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CADDO PARISH COMMISSION
Primary Governmental Financial Statements and
Individual Fund Statements
Year Ended December 31, 1997
(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 JUN 08 1998

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CADDO PARISH COMMISSION
Bossierport, Louisiana

Primary Government Financial Statements and
Individual Fund Statements

Year ended December 31, 1997

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CADDO PARISH COMMISSION
 Shreveport, Louisiana

**Primary Government Financial Statements and
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Year ended December 31, 1997

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CADDO PARISH COMMISSION
Shreveport, Louisiana

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CADDO PARISH COMMISSION
Shreveport, Louisiana

**Primary Government Financial Statements and
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Shreveport, Louisiana

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PARISH OF CADDO
CADDO PARISH COMMISSION BUILDING
308 MARSHALL STREET — SUITE 508
P. O. BOX 1127
SHREVEPORT, LOUISIANA 71103-0127

BOB BARRA, PRESIDENT
OFFICE 1
P. O. BOX 1000
SHREVEPORT, LA 71103

MICHAEL B. BRIDGEMAN, VICE PRESIDENT
OFFICE 2
P.O. BOX 1000
SHREVEPORT, LA 71103

RONNIE MARTIN, JR.
OFFICE 3
P. O. BOX 1000
SHREVEPORT, LA 71103

FRANKIE A. DAVIS
OFFICE 4
P.O. BOX 1000
SHREVEPORT, LA 71103

DAVID DORSEY
OFFICE 5
P.O. BOX 1000
SHREVEPORT, LA 71103

GEN DUNBAR
OFFICE 6
P. O. BOX 1000
SHREVEPORT, LA 71103

JOHN BROWN
OFFICE 7
P.O. BOX 1000
SHREVEPORT, LA 71103

OLIVER L. "BOB" WILSON
OFFICE 8
P.O. BOX 1000
SHREVEPORT, LA 71103

DAVID R. "BOB" BROWN
OFFICE 9
P.O. BOX 1000
SHREVEPORT, LA 71103

BOB BARRA
OFFICE 10
P.O. BOX 1000
SHREVEPORT, LA 71103

DAVID R. BROWN
OFFICE 11
P.O. BOX 1000
SHREVEPORT, LA 71103

BOB BARRA
OFFICE 12
P.O. BOX 1000
SHREVEPORT, LA 71103

DAVID R. BROWN
OFFICE 13
P.O. BOX 1000
SHREVEPORT, LA 71103

JACK DORRAN
OFFICE 14
P.O. BOX 1000
SHREVEPORT, LA 71103

DAVID R. BROWN
OFFICE 15
P.O. BOX 1000
SHREVEPORT, LA 71103

May 1, 1998

The Honorable Gillard Gilbo, President
and Members of the Caddo Parish Commission,
Caddo Parish Courthouse
301 Texas Street
Shreveport, Louisiana 71101-0409

Dear Commissioners:

In compliance with Section 3-69 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, 1997). This document is the official publication of the Commission's financial position at December 31, 1997, 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 1997 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 substantive provisions 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 Sections

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 evaluated 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 2
Waterworks District Number 3
Waterworks District Number 4
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 assure compliance with applicable laws and regulations related to those 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, 1997, 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 excess 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, 1997.

Risk Management

The Commission maintains limited risk management programs for general liability and workers' compensation. As part of this plan, workers are trained in accident prevention and hazard avoidance techniques. Third party coverage of \$3,000,000 is maintained for general liability claims. Retention limits are \$50,000 per claim with an annual aggregate total of \$500,000. Third party coverage is also maintained for workers' compensation cases above \$50,000. In addition to the revenues collected in the General Insurance Fund, resources are designated within the General Fund for payment of potential claims. Stop loss coverage is maintained for workers' compensation cases above \$100,000.

The Commission is partially self-insured for employee medical and life insurance with third party coverage for occurrences over \$75,000 and an aggregate stop-loss coverage for losses in excess of 125% of expected claims. All known claims filed and an estimate of all incurred but unreported claims existing at December 31, 1997, 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 operating 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 \$4,381,808 for 1997 which was an increase of 1.2% from the 1996 revenues. Ad valorem taxes and intergovernmental revenues generated 83.3% of the total 1997 General Fund revenues compared to 85.6% in 1996. The intergovernmental revenues consist of funds shared by the State of Louisiana, i.e., assistance taxes and State Revenue Sharing. The amounts of revenues from the various sources in 1997 are shown in the following tabulation:

Amounts	Amount	Percent of Total	Increase (Decrease) From 1996
Taxes	\$ 3,706,906	83.0%	\$ 111,561
Licenses and permits	397,361	9.1	15,333
Intergovernmental	977,542	22.3	(122,400)
Use of money and property	107,345	2.5	30,000
Other	<u>181,694</u>	<u>4.1</u>	<u>38,673</u>
Total revenues	\$ <u>4,381,808</u>	<u>100.0%</u>	\$ <u>51,167</u>

Intergovernmental revenues decreased due to a decrease in the parish assistance tax distribution from \$88,511 in 1996 to \$764,858 in 1997. Tax revenues increased due to a growth in the taxable assessment. This resulted primarily from an increase in new construction.

General Fund expenditures totaled \$3,852,260 in 1997 which is up 2.5% from the 1996 level of \$3,743,403. The amounts of expenditures by function for 1997 are shown in the following tabulation:

Expenditures	Amount	Percent of Total	Increase (Decrease) From 1996
General government	\$ 3,621,385	94.0%	\$ 82,201
Health and welfare	187,161	4.9	6,922
Education	<u>43,714</u>	<u>1.1</u>	<u>2,722</u>
Total expenditures	\$ <u>3,852,260</u>	<u>100.0%</u>	\$ <u>108,845</u>

The unreserved and undesignated fund balance in the General Fund increased to \$1,659,784 in 1997 from \$1,438,569 in 1996. This unreserved and undesignated fund balance represents 74.2% of the 1997 General Fund expenditures. Total fund balance increased by \$328,748 to \$3,190,548.

Special Revenue Funds

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

Total revenues for the Special Revenue Funds for 1997 amount to \$27,547,676, an increase of 18.3% from the 1996 total of \$24,267,518. Ad valorem taxes, sales taxes, special assessments, and intergovernmental revenues generated 91.5% of the total revenues in 1997 and 94.3% in 1996. During 1997, 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 allocated based upon enterprise zone contracts at project completion. Accordingly, a liability has been recorded in the Solid Waste Special Revenue Fund and the Road Construction Capital Projects Fund in the amount of \$218,187 and \$454,796, respectively. The revenues from various sources in 1997 are shown in the following tabulation:

Revenue	Amount	Percent of Total	Increase (Decrease) Over 1996
Taxes	\$ 27,057,119	72.8%	\$ 2,279,519
Intergovernmental	3,146,420	11.4	109,994
Fees, charges, and commissions for services	58,357	.2	(42,714)
Fines and forfeitures	187,378	.5	(21,681)
Gaming	2,178,489	5.7	1,181,970
Use of money and property	998,470	1.8	181,287
Other	<u>242,853</u>	<u>.8</u>	<u>30,794</u>
Total revenues	\$ <u>32,942,626</u>	<u>100.0%</u>	\$ <u>3,610,156</u>

Taxes increased due to the growth in the taxable assessment. Gaming revenues increased due to the opening of a second riverboat casino within Caddo Parish.

Expenditures in the Special Revenue Funds totaled \$30,287,941 in 1997 which is an increase of 16.3% from the 1996 level of \$27,454,710. The expenditures by general government function for 1997 are shown in the following tabulation:

Expenditures	Amount	Percent of Total	Increase (Decrease) From 1996
General government	\$ 4,679,213	15.4%	\$ 419,410
Public safety	5,213,532	17.2	419,867
Health and welfare	6,881,090	22.7	262,567
Highways and streets	3,676,163	12.1	24,116
Salaries	1,197,629	4.4	(279,248)
Culture and recreation	6,974,710	23.0	1,273,099
Economic development	1,438,294	4.8	(60,063)
Debt service	<u>69,780</u>	<u>.4</u>	<u>1,120</u>
Total expenditures	\$ 30,187,311	100.0%	\$ 2,631,601

General government expenditures increased due to an increase in salaries at the Juvenile Court and due to the transfer of certain social service expenditures to the Alcohol Bonding Fund. Public Safety expenditures increased due to the costs of housing increased numbers of criminals and juvenile offenders. Health and welfare expenditures increased due to additional federal funding received for the Cade Community Action Agency. The sanitation function decreased due to a 1996 Community Development Block Grant for sewer construction for which there was no similar project in 1997. Culture and recreation increased due to the capital expansion program of the Sherer Memorial Library. Economic development decreased due to a reduction in reimbursements for program activities requested by the Biomedical Research Foundation.

The total fund balance in the Special Revenue Funds increased to \$18,134,626 in 1997 from \$13,889,413 in 1996, an increase of \$3,489,213 or 25.0%. Fund balance for all special revenue funds represents 60.2% of the 1997 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, 1997, net bonded debt of \$18,947,970 was 1.64% of the assessed value and \$69 per capita.

Debt activity for 1997 is summarized as follows:

	General Obligation Bonds	Certificates of Indebtedness
Balance, December 31, 1996	\$ 26,363,000	306,000
Additions	—	—
Retirements	<u>1,995,000</u>	<u>65,000</u>
Balance, December 31, 1997	<u>\$ 24,368,000</u>	<u>241,000</u>

In addition to the \$1,995,000 and \$65,000 in bonds and certificates retired, the Commission paid \$1,331,689 in interest on the general obligation bonds from the Debt Service Fund. Interest of \$19,780 was paid on the certificates of indebtedness in 1997 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 \$1,709,986 in 1997, which was a decrease of 8.2% from the 1996 revenues of \$1,826,824. Intergovernmental revenues accounted for the majority of the decrease. In 1997, the Commission received a total of \$80,436 for various capital projects from the State of Louisiana. In 1996, the State provided \$896,488 for completion of the Gilmer Lateral Drainage Project.

Expenditures for capital improvement projects in 1997 totaled \$6,255,270, which was a decrease of 23.3% from the 1996 expenditures of \$8,381,100. Accounting for the majority of the decrease was the completion of the Gilmer Lateral System project in 1996 offset by fluctuations in a number of infrastructure projects and fixed asset acquisitions in the Capital Outlay Fund, which accounts for capital expenditures and construction projects in progress. The primary sources of funding for capital improvements were general obligation bond proceeds, sales tax revenues, intergovernmental grants (which included \$1,577,016 received from the State's Parish Transportation Fund), and interest earned on idle funds prior to or during the construction period.

Proprietors Fund Activities - Internal Service Funds

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

Group Insurance

In 1997, actuarially determined employer and employee contributions were \$1,693,129 and \$342,857, respectively. Medical claims totaled \$1,161,809 and stop-loss insurance premiums totaled \$594,608. Incurred but not reported claims have been accrued and the fund balance at December 31, 1997 is \$2,258,371.

General Insurance

In 1997, charges for services totaled \$645,025. Casualty and worker's compensation claims totaled \$141,699 and re-insurance premiums totaled \$215,402. All known claims have been accrued and the fund balance is \$314,589 at December 31, 1997.

Fleet Service

In 1997, charges for sales and services totaled \$1,114,358 and cost of sales and services totaled \$1,873,709. The fund has a deficit in the amount of \$221,365 at December 31, 1997, which should be funded by assignments of additional repair work to the central garage facility and surcharges on billing to departments.

Fiduciary Funds

The Fiduciary Funds are used to account for assets held by the Commission in a trustee or agent capacity. The Commission's Fiduciary Funds include Expendable Trust, Nonexpendable Trust, and Agency Funds. The Trust Funds account for the proceeds of certain properties dedicated for specific activities. Agency funds include the Criminal Court Fund which accounts for criminal court activities 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, 1997, the general fixed assets of the Commission amounted to \$78,579,846. 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 8.5% of gross pay are partially matched by the Commission at a rate of 7.75% of gross wages. All deducted and matched funds are retained in the retirement system.

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

Cash Management

The Commission has a cash management program which consists of pooling cash and investments for all funds of the Commission except the Strows Memorial Library. Available cash was invested in a special bank "sweep account" collateralized by obligations of United States government agencies or insured by the Federal Deposit Insurance Corporation. Additional investments are accomplished through purchases of obligations of the United States Treasury, obligations of United States government agencies, and by participation in the Louisiana Asset Management Pool. 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, 1997, the Commission had loans outstanding from banks in the total amount of \$8,800,000 with interest at 4.75%. All loans were secured by pledge of revenues and were repaid on or before their maturity dates of March 2, 1998.

Other Information

Independent Audit

Section 3-08 of the Home Rule Charter for Cade Parish requires that the Parish Commission provide for an annual independent audit of all accounts and financial transactions of the Commission. In 1997, the Commission continued use of the single audit approach, which required a simultaneous audit of all Commission entities. The Parish Commission designated EPMG 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, EPMA's PwC Marwick LLP. Substantial recognition should also be given to the Commission and our Aging Administrators, Mr. William T. Harris, Jr., for their interest and support in conducting the financial operations of the Commission in a responsible and progressive manner.

Sincerely,

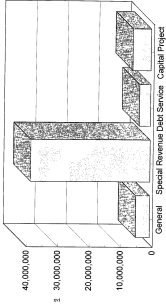


Hugh B. Walmsley, CPA
Director of Finance

HBW:mr

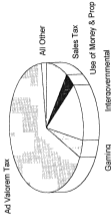
REVENUES BY FUND TYPE

1997 Actual - Governmental Funds



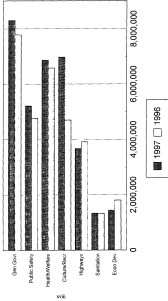
Revenues by Source

1997 Actual - Governmental Funds



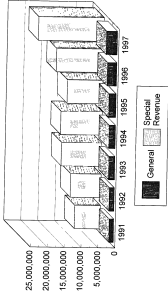
OPERATING EXPENDITURES

Actual 1997 vs 1996
Governmental Funds



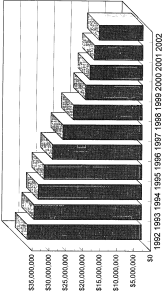
FUND BALANCE LEVEL

Operating Funds for 1991 - 1997



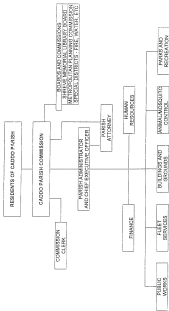
Bonded Debt Trend

1992 through 2002



ORGANIZATION CHART

CADDO PARISH COMMISSION
SHREVEPORT, LOUISIANA



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



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



HERSHEY B. NELSON
District 2



MICHAEL WILLIAMS
District 3



**GILFORD L. "GIB"
GILLEN**
District 4



DAVID WYNTON
District 5



KEN EPPERSON
District 6



DONALD M. AYOUB, SR.
District 7



JOHN ESCUDE
District 8



BOB BROWN
District 9



DANNY DOUGLAS
District 10



DON WEBB
District 11



FORREST A. DAVIS
District 12

CADDO PARISH COMMISSION
Shreveport, Louisiana

Appointed Officials Per Items E-6a Charter

Mr. William T. Hanks, Jr.	Acting Parish Administrator and Chief Executive Officer
Mr. Hugh B. Walmaley	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 E. Raymond	Director of Parks and Recreation
Mr. Todd Hopkins	Director of Fleet Service
Mr. Herbert Pipkin	Acting Director of Animal and Mosquito Control
Mr. Jerry C. Spear	Comptroller Clerk
Mr. Dwayne W. Malone	Parish Attorney

FINANCIAL SECTION

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

INDEPENDENT AUDITORS' REPORT

To the Members of the Calde Parish Commission
Calde Parish Commission
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 Calde Parish Commission (the "Commission") as of and for the year ended December 31, 1997, 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 statements 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, 1997, 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, 1997, 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, 1998, and the results of its operations and the cash flows of its proprietary fund types and nonresponsible trust funds for the year then ended in accordance with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated May 7, 1999, on our consideration of the Commission's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

As detailed in note 1 to the financial statements, the Commission adopted the provisions of Governmental Accounting Standards Board Statement No. 34, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, in 1997.

KPMG Peat Marwick LLP

May 7, 1999

PRIMARY GOVERNMENT FINANCIAL STATEMENTS

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

**CANADIAN PACIFIC COMMERCIAL
TRUSTS, LIMITED**
Consolidated Balance Sheet - All Fund Types and Ancillary Groups

December 31, 2007
with comparative data for December 31, 2006

	December 31, 2007		December 31, 2006		Property Value (CAD\$)	Total Assets (CAD\$)	Total Liabilities (CAD\$)	Total Equity (CAD\$)	Total Assets (CAD\$)	Total Liabilities (CAD\$)	Total Equity (CAD\$)
	CAD\$	US\$	CAD\$	US\$							
Assets											
Real-estate investments (Note 8)	89,429	179,724	7,053,721	14,813,721	42,828	19,428	-	43,881	42,828	-	43,881
Real-estate investments to be developed (Note 8)	28,432	5,848,328	1,041,025	2,169,425	1,041,025	4,877,025	-	1,041,025	4,877,025	-	1,041,025
Investment in real-estate trusts (Note 8)	-	-	-	-	-	-	-	-	-	-	-
Real-estate investments (Note 8)	2,073,248	4,248,348	1,948,525	4,074,248	-	-	-	4,074,248	-	-	4,074,248
Other	-	894,274	-	-	-	8,428	-	8,428	-	-	8,428
Real-estate investments to be developed (Note 8)	244,428	500,274	-	-	42,428	194,274	-	42,428	194,274	-	42,428
Real-estate investments (Note 8)	89,428	1,838,274	1,041,025	2,169,425	-	-	-	1,041,025	-	-	1,041,025
Real-estate investments to be developed (Note 8)	1,983,820	4,148,274	-	-	42,428	194,274	-	42,428	194,274	-	42,428
Property, plant, and equipment, net (Note 8)	-	-	-	-	42,428	-	194,274	42,428	-	194,274	42,428
Other assets	-	-	-	-	-	-	-	-	-	-	-
Investments in other real-estate trusts that have not yet been sold by real-estate trusts (Note 8)	-	-	-	-	-	-	-	-	-	-	-
Real-estate investments to be developed (Note 8)	-	-	-	-	-	-	-	-	-	-	-
Real-estate investments to be developed (Note 8)	-	-	-	-	-	-	-	-	-	-	-
Real-estate investments to be developed (Note 8)	-	-	-	-	-	-	-	-	-	-	-
Total	3,133,927	8,833,274	12,045,271	27,026,271	104,284	24,428	194,274	104,284	24,428	194,274	104,284

Continued

CADDO FINANCIAL CORPORATION
 Memphis, Louisiana

Combined Statement of Income, Expenses, and Changes in Fund Balance - All Governmental Fund Types and Proprietary Fund Types

The year ended December 31, 1997

(All amounts reported are in thousands unless otherwise noted.)

	Governmental Fund Type		Proprietary Fund Type		Total	
	Amount	Percent of Available Resources	Amount	Percent of Available Resources	Amount	Percent of Available Resources
Revenue:						
All revenue from and special assessments (Item 5)	\$ 17,028.4	84.9%	1,259.0	100.0%	\$ 18,287.4	84.9%
Fees on						
Licenses and permits	897.5	-	1,075.0	100.0%	1,972.5	89.5%
Long-term contracts	897.5	-	-	-	897.5	40.5%
Fees, charges, and contributions by users	1,144.0	-	1,471.0	100.0%	2,615.0	119.0%
Interest on bonds	-	-	84.0	-	84.0	0.4%
Other	-	-	1,387.0	100.0%	1,387.0	62.2%
Other	147.5	-	500.0	100.0%	647.5	29.4%
Total fees and contributions	2,189.0	-	2,062.0	100.0%	4,251.0	192.1%
Total revenue proprietary	-	-	2,062.0	100.0%	2,062.0	93.6%
Total revenue	19,217.4	-	3,321.0	100.0%	22,538.4	100.0%
Expenses:						
Depreciation	2,481.0	12.9%	6,075.0	100.0%	8,556.0	37.9%
Printing expenses	1,213.0	6.3%	-	-	1,213.0	5.4%
Public safety	82.5	0.4%	6,650.0	100.0%	6,732.5	29.8%
Road and utilities	15,794	81.0%	-	-	15,794	70.0%
Education	-	-	4,794	100.0%	4,794	21.3%
Engineering and plans	5,075.0	26.4%	-	-	5,075.0	22.5%
Sewerage	1,254.0	6.5%	-	-	1,254.0	5.6%
Other and services	4,075.0	21.2%	-	-	4,075.0	18.1%
Business development	-	-	1,400.0	100.0%	1,400.0	6.2%
Capital projects	-	-	-	-	4,166.0	18.5%
Debt service (Item 5)	9,000	46.8%	1,061.0	100.0%	10,061.0	44.6%
Travel and vehicles	30.0	0.2%	1,050.0	100.0%	1,080.0	4.8%
Interest, bond charges, and fees	1,813.0	9.4%	4,040.0	100.0%	5,853.0	26.0%
Total expenses	19,713.0	102.6%	19,816.0	100.0%	39,529.0	175.3%
Total (deficiency of revenue and other items over expenses)	19,713.0	102.6%	19,816.0	100.0%	39,529.0	175.3%
Other financing sources (uses):						
Bond proceeds in Item 5	-	-	2,775.0	100.0%	2,775.0	12.3%
Capital contributions in Item 5	-	-	1,175.0	100.0%	1,175.0	5.2%
Total other financing sources	-	-	3,950.0	100.0%	3,950.0	17.5%
Total (deficiency of revenue and other items over expenses and other uses)	19,713.0	102.6%	15,866.0	100.0%	35,579.0	157.8%
Fund balance at beginning of year	10,000.0	-	1,000.0	100.0%	11,000.0	48.7%
Fund balance at end of year	11,813.0	-	1,950.0	100.0%	13,763.0	61.3%

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

CADDO PARTNERS DISTRIBUTIONS

Through December 31, 2007

Condensed Statement of Earnings, Distributions, and Changes in Paid Additions - Budget and Actual (in thousands) - Cash and Special Income Fund Types

Year ended December 31, 2007

Account	Year Ended			Special Income Fund			Distribution			Special Income Fund
	Actual	Budget	Change	Projected	Actual	Change	Budget	Actual	Special Income Fund	
Earnings										
Non-allocated expenses	2,000,000	1,800,000	200,000	1,800,000	1,800,000	200,000	1,800,000	1,800,000	200,000	200,000
Income tax expense	300,000	300,000	0	300,000	300,000	0	300,000	300,000	0	0
Depreciation expense	400,000	400,000	0	400,000	400,000	0	400,000	400,000	0	0
Payroll expense	1,000,000	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	0	0
Payroll taxes and contributions to plans	1,000,000	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	0	0
Other operating expenses	1,000,000	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	0	0
Interest expense	1,000,000	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	0	0
Income tax expense	1,000,000	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	0	0
Special income fund	1,000,000	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	0	0
Net Earnings	1,000,000	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	0	0
Changes in Paid Additions										
Special income fund	1,000,000	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	0	0
Non-allocated expenses	1,000,000	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	0	0
Income tax expense	1,000,000	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	0	0
Depreciation expense	1,000,000	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	0	0
Payroll expense	1,000,000	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	0	0
Payroll taxes and contributions to plans	1,000,000	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	0	0
Other operating expenses	1,000,000	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	0	0
Interest expense	1,000,000	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	0	0
Income tax expense	1,000,000	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	0	0
Special income fund	1,000,000	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	0	0
Net Changes in Paid Additions	1,000,000	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	0	0
Balance at Year End	1,000,000	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	0	0

CARDO PARISH COMMISSION
Monroe, Louisiana
Combined Statement of Revenues, Expenses, and Changes in
Retained Earnings/Fund Balance
Proprietary Fund Type and Nonexpendable Trust Fund
Year ended December 31, 1997
(with comparative total for year ended December 31, 1996)

	Proprietary		Fiduciary		
	Fund Type		Fund Type		
	Internal	Nonexpendable	Trust Fund	Trust Fund	
	Service Funds			Totals	
				(Interfund Only)	
				1997	1996
Operating revenues:					
Charges for sales and services	\$ 1,750,155	-	-	1,750,155	1,714,870
Employee's contributions	1,888,129	-	-	1,888,129	1,855,176
Employee's contributions	362,637	-	-	362,637	375,117
Interest income	-	31,548	-	31,548	38,389
Total revenues	3,999,921	31,548	-	3,999,921	3,993,572
Operating expenses:					
Claims	1,792,750	-	-	1,792,750	1,681,969
Cost of sales and services	1,670,508	-	-	1,670,508	1,673,736
Insurance premiums	488,588	-	-	488,588	476,478
General and administrative	157,744	-	-	157,744	155,828
Depreciation and amortization	18,183	-	-	18,183	36,689
Other	49,132	-	-	49,132	56,746
Total expenses	3,166,905	-	-	3,166,905	2,609,247
Operating income	833,016	31,548	-	833,016	739,126
Nonoperating revenues (expenses):					
Interest income	149,858	-	-	149,858	131,791
Interest expense	(12,882)	-	-	(12,882)	(14,055)
Total nonoperating revenues (expenses)	136,976	-	-	136,976	117,736
Net income	970,000	31,548	-	970,000	856,862
Retained earnings/fund balance at beginning of year	2,131,499	936,439	1,968,689	2,131,499	1,476,493
Retained earnings/ fund balance at end of year	\$ 3,101,500	973,397	1,968,689	3,101,500	2,333,355

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
 Shreveport, Louisiana
Combined Statement of Cash Flows -
Proprietary Fund Type and Nonresponsible Trust Fund
 Year ended December 31, 1997
 (with comparative data for year ended December 31, 1996)

	Proprietary Fund	Nonresponsible Trust Fund	Totals	
			1997	1996
Cash flows from operating activities:				
Operating income	\$ 82,596	21,940	110,541	286,128
Adjustment to reconcile operating income to net cash provided by operating activities:				
Depreciation	18,648	--	18,648	18,008
Gain	15,311	--	15,311	(18,698)
Change in assets and liabilities:				
Decrease in other receivables	30,455	--	30,455	64,968
Increase (decrease) in due from other funds	(50,289)	(18,188)	(68,748)	14,764
Decrease (increase) in inventory	(29,813)	--	(29,813)	833
Increase (decrease) in accounts payable and other accrued liabilities	(21,288)	--	(21,288)	9,736
Increase (decrease) in due to other funds	54,282	--	54,282	(34,699)
Increase (decrease) in insurance claims payable	42,888	--	42,888	(10,144)
Net cash provided by operating activities	<u>126,738</u>	<u>18,752</u>	<u>145,490</u>	<u>342,811</u>
Cash flows from noncapital financing activities -				
Interest expense	<u>(11,805)</u>	<u>--</u>	<u>(11,805)</u>	<u>(10,888)</u>
Cash flows from capital and related financing activities -				
purchase of fixed assets	<u>(1,504)</u>	<u>--</u>	<u>(1,504)</u>	<u>(1,503)</u>
Cash flows from investing activities:				
Purchases of investments	(5,876,148)	--	(5,876,148)	(4,991,208)
Proceeds from sale and maturity of investments	5,379,417	--	5,379,417	4,438,918
Interest on investments	141,046	--	141,046	222,588
Net cash used in investing activities	<u>(355,685)</u>	<u>--</u>	<u>(355,685)</u>	<u>(335,692)</u>
Net increase (decrease) in cash and cash equivalents	(75,600)	18,752	(56,703)	(186,644)
Cash and cash equivalents at beginning of year:	<u>511,477</u>	<u>22,972</u>	<u>534,449</u>	<u>689,999</u>
Cash and cash equivalents at end of year	\$ 435,877	\$ 41,724	\$ 477,601	\$ 503,355

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Note to Combined Financial Statements

December 31, 1997

00 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 32:1171-1285, makes ordinances, sets policy, and establishes programs in such fields as criminal and juvenile justice, highways and streets, sanitation, planning and zoning, public health and welfare, libraries, culture and recreational facilities, economic development, and general administrative services.

The Commission was established December 10, 1984, after voter approval of the Home Rule Charter for Caddo Parish on April 7, 1984. The Commission replaced the Caddo Parish Police Jury which was established January 18, 1808.

(A) Reporting Entity

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

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:

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

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

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. These funds are also used to account for the construction of public improvements which are to be ultimately financed through assessments to individual property owners.

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

Notes to Combined Financial Statements

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Proprietary Fund

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

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

General Insurance Fund - The General Insurance Fund is used to account for casualty and workers' 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.

Blended Funds

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

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

Account Groups

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

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

CAJODO PARISH COMMISSION
Shreveport, Louisiana

Notes to Combined Financial Statements

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

(K) Fixed Assets and Long-Term Liabilities

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

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

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

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

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

(L) 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.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Notes to Combined Financial Statements

The modified accrual basis of accounting is followed by all governmental funds (General Fund, Special Revenue Funds, Debt Service Fund, and Capital Projects Funds) and the Expendable Trust Fund and Agency Fund. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Ad valorem taxes are considered "measurable" at the time of levy, whereas such items as beer taxes are considered "measurable" when in the hands of intermediary collecting agencies and are recognized as revenues 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 revenues 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).

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

Notes to Combined Financial Statements

(B) Budgets and Budgetary Accounting

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

- (1) Prior to November 1, the Administrator submits to the Commission a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
- (2) A public hearing is then conducted, after proper official journal notification, to obtain taxpayer comments.
- (3) Prior to December 27, the budget is legally enacted through passage of an ordinance.
- (4) The budget ordinance is structured such that revenues are budgeted by source, and appropriations are budgeted by departments (function) or program expenditures. The Home Rule Charter provides that expenditures may not legally exceed appropriations at a functional (departmental or program) level. Expenditures approved at 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 requires 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, 1997.
- (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 those 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, Federal Grants Fund, Louisiana Community Development Block Grants Fund and the Local Law Enforcement Block Grant. Section 8 Housing prepares their budget on a grant entitlement basis rather than an annual basis. The budget is not readily convertible to an annual operating budget and thus is not included in the financial statements. The Federal Grants, Louisiana Community Development, and Local Law Enforcement Block Grants Special Revenue Funds were established to account for transactions involving federal funds received by the Commission. An annual

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operating budget was not adopted for these funds. Actual amounts for Section 8 Housing, the Federal Grants Fund, the Louisiana Community Development Block Grants and the Local Law Enforcement Block Grant are included in the "Nonappropriated Funds" column in Exhibit 3.

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

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

(F) Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditures of funds are recorded to reserve their portion of the applicable appropriations, 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

The Commission elected to early implement GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. This statement establishes accounting and financial reporting standards for all investments held by governmental external investment pools. For most other governmental entities, it establishes fair value standards for investments in participating interest-earning investment contracts, external investment pools, open-end mutual funds, debt securities, and equity securities, option contracts, stock warrants and stock rights that have readily-determinable fair values. Given the types of securities held by the Commission, the implementation of GASB 31 had no material impact on the Commission's financial statements in 1997 or 1998.

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

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Management Pool Inc. (LAMP), a nonprofit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool. Investments of the Commission are stated at fair value. Investments, including the LAMP investments, are held in the Commission's name through a book-entry system at the Federal Reserve Bank.

(f) 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, 1997, for governmental funds are immaterial and are approximately the same as at December 31, 1996.

(g) Deferred Revenues

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

(h) 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 of 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.

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

The Commission accrues costs incurred for annual leave in the General Long-Term Obligation Account Group. Accrued sick leave benefits are not accrued due to the Commission's policy of not paying benefits upon termination. No accrual is made in the governmental funds because the current portion of the liability does not exceed a normal year's accumulation of benefits and are deemed immaterial. Vacation and sick leave of Shreve Memorial Library are not accrued due to immateriality.

(8) 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 1996 have been reclassified in the accompanying financial statements to conform with the 1997 presentation.

(9) Total Columns on Combined Statements - Gaucier

Total columns on the Combined Statements are captioned *Memoandum 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. Interfund eliminations have not been made in aggregation of this data.

(10) 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).

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(9) 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 until future years. 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 until termination, retirement, death, or unforeseeable emergency.

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 secured 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 shrinkage 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.

(10) Reserves

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

Debt Service

This amount represents the portion of fund balance that has been reserved in the Debt Service Fund for future payments 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 workers' compensation claims filed against the Commission.

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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.

Reserving Loans to General Fund

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

Industrial Development

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

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.

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Designated for Subsequent Year Expenditures

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

(F) 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. Nonrecouring or nonrevenue transfers of equity between 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 5 regarding interfund transactions.

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

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

(H) 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.

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(7) 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.

(8) Cash and Investments

(a) Deposits

All deposits of the Commission are held by area financial institutions. At December 31, 1997, the carrying amount of the Commission's cash deposits was \$7,451,700 and the bank balance was \$8,668,791. At December 31, 1997, all but \$51,800 of the Commission's deposits were insured and collateralized by securities with market values exceeding the amount on deposit. Collateral securities were held in the Commission's name by the Federal Reserve Bank and require Commission approval in order to release the collateral.

The Commission maintains a pooled cash and investments account for all funds of the Commission. Each fund's positive equity in the pooled cash account is presented as "Cash" 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 deposit of state banks organized under the laws of Louisiana and national banks having their principal office in the State of Louisiana.

The Commission's investments, with the exception of the Louisiana Asset Management Pool and mutual funds held by the Deferred Compensation Fund, are considered to be Category I. Category I includes investments that are insured or required or for which the securities are held by the Commission or its subleasing 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.

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	Current 1	Carrying Amount and Fair Value
U.S. obligations	\$ 16,685,066	16,685,066
Mutual funds		2,189,048
Louisiana Asset Management Pool		<u>4,555,480</u>
Total investments		23,429,603
Total deposits		<u>7,451,783</u>
Cash, cash equivalents, and investments		\$ <u>30,881,386</u>

(9) 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 1996 property taxes in 1997 were used for repayment of revenue anticipation notes payable. The proceeds of the notes payable were used to finance 1996 activities.

Property Tax Calendar

Assessment date	January 1
Levy date	Not later than June 1
Tax bills mailed	On or about November 28
Total taxes are due	December 31
Penalties and interest are added	January 1
Lien date	January 1
Tax sale - 1997 delinquent property	May 13, 1998

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The Commission is permitted to levy taxes up to 30% of the assessed property valuation for each specified purpose, or, in the aggregate for all purposes, 33% 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 \$337,903,430 of additional bonded debt is available for issuance pursuant to the 33% limitation. Property taxes are recorded as receivables and revenues in the year assessed, net of combined estimated allowance for uncollectible accounts of \$1,257,466. Taxes totaling \$1,720,993 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:

30% land	15% machinery
30% 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 soil of January 1, 1996. Total assessed value was \$1,033,835,570 and \$858,658,358 in 1993 and 1996, 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 \$279,391,583 and \$285,816,990 of the assessed value in 1993 and 1996, respectively.

The distribution of the Commission's levy (tax rate per \$1,000 assessed value) to its funds was as follows for 1997:

Fund	Property Within Shreveport or Vivian	Property Outside Shreveport and Vivian
General Fund	\$ 3.02	6.04
Road and Bridge	0.26	1.26
Courthouse Maintenance	3.01	3.01
Detention Facilities	6.63	6.63
Parks and Recreation	.95	.95
Solid Waste Disposal	.38	.38
Drainage	1.41	1.41
Juvenile Court	3.18	3.18
Health Unit	2.94	2.94
Stovall Memorial Library	10.30	10.30
Biomedical Center	1.95	1.95
Debt Service	<u>4.22</u>	<u>4.22</u>
	\$ 41.82	44.82

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The millage decreased from prior year millage of 41.90 within Shreveport or Vivian and 44.90 outside Shreveport and Vivian.

(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, 1991	Addition	Retirements	Balance, December 31, 1992
General Fixed Assets				
Account Group:				
Land and land improvements	\$ 5,488,383	1,823,883	18,789	7,313,446
Buildings and structures	51,973,948	938,738	3,084,367	49,828,099
Machinery and equipment	14,151,648	1,803,878	316,373	15,639,153
Vehicles	3,819,510	661,378	178,268	4,302,620
Construction in progress	<u>1,604,527</u>	<u>1,860,709</u>	<u>878,808</u>	<u>1,593,627</u>
	\$ <u>78,557,696</u>	<u>6,209,356</u>	<u>4,278,244</u>	<u>78,978,848</u>

At December 31, 1992, construction in progress largely consisted of approximately \$1,200,000 of renovations to the Courthouse and \$382,800 in construction projects of the Slave Memorial Library.

In 1991, the First Judicial Court obtained a federal grant through the Louisiana Commission on Law Enforcement for installation and operation of a closed circuit television system connecting the Parish Courthouse to the Caddo Correctional Center. This system is used for video assignment of prisoners and reduces transportation requirements. Grant funds were transferred by the Court to the Criminal Justice Facilities Fund through which program expenditures, including the required match, were accomplished. Video equipment acquired through this grant totaling \$39,248 has been recorded in the General Fixed Asset Account Group under the public safety function. Remaining grant funds of \$3,303 were expended for operation of the dedicated telephone lines connecting the two facilities. Grant receipts received during the year ended December 31, 1993 and 1996 were credited against program expenditures within the Criminal Justice Facilities Fund.

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	Balance, January 1, 1997	Additions	Retirements	Balance, December 31, 1997
Flood Assets of Proprietary Fund:				
Land	\$ 163,473	—	—	163,473
Street line	107,541	—	—	107,541
Buildings	126,734	8,094	—	134,828
Vehicles	11,889	—	9,234	2,655
Equipment	<u>33,023</u>	<u>22,234</u>	<u>—</u>	<u>55,257</u>
	441,514	30,328	9,234	482,588
Less accumulated depreciation	<u>50,950</u>	<u>16,648</u>	<u>9,234</u>	<u>76,832</u>
	\$ 390,564	13,680	—	404,244

The Flood 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 \$328,204 were transferred into the Flood Services Fund and are recorded as contributed capital. The original estimated useful lives of the classes of depreciable fixed assets are as follows:

Street Line	30 years
Building	45 years
Vehicles	5 years
Equipment	3-10 years

The remaining estimated useful lives of the assets transferred into the Flood 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 was appraised as of September 11, 1996 at a fair market value of \$1,009,000. The cost of the assets donated to the State of \$3,108,704 was 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 2002. The building being leased has a cost of \$1,497,063.

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

<u>Years Ended</u>	<u>Amount</u>
1998	\$ 106,438
1999	42,000
2000	42,000
2001	42,000
2002	42,000

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

<u>Years Ended</u>	<u>Amount</u>
1998	\$ 57,865
1999	6,524

(9) Long-Term Debt

Long-Term debt at December 31, 1997, is comprised of the following assets:

General obligation bonds - applicable to general parish operations:

<p>\$15,000,000 1981 Public Improvement Serial Bonds Series C, due in annual installments of \$3,000 through July 1, 2001; interest at 6.9% to 3.8%</p>	\$ 20,000
<p>\$18,000,000 1989 Public Improvement Serial Bonds, due in annual installments of \$245,000 to \$805,000 through February 1, 1999; interest at 7.8% to 10.8%</p>	1,550,000
<p>\$4,200,000 1991 Public Improvement Serial Bonds, due in annual installments of \$108,000 to \$405,000 through February 1, 2001; interest at 7% to 10%; callable after February 1, 2001</p>	3,650,000

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General obligation bonds - applicable to general parish operations, continued:

\$10,810,000 1993 Refunding Bonds, due in annual installments of \$1,970,000 to \$2,430,000 through September 1, 1999, interest at 4.37% to 4.75%	\$ 4,408,000
\$13,893,000 1995 Refunding Bonds, due in annual installments of \$135,000 to \$1,615,000 beginning February 1, 1997 through February 1, 2006, interest at 4.31% to 5.50%	<u>13,540,000</u>
Total general obligation bonds payable	27,948,000
\$480,000 Certificates of Indebtedness, Series 1894, due in annual installments of \$100,000 to \$100,000 through April 1, 1999, interest at 4% to 6%	<u>210,000</u>
Total long-term debt	\$ <u>28,158,000</u>

The annual requirements to amortize all long-term debt outstanding as of December 31, 1997, including interest payments of \$7,634,265 are as follows:

Years Ending December 31,	Long-Term Debt Payable
1998	\$ 4,352,054
1999	4,738,430
2000	2,860,838
2001	2,956,370
2002	2,099,822
2003-2007	10,623,374
2008-2011	<u>3,220,686</u>
	\$ <u>28,158,000</u>

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

		Long Term Debt	Accrued Compensated Absences	Total
Balance, December 31, 1996	\$	26,670,000	280,581	26,950,581
Debt retirements		3,080,000	—	3,080,000
Debt additions and net increase in accrued compensated absences		—	28,532	28,532
Balance, December 31, 1997	\$	<u>23,590,000</u>	<u>309,113</u>	<u>23,899,113</u>

Principal payments of \$2,999,000 plus interest of \$1,372,689 on the bonds payable were paid from the Debt Service Fund. Principal payments of \$90,000 plus interest of \$30,790 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 1999, the Commission issued \$13,685,000 in general obligation refunding bonds to advance refund a portion of the 1989 Series General Obligation Bonds in the amount of \$12,328,000. The outstanding principal balances on the 1989 series bonds from February 1, 2000 to February 1, 2008 were the balances subject to the advance refunding and is considered to be defeased. The remaining balance of the defeased bonds at December 31, 1997 is \$12,580,000, as no payments are due until February 1, 2000.

As of December 31, 1997, the Commission had \$8,000,000 in reverse anticipation notes payable to banks at a rate of 4.37%, maturing on March 1, 1998.

(6) Other Required Individual Fund Disclosures

(A) Interfund Receivables and Payables

Individual fund interfund receivable and payable balances at December 31, 1997, were as follows:

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Fund	Interfund Receivables	Interfund Payables
General Fund	\$ 208,418	933,017
Special Revenue Funds:		
Parks and Recreation	—	89,429
Drainage	—	125,091
Louisiana Community Development		
Block Grant	—	1,410
Internal Service Funds:		
Group Insurance	226,269	—
General Insurance	96,672	—
Fleet Services	—	321,241
Plenary and Agency Funds:		
Jail Site	833,817	—
Criminal Court	<u>—</u>	<u>54,536</u>
	\$ 1,332,673	<u>1,332,673</u>

(B) Operating Transfers

A reconciliation of operating transfers follows:

	Operating Transfers	
	In	Out
Special Revenue Funds:		
Road and Bridge	\$ —	373,686
Detention Facilities	—	20,000
Parks and Recreation	—	120,273
Solid Waste Disposal	—	88,273
Drainage	—	334,748
Health Unit	—	170,388
Riverboat Banding	—	517,824
Capital Projects Funds:		
Road Construction	205,800	3,740,000
Criminal Justice Facilities	—	185,287
Capital Outlay	5,716,839	—
Plenary and Agency Funds - Penal Fund	<u>18,493</u>	<u>—</u>
	\$ 6,029,432	<u>6,029,432</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.

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(C) Residual Equity Transfer

During 1997, as a result of the Caddo Detention Center being transferred to the State of Louisiana, the Commission transferred the residual equity balance of \$71,658 from the Caddo Detention Center Fund to the Detention Facilities Fund. Also during 1997, capital projects that were initially recorded in the Parks Improvement Fund were transferred to the Capital Outlay Fund. The residual equity balance transferred was \$17,967.

(F) Compliance, Stewardship, and Accountability

(a) Excess of Expenditures Over Appropriations

For those funds for which a budget to actual comparison was made, 1997 actual expenditures exceeded budgeted expenditures on a departmental basis as follows:

Fund	Expenditures		Unfavorable Variance
	Budget	Actual	
General Fund:			
Judicial	\$ 626,740	630,125	3,385
District Attorney	1,275,310	1,277,873	2,563
Circuit	131,413	131,850	438
Miscellaneous	87,628	83,959	3,651
Special Revenue Funds:			
Courthouse Maintenance:			
Building and Grounds	2,089,785	2,041,096	48,689
Parish Archives	27,025	25,203	1,798
Parks and Recreation -			
Culture and Recreation	551,941	527,587	24,354
Juvenile Court -			
Court Operations	1,621,158	1,637,538	16,380

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

Courthouse Maintenance

Building and Grounds — An anticipated reimbursement for security expenditures that was not received caused the unfavorable variance.

Juvenile Court

Court Operations — In 1997, the Juvenile Court hired two new probation officers which resulted in increased personnel expenditures.

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(B) Deficit Fund Balances/Retained Earnings

The Criminal Court Fund has a deficit fund balance of \$28,032 which should be funded through an operating transfer from the General Fund.

The Fleet Services Fund has a deficit retained earnings of \$121,390 which should be funded by assignments of additional repair work to the central garage facility and surcharges on billing to departments.

The Louisiana Community Development Block Grant has a deficit fund balance of \$1,418 which should be funded through additional federal grant revenues or other appropriate resources.

(C) Budgets and Budget Basis of Accounting

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

	Original Budget	Total Revisions	Revised Budget
General Fund	\$ 3,990,943	(2,000)	3,988,943
Special Revenue Funds:			
Road and Bridge	3,878,288	—	3,878,288
Courthouse Maintenance	2,231,936	—	2,231,936
Detention Facilities	4,980,988	377,000	5,357,988
Parks and Recreation	382,386	—	382,386
Solid Waste Disposal	1,419,448	—	1,419,448
Drainage	381,844	—	381,844
Juvenile Court	1,879,460	25,000	1,904,460
Health Unit	1,782,534	(2,700)	1,780,834
Law Officers Wines	38,123	—	38,123
Biomedical	1,452,934	—	1,452,934
Shreve Memorial Library	10,558,448	128,384	11,686,832
Board of Health	251,184	49,088	300,272
Debt Service Fund	4,486,008	—	4,486,008

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

CALDO PARIISH COMMISSION
Shreveport, Louisiana

Notes to Combined Financial Statements

(8) Defined Benefit Pension Plans

(a) Description of Plans

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

Parochial Employees' Retirement System of Louisiana (Parochial Plan)

Plan Description

Substantially all Commission employees are members of this cost-sharing multiple-employer public employee statewide plan administered by the Parochial Employees' Retirement System. All classified parish employees who work at least 38 hours per week and are under 60 years of age are required to become members of the plan on the date of employment. Benefit provisions are established in accordance with Louisiana State Statute. The Parochial Plan issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Board of Trustees of the Parochial Employees' Retirement System of Louisiana, P O Box 14619, Baton Rouge, Louisiana 70899.

Funding Policy - Covered employees are required to contribute 9.5 percent of their salary. The Commission is required to contribute 7.15 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, 1997, 1996, and 1995 were \$622,291, \$561,896, and \$265,401, respectively, equal to the required contributions for each year. The pension liability was determined to be zero.

City of Shreveport Employees' Retirement System (City Plan)

Plan Description

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

Funding Policy - Covered employees are required to contribute 9 percent of their salary while the employer is required to contribute 9.25 percent of the covered employee's salaries. The employer and employee contribution obligations are established and may be amended by Shreveport City Ordinance. The Commission's contributions for the year

CADDO PARISH COMMISSION
Shreveport, Louisiana

Notes to Combined Financial Statements

ending December 31, 1997, 1998, and 1999, were \$122,115, \$110,414, and \$166,763, respectively, equal to the required contribution for each year. The pension liability was determined to be zero.

(9) **Post-Employment Health Care Benefits**

In addition to the pension benefits described in note 8, the Commission provides postretirement health care benefits and life insurance, in accordance with state statutes, to all retiring employees who were participating in the group insurance plan prior to their retirement date. The Commission is self-insured for medical benefits including postretirement health care benefits and life insurance. Currently, there are 93 retirees receiving life insurance coverage and 65 receiving health care benefits. The Commission reimburses 80 percent of the amount of validated claims for medical and hospitalization costs incurred by pre-Medicare employees and their dependents. The Commission also reimburses 80 percent of Medicare supplemental benefits for retirees over the age of 65. Expenditures for postretirement health care benefits are recognized in the year claims are incurred. During 1997, expenditures of \$219,312 were recognized for postretirement health care. In addition, expenditures of \$12,000 were recognized for life insurance benefits paid during 1997.

(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 \$500,000 in the aggregate. It is the policy of the Commission to pay judgments against the Commission on a current basis from current revenues. Settlements from litigation, insurance, and liability claims are included in General Insurance Fund expenditures. The Commission maintains property, general, automobile, and excess liability insurance coverage. The limit of coverage of the excess liability policy is \$1,000,000 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 \$5,000,000 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.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Notes to Combined Financial Statements

III. **Self-Insurance**

The Commission is exposed to various risks of loss related to torts (theft of, damage to and destruction of assets; errors and omissions and annual 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 cases above \$200,000. Surlinmans have not exceeded insurance coverage for each of the past several fiscal years and there were no reductions in insurance coverage from coverage in the prior year.

Payments to the internal service funds are accounted for as revenues by the receiving fund and expenditures/expenses by the paying funds. Payments into the fund are available to pay claims and administrative costs of the self-insurance programs. Payments in excess of actual expenses are recorded as operating transfers. At December 31, 1997, \$2,258,271 and \$204,580 are reported as a reserve of the Group Insurance Fund and General Insurance Fund retained-earnings balance for future payment of claims.

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

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of pay-outs and other economic and social factors, including the effects of specific, incremental claim adjustment expenses, salvage and subrogation. The claims liability of \$195,635 and \$28,628 reported in the Group Insurance and General Insurance Funds, respectively, at December 31, 1997 are based on the requirements of GASB 18.

CADDO PARISH COMMISSION
Bossier, Louisiana

Notes to Combined Financial Statements

Changes in the Group Insurance Fund's claims liability amount in fiscal years 1996 and 1997 were:

	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimate	Claim Payments	Balance at Fiscal Year End
1996	\$ 191,458	913,792	628,034	177,216
1997	177,216	1,142,608	1,142,608	185,620

Changes in the General Insurance Fund's claims liability amount in fiscal years 1996 and 1997 were:

	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimate	Claim Payments	Balance at Fiscal Year End
1996	\$ —	131,187	131,090	4,907
1997	4,187	141,684	117,173	28,698

(12) Changes in Contributed Capital

The following changes in contributed capital occurred during the year:

Balance, January 1, 1997	\$ 381,480
Contributions	<u>27,584</u>
Balance, December 31, 1997	\$ <u>409,064</u>

(13) Subsequent Event

In March 1998, the Commission issued \$5,425,000 of general obligation refunding bonds to advance refund \$2,440,000 of the Series 1991 A and \$690,000 of the Series 1991 B general obligation bonds outstanding. The outstanding principal balances on the Series 1991 bonds from February 1, 2002 to February 1, 2001 were the balances subject to the advance refunding, which will result in an economic gain of approximately \$219,834. As a result, the Series 1991 bonds subject to the refunding are considered delinquent.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Notes to Combined Financial Statements

14. New Fund

During 1997 the Federal Grants special revenue fund was created to record the activities of the Head Start and Child and Adult Care Food grant programs. These grant funds are transferred to the Caddo Community Action Agency (CCAA), a subcontractor. CCAA is a component unit of the Commission and its total operations are not included in the primary government statements. The amounts recorded in the special revenue fund include only the grants noted above, which is the portion that the Commission is responsible as the sponsoring agency. For the year ended December 31, 1997, \$4,684,290 was recorded in intergovernmental revenues and health and welfare expenditures. As of December 31, 1997, there were no cash balances that had not been transferred to CCAA; therefore, there were no balance sheet accounts. The 1996 total columns on the combined and special revenue combining statements of revenues, expenditures and changes in fund balance have been changed to reflect an additional \$4,493,026 in intergovernmental revenue and health and welfare expenditures.

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



GOVERNMENTAL FUNDS

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

GENERAL FUND

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

CADDO PARISH COMMISSIONERS
 Strategic Location

General Fund

Comparative Balance Sheet

November 30, 1997 and 1996

	1997	1996	Utilities and Bond Making	1997	1996
Cash and cash equivalents	\$ 476,000	\$ 900,000	Utilities	\$ 0	\$ 0
Receivables	98,000	121,000	Accounts payable and accrued liabilities	\$ 0	\$ 0
All returns property taxes receivable	1,211,000	2,433,000	Due to bid the Bond	900,000	100,000
Inventory	49,000	50,000			
Due from other funds					
Health Care Fund		60,000			
Sanitary Care Fund		64,000			
Sewerage Fund		21,000			
Section of Housing Fund		-			
Louisiana Community Development Block Grant		1,400			
Fuels and Supplies		80,000			
Printing Fund		11,000			
Contract Care Fund		18,000			
		<u>200,000</u>			
Due from other governmental entities	900,000	900,000	Year utilities	1,000,000	1,200,000
			Bond Making		
			Interest on securities	20,000	20,000
			Interest on inventory	40,000	40,000
			Interest	0	0
			Deposited for subsequent year expenditures	20,000	-
			Deposited for future investment value	20,000	170,000
			Unexpended	1,000,000	1,000,000
			Year bond making	1,100,000	1,280,000
			Year utilities and bond making	\$ 4,000,000	\$ 4,600,000
Total assets	\$ 4,000,000	\$ 4,600,000			

An accompanying note to financial statements.

CALICO PARISH COMMISSION
Shreveport, Louisiana
General Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual on a Budgetary Basis
Year ended December 31, 1997
With comparative actual figures for year ended December 31, 1996

	1997			1996
	Total	Budget	Percent Favorable (Unfavorable)	Actual
Revenues				
Total				
All sources	\$ 2,476,212	2,282,644	92.14	2,476,212
Interests, penalties, and fines	38,338	—	0.00	38,338
	<u>2,437,874</u>	<u>2,282,644</u>	<u>93.42</u>	<u>2,437,874</u>
License and permits	37,461	36,000	96.10	36,628
Compensation - State of Louisiana				
SB and gas allowance on	250,000	405,750	16.23	250,000
Base pay	18,971	37,839	2.00	22,229
Tuition-reimbursement	34,000	23,000	6.73	38,761
State retirement sharing	25,000	24,000	9.60	22,400
Other non-covered	36,611	18,500	5.05	48,861
	<u>375,582</u>	<u>499,089</u>	<u>133.15</u>	<u>438,251</u>
Use of money and property - income earned	25,348	25,000	98.70	26,011
Other revenues	38,444	35,565	92.43	49,771
Total revenues	<u>4,925,498</u>	<u>4,875,498</u>	<u>99.00</u>	<u>4,925,498</u>
Expenditures				
General government				
Legislative	248,475	248,475	10.00	248,764
Judicial	476,168	476,168	10.00	476,268
Executive	248,951	248,951	10.00	249,000
Finance and administrative	495,654	526,611	10.73	506,781
Health services	1,075,975	1,075,975	10.00	1,084,583
Police	64,000	64,000	10.00	64,000
Nonprofit Planning Committee	23,000	23,000	—	23,000
Administrative office matters	11,200	11,200	100	10,461
Miscellaneous	30,489	30,489	10.00	32,110
	<u>3,683,802</u>	<u>3,683,802</u>	<u>10.00</u>	<u>3,715,457</u>
Health and welfare	147,141	204,481	13.90	141,219
Education	42,754	42,754	1.00	36,000
Total expenditures	<u>3,873,737</u>	<u>3,944,548</u>	<u>101.86</u>	<u>3,902,695</u>
Excess of revenues over expenditures	104,761	90,950	87.86	102,803
Other financing and operating activities				
	—	—	—	25,000
Excess of revenues over expenditures and other activities				
	104,761	90,950	87.86	127,803
Fund balance at beginning of year	2,461,800	2,461,800	—	2,461,800
Fund balance at end of year	\$ 2,566,561	2,552,750	99.48	2,589,603

See accompanying notes to certified financial statements.

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

STATE OF CALIFORNIA
DEPARTMENT OF REVENUE
SALES AND USE TAX RATES BY COUNTY AND PRODUCT
AS OF 01/01/2017

County	Product	Sales Tax Rate		Use Tax Rate	Total Tax Rate	County	Product	Sales Tax Rate		Use Tax Rate	Total Tax Rate
		State	Local					State	Local		
Alameda	Alcoholic Beverages	11.50	0.00	11.50	11.50	Alameda	Alcoholic Beverages	11.50	0.00	11.50	11.50
	Automobiles	6.25	0.00	6.25	6.25		Automobiles	6.25	0.00	6.25	6.25
	Books	0.00	0.00	0.00	0.00		Books	0.00	0.00	0.00	0.00
	Business Equipment	4.71	0.00	4.71	4.71		Business Equipment	4.71	0.00	4.71	4.71
	Construction Materials	3.36	0.00	3.36	3.36		Construction Materials	3.36	0.00	3.36	3.36
	Consumer Electronics	4.71	0.00	4.71	4.71		Consumer Electronics	4.71	0.00	4.71	4.71
	Food	0.00	0.00	0.00	0.00		Food	0.00	0.00	0.00	0.00
	Gasoline	0.00	0.00	0.00	0.00		Gasoline	0.00	0.00	0.00	0.00
	Health Services	0.00	0.00	0.00	0.00		Health Services	0.00	0.00	0.00	0.00
	Home Appliances	4.71	0.00	4.71	4.71		Home Appliances	4.71	0.00	4.71	4.71
	Home Construction	3.36	0.00	3.36	3.36		Home Construction	3.36	0.00	3.36	3.36
	Home Furnishings	4.71	0.00	4.71	4.71		Home Furnishings	4.71	0.00	4.71	4.71
	Home Improvement	3.36	0.00	3.36	3.36		Home Improvement	3.36	0.00	3.36	3.36
	Household Goods	4.71	0.00	4.71	4.71		Household Goods	4.71	0.00	4.71	4.71
	Insurance	0.00	0.00	0.00	0.00		Insurance	0.00	0.00	0.00	0.00
Alameda	Medical Services	0.00	0.00	0.00	0.00	Alameda	Medical Services	0.00	0.00	0.00	0.00
	Motor Vehicle Parts	6.25	0.00	6.25	6.25		Motor Vehicle Parts	6.25	0.00	6.25	6.25
	Motor Vehicle Repairs	6.25	0.00	6.25	6.25		Motor Vehicle Repairs	6.25	0.00	6.25	6.25
	Motor Vehicle Sales Tax	0.00	0.00	0.00	0.00		Motor Vehicle Sales Tax	0.00	0.00	0.00	0.00
	Motor Vehicle Use Tax	0.00	0.00	0.00	0.00		Motor Vehicle Use Tax	0.00	0.00	0.00	0.00
	Motor Vehicle License	0.00	0.00	0.00	0.00		Motor Vehicle License	0.00	0.00	0.00	0.00
	Motor Vehicle Registration	0.00	0.00	0.00	0.00		Motor Vehicle Registration	0.00	0.00	0.00	0.00
	Motor Vehicle Title	0.00	0.00	0.00	0.00		Motor Vehicle Title	0.00	0.00	0.00	0.00
	Motor Vehicle Transfer	0.00	0.00	0.00	0.00		Motor Vehicle Transfer	0.00	0.00	0.00	0.00
	Motor Vehicle Use Tax	0.00	0.00	0.00	0.00		Motor Vehicle Use Tax	0.00	0.00	0.00	0.00
	Motor Vehicle License	0.00	0.00	0.00	0.00		Motor Vehicle License	0.00	0.00	0.00	0.00
	Motor Vehicle Registration	0.00	0.00	0.00	0.00		Motor Vehicle Registration	0.00	0.00	0.00	0.00
	Motor Vehicle Title	0.00	0.00	0.00	0.00		Motor Vehicle Title	0.00	0.00	0.00	0.00
	Motor Vehicle Transfer	0.00	0.00	0.00	0.00		Motor Vehicle Transfer	0.00	0.00	0.00	0.00
	Motor Vehicle Use Tax	0.00	0.00	0.00	0.00		Motor Vehicle Use Tax	0.00	0.00	0.00	0.00
Alameda	Motor Vehicle License	0.00	0.00	0.00	0.00	Alameda	Motor Vehicle License	0.00	0.00	0.00	0.00
	Motor Vehicle Registration	0.00	0.00	0.00	0.00		Motor Vehicle Registration	0.00	0.00	0.00	0.00
	Motor Vehicle Title	0.00	0.00	0.00	0.00		Motor Vehicle Title	0.00	0.00	0.00	0.00
	Motor Vehicle Transfer	0.00	0.00	0.00	0.00		Motor Vehicle Transfer	0.00	0.00	0.00	0.00
	Motor Vehicle Use Tax	0.00	0.00	0.00	0.00		Motor Vehicle Use Tax	0.00	0.00	0.00	0.00
	Motor Vehicle License	0.00	0.00	0.00	0.00		Motor Vehicle License	0.00	0.00	0.00	0.00
	Motor Vehicle Registration	0.00	0.00	0.00	0.00		Motor Vehicle Registration	0.00	0.00	0.00	0.00
	Motor Vehicle Title	0.00	0.00	0.00	0.00		Motor Vehicle Title	0.00	0.00	0.00	0.00
	Motor Vehicle Transfer	0.00	0.00	0.00	0.00		Motor Vehicle Transfer	0.00	0.00	0.00	0.00
	Motor Vehicle Use Tax	0.00	0.00	0.00	0.00		Motor Vehicle Use Tax	0.00	0.00	0.00	0.00
	Motor Vehicle License	0.00	0.00	0.00	0.00		Motor Vehicle License	0.00	0.00	0.00	0.00
	Motor Vehicle Registration	0.00	0.00	0.00	0.00		Motor Vehicle Registration	0.00	0.00	0.00	0.00
	Motor Vehicle Title	0.00	0.00	0.00	0.00		Motor Vehicle Title	0.00	0.00	0.00	0.00
	Motor Vehicle Transfer	0.00	0.00	0.00	0.00		Motor Vehicle Transfer	0.00	0.00	0.00	0.00
	Motor Vehicle Use Tax	0.00	0.00	0.00	0.00		Motor Vehicle Use Tax	0.00	0.00	0.00	0.00
Alameda	Motor Vehicle License	0.00	0.00	0.00	0.00	Alameda	Motor Vehicle License	0.00	0.00	0.00	0.00
	Motor Vehicle Registration	0.00	0.00	0.00	0.00		Motor Vehicle Registration	0.00	0.00	0.00	0.00
	Motor Vehicle Title	0.00	0.00	0.00	0.00		Motor Vehicle Title	0.00	0.00	0.00	0.00
	Motor Vehicle Transfer	0.00	0.00	0.00	0.00		Motor Vehicle Transfer	0.00	0.00	0.00	0.00
	Motor Vehicle Use Tax	0.00	0.00	0.00	0.00		Motor Vehicle Use Tax	0.00	0.00	0.00	0.00
	Motor Vehicle License	0.00	0.00	0.00	0.00		Motor Vehicle License	0.00	0.00	0.00	0.00
	Motor Vehicle Registration	0.00	0.00	0.00	0.00		Motor Vehicle Registration	0.00	0.00	0.00	0.00
	Motor Vehicle Title	0.00	0.00	0.00	0.00		Motor Vehicle Title	0.00	0.00	0.00	0.00
	Motor Vehicle Transfer	0.00	0.00	0.00	0.00		Motor Vehicle Transfer	0.00	0.00	0.00	0.00
	Motor Vehicle Use Tax	0.00	0.00	0.00	0.00		Motor Vehicle Use Tax	0.00	0.00	0.00	0.00
	Motor Vehicle License	0.00	0.00	0.00	0.00		Motor Vehicle License	0.00	0.00	0.00	0.00
	Motor Vehicle Registration	0.00	0.00	0.00	0.00		Motor Vehicle Registration	0.00	0.00	0.00	0.00
	Motor Vehicle Title	0.00	0.00	0.00	0.00		Motor Vehicle Title	0.00	0.00	0.00	0.00
	Motor Vehicle Transfer	0.00	0.00	0.00	0.00		Motor Vehicle Transfer	0.00	0.00	0.00	0.00
	Motor Vehicle Use Tax	0.00	0.00	0.00	0.00		Motor Vehicle Use Tax	0.00	0.00	0.00	0.00

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, 1990
(with comparative actual amounts for year ended December 31, 1989)

	1987		Variance - Favorable (Unfavorable)	1988
	Actual	Budget		
Revenues:				
Ad valorem taxes	\$ 3,941,156	3,664,648	276,508	3,680,432
Special assessments	—	488	1888	—
	3,941,156	3,665,136	278,096	3,680,432
Intergovernmental:				
State revenue sharing	213,949	218,000	(4,051)	214,569
Other state funds	80,884	88,580	(7,696)	68,803
	294,833	306,580	(11,747)	283,372
Use of money and property -				
Interest	77,571	90,000	12,429	69,829
Other revenues	46,333	19,900	26,433	32,662
Total revenues	4,379,212	4,612,116	238,307	4,694,295
Expenditures - highways and streets:				
Administrative:				
Salaries, fringe benefits, and payroll taxes	365,048	396,189	31,141	374,308
Supplies	14,129	17,693	3,564	6,374
Utilities	9,487	6,480	(3,007)	8,234
Insurance	83,812	83,812	—	87,879
Interest	81,613	90,000	8,387	42,396
Electric cost	—	—	—	68,806
Miscellaneous	128,882	121,451	(7,431)	126,512
Total administrative expenditures	678,351	725,525	47,174	723,118

(Continued)

CADDO PARISH COMMISSION
Shreveport, Louisiana

Special Revenue Fund
Road and Bridge Fund

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

	1997		Variance - Favorable (Unfavorable)	2006
	Actual	Budget		Actual
Road maintenance:				
Salaries, fringe benefits, and payroll taxes	\$ 1,322,140	1,487,173	(24,997)	1,478,461
Supplies	1,771	2,900	1,728	8,022
Utilities	31,002	41,800	10,798	32,216
Road and bridge materials	458,125	385,909	127,325	488,115
Right of way maintenance	375,580	375,000	(580)	340,000
Road striping	80,686	96,800	8,314	71,603
Repairs	480,606	488,000	79,994	486,606
Miscellaneous	36,181	62,738	9,549	45,788
Total road maintenance expenditures	<u>3,603,912</u>	<u>3,140,730</u>	<u>141,801</u>	<u>3,928,925</u>
Total expenditures	<u>3,878,363</u>	<u>3,829,105</u>	<u>203,842</u>	<u>3,692,842</u>
Excess of revenues over expenditures	694,654	123,988	568,148	492,158
Other financing sources (less) - operating transfers in (out)	<u>(273,688)</u>	<u>(273,688)</u>	<u>-----</u>	<u>62,608</u>
Excess (deficiency) of revenues and other sources over expenditures and other net	420,966	(149,700)	568,148	494,799
Fund balance at beginning of year	<u>2,378,943</u>	<u>2,118,842</u>	<u>-----</u>	<u>1,825,085</u>
Fund balance at end of year	\$ <u>2,799,909</u>	<u>1,969,142</u>	<u>568,148</u>	<u>2,379,842</u>

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Special Revenue Fund
Continuous Maintenance Fund

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

Year ended December 31, 1997
(with comparative actual amounts for year ended December 31, 1996)

	1997		Variance - Favorable (Disfavorable)	1996
	Budget	Actual		Actual
Revenues:				
Ad valorem taxes	\$ 2,063,304	2,097,800	34,496	2,148,052
Intergovernmental - state revenue sharing	125,376	128,880	3,504	134,866
Use of money and property - interest	36,719	13,500	(23,219)	39,800
Other revenues	10,848	25,500	14,652	3,821
Total revenues	<u>2,236,247</u>	<u>2,265,680</u>	<u>29,433</u>	<u>2,326,539</u>
Expenditures:				
General government:				
Buildings and grounds:				
Salaries, fringe benefits, and payroll taxes	1,128,774	1,101,230	(27,544)	1,098,144
Supplies	6,040	38,290	32,250	3,433
Utilities	421,506	598,000	176,494	393,518
Repairs and maintenance	127,613	142,500	14,887	150,122
Maintenance contract	43,140	58,500	15,360	47,888
Insurance	118,141	125,151	7,010	118,291
Interest	33,338	45,199	11,861	26,376
Miscellaneous	144,382	118,718	(25,664)	134,542
Capital outlay	18,361	31,000	12,639	14,028
Total building and grounds expenditures	<u>2,041,095</u>	<u>2,055,528</u>	<u>(14,567)</u>	<u>1,975,669</u>
Public activities:				
Salaries, fringe benefits, and payroll taxes	--	--	--	26,000
Supplies	93	--	(93)	2,109
Utilities	29,750	23,948	(5,802)	17,650
Repairs and maintenance	391	--	(391)	385
Miscellaneous	4,084	3,113	(971)	1,841
Capital outlay	--	--	--	282
Total public activities expenditures	<u>34,311</u>	<u>27,061</u>	<u>(7,250)</u>	<u>38,267</u>

(Continued)

CADDO PARISH COMMISSION
Shreveport, Louisiana

Special Revenue Fund
Courthouse Maintenance Fund

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

	2007			2006
	Actual	Budget	Variance - Favorable (Unfavorable)	Actual
Current:				
Utilities	\$ 1,451	1,790	339	1,142
Repairs and maintenance	545	1,800	1,255	1,218
Miscellaneous	<u>8,432</u>	<u>9,285</u>	853	<u>8,158</u>
Total current expenditures	<u>10,428</u>	<u>12,875</u>	2,447	<u>10,518</u>
Louisiana State University				
Extension				
Utilities	9,344	9,800	456	7,523
Repairs and maintenance	3,814	5,000	1,186	3,984
Miscellaneous	<u>12,632</u>	<u>13,784</u>	1,152	<u>12,178</u>
Total Louisiana State University Extension expenditures	<u>25,790</u>	<u>28,584</u>	2,794	<u>23,685</u>
Commission Building:				
Utilities	44,598	44,800	(202)	40,880
Repairs and maintenance	7,477	15,000	7,523	10,180
Miscellaneous	<u>11,803</u>	<u>11,500</u>	(302)	<u>8,490</u>
Total Commission Building expenditures	<u>63,878</u>	<u>71,300</u>	7,422	<u>59,550</u>
Total general government expenditures	<u>3,171,798</u>	<u>3,132,584</u>	(39,212)	<u>3,111,665</u>
Debt service - principal and interest	<u>78,308</u>	<u>78,308</u>	—	<u>75,425</u>
Total expenditures	<u>3,250,106</u>	<u>3,210,892</u>	(39,248)	<u>3,187,110</u>
Excess of revenues over expenditures	(71,082)	34,890	105,972	64,577
Fund balance at beginning of year	<u>734,716</u>	<u>734,716</u>	—	<u>670,139</u>
Fund balance at end of year	\$ <u>663,634</u>	<u>769,606</u>	105,972	<u>734,716</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, 1997
(with comparative actual amounts for the year ended December 31, 1996)

	1997			1996
	Actual	Budget	Variance - Favorable (Unfavorable)	Actual
Revenues:				
Use of money and property - income	\$ 4,303	890	3,413	7,274
Other revenues	15	—	15	9,852
Total revenues	4,318	890	3,428	17,126
Expenditures - public safety:				
Utilities	—	—	—	72,647
Repairs and maintenance	—	—	—	8,211
Insurance	(1,063)	—	1,063	22,560
Miscellaneous	—	—	—	49,824
Total expenditures	(1,063)	—	1,063	153,242
Excess (deficiency) of revenues over expenditures	5,413	890	4,523	(136,116)
Fund balance at beginning of year	66,243	66,243	—	202,311
Equity transfer out	(71,659)	(71,121)	(538)	—
Fund balance at end of year	\$ —	\$ 932	(\$ 932)	\$ 66,243

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, 1997

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

	1997		Variance - Favorable (Unfavorable)	1996
	Actual	Budget		Actual
Revenues:				
Ad valorem taxes	\$ 5,011,152	4,645,982	365,299	4,749,213
Intergovernmental:				
Federal grant	40,807	50,000	10,807	48,790
State revenue sharing	276,995	299,800	(16,857)	276,669
State prisoner's grant	142,600	85,000	57,600	178,680
	460,399	434,800	25,599	453,139
Use of money and property - interest	54,689	58,300	2,689	64,495
Other revenues	3,876	—	3,876	675
Total revenues	<u>5,936,517</u>	<u>5,118,112</u>	<u>462,608</u>	<u>5,286,709</u>
Expenditures - public safety:				
Salaries, fringe benefits, and payroll taxes	451,300	487,913	36,613	434,983
Supplies	73,123	79,759	6,627	42,371
Utilities	556,373	612,100	75,578	596,299
Repairs and maintenance	189,808	188,000	1,770	183,110
Insurance	106,453	106,453	—	99,489
Interest	46,941	57,600	10,689	56,568
Reimbursement from Sheriff	(114,487)	(128,000)	15,525	(298,885)
Miscellaneous	249,339	271,144	21,805	219,829
Contracted services - prison operations	3,709,621	3,626,580	89,021	3,711,759
Total public safety	<u>5,936,517</u>	<u>4,887,489</u>	<u>1,089,225</u>	<u>5,218,362</u>

(Continued)

CAJADO PARISH COMMISSION
Shreveport, Louisiana

Special Revenue Fund
Detention Facilities Fund

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

	1997		Variance - Favorable (Unfavorable)	1998 Actual
	Actual	Budget		
Juvenile Detention Center:				
Salaries, fringe benefits, and payroll taxes	\$ 790,334	818,553	28,219	685,119
Supplies	1,618	1,808	181	1,729
Repairs and maintenance	177,717	180,631	2,914	121,983
Insurance	23,664	23,664	—	—
Interest	15,379	34,800	(19,421)	17,433
Miscellaneous	139,630	144,730	(5,100)	138,394
Contracted services - prison operations	41,571	50,128	8,557	37,744
Capital outlay	<u>18,553</u>	<u>32,372</u>	<u>13,819</u>	<u>25,060</u>
Total juvenile detention	<u>1,231,807</u>	<u>1,279,315</u>	<u>48,508</u>	<u>1,017,632</u>
STAR Boot Camp	<u>11,332</u>	<u>80,133</u>	<u>68,801</u>	<u>—</u>
Total expenditures	<u>1,243,139</u>	<u>1,359,448</u>	<u>116,309</u>	<u>1,017,632</u>
Excess (deficiency) of revenues over expenditures	317,001	(347,190)	584,227	689,994
Other financing uses - operating transfer out	<u>(28,800)</u>	<u>(118,800)</u>	<u>(14,800)</u>	<u>(27,500)</u>
Excess (deficiency) of revenues over expenditures and other uses	317,001	(268,190)	584,227	689,994
Fund balance at beginning of year	1,976,688	1,976,688	—	1,328,704
Equity transfer in	<u>21,658</u>	<u>33,121</u>	<u>11,463</u>	<u>—</u>
Fund balance at end of year	\$ <u>2,000,007</u>	<u>1,979,939</u>	<u>20,068</u>	<u>1,328,704</u>

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
 Shreveport, Louisiana

Special Revenue Fund
 Parks and Recreation Fund

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

Year ended December 31, 1997

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

	1997		Variance - Favorable (Unfavorable)	1996
	Actual	Budget		Actual
Revenues:				
Ad valorem taxes	\$ 766,991	691,319	48,672	588,915
Intergovernmental - state revenue sharing	39,757	41,000	(1,243)	32,971
Use of money and property - rental, camping fees, and sales	6,349	4,375	1,974	5,869
Other revenues	<u>13,633</u>	<u>4,188</u>	<u>18,822</u>	<u>7,699</u>
Total revenues	<u>826,729</u>	<u>740,882</u>	<u>85,847</u>	<u>635,464</u>
Expenditures:				
Culture and Recreation:				
Salaries, fringe benefits, and payroll taxes	399,449	391,400	8,049	342,971
Supplies	2,279	2,700	420	3,043
Utilities	22,029	21,915	114	21,300
Repairs and maintenance	41,758	49,750	1,992	37,582
Insurance	35,989	35,989	—	29,095
Interest	9,791	8,085	1,706	8,065
Miscellaneous	<u>33,621</u>	<u>81,592</u>	<u>47,971</u>	<u>21,032</u>
Total culture and recreation	<u>585,516</u>	<u>580,981</u>	<u>4,535</u>	<u>426,071</u>
Debt service - principal and interest	<u>26,442</u>	<u>26,442</u>	<u>—</u>	<u>26,182</u>
Total expenditures	<u>611,958</u>	<u>607,423</u>	<u>4,535</u>	<u>452,253</u>
Excess of revenues over expenditures	<u>214,771</u>	<u>133,459</u>	<u>81,312</u>	<u>183,211</u>
Other financing uses - operating transfers out	<u>(139,270)</u>	<u>(139,270)</u>	<u>—</u>	<u>(75,000)</u>
Excess of revenues over expenditures and other uses	<u>75,501</u>	<u>(5,811)</u>	<u>81,312</u>	<u>108,211</u>
Fund balance at beginning of year	<u>165,168</u>	<u>165,168</u>	<u>—</u>	<u>165,795</u>
Fund balance at end of year	\$ 240,669	\$ 159,357	\$ 81,312	\$ 273,986

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, 1997
(with comparative actual amounts for year ended December 31, 1996)

	1997		Variance - Favorable (Unfavorable)	1996
	Actual	Budget		Actual
Revenues:				
Ad valorem taxes	\$ 394,490	365,750	28,740	353,793
Sales tax	1,313,842	1,365,800	(51,958)	1,462,652
	<u>1,808,332</u>	<u>1,731,550</u>	<u>176,782</u>	<u>1,816,445</u>
Intra-governmental - state revenue sharing	15,446	17,890	(2,444)	20,437
Use of money and property - income	63,814	40,000	23,814	65,427
Other revenues	22,608	65,111	(42,503)	18,161
Total revenues	<u>1,930,654</u>	<u>1,899,551</u>	<u>31,103</u>	<u>1,937,523</u>
Expenditures - sanitation:				
Salaries, fringe benefits, and payroll taxes	621,578	609,710	11,868	600,387
Utilities	21,515	23,480	(1,965)	19,990
Repairs and maintenance	92,945	85,521	7,424	76,682
Insurance	49,414	49,824	(410)	44,383
Income	—	1,000	1,000	—
Contracted services - waste hauling	116,523	150,000	(33,477)	111,914
Waste disposal fees	264,545	303,000	(38,455)	317,902
Miscellaneous	133,437	172,281	(38,844)	111,812
Capital outlay	7,021	7,500	(479)	—
Total expenditures	<u>1,317,678</u>	<u>1,408,446</u>	<u>90,768</u>	<u>1,329,707</u>
Excess of revenues over expenditures	612,976	491,105	121,871	607,816
Other financing uses - operating transfer out	<u>(26,271)</u>	<u>(26,271)</u>	<u>—</u>	<u>(261,893)</u>
Excess of revenues over expenditures and other uses	586,705	464,834	121,871	585,923
Fund balance at beginning of year	1,084,288	1,084,288	—	700,000
Fund balance at end of year	\$ <u>1,671,493</u>	<u>1,549,122</u>	<u>122,371</u>	<u>1,285,923</u>

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
 Shreveport, Louisiana

Special Revenue Fund
Drainage Fund

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

Year ended December 31, 1997
 (with comparative actual amounts for year ended December 31, 1996)

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Actual	Budget		
Revenues:				
Ad valorem taxes	\$ 1,053,937	983,341	70,596	978,194
Intergovernmental - state revenue sharing	37,315	40,680	(3,365)	37,123
Use of money and property - interest	11,584	6,000	5,584	7,814
Other revenues	864	1,200	(336)	2,438
Total revenues	<u>1,125,630</u>	<u>1,080,141</u>	<u>45,479</u>	<u>1,048,349</u>
Expenditures - general government - other:				
Salaries, fringe benefits, and payroll taxes	31,534	29,797	(1,737)	28,803
Insurance	27,713	27,712	-	25,899
Rights of ways maintenance	93,080	60,000	33,080	50,000
Rentals	65,385	130,000	(64,615)	79,125
Miscellaneous	86,247	98,575	(12,328)	81,189
Capital outlay	-	15,000	15,000	80
Total expenditures	<u>263,859</u>	<u>361,084</u>	<u>(97,225)</u>	<u>325,485</u>
Excess of revenues over expenditures	861,771	719,057	142,714	722,864
Other financing used - operating transfers out	<u>(674,548)</u>	<u>(574,248)</u>	<u>-</u>	<u>(670,000)</u>
Excess of revenues over expenditures and other uses	187,223	144,809	42,414	52,864
Fund balance at beginning of year	<u>375,215</u>	<u>375,215</u>	<u>-</u>	<u>375,969</u>
Fund balance at end of year	\$ <u>562,438</u>	<u>520,024</u>	<u>142,414</u>	<u>428,833</u>

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Special Revenue Fund
Juvenile Court Fund

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

Year ended December 31, 1997
(with comparative actual amounts for year ended December 31, 1996)

	1997		Variance - Favorable (Unfavorable)	1996
	Actual	Budget		Actual
Revenues:				
Ad valorem taxes	\$ 1,840,458	1,919,004	(78,546)	1,586,484
Intergovernmental:				
State revenue sharing	90,804	90,853	(49)	90,904
Electronic monitoring	68,813	68,000	813	47,880
Other state funds	<u>23,000</u>	<u>23,000</u>	—	—
	172,617	181,853	(9,236)	137,904
Court costs and fees	151,222	163,000	(11,778)	156,204
Use of money and property -				
Interest	18,920	15,000	3,920	18,990
Other revenues	<u>8,358</u>	<u>1,200</u>	<u>7,158</u>	<u>1,800</u>
Total revenues	<u>1,959,375</u>	<u>1,881,157</u>	<u>78,218</u>	<u>1,862,386</u>
Expenditures - general government -				
 judicial				
Court operations:				
Salaries, fringe benefits, and				
payroll taxes	1,481,352	1,461,307	(20,045)	1,261,264
Supplies	20,083	31,000	10,917	23,288
Utilities	18,829	9,950	8,879	11,040
Repairs	32,665	22,500	10,165	21,240
Insurance	53,760	51,200	2,560	48,000
Interest	37,648	38,920	1,272	37,582
Prisoner care	800	1,200	400	1,180
Reimbursement from court	(128,479)	(128,479)	—	(184,000)
Miscellaneous	108,197	123,258	15,061	86,984
Capital outlay	<u>1,700</u>	<u>7,050</u>	<u>5,350</u>	<u>7,820</u>
Total court operations	<u>1,637,514</u>	<u>1,621,158</u>	<u>16,356</u>	<u>1,469,814</u>

(Continued)

CADDO PARISH COMMISSION
Shreveport, Louisiana

Special Revenue Fund
Juvenile Court Fund

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

	1997		Variance - Favorable (Disadvantage)	1996
	Actual	Budget		Actual
District Attorney:				
Salaries, fringe benefits, and payroll taxes	\$ 190,818	190,362	3,346	165,766
Supplies	1,337	—	(1,337)	2,365
Insurance	2,360	—	(2,360)	2,200
Reimbursement from district attorney	(23,875)	(18,262)	3,613	—
Miscellaneous	5,147	—	(5,147)	6,596
Capital outlay	—	—	—	1,580
Total district attorney expenditures	178,880	172,102	78	180,427
Building maintenance:				
Salaries, fringe benefits, and payroll taxes	111,854	112,214	360	81,611
Utilities	78,562	68,664	10,598	69,913
Repairs	48,825	47,204	(1,623)	30,083
Insurance	2,889	2,809	—	1,625
Miscellaneous	29,546	29,779	424	20,191
Reimbursement from Detention Facilities	(176,856)	(176,856)	—	(114,333)
Capital outlay	2,987	4,500	1,502	1,732
Total building maintenance expenditures	87,367	108,302	19,935	111,828
Total expenditures	1,985,585	1,904,404	(81,123)	1,796,594
Excess (deficiency) of revenues over expenditures	84,485	(23,961)	87,766	79,217
Other financing uses - opening transfers out	—	—	—	(93,300)
Excess (deficiency) of revenues over expenditures and other uses	84,485	(23,961)	87,766	31,917
Fund balance at beginning of year	170,036	170,036	—	128,119
Fund balance at end of year	\$ 254,521	146,075	87,766	170,036

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, 1997

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

	1997		Variance - Favorable (Unfavorable)	1996
	Actual	Budget		Actual
Revenues:				
Ad valorem taxes	\$ 1,824,590	1,782,797	41,794	1,827,299
Intergovernmental - state revenue sharing	108,832	111,870	(5,038)	166,215
Vaccination, immunizing, boarding, licensing, and permit fees	34,280	55,848	(21,568)	44,291
Use of money and property:				
Regional lab rental	59,235	59,235	—	59,235
Interest	<u>15,125</u>	<u>14,500</u>	<u>625</u>	<u>29,182</u>
	74,360	73,735	625	88,240
Other revenues	<u>31,238</u>	<u>19,800</u>	<u>11,438</u>	<u>80,892</u>
Total revenues	<u>2,131,324</u>	<u>2,048,042</u>	<u>83,282</u>	<u>2,111,607</u>
Expenditures - health and welfare:				
Kings Highway health unit:				
Salaries, fringe benefits, and payroll taxes	305	7,785	7,480	8,814
Utilities	4,719	7,580	2,861	5,708
Repairs	8,815	7,580	1,235	12,963
Miscellaneous	<u>3,126</u>	<u>4,222</u>	<u>1,096</u>	<u>3,568</u>
Total Kings Highway health unit expenditures	<u>17,005</u>	<u>21,082</u>	<u>4,077</u>	<u>28,714</u>

(Continued)

CADDO PARISH COMMISSION
Bossierport, Louisiana

Special Revenue Fund
Health Unit Fund

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

	1997		Variance - Favorable (Unfavorable)	1996
	Actual	Budget		Actual
Animal and mosquito control:				
Salaries, fringe benefits, and payroll taxes	\$ 686,609	709,277	16,358	644,595
Insurance	34,184	34,184	-	36,004
Interest	20,699	1,500	(18,199)	-
Supplies	34,008	34,100	72	33,036
Utilities	29,582	33,750	4,168	36,017
Animal care	158,165	189,990	30,894	136,221
Repairs	82,282	87,900	5,698	78,682
Miscellaneous	75,099	81,800	6,706	68,718
Capital outlay	18,211	18,740	509	6,373
Total animal and mosquito control expenditures	<u>1,128,990</u>	<u>1,373,828</u>	<u>-44,826</u>	<u>1,023,609</u>
Higland health unit:				
Salaries, fringe benefits, and payroll taxes	212,964	228,628	6,082	213,795
Repairs	31,814	36,808	4,126	33,969
Utilities	75,462	88,608	13,177	80,167
Insurance	25,684	25,684	-	26,066
Interest	-	-	-	30,715
Miscellaneous	88,799	93,698	2,629	83,076
Payments to state	15,808	15,808	-	31,242
Capital outlay	16,313	13,698	(2,125)	18,968
Total Higland health unit expenditures	<u>488,657</u>	<u>513,968</u>	<u>-24,869</u>	<u>514,822</u>
Vivian health unit:				
Salaries, fringe benefits, and payroll taxes	16,458	19,290	(2,686)	18,328
Repairs	3,784	6,980	316	1,777
Utilities	12,373	13,480	1,118	13,330
Miscellaneous	4,577	4,554	23	3,738
Capital outlay	1,286	2,500	814	2,624
Total Vivian health unit expenditures	<u>41,587</u>	<u>46,704</u>	<u>-3,297</u>	<u>38,788</u>

(Continued)

CADDO PARISH COMMISSION
Shreveport, Louisiana

Special Revenue Fund
Health Unit Fund

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

	2007			2006
	Actual	Budget	Variance - Favorable (Unfavorable)	Actual
David Barnes health center - repairs	\$ 28,320	28,320	-----	26,792
Total expenditures	<u>1,500,808</u>	<u>1,758,834</u>	<u>258,026</u>	<u>1,621,623</u>
Excess of revenues over expenditures	463,432	254,308	209,124	491,326
Other financing uses - operating transfers out:	<u>(179,980)</u>	<u>(179,803)</u>	<u>177</u>	<u>(1,768,980)</u>
Excess (deficiency) of revenues over expenditures and other uses	283,452	83,807	209,237	(1,269,745)
Fund balance at beginning of year:	<u>509,169</u>	<u>509,169</u>	<u>-----</u>	<u>1,778,814</u>
Fund balance at end of year	\$ <u>792,621</u>	<u>592,976</u>	<u>209,237</u>	<u>509,169</u>

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Special Revenue Fund
Law Officers Witness Fund

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

Year ended December 31, 1997

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

	1997		Variance - Favorable (Unfavorable)	1996
	Actual	Budget		Actual
Revenues:				
Criminal case charge	\$ 24,787	—	24,787	57,590
Use of money and property - interest	<u>18,713</u>	<u>8,000</u>	<u>2,713</u>	<u>9,458</u>
Total revenues	<u>43,500</u>	<u>8,000</u>	<u>35,500</u>	<u>67,048</u>
Expenditures:				
Public safety:				
Payments to law officers	15,090	34,900	19,810	32,726
Miscellaneous	<u>2,032</u>	<u>1,625</u>	<u>(407)</u>	<u>1,430</u>
Total expenditures	<u>17,122</u>	<u>36,525</u>	<u>19,403</u>	<u>34,156</u>
Excess (deficiency) of revenues over expenditures	18,184	(28,125)	46,909	32,892
Fund balance at beginning of year	200,329	200,329	—	200,428
Fund balance at end of year	<u>\$ 218,513</u>	<u>172,204</u>	<u>46,309</u>	<u>233,320</u>

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Special Revenue Fund
Biomedical Fund

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

Year ended December 31, 1997
(with comparative actual amounts for year ended December 31, 1996)

	1997			1996
	Actual	Budget	Variance - Favorable (Unfavorable)	Actual
Revenues:				
Ad valorem taxes	\$ 1,460,040	1,352,900	107,140	1,387,788
Intergovernmental revenues - state revenue sharing	81,323	82,900	(1,577)	80,120
Use of money and property - interest	19,671	18,000	1,671	20,897
Total revenues	<u>1,560,971</u>	<u>1,453,800</u>	<u>107,171</u>	<u>1,488,805</u>
Expenditures - economic development:				
Salaries, fringe benefits, and payroll taxes	43,308	41,124	(2,184)	40,999
Interest	20,940	23,750	2,790	11,881
Reimburse Biomed Center operating expenses	1,364,055	1,378,436	14,381	1,344,296
Miscellaneous	9,842	9,824	(18)	11,802
Total expenditures	<u>1,438,145</u>	<u>1,453,134</u>	<u>14,640</u>	<u>1,408,778</u>
Excess (deficiency) of revenues over expenditures	122,826	880	121,777	(240,870)
Fund balance at beginning of year	389,826	389,826	--	332,796
Fund balance at end of year	\$ <u>512,652</u>	<u>390,686</u>	<u>121,777</u>	<u>358,826</u>

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Special Revenue Fund
Shreve Memorial Library Fund

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

Year ended December 31, 1997

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

	1997			1996
	Actual	Budget	Variance - Favorable (Unfavorable)	Actual
Revenues:				
Ad valorem taxes	\$ 7,746,825	7,141,694	605,131	6,827,583
Intergovernmental revenues:				
Federal grants	47,641	43,262	4,379	52,912
State grants	69,883	30,386	40,577	—
State revenue sharing	<u>428,026</u>	<u>427,589</u>	<u>1,237</u>	<u>431,212</u>
	517,550	497,077	46,433	483,725
Library fines	55,954	68,000	(12,046)	52,663
Use of money and property - interest	151,340	70,000	81,341	27,909
Other revenues	<u>62,254</u>	<u>57,700</u>	<u>(14,946)</u>	<u>80,292</u>
Total revenues	<u>8,374,224</u>	<u>7,868,311</u>	<u>705,622</u>	<u>7,281,482</u>
Expenditures - culture and recreation				
Salaries, fringe benefits, and payroll taxes	2,373,676	2,153,550	220,176	2,439,085
Supplies	122,780	131,800	8,348	126,079
Utilities	280,621	279,300	(1,421)	283,578
Repairs and maintenance	222,583	226,600	(1,682)	361,394
Insurance	75,288	82,381	8,983	76,841
Interest	13,221	43,000	29,779	64,875
Books and library materials	585,476	571,251	(14,225)	477,828
Miscellaneous	234,956	227,915	7,099	298,664
Capital expenditures	<u>2,320,559</u>	<u>6,781,313</u>	<u>4,459,723</u>	<u>353,222</u>
Total expenditures	<u>8,417,320</u>	<u>11,081,620</u>	<u>2,666,793</u>	<u>4,282,738</u>
Excess (deficiency) of revenues over expenditures	2,457,111	(3,215,219)	6,972,960	3,638,783
Fund balance at beginning of year	<u>3,616,667</u>	<u>3,818,947</u>	—	<u>1,677,144</u>
Fund balance at end of year	\$ <u>7,173,158</u>	<u>1,803,828</u>	<u>5,372,330</u>	<u>3,015,047</u>

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Special Revenue Fund
Riverboat Boarding Fund

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

Year ended December 31, 1997
(with comparative actual amounts for year ended December 31, 1996)

	1997			1996
	Actual	Budget	Variance - Favorable (Unfavorable)	Actual
Revenues:				
Docking	\$ 1,176,489	1,218,000	99,489	966,519
Use of money and property - interest	<u>46,438</u>	<u>33,500</u>	<u>33,988</u>	<u>15,493</u>
Total revenues	<u>1,222,927</u>	<u>1,251,500</u>	<u>99,387</u>	<u>1,013,912</u>
Expenditures - general government:				
Administration	7,034	7,600	634	3,456
Other	<u>234,385</u>	<u>243,632</u>	<u>15,245</u>	<u>—</u>
Total expenditures	<u>241,419</u>	<u>251,232</u>	<u>13,852</u>	<u>3,456</u>
Excess of revenues over expenditures	1,001,490	979,218	1,008,279	1,004,556
Other financing uses - operating transfers out	<u>(347,824)</u>	<u>(356,324)</u>	<u>32,500</u>	<u>(731,350)</u>
Excess of revenues over expenditures and other uses	1,069,673	28,894	1,040,779	262,856
Fund balance at beginning of year	<u>511,332</u>	<u>511,332</u>	<u>—</u>	<u>248,676</u>
Fund balance at end of year	\$ <u>1,581,085</u>	<u>540,226</u>	<u>1,040,779</u>	<u>511,332</u>

See accompanying notes to combined financial statements.

DEBT SERVICE FUND

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

Debt Service Fund

Comparative Balance Sheet

December 31, 1997 and 1996

Assets	1997	1996
Cash and cash equivalents	\$ 383,312	323,473
Investments	3,493,617	4,960,980
All valorem taxes receivable	3,694,373	3,042,485
Accrued interest	<u>8,053</u>	<u>17,399</u>
Total assets	\$ <u>8,771,455</u>	<u>9,765,337</u>
<u>Liabilities and Fund Balance</u>		
Liabilities - deferred revenue	\$ <u>129,443</u>	<u>126,959</u>
Fund balance - reserved for debt service	<u>8,601,000</u>	<u>9,618,819</u>
Total liabilities and fund balance	\$ <u>8,771,453</u>	<u>9,765,337</u>

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Debt Service Fund

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

Years ended December 31, 1997 and 1996

	1997	1996
Revenues:		
Ad valorem taxes	\$ 3,230,064	3,114,809
Use of money and property - interest	<u>280,037</u>	<u>309,565</u>
Total revenues	<u>3,510,101</u>	<u>3,424,374</u>
Expenditures:		
Principal retirement	3,943,000	3,963,000
Interest	1,371,609	1,796,938
Fees and charges	96,728	84,040
Administration	<u>30,568</u>	<u>26,788</u>
Total expenditures	<u>4,441,905</u>	<u>4,770,766</u>
Excess of expenditures over revenues	(1,931,804)	(969,914)
Fund balance at beginning of year	<u>7,635,832</u>	<u>8,606,751</u>
Fund balance at end of year	\$ <u>5,704,028</u>	<u>7,636,837</u>

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Debt Service Fund

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

Year ended December 31, 1997
(with comparative actual amounts for year ended December 31, 1996)

	1997			1996
	Actual	Budget	Variance - Favorable (Unfavorable)	Actual
Revenues:				
Ad valorem taxes	\$ 3,210,064	2,948,910	261,154	3,135,309
Use of money and property - interest	<u>180,007</u>	<u>210,000</u>	<u>29,993</u>	<u>209,292</u>
Total revenues	<u>3,390,071</u>	<u>3,158,910</u>	<u>231,161</u>	<u>3,344,601</u>
Expenditures:				
Principal retirement	2,993,000	2,993,000	-	2,965,000
Interest	1,373,689	1,373,689	1,000	1,706,978
Fees and charges	96,729	93,514	(3,215)	94,943
Administration	<u>20,586</u>	<u>32,881</u>	<u>12,295</u>	<u>28,799</u>
Total expenditures	<u>4,484,004</u>	<u>4,493,084</u>	<u>9,080</u>	<u>4,725,520</u>
Excess of expenditures over revenues	(1,094,003)	(1,337,095)	243,092	(969,918)
Fund balance at beginning of year	<u>7,635,873</u>	<u>7,636,833</u>	-	<u>8,808,751</u>
Fund balance at end of year	\$ <u>6,541,870</u>	<u>6,299,738</u>	<u>242,132</u>	<u>7,838,833</u>

See accompanying notes to combined financial statements.

CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The Commission has 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 1975.

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 1998. 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 1998. The issue was dedicated to the construction of a juvenile justice detention complex.

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

CALIFORNIA WATER COMMISSION
Statement of Assets
Capital Projects Fund
Operating Balance Sheet

December 31, 1997

(All amounts are in thousands of dollars)

Assets	Libraries End/Start	Real Estate	Capital Assets Furniture End	Invest Impairment End	Accruals Assets Payables End	Capital Assets End	Total
Out-of-pocket expenditures	1,118					4,444,000	1,228,781
Reversions	86,030	1,078,714	79,075		3,738	1,296,602	9,231,006
Accounts receivable:							
Billing statements		87,210					87,210
Contracts		88,011					88,011
Subgrants		45,165					45,165
Miscellaneous		10,425					10,425
Allowance for doubtful accounts		(40,931)					(40,931)
Total		189,870					189,870
Accrued interest		38,244	38,249			12,188	89,681
Due from other agencies		10,248				6,428	16,676
Due from other funds							
Total assets	1,004,148	2,167,138	1,877,084		3,738	5,766,818	10,533,626
LIABILITIES and FUND BALANCE							
Liabilities							
Accounts payable and accrued liabilities		50,170	1,508			64,830	161,971
Deferred payments						28,448	18,186
Unbonded proceeds		41,925				52,522	38,128
Total liabilities		92,095	1,508			85,800	208,285
Fund balance:							
Assigned for encumbrances		34,890	9,608			2,033,023	2,077,511
Unexpended	184,770				1,594		186,364
Reserved for specific projects						4,241,807	4,241,807
Reserved for subsequent years						(1,197,118)	(1,197,118)
Total fund balance	184,770	34,890	9,608		1,594	5,277,920	5,277,920
Total liabilities and fund balance	184,770	4,207,128	2,487,692		3,188	5,766,818	10,533,626

(*) Encumbring assets is combined financial resources.

CALCAP HARBOR COMMISSION
Memphis, Louisiana
Capital Projects Funds

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

Year ended December 31, 2007
 (with comparative funds for year ended December 31, 2006)

Account	Library Fund Total	Total Community Fund	Capital Projects Fund	Public Projects Fund	Public Improvements Fund	Flood Protection Fund	Capital Debt Fund	Total	
								2007	2006
Revenues:									
Total revenues	-	82,000	-	-	-	-	-	82,000	114,170
State tax	-	1,000,000	-	-	-	-	-	1,000,000	1,000,000
Intergovernmental	-	1,000,000	-	-	-	-	-	2,000,000	2,000,000
Other	5,000	170,000	10,000	400	-	-	10,000	195,400	195,400
Total	5,000	2,870,000	10,000	400	-	-	10,000	2,905,400	3,309,570
Expenditures - (plus) net capital expenditures and capital asset									
Total	-	180,000	100,000	-	5,000	-	1,000,000	1,285,000	1,311,170
Excess (deficiency) of revenues over expenditures									
Total	5,000	2,790,000	10,000	400	-	-	9,000	2,914,400	2,998,400
Other financing sources (uses)									
Operating transfers in	-	20,000	-	-	-	-	1,700,000	1,720,000	1,720,000
Operating transfers out	-	(2,000,000)	(20,000)	(100,000)	-	-	(1,700,000)	(2,020,000)	(2,020,000)
Total	-	(1,980,000)	(20,000)	(100,000)	-	-	(1,700,000)	(2,120,000)	(2,120,000)
Excess (deficiency) of revenues and other sources over expenditures and other uses									
Total	5,000	1,810,000	10,000	400	-	-	9,000	1,829,400	1,878,400
Fund balances at beginning of year	114,170	1,071,000	1,000,000	17,000	1,000	-	1,700,000	3,992,170	3,400,100
Excess (deficiency) in fund	-	-	-	-	(10,000)	-	(1,000)	(11,000)	-
Fund balances at end of year	114,170	1,071,000	1,000,000	7,000	900	-	699,000	3,881,070	3,400,100

An accompanying note is related financial statements.

INTERNAL SERVICE FUNDS

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

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

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

CANOE HARBOR COMMISSION
Municipal, Louisiana

Proprietary Funds - Internal Service Funds

Combining Balance Sheet

December 31, 2001
(with comparative totals for December 31, 2000)

Assets	2001 Amount Doll	2000 Amount Doll	Plus Debits Doll	Total	
				2001	2000
Cash and cash equivalents	\$ 101,940	140,008	-	423,888	511,377
Investments	1,441,899	79,322	-	1,043,612	1,794,611
Receivables	-	-	42,130	42,130	42,480
Due from other funds - Fleet Services	104,349	96,872	-	323,241	329,498
Inventory	-	-	88,322	84,838	20,996
Total current assets	1,441,900	240,218	104,372	1,096,801	1,699,002
Prepaid expenses	-	-	188,470	188,470	188,470
Land	-	-	107,541	107,541	107,541
Buildings	-	-	114,438	114,438	114,438
Furniture	-	-	1,471	1,471	11,897
Equipment	-	-	71,568	71,568	11,875
Less accumulated depreciation	-	-	(43,188)	(43,188)	(40,154)
	-	-	(24,560)	(24,560)	(28,900)
	-	-	(44,244)	(44,244)	(48,358)
Total assets	\$ 1,441,900	240,218	351,111	1,380,121	1,629,789
Liabilities, Deferred Credits, and Unearned Interest Accumulated Deficit					
Liabilities:					
Accounts payable	-	-	-	-	-
Accrued interest claims payable	\$ 191,633	18,428	-	254,261	281,331
Other	-	-	120,094	120,094	140,240
Due to other funds	-	-	-	-	-
Group insurance	-	-	104,309	104,309	209,880
Deferred interest	-	-	70,772	70,772	70,428
Total liabilities	191,633	18,428	204,121	470,138	592,179
Contributed capital and retained savings					
Organizational activity	-	-	228,204	228,204	221,490
Accumulated capital	-	-	-	-	-
Retained savings (an accumulated deficit)	-	-	(211,900)	(211,900)	1,600,000
Unearned	-	-	-	-	14,500
Reserve for contingencies	-	-	-	-	1,500,000
Reserve for payment of claims	1,250,277	210,790	-	1,250,277	1,250,797
Total retained savings (accumulated deficit)	1,250,277	210,790	(211,900)	1,250,277	1,271,000
Total contributed capital and retained savings (accumulated deficit)	1,250,277	210,790	107,488	1,471,128	1,433,390
Total liabilities, deferred credits and retained savings (accumulated deficit)	\$ 1,441,900	240,218	351,111	1,380,121	1,629,789

See accompanying notes to condensed financial statements.

CAZCO FAREE COMMISSION
 Strategic Plan

Popularity Funds - Internal Service Funds

Combining Statement of Revenues, Expenses, and
 Changes in Restricted Fundings (Accounting Policies)

Year ended December 31, 1997
 (with comparative data for December 31, 1996)

	Group	General	Plan	Totals	
	Insurance	Insurance	Service	1997	1996
	Cost	Cost	Cost		
Operating revenues:					
Employee's contributions	\$ 1,048,128	-	-	1,048,128	1,050,178
Employee's contributions	342,887	-	-	342,887	352,117
Charges for sales and service	-	611,551	1,114,888	1,726,439	1,754,251
Total revenues	<u>1,391,015</u>	<u>611,551</u>	<u>1,114,888</u>	<u>3,117,453</u>	<u>3,156,546</u>
Operating expenses:					
Claims	1,193,608	141,694	-	1,335,302	1,281,188
Cost of sales and service	-	-	1,073,798	1,073,798	1,082,138
Insurance premiums	104,408	121,482	18,280	244,170	232,618
General and administrative	85,413	77,379	-	162,792	152,828
Depreciation	-	-	18,488	18,488	18,488
Other	-	-	40,131	40,131	38,740
Total expenses	<u>1,383,429</u>	<u>239,555</u>	<u>1,140,197</u>	<u>2,763,181</u>	<u>2,803,992</u>
Operating income (loss)	<u>(51,414)</u>	<u>171,996</u>	<u>(24,309)</u>	<u>61,273</u>	<u>352,554</u>
Nonoperating revenues (expenses):					
Interest income	112,132	8,481	-	120,613	118,756
Interest expense	-	-	(21,885)	(21,885)	(22,888)
Net income (loss)	<u>112,132</u>	<u>8,481</u>	<u>(21,885)</u>	<u>98,728</u>	<u>95,868</u>
Restricted fundings (as described in Note 4) at beginning of year	<u>1,178,890</u>	<u>105,451</u>	<u>(174,119)</u>	<u>1,110,222</u>	<u>1,170,461</u>
Restricted fundings (as described in Note 4) at end of year	<u>\$ 1,290,922</u>	<u>\$14,832</u>	<u>(\$21,794)</u>	<u>\$1,283,960</u>	<u>\$1,366,829</u>

(See accompanying notes to combined financial statements.)

CADDO PARKS COMMISSION
Memphis, Louisiana

Proprietary Funds - Internal Service Funds

Combining Statement of Cash Flows

Year ended December 31, 2007
 (with comparative data for December 31, 2006)

	Direct	General	Plant	Totals	
	Incomes	Incomes	Service	2007	2006
	Doll.	Doll.	Doll.		
Cash flows from operating activities:					
Operating income (loss)	\$ (24,853)	175,648	(34,965)	83,844	271,017
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation	-	-	16,648	16,648	16,688
Other	11,508	(386)	-	11,122	(18,688)
Increase in accounts receivable - other	-	-	38,455	38,455	44,967
Decrease (increase) in due from other funds	(24,588)	(27,254)	-	(51,842)	24,687
Decrease (increase) in inventory	-	-	(15,823)	(15,823)	600
Increase (decrease) in accrued liabilities/deferred payments	24,488	24,421	-	48,909	(32,133)
Increase (decrease) in accounts payable - other	-	-	(28,242)	(28,242)	9,176
Increase (decrease) in due to other funds	-	-	62,391	62,391	(24,688)
Net cash provided by (used in) operating activities	(83,425)	177,866	16,571	110,742	244,836
Cash flows from noncapital financing activities - interest expense	-	-	(12,853)	(12,853)	(18,688)
Net cash used in noncapital financing	-	-	(12,853)	(12,853)	(18,688)
Cash flows from capital and related financing activities - purchase of fixed assets	-	-	(1,150)	(1,150)	(1,150)
Net cash used in capital and related financing activities	-	-	(1,150)	(1,150)	(1,150)
Cash flows from investing activities:					
Purchase of investment securities	(1,134,763)	(544,438)	-	(1,679,201)	(1,963,238)
Proceeds from sale and maturity of investments/securities	1,348,214	147,367	-	1,495,581	1,428,912
Interest on investments	(13,022)	3,480	-	(9,542)	(13,288)
Net cash used in investing activities	(79,571)	(393,611)	-	(473,182)	(547,614)
Net (increase)/decrease in cash and cash equivalents	(124,578)	87,255	-	87,255	(114,794)
Cash and cash equivalents at beginning of year	431,863	74,934	-	506,797	626,381
Cash and cash equivalents at end of year	\$ 307,285	162,189	-	469,474	511,587

See accompanying notes to combined financial statements.

FIDUCIARY FUNDS

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

Penal Farm Expendable Trust Fund — This fund was established by the Calicó Parish Commission to account for the proceeds from the sale of land at the old penal farm site, now known as the West Shreveport Industrial Park. The sale proceeds are dedicated to industrial incentives 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 forfeitures 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.

CAROL PABER COMMISSION
Memphis, Louisiana

Financial Statements

Combining Balance Sheet

December 31, 1997
 (with comparative totals for December 31, 1996)

	Assets		Liabilities		Equity	
	Total	Total	Total	Total	Total	Total
Assets						
Cash and cash equivalents	\$ 28,174	\$ 30,305			21,482	21,482
Receivables	—	58,041			2,897,494	2,897,494
Inventory	—	4,000			61,585	61,585
Due from General Fund	933,672	—			—	—
Total assets	\$ 951,846	\$ 93,346			\$ 3,180,561	\$ 3,180,561
Liabilities and Total Balance						
Liabilities						
Accounts payable	\$ —	\$ —			24,400	24,400
Deferred compensation liability payable	—	—			1,780,174	1,780,174
Due to General Fund	—	—			24,426	24,426
Total liabilities	\$ —	\$ —			\$ 2,029,000	\$ 2,029,000
Equity						
Retained Earnings	\$ 951,846	\$ 93,346			991,282	991,282
Unassigned Investment	—	—			207,269	207,269
Total equity	\$ 951,846	\$ 93,346			\$ 1,198,551	\$ 1,198,551
Total liabilities and total resources	\$ 951,846	\$ 93,346			\$ 3,180,561	\$ 3,180,561

See accompanying notes to combined financial statements.

CAJODO PARISH COMMISSION
Shreveport, Louisiana

Primary Funds

Nonexpendable Trust Fund - Jail Site Fund

Comparative Statement of Revenues and Changes in Fund Balance

Years ended December 31, 1997 and 1996

	1997	1996
Revenues - interest earned	\$ 35,948	18,109
Fund balance at beginning of year	<u>506,839</u>	<u>518,730</u>
Fund balance at end of year	<u>\$ 542,787</u>	<u>536,839</u>

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Fiduciary Funds

Nonexpendable Trust Fund - L&L Site Fund

Comparative Statement of Cash Flows

Years ended December 31, 1997 and 1996

	1997	1996
Cash flows from operating activities:		
Operating income	\$ 35,848	38,189
Adjustments to reconcile operating income to net cash provided by operating activities:		
Increase in due from General Fund	<u>(18,352)</u>	<u>(6,968)</u>
Net cash provided by operating activities	<u>17,496</u>	<u>31,141</u>
Net increase in cash and cash equivalents	16,799	8,141
Cash at beginning of year	<u>32,815</u>	<u>14,694</u>
Cash at end of year	\$ <u>49,614</u>	<u>22,835</u>

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Fiduciary Funds

Expendable Trust Fund - Post Farm Fund

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

Years ended December 31, 1997 and 1998

	1997	1998
Revenues:		
Use of money and property - interest earned	\$ 12,169	25,498
Other	<u>33,716</u>	<u>61,897</u>
Total revenues	<u>\$45,885</u>	<u>87,395</u>
Expenditures - capital projects:		
Industrial development	270,090	38,808
Miscellaneous	<u>3,627</u>	<u>3,482</u>
Total expenditures	<u>273,717</u>	<u>42,290</u>
Excess (deficiency) of revenues over expenditures	(127,832)	45,105
Other financing uses - operating transfer in	18,480	18,480
Excess (deficiency) of revenues over expenditures and other uses	(109,352)	63,585
Fund balance at beginning of year	<u>459,831</u>	<u>396,246</u>
Fund balance at end of year	<u>\$ 350,479</u>	<u>459,831</u>

See accompanying notes to combined financial statements.

CADDO PARISH COMMISSION
 Shreveport, Louisiana

Fiduciary Funds

Combining Statement of Changes in Assets and Liabilities - All Agency Funds

Year ended December 31, 1997

	Balance, January 1, 1997	Additions	Deductions	Balance, December 31, 1997
Criminal Court Fund				
Assets				
Cash	\$ 50	596,015	596,015	50
Receivables - other	<u>58,785</u>	<u>54,486</u>	<u>58,785</u>	<u>54,486</u>
Total assets	<u>\$ 58,835</u>	<u>650,501</u>	<u>654,800</u>	<u>\$ 54,536</u>
Liabilities				
Accounts payable	\$ 24,099	—	24,099	—
Due to other funds	<u>58,735</u>	<u>54,536</u>	<u>38,785</u>	<u>54,536</u>
Total liabilities	<u>\$ 58,835</u>	<u>54,536</u>	<u>38,815</u>	<u>\$ 54,536</u>
Deferred Compensation Fund				
Assets				
Investments	\$ 1,763,378	<u>451,093</u>	<u>96,620</u>	<u>2,117,851</u>
Liability				
Deferred compensation benefits payable	\$ 1,763,378	<u>451,093</u>	<u>96,620</u>	<u>2,117,851</u>
Totals - All Agency Funds				
Assets				
Cash	\$ 50	596,015	596,015	50
Investments	1,763,378	451,093	96,620	2,118,848
Receivables - other	<u>58,785</u>	<u>54,486</u>	<u>38,785</u>	<u>54,486</u>
Total assets	<u>\$ 1,822,413</u>	<u>1,101,594</u>	<u>731,420</u>	<u>2,173,584</u>
Liabilities				
Accounts payable	\$ 24,099	—	24,099	—
Due to employee participants	1,763,378	451,093	96,620	2,118,848
Due to other funds	<u>58,735</u>	<u>54,536</u>	<u>38,785</u>	<u>54,536</u>
Total liabilities	<u>\$ 1,842,412</u>	<u>505,629</u>	<u>155,495</u>	<u>2,173,584</u>

See accompanying notes to combined financial statements.

ACCOUNT GROUPS

**GENERAL
FIXED ASSETS
ACCOUNT GROUP**

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

CADDO PARISH COMMISSION
 Shreveport, Louisiana

Comparative Schedule of General Fixed Assets - By Source

December 31, 1987 and 1986

	1987	1986
General fixed assets:		
Land and land improvements	\$ 7,213,446	5,408,963
Buildings and structures	49,828,099	53,972,946
Machinery and equipment	13,638,854	14,151,949
Vehicles	4,301,820	3,829,330
Construction in progress	<u>1,997,827</u>	<u>1,684,927</u>
	\$ 78,979,046	79,057,695
Investment in general fixed assets - by source:		
Investment, December 31, 1982	\$ 9,463,278	14,372,483
Subsequent to December 31, 1982:		
General obligation bonds	28,811,314	28,811,314
Fiscal Fund	1,205,960	1,205,960
General Fund	2,121,558	2,302,301
Contributions from other governmental funds and agencies	37,275,736	52,208,813
Donations	<u>158,000</u>	<u>104,800</u>
	\$ 38,975,846	78,803,695

See accompanying notes to combined financial statements.

CALDO PARISH COMMISSION
Shreveport, Louisiana

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

Year ended December 31, 1997

Function and Activity	Year ended December 31, 1997				December 31, 1997
	General Fixed Assets January 1, 1997	Additions	Retirements	Donations	
General government					
Airport	\$ 6,148,291	176,306	9,064	(90,824)	6,334,809
Services	98,879	4,945	993	—	99,874
Finance and administrative	1,428,372	15,409	14,518	(934,969)	1,698,390
Other general government	8,289,522	845,682	185,252	86,681	1,088,139
	12,964,064	1,941,932	125,824	(832,772)	14,178,500
Public utility	56,790,812	86,518	5,114,114	15,325	91,788,481
Health and welfare	1,681,723	179,868	48,248	246,944	8,256,487
Highways and streets	3,781,264	900,319	276,397	(479)	4,404,728
Recreation	1,178,818	833,296	11,889	(9,384)	2,080,050
Culture and recreation	12,819,842	2,892,363	32,912	402	15,903,708
Construction in progress	1,684,821	1,863,308	879,889	—	1,997,821
Total general fixed assets	\$ 78,953,865	6,292,493	6,279,214	—	78,979,848

See accompanying notes to consolidated financial statements.

CADDO PARISH COMMISSION
 Shreveport, Louisiana

Schedule of General Fixed Assets -
By Function and Activity

December 31, 1997

Function and Activity	Total	Land and Land Improvements	Buildings and Structures	Machinery and Equipment	Vehicles
General government:					
Judicial	\$ 6,309,689	161,500	5,693,968	268,858	287,313
Elections	89,934	—	—	89,218	7,696
Finance and administrative	1,085,783	—	139,982	712,592	214,699
Other general government	<u>7,085,125</u>	<u>161,500</u>	<u>5,833,950</u>	<u>1,070,968</u>	<u>509,708</u>
	<u>14,579,526</u>	<u>161,500</u>	<u>11,667,932</u>	<u>1,783,568</u>	<u>738,123</u>
Public safety	11,788,461	3,340,190	27,362,370	2,185,039	81,800
Health and welfare	8,336,487	1,618,709	5,848,807	497,688	280,283
Highways and streets	4,404,728	6,289	99,376	1,637,064	2,658,499
Sanitation	2,058,058	482,028	24,402	1,251,986	281,624
Culture and recreation	<u>15,285,708</u>	<u>2,247,458</u>	<u>4,328,307</u>	<u>8,357,638</u>	<u>271,921</u>
	<u>62,485,454</u>	<u>7,893,548</u>	<u>37,863,762</u>	<u>13,848,282</u>	<u>3,999,463</u>
Total general fixed assets allocated to functions		<u>7,213,446</u>	<u>48,818,658</u>	<u>13,618,654</u>	<u>6,301,623</u>
Construction in progress	<u>1,892,832</u>				
Total general fixed assets	\$ <u>78,873,116</u>				

See accompanying notes to combined financial statements.

**GENERAL LONG-TERM
OBLIGATION ACCOUNT
GROUP**

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

CASINO PARISH COMMISSION
Baton Rouge, Louisiana

Schedule of Changes in Long-Term Obligations

Year ended December 31, 1997

	December 31, 1996	Addition	Expenditure	Debt Service Paid (Decrease)	December 31, 1997
Amount available in Debt Service Fund amount to be provided for retirement of long-term debt	\$ 1,636,800	—	—	(1,604,800)	6,632,000
Amount to be provided for accrued compensated absences	18,000,000	—	3,000,000	1,000,000	16,047,000
	<u>20,636,800</u>	<u>28,532</u>	<u>—</u>	<u>—</u>	<u>22,683,000</u>
	\$ <u>28,263,600</u>	<u>28,532</u>	<u>3,000,000</u>	<u>—</u>	<u>31,292,132</u>
Long-term obligations payable: General obligation bonds payable Certificates of indebtedness Accrued compensated absences	\$ 26,460,000	—	2,800,000	—	23,660,000
	200,000	—	95,000	—	210,000
	<u>20,166</u>	<u>38,532</u>	<u>—</u>	<u>—</u>	<u>58,698</u>
	\$ <u>26,666,066</u>	<u>38,532</u>	<u>3,895,000</u>	<u>—</u>	<u>30,599,600</u>

See accompanying notes to combined financial statements.

**STATISTICAL
SECTION**



CALIFORNIA FISCAL COMMISSION
 REPORTS, VOLUME 1
 General Governmental Expenditures by Population (1)

Fiscal year ended December 31, 1957
 through December 31, 1957

Fiscal Year	General Government	Public Safety	Health and Welfare	Education	Highways and Streets	Sanitation	Culture and Recreation	Economic Development	Fire Service	Total
1958	8,128,483	3,098,178	1,644,844	25,522	3,482,171	658,028	1,869,888	-	4,163,100	21,793,078
1959	7,533,416	4,009,481	1,201,144	25,787	3,489,782	598,024	1,893,847	-	4,336,109	21,091,462
1960	8,072,148	4,078,333	1,798,259	21,262	3,414,423	678,233	1,878,288	-	4,339,119	23,088,871
1961	7,874,478	4,238,294	1,811,279	18,836	3,890,873	679,887	1,879,687	-	4,128,186	24,148,255
1962	8,138,363	4,082,484	1,834,814	26,795	3,535,121	1,221,287	1,511,658	-	4,399,481	25,127,399
1963	8,884,218	4,623,178	2,111,457	22,878	3,679,213	1,259,412	1,652,282	88,388	4,421,631	26,044,678
1964	7,893,616	3,197,897	2,693,023	24,592	3,175,438	1,235,879	4,298,868	1,282,134	3,898,648	24,774,859
1965	7,202,288	4,098,668	2,181,001	14,111	3,898,288	1,690,888	4,141,298	2,031,678	4,178,151	26,038,695
1966	7,782,407	4,790,485	4,728,672	24,021	3,693,847	1,519,377	4,699,481	1,868,278	4,288,478	28,691,614
1967	8,088,588	5,233,202	5,649,181	41,244	3,676,340	1,337,828	6,711,715	1,618,298	4,698,484	30,034,556

Notes:

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

(2) Includes Road Fund and Child and Adult Care Fund (noted gross).

Detailed - see accompanying independent auditor's report.

CAMERO FAREE COMMISSION

Nsoangu, Louisa

General Governmental Revenues by Source⁽¹⁾Fiscal years ended December 31, 1988
through December 31, 1997

Fiscal Year	Taxes and Special Assessments	Licenses and Fees ⁽²⁾	Inter- Agency Aid ⁽³⁾	Pen, Charges and Commissions on Services	Fines and Fees/charges	Grants	Use of Military and Reserves	Other Revenues	Total
1988	4,145,879,076	243,335	3,023,780	118,126	395,471	-	20,178	21,226	34,115,628
1989	21,092,288	423,244	3,181,268	150,995	303,261	-	80,021	121,116	23,599,879
1990	23,004,202	334,934	3,050,648	300,086	388,333	-	505,286	84,311	27,594,802
1991	23,889,200	311,335	3,099,179	628,889	386,441	-	613,283	84,009	28,372,240
1992	23,026,747	260,443	3,061,278	170,116	26,448	-	50,078	280,000	27,047,661
1993	20,288,038	100,338	3,031,889	130,989	107,023	-	508,278	270,000	24,492,356
1994	21,780,678	346,475	3,793,884	78,826	78,618	183,098	699,888	258,018	23,711,289
1995	21,218,728	63,897	3,473,726	100,322	200,208	973,662	1,000,000	498,494	23,683,225
1996	21,088,938	381,838	3,146,838	21	268,267	664,519	801,681	100,000	42,058,242
1997	21,448,000	397,261	3,124,182	21	187,378	2,178,039	950,815	499,321	43,838,730

NOTE:

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

(2) Includes Road Use and Child and Adult Care Food Federal grants.

Reclassified - see accompanying independent auditor's report.

CANADIAN TRUSTEES COMMISSION
Sturtevant, Leitch
Property Tax Levies and Collections

THE YEARS 1999 THROUGH 2007

Period Year	Total Tax Rate (1)	Current Tax Collections (2)	Percent of Levy Collected	Delinquent Tax Collections (3)	Total Tax Collected	Ratio of Total Collections to Tax Levy	Outstanding Delinquent Taxes	Ratio of Outstanding Taxes to Total Tax Levy
1999	\$ 25,014,007	18,002,483	90.8%	1,226,417	20,115,718	80.4%	6,920,507	2.7%
2000	24,289,425	23,013,055	94.7%	784,113	24,017,273	99.4%	14,204	0.0%
2001	23,682,423	22,581,224	94.9%	922,761	24,000,989	98.4%	277,938	1.0%
2002	24,022,494	24,019,061	91.4%	808,013	24,889,894	103.6%	1,352,808	5.1%
2003	24,815,126	24,019,259	88.7%	976,519	24,995,422	100.4%	1,789,278	6.9%
2004	26,377,781	24,089,373	81.8%	2,062,778	27,154,254	90.7%	2,096,249	7.9%
2005	31,473,082	28,035,456	81.2%	14,378	28,177,479	81.4%	2,698,819	8.6%
2006	35,390,492	28,008,411	93.5%	1,592,944	28,111,118	65.8%	1,644,237	4.7%
2007	30,888,813	27,700,884	96.4%	1,125,007	28,544,251	94.2%	1,799,411	5.7%
2007	32,179,526	29,286,628	91.4%	-	29,286,628	91.4%	2,710,479	8.4%

Notes:

- (1) Per original roll adjusted for subsequent Leitch Tax Commission change orders.
 (2) Collections through and including tax rolls, other vehicle owners roll & (3) roll by tax software.
 (4) See note 1 to combined financial statements for criteria utilized in determining arrears recognition for property taxes.

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CADDO PARISH COMMISSION
Shreveport, Louisiana

Assessed and Estimated Actual Value
of Taxable Property

Fiscal years ended December 31, 1988
through December 31, 1997

<u>Fiscal Year</u>	<u>Assessed Value</u>	<u>Estimated Actual Value</u>	<u>Ratio of Assessed Value to Estimated Actual Value</u>
1988	\$ 878,050,510	7,791,684,607	11.3
1989	878,394,670	7,787,484,507	11.3
1990	861,697,580	7,791,117,990	11.1
1991	888,127,730	7,654,462,300	11.4
1992	877,697,330	7,702,806,190	11.4
1993	913,153,670	7,984,583,690	11.4
1994	942,177,110	8,170,993,961	11.5
1995	949,138,840	8,268,438,880	11.5
1996	988,098,180	8,577,985,480	11.5
1997	1,032,035,570	8,935,785,933	11.6

Note - Assessed values are established by the Caddo Parish Tax Assessor on January 1st of each year at approximately 10-15% of actual market value, depending upon the property classification. A revaluation of all property is required to be completed no less than every four years. The last such revaluation was completed for the tax roll of 1995. The next revaluation will be completed as of January 1, 2000, for the 2000 tax roll.

Unaudited - see accompanying independent auditor's report.

CAUTION: EIGHTH COMMISSIONER
STAMPERS' LICENSES

Property Tax Rates and Tax Levies -
Cities and Overlapping Communities (1)

Fiscal years ended December 31, 1988
through December 31, 1997

Fiscal Year	Tax Rates per \$1,000 of assessed Value				Tax Levies (2)			
	Candidates	Schools	Special	City of Stamatois	Special	Schools	Special	City of Stamatois
1988	\$ 32.28	54.25	8.25	44.01	\$ 128.00	20,488,870	5,149,568	28,827,438
1989	32.28	54.25	8.25	44.01	140.15	20,259,879	5,149,566	30,119,111
1990	34.29	55.27	8.25	48.11	145.48	20,081,415	5,149,571	31,070,613
1991	42.46	59.17	11.25	48.11	225.47	20,000,884	5,149,573	31,151,031
1992	43.26	59.11	11.25	51.24	281.24	20,000,000	5,149,569	32,179,142
1993	42.85	51.95	14.24	51.24	366.49	20,000,000	5,149,571	38,402,286
1994	54.25	51.95	14.24	51.24	529.88	21,211,470	5,149,564	37,470,606
1995	54.25	34.28	14.24	51.24	529.88	21,040,525	5,149,571	36,330,627
1996	41.85	33.31	14.24	51.24	181.29	20,627,689	5,149,569	35,773,544
1997	41.87	33.58	14.24	51.24	181.52	21,159,252	5,149,573	36,309,089

Note:

- (1) Tax rates previously overlapping levies and levy of the large municipality with average approximately 29.8% of the total parish population and approximately 29.2% of the total public accounts. There are other small municipalities and taxing districts currently levying ad valorem taxes within the parish.
- (2) The original tax rate as filed by the Candidates Tax Assessor.
- (3) Rates for taxpayers within the City of Stamatois and the Town of Vidalia.

Unaudited - an accompanying independent auditor's report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Special Assessment Collections

Fiscal years ended December 31, 1988
through December 31, 1997

Fiscal Year	Amount of Installment Assessments Due	Total Revenue Collected	Percentage of Revenue to Assessments Due
1988	\$ 4,825	704	14.58
1989	4,875	18,315	375.18
1990	4,233	757	17.88
1991	4,884	8,545	174.33
1992	17,259	48,265	279.63
1993	20,205	21,029	104.09
1994	48,915	89,100	182.08
1995	40,889	32,309	79.03
1996	31,480	123,918	393.64
1997	67,511	182,589	270.46

Unaudited - see accompanying independent auditor's report.

COMMISSION INVESTMENT COMMITTEES
MANAGEMENT FEES

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

Fiscal years ended December 31, 1988
through December 31, 1997

Fiscal Year	Population	Account Value(1)	General Bonded Debt	Less Debt Service Fund	Net Bonded Debt	Ratio of Net Bonded Debt to Account Value	Net Bonded Debt Per Capita
1986	27,228	\$ 878,000,000	\$1,900,000	\$,250,000	\$1,650,000	0.18%	\$6
1987	28,228	878,500,000	2,000,000	3,000,000	(1,000,000)	0.11%	(36)
1988	28,200	961,687,500	3,500,000	1,700,000	1,800,000	0.19%	65
1989	27,144	949,227,700	2,400,000	1,800,000	600,000	0.17%	22
1990	26,000	877,600,000	2,700,000	3,800,000	(1,100,000)	0.12%	(42)
1991	26,877	911,200,000	2,000,000	4,500,000	(2,500,000)	0.28%	(94)
1992	26,412	962,375,000	3,000,000	3,800,000	(800,000)	0.14%	(30)
1993	26,890	999,200,000	2,300,000	4,800,000	(2,500,000)	0.25%	(74)
1994	27,104	880,880,000	2,800,000	7,000,000	(4,200,000)	0.48%	(155)
1997	24,065	1,000,000,000	20,000,000	6,000,000	14,000,000	1.40%	58

Notes:

(1) The Louisiana commission requires a complete economic certification to this data every five years. Recertifications are required in years 1993, 1995, and 1996.

(2) Excludes bonds and certificates of indebtedness.

Source: our accompanying independent auditor's report.

CALIFORNIA PUBLIC COMMISSION
Shareholders, Luchessa

Computation of Legal Debt Margin (1)

December 31, 1997

	Equity	Debtors	Debt	Intangible Assets	Capital Gearing	Net Worth
Assessed value \$1,852,850,379						
Debt limit - 10% of assessed value for any one purpose	\$ 185,285,037	185,285,037	185,285,037	185,285,037	185,285,037	185,285,037
Debitors - amount of debt applicable to debt limit	-4,125,280	-294,000	-18,850,858	-4,294,228	-240,000	-3,880,000
Legal debt margin	\$ 181,159,757	183,998,237	166,434,179	181,090,809	185,045,037	181,405,037

Note (1): State law allows a maximum of 10% of the assessed valuation for bonded debt for any purpose and 15% of the total assessed value for all purposes. A total of approximately \$121,811,458 of additional bonded debt is available for borrower pursuant to the 15% limitation.

Unaudited - see accompanying independent auditor's report.

CADDO PARISH COMMISSION
Starveport, Louisiana

Computation of Direct and Overlapping Debt

December 31, 1997

	\$ <u> Tot. Debt</u>	Percentage of Debt Applicable <u>to the Parish</u>	Parish's Share <u>of Debt</u>
Caddo Parish Commission	\$ 18,557,274	100%	\$ 18,557,274
Caddo Parish School Board	29,691,411	100	29,691,421
City of Starveport	<u>152,601,875</u>	99	<u>150,998,290</u>
	<u>\$ 190,850,560</u>		<u>\$ 189,247,000</u>

Unaudited - see accompanying independent auditors' report.

CALSOO PARISH COMMISSION
Shreveport, Louisiana

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

Fiscal years ended December 31, 1988
through December 31, 1993

Fiscal Year	Estimated Revenues	Total Debt Service (1)	Total General Expenditures (2)	Debt Service as a Percentage of Total General Expenditures
1988	\$ 2,600,000	4,140,863	22,258,573	18.21%
1989	2,600,000	4,185,868	23,960,842	17.47
1990	3,000,000	5,123,288	28,658,673	17.86
1991	3,000,000	5,977,428	28,148,228	21.24
1992	1,615,000	2,594,642	28,253,858	9.18
1993	1,200,000	1,978,243	30,814,676	6.42
1994	1,515,000	2,613,361	29,174,829	8.96
1995	2,265,000	1,203,514	28,658,616	4.20
1996	2,805,000	1,721,625	33,299,524	5.17
1997	3,000,000	1,863,869	38,684,503	4.82

Notes:

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

Unaudited - see accompanying independent auditor's report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Demographic Statistics

Fiscal years ended December 31, 1988
 through December 31, 1997

<u>Fiscal Year</u>	<u>Population (1)</u>	<u>Median Age (2)</u>	<u>School Enrollment (3)</u>	<u>Unemployment Rate (4)</u>
1988	271,239	31.4	52,125	10.6%
1989	269,258	31.8	50,640	9.8
1990	268,253	31.7	49,797	7.6
1991	251,246	32.3	50,594	6.9
1992	247,853	32.3	49,194	6.3
1993	248,497	32.3	48,793	8.1
1994	248,433	32.4	48,310	6.3
1995	248,898	32.3	48,139	5.6
1996	247,301	32.3	48,843	6.3
1997	244,943	34.3	48,018	6.8

Notes

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

Unaudited - see accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Commercial Construction, Residential Construction, and Property Value

Fiscal years ended December 31, 1988
through December 31, 1997

Fiscal Year	Commercial Construction (1)		Residential Construction (11)		Property Value (1)	
	Number of Units	Value	Number of Units	Value	Total Value	Change Over 1988
1988	143	\$ 21,291,290	121	\$ 19,877,894	\$ 41,169,184	2,081,492,307
1989	129	\$ 19,794,407	80	\$ 9,477,864	\$ 29,272,271	2,179,899,813
1990	127	\$ 26,844,292	89	\$ 9,875,490	\$ 36,719,782	2,093,822,248
1991	187	\$ 35,329,282	96	\$ 15,209,040	\$ 50,538,322	2,075,900,890
1992	54	\$ 14,123,672	272	\$ 21,875,960	\$ 36,000,632	2,145,275,065
1993	42	\$ 24,776,623	178	\$ 23,883,036	\$ 48,659,659	2,293,766,000
1994	64	\$ 28,486,873	233	\$ 23,893,896	\$ 52,380,769	2,585,635,081
1995	79	\$ 33,923,714	248	\$ 34,190,337	\$ 68,114,051	2,497,699,280
1996	79	\$ 42,329,228	278	\$ 37,797,516	\$ 80,126,744	2,683,974,066
1997	114	\$ 115,302,428	243	\$ 37,121,297	\$ 152,423,725	2,788,131,523

Notes:

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

Unaudited - see accompanying independent auditors' report.

CASINO PARISH COMMISSION
Shareholders, Louisiana

Principal Shareholders
December 31, 1997

Company	Industry	Assessed Value	Percentage of Total Assessed Valuation	1997 Tax Amount
Southern Electric Power Company	Public utility	\$ 49,073,139	4.79%	\$ 2,064,692
Bell South Corporation	Public utility	33,889,140	3.28	1,435,935
Atlas Processing Company	Refinery	22,479,680	2.18	941,222
General Motors	Manufacturing	17,527,520	1.70	720,677
Bank One	Banking	14,863,430	1.44	622,287
Lucor Technologies	Manufacturing	14,621,750	1.42	613,532
Commercial National Bank	Banking	12,481,780	1.20	519,346
Konoco Energy Corporation	Public Utility	9,787,980	.94	406,473
Worship National Bank	Banking	8,587,630	.80	347,454
Universal Oil Products	Refinery	<u>7,686,360</u>	<u>.72</u>	<u>318,612</u>
Total for the principal taxpayers		190,870,390	18.48	7,909,136
Total for the remaining taxpayers		842,032,590	81.52	33,923,969
Total for all taxpayers		<u>\$ 1,032,902,980</u>	<u>100.00%</u>	<u>\$ 41,833,105</u>

Note - The assessed value includes \$770,391,490 of homestead exemptions.

Unaudited - see accompanying independent auditor's report.

CADDO PARISH COMMISSION
Shreveport, Louisiana
Miscellaneous Statistics
December 31, 1997

Date of first settlement	1835
Date of parish formation	1838
Area - square miles	891
Form of government	Council-Manager
Year established	1984
Number of employees	477
Square footage of major buildings:	
Caddo Parish Courthouse	205,500
Caddo Parish Commission Building	44,300
Caddo Parish Health Unit	40,800
Pest Services Garage	21,000
Juvenile Court	27,244
Archives	18,844
Caddo Correctional Center	311,000
Caddo Animal Control Center	13,700
Library (main branch)	80,000
Roads and bridges:	
Miles of roads	194
Number of bridges	153
Parks and recreation:	
Parks - number of acres	873
Number of playgrounds	8
Number of picnic areas	18
Number of boat launching ramps	3
Public libraries:	
Number of library branches	20
Number of books	526,125
Annual circulation	1,086,687
Sanitation:	
Number of collection compactors	18
Tons of solid waste collected	11,687

Unaudited - see accompanying independent auditor's report.

CADDO PARISH COMMISSION
 Shreveport, Louisiana
Compensation Paid to Commissioners
December 31, 1997

Commissioner	Compensation
Donald Aynd	\$ 14,832
Robert Charles Brown	14,832
Forest A. Darr	14,832
Danay Lee Dumas	14,862
Kenneth R. Epperson	14,832
John F. Escada	14,832
Gifford L. Gillen	14,832
James H. Morris	14,832
Ronald A. Webb, Sr.	14,832
Michael D. Williams	14,832
Hansy D. Wilson	14,832
David Wynoka	<u>14,832</u>
	\$ <u>179,232</u>

Unaudited - see accompanying independent auditor's report.

KPMG

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CAJODO PARISH COMMISSION
Shreveport, Louisiana

Schedule of Expenditures of Federal Awards
(Single Audit)

December 31, 1977

(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 _____

CADDO PARISH COMMISSION
Shreveport, Louisiana

Supplementary Schedule of Expenditures of Federal Awards
(Single Audit)

Year ended December 31, 1997

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Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	1-2
Report on Compliance With Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133	3-4
Schedule of Expenditures of Federal Awards and Accompanying Notes	5-7
Schedule of Findings and Questioned Costs	8-9

2800 Capital Gateway Tower
500 Texas Street
Baton Rouge, LA 70802-2802

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

To the Members of the Cade Parish Commission
Cade Parish, Coahuila
Shreveport, Louisiana

We have audited the primary government financial statements, and the combining, individual first, and individual account group financial statements of the Cade Parish Commission (the "Commission") as of and for the year ended December 31, 1997, and have issued our report thereon dated May 3, 1998, which includes an explanatory paragraph due to a change in accounting principle for the adoption of GASB 31. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards and which are described in the accompanying schedule of findings and questioned costs as items 97-1 and 97-2.

Internal Control Over Financial Reporting

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

material weaknesses. However, we noted other matters involving internal control that we have reported to the Administrator of the Comptroller in a separate letter dated May 1, 1998.

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

KPMG Peat Marwick LLP

May 7, 1998

900 Deposit Guaranty Tower
131 West Street
Shreveport, LA 71201-0001

**Report on Compliance with Requirements
Applicable to Each Major Program and Internal Control Over
Compliance in Accordance with OMB Circular A-133**

To the Members of the Caldo Parish Commission
Caldo Parish Courthouse
Shreveport, Louisiana

Compliance

We have audited the compliance of the Caldo Parish Commission (the "Commission") with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 1997. The Commission's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Commission's management. Our responsibility is to express an opinion on the Commission's compliance based on our audit.

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

In our opinion, the Caldo Parish Commission complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1997.

Internal Control Over Compliance

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

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operations that we consider to be material weaknesses. However, we noted other matters involving internal control that we have reported to the management of the Caddo Parish Commission in a separate letter dated May 7, 1998.

Schedule of Expenditures of Federal Awards

We have audited the primary government financial statements, and the combining, individual fund, and individual account group financial statements of the Caddo Parish Commission as of and for the year ended December 31, 1997, and have issued our report thereon dated May 7, 1998, which includes an explanatory paragraph due to a change in accounting principle for the adoption of GASB 51. Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-113 and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

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

KPMG Peat Marwick LLP

May 7, 1998

CADDO PARISH COMMISSION
 Shreveport, Louisiana

Notes to Schedule of Expenditures of Federal Awards

(1) General

The accompanying schedule of expenditures of federal awards presents the activity of all federal financial assistance programs of the Caddo Parish 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, are included on this schedule (see note 3).

(2) Basis of Accounting

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

(3) Relationship to Primary Government Financial Statements

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

	Intergovernmental Revenues, Federal	Health and Welfare Contributions	Total
General Fund	\$ —	140,799	140,799
Special Revenue Funds:			
Detoxification Facilities Fund	40,800	—	40,800
Shreve Memorial Lifeboat Fund	17,641	—	17,641
Local Law Enforcement Block Grant	800,837	—	800,837
Section 8 Housing Fund	437,387	—	437,387
Federal Grants	<u>1,684,230</u>	<u>—</u>	<u>1,684,230</u>
Total federal financial assistance reported in primary government financial statements	\$ <u>1,952,095</u>	<u>140,799</u>	<u>2,092,894</u>

The amounts reported in the accompanying schedule related to the Child and Adult Care Food Program and Head Start represent grants that are received by the Commission and passed directly through to the Caddo Community Action Agency (CCAA). The CCAA receives a separate audit under the provisions of OMB Circular A-133, *Standards of State, Local Governments, and Non-Profit Organizations*, as of January 31 each year.

(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

Schedule of Findings and Questioned Costs

Year ended December 31, 1987

(1) Summary of Auditors' Results

- (a) The type of report issued on the primary government financial statements: unqualified opinion
- (b) Reportable conditions in internal control were disclosed by the audit of the financial statements: no Material weaknesses: no
- (c) Non-compliance which is material to the primary government financial statements: no
- (d) Reportable conditions in internal control over major programs: no
Material weaknesses: no
- (e) The type of report issued on compliance for major programs: unqualified opinion
- (f) Any state findings which are required to be reported under section 530(a) of OMB Circular A-133: no
- (g) Major programs:
United States Department of Agriculture:
Child and Adult Care Food Program (CFDA Number 16.550)
United States Department of Housing and Urban Development:
Section 8 Housing Assistance Program (CFDA Number 14.236)
United States Department of Health and Human Services:
Head Start Program (CFDA Number 93.600)
- (h) Dollar threshold used to distinguish between Type A and Type B programs: \$20,000
- (i) Auditor qualified as a low-risk auditor under section 530 of OMB Circular A-133: no

CADDO PARISH COMMISSION
SHREVEPORT, LOUISIANA

Schedule of Findings and Questioned Costs, continued

(2) Findings Related to the Financial Statements Reported in Accordance with Government Auditing Standards:

Item#	Entity
97-1	The Commission did not approve their 1998 fiscal year budget for the General Fund and the Riverboat Boarding Fund by the legally required date (Home Rule Charter Sections 6-02 and R.S. 39:1307)
97-2	Bank deposits of the Commission totaling \$31,697 were not collateralized by pledged securities at December 31, 1997 (R.S. 39:1322).

(3) Findings and Questioned Costs relating to Federal Awards:

None

CADEDO PARISH COMMISSION
Broussard, Louisiana

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Management Response to Schedule of Findings and Questioned Costs

Item #	Subject	Response
97-1	1998 Budget Approval	Due to disagreement as to priorities, the Caddo Parish Commission could not adopt the 1998 Budget for the General Fund and Fleetboat Boarding Fund prior to the deadline provided in the Parish Charter. Budgets for these funds were adopted on May 11, 1998.
97-2	Collateralization of bank deposits	The Parish account was undercollateralized by \$21,567 on December 31, 1997. This occurred due to net investment maturities of \$1,000,000 on December 30 and December 31. Additional collateral was not pledged by the bank until after year end. We have strengthened our monitoring procedures for collateral during the year and will notify the bank of any large year-end investment maturities.

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 _____

KPMG Peat Marwick LLP

6000 Capital Gateway Tower
200 South Street
Shreveport, LA 71201-2822

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

Dear Client: Private Data

We have audited the primary government financial statements of the Cade Parish Commission (the "Commission") and the resulting, individual fund, and account group financial statements of the Commission as of and for the year ended December 31, 1997, and have issued our report thereon dated May 7, 1998, which includes an explanatory paragraph due to a change in accounting principle for the adoption of GASB No. 31. In planning and performing our audit of the financial statements of the Commission, we considered internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on internal control. We have not considered the internal control since the date of our report.

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

SHREVE MEMORIAL LIBRARY

The Shreve Memorial Library (SML) is a blended component unit of the Commission and reported as a Special Revenue Fund within the primary government financial statements. The accounting for the SML is performed by the City of Shreveport, with very limited involvement and review by management of the Commission. During the past few years, the City of Shreveport has assigned various personnel to perform the accounting for the SML. The SML is also currently involved in a major capital expansion program that will result in significant expenditures over the next few years. In addition, the administration of federal grants is decentralized. The individual responsible for monitoring the federal grants is not a part of the accounting department. Based on the above, we recommend that the Commission become more involved in the accounting for the SML to ensure that accounting records are complete and accurate.

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LITIGATION ACCRUALS

Certain pronouncements passed by the Governmental Accounting Standards Board in recent years have focused on risk management and accruals for litigation and potential state liabilities. Under these pronouncements, claim liabilities are to be determined considering the effects of inflation, recent claim settlement trends including frequency and amount of pay-outs and other economic and social factors, including the effects of specific, incremental claim adjustment expenses, expected attorney's fees in such outstanding claims, salvage and subrogation. Management appears to be doing an effective job in monitoring the status of outstanding claims; however, we find that they could do a more effective job in determining potential accruals for the pending litigation to take into account the attorney's fees and costs to be incurred to defend these cases.

YEAR 2000

The Commission, in conjunction with the Information Systems Department and the Finance Department, is in the process of analyzing the current financial accounting and management information systems to determine requirements for Year 2000 compliance. They are also considering the need to replace the current system with a new system that is already Year 2000 compliant. Given the significance of Year 2000 issues and the potential impact non-compliance could have on the Commission, we recommend that the Public Administrator devote a great deal of attention to this area, establish a formalized committee to oversee its progress, and report to management on a monthly or quarterly basis to ensure that the Commission will be able to be compliant by the Year 2000.

NEW PRONOUNCEMENT

In 1997, the Commission elected to early implement GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. This statement establishes accounting and financial reporting standards for all investments held by governmental external investment pools. For most other governmental entities, it establishes fair value standards for investments in participating interest-bearing investment contracts, external investment pools, open-end mutual funds, debt securities, and equity securities, option contracts, stock warrants and stock rights that have readily determinable fair values. The implementation of GASB 31 had no material impact on the Commission's financial statements in 1997 or 1998; therefore, no adjustments were made. We do, however, recommend that management consider year end adjustments on an ongoing basis to comply with the provisions of this statement.

The Members of the Caisse
Parish Commission
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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,

KPMG Peat Marwick LLP