Capital outlay	—	—	—	1,280
Total expenditures	<u>1,328,142</u>	<u>1,383,391</u>	<u>23,814</u>	<u>1,099,880</u>
Excess of revenues over expenditures	777,598	265,041	292,557	709,760
Other financing uses - opening treasury out	(202,500)	(202,500)	—	(262,000)
Excess of revenues over expenditures and other uses	575,098	62,541	262,557	547,760
Fund balance at beginning of year	709,200	709,200	—	361,428
Fund balance at end of year	\$ <u>1,084,298</u>	<u>781,741</u>	<u>292,557</u>	<u>709,200</u>

See accompanying notes to certified 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, 1998  
 (with comparative actual amounts for year ended December 31, 1997)

	1998		Variance - Favorable (Unfavorable)	1997
	Actual	Budget		Actual
<b>Revenues:</b>				
Ad valorem taxes	\$ 548,815	572,513	(23,698)	544,575
Intergovernmental - state revenue sharing	32,851	28,880	4,051	42,377
Use of money and property - rental, camping fees, and other	5,869	4,000	1,869	3,625
Other revenues	7,690	3,222	4,468	11,850
<b>Total revenues</b>	<u>615,225</u>	<u>638,615</u>	<u>(23,392)</u>	<u>613,427</u>
<b>Expenditures:</b>				
Culture and Recreation				
Salaries, fringe benefits, and payroll taxes	342,971	346,938	3,964	337,759
Supplies	3,043	3,700	197	3,694
Utilities	21,320	20,400	(920)	15,685
Repairs and maintenance	37,383	46,000	8,618	43,643
Insurance	13,855	23,035	—	21,558
Interest	8,865	5,995	(2,870)	8,359
Miscellaneous	11,825	27,311	8,376	23,724
<b>Total culture and recreation</b>	<u>458,822</u>	<u>479,379</u>	<u>16,443</u>	<u>455,622</u>
Debt service - principal and interest	28,385	28,385	—	28,018
<b>Total expenditures</b>	<u>487,207</u>	<u>507,764</u>	<u>18,443</u>	<u>483,640</u>
<b>Excess of revenues over expenditures</b>	132,369	138,851	23,532	131,487
Other financing uses - operating transfers out	(73,000)	(73,000)	—	(116,300)
<b>Excess of revenues over expenditures and other uses</b>	59,369	65,851	23,532	4,987
Fund balance at beginning of year	195,785	195,785	—	190,808
<b>Fund balance at end of year</b>	<u>\$ 253,164</u>	<u>228,632</u>	<u>(24,532)</u>	<u>195,795</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**

	1998		Variance - Favorable (Unfavorable)	1997
	Actual	Budget		Actual
<b>Juvenile Detention Center:</b>				
Salaries, fringe benefits, and payroll taxes	\$ 693,139	638,605	(23,514)	947,633
Utilities	—	—	—	41,853
Supplies	1,728	2,800	871	318
Repairs and maintenance	121,263	113,988	(3,455)	21,900
Interest	17,433	14,255	(3,178)	—
Miscellaneous	130,294	97,112	(23,182)	95,997
Contracted services - prison operations	37,744	38,400	(1,344)	36,699
Capital outlay	26,998	21,180	(4,890)	19,486
<b>Total juvenile detention</b>	<u>1,013,671</u>	<u>957,330</u>	<u>258,692</u>	<u>1,183,202</u>
<b>Total expenditures</b>	<u>4,573,233</u>	<u>4,808,813</u>	<u>26,380</u>	<u>4,410,734</u>
<b>Excess revenues over     expenditures</b>	<u>603,484</u>	<u>391,792</u>	<u>301,692</u>	<u>635,704</u>
<b>Other financing sources (uses) - operating transfer in (out)</b>	<u>(271,508)</u>	<u>(22,200)</u>	<u>—</u>	<u>683,000</u>
<b>Excess of revenues and other sources over expenditures and other uses</b>	<u>655,984</u>	<u>354,292</u>	<u>301,692</u>	<u>1,320,704</u>
<b>Fund balance at beginning of year</b>	<u>1,330,704</u>	<u>1,330,704</u>	<u>—</u>	<u>—</u>
<b>Fund balance at end of year</b>	<u>\$ 1,976,688</u>	<u>1,674,996</u>	<u>301,692</u>	<u>1,320,704</u>

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION  
Shreveport, Louisiana

Special Revenue Fund  
Caddo Detention Center Fund

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

Year ended December 31, 1996  
(with comparative actual amounts for the year ended December 31, 1995)

	1996			1995
	Actual	Budget	Variance - Favorable (Unfavorable)	Actual
<b>Revenues</b>				
Use of money and property - insurance	\$ 7,274	6,000	1,274	48,095
Other revenues	9,682	—	9,682	13,682
<b>Total revenues</b>	<u>16,956</u>	<u>6,000</u>	<u>10,956</u>	<u>61,777</u>
<b>Expenditures - public safety:</b>				
Salaries, fringe benefits, and payroll taxes	—	—	—	24,847
Utilities	73,643	84,000	21,357	97,763
Repairs and maintenance	8,215	13,000	3,787	22,808
Insurance	22,960	22,960	—	22,960
Interest	—	—	—	21,832
Miscellaneous	49,804	80,130	30,327	108,342
Contracted services - prison operations	—	—	—	257,624
<b>Total expenditures</b>	<u>154,624</u>	<u>210,090</u>	<u>60,662</u>	<u>543,674</u>
<b>Excess of expenditures over revenues</b>	(137,668)	(204,090)	71,623	(481,897)
<b>Other financing uses - operating transfers and</b>	—	—	—	(203,800)
<b>Excess of expenditures and other uses over revenues</b>	(137,668)	(204,090)	71,623	(1,085,697)
<b>Fund balance at beginning of year</b>	<u>202,311</u>	<u>202,311</u>	—	<u>1,284,289</u>
<b>Fund balance at end of year</b>	\$ <u>64,643</u>	<u>(1,787)</u>	<u>71,623</u>	<u>202,311</u>

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

	1994		Variance - Favorable (Unfavorable)	1993
	Actual	Budget		Actual
Road maintenance:				
Salaries, fringe benefits, and payroll taxes	\$ 1,478,461	1,533,443	54,982	1,501,488
Supplies	5,032	10,950	1,918	9,611
Utilities	33,316	39,400	6,084	29,807
Road and bridge materials	466,115	518,500	52,385	508,276
Right of way maintenance	348,800	348,000	—	347,650
Road striping	71,615	73,000	1,385	4,876
Repairs	484,616	498,800	13,184	484,704
Miscellaneous	43,788	73,050	29,262	27,177
Capital outlay	—	—	—	6,120
Total road maintenance expenditures	2,928,633	3,087,143	158,510	2,723,258
Total expenditures	3,652,047	3,823,847	171,800	3,288,300
Excess (deficiency) of revenues over expenditures	402,152	(64,345)	466,504	588,380
Other financing sources (uses) - operating transfers in (out)	—61,668	—82,600	—	—133,000
Excess (deficiency) of revenues and other sources over expenditures and other uses	444,759	(1,745)	466,504	54,380
Fund balance at beginning of year	1,825,086	1,873,086	—	1,828,686
Fund balance at end of year	\$ 2,339,845	1,871,341	466,504	1,873,086

See accompanying notes to combined financial statements.



CAJADO PARISH COMMISSION  
Shreveport, Louisiana

Special Revenue Fund  
Juvenile Court Fund

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

Year ended December 31, 1996  
(with comparative actual amounts for year ended December 31, 1995)

	1996		Variance - Favorable (Unfavorable)	1995
	Actual	Budget		Actual
<b>Revenues:</b>				
All voluntary taxes	\$ 1,356,494	1,501,268	24,918	1,484,459
Innate governmentals:				
State revenue sharing	90,500	98,799	(8,299)	96,663
Electronic monitoring	47,000	50,000	(3,000)	50,000
	137,500	148,799	(21,249)	151,663
Court costs and fees	156,204	159,000	(2,796)	144,630
Use of money and property -				
Interest	10,992	3,690	7,342	13,137
Other revenues	1,000	1,200	(200)	2,332
Total revenues	1,882,181	1,824,168	38,013	1,798,126
<b>Expenditures - general government -</b>				
<b>  Judgetal:</b>				
Court operations:				
Salaries, fringe benefits, and				
payroll taxes	1,361,284	1,301,439	(59,805)	1,183,501
Supplies	23,285	23,362	77	31,159
Utilities	11,043	9,200	(1,843)	10,294
Repairs	21,540	22,000	460	19,933
Insurance	48,000	48,000	—	60,578
Interest	37,585	42,199	4,614	39,393
Prisoner care	1,100	1,050	50	233
Reimbursement from court	(184,000)	(79,000)	25,000	(63,843)
Miscellaneous	84,984	79,878	(7,106)	77,500
Capital outlay	7,810	8,300	490	41,879
Total court operations	1,494,611	1,456,688	(37,923)	1,422,331

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CAJODO PARISH COMMISSION  
Shreveport, Louisiana

Special Revenue Fund  
Courtroom Maintenance Fund

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

Year ended December 31, 1995  
(with comparative actual amounts for year ended December 31, 1995)

	1995			1995
	Actual	Budget	Variance - Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
Ad valorem taxes	\$ 2,148,053	2,073,635	74,378	2,093,596
Intergovernmental - state revenue sharing	124,956	195,500	(16,544)	133,389
Use of money and property - interest	19,809	17,500	2,309	43,865
Other revenues	3,021	1,000	1,921	8,081
<b>Total revenues</b>	<b>2,395,738</b>	<b>2,327,635</b>	<b>68,062</b>	<b>2,282,921</b>
<b>Expenditures:</b>				
<b>General government</b>				
<b>Buildings and grounds:</b>				
Salaries, fringe benefits, and payroll taxes	1,058,144	1,199,261	14,117	1,024,574
Supplies	5,420	5,800	2,980	6,592
Utilities	883,918	342,800	(52,918)	344,753
Repairs and maintenance	150,322	140,500	(9,822)	144,702
Maintenance contract	47,888	29,500	11,812	45,293
Insurance	112,391	112,381	(100)	109,902
Interest	28,376	5,800	(19,576)	32,130
Miscellaneous	124,342	146,683	22,111	83,471
Capital outlay	14,692	12,500	1,431	69,658
<b>Total building and       grounds expenditures</b>	<b>1,825,860</b>	<b>1,942,493</b>	<b>(52,285)</b>	<b>1,841,171</b>
<b>Parish activities:</b>				
Salaries, fringe benefits, and payroll taxes	53,898	53,942	52	53,049
Supplies	2,168	1,350	(819)	2,633
Utilities	77,650	77,350	300	16,942
Repairs and maintenance	382	1,500	1,215	1,581
Miscellaneous	2,945	5,867	2,922	2,945
Capital outlay	222	380	208	348
<b>Total parish activities       expenditures</b>	<b>77,231</b>	<b>80,129</b>	<b>2,828</b>	<b>75,898</b>

(Continued)

CAJADO 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, 1986  
(with comparative actual amounts for year ended December 31, 1985)

	1986			1985
	Actual	Budget	Variance - Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
Ad valorem taxes	\$ 1,357,785	1,337,344	20,441	1,353,696
Intergovernmental revenues - state revenue sharing	80,122	100,210	(20,088)	86,894
Use of money and property - interest	26,000	18,628	7,372	82,382
Total revenues	<u>1,463,907</u>	<u>1,456,182</u>	<u>7,725</u>	<u>1,522,972</u>
<b>Expenditures - economic development:</b>				
Salaries, fringe benefits, and payroll taxes	40,929	41,792	797	40,280
Interest	11,881	26,508	14,627	—
Maintenance Biomed Center operating expenses	1,344,296	1,344,296	—	1,970,125
Miscellaneous	11,803	8,082	3,721	8,082
Total expenditures	<u>1,408,709</u>	<u>1,420,678</u>	<u>11,969</u>	<u>2,018,587</u>
Excess of expenditures over revenues	(343,970)	(344,428)	20,458	(494,784)
Fund balance at beginning of year	733,796	733,796	—	1,228,582
Fund balance at end of year	\$ <u>389,826</u>	<u>389,368</u>	<u>20,458</u>	<u>733,796</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, 1996  
(with comparative actual amounts for the year ended December 31, 1995)

	1996		Variance - Favorable (Unfavorable)	1995
	Actual	Budget		Actual
<b>Revenues:</b>				
Ad valorem taxes	\$ 4,748,313	4,560,457	188,756	4,555,768
Intergovernmental:				
Federal grant	40,190	30,000	10,190	30,824
State revenue sharing	276,066	299,600	(23,534)	285,191
State prisoner's grant	136,080	108,300	27,780	118,300
	452,336	438,300	14,036	445,715
Use of money and property -				
Interest	64,095	3,850	61,645	44,345
Other revenues	875	—	875	182
Total revenues	3,265,219	3,000,607	265,112	3,040,438
<b>Expenditures - public safety:</b>				
Salaries, fringe benefits, and				
payroll taxes	434,863	424,324	10,539	421,329
Supplies	42,371	36,828	5,543	30,859
Utilities	396,299	356,508	39,791	432,213
Repairs and maintenance	183,510	228,008	(44,498)	151,914
Insurance	99,489	99,008	—	94,732
Interest	36,268	90,500	(54,232)	74,844
Reimbursement from Sheriff	(298,885)	(140,000)	158,885	(175,978)
Miscellaneous	218,829	206,872	12,957	242,141
Contracted services - prison				
operations	2,221,399	2,139,500	82,899	2,303,383
Total public safety	3,325,263	3,651,832	(326,569)	3,827,451

(Continued)

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

**Special Revenue Fund**  
**Juvenile Court Fund**

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

	1998		Variance - Favorable (Unfavorable)	1997
	Actual	Budget		
<b>District Attorney:</b>				
Salaries, fringe benefits, and payroll taxes	\$ 162,708	141,702	(24,006)	141,777
Supplies	2,365	2,450	1,085	2,005
Insurance	2,310	2,310	—	3,947
Reimbursement from district attorney	—	(1,500)	(1,500)	(1,500)
Miscellaneous	8,568	8,547	(1,679)	21,719
Capital outlay	1,580	—	(1,580)	13,432
Total district attorney expenditures	<u>180,422</u>	<u>152,809</u>	<u>(27,618)</u>	<u>181,371</u>
<b>Building maintenance:</b>				
Salaries, fringe benefits, and payroll taxes	81,812	75,500	(6,610)	59,734
Utilities	89,913	96,031	6,138	47,823
Repairs	30,083	31,000	917	22,825
Insurance	2,625	2,625	—	1,333
Miscellaneous	20,250	19,688	(603)	6,381
Reimbursement from Donation Facilities	(114,530)	(114,530)	—	—
Capital outlay	1,735	4,500	2,765	442
Total building maintenance expenditures	<u>311,928</u>	<u>318,534</u>	<u>2,607</u>	<u>318,540</u>
Total expenditures	<u>1,786,856</u>	<u>1,723,799</u>	<u>(63,159)</u>	<u>1,722,242</u>
Excess of revenues over expenditures	35,217	100,378	(25,161)	36,894
Other financing uses - operating transfers out	<u>(43,300)</u>	<u>(43,300)</u>	<u>—</u>	<u>(133,600)</u>
Excess (deficiency) of revenues over expenditures and other uses	31,917	57,078	(25,161)	(96,706)
Fund balance at beginning of year	<u>138,119</u>	<u>138,119</u>	<u>—</u>	<u>194,625</u>
Fund balance at end of year	<u>\$ 170,036</u>	<u>195,197</u>	<u>(25,161)</u>	<u>138,119</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, 1986  
(with comparative actual amounts for year ended December 31, 1985)

	1986		Variance - Favorable (Unfavorable)	1985
	Actual	Budget		Actual
<b>Revenues:</b>				
Ad valorem taxes	5 1,603,359	1,772,224	55,038	1,751,288
Intergovernmental - state revenue sharing	195,273	115,700	(9,432)	114,000
Vaccination, inspecting, boarding, licensing, and jerrail fees	44,291	58,180	(13,889)	50,912
Use of money and property:				
Regional lab rental	59,235	59,235	—	59,235
Interest	25,110	33,000	(7,892)	61,339
	55,549	92,235	(3,685)	129,545
Other revenues	56,822	18,000	28,822	28,282
Total revenues	2,113,027	2,076,319	36,708	2,072,182
<b>Expenditures - health and welfare:</b>				
<b>Kings Highway health unit:</b>				
Salaries, fringe benefits, and payroll taxes	6,854	7,233	379	5,654
Utilities	5,188	19,000	13,262	15,207
Repairs	12,383	11,160	(1,463)	12,777
Interest	—	—	—	187
Miscellaneous	2,392	6,128	3,736	6,822
Total Kings Highway health unit expenditures	28,717	43,681	14,914	39,479

(Continued)

**CADDO PARISH COMMISSION**  
 Shreveport, Louisiana  
**Special Revenue Fund**  
**Health Unit Fund**  
 Statement of Revenues, Expenditures, and  
 Changes in Fund Balance - Budget and Actual

	1996		Variance - Favorable (Unfavorable)	1995
	Actual	Budget		
<b>Animal and mosquito-control:</b>				
Salaries, fringe benefits, and payroll taxes	\$ 664,595	661,153	14,258	628,999
Insurance	30,004	30,004	—	28,376
Supplies	23,026	24,368	1,434	24,819
Utilities	26,017	31,308	5,483	27,990
Animal care	136,221	194,739	58,518	168,390
Repairs	78,683	88,368	9,685	82,821
Miscellaneous	68,718	68,148	(578)	59,804
Capital outlay	6,313	7,000	687	14,568
<b>Total animal and mosquito control expenditures</b>	<b>1,612,679</b>	<b>1,195,322</b>	<b>492,688</b>	<b>1,023,287</b>
<b>Higland health unit:</b>				
Salaries, fringe benefits, and payroll taxes	212,795	198,500	(14,285)	174,377
Repairs	33,868	31,488	(2,489)	29,464
Utilities	80,167	83,908	3,733	89,949
Insurance	24,004	24,004	—	22,861
Interest	10,723	—	(10,725)	—
Miscellaneous	83,078	24,500	(18,534)	76,336
Payments to state	51,243	65,000	13,758	58,218
Capital outlay	18,984	18,918	(68)	3,168
<b>Total Higland health unit expenditures</b>	<b>514,822</b>	<b>485,222</b>	<b>(116,599)</b>	<b>463,632</b>
<b>Vivian health unit:</b>				
Salaries, fringe benefits, and payroll taxes	18,318	19,115	793	17,284
Repairs	1,777	4,000	2,223	977
Utilities	13,333	13,000	(1,333)	11,685
Miscellaneous	2,726	4,389	1,663	2,373
Capital outlay	2,424	2,500	78	—
<b>Total Vivian health unit expenditures</b>	<b>38,288</b>	<b>42,004</b>	<b>3,216</b>	<b>32,329</b>

(Continued)

COOPERATIVE COUNCIL  
 Memphis, Tennessee

East Avenue Park

Building Number and Telephone Number

Address of Building

Project Number, Date,  
 and Name of Contractor

Building Number	Address	Project Number	Date	Name of Contractor	Building Number	Address	Project Number	Date	Name of Contractor	Building Number	Address	Project Number	Date	Name of Contractor
101	101	101	101	101	101	101	101	101	101	101	101	101	101	101
102	102	102	102	102	102	102	102	102	102	102	102	102	102	102
103	103	103	103	103	103	103	103	103	103	103	103	103	103	103
104	104	104	104	104	104	104	104	104	104	104	104	104	104	104
105	105	105	105	105	105	105	105	105	105	105	105	105	105	105
106	106	106	106	106	106	106	106	106	106	106	106	106	106	106
107	107	107	107	107	107	107	107	107	107	107	107	107	107	107
108	108	108	108	108	108	108	108	108	108	108	108	108	108	108
109	109	109	109	109	109	109	109	109	109	109	109	109	109	109
110	110	110	110	110	110	110	110	110	110	110	110	110	110	110
111	111	111	111	111	111	111	111	111	111	111	111	111	111	111
112	112	112	112	112	112	112	112	112	112	112	112	112	112	112
113	113	113	113	113	113	113	113	113	113	113	113	113	113	113
114	114	114	114	114	114	114	114	114	114	114	114	114	114	114
115	115	115	115	115	115	115	115	115	115	115	115	115	115	115
116	116	116	116	116	116	116	116	116	116	116	116	116	116	116
117	117	117	117	117	117	117	117	117	117	117	117	117	117	117
118	118	118	118	118	118	118	118	118	118	118	118	118	118	118
119	119	119	119	119	119	119	119	119	119	119	119	119	119	119
120	120	120	120	120	120	120	120	120	120	120	120	120	120	120

As shown on drawing 10-100



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, 1996  
(with comparative actual amounts for year ended December 31, 1995)

	1996		Variance - Favorable (Unfavorable)	1995
	Actual	Budget		Actual
<b>Revenues:</b>				
Criminal case charge	\$ 57,149	56,350	799	55,410
Use of money and property - interest	8,333	5,000	3,333	8,471
Total revenues	65,482	61,350	4,132	63,881
<b>Expenditures:</b>				
Public safety:				
Payments to law officers	31,728	29,000	2,728	28,905
Miscellaneous	1,085	3,383	(2,298)	3,333
Total expenditures	32,813	32,383	430	32,238
Excess of revenues over expenditures	32,669	28,967	3,702	31,643
Fund balance at beginning of year	167,420	167,420	—	133,789
Fund balance at end of year	\$ 200,089	196,387	3,702	165,432

See accompanying notes to combined financial statements.

## GOVERNMENTAL FUNDS

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

CADDO PARISH COMMISSION  
Shreveport, Louisiana

Special Revenue Fund  
Stevie Memorial Library Fund

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

Year ended December 31, 1996  
(With comparative actual amounts for year ended December 31, 1995)

	1996			1995
	Actual	Budget	Variance - Favorable/ (Unfavorable)	Actual
<b>Revenues:</b>				
Ad valorem taxes	\$ 6,637,383	7,038,702	(401,319)	3,325,615
Intergovernmental revenues:				
Federal grants	53,572	63,700	(10,128)	34,374
State revenue sharing	431,213	432,882	(1,669)	339,863
	484,785	496,582	(11,797)	254,237
Library fines	52,083	68,000	(15,917)	56,450
Use of money and property - interest	37,609	35,500	2,109	36,362
Other revenues	86,380	96,880	(10,500)	68,420
Total revenues	<u>7,281,483</u>	<u>7,708,411</u>	<u>(426,928)</u>	<u>3,874,316</u>
<b>Expenditures - culture and     recreation:</b>				
Salaries, fringe benefits, and payroll taxes	2,418,086	2,531,341	(113,255)	2,178,827
Supplies	126,079	132,300	(6,221)	124,474
Utilities	263,576	285,199	(21,623)	277,628
Repairs and maintenance	361,384	358,900	2,484	381,825
Insurance	78,341	79,840	(1,499)	72,277
Interest	64,675	43,000	21,675	65,070
Books and periodicals	477,828	573,988	(96,160)	459,548
Miscellaneous	296,664	232,493	64,171	191,448
Capital expenditures	163,322	635,685	(472,363)	158,468
Total expenditures	<u>4,512,385</u>	<u>4,883,326</u>	<u>(370,941)</u>	<u>3,638,751</u>
Excess of revenues over expenditures	3,038,708	2,825,085	213,623	254,356
Fund balance at beginning of year	1,973,344	1,973,344	—	1,372,988
Fund balance at end of year	\$ <u>3,016,047</u>	<u>4,800,429</u>	<u>217,618</u>	<u>1,977,344</u>

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION  
Shreveport, Louisiana

Special Revenue Fund  
Riverboat Boating Fund

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

Year ended December 31, 1996  
(with comparative actual amounts for year ended December 31, 1995)

	1996			1995
	Actual	Budget	Variance - Favorable (Unfavorable)	Actual
Revenues:				
Claming	\$ 994,519	870,000	124,519	975,662
Use of money and property - interest	15,493	6,250	9,243	11,938
Total revenues	<u>1,010,012</u>	<u>876,250</u>	<u>133,762</u>	<u>987,600</u>
Expenditures - general government - administration	<u>3,456</u>	<u>3,900</u>	<u>.444</u>	<u>3,393</u>
Excess of revenues over expenditures	1,006,556	872,350	134,206	984,207
Other financing uses - operating transfers out	<u>(741,390)</u>	<u>(741,390)</u>	<u>—</u>	<u>(1,806,609)</u>
Excess (deficiency) of revenues over expenditures and other uses	265,166	131,060	134,206	(34,837)
Fund balance at beginning of year	<u>288,636</u>	<u>248,476</u>	<u>—</u>	<u>283,115</u>
Fund balance at end of year	\$ <u>511,332</u>	<u>377,126</u>	<u>134,206</u>	<u>248,476</u>

See accompanying notes to combined financial statements.

## DEBT SERVICE FUND

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

Years ended December 31, 1996 and 1995

	1996	1995
<b>Revenues:</b>		
Ad valorem taxes	\$ 3,116,309	3,373,115
Interest	<u>308,582</u>	<u>385,826</u>
Total revenues	<u>3,424,891</u>	<u>3,758,941</u>
<b>Expenditures:</b>		
Principal retirement	2,565,000	2,380,000
Interest	1,706,878	1,304,324
Ad valorem tax fees and fiscal charges	94,643	103,380
Administration	39,798	39,811
Sinking funds	<u>          </u>	<u>432,448</u>
Total expenditures	<u>4,385,819</u>	<u>4,134,963</u>
Excess of expenditures over revenues	(960,928)	(376,022)
<b>Other financing sources (uses):</b>		
Proceeds of refunding bonds (net of \$432,448 in issuance costs)	—	13,446,275
Payments to refunded bond escrow agent	<u>          </u>	<u>133,486,213</u>
Total other financing sources (uses)	<u>          </u>	<u>          </u>
Excess of expenditures and other uses over revenues and other sources	(960,928)	(376,022)
Fund balance at beginning of year	<u>8,606,731</u>	<u>8,606,731</u>
Fund balance at end of year	\$ <u>7,645,803</u>	\$ <u>8,606,731</u>

See accompanying notes to combined financial statements.

CAJADO PARISH COMMISSION  
Shreveport, Louisiana

Debt Service Fund

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

Year ended December 31, 1996

(with comparative actual amounts for year ended December 31, 1995)

	1996		Variance - Favorable (Unfavorable)	1995
	Actual	Budget		Actual
<b>Revenues:</b>				
Ad valorem taxes	\$ 3,106,909	3,077,600	(51,093)	3,577,113
Use of money and property - interest	308,992	280,900	102,092	395,804
Total revenues	<u>3,415,901</u>	<u>3,358,500</u>	<u>80,958</u>	<u>3,972,917</u>
<b>Expenditures:</b>				
Principal payments	2,568,000	2,565,000	—	2,280,000
Interest payments	1,708,878	1,787,860	84	1,304,324
Fees and charges	94,043	100,837	7,994	187,680
Administration	28,788	32,500	2,702	30,811
Sinking funds	—	—	—	452,488
Total expenditures	<u>4,399,699</u>	<u>4,486,197</u>	<u>100,389</u>	<u>4,154,963</u>
Excess of expenditures over revenues	(983,798)	(1,027,697)	51,379	(202,044)
<b>Other financing sources (uses):</b>				
Proceeds of refunding bonds (net of \$452,448 in issuance costs)	—	—	—	13,448,275
Payments to refunded bond accrete agent	—	—	—	(13,448,275)
Total other financing sources (uses)	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Excess of expenditures and other uses over revenues and other sources	(983,798)	(1,027,697)	51,379	(202,044)
Fund balance at beginning of year	8,608,751	8,608,751	—	8,808,792
Fund balance at end of year	\$ <u>7,624,953</u>	<u>7,581,054</u>	<u>51,379</u>	<u>8,606,751</u>

See accompanying notes to combined financial statements.

## CAPITAL PROJECTS FUNDS

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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 six capital projects funds:

**Library Bond Fund** — The Library Bond Fund accounts for certain funds dedicated to the construction of the Shreve Memorial Library facility. Construction funding has been provided by the Commission, the City of Shreveport, substantial private donations, and a bond issue approved by the voters in 1978.

**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.

**Parks Improvement Fund** — The Parks Improvement Fund accounts for funds designated by the Commission for parks acquisition and construction.

**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. Money for the Capital Outlay Fund are provided through operating transfers from various funds of the Commission.

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CADDO PARISH COMMISSION  
Shreveport, Louisiana

Special Revenue Fund  
Health Unit Fund

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

	1999		Variance - Favorable (Unfavorable)	1998
	Actual	Budget		Actual
David Raines health center - repairs	\$ 26,799	26,799	—	33,129
Total expenditures	1,821,812	1,716,041	94,312	1,264,182
Excess of revenues over expenditures	441,235	340,298	150,697	508,035
Other financing uses - operating transfers out	(1,769,980)	(1,769,980)	—	(1,610,156)
Excess of expenditures and other uses over revenues	(1,268,745)	(1,429,682)	190,937	(1,102,121)
Fund balance at beginning of year	1,778,914	1,778,914	—	1,881,325
Fund balance at end of year	\$ 509,169	348,232	158,937	1,778,914

See accompanying notes to combined financial statements.

**CADDO PARISH COMMISSION**  
 Shreveport, Louisiana

**Notes to Combined Financial Statements**

Fund	Expenditures		Unfavorable Variance
	Budget	Actual	
<b>Special Revenue Funds (Continued):</b>			
<b>Detention Facilities -</b>			
Juvenile Detention Center	\$ 957,980	1,007,672	50,692
<b>Juvenile Court:</b>			
Court operations	1,488,448	1,494,811	38,163
District Attorney	152,809	180,427	27,618
<b>Health Unit -</b>			
Highland Health Unit	488,223	514,832	16,599
Law Officers Witness - Public Safety	26,583	34,206	7,623

Explanations for some of the larger unfavorable budget variances are as follows:

**General Fund**

**District Attorney** — The District Attorney's office started a victim assistance program and added a victim assistance advocate in late 1996.

**Elections** — The unfavorable variance was due to the costs associated with the public works property tax renewal and the Presidential election.

**Construction Maintenance**

**Building and Grounds** — An increase in natural gas prices caused the unfavorable variance.

**Detention Facilities**

**Juvenile Detention Center** — The variance in this department is a result of the overcrowding of inmate population due to an increase in juvenile crime.

**Juvenile Court**

**Court Operations** — In August 1996, this agency completed a general reevaluation of salaries which resulted in increased personnel expenditures.

**District Attorney** — The District Attorney's office hired a new investigator to handle the increase in cases.

**Health Unit**

**Highland Health Unit** — The variance is caused by some part-time positions being made into full-time positions, as well as an increase in security costs.

CAJADO PARISH COMMISSION  
Shreveport, Louisiana

Notes to Combined Financial Statements

(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, 1996, for governmental funds are immaterial and are approximately the same as at December 31, 1995.

(I) Deferred Revenues

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

In addition, deferred revenues in the Road and Bridge Special Revenue Fund and Road Construction Capital Projects Fund exist because paving assessments receivable are collected over several years. Revenues 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 issued 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 annual leave at ten to twenty days depending on length of service. 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.

**CADDOPARISH COMMISSION**  
Shreveport, Louisiana

Notes to Combined Financial Statements

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 1995 have been reclassified in the accompanying financial statements to conform with the 1996 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 accounting principles. Neither is such data comparable to a consolidation. Inflation adjustments 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) Deferred Compensation**

Under the guidelines established in accordance with the Internal Revenue Code Section 457, the Commission has a deferred compensation plan which is administered by Public Employees Benefit Services Corporation on behalf of all participating employees. The plan, available to all employees, permits them to defer a portion of their salary each fiscal year. The deferred pay and any income earned on it is not subject to income taxes until actually received by the employee. The deferred compensation is not available to employees upon termination, retirement, death, or unforeseeable emergency.

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

**Notes to Combined Financial Statements**

The assets in the plan remain the property of the Commission until paid or made available to participants, subject only to the claims of the Commission's general creditors. The participants have no vested interest or accrued or preferred position with respect to the assets or have any claim against the Commission, except as a general creditor, in an amount equal to the fair market value of the participant's account.

It is the opinion of the Commission's legal counsel that the Commission is not liable for losses arising from depreciation or obsolescence in the value of any investments acquired under the deferred compensation plans. However, the Commission believes it has the duty of due care that would be required of an ordinary prudent investor. The Commission also believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

**(0) 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 appropriate 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 or retained earnings 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.

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

**Notes to Combined Financial Statements**

**Revolving Loans to General Fund**

This amount represents the total fund balance of the Jull Six 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.

**Inventory**

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

**(P) 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.

**(Q) 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. Nonoccurring or noncontingent transfers of equity between

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

**Notes to Combined Financial Statements**

funds are treated as residual equity transfers and are reported as additions to or deductions from fund balances. 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 credits 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.

**(R) 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 General, Special Revenue, and Capital Project Funds. A grant receivable is recorded when the Commission has a right to reimbursement under the related grant. The grants normally specify the purpose for which the funds may be used and are audited annually under the single audit approach as mandated in the Single Audit Act of 1994.

**(S) 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 to be cash equivalents.

**(T) 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.

**(3) Cash and Investments**

**(A) Deposits**

All deposits of the Commission are held by area financial institutions. As December 31, 1996, the carrying amount of the Commission's cash deposits was \$3,313,138 and the book balance was \$4,468,196. As December 31, 1996, all deposits were insured and collateralized by securities with market values

**CAJODO PARISH COMMISSION**  
 Shreveport, Louisiana

**Notes to Combined Financial Statements**

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" 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, or certificates and time certificates of deposits 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 Louisiana Asset Management Pool and mutual funds held by the Deferred Compensation Fund, 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 subcommittee agent in the Commission's name. The collateral for the repurchase agreement is held in the Commission's name through joint custody with the Federal Reserve Bank. The U.S. treasury and agency obligations are held in the Commission's name through a book-entry system at the Federal Reserve Bank.

	Category 1	Carrying Amount	Market Value
U.S. obligations	\$ 13,533,303	13,533,303	13,528,789
Mutual funds		1,783,376	1,783,376
Louisiana Asset Management Pool		<u>5,757,648</u>	<u>5,757,648</u>
Total investments		21,074,327	21,070,013
Total deposits		<u>3,313,138</u>	<u>4,416,138</u>
Cash, cash equivalents, and investments		\$ <u>26,367,465</u>	<u>25,486,151</u>



**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

**Notes to Combined Financial Statements**

**(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. Collections of 1995 property taxes in 1996 were used for repayment of revenue anticipation notes payable. The proceeds of the notes payable were used to finance 1995 activities.

**Property Tax Calendar**

Assessment date	January 1
Levy date	Not later than June 1
Tax bills mailed	On or about November 23
Total taxes are due	December 31
Penalties and interest are added	January 1
Liens due	January 1
Tax sale - 1995 delinquent property	May 28, 1997

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 \$319,564,423 of additional bonded debt is available for issuance pursuant to the 35% limitation. Property taxes are assessed on an annual basis and revenues in the year assessed, net of combined estimated allowance for uncollectible accounts of \$1,339,386. Taxes totaling \$1,566,346 not collected within 60 days have been delinquent.

Assessed values are established by the Caddo Parish Tax Assessor each year on a uniform basis at the following ratios to fair market 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 \$688,898,350 and \$649,238,840 in 1996 and 1995, respectively. 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 \$365,816,900 and \$258,389,360 of the assessed value in 1996 and 1995, respectively.

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

Notes to Combined Financial Statements

The distribution of the Commission's levy (on rate per \$1,000 assessed value) to its Funds was as follows for 1996:

Fund	Property Within Shreveport or Vivian	Property Outside Shreveport and Vivian
General Fund	\$ 3.02	6.04
Road and Bridge	3.13	3.13
Courthouse Maintenance	3.01	3.01
Detention Facilities	6.63	6.63
Parks and Recreation	0.80	0.80
Solid Waste Disposal	0.51	0.51
Drainage	1.37	1.37
Avenue 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	-4.40	-4.40
	<u>\$ 41.99</u>	<u>64.93</u>

The millage increased from prior year millage of 38.22 within Shreveport or Vivian and 41.31 outside Shreveport and Vivian. In 1996, a new property tax was approved for the Shreve Memorial Library with a millage rate of 5.26, increasing the millage on the library from 9.04 to 10.30.

**(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:

	Balance, January 1, 1996	Additions	Retirements	Balance, December 31, 1996
<b>General Fixed Assets</b>				
<i>Account Group</i>				
Land and land improvements	\$ 3,408,363	—	—	3,408,363
Buildings and structures	53,700,850	1,273,096	8,600	53,972,946
Machinery and equipment	14,399,347	976,664	784,482	14,131,949
Vehicles	3,698,295	313,388	194,374	3,819,510
Construction in progress	<u>1,133,298</u>	<u>1,790,988</u>	<u>1,303,352</u>	<u>1,620,934</u>
	<u>\$ 23,330,354</u>	<u>3,956,334</u>	<u>2,310,182</u>	<u>28,977,695</u>

At December 31, 1996, construction in progress largely consisted of approximately \$1,500,000 of renovations to the Courthouse.

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

**Notes to Combined Financial Statements**

	Balance, January 1, 1998	Additions	Retirements	Balance, December 31, 1998
<b>Fixed Assets of Proprietary</b>				
<b>Fund:</b>				
Land	\$ 163,475	—	—	163,475
Sewer line	107,341	—	—	107,341
Buildings	112,334	14,000	—	126,334
Vehicles	11,000	—	—	11,000
Equipment	40,482	12,482	—	52,964
	434,632	26,482	—	461,114
Less accumulated depreciation	34,942	16,008	—	50,950
	\$ 399,690	10,474	—	\$ 410,164

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 \$301,400 were transferred into the Fleet Services Fund 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	3-20 years

The remaining estimated useful lives of the assets transferred into the Fleet Services Fund will differ from the above in determining yearly depreciation expense as the assets are contributed at net book value.

Effective May 1, 1997, the Commission donated the Caddo Detention Center and related property to the State of Louisiana for the purpose of operating and maintaining a state correctional facility. The property had a fair market value as of September 11, 1996 of \$2,075,000. The cost of the assets donated to the State of \$5,072,298 will be removed from the General Fixed Asset Account Group in 1997.

The Commission leases a portion of the Caddo Parish Health Unit to the State of Louisiana under an operating lease expiring in the year 2001. The building being leased has a cost of \$1,357,000.

Minimum future rentals to be received for each of the next five years are as follows:

Years Ended	Amount
1997	\$ 118,325
1998	106,438
1999	42,000
2000	42,000
2001	42,000

**CADEO PARISH COMMISSION**  
Shreveport, Louisiana

Notes to Combined Financial Statements

The Commission also leases equipment that is used for various projects. Minimum lease rentals to be paid are as follows:

Years ended	Amount
1997	\$ 81,829
1998	57,865
1999	6,024

**(5) Long-Term Debt**

Long-Term debt at December 31, 1998, 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%	1	25,000
\$18,000,000 1989 Public Improvement Serial Bonds, due in annual installments of \$600,000 to \$805,000 through February 1, 1998; interest at 7.0% to 10.0%		2,340,000
\$4,500,000 1991 Public Improvement Serial Bonds, due in annual installments of \$150,000 to \$420,000 through February 1, 2011; interest at 7% to 10%; callable after February 1, 2001		4,810,000
\$20,810,000 1993 Refunding Bonds, due in annual installments of \$2,000,000 to \$2,400,000 through September 1, 1999; interest at 4.10% to 4.75%		6,405,000
\$13,685,000 1995 Refunding Bonds, due in annual installments of \$105,000 to \$1,685,000 beginning February 1, 1997 through February 1, 2006; interest at 4.35% to 5.50%		<u>13,685,000</u>
Total general obligation bonds payable		36,365,000
\$400,000 Certificates of Indebtedness, Series 1994, due in annual installments of \$95,000 to \$110,000 through April 1, 1999; interest at 4% to 6%		<u>385,000</u>
Total long-term debt	\$	<u>36,750,000</u>

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

Notes to Combined Financial Statements

The annual requirements to amortize all long-term debt outstanding as of December 31, 1996, including interest payments of \$9,638,485 are as follows:

Years Ending December 31,	Long-Term Debt Payable
1997	\$ 4,434,390
1998	4,352,854
1999	4,738,433
2000	3,083,838
2001	3,096,330
2002-2006	10,514,540
2007-2011	<u>7,389,590</u>
	<b>\$ 35,688,485</b>

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

	Long Term Debt	Accrued Compensated Absences	Total
Balance, December 31, 1995	\$ 29,325,000	253,477	29,578,477
Debt retirements	2,653,000	—	2,653,000
Debt additions and net increase in accrued compensated absences	<u>—</u>	<u>33,384</u>	<u>33,384</u>
Balance, December 31, 1996	\$ <u>26,672,000</u>	<u>286,861</u>	<u>26,958,861</u>

Principal payments of \$2,565,000 plus interest of \$1,706,978 on the bonds payable were paid from the Debt Service Fund. Principal payments of \$80,000 plus interest of \$14,660 on the Certificates of Indebtedness was paid from the Courthouse Maintenance Fund and the Parks and Recreation Fund.

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.

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 \$13,585,000 in general obligation refunding bonds in advance refund a portion of the 1989 Series General Obligation Bonds in the amount of \$12,585,000. 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 is considered to be defeased. The outstanding balance of the defeased bonds at December 31, 1996 is \$12,585,000, as no payments are due until February 1, 2000.

COOPERATIVE COMMUNITIES  
Development, Louisiana

General Fund

Comparative Balance Sheet

December 31, 1994 and 1993

	1994	1993	Liabilities and Fund Balances	1994	1993
<b>Assets</b>			<b>Liabilities:</b>		
Cash and cash equivalents	276,287	126,300	Accounts payable and accrued liabilities	186,428	184,857
Investments, at cost	211,354	153,648			
All other non-current assets	2,453,887	2,043,783	Due to other funds:	61,144	62,876
Accrued interest receivables	--	27	for State Fund	<u>30,088</u>	<u>31,129</u>
Inventory	31,113	31,132	Seasonal Housing Fund		<u>30,681</u>
Due from other funds:			Unapplied revenues:		
State and Local Fund	69,690	--	Grants	14,718	14,613
General Fund	49,440	--	Agreements rates	<u>19,421</u>	<u>19,664</u>
Reserve Fund	11,776	--			
General Fund	14,124	--	<b>Total liabilities</b>	<b>420,428</b>	<b>410,415</b>
General Fund	<u>24,220</u>	<u>31,132</u>			
Due from other governmental agencies	640,792	644,413	<b>Fund Balances:</b>		
			Reserved for encumbrances	16,117	17,111
			Reserved for inventory		
			Unassigned	150,000	150,000
			Designated for State income taxes	1,170,000	1,170,000
			Designated	<u>1,000,000</u>	<u>1,000,000</u>
			<b>Total fund balances</b>	<b>1,186,117</b>	<b>1,187,111</b>
			<b>Total liabilities and fund balances</b>	<b>1,586,545</b>	<b>1,597,526</b>
<b>Total assets</b>	<b>1,586,545</b>	<b>1,597,526</b>			

See accompanying notes to certified financial statements.

**CAJADO PARISH COMMISSION**  
 Shreveport, Louisiana

Notes to Combined Financial Statements

**(B) Operating Transfers**

A reconciliation of operating transfers follows:

	Operating Transfers	
	In	Out
General Fund	\$ —	2,000
Special Revenue Funds:		
Road and Bridge	62,600	—
Cannery Facilities	—	37,500
Parks and Recreation	—	75,000
Solid Waste Disposal	—	202,500
Drainage	—	670,000
Juvenile Court	—	43,300
Health Unit	—	1,760,980
Riverboat Boarding	—	241,700
Capital Projects Funds:		
Road Construction	\$ —	3,189,000
Capital Outlay	8,400,500	62,600
Criminal Justice Facilities	—	1,700,000
Fiduciary and Agency Funds - Prud Farm	<u>18,488</u>	<u>—</u>
	<u>\$ 8,418,988</u>	<u>8,484,580</u>

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.

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

**(A) Excess of Expenditures Over Appropriations**

For those funds for which a budget to actual comparison was made, 1995 actual expenditures exceeded budgeted expenditures on a departmental basis as follows:

Fund	Expenditures		Unfavorable Variance
	Budget	Actual	
General Fund:			
District Attorney	\$ 1,123,201	1,148,289	25,088
Electricity	260,000	280,904	80,904
Allocations to Other Entities	148,034	148,443	409
Special Revenue Funds:			
Courthouse Maintenance:			
Building and Grounds	2,020,590	2,034,333	13,743
LSU Extension	24,203	25,896	1,693





CAJODO PARISH COMMISSION  
Shreveport, Louisiana

Notes to Combined Financial Statements

(B) Deficit, Retained Earnings

The Fleet Services Fund has a deficit retained earnings of \$174,513 which should be funded by assignments of additional repair work to the central garage facility and surcharges on billing to departments.

(8) Deferred Benefit Pension Plans

In 1996, the Commission adopted the provisions of Governmental Accounting Standards Board No. 27, Accounting for Pensions by State and Local Governmental Employers (GASB 27). This statement establishes standards for the measurement, recognition, and display of pension expenditures/expenses and related liabilities, assets, note disclosures, and required supplementary information.

(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 pension plan administered by the Parochial Employees' Retirement System. All classified parish employees who work at least 28 hours per week and are under 60 years of age are required to become members of the plan on the date of employment. Benefit provisions are established in accordance with Louisiana State Statute. The Parochial Plan issues a publicly available financial report that includes financial statements and required supplementary information. This 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 7.25 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, 1998, 1995, and 1994 were \$760,890, \$565,400, and \$580,620, respectively, equal to the required contributions for each year. In accordance with GASB 27, the pension liability was determined to be zero. Prior to adoption of GASB 27, the Commission did not report a pension liability for the Parochial Plan.

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

Notes to Combined Financial Statements

**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 for City of Shreveport, 1214 Texas Avenue, Shreveport, Louisiana 71101.

**Funding Policy** - Current employees are required to contribute 9 percent of their salary while the employer is required to contribute 9.15 percent of the covered employee's salaries. The employee and employer contribution obligations are established and may be amended by Shreveport City Ordinance. The Commission's contributions for the years ending December 31, 1996, 1995, and 1994, were \$118,414, \$104,738, and \$185,424, respectively, equal to the required contribution for each year. In accordance with GASB 27, the pension liability was determined to be zero. Prior to adoption of GASB 27, the Commission did not report a pension liability for the City Plan.

**(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 statute, to all retiring employees who were participating in the group insurance plan prior to their retirement date. The Commission is self-insured for medical benefits including postretirement health care benefits and life insurance. Currently, there are 94 retirees receiving life insurance coverage and 69 receiving health care benefits. The Commission reimburses 80 percent of the amount of substantiated 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 1996, expenditures of \$186,882 were recognized for postretirement health care. In addition, expenditures of \$15,000 were recognized for life insurance benefits paid during 1996.

**(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 \$50,000 per occurrence and \$350,000 in the aggregate. It is the

CADDO PARISH COMMISSION  
Shreveport, Louisiana

Notes to Combined Financial Statements

policy of the Commission to pay judgments against the Commission on a current basis from excess 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 limits 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 workers' compensation costs above \$100,000. Settlements have not exceeded insurance coverage for each of the past several fiscal years.

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, 1996, \$1,130,850 and \$133,413 are reported as a designation of the Group Insurance Fund and General Insurance Fund retained earnings balance for future catastrophic losses.

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

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

**Notes to Combined Financial Statements**

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Claims liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of payments and other economic and social factors. The claims liability of \$177,234 and \$4,107 reported in the Group Insurance and General Insurance Funds, respectively, at December 31, 1996 are based on the requirements of GASB 33.

Changes in the Group Insurance Fund's claims liability amount in fiscal years 1995 and 1996 were:

	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year End
1995	\$ 208,134	748,771	757,401	191,468
1996	191,468	913,792	928,024	177,234

Changes in the General Insurance Fund's claims liability amount in fiscal years 1995 and 1996 were:

	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year End
1995	\$ 88,189	192,584	281,693	—
1996	—	138,197	134,090	4,107

**(12) Changes in Contributed Capital**

The following changes in contributed capital occurred during the year:

Balance, January 1, 1995	\$ 282,383
Contributions	10,011
Balance, December 31, 1996	\$ 291,400

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



CHASSIS HOUSEHOLD COMMISSIONS  
Shareholders' Securities

February 1966

Opening Balance Sheet

December 31, 1965  
(with comparative totals for December 31, 1965)

Assets	Nonexpendable Trust Fund		Expendable Trust Fund		Agency (Trust)		Totals		
	Jan	Dec	Jan	Dec	Contractual	Commission Fund	1965	1966	
Cash and cash equivalents	\$ 72,975	—	295,377	—	58	1,761,376	334,400	971,753	
Investments	—	—	343,811	—	—	—	2,007,183	1,793,634	
Receivables	—	—	—	—	—	—	—	—	
Accrued interest	—	—	—	—	—	—	—	—	
Other	—	—	—	—	—	—	—	—	
Due from General Fund	—	—	—	—	—	—	—	—	
Total assets	\$ 72,975	—	639,188	—	58	1,761,376	3,341,583	2,765,387	
Liabilities and Fund Balances									
Liabilities									
Accounts payable	\$ —	—	—	—	34,029	—	34,029	34,029	34,029
Deferred compensation benefits payable	—	—	—	—	—	1,761,376	1,761,376	1,761,376	1,761,376
Due to other funds:									
General Fund	—	—	—	—	34,785	—	34,785	34,785	34,785
Capital Outlay Fund	—	—	—	—	—	—	—	—	—
Total liabilities	—	—	—	—	68,814	1,761,376	1,830,189	1,830,189	1,830,189
Fund balances - reserved for									
Resolving loans in General Fund	—	—	—	—	—	—	—	—	—
Industrial development:									
Total fund balances	616,013	—	639,188	—	—	—	616,013	616,128	616,128
Total fund balances	616,013	—	639,188	—	—	—	616,013	616,128	616,128
Total liabilities and fund balances	\$ 616,013	—	639,188	—	68,814	1,761,376	2,444,202	2,446,316	2,446,316

See accompanying notes to combined financial statements.

## GENERAL FUND

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

CAJONS FUNDING COMMISSION  
Shreveport, Louisiana

Capital Projects Fund

Combining Balance Sheet

December 31, 1999

Circle comprehensive notes for December 31, 1999

	Liability Based Fund	Real Commissions Fund	Classified Asset Position Fund	Profit Insurance Fund	Intangible Assets Position Fund	Capital Utility Fund	Total
Assets							
Cash and cash equivalents	\$ 10,299	1,031,647	1,119,671	17,819	11,293	3,401,403	6,294,136
Investments at fair value	—	1,581,446	1,193,791	—	—	4,014,794	5,770,031
Accounts receivable	—	—	—	—	—	—	—
Prepaid expenses:							
Depreciation	—	7,440	—	—	—	—	7,440
Insurance	—	8,612	—	—	—	—	8,612
Utilities	—	16,314	—	—	—	—	16,314
Other	—	(13,910)	—	—	—	—	12,394
Advances by receivable accounts	—	(11,381)	—	—	—	—	(11,381)
Accrued liability	—	141,229	2,473	—	—	—	143,702
Due from other governmental agencies	—	—	—	—	—	—	—
Due from other funds	—	—	—	—	—	311,693	311,693
Total assets	\$ 10,299	\$ 2,644,652	\$ 2,323,443	\$ 17,819	\$ 11,293	\$ 3,627,493	\$ 8,525,097

Liabilities and Fund Balances

Liability							
Accounts payable and accrued liabilities	—	1,004,190	11,094	—	—	75,299	1,090,583
Accounts payable	—	—	—	—	—	190,724	190,724
Deferred interest	—	(85,241)	(2,088)	—	—	(2,088)	(87,329)
Total liabilities	—	918,949	9,006	—	—	173,935	1,101,890
Fund Balances							
Reserved for encumbrances (Unreserved)	—	1,274	—	—	—	1,075,069	1,277,143
Designated for specific purposes (Designated for accounts receivable)	181,219	—	—	17,819	11,293	—	190,331
Total fund balances	\$ 181,219	\$ 1,274	\$ 9,006	\$ 17,819	\$ 11,293	\$ 1,075,069	\$ 1,468,622
Total liabilities and fund balances	\$ 181,219	\$ 1,244,943	\$ 2,332,449	\$ 17,819	\$ 12,293	\$ 2,070,144	\$ 8,525,097

See accompanying notes to combined financial statements.



**CADDO PARISH COMMISSION**  
Bossier, Louisiana

General Fund

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

Year ended December 31, 1994

(with comparative actual amounts for year ended December 31, 1993)

	1994			1993
	Actual	Budget	Variance - Favorable (Unfavorable)	
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 2,373,898	2,468,175	94,277	2,414,694
Other taxes, penalties, and license	31,428	50,115	18,687	45,183
	<u>2,405,326</u>	<u>2,518,290</u>	<u>112,964</u>	<u>2,459,877</u>
<b>Licenses and permits</b>	381,828	373,000	8,828	412,693
<b>Intergovernmental - State of Louisiana:</b>				
Oil and gas severance tax	982,000	991,000	9,000	1,001,191
Royalty	71,000	16,500	54,500	15,081
Timber severance tax	988,911	84,500	904,411	177,728
State severance sharing	151,441	162,000	10,559	162,584
Other state revenue	81,248	84,500	3,252	36,878
	<u>1,118,100</u>	<u>1,348,500</u>	<u>230,399</u>	<u>1,413,962</u>
<b>Use of money and property - interest earned</b>	39,513	39,000	513	39,867
<b>Other revenues</b>	142,511	81,115	61,396	145,616
<b>Total revenues</b>	<u>4,027,164</u>	<u>4,738,405</u>	<u>711,241</u>	<u>4,882,623</u>
<b>Expenditures:</b>				
<b>Official government:</b>				
Legislative	381,344	401,104	19,760	313,045
Judicial	182,310	61,549	120,761	386,370
Executive	388,914	158,000	230,914	335,262
Personnel and administrative	558,781	552,141	6,640	555,816
Public safety	1,148,781	1,171,751	22,970	1,177,883
Corrections	128,000	122,000	6,000	162,782
Metropolitan Planning Commission	128,000	128,000	—	128,000
Allocations to other entities	148,442	148,000	442	116,888
Miscellaneous	142,118	128,620	13,498	134,700
	<u>2,548,238</u>	<u>2,548,120</u>	<u>118</u>	<u>2,587,726</u>
<b>Judicial and other:</b>	188,339	183,991	4,348	160,380
<b>Contingencies</b>	—	28,000	28,000	—
<b>Miscellaneous</b>	28,511	82,114	53,603	16,123
<b>Total expenditures</b>	<u>2,765,088</u>	<u>2,842,225</u>	<u>77,137</u>	<u>2,764,209</u>
<b>Excess (deficiency) of revenues over expenditures</b>	581,756	(94,014)	675,770	377,623
<b>Other financing sources - operating transfers out</b>	(2,000)	(2,000)	—	(162,588)
<b>Excess (deficiency) of revenues over expenditures and other uses</b>	579,756	(96,014)	675,770	315,035
<b>Fund balance at beginning of year</b>	1,082,845	1,082,845	—	1,837,523
<b>Fund balance at end of year</b>	<u>\$ 1,662,601</u>	<u>1,086,831</u>	<u>575,770</u>	<u>2,052,558</u>

See accompanying notes to combined financial statements.

## SPECIAL REVENUE FUNDS

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Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable bonds or major capital projects) that are legally restricted to expenditures for specified purposes. The Commission has fifteen 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 courthouses and other public buildings.

**Cadizo Detention Center Fund** — The Cadizo Detention Center Fund accounts for certain proceeds dedicated to the maintenance and operation of the Cadizo Detention Center.

**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 Cadizo Correctional Center and Inmate 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.

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**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.

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

**Riverboat Bonding Fund** — The Riverboat Bonding Fund accounts for revenues received by the Commission from bonding fees related to the Harrah's riverboat casino.

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CALICO PARISH COMMISSION  
Shreveport, Louisiana

Notes to Combined Financial Statements

As of December 31, 1996, the Commission had \$9,000,000 in revenue anticipation notes payable to banks at a rate of 4.15%, maturing on March 1, 1997.

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

(A) **Interfund Receivables and Payables**

Individual fund interfund receivable and payable balances at December 31, 1996, were as follows:

Fund	Interfund Receivables	Interfund Payables
General Fund	\$ 300,000	913,864
Special Revenue Funds:		
Section 8 Housing	—	23,781
Solid Waste Disposal	183,530	—
Road and Bridge	216,384	—
Juvenile Court	—	89,880
Riverboat Boarding	350,800	—
Hazardous	—	49,453
Drainage	—	339,344
Health Unit	—	1,161,593
Capital Projects Funds – Capital Outlay	351,042	—
Internal Service Funds:		
Group Insurance	300,000	—
General Insurance	39,646	—
Fleet Services	—	258,646
Fiduciary and Agency Funds:		
Jail Site	913,864	—
Criminal Court	—	36,785
	<u>\$ 3,876,452</u>	<u>3,876,452</u>

# **KPMG** Peat Marwick LLP

1000 Commercial National Tower  
200 Canal Street  
Shreveport, LA 71201-3800

## **Independent Auditor's Report on the Internal Control Structure Used in Administering Federal Financial Assistance Programs**

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

We have audited the primary government financial statements, and the combining, individual fund, and account group financial statements of the Caddo Parish Commission (the "Commission") as of and for the year ended December 31, 1996, and have issued our report thereon dated May 16, 1997, which includes an explanatory paragraph due to a change in accounting principle for the adoption of GASB No. 27. We have also audited the compliance of the Commission with requirements applicable to its major federal financial assistance programs, and have issued our report thereon dated May 16, 1997.

We conducted our audits in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, *Audits of State and Local Governments*. These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement and about whether the Commission complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audits for the year ended December 31, 1996, we considered the internal control structure of the Commission in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements of the Commission, and on its compliance with requirements applicable to its major programs, and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the financial statements in a separate report dated May 16, 1997.

The management of the Commission is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, transactions are conducted in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and federal financial assistance programs are managed in

COSSCO FINANCIAL INSTITUTIONS  
 Therapeutic, Limited

Proprietary Funds - Annual Financial Results  
 Combining Statement of Cash Flows

Year ended December 31, 1995  
 (non-comparative totals for December 31, 1993)

	Operating Activities	Investing Activities	Financing Activities	Total
Cash flow from operating activities				
Operating income (loss)	1,254,451	84,879	141,145	1,480,475
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	—	—	14,881	14,881
Accounts of investment	(18,658)	—	—	(18,658)
Decrease (increase) in income receivable - other	14,113	—	—	14,113
Decrease (increase) in due from other funds	(14,242)	68,549	—	54,307
Income (loss) on investment securities - other	—	4,187	—	4,187
Income (loss) on investments - other	—	—	4,115	4,115
Income (loss) on investments - other	—	—	(4,088)	(4,088)
Decrease (increase) in liability	—	—	—	—
Net cash provided by operating activities	1,235,793	113,228	155,053	1,504,074
Cash flow from investing activities - interest income (loss)	—	—	(18,882)	(18,882)
Net cash provided by (used in) investing activities	—	—	(18,882)	(18,882)
Cash flow from financing activities				
Proceeds from issuing securities	—	—	9,974	9,974
Proceeds of fund sales - securities	(4,091,279)	—	—	(4,091,279)
Proceeds from sale and maturity of investment securities	4,411,548	—	—	4,411,548
Interest on investments	(17,248)	—	—	(17,248)
Net cash provided by (used in) financing activities	2,922,021	—	9,974	2,931,995
Net increase (decrease) in cash and cash equivalents	(1,485,541)	113,228	—	(1,372,313)
Cash and cash equivalents at beginning of year	—	273,888	—	273,888
Cash and cash equivalents at end of year	—	411,445	—	411,445

See accompanying notes to combined financial statements.

CAJODO PARISH COMMISSION  
Bossier, Louisiana

Commercial Construction, Residential Construction, and Property Value

Fiscal years ended December 31, 1987  
through December 31, 1995

Fiscal Year	Commercial Construction (1)		Residential Construction (1)		Property Value (2)	
	Number of Units	Value	Number of Units	Value	Total	Change
1987	181	\$ 45,516,875	183	\$ 15,728,441	6,046,879,152	2,351,548,561
1988	143	31,553,566	121	10,633,894	5,808,232,169	2,181,495,597
1989	128	19,794,437	89	9,427,484	5,607,489,334	2,179,995,613
1990	127	25,844,915	89	9,873,490	5,697,385,339	2,099,622,340
1991	187	38,329,382	96	12,203,040	5,978,541,490	2,075,806,680
1992	24	14,123,672	271	21,873,565	5,534,558,100	2,148,278,666
1993	42	24,776,625	178	23,800,536	5,658,477,640	2,285,266,000
1994	64	28,408,873	221	33,899,895	5,663,316,900	2,365,836,061
1995	12	6,223,780	91	13,356,699	5,805,179,600	2,487,409,200
1996	9	4,673,290	93	11,756,560	5,971,022,400	2,663,874,666

Notes:

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

Unaudited - see accompanying audit report.

CAJALCO PARISH COMMISSIONS  
 Ste. Rose, Louisiana

Principal Taxpayers

December 31, 1998

Taxpayer	Industry	Assessed Value	Percentage of Total Assessed Value	1998 Tax Amount
Southwestern Electric Power Company	Public utility	\$ 45,770,180	4.83%	\$ 1,911,267
Ball South Corporation	Public utility	34,527,920	3.69	1,444,728
Atlas Processing Company	Refinery	21,325,180	2.16	890,643
General Motors	Manufacturing	11,350,000	1.76	787,177
Luxon Technologies	Manufacturing	16,770,000	1.69	701,115
Commercial National Bank	Banking	12,223,590	1.24	535,168
Norman Energy Corporation	Public utility	14,574,376	1.50	643,674
Bank One	Banking	8,981,034	.81	376,328
Hibernia National Bank	Banking	8,782,034	.89	368,386
Universal Oil Products	Refinery	<u>8,055,880</u>	<u>.87</u>	<u>331,584</u>
Total for ten principal taxpayers		184,449,430	18.56	7,794,219
Total for remaining taxpayers		<u>803,748,540</u>	<u>81.26</u>	<u>32,823,620</u>
Total for all taxpayers		\$ <u>988,197,970</u>	<u>100.00%</u>	\$ <u>30,617,839</u>

Note - The assessed value includes \$266,819,866 of leveraged exemption.

Unaudited - see accompanying audit report.



**CADDO PARISH COMMISSION**  
 Shreveport, Louisiana

**Miscellaneous Statistics**

December 31, 1978

Date of first settlement	1835
Date of parish formation	1838
Area - square miles	890
Form of government	Council-Manager
Date established	1964
Number of employees	482
Square footage of major buildings:	
Caddo Parish Courthouse	205,500
Caddo Parish Commission Building	64,385
Caddo Parish Health Unit	65,000
Flot Services Garage	21,000
Juvenile Court	57,244
Asbestos	18,344
Caddo Convictional Center	311,000
Caddo Animal Control Center	13,700
Library (main branch)	805,000
Roads and bridges:	
Miles of roads	784
Number of bridges	182
Parks and recreation:	
Parks - number of acres	875
Number of playgrounds	8
Number of picnic areas	10
Number of boat launching ramps	3
Public libraries:	
Number of library branches	19
Number of books	511,000
Annual circulation	1,008,000
Sanitation:	
Number of collection companies	18
Tons of solid waste collected	81,320

Unaudited - see accompanying audit report.

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**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

**Supplementary Schedule of Federal  
Financial Assistance (Single Audit)**

December 31, 1988

(With Independent Auditor's Report Thereon)

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

Release Date \_\_\_\_\_

CAJINDO PARESI COMMISSION  
Shreveport, Louisiana

Supplementary Schedule of Federal Financial Assistance  
(Single Audit)

Year ended December 31, 1976

Table of Contents

	Page
Independent Auditors' Report on Supplementary Schedule of Federal Financial Assistance	1
Schedule of Federal Financial Assistance	2
Notes to Schedule of Federal Financial Assistance	3-4
Independent Auditors' Report on the Internal Control Structure Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards	5-6
Independent Auditors' Report on the Internal Control Structure Used in Administering Federal Financial Assistance Programs	7-9
Independent Auditors' Report on Compliance Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards	10
Independent Auditors' Report on Compliance With General Requirements Applicable to Federal Financial Assistance Programs	11
Independent Auditors' Report on Compliance With Specific Requirements Applicable to Major Federal Financial Assistance Programs	12
Independent Auditors' Report on Compliance With Specific Requirements Applicable to Nonmajor Federal Financial Assistance Program Transactions	13
Schedule of Findings and Questioned Costs	14

# KPMG Peat Marwick LLP

1900 Canal Street  
200 South Street  
Shreveport, LA 71201-2882

## Independent Auditor's Report on Supplementary Schedule of Federal Financial Assistance

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 account group financial statements of the Caddo Parish Commission (the "Commission") as of and for the year ended December 31, 1996, and have issued our report thereon dated May 16, 1997, which includes an explanatory paragraph due to a change in accounting principle for the adoption of GASB No. 27. These financial statements 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 Government Auditing Standards, issued by the Comptroller General of the United States. These 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.

Our audit was made for the purpose of forming an opinion on the primary government financial statements of the Commission, and on the combining, individual fund, and account group financial statements of the Commission taken as a whole. The accompanying schedule of federal financial assistance is presented for purposes of additional analysis and is not a required part of the financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the primary government, combining, individual fund, and account group financial statements and, in our opinion, is fairly presented in all material respects in relation to the primary government financial statements and the combining, individual fund, and account group financial statements taken as a whole.

*KPMG Peat Marwick LLP*

May 16, 1997

**GAO's IMPAIRMENT COMMISSION**  
*Recovering Louisiana*

State's Official Financial Accounts  
 Transmitted December 15, 1995

Grant Title	Fed. CTR. Number	Commodity	Direct Federal Approval Cost (1995)	AGOS (Federal) Revenue Excess (1995)	Approved (Federal) Revenue Available (1995)	Other Revenue Available (1995)	Commodity Selling Contractual or Manufacturer Revenue	1994 Budget Base
<b>U.S. Department of Agriculture</b>								
Free-Range Poultry Processing and Inspection - Feed Stamp Program	18-251	95%	\$ 285,400	50,000	80,000	170,000	170,000	200,000
Free-Range Poultry Processing and Inspection - Feed Stamp Program	18-250	95%	-80,000	-	-	-80,000	-	-80,000
			-285,400	50,000	80,000	-80,000	-80,000	-200,000
<b>Total U.S. Department of Agriculture</b>								
U.S. Department of Education - Adult Education	18-274	Project 89514000	295,000	-	-	295,000	-	295,000
U.S. Department of Education - Adult Education	18-274	LA-888380000000	-80,000	10,000	1,150,000	-80,000	-	-80,000 (1)
U.S. Department of Education - Adult Education		LA-89514000	-500,000	122,000	1,000,000	-200,000	-	-200,000
<b>Total U.S. Department of Education</b>								
U.S. Department of Education - Adult Education	18-274	95%	9,000	-	-	9,000	-	9,000
U.S. Department of Education - Adult Education	18-282	95%	-	-	8,000	8,000	-	8,000
U.S. Department of Education - Adult Education	18-274	95%	-8,000	-	-	-8,000	-	-8,000
<b>Total U.S. Department of Education</b>								
			\$ 1,000,000	\$ 122,000	\$ 1,950,000	\$ 1,000,000	\$ 170,000	\$ 1,000,000

Note: (1) Major program.

See accompanying notes to state's official financial accounts.

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

**Notes to Schedule of Federal Financial Assistance**

Year ended December 31, 1996

**(1) General**

The accompanying schedule of federal financial assistance presents the activity of all federal financial assistance programs of the Caddo Parish Commission, Shreveport, Louisiana (the "Commission"). The Commission's reporting entity is defined in note 1(A) to the Commission's primary government financial statements. Federal financial assistance received directly from federal agencies, as well as federal financial assistance passed through other government agencies, is included on the schedule. (See note 3.)

**(2) Basis of Accounting**

The accompanying schedule of federal financial assistance is presented using the modified accrual basis of accounting, which is described in note 1(D) to the Commission's general purpose financial statements.

**(3) Relationship to Primary Government Financial Statements**

Federal financial assistance resources are reported in the Commission's primary government financial statements as follows:

	Intergovernmental Revenues - Federal	Health and Welfare Expenditures	Total
General Fund	\$ —	175,500	175,500
Special Revenue Funds			
Extension Facilities Fund	48,198	—	48,198
Shreve Memorial Library Fund	33,512	—	33,512
Community Development Block Grant	298,502	—	298,502
Recreation & Housing Fund	482,129	—	482,129
Total federal financial assistance reported in general purpose financial statements	\$ 862,341	175,500	1,037,841

**(4) Relationship to Federal Financial Reports**

Amounts reported in the accompanying schedule agree with the amounts reported in the related federal financial reports.

CADDO PARISH COMMISSION  
Shreveport, Louisiana

Notes to Schedule of Federal Financial Assistance

(5) Major Federal Financial Assistance Programs

Major federal financial assistance programs include any program for which federal expenditures for that program exceed \$300,000. The only major federal financial assistance program of the Commission is the Section 8 Housing Assistance Program. The expenditures related to this program did not exceed 50% of total federal expenditures. As a result, the Louisiana Community Development Block Grants Program was also selected for internal control testing in order to comply with the 50% criteria.

**CALDO PARISH COMMISSION**  
*Shreveport, Louisiana*

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

Fiscal years ended December 31, 1987  
 through December 31, 1986

Fiscal Year	Biological Interest	Total Debt Service (2)	Total General Expenditures (1)	Debt Service as a Percentage of Total General Expenditures
1987	\$ 2,493,000	4,045,913	31,918,895	12.68%
1988	2,693,000	4,343,863	32,758,373	13.26
1989	2,820,000	4,723,960	34,964,642	13.51
1990	3,090,000	5,123,268	36,658,873	13.98
1991	3,690,000	5,397,439	39,198,220	13.77
1992	3,625,000	5,946,615	39,297,950	15.13
1993	3,800,000	6,876,243	39,814,876	17.27
1994	3,725,000	7,813,361	39,734,829	19.66
1995	3,965,000	8,723,514	39,638,010	21.99
1996	3,655,000	9,721,638	31,190,927	31.19

**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 audit report.



Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities 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 structure and its operation that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the Commission in a separate letter dated May 16, 1997.

This report is intended for the information of the Commissioners, management, the cognizant agency, and the State of Louisiana Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.

*KPMG Audit Memorandum LLP*

May 16, 1997

CADDO PARISH COMMISSION  
Shreveport, Louisiana

Computation of Direct and Overlapping Debt

December 31, 1996

	Net Debt	Percentage of Debt Applicable to the Parish	Parish's Share of Debt
Caddo Parish Commission	\$ 18,896,350	100%	\$ 18,896,350
Caddo Parish School Board	28,577,281	100	28,577,281
City of Shreveport	<u>142,624,151</u>	99	<u>141,207,808</u>
	<u>\$ 190,097,782</u>		<u>\$ 188,681,439</u>

Unaudited - see accompanying audit report.

compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projections of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

**Cycles of Commission's activities**

- Revenue/collections
- Purchases/disbursements
- Payroll

**General requirements**

- Political activity
- Civil rights
- Cash management
- Federal financial reports
- Allowable costs/cost principles
- Drug-Free Workplace Act
- Administrative requirements

**Specific requirements**

- Types of services allowed or unallowed
- Eligibility
- Matching, level of effort, or cost-sharing
- Reporting
- Special requirements:
  - Contract costs and utility allowances
  - Contract costs and utility adjustments
  - Site inspection reports

**Claims for advances and reimbursements**

**Amounts claimed or used for matching**

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended December 31, 1995, the Commission expended 74 percent of its total federal financial assistance under its major federal financial assistance programs and the mortgage program Community Development Block Grant.

We performed tests of controls, as required by GAO Circular A-118, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with general requirements, specific requirements, and requirements governing claims for advances and reimbursements, and amounts

claimed or used for matching that are applicable to each of the major federal financial assistance programs of the Commission, which are identified in the accompanying schedule of federal financial assistance and the aforementioned nonmajor programs. Our procedures were not in scope that would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program 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 structure and its operations that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the Commission in a separate letter dated May 16, 1987.

This report is intended for the information of the Commissioners, management, the cognizant agency, and the State of Louisiana Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.

*RPM/6 Paul Marwick LLP*

May 16, 1987

# **KPMG** Peat Marwick LLP

300 Louisiana National Tower  
200 Tenth Street  
Beverlyport, LA 70017-3002

## **Independent Auditors' Report on Compliance Based on an Audit of the 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 account group financial statements of the Caddo Parish Commission (the "Commission") as of and for the year ended December 31, 1998, and have issued our report thereon dated May 16, 1999, which includes an explanatory paragraph due to a change in accounting principle for the adoption of GASB No. 27.

We conducted our audit in accordance with generally accepted auditing standards and 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.

Compliance with laws, regulations, contracts, and grants applicable to the Commission is the responsibility of the Commission's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Commission's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported herein under Government Auditing Standards.

This report is intended for the information of the Commissioners, management, the regional agency, and the State of Louisiana Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.

*KPMG Peat Marwick LLP*

May 16, 1999

# KPMG Peat Marwick LLP

1800 Commercial Midland Tower  
200 Texas Street  
Shreveport, LA 71201-2802

## Independent Auditor's Report on Compliance With General Requirements Applicable to Federal Financial Assistance Programs

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 account group financial statements of the Caddo Parish Commission (the "Commission") as of and for the year ended December 31, 1996, and have issued our report thereon dated May 16, 1997, which includes an explanatory paragraph due to a change in accounting principle for the adoption of GASB No. 27.

We have applied procedures to test the Commission's compliance with the following requirements applicable to its federal financial assistance programs, which is identified in the accompanying schedule of federal financial assistance for the year ended December 31, 1996:

- Political activity
- Civil rights
- Cash management
- Federal financial reports
- Allowable costs/cost principles
- Drug-Free Workplace Act
- Administrative requirements

Our procedures were limited to the applicable provisions described in the Office of Management and Budget's *Compliance Supplement for Single Auditor of State and Local Governments*. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Commission's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Commission had not complied, in all material respects, with these requirements.

This report is intended for the information of the Commissioners, management, the cognizant agency, and the State of Louisiana Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.

*KPMG Peat Marwick LLP*

May 16, 1997

# **KPMG Peat Marwick LLP**

1800 Commercial National Tower  
200 Texas Street  
Shreveport, LA 71201-0880

## Independent Auditor's Report on Compliance With Specific Requirements Applicable to Major Federal Financial Assistance Programs

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 account group financial statements of the Caddo Parish Commission (the "Commission") as of and for the year ended December 31, 1996, and have issued our report thereon dated May 14, 1997, which includes an explanatory paragraph due to a change in accounting principle for the adoption of GASB No. 27.

We have also audited the Commission's compliance with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or cost-sharing; reporting; contract costs and utility allowances; contract costs and utility adjustments; site inspection reports; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to its major federal financial assistance program, which is identified in the accompanying schedule of federal financial assistance, for the year-ended December 31, 1996. The management of the Commission is responsible for the Commission's compliance with these requirements. Our responsibility is to express an opinion on compliance with these requirements based on our audit.

We conducted our audit of compliance with these requirements in accordance with generally accepted auditing standards: Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, Audit of State and Local Governments. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements related to above occurred. An audit includes examining, on a test basis, evidence about the Commission's compliance with these requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the Commission complied, in all material aspects, with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or cost-sharing; reporting; contract costs and utility allowances; contract costs and utility adjustments; site inspection reports; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to its major federal financial assistance program for the year ended December 31, 1996.

This report is intended for the information of the Commissioners, management, the recipient agency, and the State of Louisiana Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.

*KPMG Peat Marwick LLP*

May 16, 1997

Independent Auditors' Report on Compliance With Specific  
Requirements Applicable to Nonmajor Federal Financial  
Assistance Program Transactions

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

We have audited the primary government financial statements, and the combining, individual fund, and account group financial statements of the Cade Parish Commission (the "Commission") as of and for the year ended December 31, 1996, and have issued our report thereon dated May 16, 1997, which includes an explanatory paragraph due to a change in accounting principle for the adoption of GASB No. 27.

In connection with our audit of the financial statements of the Commission and with our consideration of the Commission's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget (OMB) Circular A-128, *Audit of State and Local Governments*, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1996. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or disallowed, reporting, special requirements, and claims for advances and reimbursements that are applicable to these transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Commission's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe the Commission had not complied, in all material respects, with these requirements.

This report is intended for the information of the Commissioners, management, the cognizant agency, and the State of Louisiana Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.

*KPMG Peat Marwick LLP*

May 16, 1997



CADDO PARISH COMMISSION  
Bossierport, Louisiana

Schedule of Findings and Questioned Costs  
(Single Audit)

Year ended December 31, 1996

Program	Findings	Questioned Costs
General Requirements	<p>For the year ended December 31, 1996, two complaints had been filed with the Equal Employment Opportunity Commission and were still under investigation as of May 16, 1997.</p> <p><u>Management's Response:</u> Not necessary.</p>	N/A

Note: There were no findings for the year ended December 31, 1995.

# KPMG Peat Marwick LLP

1800 Commercial National Tower  
500 Texas Street  
Metairie, LA 70002-2000

May 16, 1997

## 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, 1996, and have issued our report thereon dated May 16, 1997, which includes an explanatory paragraph due to a change in accounting principle for the adoption of GASB No. 27. 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:

### SECTION 8 HOUSING FUND

The accounting for the Section 8 Housing program is currently performed by an outside accountant throughout the year. These records are maintained in accordance with federal requirements versus generally accepted accounting principles. At the end of each year, Commission personnel attempt to reconcile the Commission records to those of the outside accountant. This reconciliation is typically not performed timely throughout the year resulting in confusion among all parties involved over reconciliation of the two sets of records. Commission personnel have indicated that the best solution would be to bring the Section 8 account records "in-house." To maintain stronger control over the accounting related to the Section 8 Housing program, we recommended that the Commission pursue the option to bring the accounting "in-house." During the interview, we recommended that the outside accountant records be reconciled to the Commission's records monthly to provide for timely recognition of potential problems, uncertainties, or disagreements with the outside accountant.

The Members of the College  
Parish Commission  
May 16, 1997  
Page 2

### RETAINAGE PAYABLE

The Commission has certain contracts outstanding at the end of each year that contain retainage that is being withheld from the payments. Enforcement accounting states that if performance on an accessory contract is complete, or virtually complete, an expenditure and liability should be recognized rather than an encumbrance. Over the past five years, late audit adjustments were necessary to properly record retainage payable on these contracts. To reduce the number of late audit adjustments made at year end, we recommend that client personnel evaluate all open contracts at the end of each year and properly record retainage payable.

### INTERNAL SERVICE FUND - FLEET SERVICES

The Fleet Services Fund was established in 1994 as an Internal Service Fund, which serves to account for the activities of the Central Garage location. For reporting purposes, all fixed assets that are transferred into Fleet Services from other funds, donated, etc. are accounted for as contributed capital. Currently, the Commission's records reflect these contributed assets within restricted earnings and audit adjustments are made to properly report the contributions. Fixed assets that are contributed from other funds should be transferred in at net book value at the date of transfer. Due to the activity noted with the Accountable Asset Fund over the past couple of years in terms of fixed assets being transferred into Fleet Services, we recommend that the Commission set up a separate contributed capital account and closely monitor the activity during the year to ensure that all fixed assets transferred to/from Fleet Services are accounted for properly.

\* \* \* \* \*

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 Commissioners, management, and others within the organization.

Very truly yours,

*Kathleen M. Monahan, CPA*

June 30, 1997

Dr. Daniel C. Kyle  
Legislative Auditor  
State of Louisiana  
P. O. Box 44895  
Baton Rouge, Louisiana 70804

Dear Dr. Kyle:

We have audited the primary government financial statements of the Cade Parish Commission, Moreport, Louisiana, and its combining, individual fund, and account group financial statements as of and for the year ended December 31, 1996, and have issued our report thereon dated May 16, 1997, which includes an explanatory paragraph due to a change in accounting principle for the adoption of GASB No. 21.

Enclosed please find the schedule which reflects the amount of compensation paid to Cade Parish Commissioners for the year ended December 31, 1996.

Thank you.

Very truly yours,

**KPMG PEAT MARWICK LLP**



J. Mark Garrett, Partner

JMK:br

Enclosure

CADDO PARISH COMMISSION

Commissioner Compensation

Year ended December 31, 1996

Ayoub, Donald	\$ 14,288.72
Brown, Robert Charles	14,288.72
Davis, Forrest A.	14,288.72
Dumas, Danny Joe	15,406.47
Epperson, Kenneth E.	14,970.99
Fucade, John P.	14,288.72
Gillen, Clifford L.	14,288.72
Morris, James H.	14,288.72
Wight, Ronald A.	14,288.72
Williams, Michael D.	14,288.72
Wilson, Hershey D.	14,288.72
Wynshaw, David	<u>14,288.72</u>
	\$ <u>132,864.64</u>

**Independent Auditors' Report on the Internal Control Structure  
Based on an Audit of the Financial Statements Performed in  
Accordance with Government Auditing Standards**

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

We have audited the primary government financial statements, and the combining, individual fund, and account group financial statements of the Cade Parish Commission (the "Commission") as of and for the year ended December 31, 1996, and have issued our report thereon dated May 16, 1997, which includes an explanatory paragraph due to a change in accounting principle for the adoption of GAAP No. 37.

We conducted our audit in accordance with generally accepted auditing standards and 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.

The management of the Commission is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nonetheless occur and not be detected. Also, projections of any evaluation of the structure to future periods is subject to the risk that conditions may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of the Commission for the year ended December 31, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

CADDO PARISH COMMISSION  
Surreyport, Louisiana

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

Year ended December 31, 1979

Function and Activity	General Fixed Assets	Additions	Retirements	Transfers	December 31, 1979
	January 1, 1979				
General government	\$ 6,185,387	46,906	294,342	11,469	6,149,291
Judicial	77,625	8,421	1,307	—	83,379
Elections	1,394,142	126,176	3,124	(81,278)	1,438,377
Finance and administrative	5,292,879	(34,732)	(128,180)	(81,251)	5,048,552
Other general government	17,889,861	911,808	423,344	(95,541)	18,309,268
Public safety	96,113,518	95,204	19,278	1,108	96,190,022
Health and welfare	7,048,824	621,686	8,293	4,578	7,687,723
Highways and streets	4,289,070	14,693	486,371	(93,856)	4,796,264
Sanitation	1,154,558	1,385	—	1,843	1,157,818
Culture and recreation	12,379,268	259,842	18,289	8,892	13,000,092
Cooperative programs	1,117,199	1,299,898	1,312,351	—	3,729,448
Total general fixed assets	\$ 17,211,451	\$ 3,656,321	\$ 3,310,192	—	\$ 20,557,679

See accompanying notes to combined financial statements.

## INTERNAL SERVICE FUNDS

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

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

**General Insurance Fund** — The General Insurance Fund accounts for the costs of maintaining casualty and 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.



**CRICCO FUTURE COMMITMENTS**

Strategies, Investments

Proprietary Funds - Unaudited Balance Sheets

Commuting Balance Sheets

(December 31, 1995)

(with comparison totals for December 31, 1994)

	1995	1994	Total
<b>ASSETS</b>			
Cash and cash equivalents			
Investments, at cost			
Receivables			
Prepaid expenses			
Other			
Due from other funds - Other Funds			
Inventory			
Total assets	1,271,541	64,481	1,336,022
Fixed assets:			
Land			
Buildings			
Equipment			
Less accumulated depreciation			
Total assets	1,271,541	64,481	1,336,022

**Liabilities, Contingent Liabilities, and Unaudited Commitments**

Accounts payable	11,111		11,111
Accounts receivable		11,111	11,111
Other			
Due to other funds			
Other interest			
Other liabilities			
Total liabilities	11,111	11,111	22,222
Contingent liabilities			
Unaudited commitments			
Total liabilities, contingent liabilities, and unaudited commitments	11,111	11,111	22,222

See accompanying notes to consolidated financial statements.

**CADDOUASHISH COMMISSION**  
*Managers, Louisiana*

**Proprietary Funds - Internal Service Funds**

**Comparison of Statement of Revenues, Expenses, and  
 Changes in Assets (Liabilities) (Unaudited Budget)**

Year ended December 31, 1995

(with comparison data for December 31, 1994)

	1995	1994	Total
<b>Operating revenues:</b>			
Commissioner's contributions	1,424,179	1,424,179	2,848,358
Employees' contributions	18,117	18,117	36,234
Charges for sales and services	312,428	312,428	624,856
Total revenues	<u>1,754,724</u>	<u>1,754,724</u>	<u>3,509,448</u>
<b>Operating expenses:</b>			
Salaries	811,791	811,791	1,623,582
Cost of sales and services	1,071,726	1,071,726	2,143,452
Business printing	17,236	17,236	34,472
Contract and administrative	31,600	31,600	63,200
Depreciation	14,483	14,483	28,966
Utilities	15,000	15,000	30,000
Miscellaneous	31,490	31,490	62,980
Total expenses	<u>2,084,326</u>	<u>2,084,326</u>	<u>4,168,642</u>
Operating income (loss)	29,498	29,498	58,996
<b>Nonoperating revenues (expenses):</b>			
Interest income	50	50	100
Income taxes	—	—	—
Expense revenue	—	—	—
Total nonoperating	<u>50</u>	<u>50</u>	<u>100</u>
Net income (loss)	30,048	30,048	60,096
<b>Revised opening (accumulated) deficit at beginning of year</b>	<u>3,010,322</u>	<u>3,010,322</u>	<u>6,020,644</u>
<b>Revised ending (accumulated) deficit at end of year</b>	<u>2,980,274</u>	<u>2,980,274</u>	<u>5,960,548</u>

See accompanying notes to consolidated financial statements.

CAJODO PARISH COMMISSION  
Shreveport, Louisiana

Notes to Combined Financial Statements

account for transactions involving federal funds received by the Commission. An annual operating budget was not adopted for this fund. Actual amounts for Section 8 Housing and the Louisiana Community Development Block Grants are included in the "Nonappropriated Funds" column in Exhibit 3.

The capital budget appropriations which encompass the Capital Projects Funds present cumulative (project length) as opposed to annual budget amounts, and from 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 Primary Funds.

- (D) 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 statute authorizes 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 Fund 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. All investments of the Commission are stated at cost or amortized cost, except those in the Deferred Compensation Plan, which are carried at market value. Investments, including the LAMP investments, are held in the Commission's name through a book-entry system at the Federal Reserve Bank.

## FIDUCIARY FUNDS

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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 four 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.

**Farm 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 parcel 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 fees, court costs, and bond deficiencies imposed by the Court are dedicated to trial costs and other operating expenditures.

**Deferred Compensation Fund** — This fund was established to account for the assets and corresponding liability of the Commission's deferred compensation plan.

CADDO PARISH COMMISSION  
Shreveport, Louisiana

Comparative Schedule of General Fixed Assets - By Source

December 31, 1996 and 1995

	1996	1995
<b>General fixed assets:</b>		
Land and land improvements	\$ 5,408,363	5,408,363
Buildings and structures	53,971,946	52,707,858
Machinery and equipment	14,151,948	14,358,743
Vehicles	3,819,518	3,698,294
Construction in progress	<u>1,804,827</u>	<u>1,137,298</u>
	<b>\$ 78,957,602</b>	<b>77,311,554</b>
<b>Investment in general fixed assets - by source:</b>		
Investment, December 31, 1982	\$ 14,532,485	14,532,485
Subsequent to December 31, 1982:		
General obligation bonds	28,811,334	28,811,334
Penal Fund	1,285,960	1,285,960
General Fund	2,180,791	2,180,791
Contributions from other governmental funds and agencies	<u>33,208,815</u>	<u>30,554,674</u>
Donations	<u>104,680</u>	<u>104,680</u>
	<b>\$ 78,957,602</b>	<b>77,311,554</b>

See accompanying notes to combined financial statements.

CALDO PARISH COMMISSION  
 Slacovport, Louisiana

Fiduciary Funds

Nonexpendable Trust Fund - Jail Site Fund

Comparative Statement of Revenues and Changes in Fund Balance

Years ended December 31, 1996 and 1995

	1996	1995
Revenues - interest earned	\$ 18,109	19,219
Fund balance at beginning of year	508,730	689,511
Fund balance at end of year	\$ <u>526,839</u>	<u>708,730</u>

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION  
 Monroeport, Louisiana

Fiduciary Funds

Nonresponsible Trust Fund - Jail Site Fund

Comparative Statement of Cash Flows

Years ended December 31, 1996 and 1995

	1996	1995
Cash flows from operating activities:		
Operating income	\$ 18,109	16,219
Adjustments to reconcile operating income to net cash provided by operating activities:		
Increase in due from General Fund	<u>(15,568)</u>	<u>(18,300)</u>
Net cash provided by operating activities	<u>2,541</u>	<u>(2,081)</u>
Net increase in cash and cash equivalents	8,141	935
Cash at beginning of year	<u>14,824</u>	<u>13,918</u>
Cash at end of year	\$ <u>22,965</u>	<u>14,853</u>

See accompanying notes to combined financial statements.

CAJODO PARISH COMMISSION  
 Metairie, Louisiana

Fiduciary Fund

Expendable Trust Fund - Pease Farm Fund

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

Years ended December 31, 1996 and 1995

	1996	1995
Revenues:		
Use of money and property - interest earned	\$ 25,480	31,527
Other	<u>61,587</u>	<u>56,356</u>
Total revenues	<u>87,067</u>	<u>87,883</u>
Expenditures - capital projects:		
Industrial development	20,000	31,282
Miscellaneous	<u>2,482</u>	<u>2,717</u>
Total expenditures	<u>22,482</u>	<u>34,000</u>
Excess of revenues over expenditures	64,585	53,883
Other financing sources (uses):		
Operating transfer in	18,480	18,480
Operating transfer out	<u>18,480</u>	<u>(400,000)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	83,485	(381,520)
Fund balance at beginning of year	<u>276,316</u>	<u>700,622</u>
Fund balance at end of year	\$ <u>493,801</u>	<u>319,102</u>

See accompanying notes to combined financial statements.



CAJADO PARISH COMMISSION  
Shreveport, Louisiana  
Fiduciary Funds

Combining Statement of Changes in Assets and Liabilities - All Agency Funds  
Year ended December 31, 1996

	Balance, January 1, 1996	Additions	Deductions	Balance, December 31, 1996
<b>Criminal Court Fund</b>				
<b>Assets</b>				
Cash	\$ 90	643,462	643,462	90
Receivables - other	<u>79,283</u>	<u>58,785</u>	<u>79,283</u>	<u>58,785</u>
Total assets	\$ <u>79,283</u>	<u>394,747</u>	<u>724,663</u>	<u>58,835</u>
<b>Liabilities</b>				
Accounts payable	\$ 79,286	34,690	39,556	34,690
Due to other funds	<u>58,685</u>	<u>34,785</u>	<u>58,685</u>	<u>34,785</u>
Total liabilities	\$ <u>79,251</u>	<u>58,835</u>	<u>78,241</u>	<u>58,835</u>
<b>Deferred Compensation Fund</b>				
<b>Assets</b>				
Investments	\$ 1,575,766	<u>384,371</u>	<u>196,561</u>	<u>1,763,576</u>
<b>Liability</b>				
Deferred compensation benefits payable	\$ 1,575,766	<u>384,371</u>	<u>196,561</u>	<u>1,763,576</u>
<b>Totals - All Agency Funds</b>				
<b>Assets</b>				
Cash	\$ 90	643,462	643,462	90
Investments	<u>1,575,766</u>	<u>384,371</u>	<u>196,561</u>	<u>1,763,576</u>
Receivables - other	<u>79,283</u>	<u>58,785</u>	<u>79,283</u>	<u>58,785</u>
Total assets	\$ <u>1,655,117</u>	<u>1,086,618</u>	<u>921,254</u>	<u>1,822,011</u>
<b>Liabilities</b>				
Accounts payable	\$ 79,286	34,690	39,556	34,690
Due to employees participants	<u>1,575,766</u>	<u>384,371</u>	<u>196,561</u>	<u>1,763,576</u>
Due to other funds	<u>58,685</u>	<u>34,785</u>	<u>58,685</u>	<u>34,785</u>
Total liabilities	\$ <u>1,655,117</u>	<u>453,308</u>	<u>235,812</u>	<u>1,822,011</u>

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION  
Shreveport, Louisiana

Demographic Statistics

Fiscal years ended December 31, 1983  
through December 31, 1986

<u>Fiscal Year</u>	<u>Population (1)</u>	<u>Median Age (2)</u>	<u>School Enrollment (3)</u>	<u>Unemployment Rate (4)</u>
1987	273,423	31.3	58,709	9.1%
1988	271,239	31.4	51,416	10.8
1989	269,258	31.8	50,774	9.8
1990	248,253	31.7	49,869	7.6
1991	253,246	31.2	49,615	6.9
1992	247,605	32.5	49,154	6.5
1993	246,597	32.7	48,795	8.1
1994	246,435	32.7	48,310	6.7
1995	246,699	32.7	49,625	5.6
1996	247,301	32.7	50,126	6.3

Notes:

- (1) Research Division, Louisiana Tech University
- (2) Sales and Marketing Management Publications
- (3) Caddo Parish School Board, Internal Auditing
- (4) State of Louisiana, Office of Employment Security

Unaudited - see accompanying audit report.

## GENERAL FIXED ASSETS ACCOUNT GROUP

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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 credit 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.



**GENERAL LONG-TERM  
OBLIGATION ACCOUNT  
GROUP**

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

CANADIAN PACIFIC CORPORATION  
 Shareholders' Accounts

Schedule of Changes in Long-Term Obligations

Year ended December 31, 1956

	December 31, 1955	Additional	Payments	Debt Service Paid Operations	December 31, 1956
Amount available in Debt Service Fund	\$ 8,006,791	—	—	(989,518)	7,017,273
Amount to be provided for retirement of long-term debt	23,773,248	—	2,633,000	969,975	26,375,197
Amount to be provided for accrued unamortized discount	217,621	33,384	—	—	251,005
	\$ 29,997,660	\$ 33,384	\$ 2,633,000	—	\$ 26,663,042
Long-term obligations payable:					
General obligations bonds payable	\$ 18,970,000	—	2,463,000	—	\$ 21,433,000
Contributions of stockholders	581,000	—	98,978	—	679,978
Accrued unamortized discount	217,621	33,384	—	—	251,005
	\$ 19,768,621	\$ 33,384	\$ 2,561,978	—	\$ 22,263,983

See accompanying notes to combined financial statements.

**STATISTICAL  
SECTION**



CONDENSED CONSOLIDATED  
BALANCE SHEETS

Segment-Component Expenses by Product ID

Fiscal year ended December 31, 1997  
through December 31, 1994

Fiscal Year	Good Components	Parts Sales	Trade in Savings	Mailbox	Payments in Trade	Rebate	Churn and Savings	Revenue Component	Net Savings	Net
1997	\$ 1,488,754	3,183,871	1,776,647	24,422	1,750,894	40,229	1,477,483	--	4,291,190	21,791,052
1996	4,123,025	3,688,719	1,814,443	25,139	2,492,171	424,506	2,689,394	--	4,092,360	20,729,376
1995	1,722,815	4,339,491	1,411,138	20,141	2,491,751	291,229	2,344,367	--	4,428,449	17,961,423
1994	2,079,148	4,076,223	1,779,229	11,962	1,941,625	478,138	1,493,296	--	4,294,379	18,688,873
1993	1,444,478	3,213,096	1,925,375	11,296	1,894,879	478,847	1,416,032	--	4,114,306	18,184,279
1992	2,715,295	4,132,496	1,826,138	26,178	2,271,111	1,211,207	1,113,424	--	4,295,488	20,225,956
1991	1,994,719	4,021,378	1,713,487	20,174	2,497,121	1,493,471	1,031,265	8,288	4,625,413	20,846,678
1990	1,020,048	3,447,097	2,021,822	34,584	1,714,625	1,291,875	4,239,394	1,202,124	3,864,269	19,174,429
1989	1,452,394	4,084,588	1,791,029	14,271	1,584,238	1,066,828	4,167,229	2,295,414	4,279,153	20,481,899
1988	1,712,427	4,256,481	1,564,868	26,615	1,622,247	1,490,177	4,059,411	1,648,751	4,298,675	21,090,918

(\$ in millions) Includes Reimbursements, Special Business Needs, and Debt Service Funds.

Revised - see accompanying notes



CAUTION: INFORMATION CONTAINS  
SOURCES - LOCALITIES

General Governmental Revenues by Source (%)

fiscal years ended December 31, 1987  
 through December 31, 1996

Fiscal Year	Taxes and Special Assessments	Licenses and Fees	Inter-governmental	From Charges and Contributions on Accounts			Grants	Use of Money and Equipment	Other Revenues	Total
				Income	Excise and Subsidies	Transfer				
1987	\$ 16,814,324	262,265	3,061,474	525,283	1,94,869	-	413,358	184,823	23,866,895	
1988	13,879,354	364,215	2,822,783	118,351	109,471	-	850,178	271,228	20,115,620	
1989	22,837,200	481,264	3,210,464	118,865	103,287	-	842,031	197,136	28,105,877	
1990	23,824,252	314,884	3,850,664	180,884	190,232	-	928,888	182,201	27,706,825	
1991	23,888,360	311,225	3,888,179	182,839	109,441	-	613,699	164,889	28,215,540	
1992	22,624,742	365,445	3,061,398	178,183	93,448	-	847,678	208,830	26,467,603	
1993	20,398,158	330,230	3,655,448	138,839	147,437	-	108,179	212,883	24,400,235	
1994	27,163,678	344,417	3,793,844	78,874	231,818	928,098	693,048	264,218	33,111,293	
1995	22,118,725	413,887	2,478,158	186,332	203,180	979,682	1,028,981	699,894	28,612,232	
1996	34,018,858	381,838	3,653,412	181,881	208,287	994,313	670,483	314,885	39,123,176	

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

Unaudited - see accompanying audit report.

CAJECO PAPER CORPORATION  
 Memphis, Louisiana

Property Tax Liens and Collections

The years 1987 through 1996

The Year	Total Tax Liens (\$,000)	Current Tax Collections (\$)	Percentage of Tax Collected	Delinquency Tax Collections	Total Tax Collected	Ratio of Total Collections to Tax Liens	Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Total Tax Liens
1987	\$ 18,660,428	17,053,898	91.4%	\$ 1,606,531	19,660,429	98.3%	\$ 2,607,029	1.7%
1988	28,814,687	18,892,243	65.6%	1,299,287	20,191,530	69.8%	6,623,157	23.0%
1989	34,259,425	23,813,026	69.5%	1,841,523	25,654,549	74.9%	14,604,876	42.6%
1990	31,461,821	21,163,224	67.3%	1,923,281	23,086,505	73.4%	17,295,316	54.9%
1991	24,321,284	24,028,293	98.8%	1,932,229	25,960,522	106.8%	1,333,024	5.5%
1992	24,632,256	23,824,253	96.7%	1,171,244	25,025,497	101.6%	1,752,507	7.1%
1993	30,378,463	26,098,878	85.9%	1,953,379	28,052,257	92.3%	3,026,206	10.0%
1994	31,476,283	31,823,490	101.1%	1,171,244	32,994,734	104.8%	2,172,490	6.9%
1995	26,786,428	24,928,411	93.0%	1,466,441	26,394,852	98.9%	1,771,576	6.6%
1996	30,837,889	27,765,844	90.0%	—	27,765,844	90.0%	3,072,045	10.0%

Notes:

- (1) Tax original will adjust for subsequent Louisiana Tax Commission change orders.
- (2) Collections through and including tax bills after which cannot yet be cleared by tax returns.
- (3) Section 2 is combined financial statements for various entities in Accounting Services Corporation for property taxes.

Unaudited - see accompanying audit report.

Table A

CADDO PARISH COMMISSION  
Shreveport, Louisiana

Assessed and Estimated Actual Value  
of Taxable Property

Fiscal years ended December 31, 1987  
through December 31, 1996

<u>Fiscal Year</u>	<u>Assessed Value</u>	<u>Estimated Actual Value</u>	<u>Ratio of Assessed Value to Estimated Actual Value</u>
1987	\$ 948,863,030	8,398,358,933	11.3%
1988	878,830,510	7,791,044,667	11.3
1989	838,594,670	7,387,484,587	11.3
1990	861,697,580	7,791,117,390	11.1
1991	889,227,750	7,654,462,390	11.4
1992	877,697,530	7,702,838,160	11.4
1993	913,253,670	7,984,863,600	11.4
1994	942,577,130	8,178,552,961	11.5
1995	949,228,840	8,263,438,800	11.5
1996	968,064,350	8,377,996,466	11.5

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 1995. The next revaluation will be completed as of January 1, 2000, for the 2000 tax roll.

Unaudited - see accompanying audit report.

CALIFORNIA STATE BOARD OF  
SUPERVISORS

Property Tax Rates and Tax Levies - District and Incorporating Communities (1)

Fiscal year ending December 31, 1997  
through December 31, 1996

Fiscal Year	The Joint City of Orange and Tustin			City of Beverly Hills			City of Burbank			City of Glendale			City of Pasadena			City of Van Nuys			City of Westwood		
	Communities	Schools	Rate <sup>(1)</sup>	Total Levies	Total Levies	Total Levies	Total Levies	Total Levies	Total Levies	Total Levies	Total Levies	Total Levies	Total Levies	Total Levies	Total Levies	Total Levies	Total Levies	Total Levies	Total Levies	Total Levies	Total Levies
1997	1	29.0	46.95	7.65	41.89	134.71	1,19,000,438	3,188,178	1,236,990	29,077,428	5,86,683,89										
1996	1	27.9	54.52	8.31	44.61	179.62	22,874,697	3,192,872	1,146,864	28,821,870	89,252,528										
1995	1	26.9	54.52	8.31	44.61	195.12	24,229,422	3,088,878	1,141,466	28,311,762	81,989,489										
1994	1	26.8	51.27	8.31	43.31	192.49	23,482,321	3,038,474	1,134,473	27,655,268	75,466,878										
1993	1	26.8	51.17	8.31	43.11	192.49	24,201,289	3,038,828	1,131,874	27,272,000	79,225,699										
1992	1	26.1	51.13	8.34	43.34	191.34	24,543,156	3,031,848	1,149,489	27,684,492	89,481,207										
1991	1	26.1	51.09	8.34	43.34	184.89	21,688,095	3,008,888	1,128,877	24,825,860	81,244,081										
1990	1	26.1	51.09	8.34	43.34	189.04	21,711,090	3,009,988	1,129,988	25,851,066	81,244,081										
1989	1	26.1	51.09	8.34	43.34	189.04	21,648,117	3,008,528	1,128,214	24,784,857	81,244,081										
1988	1	26.1	51.11	8.34	43.34	211.28	20,671,685	2,841,529	1,077,084	24,590,298	80,311,871										

Notes:  
 (1) Includes voluntary annexing levies and levy of the larger municipality which annexes approximately 70.0% of the total public population and approximately 70.0% of the total public revenues. There are also small municipalities and cities which commonly levy of voters taxes within its limits.  
 (2) Rate for property within City of Orange and City of Van Nuys.  
 (3) Rate for property within City of Burbank and City of Glendale.

Continued - see accompanying audit report.

Table 6

CADDO PARISH COMMISSION  
Shreveport, Louisiana

Special Assessment Collections

Fiscal years ended December 31, 1987  
through December 31, 1996

Fiscal Year	Amount of Installment Assessments Due	Total Revenue Collected	Percentage of Revenue to Assessments Due
1987	\$ 5,090	3,112	56.68%
1988	4,923	784	14.90
1989	4,923	16,115	305.38
1990	4,223	797	17.88
1991	4,084	8,245	209.23
1992	17,259	48,265	233.30
1993	26,280	21,829	104.09
1994	48,525	89,303	182.08
1995	48,839	32,330	79.15
1996	32,353	122,518	385.89

Classified - see accompanying audit report.

CAJUDO PUBLISHING CONTRIBUTION  
 — Amalgamated, Louisiana

Ratio of Net General Bonded Debt to  
 Assessed Value and Net Bonded Debt Per Capita (1)

Fiscal years ended December 31, 1987  
 through December 31, 1993

Fiscal Year	Population	Assessed Value(2)	Gross Bonded Debt	Less Debt Service Fund	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
1987	271,432	\$ 946,989,039	24,955,000	2,948,254	21,996,746	2.31%	\$ 80
1988	271,239	979,030,150	22,565,000	6,538,814	15,974,178	1.62	58
1989	269,238	975,994,639	27,245,000	8,367,469	20,237,531	2.08	76
1990	268,253	981,697,389	34,345,000	7,794,171	26,330,829	2.68	98
1991	251,246	969,227,239	35,415,000	9,885,681	27,249,319	2.81	109
1992	247,610	977,897,229	33,730,000	8,385,366	25,199,634	2.57	102
1993	246,297	913,233,879	31,820,000	9,546,284	23,283,716	2.55	94
1994	246,415	912,377,110	30,535,000	8,898,739	21,776,261	2.39	88
1995	246,699	943,233,340	29,225,000	8,898,731	20,716,269	2.20	84
1996	243,381	984,058,250	26,675,000	7,878,833	19,031,167	1.94	77

Notes:

(1) The Louisiana Constitution requires a complete assessment revaluation no less than every five years. Revaluations not performed in years 1988, 1992, and 1996.

(2) Includes bonds and contributions of individuals.

Unaudited — accompanying audit report.

CADDO PARISH COMMISSION  
 Berrenger, Lottinville

Computation of Legal Debt Margin (1)

December 31, 1994

	Assets	Garages	Auto	Jewelry Furniture	Capital Deduct	Health Limit
Assessed value 1993,098,319						
Debt limit - 10% of assessed value for any one purpose	\$ 98,809,813	\$ 98,809,813	\$ 98,809,813	\$ 98,809,813	\$ 98,809,813	\$ 98,809,813
Deduct - amount of debt applicable to debt limit	4,808,853	426,115	11,508,573	4,478,436	985,080	4,811,808
Legal debt margin	\$ 93,999,959	\$ 98,383,698	\$ 87,301,240	\$ 94,331,377	\$ 98,809,813	\$ 93,998,005

2

Note (1) - State law allows a maximum of 10% of the assessed valuation for bonded debt for any purpose and 30% of the total assessed value for all purposes. A total of approximately \$13,164,423 of additional bonded debt is available for issuance pursuant to the 30% limitation.

Unaudited - see accompanying audit report.

## ACCOUNT GROUPS





**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, 1996, 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 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.

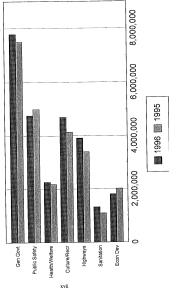
A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In our opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of the Commission, as of December 31, 1996, and the results of its operations and the cash flows of its proprietary fund types and nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining and 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, 1996, and the results of operations of such funds and the cash flows of the individual proprietary fund types and nonexpendable trust funds 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, 1996, and the results of its operations and the cash flows of its proprietary fund types and nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

# OPERATING EXPENDITURES

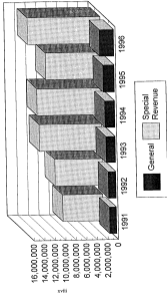
Actual 1996 vs 1995

Governmental Funds



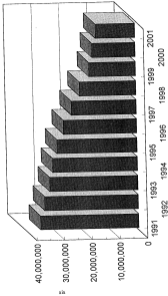
# FUND BALANCE LEVEL

## Operating Funds for 1991 - 1996



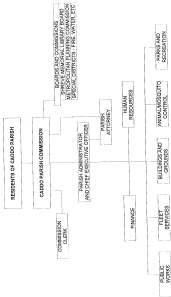
# Bonded Debt Trend

1991 through 2001



ORGANIZATION CHART

CADDO PARISH COMMISSION  
SHREVEPORT, LOUISIANA



**CADDO PARISH COMMISSION  
SHREVEPORT, LOUISIANA  
COUNCIL-MANAGER FORM OF GOVERNMENT**



**JAMES B. "JIM"  
MCCRÉED**  
District 1



**HERSEY B. WILSON**  
District 2



**MICHAEL WILLIAMS**  
District 3



**GILBERT L. "GILL"  
GILLEN**  
District 4



**DAVID WYNNION**  
District 5



**KEN EFFERSTON**  
District 6



**DONALD M. ATCH, SR.**  
District 7



**JOHN ENCELINI**  
District 8



**BOB BRYAN**  
District 9



**DANNY DUPUIS**  
District 10



**KIM WEBB**  
District 11



**FORREST A. DAVIS**  
District 12

**CALICO 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, 1996

(with comparative totals for year ended December 31, 1995)

	Proprietary	Proprietary	Totals	
	Fund Type Interest Service Funds	Fund Type Nonexpendable Trust Fund	Nonexpendable Only	
			1996	1995
<b>Operating revenues:</b>				
Charges for sales and services	\$ 1,714,871	—	1,714,871	1,738,314
Employee's contributions	1,003,176	—	1,003,176	1,097,723
Employee's contributions	325,117	—	325,117	341,852
Interest income	—	18,189	18,189	15,318
Total revenues	3,043,164	18,189	3,061,353	3,193,213
<b>Operating expenses:</b>				
Claims	1,021,589	—	1,021,589	941,722
Cost of sales and services	1,072,196	—	1,072,196	1,033,836
Insurance premiums	470,930	—	470,930	487,308
General and administrative	132,820	—	132,820	122,787
Depreciation and amortization	35,098	—	35,098	35,339
Other	38,134	—	38,134	31,361
Total expense	2,760,767	—	2,760,767	2,652,753
Operating income	282,397	18,189	290,586	540,460
<b>Nonoperating revenues (expenses):</b>				
Interest income	118,586	—	118,586	99,588
Interest expense	(118,086)	—	(118,086)	(18,921)
Total nonoperating revenues (expenses)	50,500	—	50,500	80,667
Net income	332,897	18,189	351,086	621,127
<b>Retained earnings/fund balance</b>				
at beginning of year	1,550,463	508,738	1,678,183	2,012,040
at end of year	\$ 1,883,360	526,927	1,958,812	2,678,152

See accompanying notes to combined financial statements.

## FINANCIAL SECTION

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



## **Cash Management**

The Commission has a cash management program which consists of pooling cash and investments for all funds of the Commission except for Statue 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 Fund. Amounts due to employees, as deferred compensation under IRS Section 457, are invested under contract with the Public Employees Benefit Service Corporation.

As of December 31, 1996, the Commission had loans outstanding from banks in the total amount of \$8,000,000 with interest at 4.19%. All loans were secured by pledge of revenues and were repaid on or before their maturity dates of March 1, 1997.

## **Other Information**

### **Independent Audit**

Section 3-89 of the Home Rule Charter for Calde Parish requires that the Parish Commission provide for an annual independent audit of all accounts and financial transactions of the Commission. In 1996, the Commission continued use of the single audit approach, which required a simultaneous audit of all Commission entities. The Parish Commission designated KPMG Peat Marwick 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 parish 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 Peat Marwick LLP. Substantial recognition should also be given to the Commission and our Administrator, Mrs. Judy Deshaies, for their interest and support in conducting the financial operations of the Commission in a responsible and progressive manner.

Sincerely,



Hugh B. Walsensky, CPA  
Director of Finance

HDW:je

In accordance with Government Auditing Standards, we have also issued a report dated May 16, 1997, on our consideration of the Commission's internal control structure and a report dated May 16, 1997, on its compliance with laws and regulations.

As discussed in note 8 to the financial statements, the Commission adopted the provisions of Governmental Accounting Standards Board Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers* in 1996.

*KPMG Kent Marwick LLP*

May 16, 1997

## PRIMARY GOVERNMENT FINANCIAL STATEMENTS

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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.



COAST HARBOR CORPORATION  
Financial Statements

Consolidated Balance Sheet - All Fund Types and Account Groups Combined

LIABILITIES	Appropriated Fund Types		Capital Assets	Proprietary Fund Types	Major Fund Type	Accounts Payable		Total
	General	Special				Accounts Payable	Accounts Payable	
Accounts payable and accrued liabilities	360,419	1,401,296	1,070,156	114,840	34,480	—	2,876,991	2,876,991
Deferred proceeds	—	—	126,111	—	—	—	126,111	126,111
Deferred compensation payable	—	—	—	—	1,702,477	—	1,702,477	1,702,477
Due to other funds	913,844	1,084,136	—	254,648	34,740	—	2,287,368	2,287,368
Due to other departments	—	377,344	—	—	—	—	377,344	377,344
Schedule of activity and other	—	—	—	—	—	—	—	—
Contract liabilities	239,247	1,318,181	128,224	—	—	—	1,685,652	1,685,652
Contract liabilities - Part 1 - loans and cash	—	—	—	—	—	—	—	—
Contract liabilities - Part 2 - loans and cash	—	—	—	—	—	—	—	—
Prepaid self-insurance liability	—	1,000,000	—	—	—	—	1,000,000	1,000,000
Prepaid self-insurance liability - Part 2	—	—	—	—	—	—	—	—
Accrued interest - loans	—	—	—	114,840	—	—	114,840	114,840
Accrued interest - other funds	—	—	—	—	—	—	—	—
Accrued compensated absence (Part 1)	1,200,000	1,039,050	3,000,000	200,000	1,000,000	—	6,439,050	6,439,050
Part 2	—	—	—	—	—	—	—	—
<b>Total</b>	<b>1,513,510</b>	<b>4,822,503</b>	<b>5,428,531</b>	<b>329,680</b>	<b>3,036,917</b>	<b>—</b>	<b>14,639,561</b>	<b>14,639,561</b>

Health and Dental Funds

Liabilities								
Liabilities - general fund assets	—	—	—	28,440	—	—	28,440	28,440
Contractual liability	—	—	—	—	—	—	—	—
<b>Total</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>28,440</b>	<b>—</b>	<b>—</b>	<b>28,440</b>	<b>28,440</b>

LIABILITIES	Appropriated Fund Types		Capital Assets	Proprietary Fund Types	Major Fund Type	Accounts Payable		Total
	General	Special				Accounts Payable	Accounts Payable	
Accounts payable and accrued liabilities	360,419	1,401,296	1,070,156	114,840	34,480	—	2,876,991	2,876,991
Deferred proceeds	—	—	126,111	—	—	—	126,111	126,111
Deferred compensation payable	—	—	—	—	1,702,477	—	1,702,477	1,702,477
Due to other funds	913,844	1,084,136	—	254,648	34,740	—	2,287,368	2,287,368
Due to other departments	—	377,344	—	—	—	—	377,344	377,344
Schedule of activity and other	—	—	—	—	—	—	—	—
Contract liabilities	239,247	1,318,181	128,224	—	—	—	1,685,652	1,685,652
Contract liabilities - Part 1 - loans and cash	—	—	—	—	—	—	—	—
Contract liabilities - Part 2 - loans and cash	—	—	—	—	—	—	—	—
Prepaid self-insurance liability	—	1,000,000	—	—	—	—	1,000,000	1,000,000
Prepaid self-insurance liability - Part 2	—	—	—	—	—	—	—	—
Accrued interest - loans	—	—	—	114,840	—	—	114,840	114,840
Accrued interest - other funds	—	—	—	—	—	—	—	—
Accrued compensated absence (Part 1)	1,200,000	1,039,050	3,000,000	200,000	1,000,000	—	6,439,050	6,439,050
Part 2	—	—	—	—	—	—	—	—
<b>Total</b>	<b>1,513,510</b>	<b>4,822,503</b>	<b>5,428,531</b>	<b>329,680</b>	<b>3,036,917</b>	<b>—</b>	<b>14,639,561</b>	<b>14,639,561</b>

The accompanying notes to consolidated financial statements

CMDSI FUNDING COMMISSION  
Stamford, Louisiana

Condensed Statement of Revenues, Expenditures and Change in  
Fund Balances - All Governmental Fund Types and Reportable Trust Fund  
For the year ended December 31, 1999  
Funds-comparative data for year ended December 31, 1998

Table 2

	General Fund	Special Revenue Funds	Capital Projects	Encumbrance/Outstanding Obligations	Total
<b>Revenue:</b>					
All revenue (amount and special operations)					
Sales Tax	2,649,442	1,116,289	114,118	-	3,879,849
Gifts in Aid	1,447,051	-	2,893,748	-	4,340,799
Licenses and Permits	-	-	-	-	-
Fees, Rentals, and Contributions	2,441,428	-	1,441,708	-	3,883,136
Inventories	81,883	-	-	-	81,883
Donations and Endowments	258,282	-	-	-	258,282
Grants	994,178	-	-	-	994,178
Gifts of Money and Property	217,444	289,492	194,829	25,400	727,165
Other revenue	11,400	-	1,428	-	12,828
Total Revenue	7,113,918	1,405,781	3,444,823	25,400	12,030,122
<b>Expenditures:</b>					
Capital Expenditures	4,100,895	-	-	-	4,100,895
Current Operations	4,788,488	-	-	-	4,788,488
Debt Service	1,089,422	-	-	-	1,089,422
Miscellaneous	-	-	-	-	-
Employee and Other	3,460,442	-	-	-	3,460,442
Grants	1,000,427	-	-	-	1,000,427
Interest and Accretion	4,009,551	-	-	-	4,009,551
Capital Projects	1,088,755	-	-	-	1,088,755
Other revenue (used)	88,166	1,000,000	6,281,116	12,412	8,181,774
Total Expenditures	17,565,712	1,000,000	6,287,416	12,412	24,865,540
Change in Fund Balances	2,348,206	405,781	3,157,407	13,000	5,914,494
Total Expenditures	15,217,506	594,219	3,130,009	13,412	19,000,146
Other financing sources (used)	12,400	-	1,493,500	-	1,505,900
Operating transfer to (from) other funds	-	-	6,491,500	15,400	6,507,400
Operating transfer to (from) other funds	12,400	-	6,491,500	15,400	6,521,700
Proceeds of capital fund issuance (net of premium)	-	-	-	-	-
Total financing sources (used)	12,400	-	14,974,500	30,800	14,997,700
Total financing sources (used)	12,400	-	14,974,500	30,800	14,997,700
Total Change in Fund Balances	2,360,606	405,781	3,172,307	43,800	6,082,494
Total Change in Fund Balances	2,360,606	405,781	3,172,307	43,800	6,082,494
Total Fund Balances at Beginning of Year	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
Total Fund Balances at End of Year	3,360,606	1,405,781	4,172,307	43,800	9,082,494

For accompanying notes to condensed financial statements.

**COMPANIES' ACCOUNTS**  
*Thompson, Coates*

General Statement of Assets, Liabilities, and Changes in Paid-Up Capital  
 Balance at Close of Fiscal Year Commencing with Fiscal Year 1927  
 For Subsidiaries 11, 1928

	Current Year		Prior Fiscal Year				1927-28		1928-29	
	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities
<b>Assets</b>										
Fixed Assets	1,000.00	—	1,000.00	—	1,000.00	—	1,000.00	—	1,000.00	—
Current Assets	1,000.00	—	1,000.00	—	1,000.00	—	1,000.00	—	1,000.00	—
Total Assets	2,000.00	—	2,000.00	—	2,000.00	—	2,000.00	—	2,000.00	—
<b>Liabilities</b>										
Capital	—	—	—	—	—	—	—	—	—	—
Reserves	—	—	—	—	—	—	—	—	—	—
Other Liabilities	—	—	—	—	—	—	—	—	—	—
Total Liabilities	—	—	—	—	—	—	—	—	—	—
<b>Changes in Paid-Up Capital</b>										
Balance at Close of Fiscal Year 1927-28	1,000.00	—	1,000.00	—	1,000.00	—	1,000.00	—	1,000.00	—
Changes during Year	—	—	—	—	—	—	—	—	—	—
Balance at Close of Fiscal Year 1928-29	1,000.00	—	1,000.00	—	1,000.00	—	1,000.00	—	1,000.00	—
<b>Changes in Current Assets</b>										
Balance at Close of Fiscal Year 1927-28	1,000.00	—	1,000.00	—	1,000.00	—	1,000.00	—	1,000.00	—
Changes during Year	—	—	—	—	—	—	—	—	—	—
Balance at Close of Fiscal Year 1928-29	1,000.00	—	1,000.00	—	1,000.00	—	1,000.00	—	1,000.00	—
<b>Changes in Current Liabilities</b>										
Balance at Close of Fiscal Year 1927-28	—	—	—	—	—	—	—	—	—	—
Changes during Year	—	—	—	—	—	—	—	—	—	—
Balance at Close of Fiscal Year 1928-29	—	—	—	—	—	—	—	—	—	—

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

CADDO PARISH COMMISSION  
Shreveport, Louisiana

Appointed Officials Per Home Rule Charter

Mrs. Judy Durburn	Parish Administrator and Chief Executive Officer
Mr. William T. Hanna, Jr.	Assistant Administrator
Mr. Hugh B. Waldenley	Director of Finance
Mr. James Rogers	Director of Public Works
Mrs. Linda Brown	Acting Director of Personnel
Mr. Buddy Johnson	Director of Buildings and Grounds
Mr. Larry R. Raymond	Director of Parks and Recreation
Mr. Todd Hopkins	Director of Fleet Service
Mr. James Pratt	Director of Animal and Mosquito Control
Mr. Jerry C. Spawr	Commission Clerk
Mr. Daraya W. Malone	Parish Attorney



CADDO PARISH COMMISSION  
Shreveport, Louisiana

Primary Government Financial Statements and  
Individual Fund Statements

Year ended December 31, 1995

Table of Contents, Continued

	Table	Fiscal
Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita - Last Ten Fiscal Years	7	80
Computation of Legal Debt Margin	8	81
Computation of Direct and Overlapping Debt	9	82
Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Expenditures - Last Ten Fiscal Years	10	83
Demographic Statistics - Last Ten Fiscal Years	11	84
Commercial Construction, Residential Construction, and Property Value - Last Ten Fiscal Years	12	85
Principal Taxpayers	13	88
Miscellaneous Statistics	14	87

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

**Schedule of General Fixed Assets -  
By Function and Activity**

December 31, 1996

Function and Activity	Total	Land and Land Improvements	Buildings and Structures	Machinery and Equipment	Vehicles
General government:					
Federal	\$ 6,149,291	181,500	5,668,348	299,000	99,443
Electricity	85,879	—	—	83,983	1,896
Finance and administration	1,401,371	—	489,238	750,215	161,918
Other general government	6,280,502	18,000	5,268,217	712,800	281,485
	<u>13,916,043</u>	<u>199,500</u>	<u>11,415,783</u>	<u>1,765,898</u>	<u>623,742</u>
Public safety	36,790,623	2,158,948	30,414,806	2,882,283	337,586
Health and welfare	3,881,723	1,644,708	1,850,866	491,200	89,949
Highways and streets	3,781,284	9,349	119,536	1,283,733	2,368,666
Sanitation	6,188,048	482,828	34,481	551,092	5,130,647
Culture and recreation	1,288,832	933,348	1,831,583	8,184,162	188,569
	<u>32,478,089</u>	<u>3,200,860</u>	<u>42,935,925</u>	<u>32,586,581</u>	<u>3,182,719</u>
Total general fixed assets allocated to functions		<u>5,400,368</u>	<u>31,872,898</u>	<u>34,131,929</u>	<u>3,415,418</u>
Construction in progress	1,604,522				
Total general fixed assets	\$ <u>34,082,611</u>				

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION  
Shreveport, Louisiana

Notes to Combined Financial Statements

Proprietary Funds and the Nonresponsible 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.

(K) 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 17, 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, 1995.
- (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 and three Special Revenue Funds which are included in the annual operating budget and for which a budget to actual comparison is required. Annual operating budgets were not prepared for the Section 8 Housing Fund and the Louisiana Community Development Block Grants Fund. Section 8 Housing prepares their budget on a grant fulfillment 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 Louisiana Community Development Block Grants Special Revenue Fund was established in

APR 68

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**CAJODO PARISH COMMISSION**

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

**Year Ended December 31, 1966**

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

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

Release Date APR 16 1968

## INTRODUCTORY SECTION

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- TABLE OF CONTENTS
- LETTER OF TRANSMITTAL
- ORGANIZATION CHART
- ELECTED OFFICIALS
- APPOINTED OFFICIALS

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

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

Year ended December 31, 1996

Table of Contents

	<b>Exhibit</b>	<b>Page(s)</b>
<b>INTRODUCTORY SECTION</b>		
Title Page		i
Table of Contents		ii-vi
Letter of Transmittal		vii-xix
Organization Chart		xx
Elected Officials		xxi
Appointed Officials		xxii
 <b>FINANCIAL SECTION</b>		
Independent Auditor's Report		1-2
<b>Primary Government Financial Statements:</b>		
Combined Balance Sheet - All Fund Types and Account Groups	1	3-4
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Fund	2	5
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General, Special Revenues, and Debt Service Fund Types	3	6
Combined Statement of Revenues, Expenses, and Changes in Retained Earnings/Fund Balance - Proprietary Fund Type and Nonexpendable Trust Fund	4	7
Combined Statement of Cash Flows - Proprietary Fund Type and Trust and Agency Fund	5	8
Notes to Combined Financial Statements		9-33

**CADDO PARISH COMMISSION**  
 Shreveport, Louisiana

Primary Government Financial Statements and  
 Individual Fund Statements

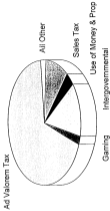
Year ended December 31, 1996

Table of Contents, Continued

	Exhibit	Page(s)
<i>Additional Information - Combining and Individual Fund and Account Group Financial Statements and Schedules:</i>		
<b>Governmental Funds:</b>		
<b>General Fund:</b>		
Comparative Balance Sheet	A-1	34
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	A-2	35
<b>Special Revenue Funds:</b>		
Combining Balance Sheet	B-1	36
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	B-2	37
Road and Bridge Fund - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	B-3	38-39
Courthouse Maintenance Fund - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	B-4	40-41
Caddo Detention Center Fund - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	B-5	42
Detention Facility Fund - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	B-6	43-44
Parks and Recreation Fund - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	B-7	45
Solid Waste Disposal Fund - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	B-8	46
Drainage Fund - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	B-9	47
Juvvenile Court Fund - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	B-10	48-49

# Revenues by Source

## 1996 Actual - Governmental Funds





**CADDO PARISH COMMISSION**  
 Shreveport, Louisiana

Primary Government Financial Statements and  
 Individual Fund Statements

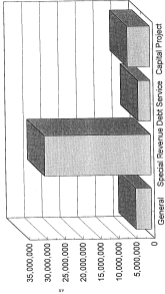
Year ended December 31, 1996

Table of Contents - Continued

	<u>Exhibit</u>	<u>Page(s)</u>
<b>Fiduciary Funds (Continued):</b>		
Nonassignable Trust Fund - Jail Site Fund - Comparative Statement of Cash Flows	F-3	67
Expendable Trust Fund - Penal Farm Fund - Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance	F-4	68
Combining Statement of Changes in Assets and Liabilities - All Agency Funds	F-5	69
<b>General Fixed Assets Account Group:</b>		
Comparative Schedule of General Fixed Assets - By Source	G-1	70
Schedule of Changes in General Fixed Assets - By Function and Activity	G-2	71
Schedule of General Fixed Assets - By Function and Activity	G-3	72
<b>General Long-Term Obligation Account Group - Schedule of Changes in Long-Term Obligations</b>		
	H-1	73
	<u>Table</u>	<u>Page</u>
<b>STATISTICAL SECTION (not covered by audit report)</b>		
General Governmental Expenditures by Function - Last Ten Fiscal Years	1	74
General Governmental Revenues by Source - Last Ten Fiscal Years	2	75
Property Tax Levies and Collections - Last Ten Fiscal Years	3	76
Assessed and Estimated Actual Value of Taxable Property - Last Ten Fiscal Years	4	77
Property Tax Rates and Tax Levies - Direct and Overlapping Governments - Last Ten Fiscal Years	5	78
Special Assessment Collections - Last Ten Fiscal Years	6	79

# REVENUES BY FUND TYPE

## 1996 Actual - Governmental Funds





**PARISH OF CADDO**  
**CADDO PARISH COMMISSION BUILDING**  
 505 MARSHALL STREET — SUITE 200  
 P. O. BOX 1927  
 SHREVEPORT, LOUISIANA 71201-1127

**BOB BROWN, PRESIDENT**  
 505 MARSHALL STREET  
 SUITE 200  
 SHREVEPORT, LA 71201

**WILLIAM D. MC GIBBS, VICE PRESIDENT**  
 505 MARSHALL STREET  
 SUITE 200  
 SHREVEPORT, LA 71201

**WILLIAM B. APPEL, JR.**  
 505 MARSHALL STREET  
 SUITE 200  
 SHREVEPORT, LA 71201

**FRANKLIN A. BERRY**  
 505 MARSHALL STREET  
 SUITE 200  
 SHREVEPORT, LA 71201

**DAVID BROWN**  
 505 MARSHALL STREET  
 SUITE 200  
 SHREVEPORT, LA 71201

**KEVIN BROWN**  
 505 MARSHALL STREET  
 SUITE 200  
 SHREVEPORT, LA 71201

**JOHN BRIDGES**  
 505 MARSHALL STREET  
 SUITE 200  
 SHREVEPORT, LA 71201

**DR. JERRY L. "BOB" COLLIER**  
 505 MARSHALL STREET  
 SUITE 200  
 SHREVEPORT, LA 71201

**JAMES L. "JIM" GIBSON**  
 505 MARSHALL STREET  
 SUITE 200  
 SHREVEPORT, LA 71201

**BOB HARRIS**  
 505 MARSHALL STREET  
 SUITE 200  
 SHREVEPORT, LA 71201

**WILLIAM W. HARRISON**  
 505 MARSHALL STREET  
 SUITE 200  
 SHREVEPORT, LA 71201

**DAVID WOODSON**  
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May 16, 1997

The Honorable Robert C. Brown, President  
 and Member of the Caddo Parish Commission  
 Caddo Parish Courthouse  
 505 Texas Street  
 Shreveport, Louisiana 71201-3405

Dear Commissioners:

In compliance with Section 3-89 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, 1996. This document is the official publication of the Commission's financial position at December 31, 1996, 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 1996 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 pronouncements 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 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 3  
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 an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to these programs. This internal control structure is subject to periodic evaluation by management.

As a part of the Commission's single audit, tests are made to determine the adequacy of the internal control structure, 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, 1996, provided no instances of material weaknesses in the internal control structure 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 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, 1996.

### **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 is maintained for general liability claims above \$50,000, with an aggregate total of \$100,000. Third party coverage is also maintained for workers' compensation cases above \$50,000. In addition to the revenues collected in the General Insurance Fund, reserves are designated within the General Fund for payment of potential claims. Stop-loss coverage is maintained for workers' compensation cases above \$500,000.

The Commission is partially self-insured for employer 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, 1996, 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 \$4,327,161 for 1996 which was an increase of 8.7% from the 1995 revenues. Ad valorem taxes and intergovernmental revenues generated 83.9% of the total 1996 General Fund revenues compared to 81.5% in 1995. The intergovernmental revenues consist of funds shared by the State of Louisiana, L., severance taxes and State Revenue Sharing. The amounts of revenues from the various sources in 1996 are shown in the following tabulation:

Revenues	Amount	Percent of Total	Increase (Decrease) From 1995
Taxes	\$ 2,605,359	60.2%	\$ 130,588
Licenses and permits	341,828	8.8	(51,289)
Intergovernmental	1,110,192	25.7	278,588
Use of money and property	85,813	2.0	(4,152)
Other	<u>184,969</u>	<u>4.3</u>	<u>(102,630)</u>
Total revenues	\$ <u>4,327,161</u>	<u>100.0%</u>	\$ <u>271,081</u>

Intergovernmental revenues increased due to an increase in the parish severance tax distribution from \$618,945 in 1995 to \$898,911 in 1996. Other revenues decreased due to the reversal of accruals from prior years related to the City jail suit for \$136,853. In 1995, the Commission asked a lawsuit with the City that in years past the Commission had accrued expenses in excess of the final settlement. The decrease in other revenues was offset by increases in the cable television franchise fee from 1995.

General Fund expenditures totaled \$3,749,405 in 1996 which is down 1.0% from the 1995 level of \$3,779,047. The amounts of expenditures by function for 1996 are shown in the following tabulation:

Expenditures	Amount	Percent of Total	Increase (Decrease) From 1995
General government	\$ 3,329,154	89.2%	\$ (55,185)
Health and welfare	186,299	4.8	19,844
Education	<u>234,952</u>	<u>6.2</u>	<u>1,688</u>
Total expenditures	\$ <u>3,749,405</u>	<u>100.0%</u>	\$ <u>(33,653)</u>

The unreserved and undesignated fund balance in the General Fund increased to \$2,458,289 in 1996 from \$1,896,540 in 1995. This unreserved and undesignated fund balance represents 63.8% of the 1996 General Fund expenditures. Total fund balance increased by \$378,756 to \$2,681,801.

## Special Revenue Funds

Special Revenue Funds are used in 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.

General government expenditures increased due to an increase in salaries at the Juvenile Court and the rental of additional heavy equipment for drainage operations. Public Safety expenditures decreased due to reduced maintenance costs resulting from the transfer of Caddo Correction Center to the State of Louisiana. The sanitation function increased due to expansion of operating hours of the compactor system and from a Community Development Block Grant for sewer construction for which there was no similar project in 1995. Culture and recreation increased due to increased salaries and maintenance expenditures funded from the new millage. Economic development decreased due to a reduction in reimbursements for program activities supported by the Biomedical Research Foundation.

The total fund balance in the Special Revenue Funds increased to \$13,849,413 in 1996 from \$10,564,903 in 1995, an increase of \$3,284,430 or 31.1%. Fund balance for all special revenue funds represents 68.3% of the 1996 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, 1996, net bonded debt of \$19,693,167 was 1.94% of the assessed value and \$71 per capita.

Debt activity for 1996 is summarized as follows:

	General Obligation Bonds	Certificates of Indebtedness
Balance, December 31, 1995	\$ 24,930,000	395,000
Addition		
Retirements	<u>2,565,000</u>	<u>50,000</u>
Balance, December 31, 1996	\$ 22,365,000	<u>345,000</u>

In addition to the \$2,565,000 and \$90,000 in bonds and certificates retired, the Commission paid \$1,708,538 in interest on the general obligation bonds from the Debt Service Fund. Interest of \$14,660 was paid on the certificates of indebtedness in 1996 from the Courthouse Maintenance and Parks and Recreation Special Revenue Funds.

### Capital Projects Funds

The Capital Projects Funds are used to account for the acquisition or construction of major capital facilities. Revenues totaled \$6,228,834 in 1996, which was a decrease of 7.3% from the 1995 amount of \$6,714,342. Intergovernmental revenues accounted for the majority of the decrease. In 1995, the Commission received \$1,505,359 from the state to aid in the construction of the new parish jail. No such funds were received from the state in 1996. Construction was substantially completed in 1994, and inmates began moving to the new jail in February 1995. The revenues received in 1995 represented final funds from the state related to the construction. Revenues of \$696,468 were received from the state for the Gilmer Lateral Sewer Project in 1996. In 1995, the Commission received \$130,933 for this project.

Expenditures for capital improvement projects in 1996 totaled \$8,381,192, which was a decrease of 7.6% from the 1995 expenditures of \$8,959,692. Accounting for the majority of the decrease were numerous 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 monies, intergovernmental grants (including \$1,548,272 received from the State's Parish Transportation Fund and \$898,488 received from the state to aid in the Gilmer Lateral Sewer project), 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 1996, actuarially determined employer and employee contributions were \$1,035,176 and \$325,117, respectively. Medical claims totaled \$913,792 and stop-loss reinsurance premiums totaled \$437,463.

#### **General Insurance**

In 1996, charges for services totaled \$619,409. Casualty and worker's compensation claims totaled \$138,157 and re-insurance premiums totaled \$316,097.

#### **Host Service**

In 1996, charges for sales and services totaled \$1,895,562 and cost of sales and services totaled \$1,072,738.

#### **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 and the Commission's Deferred Compensation Fund.

#### **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, 1996, the general fixed assets of the Commission amounted to \$78,851,625. 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 8% of gross wages. All deducted and matched funds are invested in the retirement system.

Retirement benefits are administered by the state-wide plan and are not guaranteed by the parish.



CAJODO PARISH COMMISSION

Shreveport, Louisiana

Primary Government Financial Statements and  
Individual Fund Statements

Year ended December 31, 1990

Table of Contents, Continued

	Exhibit	Page(s)
<b>Special Revenue Funds (Continued):</b>		
Health Unit Fund - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	B-11	50-52
Law Offices Witness Fund - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	B-12	53
Neurological Fund - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	B-13	54
Shreve Memorial Library Fund - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	B-14	55
Riverboat Boarding Fund - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	B-15	56
<b>Debt Service Fund:</b>		
Comparative Balance Sheet	C-1	57
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance	C-2	58
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	C-3	59
<b>Capital Projects Funds:</b>		
Combining Balance Sheet	D-1	60
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance	D-2	61
<b>Proprietary Funds:</b>		
Combining Balance Sheet	E-1	62
Combining Statement of Revenues, Expenses, and Changes in Retained Earnings (Accumulated Deficit)	E-2	63
Combining Statement of Cash Flows	E-3	64
<b>Fiduciary Funds:</b>		
Combining Balance Sheet	F-1	65
Nonspendable Trust Fund - Jail Site Fund - Comparative Statement of Revenues and Changes in Fund Balance	F-2	66

CAJODO PARISH COMMISSION  
Shreveport, Louisiana

Notes to Combined Financial Statements

not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Obligation Account Group.

**(B) 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 receipt, i.e., both measurable and available. Ad valorem taxes are considered "measurable" at the time of levy, whereas such taxes 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 receivable only for failure to comply with prescribed compliance requirements. These revenues 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).

CAJODO PARISH COMMISSION  
Monroe, Louisiana

Notes to Combined Financial Statements

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. 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, canals 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.

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.

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. That portion of depreciation expense applicable to assets acquired with grants, endowments, and shared revenues is reflected as a reduction of the respective contribution account.

Long-Term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Obligations 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

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

**Notes to Combined Financial Statements**

measurement focus; that is, the measurement focus is upon determination of net income. 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.

**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. The Nonexpendable Trust Fund is accounted for on a capital maintenance measurement focus since capital maintenance is critical. Agency Funds are custodial in nature and do not involve measurement of results of operations.

**Account Groups**

Account groups are used to establish accounting control and accountability for the Commission's general fund 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**

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. 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

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

**Notes to Combined Financial Statements**

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. All governmental funds and the Disposable Trust Fund are accounted for on a spending measurement focus; that is, the measurement focus is upon determination of changes in financial position, rather than upon net income determination. 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 all valuers 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 Proprietary Fund is accounted for on a capital maintenance

CADDO PARISH COMMISSION  
Shreveport, Louisiana

Notes to Combined Financial Statements

December 31, 1986

(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 15, 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 15, 1838.

(A) Reporting Entity

The basic criteria 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/loss 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 blended component unit discussed below is included as part of the primary government.

Blended Component Unit

Shreve Memorial Library Fund (the "Library"). Shreve Memorial Library is governed by a separate eight member board of which five members are appointed by the City of Shreveport and three members are appointed by the Commission. The Commission approves its budget and levies and collects ad valorem taxes dedicated to the operation of the Library system. The Commission issues Revenue Anticipation Notes to provide cash flow for operations. Separate financial statements are not issued on the Library since it has been historically included as a fund within the Commission's financial statements. Because the Commission levies ad valorem taxes and provides cash flow for operations through the issuance of debt, the Library is blended with the Commission's financial statements.

**CADDO PARISH COMMISSION**  
Shreveport, Louisiana

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

Year ended December 31, 1995  
(with comparative totals for the year ended December 31, 1994)

	Proprietary Fund	Fiduciary Fund Type Nonresponsible Trust Fund	Totals	
			Microcomputer 1995	Cash 1994
<b>Cash flows from operating activities:</b>				
Operating income	\$ 272,007	18,189	290,196	534,686
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation and amortization	18,088	—	18,088	18,389
Accretion of investments	(18,690)	—	(18,690)	—
Change in assets and liabilities:				
Decrease (increase) in other receivables	64,985	—	64,985	(24,684)
Decrease (increase) in due from other funds	24,649	(9,968)	14,701	(200,688)
Decrease (increase) in inventory	925	—	925	(13,881)
Increase (decrease) in accounts payable and other current liabilities	9,736	—	9,736	(105,400)
Increase (decrease) in due to other funds	(28,649)	—	(28,649)	13,786
Decrease in insurance claims payable	(10,153)	—	(10,153)	(8,658)
Net cash provided by operating activities	334,836	8,141	342,977	324,039
<b>Cash flows from noncapital financing activities— interest expense</b>	(18,088)	—	(18,088)	(18,031)
<b>Cash flows from investing activities:</b>				
Purchase of fixed assets	(2,573)	—	(2,573)	—
Purchases of investments	(4,893,129)	—	(4,893,129)	(3,875,044)
Proceeds from sale and maturity of investments	4,878,930	—	4,878,930	3,378,758
Interest on investments	112,368	—	112,368	98,819
Net cash provided by (used in) investing activities	(418,504)	—	(418,504)	(151,312)
<b>Net increase (decrease) in cash and cash equivalents</b>	(14,794)	8,141	(106,643)	364,441
<b>Cash and cash equivalents at beginning of year</b>	626,164	14,824	640,988	326,324
<b>Cash and cash equivalents at end of year</b>	\$ 611,370	22,965	634,335	690,765

See accompanying notes to combined financial statements.

Total revenue for the Special Revenue Funds for 1996 amount to \$29,772,514, an increase of 16.5% from the 1995 total of \$25,603,368. Ad valorem taxes, sales taxes, special assessments, and intergovernmental revenues generated 93.5% of the total revenues in 1996 and 91.8% in 1995. During 1996, 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 prefinanced based upon enterprise joint 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 amount of \$478,935 and \$937,948, respectively. The revenues from various sources in 1996 are shown in the following tabulation:

Revenue	Amount	Percent of Total	Increase (Decrease) From 1995
Taxes	\$ 25,297,284	85.0%	\$ 3,829,441
Intergovernmental	2,941,420	8.5	494,268
Fees, charges, and commissions for services	101,881	.3	4,443
Fines and forfeitures	208,383	.7	(5,163)
Gaming	994,519	3.3	18,833
Use of money and property	457,044	1.5	(112,088)
Other	192,088	.7	181,268
<b>Total revenues</b>	<b>\$ 29,772,514</b>	<b>100.0%</b>	<b>\$ 4,167,794</b>

Tax revenue increased due to a new property tax approved in April 1996 for the Steve Memorial Library with a millage rate of 5.28, increasing the millage on the library from 5.04 to 10.30. This resulted in approximately \$1 million of additional property tax revenue. The remainder of the increase can be attributed to an increase in assessed valuation of property.

Intergovernmental revenues increased primarily because 1996 revenues include Community Development Block Grant monies of \$299,322, for which there was no similar revenue received in 1995. In addition, the Commissioner's state revenue sharing increased by \$140,419 over 1995.

Expenditures in the Special Revenue Funds totaled \$22,938,794 in 1996 which is an increase of 3.8% from the 1995 total of \$21,684,000. The expenditures by general government function for 1996 are shown in the following tabulation:

Expenditures	Amount	Percent of Total	Increase (Decrease) From 1995
General government	\$ 4,253,800	18.5%	\$ 334,543
Public safety	4,360,465	19.7	(218,203)
Health and welfare	2,884,427	9.1	63,821
Highways and streets	3,632,947	15.8	253,838
Sanitation	1,295,877	5.0	504,947
Culture and recreation	4,899,651	20.3	323,942
Economic development	1,898,774	7.9	(269,304)
Data services	184,880	.4	430
<b>Total expenditures</b>	<b>\$ 22,938,794</b>	<b>100.0%</b>	<b>\$ 1,213,384</b>