



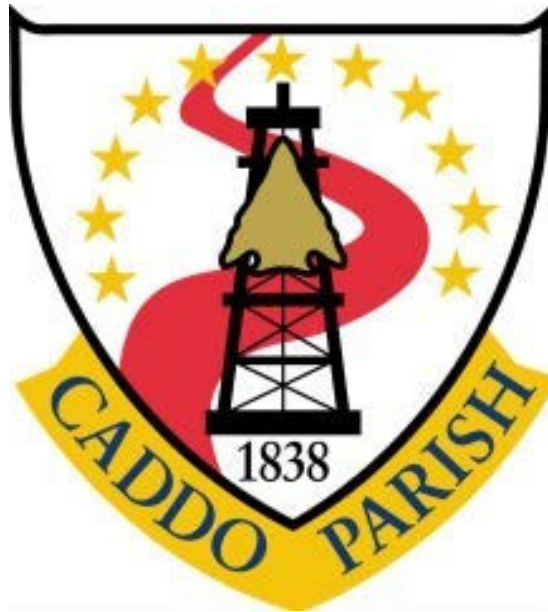
THE PARISH OF **CADDO** *Louisiana*



2022
ANNUAL COMPREHENSIVE
FINANCIAL REPORT
FOR THE YEAR ENDED
DECEMBER 31, 2022

CADDO PARISH COMMISSION

Shreveport, Louisiana



ANNUAL COMPREHENSIVE FINANCIAL REPORT

for the Year Ended December 31, 2022

Prepared by the Department of Finance

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

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June 30, 2023

The Honorable Roy Burrell, President
and Members of the Caddo Parish Commission
Government Plaza
505 Travis Street
Shreveport, LA 71101-5409

Dear Commissioners:

In compliance with Section 3-09 of the Home Rule Charter for Caddo Parish, we are pleased to submit the Annual Comprehensive Financial Report (ACFR) of the Caddo Parish Commission (the Commission) for the year ended December 31, 2022. These financial statements were prepared in conformity with accounting principles generally accepted in the United States of America and audited in accordance with generally accepted government auditing standards and the standards applicable to financial audits contained in government auditing standards issued by the Comptroller General of the United States by a firm of licensed certified public accountants. I believe this report presents comprehensive information about the Commission's financial and operating activities during 2022 that is useful to taxpayers, citizens, and other interested persons.

This report was prepared by the Department of Finance and consists of management's representations concerning the finances of the Commission. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the Commission has established an internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the Commission's financial statements in conformity with generally accepted accounting principles (GAAP). Because the cost of internal controls should not outweigh their benefits, the Commission's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. We assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Section 3-09 of the Home Rule Charter for Caddo Parish requires that the Commission provides for an annual independent audit of all accounts and financial transactions of the Commission by a firm of independent certified public accountants duly licensed to practice in the state of Louisiana. The accounting firm of Carr, Riggs & Ingram, LLC was selected by the Commission to conduct its annual audit. The goal of the independent audit was to provide reasonable assurance that the financial statements of the Commission for the fiscal year ended December 31, 2022 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion on

the Commission's governmental activities, each major fund, and the aggregate remaining fund information for the Commission. The independent auditors' report is presented as the first component of the financial section of this report.

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

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

Profile of the Caddo Parish Commission

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

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

Reporting Entity

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

- District Attorney of the First Judicial District
- Caddo Correctional Center
- Caddo Parish Communications District Number 1
- Fire District Number 1
- Fire District Number 3
- Fire District Number 4
- Fire District Number 5
- Fire District Number 6
- Fire District Number 7
- Fire District Number 8

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

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

Budgetary Control

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

The budget ordinance is structured such that revenues are budgeted by source, and appropriations are budgeted by department (function) or program expenditures. The Home Rule Charter provides that expenditures may not legally exceed appropriations on a functional (departmental or program) basis. Expenditures approved on a functional level are detailed by object account by the Parish Administrator and Finance Director. Revisions to the budget as enacted at the department (function) or program level require Commission action. Revisions at the object level can be approved by the Parish Administrator without seeking approval of the Commissioners. Several such revisions were made during the year ended December 31, 2022.

Local Economy

The economy of Northwest Louisiana remains stable but some uncertainty exists. The stable outlook reflects the expectation that economic conditions throughout the region will likely remain constant with very limited growth and diversification. Ad valorem taxes make up the largest portion of Commission revenues and the limited growth in the economy has affected property valuations. The 2022 property assessment resulted in an increase of 1.4% in the overall assessment from 2021 to 2022. While there is limited growth in the property assessment, the assessment has remained consistent. Maintaining property tax revenues at a consistent level will allow the Commission to maintain its strong financial position while prudently administering its capital needs. Sales taxes, the Commission's second largest revenue source, have fluctuated widely with a 7.3% decrease from 2019 to 2020, a 30% increase from 2020 to 2021 and a 39% increase from 2021 to 2022. The increase in sales taxes is directly attributable to the increase in oil and gas activity and the increase in the cost of goods. It is the Commission's practice to budget conservatively for sales tax revenue given the volatile nature of this economically sensitive revenue source. The unemployment rate decreased from 4.1% in 2021 to 4.0% in 2022, which is comparable to the national average.

Several factors will play a role in determining Caddo Parish's economic course over the next year: if there are any new companies acquiring leases for the old General Motors plant, activity in the oil and gas industry, and new firms entering the market. According to leading economists, job growth will be stagnant for 2023. The Caddo

Parish economy has experienced some set-backs with the loss of GM and declining gaming revenue. The Port of Caddo-Bossier (the “Port”) continues to be a significant contributor of economic growth in the region with major tenants like Benteler Steel, Ternium, Pratt Industries and Ronpak.

In 2021, Amazon announced the construction of a multi-million-dollar fulfillment center. Amazon is building a \$200 million major robotics fulfillment center bring with it 1000 direct jobs and 1118 indirect jobs and about 800 construction jobs. The fulfillment center should be complete in 2023.

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

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

In 2023, Industrial Realty Group, LLC announced that thyssenkrupp Supply Chain Services, Inc, a leader in renewable energy logistics will lease 600,000 square feet of the old GM Plant.

Also announced in 2023 was the Prolec GE Expansion. Prolec GE is a joint venture between Xignux and General Electric. Prolec GE will invest \$28.5 million to expand the Caddo Parish facility. The company expects to create 153 new direct jobs.

Long-Term Financial Planning

The Commission continually addresses long-term financial concerns to ensure resources are available to meet future needs and allow for continuity of services. In previous years, the Commission has used bond proceeds to fund long-term capital projects. The Commission asked voters in October 2013 and May 2014, to allow the Commission to issue additional bonds to fund capital projects. The voters did not approve the Commission’s request and so, accordingly, the Commission has been forced to use current available resources to fund capital needs. The Commission was successful in renewing its Parks and Recreation millage in 2018. In 2020, the commission successfully renewed the Public Health Facilities, Juvenile Court and Detention and Parish Courthouse millages. In 2022, the Commission was successful in renewing three tax renewals: Public Works, Detention Facilities and Public Health. In 2022, the Commission was also successful in receiving approval from the voters to continue the 1.5 Debt millage. This will allow the Commission to issue an additional \$20 million in bonds to help finance capital projects. The Commission is committed to using its oil and gas monies to ensure monies are available to fund future capital projects as well as provide a source of revenue for operating expenditures if the need arises. The Commission also has over \$55 million in its General Fund, of which \$32.1 million is committed to contingencies, to provide financial resources in the event of a major interruption in budgeted revenues. The Commission issued limited tax revenue bonds in 2020 to fund major, long-term capital projects.

In 2021, the American Rescue Plan Act (ARPA) became law. The Parish received a total of \$46.6 million from the U. S. Treasury in 2021-2022. The Parish will be used this funding in accordance with the Treasury guidelines to complete eligible projects throughout the Parish.

Relevant Financial Policies

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

Appropriate fund balance levels vary widely among individual funds. The primary consideration is the fund revenue structure. Long-range plans and anticipated requirements for new services or capital expenditures are also important. It is a general goal to maintain a fund balance of 25% in those funds that rely heavily upon ad valorem tax revenues. A fund balance of 10% is considered adequate for funds with sales taxes or other revenue sources that are collected evenly during the year. The Parish Commission has established a policy to maintain a fund balance of \$1,000,000 for the General Fund. At December 31, 2022, the Commission's total fund balance was \$229.1 million and represented 156% of total revenues.

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

Awards

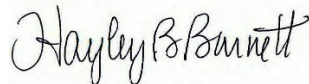
The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Commission for its ACFR for the fiscal year ended December 31, 2021. In order to be awarded a Certificate of Achievement, the Commission published an easily readable and efficiently organized ACFR. This report satisfied both GAAP and applicable legal requirements.

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

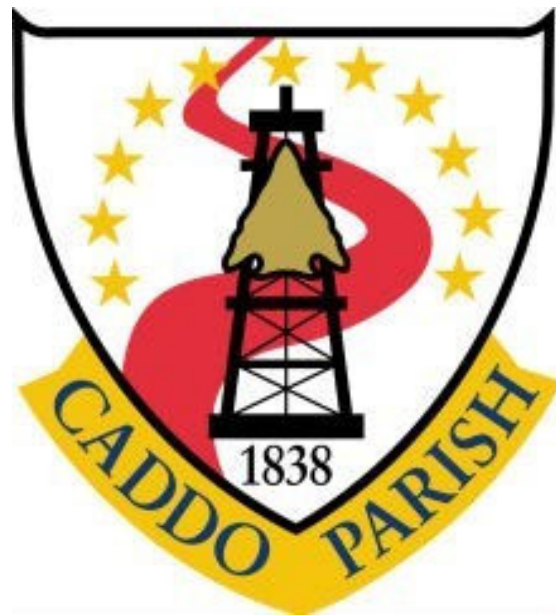
Acknowledgments

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

Sincerely,



Hayley B. Barnett
Director of Finance





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Parish of Caddo
Louisiana**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2021

Christopher P. Morill

Executive Director/CEO

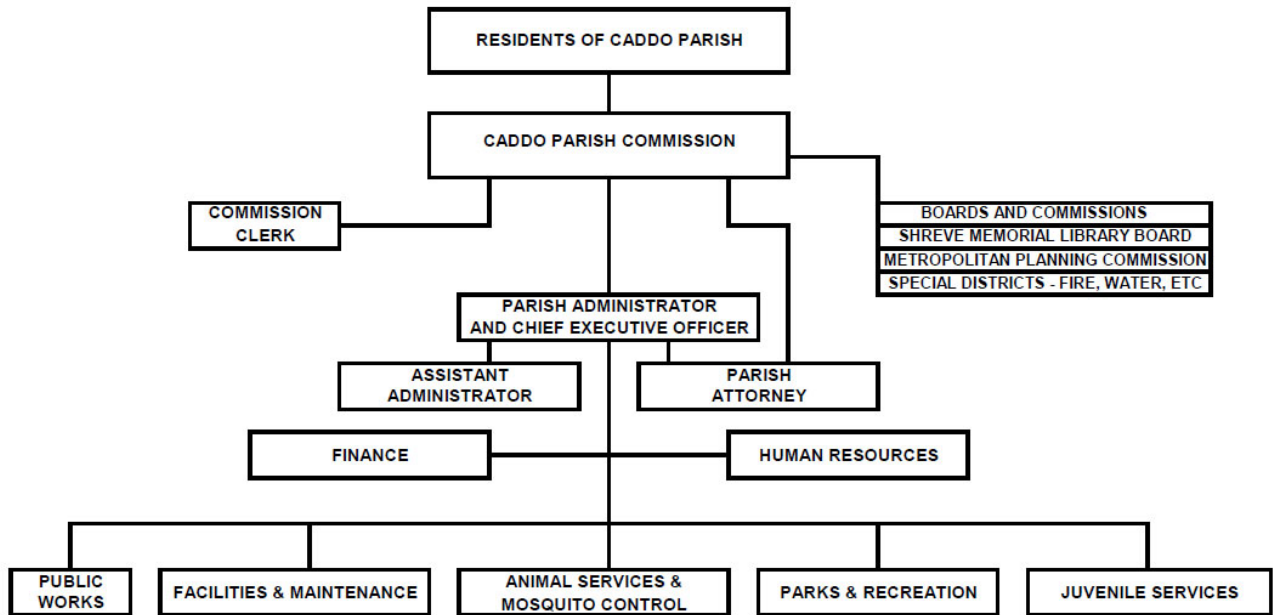
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CADDO PARISH COMMISSION

Shreveport, Louisiana

ORGANIZATION CHART

CADDO PARISH COMMISSION SHREVEPORT, LOUISIANA



**CADDO PARISH COMMISSION
Shreveport, Louisiana**

Appointed Officials per Home Rule Charter

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

CADDO PARISH COMMISSION

SHREVEPORT, LOUISIANA

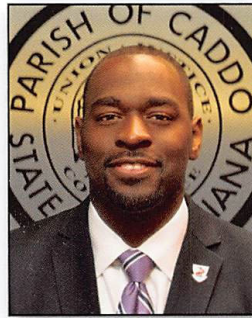
COMMISSIONER-ADMINISTRATOR FORM OF GOVERNMENT



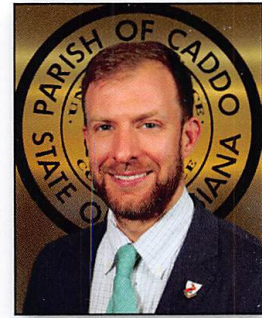
Todd Hopkins
District 1 • Republican



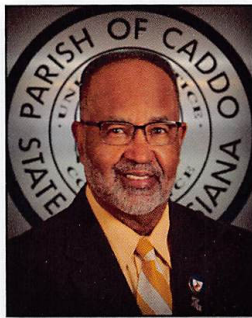
Lyndon B. Johnson
District 2 • Democrat



Steven Jackson
District 3 • Democrat



John-Paul Young
District 4 • Republican



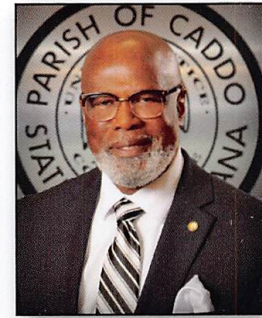
Roy Burrell
District 5 • Democrat



Steffon Jones
District 6 • Democrat



Stormy Gage-Watts
District 7 • Democrat



Ronald L. Cothran
District 8 • Democrat



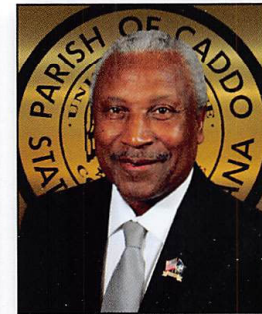
John E. Atkins
District 9 • Republican



Mario Chavez
District 10 • Republican



Edward "Ed" Lazarus
District 11 • Republican



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





Carr, Riggs & Ingram, LLC
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Shreveport, LA 71105

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Independent Auditors' Report

The Members of the Caddo Parish Commission
Shreveport, Louisiana

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Caddo Parish Commission (the Commission) as of and for the year ended December 31, 2022, and related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Commission, as of December 31, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

With the exception of the District Attorney of the First Judicial District and the Caddo Correctional Center, we did not audit the financial statements of the remaining discretely presented component units as described in Note 1(a) to the financial statements. Those statements were audited by other auditors, whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for these entities, is based solely on the reports of the other auditors and represent \$135,511,409 (82%) of the assets and \$62,955,409 (57%) of the revenues of the aggregate discretely presented component units.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (page 4-14), and the budgetary comparison information (page 69-79), the schedule of changes in OPEB liability and related ratios and notes (page 81), the schedule of employer's proportionate share of net pension liability (page 82), and the schedule of employer's contributions to the plan and related notes (page 83), listed as Required Supplementary Information in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2023, on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Commission's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Commission's internal control over financial reporting and compliance.



CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana
June 30, 2023

CADDO PARISH COMMISSION

Shreveport, Louisiana

Management's Discussion and Analysis
December 31, 2022

We offer readers of the Caddo Parish Commission's (the Commission) financial statements this narrative overview and analysis of the financial activities of the Commission for the fiscal year ended December 31, 2022. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal.

Financial Highlights

Key financial highlights for the 2022 fiscal year include the following:

- The Commission's assets and deferred outflows of resources exceeded its liabilities and deferred inflows at the close of the fiscal year by \$307,186,714 (net position). Of this amount, approximately \$52.2 million (unrestricted net position) may be used to meet the Commission's obligations to citizens and creditors.
- The total net position of the Commission increased by \$36.1 million for the year ended December 31, 2022. The increase is due to an increase of \$6 million in Sales Tax Revenue for the Public Works Fund and Solid Waste Fund and the increase of \$6.3 million in Oil and Gas Royalties and \$14.5 million in revenue replacement from the American Rescue Plan Act Fund.
- As of the close of the fiscal year, the Commission's governmental funds reported a combined ending fund balance of \$229,096,956, an increase of \$38,402,306 in comparison with the prior fiscal year. Of this amount, \$15.5 million was unassigned and available for spending; \$.2 million was non-spendable related to inventories; \$128.9 million was subject to external restrictions on how it may be used; \$32.5 million was committed to contingencies; \$20.3 million was committed to subsequent years' expenditures and economic development; \$17.2 million was assigned to special services and future claims.
- At the end of the fiscal year, unassigned fund balance for the General Fund was \$15.5 million or 120% of total General Fund expenditures.
- The Commission's total long-term liabilities decreased by \$13,745,621 (16.3%) during the fiscal year as a result of a decrease in the OPEB liability.

Overview of the Financial Statements

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

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

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

CADDO PARISH COMMISSION

Shreveport, Louisiana

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

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

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

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

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

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

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

CADDO PARISH COMMISSION

Shreveport, Louisiana

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

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

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

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

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

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

Financial Analysis of Government-Wide Activities

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Commission, assets and deferred outflows exceeded liabilities and deferred inflows by \$307,186,714 at the close of the fiscal year.

The largest portion of the Commission's net position totaling approximately \$104.9 million (34.1%) reflects its investment in capital assets (e.g., land, buildings, streets, drainage, machinery, and equipment) less any related debt used to acquire those assets that are still outstanding. The Commission uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Commission's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Management's Discussion and Analysis
December 31, 2022

Net Position
December 31, 2022 and 2021

	Governmental activities	
	2022	2021
Current and other assets	\$ 272,112,724	\$ 225,125,418
Net pension asset	10,004,887	3,748,643
Capital assets, net	129,440,862	134,992,340
Total assets	411,558,473	363,866,401
Deferred outflows of resources	27,200,437	31,035,614
Current and other liabilities	37,716,687	28,859,461
Long-term liabilities	71,798,915	85,544,537
Total liabilities	109,515,602	114,403,998
Deferred inflows of resources	22,056,594	9,447,499
Net position:		
Net investment in capital assets	104,885,862	107,902,337
Restricted	150,074,683	113,672,426
Unrestricted	52,226,169	49,475,755
Total net position	\$ 307,186,714	\$ 271,050,518

Of the ending net position, \$150 million (48.9%) represents resources subject to external restrictions on how they may be used. Those monies are restricted for highways, streets and drainage (\$52.6 million), sanitation (\$27.9 million), criminal justice (\$20 million), building facilities (\$13.4 million), health and welfare (\$8.6 million), economic development (\$16.6 million), culture and recreation (\$5.7 million) and debt service (\$5.1 million).

The remaining balance of unrestricted net assets of \$52,226,169 is used to meet the Commission's ongoing obligations to citizens and creditors.

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

Management's Discussion and Analysis
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The Commission's net position increased by \$36,136,196 during the fiscal year. This increase is mostly related to revenue replacement from ARPA funds and an increase in Oil and Gas revenues as well as Sales Tax revenues. The Commission's total revenues and expenses for governmental activities are reflected in the following chart:

Changes in Net Position
Years ended December 31, 2022 and 2021

	Governmental activities	
	2022	2021
Revenues:		
Program revenues:		
Charges for services	\$ 5,149,682	\$ 4,798,038
Operating grants and contributions	57,662,228	59,496,154
General revenues:		
Property taxes	52,051,203	49,801,548
Sales taxes	21,310,887	15,309,039
Gaming	1,585,775	1,605,170
Oil and gas leases	13,039,039	6,784,013
Other general revenues	(2,769,308)	2,094,780
Total revenues	<u>148,029,506</u>	<u>139,888,742</u>
Expenses:		
General government	16,489,553	13,473,913
Criminal justice	28,231,024	26,270,930
Health and welfare	20,056,612	21,501,272
Highways, streets, and drainage	21,192,463	20,819,030
Building facilities	7,098,788	6,675,619
Sanitation	3,401,582	3,583,858
Culture and recreation	3,983,322	2,224,159
Economic development	10,592,529	40,354,785
Interest and fees on long-term debt	847,437	894,948
Total expenses	<u>111,893,310</u>	<u>135,798,514</u>
Increase (decrease) in net assets	36,136,196	4,090,228
Net position, beginning of year	<u>271,050,518</u>	<u>266,960,290</u>
Net position, end of year	<u>\$ 307,186,714</u>	<u>\$ 271,050,518</u>

Program revenues decreased substantially in 2022 compared to 2021. This decrease is directly related to the ERAP funding of \$37 million received in 2021 but reduced in 2022.

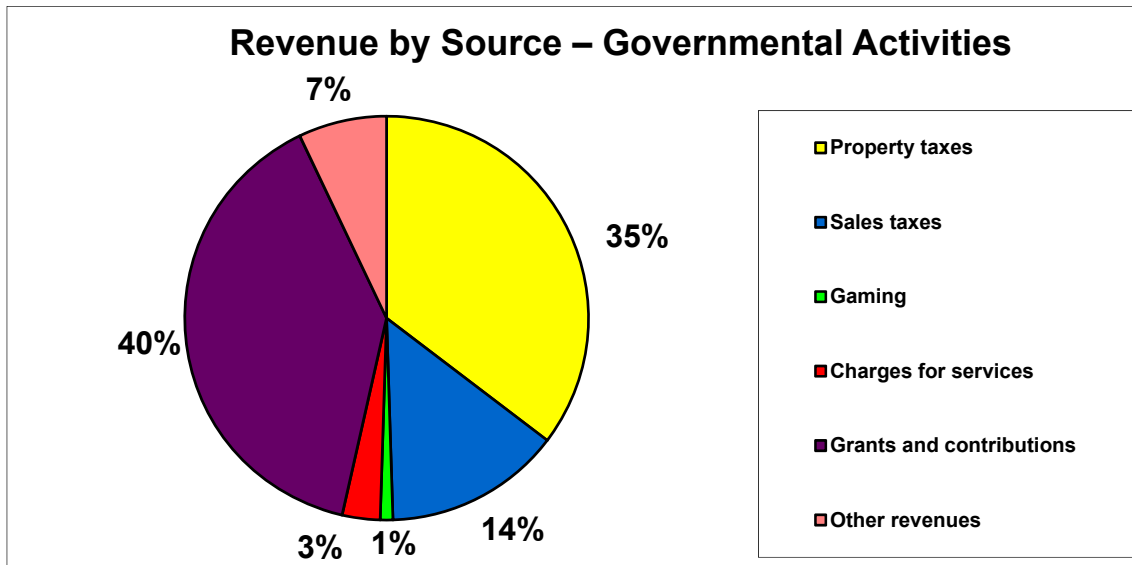
CADDO PARISH COMMISSION

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Management's Discussion and Analysis
December 31, 2022

Normally, general revenues, specifically property taxes, sales taxes, and grants and contributions not restricted to specific programs are the largest component of revenues. In 2022, due to ARPA revenues related to revenue replacement as well as ERAP revenues, operating grants and contributions was the largest component of revenues (40%). Property taxes represent 35.1% of revenues at \$52 million. Property taxes increased slightly during the fiscal year due to new properties added to the tax rolls. Sales tax revenue increased by 39% and oil and gas leases increased by 92%. Sales taxes increased due to the increase in oil and gas activity as well as the overall increase in the cost of goods. The increase in oil and gas lease revenue is due to the increase drilling activities related to the Haynesville Shale, one of the largest natural gas deposits in the United States. A significant portion of the Haynesville Shale is located in Caddo Parish and the Caddo Parish Commission, as a major landowner in the Parish, has profited from the significant lease bonuses and royalty payments paid to property owners to lease mineral rights in the Haynesville Shale but bonuses and royalties have declined significantly in recent years but a rebound occurred in 2021 and continued in 2022.

Gaming revenues slightly decreased in 2022 after a rebound in 2021. Gaming revenues consist of a share of the proceeds from two riverboat casinos and video poker machines operated within the unincorporated areas of Caddo Parish. Gaming revenue is highly vulnerable given that the amount of revenue depends primarily on total revenues earned by the casinos.



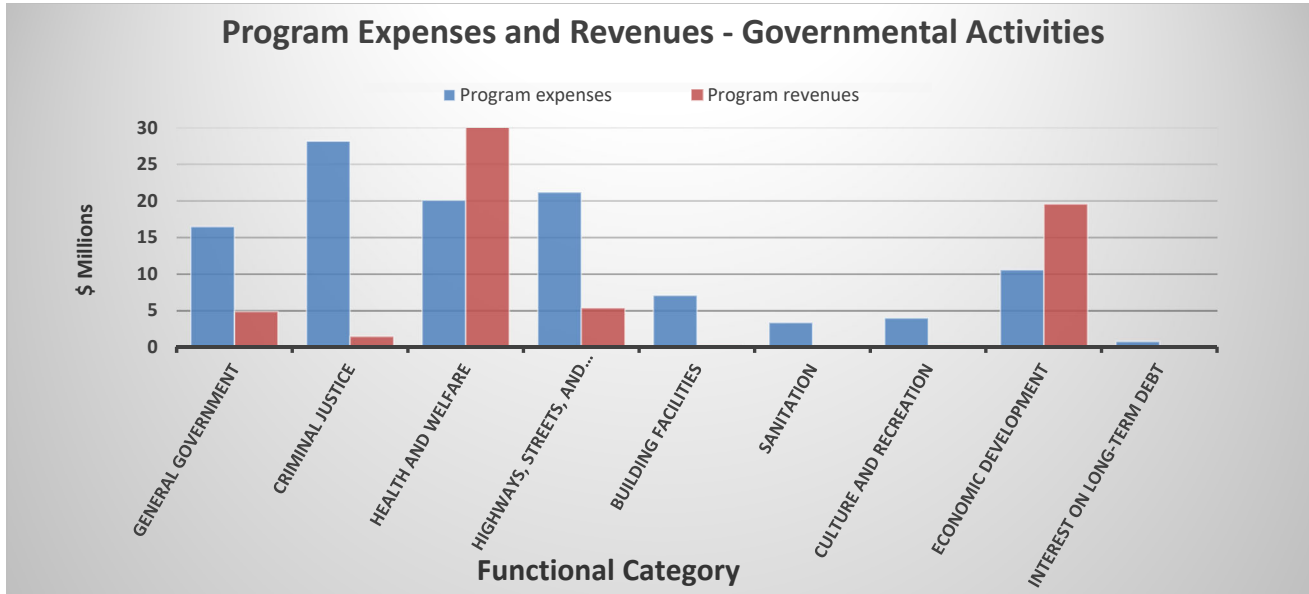
The statement of activities shows that \$5.1 million was financed by those who use the services, \$57.7 million by operating grants and contributions for programs, and \$85.2 million with the Commission's general revenues.

CADDO PARISH COMMISSION

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



Expenses decreased by \$23.9 million in 2022 compared to 2021. Decrease in expenses were due to the following:

- Economic Development decreased by \$29.8 million as a result of the decrease Emergency Rental Assistance Program (ERAP) expenditures.

Financial Analysis of the Caddo Parish Commission's Funds

Governmental Funds

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

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

- As of the close of the fiscal year, the Commission's governmental funds reported a combined ending fund balance of \$229,096,956, an increase of \$38,402,306 in comparison with the prior fiscal year. Of the fund balance total \$15,505,635 or 6.8% was unassigned and available for spending; \$183,809 was non-spendable inventories; \$128,910,105 or 56.3% had external restrictions for its use; and \$67,278,109 or 29.4% was committed to contingencies, subsequent years' expenditures, and economic development. The remainder of the fund balance is assigned to indicate that it is not available for new spending because it has already been obligated: (1) for special services (\$16,620,898) or (2) to pay future claims (\$600,000).

CADDO PARISH COMMISSION

Shreveport, Louisiana

Management's Discussion and Analysis
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- The General Fund is the chief operating fund of the Commission. At the end of the fiscal year, total fund balance of the General Fund was \$51,025,290. The unassigned portion is \$15.5 million. Therefore, it is available for spending at the Commission's discretion. The Commission committed \$32.5 million of the fund balance to contingencies. The remainder of the fund balance is committed to subsequent year's expenditures (\$2,393,561) and assigned to future claims (\$600,000). The fund balance of the Commission's General Fund decreased by \$2,992,706. This is due to \$4,000,000 transfer from General Fund to invest in an economic development project with Southwestern Electric Power Company and other economic development projects that have yet to be announced to the public.
- The Detention Facilities Fund has a total fund balance of \$9,725,098. The majority of the fund balance (\$9.7 million or 99.7%) has external restrictions for its use. This fund accounts for the proceeds of a special ad valorem tax and other revenues dedicated to the maintenance and operation of the Caddo Correctional Center (CCC). Fund balance increased by \$1,832,797 largely due to a revenue replacement for the American Rescue Plan.
- The Public Works Fund has a total fund balance of \$42,644,202. The majority of the fund balance (\$35.7 million or 83.7%) has external restrictions on its use. There is inventory of \$183,809 which is nonspendable fund balance. The remainder of the fund balance (\$6.8 million or 15.9%) is designated for subsequent year's expenditures related to capital projects. Fund balance increased by \$10,618,850. Increase is due to increase in Sales Tax of \$4 million, increase in Road Royalty revenue of \$1.9 million. Revenue Replacement from the American Rescue Plan equaled \$2.8 million. Expenditures in this fund are dedicated to road, bridge, and drainage improvement.
- The Solid Waste Fund has a total fund balance of \$26,223,575. The majority of the fund balance has external restrictions on its use (\$25.1 million or 95.7%). Fund balance increased by \$1,524,984. The increase is due to increase in Sales Tax Revenue. Expenditures in this fund are dedicated to the maintenance and operation of Caddo Parish's solid waste collection system.
- The Head Start Fund accounts for federal monies received by the Commission that are passed through to the Caddo Community Action Agency. No fund balance is maintained. The funds passed through decreased from the prior year by \$1,344,752 as a result of a decrease in Head Start grant revenue. COVID revenues received in 2021 were not received in 2022.
- The Biomedical Fund has a total fund balance of \$1,088,556. The 100% of the fund balance has external restrictions on its use. This fund is used to account for expenditures incurred by the Biomedical Research Center and are paid based on the amount appropriated in the annual budget.
- The Capital Outlay Fund has a total fund balance of \$19,936,074. All of the fund balance has external restrictions on its use. A net increase of \$1,574,043 occurred during the fiscal year. Expenditures in this fund are for specific projects, as outlined in the Commission's capital projects budget and are not expected to be similar from year to year.
- The Criminal Justice Fund has a total fund balance of \$2,467,060 the majority of which has external restrictions on its use (100%). Fund balance increased by \$1,319,601 due to the revenue replacement transfer from the American Rescue Plan Fund.
- The E Edward Jones Housing Trust Fund has a total fund balance of \$15,491,577. Fund balance increased by \$14,410,157. The increase is related to proceeds from the US Treasury for Emergency Rental Assistance 2.

CADDO PARISH COMMISSION

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Proprietary Fund

The only proprietary funds the Commission maintains are the two internal service funds for healthcare and workers' compensation. The total net position of the internal service funds was \$5,221,058, which was a decrease of \$515,585 from the prior year.

General Fund Budgetary Highlights

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

The original 2022 budget for the General Fund of the Caddo Parish Commission was adopted on December 1, 2021. During the year, the Commission may revise the General Fund budget to reflect changes in revenues and/or expenditures. There was no change from the original budget and the final budget for total revenues; however total expenditures increased by \$56,000. The \$56,000 increase was for implementing a Wheel Chair Ramp and Roof Replacement program. Differences between the budget and the actual results of the General Fund are as follows:

Revenues

- Ad valorem taxes were \$608,940 more than budgeted due to a slight increase in the assessment that was not budgeted.
- Intergovernmental revenues exceeded the budget by \$339,930 because of an increase in funds received from the State for oil and gas severance taxes, beer taxes, and timber sales. Also, there was an increase in revenues received for the Adult Drug Court grant of \$169,989.
- Charges for services exceeded budget by \$4,360 because of increased fees received for Cable Franchise Fees.
- Fines and forfeitures were \$3,400 more than budgeted because of a increase in fines related to illegal alcohol sales.
- Use of money and property was \$1,738,728 less than the budget due to decrease in interest earnings and fair market value after an unprecedented year in the bond market.
- Other revenues exceeded budget by \$38,552 as a result of an increase loan fees from Capital Area Finance Authority.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Management's Discussion and Analysis
December 31, 2022

Expenditures

- Total 2022 General Fund expenditures did not exceed the budget and however two of the functions exceeded the individual budget.
- Information Systems was overbudget due to the increase of maintenance contracts for cyber security services.
- LSU Extension Services was overbudget due to the increase in gas prices.

Capital Assets and Debt Administration

Capital assets: The Commission's investment in capital assets as of December 31, 2022, was \$104,885,862 (net of accumulated depreciation). This investment in capital assets includes land, buildings, and improvements, streets, drainage, furniture and equipment, and construction in progress. The table below shows the value at the end of the fiscal year.

Capital Assets
December 31, 2022 and 2021
(Net of depreciation)

	Governmental activities	
	2022	2021
Land and land improvements	\$ 9,388,424	\$ 9,509,384
Buildings and structures	32,603,616	33,801,140
Equipment and vehicles	5,634,690	6,164,397
Infrastructure	79,217,160	83,130,814
Construction in progress	2,596,972	2,408,625
Total capital assets	\$ 129,440,862	\$ 135,014,360

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

- Increase in accumulated depreciation (\$1.5 million)
- Decrease in Infrastructure (\$5.4 million)

CADDO PARISH COMMISSION
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Management's Discussion and Analysis
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Long-term debt: At the end of the fiscal year, the Commission had total debt outstanding of \$24,555,000. The following table summarizes debt outstanding at December 31, 2022:

Outstanding Debt
December 31, 2022 and 2021

	2022	2021
General obligation bonds	\$ 12,965,000	\$ 14,850,000
Limited tax revenue bonds	11,590,000	12,240,000
Certificates of indebtedness	-	670,000
Total	\$ 24,555,000	\$ 27,760,000

The Commission's AA+ bond rating on its general obligation bonds was assessed in 2022 by Standard and Poor's Financial Services.

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

Economic Factors and Next Year's Budgets and Rates

The following economic factors were considered when the budget for fiscal year 2023 was presented to the Commission:

- An expected .70% increase in property tax assessments and a 2.5% increase in sales tax revenue. Revenues are estimated at conservative levels to guard against unanticipated economic downturns, unexpected decrease in state revenues or decreases in revenue collections.
- The continued increase in mandated costs from the state of Louisiana primarily in the criminal justice area. Criminal justice expenditures represent 69.8% of the 2023 budget for the General Fund.
- The economic condition for the Parish of Caddo due to the small increase property tax revenues, the 2023 budget provided for a 3% cost of living increase and up to a 3% merit increase.
- A decrease in intergovernmental revenues resulting from reduced funding from the United States Treasury for Emergency Rental Assistance
- Increase in the rates for the group medical plan by 5% to offset the increase in claims and the increase in administrative costs.

Requests for Information

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

Statement of Net Position
December 31, 2022

	Primary Government	Component Units
Assets		
Cash and cash equivalents	\$ 73,748,111	\$ 52,138,620
Investments	145,195,277	5,580,654
Receivables, net	48,909,056	20,423,891
Due from other governments	4,076,471	982,942
Due from primary government	-	1,831,523
Inventories	183,809	1,032,115
Net pension asset	10,004,887	8,867,364
Other assets	-	6,611,054
Capital assets:		
Land and construction in progress	11,985,396	4,082,373
Other capital assets, net of depreciation	117,455,466	64,021,874
	411,558,473	165,572,410
Deferred Outflows of Resources		
Deferred outflows related to pension liability	2,227,149	14,780,601
Deferred outflows related to OPEB	24,368,807	17,206,140
Deferred loss on refunding bonds, net	-	18,936
Total deferred outflows of resources	26,595,956	32,005,677
Liabilities		
Accounts payable	6,076,653	3,166,622
Accrued liabilities	704,815	3,053,408
Accrued interest payable	316,325	27,971
Retainage payable	144,128	-
Accrued insurance claims payable	281,426	-
Due to component units	806,356	-
Due to other governmental agencies	286,735	1,772
Unearned revenue	29,100,249	840,165
Noncurrent liabilities:		
Due within one year	3,979,604	5,522,538
Due in more than one year:		
Debt and other liabilities	26,166,455	39,465,979
Net pension liability	-	16,749,964
OPEB liability	41,652,856	40,252,808
Total liabilities	109,515,602	109,081,227
Deferred Inflows of Resources		
Deferred revenue - property taxes and assessments - service charges	-	2,606,164
Lease related	-	376,690
Deferred inflows related to OPEB liability	12,242,626	17,699,766
Deferred inflows related to pension liability	9,209,487	20,911,094
Total deferred inflows of resources	21,452,113	41,593,714
Total liabilities and deferred inflows of resources	130,967,715	150,674,941
Net Position		
Net investment in capital assets	104,885,862	28,946,158
Restricted for:		
Criminal justice	20,044,138	-
Health and welfare	8,592,804	-
Highways, streets and drainage	52,641,200	-
Building facilities	13,420,700	-
Sanitation	27,925,046	-
Culture and recreation	5,698,758	-
Economic development	16,625,697	2,158,500
Debt service	5,126,340	991,402
Capital outlay	-	2,446,745
Unrestricted	52,226,169	12,360,341
Total net position	\$ 307,186,714	\$ 46,903,146

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

Statement of Activities
for the Year Ended December 31, 2022

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position	
	Expenses	Charges for services	Operating grants and contributions	Capital grants and contributions	Primary Government	Component Units
Primary government						
Governmental activities:						
General government	\$ 16,489,553	\$ 4,131,373	\$ 805,690	\$ -	\$ (11,552,490)	\$ -
Criminal justice	28,231,024	15,779	1,537,508	-	(26,677,737)	-
Health and welfare	20,056,612	57,967	31,035,316	-	11,036,671	-
Highways, streets, and drainage	21,192,463	908,721	4,517,512	-	(15,766,230)	-
Building facilities	7,098,788	17,100	108,245	-	(6,973,443)	-
Sanitation	3,401,582	-	-	-	(3,401,582)	-
Culture and recreation	3,983,322	18,742	36,429	-	(3,928,151)	-
Economic development	10,592,529	-	19,621,528	-	9,028,999	-
Interest and fees on long-term debt	847,437	-	-	-	(847,437)	-
Total primary government	\$ 111,893,310	\$ 5,149,682	\$ 57,662,228	\$ -	(49,081,400)	-
Component units:						
Judicial services	\$ 13,011,392	\$ 845,217	\$ 9,932,282	\$ -	\$ -	\$ (2,233,893)
Economic development	798,887	-	-	-	-	(798,887)
Public safety	37,564,959	13,734,161	-	-	-	(23,830,798)
Fire protection services	19,465,212	3,731,419	433,687	127,447	-	(15,172,659)
Sewerage services	945,655	1,104,323	-	-	-	158,668
Water services	2,156,144	2,545,987	-	-	-	389,843
Hospital services	29,359,959	26,804,170	2,580,343	167,752	-	192,306
Total component units	\$ 103,302,208	\$ 48,765,277	\$ 12,946,312	\$ 295,199	-	(41,295,420)
General revenues:						
Taxes:						
Property taxes levied for general purposes					49,150,038	10,082,775
Property taxes levied for debt service					2,901,165	-
Sales taxes					21,310,887	26,736,126
Franchise taxes					219,360	-
Telephone tariff					-	4,186,011
State revenue sharing and supplemental pay					-	599,559
Gaming					1,585,775	-
Grants and contributions not restricted to specific programs					1,529,941	1,423,751
Oil and gas leases					13,039,039	-
Investment earnings (loss)					(5,728,144)	213,401
Inmate work release revenue					-	543,485
State fire insurance rebate					-	378,711
Miscellaneous					1,209,535	3,826,457
Total general revenues					85,217,596	47,990,276
Change in net position					36,136,196	6,694,856
Net position - beginning					271,050,518	40,263,689
Prior period adjustment					-	(55,369)
Net position - beginning, as restated					271,050,518	40,208,320
Net position - ending					\$ 307,186,714	\$ 46,903,176

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



CADDO PARISH COMMISSION
Shreveport, Louisiana

GOVERNMENTAL FUNDS
Balance Sheet
December 31, 2022

	General	Detention Facilities Fund	Solid Waste Disposal Fund	Public Works Fund
Assets				
Cash and cash equivalents	\$ 5,124,239	\$ 384,867	\$ 3,191,097	\$ 4,151,066
Investments	36,226,474	1,545,899	20,699,875	27,564,007
Receivables, net:				
Ad valorem taxes	6,924,334	8,744,352	-	6,264,248
Paving assessments	-	-	-	177,353
Other	20,541	508	9,771	8,890
Accrued interest	120,142	5,120	68,653	91,374
Due from other funds	3,085,173	-	1,762,956	2,346,435
Due from other governments	332,098	153,633	701,290	2,254,124
Inventories	-	-	-	183,809
Total assets	<u>\$ 51,833,001</u>	<u>\$ 10,834,379</u>	<u>\$ 26,433,642</u>	<u>\$ 43,041,306</u>
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	\$ 315,605	\$ 238,831	\$ 139,893	\$ 127,656
Accrued liabilities	243,722	29,234	70,174	111,598
Retainage payable	-	-	-	-
Due to other funds	27,606	-	-	-
Unearned revenue	-	-	-	-
Due to component units	-	806,356	-	-
Due to other governments	136,251	-	-	63,276
Total liabilities	<u>723,184</u>	<u>1,074,421</u>	<u>210,067</u>	<u>302,530</u>
Deferred inflows of resources:				
Unavailable revenue - property taxes	84,527	34,860	-	31,264
Unavailable revenue - special assessments	-	-	-	63,310
Total deferred inflows of resources	<u>84,527</u>	<u>34,860</u>	<u>-</u>	<u>94,574</u>
Fund balances				
Non-spendable:				
Inventories	-	-	-	183,809
Restricted for:				
Criminal justice	-	9,696,265	-	-
Health and welfare	-	-	-	-
Highways, streets and drainage	-	-	-	35,690,182
Building facilities	-	-	-	-
Sanitation	-	-	25,108,690	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Committed to:				
Contingencies	32,527,694	-	-	-
Economic development	-	-	-	-
Subsequent year's expenditures	2,393,561	28,833	1,114,885	6,770,211
Assigned to:				
Special services	-	-	-	-
Future claims	600,000	-	-	-
Unassigned	15,504,035	-	-	-
Total fund balances	<u>51,025,290</u>	<u>9,725,098</u>	<u>26,223,575</u>	<u>42,644,202</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 51,833,001</u>	<u>\$ 10,834,379</u>	<u>\$ 26,433,642</u>	<u>\$ 43,041,306</u>

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

(continued)

Head Start Fund	Biomedical Fund	Capital Outlay Fund	Criminal Justice Fund	American Rescue Plan Fund	E. Edward Jones Fund	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 2,815,880	\$ -	\$ 38,609,918	\$ 11,484,806	\$ 6,837,205	\$ 72,599,078
-	-	18,832,407	-	-	1,510,722	34,640,617	141,020,001
-	2,862,705	-	5,910,876	-	-	15,486,160	46,192,675
-	-	-	-	-	-	-	177,353
-	-	190,665	-	-	4,482	1,430,830	1,665,687
-	-	62,460	-	-	5,022	114,924	467,695
-	-	1,603,940	-	27,606	2,545,909	2,085,997	13,458,016
-	44,202	-	88,941	-	-	502,186	4,076,474
-	-	-	-	-	-	-	183,809
<u>\$ -</u>	<u>\$ 2,906,907</u>	<u>\$ 23,505,352</u>	<u>\$ 5,999,817</u>	<u>\$ 38,637,524</u>	<u>\$ 15,550,941</u>	<u>\$ 61,097,919</u>	<u>\$ 279,840,788</u>
\$ -	\$ 99,515	\$ 3,425,151	\$ 117,201	\$ 619,082	\$ 59,364	\$ 706,884	\$ 5,849,182
-	-	-	-	-	-	355,379	810,107
-	-	144,127	-	-	-	-	144,127
-	1,673,272	-	3,357,801	8,399,338	-	-	13,458,017
-	-	-	-	28,994,957	-	-	28,994,957
-	-	-	-	-	-	-	806,356
-	-	-	-	-	-	87,208	286,735
-	<u>1,772,787</u>	<u>3,569,278</u>	<u>3,475,002</u>	<u>38,013,377</u>	<u>59,364</u>	<u>1,149,471</u>	<u>50,349,481</u>
-	45,564	-	57,755	-	-	77,071	331,041
-	-	-	-	-	-	-	63,310
-	<u>45,564</u>	<u>-</u>	<u>57,755</u>	<u>-</u>	<u>-</u>	<u>77,071</u>	<u>394,351</u>
-	-	-	-	-	-	-	183,809
-	-	-	2,274,781	-	-	6,585,304	18,556,350
-	-	-	-	624,147	-	5,136,886	5,761,033
-	-	-	-	-	-	-	35,690,182
-	-	-	-	-	-	9,114,784	9,114,784
-	-	-	-	-	-	-	25,108,690
-	-	-	-	-	-	2,402,921	2,402,921
-	1,088,556	-	-	-	-	-	1,088,556
-	-	-	-	-	-	5,113,305	5,113,305
-	-	19,936,074	-	-	-	6,138,210	26,074,284
-	-	-	-	-	-	-	32,527,694
-	-	-	-	-	13,475,363	980,283	14,455,646
-	-	-	192,279	-	2,016,214	7,778,786	20,294,769
-	-	-	-	-	-	16,620,898	16,620,898
-	-	-	-	-	-	-	600,000
-	-	-	-	-	-	-	15,504,035
-	<u>1,088,556</u>	<u>19,936,074</u>	<u>2,467,060</u>	<u>624,147</u>	<u>15,491,577</u>	<u>59,871,377</u>	<u>229,096,956</u>
<u>\$ -</u>	<u>\$ 2,906,907</u>	<u>\$ 23,505,352</u>	<u>\$ 5,999,817</u>	<u>\$ 38,637,524</u>	<u>\$ 15,550,941</u>	<u>\$ 61,097,919</u>	<u>\$ 279,840,788</u>

(concluded)

CADDO PARISH COMMISSION
Shreveport, Louisiana

**Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
December 31, 2022**

Fund balances - total governmental funds		\$ 229,096,956
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		
Governmental capital assets	535,648,060	
Less accumulated depreciation	<u>(406,207,198)</u>	129,440,862
Long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.		
Deferred outflows related to OPEB liability	2,227,149	
Deferred outflows related to pension liability	<u>24,368,807</u>	26,595,956
Some of the Commission's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and therefore are recognized as unavailable in the governmental funds.		
		394,351
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
Accrued interest payable	(316,325)	
Compensated absences	(4,083,264)	
Pension benefit	10,004,887	
OPEB liability	(41,652,856)	
Deferred inflows related to pension liability	<u>(9,209,487)</u>	
Deferred inflows related to OPEB liability	(12,242,626)	
Premium on bonds payable	(1,507,795)	
Bonds and notes payable	(24,555,000)	(83,562,466)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are reported with governmental activities.		
		<u>5,221,055</u>
Net position of governmental activities		<u>\$ 307,186,714</u>

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

GOVERNMENTAL FUNDS
Statement of Revenues, Expenditures, and Changes in Fund Balances
for the Year Ended December 31, 2022

	General	Detention Facilities Fund	Solid Waste Disposal Fund	Public Works Fund
Revenues				
Taxes	\$ 7,715,636	\$ 9,841,316	\$ 7,118,502	\$ 21,367,954
Licenses and permits	898,637	-	-	702,041
Intergovernmental revenues	2,059,930	201,377	-	4,517,512
Charges for services	219,360	-	-	460,754
Fines and forfeitures	6,400	-	-	5,776
Gaming	-	-	-	-
Use of money and property:				
Oil and gas leases	-	-	-	-
Rental, camping fees, and other	600,050	-	-	-
Investment earnings (loss)	(1,590,778)	(55,476)	(928,665)	(1,242,958)
Other revenues	72,996	37,989	119,913	135,426
Total revenues	<u>9,982,231</u>	<u>10,025,206</u>	<u>6,309,750</u>	<u>25,946,505</u>
Expenditures				
Current:				
General government	\$ 3,975,541	\$ -	\$ -	\$ 519,677
Criminal justice	8,475,852	10,787,555	-	-
Health and welfare	-	-	-	-
Highways, streets, and drainage	-	-	-	6,090,426
Building facilities	205,304	-	-	-
Sanitation	-	-	3,534,766	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Debt service:				
Principal	186,050	162,500	-	-
Interest	60,090	34,962	-	-
Bond issuance costs, fees and charges	1,350	200	-	-
Capital outlay				
Total expenditures	<u>12,904,187</u>	<u>10,985,217</u>	<u>3,534,766</u>	<u>6,610,103</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,921,956)</u>	<u>(960,011)</u>	<u>2,774,984</u>	<u>19,336,402</u>
Other financing sources (uses):				
Transfers in	4,870,750	2,792,808	-	4,048,949
Transfers out	(4,941,500)	-	(1,250,000)	(12,766,500)
Total other financing sources (uses)	<u>(70,750)</u>	<u>2,792,808</u>	<u>(1,250,000)</u>	<u>(8,717,551)</u>
Net change in fund balances	<u>(2,992,706)</u>	<u>1,832,797</u>	<u>1,524,984</u>	<u>10,618,851</u>
Fund balances - beginning	54,017,996	7,892,301	24,698,591	32,025,351
Fund balances - ending	<u>\$ 51,025,290</u>	<u>\$ 9,725,098</u>	<u>\$ 26,223,575</u>	<u>\$ 42,644,202</u>

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

(continued)

Head Start Fund	Biomedical Fund	Capital Outlay Fund	Criminal Justice Fund	American Rescue Plan Fund	E. Edward Jones Fund	Other Governmental Funds	Total Governmental Funds
\$ -	\$ 3,186,569	\$ -	\$ 6,571,965	\$ -	\$ -	\$ 17,409,474	\$ 73,211,416
-	-	-	-	-	-	57,947	1,658,625
14,306,864	66,078	100,000	134,630	15,980,095	19,555,450	2,077,771	58,999,707
-	-	-	-	-	-	282	680,396
-	-	-	-	-	-	-	12,176
-	-	-	-	-	-	1,585,776	1,585,776
-	-	-	-	-	-	13,039,036	13,039,036
-	-	-	-	-	-	615,630	1,215,680
-	855	(857,308)	-	624,147	35,382	(1,554,730)	(5,569,531)
-	-	-	-	-	-	835,193	1,201,517
<u>14,306,864</u>	<u>3,253,502</u>	<u>(757,308)</u>	<u>6,706,595</u>	<u>16,604,242</u>	<u>19,590,832</u>	<u>34,066,379</u>	<u>146,034,798</u>
-	-	87,047	-	1,487,713	-	1,593,729	7,663,707
-	-	-	230,603	-	-	7,962,813	27,456,823
14,306,864	-	-	-	-	-	4,401,991	18,708,855
-	-	-	-	-	-	-	6,090,426
-	-	-	-	-	-	5,163,092	5,368,396
-	-	-	-	-	-	-	3,534,766
-	-	-	-	-	-	1,857,752	1,857,752
-	2,940,755	-	-	-	7,180,675	502,672	10,624,102
-	-	-	-	-	-	2,791,050	3,139,600
-	-	-	-	-	-	720,692	815,744
-	-	-	-	-	-	146,931	148,481
-	-	22,223,840	-	-	-	-	22,223,840
<u>14,306,864</u>	<u>2,940,755</u>	<u>22,310,887</u>	<u>230,603</u>	<u>1,487,713</u>	<u>7,180,675</u>	<u>25,140,722</u>	<u>107,632,492</u>
-	312,747	(23,068,195)	6,475,992	15,116,529	12,410,157	8,925,657	38,402,306
-	-	25,914,216	1,043,609	-	2,000,000	7,379,746	48,050,078
-	-	(1,271,978)	(6,200,000)	(14,492,382)	-	(7,127,718)	(48,050,078)
-	-	24,642,238	(5,156,391)	(14,492,382)	2,000,000	252,028	-
-	312,747	1,574,043	1,319,601	624,147	14,410,157	9,177,685	38,402,306
-	775,809	18,362,031	1,147,459	-	1,081,420	50,693,692	189,547,191
<u>\$ -</u>	<u>\$ 1,088,556</u>	<u>\$ 19,936,074</u>	<u>\$ 2,467,060</u>	<u>\$ 624,147</u>	<u>\$ 15,491,577</u>	<u>\$ 59,871,377</u>	<u>\$ 229,096,956</u>

(concluded)

CADDO PARISH COMMISSION
Shreveport, Louisiana

**Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
for the Year Ended December 31, 2022**

Net change in fund balances - total governmental funds		\$ 38,402,306
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>		
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>		
Capital outlay	(3,815,592)	
Depreciation expense	<u>(1,697,548)</u>	(5,513,140)
<p>Revenues reported in the Statement of Activities are not reported in governmental funds, because they do not provide current financial resources. This adjustment is to recognize the net change in unavailable revenues for property taxes and special assessments.</p>		
		226,999
<p>Pension trust funding in excess of annual required contributions use current financial resources, but this does not qualify as an expense.</p>		
		3,566,837
<p>Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of long-term debt is reported as an expenditure in governmental funds, but the repayment reduces long-term liabilities in the statement of net position. In the current year, these amounts consist of:</p>		
Principal payments		3,205,000
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.</p>		
Increase in compensated absences	(59,165)	
Decrease in bond premium	170,198	
Decrease in accrued interest	16,359	
Increase in OPEB expense	(3,325,276)	
Loss on disposal of capital assets	<u>(38,337)</u>	(3,236,221)
<p>Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue of the internal service funds is reported with governmental activities.</p>		
		<u>(515,585)</u>
Change in net position of governmental activities		<u>\$ 36,136,196</u>

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

PROPRIETARY FUND TYPE - INTERNAL SERVICE
Statement of Net Position
December 31, 2022

Assets	
Current assets	
Cash and cash equivalents	\$ 1,071,862
Investments	4,175,277
Receivables, net	391,844
Accrued interest receivable	13,799
Total current assets	<u>5,652,782</u>
Total assets	<u>5,652,782</u>
Liabilities	
Current liabilities	
Accounts payable	150,298
Accrued insurance claims payable	281,426
Total current liabilities	<u>431,724</u>
Total liabilities	<u>431,724</u>
Net position	
Unrestricted	<u>5,221,058</u>
Total net position	<u>\$ 5,221,058</u>

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

PROPRIETARY FUND TYPE - INTERNAL SERVICE
Statement of Revenues, Expenses, and Changes in Net Position
for the Year Ended December 31, 2022

Operating revenues	
Employer's contributions	\$ 4,460,123
Employees' contributions	1,574,174
Charges for sales and services	1,468,805
Total operating revenues	7,503,102
Operating expenses	
Claims	5,189,206
Cost of sales and services	98,146
Insurance premiums	2,319,891
General and administrative	226,502
Total operating expenses	7,833,745
Operating income (loss)	(330,643)
Nonoperating revenues (expenses)	
Investment earnings	(184,942)
Total nonoperating revenues (expenses)	(184,942)
Change in net position	(515,585)
Total net position - beginning	5,736,643
Total net position - ending	\$ 5,221,058

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

PROPRIETARY FUND TYPE - INTERNAL SERVICE
Statement of Cash Flows
for the Year Ended December 31, 2022

Cash flows from operating activities:	
Contributions	\$ 7,419,105
Payments to suppliers	(2,558,296)
Claims paid	(5,405,027)
Net cash provided by (used in) operating activities	(544,218)
Cash flows from investing activities:	
Proceeds from sales and maturities of investments	848,561
Interest received	(208,598)
Net cash provided by (used in) investing activities	639,963
Net increase in cash and cash equivalents	95,745
Cash and cash equivalents, beginning of year	976,117
Cash and cash equivalents, end of year	\$ 1,071,862
Reconciliation of operating income to net cash provided by operating activities:	
Operating loss	\$ (330,643)
Adjustments to reconcile operating income to net cash provided by operating activities:	
(Increase) decrease in assets:	
Receivables	(83,997)
Increase (decrease) in liabilities:	
Accrued insurance claims payable	(215,821)
Accounts payable	86,243
Net cash provided by (used in) operating activities	\$ (544,218)
Noncash items	
Net increase in the fair value of investments	\$ 56,865

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

FIDUCIARY FUNDS
Statement of Fiduciary Net Position
December 31, 2022

	<u>Custodial Funds</u>
Assets	
Cash and cash equivalents	\$ 138,175
Investments	271,521
Receivables, net	877
Due from other governments	<u>93,837</u>
Total assets	<u>\$ 504,410</u>
Liabilities	
Accounts payable and accrued liabilities	\$ 160,226
Due to other governments	<u>3,706</u>
Total liabilities	<u>163,932</u>
Net Position	
Restricted for other governments	<u>\$ 340,478</u>

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

FIDUCIARY FUNDS
Statement of Changes of Fiduciary Net Position
for the Year Ended December 31, 2022

	<u>Custodial Funds</u>
Additions	
Criminal court fines and forfeitures	\$ 1,051,606
Jury fund criminal case charges	94,974
Interest earnings	<u>(11,158)</u>
Total additions	<u>1,135,422</u>
Deductions	
Criminal court disbursements	1,189,045
Juror and witness fee disbursements	<u>136,480</u>
Total disbursements	<u>1,325,525</u>
Change in fiduciary net position	(190,103)
Net position - beginning	530,581
Net position - ending	<u><u>\$ 340,478</u></u>

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

COMPONENT UNITS
Combining Statement of Net Position
December 31, 2022

Governmental Fund Types

	District Attorney of the First Judicial District	Caddo Industrial Development Board	Caddo Correctional Center (a)	Caddo Parish Communications District Number 1	Fire District Number 1	Fire District Number 3	Fire District Number 4	Fire District Number 5
Assets								
Cash and cash equivalents	\$ 2,630,679	\$ 1,925,180	\$ 16,961,390	\$ 4,586,177	\$ 2,154,076	\$ 3,599,857	\$ 1,516,836	\$ 2,192,052
Investments	-	-	1,001,586	2,267,079	-	524,348	-	-
Receivables, net	31,981	37,625	134,731	932,193	2,561,863	2,523,833	2,053,930	1,656,310
Due from other governments	312,783	-	670,159	-	-	-	-	-
Due from primary government	285,299	-	1,546,224	-	-	-	-	-
Inventories	-	-	105,674	-	-	-	-	-
Pension asset	2,283,840	-	1,020,305	-	-	-	-	-
Other assets	36,022	2,158,500	508,760	82,854	76,792	14,610	3,056	22,271
Capital assets:								
Land and construction in progress	-	-	-	798,435	151,871	371,563	41,197	-
Other capital assets, net of depreciation	240,203	-	2,291,365	16,962,232	5,105,977	2,408,994	3,040,996	1,607,062
Total assets	5,820,807	4,121,305	24,240,194	25,628,970	10,050,579	9,443,205	6,656,015	5,477,695
Deferred Outflows of Resources								
Pension related	2,516,190	-	5,012,456	-	2,216,183	972,264	1,102,911	696,721
OPEB related	5,236,780	-	11,969,360	-	-	-	-	-
Deferred loss on refunding bonds, net	-	-	-	-	-	-	-	-
Total deferred outflows of resources	7,752,970	-	16,981,816	-	2,216,183	972,264	1,102,911	696,721
Liabilities								
Accounts payable	196,250	-	234,632	105,795	376,394	141,879	90,745	137,024
Accrued liabilities	400,813	-	1,212,944	-	-	-	-	-
Accrued interest payable	-	-	-	27,491	-	-	-	-
Due to other governmental agencies	1,772	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	272,148	-	-
Noncurrent liabilities:								
Due within one year	511,656	-	1,200,697	829,117	559,493	225,033	180,000	-
Due in more than one year	192,918	-	896,508	12,556,733	839,627	-	2,925,000	-
Net pension liability	3,000,544	-	-	-	4,567,616	2,497,328	2,139,376	1,531,900
OPEB liability	8,922,777	-	31,330,031	-	-	-	-	-
Total liabilities	13,226,730	-	34,874,812	13,519,136	6,343,130	3,136,388	5,335,121	1,668,924
Deferred Inflows of Resources								
Unavailable revenue	-	-	-	-	-	2,506,310	-	-
Lease related	-	-	-	376,690	-	-	-	-
OPEB related	4,050,838	-	13,648,928	-	-	-	-	-
Pension related	2,309,230	-	11,339,308	-	816,904	614,912	509,843	436,004
Deferred inflows of resources	6,360,068	-	24,988,236	376,690	816,904	3,121,222	509,843	436,004
Net Position								
Net investment in capital assets	240,203	-	2,291,365	6,073,886	3,858,727	2,780,557	(22,807)	1,607,062
Restricted for:								
Economic development	-	2,158,500	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	441,649	-
Capital outlay	-	-	-	-	-	-	142,768	-
Unrestricted	(6,253,224)	1,962,805	(20,932,403)	5,659,258	1,248,001	1,377,302	1,352,352	2,462,426
Total net position	\$ (6,013,021)	\$ 4,121,305	\$ (18,641,038)	\$ 11,733,144	\$ 5,106,728	\$ 4,157,859	\$ 1,913,962	\$ 4,069,488

(a) Period ending June 30, 2022

(b) Period ending July 31, 2022

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

(continued)

Proprietary Fund Types

Fire District Number 6	Fire District Number 7	Fire District Number 8	Hospital Service District (a)	Sewerage District Number 2 (a)	Sewerage District Number 7	Waterworks District Number 7	Lakeview Waterworks District	Pine Hill Waterworks District Number 8 (b)	Total Component Units
\$ 441,091	\$ 506,576	\$ 407,693	\$ 11,809,449	\$ 286,637	\$ 1,037,822	\$ 977,889	\$ 578,210	\$ 527,006	\$ 52,138,620
106,750	-	-	776,102	253,091	-	651,698	-	-	5,580,654
1,003,711	1,446,056	778,054	6,941,892	15,299	76,102	69,867	54,717	105,727	20,423,891
-	-	-	-	-	-	-	-	-	982,942
-	-	-	-	-	-	-	-	-	1,831,523
-	-	-	926,441	-	-	-	-	-	1,032,115
46,958	47,559	16,418	3,351,669	16,724	22,709	170,437	18,228	17,487	6,611,054
3,588	20,002	25,000	2,491,408	59,452	37,500	50,200	12,622	19,535	4,082,373
299,550	923,977	770,943	24,719,794	118,439	1,944,394	2,426,726	186,236	974,986	64,021,874
<u>1,901,648</u>	<u>2,944,170</u>	<u>1,998,108</u>	<u>56,579,974</u>	<u>749,642</u>	<u>3,118,527</u>	<u>4,346,817</u>	<u>850,013</u>	<u>1,644,741</u>	<u>165,572,410</u>
223,773	632,184	503,207	904,712	-	-	-	-	-	14,780,601
-	-	-	-	-	-	-	-	-	17,206,140
-	-	-	-	-	18,936	-	-	-	18,936
<u>223,773</u>	<u>632,184</u>	<u>503,207</u>	<u>904,712</u>	<u>-</u>	<u>18,936</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,005,677</u>
66,589	118,031	31,383	1,092,082	36,761	9,597	118,426	168,786	242,248	3,166,622
-	-	-	1,428,313	-	-	4,191	-	7,147	3,053,408
-	-	-	-	-	-	480	-	-	27,971
-	-	-	-	-	-	-	-	-	1,772
-	-	-	568,017	-	-	-	-	-	840,165
59,434	30,303	68,609	952,876	-	253,272	536,987	-	115,061	5,522,538
125,893	131,141	217,901	20,714,309	-	125,000	346,953	-	393,996	39,465,979
472,126	1,516,042	1,025,032	-	-	-	-	-	-	16,749,964
-	-	-	-	-	-	-	-	-	40,252,808
<u>724,042</u>	<u>1,795,517</u>	<u>1,342,925</u>	<u>24,755,597</u>	<u>36,761</u>	<u>387,869</u>	<u>1,007,037</u>	<u>168,786</u>	<u>758,452</u>	<u>109,081,227</u>
-	-	-	99,854	-	-	-	-	-	2,606,164
-	-	-	-	-	-	-	-	-	376,690
-	-	-	-	-	-	-	-	-	17,699,766
171,892	250,829	243,365	4,218,807	-	-	-	-	-	20,911,094
<u>171,892</u>	<u>250,829</u>	<u>243,365</u>	<u>4,318,661</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>41,593,714</u>
117,811	782,535	509,433	6,310,118	177,891	1,736,894	1,798,160	198,858	485,465	28,946,158
-	-	-	-	-	-	-	-	-	2,158,500
-	-	-	-	-	549,753	-	-	-	991,402
-	-	-	2,229,332	-	74,645	-	-	-	2,446,745
1,111,676	747,473	405,592	19,870,978	534,990	388,302	1,541,620	482,369	400,824	12,360,341
<u>\$ 1,229,487</u>	<u>\$ 1,530,008</u>	<u>\$ 915,025</u>	<u>\$ 28,410,428</u>	<u>\$ 712,881</u>	<u>\$ 2,749,594</u>	<u>\$ 3,339,780</u>	<u>\$ 681,227</u>	<u>\$ 886,289</u>	<u>\$ 46,903,146</u>

(concluded)

CADDO PARISH COMMISSION
Shreveport, Louisiana

COMPONENT UNITS
Combining Statement of Activities
for the Year Ended December 31, 2022

	Judicial Services	Economic Development	Public Safety		Fire Protection Services			
	District Attorney of the First Judicial District	Caddo Industrial Development Board	Caddo Correctional Center (a)	Caddo Parish Communication District Number 1	Fire District Number 1	Fire District Number 3	Fire District Number 4	Fire District Number 5
Expenses	\$ 13,011,392	\$ 798,887	\$ 32,213,443	\$ 5,351,516	\$ 6,497,648	\$ 3,733,732	\$ 3,028,774	\$ 2,215,367
Program Revenues								
Charges for services	845,217	-	13,734,161	-	1,408,741	404,049	907,812	272,885
Capital grants and contributions	-	-	-	-	-	-	-	-
Operating grants and contributions	9,932,282	-	-	-	185,023	240,429	-	8,235
Net program (expenses) revenue	(2,233,893)	(798,887)	(18,479,282)	(5,351,516)	(4,903,884)	(3,089,254)	(2,120,962)	(1,934,247)
General Revenues								
Taxes:								
Property taxes levied for general purposes	-	-	-	-	1,650,538	1,915,941	1,601,236	1,592,211
Sales taxes	-	-	20,088,234	-	2,887,756	2,182,761	-	-
Telephone tariff	-	-	-	4,186,011	-	-	-	-
State revenue sharing and supplemental pay	-	-	-	-	243,979	27,344	99,654	61,814
Grants and contributions not restricted to specific programs	-	-	-	-	-	-	-	-
Investment earnings (loss)	30,678	-	32,700	-	15,690	6,532	16,813	10,869
State contract	-	-	543,485	-	-	-	-	-
State fire insurance rebate	-	-	-	-	109,764	51,386	48,382	25,822
Miscellaneous	333,203	424,744	1,501,695	281,317	200,640	499,626	124,479	66,342
Total general revenues	363,881	424,744	22,166,114	4,467,328	5,108,367	4,683,590	1,890,564	1,757,058
Change in net position	(1,870,012)	(374,143)	3,686,832	(884,188)	204,483	1,594,336	(230,398)	(177,189)
Net position (deficit) - beginning, as previously reported	(4,143,009)	4,495,448	(22,327,870)	12,617,332	4,902,245	2,563,523	2,144,360	4,246,677
Prior period adjustment	-	-	-	-	-	-	-	-
Net position (deficit) - beginning, restated	(4,143,009)	4,495,448	(22,327,870)	12,617,332	4,902,245	2,563,523	2,144,360	4,246,677
Net position (deficit) - ending	\$ (6,013,021)	\$ 4,121,305	\$ (18,641,038)	\$ 11,733,144	\$ 5,106,728	\$ 4,157,859	\$ 1,913,962	\$ 4,069,488

(a) Period ending June 30, 2022
(b) Period ending July 31, 2022

The accompanying notes are an integral part of the financial statements

(continued)

Fire District Number 6	Fire District Number 7	Fire District Number 8	Hospital Services	Sewerage Services		Water Services		Pine Hill Waterworks District Number 8 (b)	Total Component Units
			Hospital Service District (a)	Sewerage District Number 2 (a)	Sewerage District Number 7	Waterworks District Number 7	Lakeview Waterworks District		
\$ 1,196,552	\$ 1,651,184	\$ 1,141,955	\$ 29,359,959	\$ 217,204	\$ 728,451	\$ 849,807	\$ 421,171	\$ 885,166	\$ 103,302,208
350,322	149,693	237,917	26,804,170	178,045	926,278	1,076,527	480,192	989,268	48,765,277
-	122,075	5,372	167,752	-	-	-	-	-	295,199
-	-	-	2,580,343	-	-	-	-	-	12,946,312
(846,230)	(1,379,416)	(898,666)	192,306	(39,159)	197,827	226,720	59,021	104,102	(41,295,420)
832,598	1,344,345	613,149	425,280	107,477	-	-	-	-	10,082,775
-	-	-	1,577,375	-	-	-	-	-	26,736,126
-	-	-	-	-	-	-	-	-	4,186,011
29,027	72,364	64,515	-	862	-	-	-	-	599,559
-	-	-	1,423,751	-	-	-	-	-	1,423,751
2,285	11,027	11,213	137,576	1,703	(31,904)	(16,233)	-	(15,548)	213,401
-	-	-	-	-	-	-	-	-	543,485
40,416	46,097	56,844	-	-	-	-	-	-	378,711
48,175	63,362	122,803	158,242	1,829	-	-	-	-	3,826,457
952,501	1,537,195	868,524	3,722,224	111,871	(31,904)	(16,233)	-	(15,548)	47,990,276
106,271	157,779	(30,142)	3,914,530	72,712	165,923	210,487	59,021	88,554	6,694,856
1,123,216	1,372,229	945,167	24,495,898	640,169	2,601,737	3,166,596	622,206	797,735	40,263,689
-	-	-	-	-	(18,066)	(37,303)	-	-	(55,369)
1,123,216	1,372,229	945,167	24,495,898	640,169	2,583,671	3,129,293	622,206	797,735	40,208,320
\$ 1,229,487	\$ 1,530,008	\$ 915,025	\$ 28,410,428	\$ 712,881	\$ 2,749,594	\$ 3,339,780	\$ 681,227	\$ 886,289	\$ 46,903,176

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CADDO PARISH COMMISSION
Shreveport, Louisiana

Notes to Basic Financial Statements
December 31, 2022

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CADDO PARISH COMMISSION

Shreveport, Louisiana

Notes to Basic Financial Statements December 31, 2022

(1) Summary of Significant Accounting Policies

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

(a) *Reporting Entity*

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

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

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

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

Discretely Presented Component Units

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

The following is a summary of the component units:

District Attorney of the First Judicial District

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

CADDO PARISH COMMISSION

Shreveport, Louisiana

Notes to Basic Financial Statements

December 31, 2022

Industrial Development Board of the Parish of Caddo, Inc.

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

Caddo Correctional Center

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

Caddo Parish Communications District Number One

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

Caddo Parish Fire Protection District No. 1

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

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

CADDO PARISH COMMISSION

Shreveport, Louisiana

Notes to Basic Financial Statements **December 31, 2022**

Caddo Parish Fire Protection District No. 3

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

Caddo Parish Fire Protection District No. 4

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

Caddo Parish Fire Protection District No. 5

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

Caddo Parish Fire Protection District No. 6

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

Caddo Parish Fire Protection District No. 7

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

Notes to Basic Financial Statements
December 31, 2022

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

Caddo Parish Fire Protection District No. 8

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

North Caddo Hospital Service District

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

Caddo Parish Sewerage District No. 2

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

Caddo Parish Sewerage District No. 7

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

Caddo Parish Waterworks District No. 7

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

**CADDO PARISH COMMISSION
Shreveport, Louisiana**

**Notes to Basic Financial Statements
December 31, 2022**

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

Lakeview Waterworks District

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

Pine Hill Waterworks District No. 8

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Lakeview Waterworks District
3205 Lorraine Street
Shreveport, LA 71107

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

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

Discretely Presented Component Units' Footnote Disclosures

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

Payments between the Commission and Component Units

Resource flows (except those that affect the statement of net position/balance sheet only, such as loans and repayments) between a primary government and its discretely presented component units are reported as external transactions – that is, as revenues and expenses. For the year ended December 31, 2022, payments to component units were primarily made up of budget appropriations to the District Attorney of the First Judicial District (“District Attorney”) for operations of \$6,157,694, payments of \$268,542 to the District Attorney related to reimbursements for capital outlay and contracts, and payments for inmate feeding, housing, and medical costs to the Caddo Correctional Center (the Center) of \$6,860,798.

The District Attorney’s office reimbursed the Commission \$1,570,773 for various expenses, notably health insurance. At December 31, 2022, \$106,650 was due to the Commission from the District Attorney for miscellaneous reimbursements.

Also, for the year ended December 31, 2022, the Commission had \$806,356 due to component units. This total balance was due to the Center. In the discretely presented component unit financial statements, the Center had a balance due from the Commission of \$1,546,224. These balances do not agree because the Center’s statements were for the period ending June 30, 2022.

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Related Organizations

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

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

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

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

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

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

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

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when

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they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

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

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

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

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

Governmental Funds

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

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

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

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

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

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

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

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

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

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

E. Edward Jones Housing Trust Fund - The E. Edward Jones Housing Trust Fund shall be a revolving loan fund whose purpose is to help a variety of developers facilitate homeownership, mixed used development and encourage private investment and collaborative economic and neighborhood development. This fund was also used for the Emergency Rental Assistance Program in 2022.

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

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

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

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

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Proprietary Fund Type

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

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

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

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

Fiduciary Funds

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

Criminal Court Fund – The Criminal Court Fund was established in accordance with a government mandate by the Legislature to account for the proceeds from the operations of the First Judicial District Court. All fines, court costs, and bond forfeitures imposed by the Court are dedicated to trial costs and other operating expenditures.

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

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

(d) Capital Assets

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

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

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

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

(e) Unearned Revenue

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

(f) Long-term Liabilities

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

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

(g) Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded to reserve that portion of applicable appropriation, is employed in the Commission's governmental funds. Every appropriation, except an appropriation for a capital expenditure, will lapse at the close of the fiscal year to the extent it has not been expended.

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(h) Investments

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

(i) Inventories

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

(j) Deferred Outflows/Inflows of Resources

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

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

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

(k) Vacation and Sick Leave

Full-time Commission employees may earn 9 to 21 days of annual leave and 12 to 24 days of sick leave per year depending on length of service. Upon resigning, employees may be paid for accumulated annual leave. Retiring employees are given the option of getting paid for

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

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

(l) Pension Plans

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

(m) Net Position Classifications

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

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

(n) Fund Balance Classifications

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

- Non-spendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The Commission has non-spendable fund balances as of December 31, 2022, for inventories.
- Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. The Commission has restricted resources as of December 31, 2022, for criminal justice, health and welfare, highways, streets and drainage, building facilities, sanitation, culture and recreation, economic development, debt service, and capital projects.
- Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Commission. The Caddo Parish Commission is the highest level of decision-making authority for the Commission. Commitments may be established, modified, or rescinded only through ordinances approved by the Commission. These amounts cannot be used for any other purpose unless the Commission removes or changes the specified use by taking the

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same type of action (ordinance) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. As of December 31, 2022, the Commission has committed resources to contingencies, economic development, and subsequent year's expenditures.

- **Assigned:** This classification includes amounts that are constrained by the Commission's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Commission or by an official or body to which the Commission delegates the authority. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund. The Caddo Parish Administrator and Chief Executive Officer may assign amounts that can be used only for specific purposes but these amounts are not spendable until a budget ordinance is passed by the Commission. This authority is given to the Administrator through the Home Rule Charter for the Parish of Caddo. The Commission has assigned resources as of December 31, 2022, to future claims and special services.
- **Unassigned:** This classification includes the residual fund balance for the General Fund and also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of assigned fund balance amounts. The General Fund, at December 31, 2022, has \$15,505,636 classified as unassigned.

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

(o) *Interfund Receivables and Payables*

All outstanding balances between funds are reported as due to/from other funds. There is no activity between funds that is representative of lending/borrowing arrangements at the end of the fiscal year.

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

(p) *Grants from Other Governmental Agencies*

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

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

(q) Cash and Cash Equivalents

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

(r) Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, June 30, 2023. In February 2023, the Commission issued \$20,000,000 in General Obligation Bonds. Also subsequent to year end, the Commission received settlement related to the opioid litigation with the State of Louisiana. No subsequent events occurring after this date have been evaluated for inclusion in these consolidated financial statements.

(s) Recently Issued and Implemented Accounting Pronouncements

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

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

(2) Cash and Investments

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

(a) Deposits

Total book balance of cash and cash equivalents at December 31, 2022 on the Statement of Net position was \$73,669,337 (\$72,597,475 in governmental activities and \$1,071,862 in the internal service funds). In addition, the fiduciary funds had a book balance of cash and cash equivalents at December 31, 2022 of \$138,175. These balances are comprised of demand deposit accounts of \$14,901,148, cash on hand of \$375, and deposits in LAMP and money market accounts of \$58,957,233. The bank balance of the demand deposits was \$15,953,765. This does not include LAMP, which is described in the paragraphs below.

The Commission's bank balance of deposits at December 31, 2022, is not exposed to any custodial credit risk. Custodial credit risk is the risk that in the event of a bank failure, the Commission's deposits may not be returned. All Commission deposits are covered by FDIC

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insurance or pledged securities.

The Commission does not have a written policy for custodial credit risk.

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

(b) Investments

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

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Commission's investment policy requires all securities to be investment grade obligations, but does not address specific credit quality ratings. The Commission does not limit the amount that may be invested in securities of any one issuer. In accordance with the investment policy, the maximum permitted maturity of any individual security in the Commission's portfolio is five years. It is a further requirement that the overall portfolio be structured to provide a minimum cash flow, through maturities, equal to 20% of the portfolio balance on an annual basis. Applicable state statutes do not address credit quality ratings, concentration of credit risk by issuer, or investment maturity limitations.

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

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

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

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

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curves and indices. Matrix pricing is used to value securities based on the securities' relationship to benchmark quote prices.

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

Security	Fair Value Level	Standard & Poor's Rating	Percentage of total portfolio	Fair market value	Months to maturity				
					0-6	7-12	13-24	Over 24	
LAMP	N/A	N/A	34.9%	75,302,364	75,302,364	-	-	-	
Carter Credit Union-money market	N/A	N/A	2.0%	4,228,507	4,228,507	-	-	-	
Regions - money market	N/A	N/A	0.2%	338,751	338,751	-	-	-	
Red River Bank - money market	N/A	N/A	0.0%	-	-	-	-	-	
Total included in cash and cash equivalents			37.1%	79,869,622	79,869,622	-	-	-	
Giblsland Bank - certificate of deposit	1	N/A	0.4%	776,309	776,309	-	-	-	
U.S. Treasury Notes	1	N/A	27.3%	58,786,345	9,068,375	8,880,880	21,001,071	19,836,019	
U.S. chartered agencies:									
Federal National Mortgage Association	2	AAA	7.7%	16,505,867	-	12,673,265	3,832,602	-	
Federal Home Loan Mortgage Corporation	2	AAA	5.9%	12,677,686	-	767,424	12,304,305	(394,043)	
Federal Home Loan Bank	2	AAA	17.7%	38,048,592	-	4,345,560	8,199,117	25,503,915	
Federal Farm Credit Bank	2	AAA	4.1%	8,809,239	-	4,839,400	3,969,839	-	
Total investments			62.9%	135,604,038	9,844,684	31,506,529	49,306,934	44,945,891	
Total			100.0%	215,473,660	89,714,306	31,506,529	49,306,934	44,945,891	
			Percentage of portfolio value		100%	42%	15%	23%	21%

The balance of cash totaling \$79,869,622 is included in cash and cash equivalents, as described in paragraph 2(a) above, because the accounts operate as or similar to a money market fund.

The total investments on the Statement of Net Assets with original maturities of three months or more when purchased are \$145,195,277 (\$141,020,000 in governmental activities and \$4,175,277 in the internal service funds). There were additional investments of \$271,521 held in the fiduciary funds. Therefore, total investments were \$145,466,798.

(3) Ad Valorem Taxes

The Commission levies taxes on real and business personal property located within Caddo Parish's boundaries. Property taxes are levied by the Commission on property values assessed by the Caddo Parish Tax Assessor and approved by the State of Louisiana Tax Commission.

The Caddo Parish Sheriff's Office bills and collects property taxes for the Commission. Collections are remitted to the Commission monthly. In the fund level statements, the Commission property tax revenues are recognized when levied to the extent that they are collected within 60 days after year-end.

Property tax calendar

Assessment date	January 1
Levy date	Not later than June 1
Tax bills mailed	On or about November 25
Total taxes are due	December 31
Penalties and interest are added	January 1
Lien date	January 1
Tax sale - 2022 delinquent property	On or about May 15, 2022

The Commission is permitted to levy taxes up to 10% of the assessed property valuation for each specified purpose, or, in the aggregate for all purposes, 35% of the assessed valuation for the payment of principal and interest on long-term debt after approval by the voters of the Parish. A total of approximately \$783,052,991 of additional bonded debt is available for issuance pursuant to the 35% limitation. Property taxes are recorded as receivables and revenues in the year assessed, net of combined estimated allowance for uncollectible accounts of \$1,257,523. Usually, property tax not

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collected within 60 days are deferred in the FFS. For the year ended December 31, 2022, there was \$331,041 of deferred property taxes.

Assessed values are established by the Caddo Parish Tax Assessor each year on a uniform basis at the following ratios to fair value:

10% land	15% machinery
10% residential improvements	15% commercial improvements
15% industrial improvements	25% public service properties, excluding land

A revaluation of all property is required to be completed no less than every four years. The last revaluation was completed for the roll of January 1, 2021. Total assessed value was \$2,272,365,043 in 2022. Louisiana state law exempts the first \$7,500 of assessed value of a taxpayer's primary residence from Parish property taxes. This homestead exemption was \$336,301,726 of the assessed value in 2022.

The distribution of the Commission's levy (tax rate per \$1,000 assessed value) to its funds and the Shreve Memorial Library was as follows for 2022:

Fund	Property within Shreveport and Vivian	Property outside Shreveport and Vivian
General Fund	3.06%	6.13%
Public Works	3.63%	3.63%
Courthouse Maintenance	2.72%	2.72%
Detention Facilities	5.07%	5.07%
Solid Waste	.00%	.00%
Parks and Recreation	.84%	.84%
Juvenile Court	1.97%	1.97%
Criminal Justice	3.43%	3.43%
Health Unit	1.95%	1.95%
Shreve Memorial Library	8.90%	8.90%
Biomedical	1.66%	1.66%
Debt Service	1.50%	1.50%
	34.73%	37.80%

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(4) Capital Assets

A summary of changes in capital assets is as follows:

<u>Governmental activities:</u>	<u>Balance December 31, 2021</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance December 31, 2022</u>
Capital assets not being depreciated:				
Land and land improvements	\$ 9,509,384	\$ -	\$ 120,960	\$ 9,388,424
Construction in progress	2,408,625	636,782	724,937	2,320,470
Construction in progress - infrastructure	-	276,502	-	276,502
Total capital assets not being depreciated	<u>11,918,009</u>	<u>913,287</u>	<u>845,897</u>	<u>11,985,396</u>
Capital assets being depreciated:				
Buildings and structures	77,261,056	586,017	41,494	77,805,579
Equipment and vehicles	25,365,499	919,257	208,374	26,076,379
Infrastructure	425,190,976	1,168,384	6,578,656	419,780,704
Total capital assets being depreciated	<u>527,817,531</u>	<u>2,673,658</u>	<u>6,828,524</u>	<u>523,662,662</u>
Less accumulated depreciation for:				
Buildings and structures	(43,459,916)	(1,775,243)	(33,195)	(45,201,963)
Equipment and vehicles	(19,201,102)	(1,418,923)	(178,335)	(20,441,689)
Infrastructure	(342,060,162)	(4,008,284)	(5,504,902)	(340,563,544)
Total accumulated depreciation	<u>(404,721,180)</u>	<u>(7,202,450)</u>	<u>(5,716,432)</u>	<u>(406,208,196)</u>
Total capital assets being depreciated, net	<u>123,096,351</u>	<u>(4,528,792)</u>	<u>1,112,092</u>	<u>117,455,446</u>
Capital assets, net	<u>\$ 135,014,359</u>	<u>\$ (3,615,505)</u>	<u>\$ 1,935,969</u>	<u>\$ 129,440,862</u>

Construction in progress consisted of the following:

Parks and Recreation Lighting Upgrades	\$ 1,081,678
Leonard Road Bridge	267,505
CCC Security System Upgrades	308,091
Parks and Recreation Office Remodeling	163,800
ASMC – HVAC Electrical Upgrade	325,464
VA & ADA Building Renovations	86,500
Tax Assessor Lobby upgrades	79,365
David Raines Director Building Renovation	55,408
Government Plaza Security System Upgrade	52,982
CCAA Security System Upgrade	49,944
Juvenile Justice Detention Security System Upgrade	41,905
PBS Pinchback Park Renovations	24,440
Maintenance Office Buildings & Site Development	20,237
WBJ Nature Park building	14,168
Norris Ferry Compactor Upgrade	9,000
Greenbrook Park Renovations	8,800
David Raines Headstart Restroom Renovation/Upgrade	7,685
Total construction in progress	<u>\$ 2,596,972</u>

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

Governmental activities:		
General government	\$	30,532
Criminal justice		1,596,192
Health and welfare		67,506
Highways, streets, and drainage		(976,505)
Building facilities		592,202
Sanitation		227,808
Culture and recreation		159,813
Total depreciation expense - governmental activities	\$	<u>1,697,548</u>

(5) Long-Term Liabilities

The following is a summary of the long-term obligation activity for the year ended December 31, 2022:

	Beginning balance	Additions	Reductions	Ending balance	Due within one year
Governmental activities:					
General obligation bonds payable	\$ 14,850,000	\$ -	\$ 1,885,000	\$ 12,965,000	\$ 1,955,000
Limited tax revenue bonds payable	12,240,000	-	650,000	11,590,000	680,000
Certificates of indebtedness	670,000	-	670,000	-	-
Total long-term debt	<u>27,760,000</u>	<u>-</u>	<u>3,205,000</u>	<u>24,555,000</u>	<u>2,635,000</u>
Deferred premium of bonds	1,677,993	-	170,198	1,507,795	-
Total long-term debt with premiums	<u>29,437,993</u>	<u>-</u>	<u>3,375,198</u>	<u>26,062,795</u>	<u>2,635,000</u>
Compensated absences	4,024,099	1,316,173	1,257,008	4,083,264	1,344,604
Net pension liability (asset)	(3,748,643)	(6,256,244)	-	(10,004,887)	-
OPEB liability	52,082,444	-	10,429,588	41,652,856	-
Total long-term debt and other liabilities	81,795,893	(4,940,071)	15,061,794	61,794,028	3,979,604
Reclass net pension liability to asset	3,748,643	6,256,244	-	10,004,887	-
Governmental activity long-term liabilities	<u>\$ 85,544,536</u>	<u>\$ 1,316,173</u>	<u>\$ 15,061,794</u>	<u>\$ 71,798,915</u>	<u>\$ 3,979,604</u>

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Long-term debt at December 31, 2022, is comprised of the following issues:
 General obligation bonds – applicable to general Parish operations:

\$6,850,000 2014 Refunding Bonds, due in annual installments of \$45,000 to \$790,000 through February 1, 2027; interest at 2% to 4%	\$ 3,665,000
\$6,345,000 2015 Refunding Bonds, due in annual installments of \$515,000 to \$785,000 from February 1, 2019 through 2024; interest at 3% to 4%	4,160,000
\$7,250,000 2016 Refunding Bonds, due in annual installments of \$75,000 to \$805,000 from February 1, 2017 through 2029; interest at 2.05%	5,140,000
Total general obligation bonds payable	12,965,000
Limited tax revenue bonds:	
\$3,715,000 2019 Refunding Limited Tax Revenue Bonds, due in annual installments of \$25,000 to \$415,000 through March 1, 2030; interest at 2.18%	3,045,000
\$9,180,000 2020 Limited Tax Revenue Bonds, due in annual installments of \$310,000 to \$660,000 through March 1, 2039; interest from 5% to 4%	8,545,000
Total limited tax revenue bonds	11,590,000
Total long-term debt	\$ 24,555,000

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

The annual requirements to amortize all debt outstanding as of December 31, 2022, are as follows:

Years ending December 31:	Governmental activities		
	Principal	Interest	Total
2023	\$2,635,000	\$797,904	\$3,432,904
2024	2,745,000	710,640	3,455,640
2025	2,860,000	615,279	3,475,279
2026	2,975,000	510,394	3,485,394
2027	3,100,000	398,962	3,498,962
2028-2032	6,010,000	1,041,958	7,051,958
2033-2037	2,925,000	432,325	3,357,325
2038-2041	1,305,000	39,375	1,344,375
	\$24,555,000	\$4,546,837	\$29,101,837

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Principal payments of \$1,885,000 plus interest of \$463,002 on the bonds payable were paid from the Debt Service Fund. On the limited tax revenue bonds, principal payments of \$186,050 plus interest of \$60,090 were paid from the General Fund and principal payments of \$162,500 plus interest of \$34,962, were paid from the Detention Facilities Fund. Principal payments of \$670,000 plus interest of \$5,862 on the certificates of indebtedness were paid from the Shreve Memorial Library Fund.

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

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

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

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

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

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

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

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

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(6) Other Required Individual Fund Disclosures

(a) Interfund Receivables and Payables

Individual fund interfund receivable and payable balances at December 31, 2022, were as follows:

Due from other funds	Due to other funds				Total
	General Fund	Biomedical Fund	Criminal Justice Fund	Detention Facilities Fund	
General Fund	\$ -	\$ 1,673,272	\$ 1,411,901	\$ -	\$3,085,173
Detention Facilities Fund	-	-	-	-	-
Solid Waste Disposal Fund	-	-	1,762,956	-	1,762,956
Public Works Fund	-	-	2,346,435	-	2,346,435
American Rescue Plan Fund	27,606	-	-	-	27,606
Capital Outlay Fund	-	-	1,603,940	-	1,603,940
Nonmajor Special Revenue Funds	-	-	379,386	-	379,386
Nonmajor Capital Project Funds	-	-	331,806	-	331,806
	<u>\$ 27,606</u>	<u>\$ 1,673,272</u>	<u>\$ 7,836,424</u>	<u>\$ -</u>	<u>\$9,537,902</u>

All balances resulted from the time lag between the dates that: (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. Additionally, balances resulted from negative cash balances in certain funds.

(b) Transfers

A reconciliation of operating transfers between funds is as follows:

Funds	General	Public Works	Solid Waste Disposal	Capital Outlay	Criminal Justice	American Rescue Plan	Nonmajor Special Revenue	Nonmajor Capital Projects	Total Transfers In
General	\$ -	\$ -	\$ -	\$ 3,465	\$1,400,000	\$3,467,285	\$ -	\$ -	\$4,870,750
Public Works	-	-	-	1,228,938	-	2,820,011	-	-	4,048,949
Solid Waste	-	-	-	-	-	-	-	-	-
Criminal Justice	-	-	-	-	-	1,043,609	-	-	1,043,609
Detention Facilities	-	-	-	360	1,200,000	1,592,448	-	-	2,792,808
Capital Outlay	4,941,500	12,766,500	1,250,000	-	-	-	4,692,980	2,263,239	25,914,219
E. Edward Jones	-	-	-	-	-	2,000,000	-	-	2,000,000
American Rescue Plan	-	-	-	-	-	-	-	-	-
Nonmajor Special Rev.	-	-	-	3,974	3,600,000	3,569,030	171,500	-	7,344,503
Nonmajor Capital Proj.	-	-	-	35,242	-	-	-	-	35,242
Total Transfers Out	\$4,941,500	\$12,766,500	\$1,250,000	\$1,271,978	\$6,200,000	\$14,492,383	\$4,864,480	\$2,263,239	\$48,250,080

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

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(c) Encumbrances

Encumbrance accounting is employed as an extension of formal budgetary integration for the General Fund, special revenue funds, and capital project funds. At December 31, 2022, certain amounts, which were previously restricted, committed, or assigned for specific purposes have been encumbered in the governmental funds. Encumbrances included in the governmental fund balances are as follows.

	Restricted Fund Balance
Capital Outlay Fund – Capital Projects Fund	\$ 8,649,917
General Fund	26,360
Public Works Fund	6,836
Detention Facilities	5,500
American Rescue	1,364,508
Nonmajor Special Revenue Funds	-
Total	\$ 10,053,121

(7) Defined Benefit and Contribution Plans

(a) Description of Retirement Plan

Parochial Employees’ Retirement System of Louisiana (Parochial Plan)

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

The Parochial Plan issues a publicly available financial report that includes financial statements and required supplementary information. The reports may be obtained by writing to The Parochial Employees’ Retirement System of Louisiana (Parochial Plan), P.O. Box 14619, Baton Rouge, LA 70808. As of the date of this report, the Parochial Employees’ Retirement System financial report for December 31, 2022, was not available. Therefore, the financial information presented below is based on the financial report for the year ended December 31, 2021.

Disclosures relating to this plan are as follows:

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

Parochial Employees’ Retirement System of Louisiana is the administrator of a cost sharing multiple employer defined benefit pension plan. The Parochial Plan was established and

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provided for by R.S.11:1901 of the Louisiana Revised Statute (LRS).

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

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

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

Eligibility Requirements:

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

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

Retirement Benefits:

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

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

For employees hired after January 1, 2007:

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

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

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Survivor Benefits:

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

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

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

Deferred Retirement Option Plan:

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

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

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

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

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

Disability Benefits:

For Plan A, a member shall be eligible to retire and receive a disability benefit if they were hired prior to January 1, 2007, and has at least five years of creditable service or if hired after January 1, 2007, has seven years of creditable service, and is not eligible for normal retirement and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member of Plan A shall be paid a disability benefit equal to the lesser of an

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amount equal to three percent of the member's final average compensation multiplied by his years of service, not to be less than fifteen, or three percent multiplied by years of service assuming continued service to age sixty.

Cost of Living Adjustments:

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

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

Contributions:

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2021, the actuarially determined contribution rate was 11.11% of member's compensation for Plan A. However, the actual rate for the fiscal year ending December 31, 2021, was 11.5% for Plan A.

According to state statute, the Parochial Plan also receives $\frac{1}{4}$ of 1% of ad valorem taxes collected within the respective parishes, except for Orleans and East Baton Rouge parishes. The Parochial Plan also receives revenue sharing funds each year as appropriated by the Legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities. Contributions to the pension plan from the Caddo Parish Commission were \$1,670,885 for the year ended December 31, 2022.

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

At December 31, 2022, the Commission reported a net pension asset of \$10,004,887 for its proportionate share of the Net Pension Liabilities. The Net Pension Liabilities was measured as of December 31, 2021, and the total pension liability used to calculate the Net Pension Liabilities was determined based on an actuarial valuation as of that date. The Commission's proportion of the Net Pension Liabilities was based on a projection of the Commission's long-term share of contributions to the pension plans relative to the projected contribution of all participating employers, actuarially determined.

The Commission's proportion of the Net Pension Liability was based on a projection of the Commission's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2021, the Commission's proportion was 2.123984%, which was a decrease of .013927% from its proportion measured as of December 31, 2020.

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For the year ended December 31, 2022, the Caddo Commission recognized a total pension expense (benefit) of \$(3,463,184). These amounts are made up of the following:

Components of Pension Expense (Benefit)	
Commission's pension expenses per the pension plan	\$ (1,736,588)
Commission's amortization of its change in proportionate share	(11,544)
Commission's amortization of actual contributions over its proportionate share of contributions	(1,715,052)
Total Pension Expense (Benefit) Recognized by Commission	\$ (3,463,184)

At December 31, 2022, the Commission reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience.	\$ -	\$ 725,122
Net difference between projected and actual earnings on pension plan investments.	-	8,049,574
Changes in assumptions.	521,775	-
Differences between the Commission's contributions and its proportionate share of contributions.	76,093	434,791
Commission's contributions subsequent to the measurement date.	1,629,281	-
Total	\$ 2,227,149	\$ 9,209,487

Contributions made after the measurement date but before the end of the Commission's current fiscal year end of \$1,629,281 will be recognized as a reduction of net pension liability in the subsequent fiscal year rather than the current fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	
2023	(1,768,796)
2024	(3,537,663)
2025	(2,377,563)
2026	(927,597)

CADDO PARISH COMMISSION
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Notes to Basic Financial Statements
December 31, 2022

Actuarial Assumptions:

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2021 (valuation date), are as follows:

Valuation Date	December 31, 2021
Actuarial Cost Method	Entry Age Normal Cost
Investment Rate of Return	6.4% (Net of investment expense)
Expected remaining service lives	4 years
Projected salary increases	4.75%
Cost of Living adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Parochial Plan and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.
Mortality rates	Pub-2010 Public Ret Mortality Table for Healthy Retirees, General Employees, and General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale.
Inflation rate	2.3%

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

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.10% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.00% for the year ended December 31, 2021 (valuation date).

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Best estimates of arithmetic real rates of return for each major asset class included in the Parochial Plan's target asset allocation as of December 31, 2021 (actuarial valuation date), are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Rate of Return
Fixed Income	33%	0.85%
Equity	51%	3.23%
Alternatives	14%	.71%
Real assets	2%	.11%
Totals	100%	4.90%
Inflation		2.10%
Totals		7.00%

Discount Rate:

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

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

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

	1.0% Decrease (5.4%)	Current Discount Rate (6.4%)	1.0% Increase (7.4%)
Commission's proportionate share of the net pension liability (asset)	\$ 1,783,679	\$ (10,004,887)	\$ (19,879,969)

Support of Non-employer Contributing Entities:

Contributions received by a pension plan from non-employer contributing entities that are not in a special funding situation are recorded as revenue by the respective pension plan. The Commission recognizes revenue in an amount equal to their proportionate share of the total contributions to the pension plan from these non-employer contributing entities. During the year ended December 31, 2022, the Commission recognized revenue as a result of support received from non-employer contributing entities of \$175,701 for its participation in the Parochial Employee's Retirement System of Louisiana.

CADDO PARISH COMMISSION
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Notes to Basic Financial Statements
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Pension Plan Fiduciary Net Position:

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

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

Payables to the Parochial Plan's Pension Plan:

There were no payables to the Parochial Plan's pension plan for contractually required contributions as of December 31, 2022.

(b) Description of Defined Contribution Plan

Caddo Parish Employees Retirement System (CPERS)

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

Funding policy - The CPERS plan document specifies plan provisions, including the employee and employer contribution rates for those qualified personnel who elect to participate. The contribution rates are based on the rates of the Parochial Plan. Each member must select a percentage to contribute to CPERS (minimum of 5%), with the Parish's contribution allocated on a pro-rata basis up to the amount that is required to be contributed for the Parochial Plan, which was 11.5%, for 2022. The CPERS rates are adjusted only if the Parochial Plan rates change.

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The following schedule details the Commission's contribution for the 2022 plan year.

Employee Contribution	Commission Contribution*	Matching Ratio
9.5%	11.50%	1: 1.21053
9.0%	10.89%	1: 1.21053
8.5%	10.29%	1: 1.21053
8.0%	9.68%	1: 1.21053
7.5%	9.08%	1: 1.21053
7.0%	8.47%	1: 1.21053
6.5%	7.87%	1: 1.21053
6.0%	7.26%	1: 1.21053
5.5%	6.66%	1: 1.21053
5.0%	6.05%	1: 1.21053

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

Total payroll covered by the CPERS plan was \$1,103,908 and the total employer contribution was \$172,685.

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

General Information about the OPEB Plan

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

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

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

CADDO PARISH COMMISSION
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Notes to Basic Financial Statements
December 31, 2022

Employees covered by benefit terms – At January 1, 2021, the actuarial valuation date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	108
Active employees	315
	423
	423

Total OPEB Liability

The Commission's total OPEB liability of \$41,652,856 was measured as of December 31, 2022 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs – The total OPEB liability in the December 31, 2022, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	4.0%, including inflation
Discount rate	3.72%
Healthcare cost trend rates	6.5% for 2022, decreasing 0.25% per year to an ultimate rate of 4.5% for 2031 and later years
Retirees' Share of Benefit-Related Costs	25% of premium rates

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2022.

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

The actuarial assumptions used for December 31, 2022, were based on the results of ongoing evaluations of the assumptions from January 1, 2010 to December 31, 2022.

Changes in the Total OPEB Liability

Balance at December 31, 2021	\$ 52,082,444
Changes for the year:	
Service cost	2,360,969
Interest	1,109,380
Differences between expected and actual experience	(444,024)
Changes in assumptions	(12,275,915)
Benefit payments	(1,179,998)
Net changes	(10,429,588)
Balance at December 31, 2022	\$ 41,652,856

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December 31, 2022

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Commission, as well as what the Commission’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.72%) or 1-percentage-point higher (4.72%) than the current discount rate:

	1.0% Decrease (2.72%)	Current Discount Rate (3.72%)	1.0% Increase (4.72%)
Total OPEB liability	\$ 49,665,975	\$ 41,652,856	\$ 37,627,224

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

	1.0% Decrease (5.5% decreasing to 3.5%)	Current Discount Rate (6.5% decreasing to 4.5%)	1.0% Increase (7.5 decreasing to 5.5%)
Total OPEB liability	\$ 36,620,140	\$ 41,652,856	\$ 51,254,483

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

For the year ended December 31, 2022, the Commission recognized OPEB expense of \$4,505,276. At December 31, 2022, the Commission reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience.	\$ 2,773,001	\$ (418,532)
Changes in assumptions	21,595,806	(11,824,094)
Total	\$ 24,368,807	\$ (12,242,626)

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

Year ended December 31:	
2023	1,034,927
2024	1,034,927
2025	1,034,927
2026	1,034,927
2027	1,034,927
Thereafter	6,951,546

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Shreveport, Louisiana

Notes to Basic Financial Statements
December 31, 2022

(9) Contingencies

Litigation

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

Grant Disallowances

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

(10) Risk Management

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

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

Payments to the Internal Service Funds are accounted for as revenues by the receiving fund and expenditures/expenses by the paying funds. Payments into the fund are available to pay claims and administrative costs of the self-insurance programs. Payments in excess of actual expenses are recorded as transfers. At December 31, 2022, \$3,635,336 and \$1,585,722, respectively, are reported as Group Insurance Fund and General Insurance Fund net position balances.

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December 31, 2022

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

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Claims liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of payouts and other economic and social factors, including the effects of specific, incremental claim adjustment expenses, salvage, and subrogation. At December 31, 2022, the claims liability of \$281,426 and \$0 reported in the Group Insurance and General Insurance Funds, respectively, is based on the requirements of GASB Statement No. 10.

Changes in the Group Insurance Fund's claims liability in fiscal years 2021 and 2022 were:

	Beginning of fiscal year liability	Current year claims and changes in estimates	Claims Payments	Balance, fiscal year end
2021	\$ 473,352	\$ 5,208,046	\$ 5,184,151	\$ 497,247
2022	\$ 497,247	\$ 4,367,145	\$ 4,582,966	\$ 281,426

Changes in the General Insurance Fund's claims liability in fiscal years 2021 and 2022 were:

	Beginning of fiscal year liability	Current year claims and changes in estimates	Claims Payments	Balance, fiscal year end
2021	\$ -	\$ 340,013	\$ 340,013	\$ -
2022	\$ -	\$ 606,240	\$ 606,240	\$ -



CADDO PARISH COMMISSION
Shreveport, Louisiana
Required Supplementary Information
GENERAL FUND

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2022
(Unaudited)

	Budgeted Amounts						Actual Amounts	Variance with Final Budget Positive (Negative)
	General Fund	Reserve Trust	Combined	General Fund	Reserve Trust	Combined Final		
	Original	Fund Original	Original	Final Budgeted Amounts	Fund Final Budgeted Amounts	Budgeted Amounts		
Revenues								
Taxes:								
Ad valorem	\$ 7,025,820	\$ -	\$ 7,025,820	\$ 7,025,820	\$ -	\$ 7,025,820	\$ 7,649,188	\$ 623,368
Other taxes, penalties, and interest	80,876	-	80,876	80,876	-	80,876	66,448	(14,428)
Total taxes	7,106,696	-	7,106,696	7,106,696	-	7,106,696	7,715,636	608,940
Charges for services	215,000	-	215,000	215,000	-	215,000	219,360	4,360
Fines and forfeitures	3,000	-	3,000	3,000	-	3,000	6,400	3,400
Licenses and permits	837,000	-	837,000	837,000	-	837,000	898,637	61,637
Intergovernmental revenues:								
State of Louisiana:								
Oil and gas severance tax	1,060,000	-	1,060,000	1,060,000	-	1,060,000	1,191,223	131,223
Beer tax	25,500	-	25,500	25,500	-	25,500	38,055	12,555
Timber severance pay	115,000	-	115,000	115,000	-	115,000	145,336	30,336
State revenue sharing	159,500	-	159,500	159,500	-	159,500	155,327	(4,173)
Federal grant	360,000	-	360,000	360,000	-	360,000	529,989	169,989
Total intergovernmental revenues	1,720,000	-	1,720,000	1,720,000	-	1,720,000	2,059,930	339,930
Miscellaneous	25,000	-	25,000	25,000	-	25,000	72,996	47,996
Use of money and property:								
Rental, camping fees, other	-	363,000	363,000	-	363,000	363,000	600,050	237,050
Investment earnings:								
Interest earned	110,000	275,000	385,000	110,000	275,000	385,000	310,911	(74,089)
Net increase (decrease) in the fair value of investments	-	-	-	-	-	-	(1,901,689)	(1,901,689)
Total investment earnings	110,000	275,000	385,000	110,000	275,000	385,000	(1,590,778)	(1,975,778)
Total revenues	10,016,696	638,000	10,654,696	10,016,696	638,000	10,654,696	9,982,231	(672,465)
Expenditures								
General government:								
Commission	732,364	-	732,364	732,364	-	732,364	724,415	7,949
Administration	1,122,541	-	1,122,541	1,122,541	-	1,122,541	890,293	232,248
Human resources	236,941	-	236,941	236,941	-	236,941	225,132	11,809
Finance	460,064	16,485	476,549	460,064	16,485	476,549	392,914	83,635
Information systems	217,236	-	217,236	217,236	-	217,236	225,505	(8,269)
Elections	865,321	-	865,321	865,321	-	865,321	606,494	258,827
LSU extension	74,300	-	74,300	74,300	-	74,300	74,814	(514)
Allocations to other entities	402,000	350,000	752,000	458,000	350,000	808,000	396,445	411,555
Statutory appropriations	456,620	-	456,620	456,620	-	456,620	437,928	18,692
Total general government	4,567,387	366,485	4,933,872	4,623,387	366,485	4,989,872	3,973,940	1,015,932
Criminal justice	8,715,467	-	8,715,467	8,715,467	-	8,715,467	8,475,852	239,615
Building facilities	276,571	-	276,571	276,571	-	276,571	205,304	71,267
Debt service:								
Principal	186,050	-	186,050	186,050	-	186,050	186,050	-
Interest	60,087	-	60,087	60,087	-	60,087	60,090	(3)
Bond issuance costs, fees and charges	1,000	-	1,000	1,000	-	1,000	1,350	(350)
Total expenditures	13,806,562	366,485	14,173,047	13,862,562	366,485	14,229,047	12,902,586	1,326,461
Excess (deficiency) of revenues over (under) expenditures	(3,789,866)	271,515	(3,518,351)	(3,845,866)	271,515	(3,574,351)	(2,920,355)	653,996
Other financing sources (uses):								
Transfers in	2,393,400	-	2,393,400	2,396,865	-	2,396,865	4,870,750	2,473,885
Transfers out	(941,500)	(4,000,000)	(4,941,500)	(941,500)	(4,000,000)	(4,941,500)	(4,941,500)	-
Total other financing sources (uses)	1,451,900	(4,000,000)	(2,548,100)	1,455,365	(4,000,000)	(2,544,635)	(70,750)	2,473,885
Net change in fund balance	(2,337,966)	(3,728,485)	(6,066,451)	(2,390,501)	(3,728,485)	(6,118,986)	(2,991,105)	3,127,881
Fund balance - beginning	13,590,649	36,717,615	50,308,264	13,590,649	36,717,615	50,308,264	54,017,996	3,709,732
Fund balance - ending	\$ 11,252,683	\$ 32,989,130	\$ 44,241,813	\$ 11,200,148	\$ 32,989,130	\$ 44,189,278	\$ 51,026,891	\$ 6,837,613

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

CADDO PARISH COMMISSION
Shreveport, Louisiana
Required Supplementary Information
SPECIAL REVENUE FUND - DETENTION FACILITIES FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2022
(Unaudited)

	Original	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Ad valorem taxes	\$ 9,060,139	\$ 9,060,139	\$ 9,841,316	\$ 781,177
Intergovernmental revenues:				
State revenue sharing	200,000	200,000	201,377	1,377
Use of money and property:				
Interest earned	28,000	28,000	25,654	(2,346)
Net decrease in the fair value of investments	-	-	(81,130)	(81,130)
Other revenues	5,500	5,500	37,989	32,489
Total revenues	<u>9,293,639</u>	<u>9,293,639</u>	<u>10,025,206</u>	<u>731,567</u>
Expenditures				
Criminal justice:				
Salaries, fringe benefits, and payroll taxes	1,367,792	1,367,792	1,293,204	74,588
Supplies	232,600	232,600	206,118	26,482
Education, training, and travel	3,000	3,000	143	2,857
Utilities	1,126,000	1,126,000	1,158,733	(32,733)
Repairs and maintenance	478,000	478,000	512,566	(34,566)
Insurance	290,979	290,979	290,979	-
Interest	-	-	-	-
Miscellaneous	476,046	476,046	465,017	11,029
Contracted services - prison operations	7,030,000	7,030,000	6,860,795	169,205
Total criminal justice	<u>11,004,417</u>	<u>11,004,417</u>	<u>10,787,555</u>	<u>216,862</u>
Debt service:				
Principal	162,500	162,500	162,500	-
Interest	34,962	34,962	34,962	-
Fees and charges	200	200	200	-
Capital outlay	8,000	8,000	-	8,000
Total expenditures	<u>11,210,079</u>	<u>11,210,079</u>	<u>10,985,217</u>	<u>224,862</u>
Excess (deficiency) of revenues over (under) expenditures	(1,916,440)	(1,916,440)	(960,011)	956,429
Other financing sources (uses):				
Transfers in	1,200,000	1,200,360	2,792,808	1,592,448
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>1,200,000</u>	<u>1,200,360</u>	<u>2,792,808</u>	<u>1,592,448</u>
Net change in fund balance	(716,440)	(716,080)	1,832,797	2,548,877
Fund balance - beginning	5,700,644	5,700,644	7,892,301	2,191,657
Fund balance - ending	<u>\$ 4,984,204</u>	<u>\$ 4,984,564</u>	<u>\$ 9,725,098</u>	<u>\$ 4,740,534</u>

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

CADDO PARISH COMMISSION
Shreveport, Louisiana
Required Supplementary Information
SPECIAL REVENUE FUND - SOLID WASTE DISPOSAL FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2022
(Unaudited)

	Original	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Taxes:				
Ad valorem taxes	\$ 1,158	\$ 1,158	\$ 1,647	\$ 489
Sales taxes	3,550,000	3,550,000	7,116,855	3,566,855
Total taxes	<u>3,551,158</u>	<u>3,551,158</u>	<u>7,118,502</u>	<u>3,567,344</u>
Use of money and property:				
Interest earned	150,000	150,000	157,973	7,973
Net change in the fair value of investments	-	-	(1,086,638)	(1,086,638)
Other revenues	85,000	85,000	119,913	34,913
Total revenues	<u>3,786,158</u>	<u>3,786,158</u>	<u>6,309,750</u>	<u>2,523,592</u>
Expenditures				
Sanitation:				
Salaries, fringe benefits, and payroll taxes	1,660,149	1,660,149	1,599,997	60,152
Supplies	145,000	145,000	226,126	(81,126)
Education, training, and travel	3,000	3,000	1,577	1,423
Utilities	63,000	63,000	59,823	3,177
Repairs and maintenance	180,000	180,000	186,680	(6,680)
Insurance	83,157	83,157	83,157	-
Contracted services - waste hauling	310,000	310,000	219,532	90,468
Waste disposal fees	650,000	650,000	548,699	101,301
Miscellaneous	563,328	563,328	456,226	107,102
Total sanitation	<u>3,657,634</u>	<u>3,657,634</u>	<u>3,381,817</u>	<u>275,817</u>
Code enforcement:				
Salaries, fringe benefits, and payroll taxes	77,083	77,083	70,129	6,954
Supplies	8,000	8,000	2,667	5,333
Education, training, and travel	4,000	4,000	25	3,975
Utilities	2,500	2,500	2,176	324
Repairs and maintenance	3,000	3,000	70	2,930
Professional services	30,000	30,000	7,196	22,804
Contracted services	25,000	25,000	-	25,000
Property standards enforcement	300,000	300,000	70,075	229,925
Total code enforcement	<u>449,583</u>	<u>449,583</u>	<u>152,338</u>	<u>297,245</u>
Capital outlay	15,000	15,000	611	14,389
Total expenditures	<u>4,122,217</u>	<u>4,122,217</u>	<u>3,534,766</u>	<u>587,451</u>
Excess (deficiency) of revenues over (under) expenditures	(336,059)	(336,059)	2,774,984	3,111,043
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(1,250,000)	(1,250,000)	(1,250,000)	-
Total other financing sources (uses)	<u>(1,250,000)</u>	<u>(1,250,000)</u>	<u>(1,250,000)</u>	<u>-</u>
Net change in fund balance	(1,586,059)	(1,586,059)	1,524,984	3,111,043
Fund balance - beginning	22,212,138	22,212,138	24,698,591	2,486,453
Fund balance - ending	<u>\$ 20,626,079</u>	<u>\$ 20,626,079</u>	<u>\$ 26,223,575</u>	<u>\$ 5,597,496</u>

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

CADDO PARISH COMMISSION
Shreveport, Louisiana
Required Supplementary Information
SPECIAL REVENUE FUND - PUBLIC WORKS FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2022
(Unaudited)

	Original	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Taxes:				
Ad valorem taxes	\$ 6,504,923	\$ 6,504,923	\$ 7,070,053	\$ 565,130
Sales tax	7,200,000	7,200,000	14,297,901	7,097,901
Total taxes	<u>13,704,923</u>	<u>13,704,923</u>	<u>21,367,954</u>	<u>7,663,031</u>
Licenses and permits	384,000	384,000	702,041	318,041
Intergovernmental revenues:				
State revenue sharing	150,000	150,000	141,536	(8,464)
Road royalties	125,000	125,000	2,785,973	2,660,973
Parish transportation fund	1,300,000	1,300,000	1,496,404	196,404
Grant revenue	-	-	93,599	93,599
Total intergovernmental revenues	<u>1,575,000</u>	<u>1,575,000</u>	<u>4,517,512</u>	<u>2,942,512</u>
Charges for services	296,300	296,300	460,754	164,454
Fines and forfeitures	10,000	10,000	5,776	(4,224)
Use of money and property:				
Investment earnings:				
Interest earned	140,000	140,000	203,883	63,883
Net increase in fair value of investments	-	-	(1,446,841)	(1,446,841)
Total investment earnings	<u>140,000</u>	<u>140,000</u>	<u>(1,242,958)</u>	<u>(1,382,958)</u>
Other revenues	49,000	49,000	135,426	86,426
Total revenues	<u>16,159,223</u>	<u>16,159,223</u>	<u>25,946,505</u>	<u>9,787,282</u>
Expenditures				
General government				
Fleet services:				
Salaries, fringe benefits, and payroll taxes	698,051	693,051	563,866	129,185
Supplies	635,900	635,900	861,049	(225,149)
Utilities	37,000	37,000	36,894	106
Repairs and maintenance	534,000	546,000	579,753	(33,753)
Insurance	23,521	23,521	23,521	-
Fleet service allocation	(126,000)	(126,000)	(138,000)	12,000
Service and supply charges to others	(1,175,000)	(1,175,000)	(1,494,831)	319,831
Miscellaneous	96,421	89,421	87,425	1,996
Total general government - fleet	<u>723,893</u>	<u>723,893</u>	<u>519,677</u>	<u>204,216</u>
Highways and streets:				
Administrative:				
Salaries, fringe benefits, and payroll taxes	1,226,747	1,226,747	1,127,594	99,153
Supplies	35,000	35,000	28,134	6,866
Utilities	12,000	12,000	11,010	990
Repairs and maintenance	8,000	8,000	10,536	(2,536)
Contracted services	220,405	220,405	186,328	34,077
Insurance	155,908	155,908	155,908	-
Miscellaneous	159,809	159,809	138,901	20,908
Capital outlay	21,000	21,000	12,170	8,830
Total administrative	<u>1,838,869</u>	<u>1,838,869</u>	<u>1,670,581</u>	<u>168,288</u>

(continued)

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

CADDO PARISH COMMISSION

(continued)

Shreveport, Louisiana

Required Supplementary Information

SPECIAL REVENUE FUND - PUBLIC WORKS FUND

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2022
(Unaudited)**

	Original	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Road maintenance:				
Salaries, fringe benefits, and payroll taxes	2,412,165	2,412,165	2,014,397	397,768
Supplies	777,500	777,500	564,804	212,696
Utilities	111,500	111,500	87,211	24,289
Repairs and maintenance	486,000	481,000	393,831	87,169
Contracted services	320,700	320,700	210,597	110,103
Insurance	63,709	63,709	63,709	-
Miscellaneous	26,230	26,230	16,515	9,715
Total road maintenance	<u>4,197,804</u>	<u>4,192,804</u>	<u>3,351,064</u>	<u>841,740</u>
Road construction:				
Road maintenance - road capital improvements:				
Supplies	15,000	15,000	7,619	7,381
Miscellaneous	201,958	271,458	277,003	(5,545)
Total road capital improvements	<u>216,958</u>	<u>286,458</u>	<u>284,622</u>	<u>1,836</u>
Drainage:				
Road maintenance - drainage improvements:				
Supplies	17,000	1,000	600	400
Insurance	80,282	80,282	80,282	-
Right-of-way maintenance	625,000	584,000	583,635	365
Miscellaneous	126,740	119,240	119,642	(402)
Total drainage improvements	<u>849,022</u>	<u>784,522</u>	<u>784,159</u>	<u>363</u>
Total expenditures	<u>7,826,546</u>	<u>7,826,546</u>	<u>6,610,103</u>	<u>1,216,443</u>
Excess (deficiency) of revenues over (under) expenditures	8,332,677	8,332,677	19,336,402	11,003,725
Other financing sources (uses):				
Transfers in	-	1,228,938	4,048,949	2,820,011
Transfers out	<u>(12,659,000)</u>	<u>(12,766,500)</u>	<u>(12,766,500)</u>	<u>-</u>
Total other financing sources (uses)	<u>(12,659,000)</u>	<u>(11,537,562)</u>	<u>(8,717,551)</u>	<u>2,820,011</u>
Net change in fund balance	(4,326,323)	(3,204,885)	10,618,851	13,823,736
Fund balance - beginning	23,977,500	23,977,500	32,025,351	8,047,851
Fund balance - ending	<u>\$ 19,651,177</u>	<u>\$ 20,772,615</u>	<u>\$ 42,644,202</u>	<u>\$ 21,871,587</u>

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

(concluded)

CADDO PARISH COMMISSION
Shreveport, Louisiana
Required Supplementary Information
SPECIAL REVENUE FUND - HEAD START FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2022
(Unaudited)

	<u>Original</u>	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Intergovernmental revenues:				
Federal grants	\$ 13,500,000	\$ 14,310,000	\$ 14,306,864	\$ (3,136)
Total revenues	<u>13,500,000</u>	<u>14,310,000</u>	<u>14,306,864</u>	<u>(3,136)</u>
Expenditures				
General government				
Head Start program	<u>13,500,000</u>	<u>14,310,000</u>	<u>14,306,864</u>	<u>3,136</u>
Total expenditures	<u>13,500,000</u>	<u>14,310,000</u>	<u>14,306,864</u>	<u>3,136</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

CADDO PARISH COMMISSION
Shreveport, Louisiana
Required Supplementary Information
SPECIAL REVENUE FUND - BIOMEDICAL FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2022
(Unaudited)

	Original	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Ad valorem taxes	\$ 2,965,793	\$ 2,965,793	\$ 3,186,569	\$ 220,776
Intergovernmental revenues:				
State revenue sharing	69,200	69,200	66,078	(3,122)
Use of money and property:				
Interest earned	100	100	855	755
Total revenues	<u>3,035,093</u>	<u>3,035,093</u>	<u>3,253,502</u>	<u>218,409</u>
Expenditures				
Economic Development:				
Salaries, fringe benefits, and payroll taxes	90,920	90,920	94,640	(3,720)
Interest	13,000	13,000	6,057	6,943
Reimburse Biomedical Research				
Foundation operating expenses	2,815,000	2,815,000	2,815,000	-
Miscellaneous	27,015	27,015	25,058	1,957
Total expenditures	<u>2,945,935</u>	<u>2,945,935</u>	<u>2,940,755</u>	<u>5,180</u>
Excess (deficiency) of revenues over (under) expenditures	89,158	89,158	312,747	223,589
Fund balance - beginning	434,338	434,338	775,809	341,471
Fund balance - ending	<u>\$ 523,496</u>	<u>\$ 523,496</u>	<u>\$ 1,088,556</u>	<u>\$ 565,060</u>

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

CADDO PARISH COMMISSION
Shreveport, Louisiana
Required Supplementary Information
SPECIAL REVENUE FUND - CRIMINAL JUSTICE FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2022
(Unaudited)

	Original	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Ad valorem taxes	\$ 6,021,489	\$ 6,021,489	\$ 6,571,965	\$ 550,476
Intergovernmental revenues:				
State revenue sharing	132,200	132,200	134,630	2,430
Use of money and property:				
Interest earned	1,000	1,000	-	(1,000)
Total revenues	<u>6,154,689</u>	<u>6,154,689</u>	<u>6,706,595</u>	<u>551,906</u>
Expenditures				
Criminal Justice:				
Other	219,865	219,865	230,603	(10,738)
Total expenditures	<u>219,865</u>	<u>219,865</u>	<u>230,603</u>	<u>(10,738)</u>
Excess (deficiency) of revenues over (under) expenditures	5,934,824	5,934,824	6,475,992	541,168
Other financing uses:				
Transfers in	-	-	1,043,609	1,043,609
Transfers out	<u>(6,200,000)</u>	<u>(6,200,000)</u>	<u>(6,200,000)</u>	<u>-</u>
Net change in fund balance	(265,176)	(265,176)	1,319,601	1,584,777
Fund balance - beginning	841,616	841,616	1,147,459	305,843
Fund balance - ending	<u>\$ 576,440</u>	<u>\$ 576,440</u>	<u>\$ 2,467,060</u>	<u>\$ 1,890,620</u>

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

CADDO PARISH COMMISSION
Shreveport, Louisiana
Required Supplementary Information
SPECIAL REVENUE FUND - AMERICAN RESCUE PLAN FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2022
(Unaudited)

	Original	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental revenues:				
Federal grant	\$ 23,290,000	\$ 23,290,000	\$ 15,980,095	\$ (7,309,905)
Total intergovernmental revenues	<u>23,290,000</u>	<u>23,290,000</u>	<u>15,980,095</u>	<u>(7,309,905)</u>
Use of money and property:				
Investment earnings:				
Interest earned	15,000	15,000	624,147	609,147
Total investment earnings	<u>15,000</u>	<u>15,000</u>	<u>624,147</u>	<u>609,147</u>
Total revenues	<u>23,305,000</u>	<u>23,305,000</u>	<u>16,604,242</u>	<u>(6,700,758)</u>
Expenditures				
General government:				
Grant program - other	45,912,000	46,577,000	1,487,713	45,089,287
Total expenditures	<u>45,912,000</u>	<u>46,577,000</u>	<u>1,487,713</u>	<u>45,089,287</u>
Excess (deficiency) of revenues over (under) expenditures	(22,607,000)	(23,272,000)	15,116,529	38,388,529
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(18,099,500)	(20,099,500)	(14,492,382)	5,607,118
Total other financing sources (uses)	<u>(18,099,500)</u>	<u>(20,099,500)</u>	<u>(14,492,382)</u>	<u>5,607,118</u>
Net change in fund balance	(40,706,500)	(43,371,500)	624,147	43,995,647
Fund balance - beginning	-	-	-	-
Fund balance - ending	<u>\$ (40,706,500)</u>	<u>\$ (43,371,500)</u>	<u>\$ 624,147</u>	<u>\$ 43,995,647</u>

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

CADDO PARISH COMMISSION
Shreveport, Louisiana
Required Supplementary Information
SPECIAL REVENUE FUND - E. EDWARD JONES FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2022
(Unaudited)

	Original	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental revenues:				
Federal grant	\$ -	\$ 7,742,009	\$ 19,555,450	\$ 11,813,441
Total intergovernmental revenues	<u>-</u>	<u>7,742,009</u>	<u>19,555,450</u>	<u>11,813,441</u>
Use of money and property:				
Investment earnings:				
Interest earned	2,500	2,500	114,722	112,222
Net increase (decrease) in the fair value of investments	-	-	(79,340)	(79,340)
Total investment earnings	<u>2,500</u>	<u>2,500</u>	<u>35,382</u>	<u>32,882</u>
Total revenues	<u>2,500</u>	<u>7,744,509</u>	<u>19,590,832</u>	<u>11,846,323</u>
Expenditures				
General government:				
Administration	100,000	1,919,350	69,306	1,850,044
Grant program - other	7,162,472	7,742,009	7,111,369	630,640
Total expenditures	<u>7,262,472</u>	<u>9,661,359</u>	<u>7,180,675</u>	<u>2,480,684</u>
Excess (deficiency) of revenues over (under) expenditures	(7,259,972)	(1,916,850)	12,410,157	9,365,639
Other financing uses:				
Transfers in	-	2,000,000	2,000,000	-
Total other financing sources (uses)	<u>-</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>-</u>
Net change in fund balance	(7,259,972)	83,150	14,410,157	9,365,639
Fund balance - beginning	836,067	836,067	1,081,420	245,353
Fund balance - ending	<u>\$ (6,423,905)</u>	<u>\$ 919,217</u>	<u>\$ 15,491,577</u>	<u>\$ 9,610,992</u>

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

CADDO PARISH COMMISSION
Shreveport, Louisiana
Required Supplementary Information
Notes to Budgetary Comparison Schedules
December 31, 2022

Budgets and Budgetary Accounting

The Caddo Parish Commission (the Commission) utilizes the following procedures in establishing the budgetary data reflected in the financial statements:

- (1) Prior to November 1, the Parish Administrator submits to the Commission a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
- (2) A public hearing is then conducted, after proper official journal notification, to obtain taxpayer comments.
- (3) Prior to December 27, the budget is legally enacted through passage of an ordinance.
- (4) The budget ordinance is structured such that revenues are budgeted by source and appropriations are budgeted by department (function) or program expenditures. The Home Rule Charter provides that expenditures may not legally exceed appropriations on a functional (departmental or program) basis. Expenditures approved on a functional level are detailed by object account by the Parish Administrator and Finance Director. Revisions to the budget as enacted at the department (function) or program level require Commission action. Revisions at the object level can be approved by the Parish Administrator without seeking approval of the Commissioners. Several such revisions were made during the year ended December 31, 2022.
- (5) The Commission utilizes formal budgetary integration as a management control device and annual budgets are legally adopted for the General Fund, Special Revenue Funds, and the Debt Service Fund.
- (6) Comparison of budgeted and actual amounts as shown in the accompanying schedules includes the General Fund and Special Revenue Funds that are included in the annual operating budget and for which a budget to actual comparison is required.

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

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

Excess of Expenditures over Budget - Major Funds

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

Fund	Final budget	Actual on a budgetary basis	Variance
General Fund:			
General government:			
Information systems	\$ 217,236	\$ 225,505	\$ (8,269)
LSU extension	74,300	\$ 74,814	\$ (514)
Debt service:			
Interest	\$ 60,087	\$ 60,090	\$ (3)
Bond issuance costs, fees and charges	\$ 1,000	\$ 1,350	\$ (350)
Detention Facilities Fund:			
Criminal justice:			
Repairs and maintenance	\$ 478,000	\$ 512,566	\$ (34,566)
Utilities	\$ 1,126,000	\$ 1,158,733	\$ (32,733)
Solid Waste Fund			
Sanitation:			
Repairs and maintenance	\$ 180,000	\$ 186,680	\$ (6,680)
Supplies	\$ 145,000	\$ 226,126	\$ (81,126)
Public Works			
Fleet services			
Supplies	\$ 635,900	\$ 861,049	\$ (225,149)
Utilities	\$ 546,000	\$ 579,753	\$ (33,753)
Repairs and maintenance	\$ 8,000	\$ 10,536	\$ (2,536)
Administrative			
Repairs and maintenance	\$ 8,000	\$ 10,536	\$ (2,536)
Road construction			
Miscellaneous	\$ 271,458	\$ 277,003	\$ (5,545)
Drainage			
Miscellaneous	\$ 119,240	\$ 119,642	\$ (402)
Biomedical Fund:			
Economic development:			
Salaries, fringe benefits, and payroll taxes	\$ 90,920	\$ 94,640	\$ (3,720)
Criminal Justice Fund:			
Criminal justice:			
Other	\$ 219,865	\$ 230,603	\$ (10,738)

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

	2018	2019	2020	2021	2022
Total OPEB Liability					
Service cost	\$ 280,601	\$ 246,617	\$ 256,513	\$ 2,237,110	\$ 2,360,969
Interest	634,575	689,630	605,169	1,046,778	1,109,380
Changes of benefit terms	-	-	167,278	-	-
Differences between expected and actual experience	(48,766)	861,272	2,745,642	151,076	(444,024)
Changes of assumptions	(1,759,333)	4,158,492	22,745,454	2,131,407	(12,275,915)
Benefit payments	(750,271)	(717,296)	(1,175,342)	(1,246,245)	(1,179,998)
Net change in Commission's OPEB liability	<u>(1,643,194)</u>	<u>5,238,715</u>	<u>25,344,714</u>	<u>4,320,126</u>	<u>(10,429,588)</u>
Commission's total OPEB liability - beginning	<u>18,822,083</u>	<u>17,178,889</u>	<u>22,417,604</u>	<u>47,762,318</u>	<u>52,082,444</u>
Commission's total OPEB liability - ending	<u>\$ 17,178,889</u>	<u>\$ 22,417,604</u>	<u>\$ 47,762,318</u>	<u>\$ 52,082,444</u>	<u>\$ 41,652,856</u>
Covered-employee payroll	\$ 11,731,294	\$ 12,200,546	\$ 16,691,908	\$ 16,696,814	\$ 20,732,398
Caddo Commission's total OPEB liability as a percentage	146.44%	183.74%	286.14%	311.93%	200.91%

Notes to Schedule:

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

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

2018	4.10%
2019	2.74%
2020	2.12%
2021	2.06%
2022	3.72%

Mortality Rates

2018-2019	RP-2000 Combined Mortality table - No mortality improvement
2020	PubG.H-2010 Employee, Healthy Retiree, and Disabled Retiree Mortality Tables, generational mortality improvement with Scale MP-2020.
2021-2022	PubG.H-2010 Employee, Healthy Retiree, and Disabled Retiree Mortality Tables, generational mortality improvement with Scale MP-2021.

CADDO PARISH COMMISSION
Shreveport, Louisiana
Required Supplementary Information
Schedule of Employer's Proportionate Share of the Net Pension Liability
(Unaudited)
December 31, 2022

Parochial Employees' Retirement System of Louisiana

Plan Year Ended	Agency's proportion of the net pension liability (asset)	Agency's proportionate share of the net pension liability (asset)	Agency's covered payroll	Agency's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2021	2.12398%	\$ (10,004,887)	\$ 13,888,391	(72%)	110.46%
2020	2.13791%	\$ (3,748,643)	\$ 13,831,503	(27%)	104.00%
2019	2.22887%	\$ 104,923	\$ 13,667,087	1%	99.89%
2018	2.23497%	\$ 9,919,608	\$ 13,265,262	75%	88.86%
2017	2.25803%	\$ (1,676,018)	\$ 13,425,960	(12%)	101.98%
2016	2.32797%	\$ 4,794,491	\$ 13,326,231	36%	94.15%
2015	2.45496%	\$ 6,462,166	\$ 13,708,393	47%	92.20%
2014	2.27504%	\$ 622,014	\$ 12,628,100	5%	99.10%
2013	2.32759%	\$ 165,407	\$ 12,432,424	1%	99.80%

*Amounts presented were determined as of the measurement date.

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

CADDO PARISH COMMISSION
Shreveport, Louisiana
Required Supplementary Information
Schedule of Employer's Contributions to the Pension Plan and Related Notes
(Unaudited)
December 31, 2022

Parochial Employees' Retirement System of Louisiana

Fiscal Year	Contractually Required Contribution	Contribution in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a % of Covered Payroll	Contributions as a % of Required Contributions
2022	\$1,745,689	\$1,745,689	\$0	\$14,167,619	12.32%	100.00%
2021	\$1,749,201	\$1,749,201	\$0	\$13,888,391	12.59%	100.00%
2020	\$1,694,314	\$1,694,314	\$0	\$13,831,503	12.25%	100.00%
2019	\$1,571,715	\$1,571,715	\$0	\$13,667,087	11.50%	100.00%
2018	\$1,525,505	\$1,525,505	\$0	\$13,265,262	11.50%	100.00%
2017	\$1,678,245	\$1,678,245	\$0	\$13,425,960	12.50%	100.00%
2016	\$1,732,410	\$1,732,410	\$0	\$13,326,231	13.00%	100.00%
2015	\$1,987,716	\$1,987,716	\$0	\$13,708,393	14.50%	100.00%
2014	\$2,020,495	\$2,020,495	\$0	\$12,628,100	16.00%	100.00%

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

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

Notes to Required Supplementary Information

Changes of Benefit Terms

There were no changes of benefit terms for the valuation year ended December 31, 2021.

Changes of Assumptions

For the Parochial Employees' Retirement System for the valuation year ended December 31, 2021, there were no changes in assumptions. For Plan A, the investment rate remained 6.4%, projected salary increases remained 4.75%, and the inflation rate remained 2.3%.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

Capital Projects Funds

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

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

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

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

Debt Service Fund

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

NONMAJOR GOVERNMENTAL FUNDS
Combining Balance Sheet - By Fund Type
December 31, 2022

	Special Revenue Funds	Capital Projects Fund	Debt Service Fund	Total Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	\$ 5,304,533	\$ 952,532	\$ 580,140	\$ 6,837,205
Investments	27,849,847	4,837,830	1,952,940	34,640,617
Receivables, net:				
Ad valorem taxes	12,899,385	-	2,586,775	15,486,160
Other	1,430,830	-	-	1,430,830
Accrued interest	92,396	16,042	6,486	114,924
Due from other funds	1,754,191	331,806	-	2,085,997
Due from other governments	502,186	-	-	502,186
Total assets	\$ 49,833,368	\$ 6,138,210	\$ 5,126,341	\$ 61,097,919
Liabilities, deferred inflows of resources, and fund balances				
Liabilities				
Accounts payable	\$ 706,884	\$ -	\$ -	\$ 706,884
Accrued liabilities	355,379	-	-	355,379
Due to other governments	87,208	-	-	87,208
Total liabilities	1,149,471	-	-	1,149,471
Deferred inflows of resources				
Unavailable revenue - property taxes	64,035	-	13,036	77,071
Total deferred inflows of resources	64,035	-	13,036	77,071
Fund balances				
Restricted for:				
Criminal justice	6,585,304	-	-	6,585,304
Health and welfare	5,136,886	-	-	5,136,886
Building facilities	9,114,784	-	-	9,114,784
Culture and recreation	2,402,921	-	-	2,402,921
Debt service	-	-	5,113,305	5,113,305
Capital projects	-	6,138,210	-	6,138,210
Committed to:				
Economic development	980,283	-	-	980,283
Subsequent year's expenditures	7,778,786	-	-	7,778,786
Assigned to:				
Special services	16,620,898	-	-	16,620,898
Total fund balances	48,619,862	6,138,210	5,113,305	59,871,377
Total liabilities, deferred inflows of resources, and fund balances	\$ 49,833,368	\$ 6,138,210	\$ 5,126,341	\$ 61,097,919

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

NONMAJOR GOVERNMENTAL FUNDS
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances - By Fund Type
for the Year Ended December 31, 2022

	Special Revenue Funds	Capital Projects Fund	Debt Service Fund	Total Nonmajor Governmental Funds
Revenues				
Taxes	\$ 14,499,868	\$ -	\$ 2,909,606	\$ 17,409,474
Licenses and permits	57,947	-	-	57,947
Intergovernmental revenues	2,077,771	-	-	2,077,771
Charges for services	282	-	-	282
Gaming	1,585,776	-	-	1,585,776
Use of money and property:				
Oil and gas leases	13,039,036	-	-	13,039,036
Rental, camping fees, and other	615,630	-	-	615,630
Investment earnings (loss)	(1,239,886)	(228,184)	(86,660)	(1,554,730)
Other revenues	159,130	676,063	-	835,193
Total revenues	30,795,554	447,879	2,822,946	34,066,379
Expenditures				
Current:				
General government	1,555,803	37,926	-	1,593,729
Criminal justice	7,962,813	-	-	7,962,813
Health and welfare	4,401,991	-	-	4,401,991
Building facilities	5,163,092	-	-	5,163,092
Culture and recreation	1,857,752	-	-	1,857,752
Economic development	502,672	-	-	502,672
Debt service:				
Principal	236,050	670,000	1,885,000	2,791,050
Interest	251,827	5,863	463,002	720,692
Bond issuance costs, fees and charges	400	1,000	145,531	146,931
Total expenditures	21,932,400	714,789	2,493,533	25,140,722
Excess (deficiency) of revenues over (under) expenditures	8,863,154	(266,910)	329,413	8,925,657
Other financing sources (uses):				
Transfers in	7,344,503	35,243	-	7,379,746
Transfers out	(4,864,480)	(2,263,238)	-	(7,127,718)
Total other financing sources (uses)	2,480,023	(2,227,995)	-	252,028
Net change in fund balances	11,343,177	(2,494,905)	329,413	9,177,685
Fund balances - beginning	37,276,685	8,633,115	4,783,892	50,693,692
Fund balances - ending	\$ 48,619,862	\$ 6,138,210	\$ 5,113,305	\$ 59,871,377

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

NONMAJOR SPECIAL REVENUE FUNDS
Combining Balance Sheet
December 31, 2022

	Building Maintenance Fund	Parks and Recreation Fund	Health Tax Fund	Riverboat Fund
Assets				
Cash and cash equivalents	\$ 677,557	\$ 319,440	\$ 525,117	\$ 227,604
Investments	4,460,680	1,154,795	2,125,054	654,623
Receivables, net:				
Ad valorem taxes	4,690,687	1,448,594	3,362,805	-
Other	-	909	-	82,756
Accrued interest	14,774	3,852	7,021	2,193
Due from other funds	379,386	-	-	-
Due from other governments	70,983	22,369	52,169	-
Total assets	\$ 10,294,067	\$ 2,949,959	\$ 6,072,166	\$ 967,176
Liabilities, deferred inflows of resources, and fund balances				
Liabilities				
Accounts payable	\$ 185,466	\$ 60,496	\$ 58,321	\$ 142,614
Accrued liabilities	76,186	36,012	64,540	742
Due to other funds	-	-	-	-
Due to other governments	62,859	-	-	-
Total liabilities	324,511	96,508	122,861	143,356
Deferred inflows of resources				
Unavailable revenue - property taxes	22,804	7,286	16,855	-
Total deferred inflows of resources	22,804	7,286	16,855	-
Fund balances				
Restricted for:				
Criminal justice	-	-	-	-
Health and welfare	-	-	5,120,037	-
Building facilities	9,114,784	-	-	-
Culture and recreation	-	2,402,921	-	-
Economic development	-	-	-	-
Committed to:				
Economic development	-	-	-	-
Subsequent year's expenditures	831,968	443,244	812,413	331,718
Assigned to:				
Special services	-	-	-	492,102
Total fund balances	9,946,752	2,846,165	5,932,450	823,820
Total liabilities, deferred inflows of resources, and fund balances	\$ 10,294,067	\$ 2,949,959	\$ 6,072,166	\$ 967,176

See accompanying independent auditors' report.

(continued)

Economic Development Fund	Law Officers Witness Fund	Section 8 Housing	Juvenile Justice Fund	Oil and Gas Fund	Total Nonmajor Special Revenue Funds
\$ 223,383	\$ 56,895	\$ 5,983	\$ 754,840	\$ 2,513,714	\$ 5,304,533
833,199	-	-	2,477,944	16,143,552	27,849,847
-	-	-	3,397,299	-	12,899,385
-	-	-	3,734	1,343,431	1,430,830
2,779	-	-	8,240	53,537	92,396
-	-	-	-	1,374,805	1,754,191
58,796	908	11,523	285,438	-	502,186
<u>\$ 1,118,157</u>	<u>\$ 57,803</u>	<u>\$ 17,506</u>	<u>\$ 6,927,495</u>	<u>\$ 21,429,039</u>	<u>\$ 49,833,368</u>
\$ 51,000	\$ 400	\$ 657	\$ 197,410	\$ 10,520	\$ 706,884
-	-	-	147,649	30,250	355,379
-	-	-	-	-	-
-	2,850	-	21,499	-	87,208
<u>51,000</u>	<u>3,250</u>	<u>657</u>	<u>366,558</u>	<u>40,770</u>	<u>1,149,471</u>
-	-	-	17,090	-	64,035
-	-	-	17,090	-	64,035
-	41,457	-	6,543,847	-	6,585,304
-	-	16,849	-	-	5,136,886
-	-	-	-	-	9,114,784
-	-	-	-	-	2,402,921
-	-	-	-	-	-
980,283	-	-	-	-	980,283
86,874	13,096	-	-	5,259,473	7,778,786
-	-	-	-	16,128,796	16,620,898
<u>1,067,157</u>	<u>54,553</u>	<u>16,849</u>	<u>6,543,847</u>	<u>21,388,269</u>	<u>48,619,862</u>
<u>\$ 1,118,157</u>	<u>\$ 57,803</u>	<u>\$ 17,506</u>	<u>\$ 6,927,495</u>	<u>\$ 21,429,039</u>	<u>\$ 49,833,368</u>

(concluded)

CADDO PARISH COMMISSION
Shreveport, Louisiana

NONMAJOR SPECIAL REVENUE FUNDS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
December 31, 2022

	Building Maintenance Fund	Parks and Recreation Fund	Health Tax Fund	Riverboat Fund
Revenues				
Taxes	\$ 5,272,602	\$ 1,627,553	\$ 3,781,422	\$ -
Licenses and permits	-	-	57,947	-
Intergovernmental revenues	108,245	33,429	77,640	-
Charges for services	-	262	20	-
Gaming	-	-	-	886,022
Use of money and property:				
Oil and gas leases	-	-	-	-
Rental, camping fees, and other	17,100	18,480	-	-
Investment earnings (loss)	(189,841)	(47,982)	(88,596)	(28,668)
Other revenues	3,012	15,530	47,150	3,196
Total revenues	<u>5,211,118</u>	<u>1,647,272</u>	<u>3,875,583</u>	<u>860,550</u>
Expenditures				
Current:				
General government	-	-	-	1,386,828
Criminal justice	-	-	-	-
Health and welfare	-	-	3,738,530	-
Building facilities	5,163,092	-	-	-
Culture and recreation	-	1,857,752	-	-
Economic development	-	-	-	-
Debt service:				
Principal	-	-	43,250	-
Interest	-	-	46,139	-
Fees and charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>5,163,092</u>	<u>1,857,752</u>	<u>3,827,919</u>	<u>1,386,828</u>
Excess (deficiency) of revenues over (under) expenditures	<u>48,026</u>	<u>(210,480)</u>	<u>47,664</u>	<u>(526,278)</u>
Other financing sources (uses):				
Transfers in	874,762	522,103	628,644	315,735
Transfers out	(948,000)	(413,700)	(535,000)	-
Total other financing sources (uses)	<u>(73,238)</u>	<u>108,403</u>	<u>93,644</u>	<u>315,735</u>
Net change in fund balances	(25,212)	(102,077)	141,308	(210,543)
Fund balances - beginning	9,971,964	2,948,242	5,791,142	1,034,363
Fund balances - ending	<u>\$ 9,946,752</u>	<u>\$ 2,846,165</u>	<u>\$ 5,932,450</u>	<u>\$ 823,820</u>

See accompanying independent auditors' report.

(continued)

Economic Development Fund	Law Officers Witness Fund	Section 8 Housing	Juvenile Justice Fund	Oil and Gas Fund	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ -	\$ 3,818,291	\$ -	\$ 14,499,868
-	-	-	-	-	57,947
-	-	656,956	1,201,501	-	2,077,771
-	-	-	-	-	282
699,754	-	-	-	-	1,585,776
-	-	-	-	13,039,036	13,039,036
-	-	-	-	580,050	615,630
(37,355)	633	-	(104,876)	(743,201)	(1,239,886)
-	15,639	6,505	10,533	57,565	159,130
<u>662,399</u>	<u>16,272</u>	<u>663,461</u>	<u>4,925,449</u>	<u>12,933,450</u>	<u>30,795,554</u>
-	-	-	-	168,975	1,555,803
-	37,524	-	7,925,289	-	7,962,813
-	-	663,461	-	-	4,401,991
-	-	-	-	-	5,163,092
-	-	-	-	-	1,857,752
502,672	-	-	-	-	502,672
-	-	-	-	192,800	236,050
-	-	-	-	205,688	251,827
-	-	-	-	400	400
-	-	-	-	-	-
<u>502,672</u>	<u>37,524</u>	<u>663,461</u>	<u>7,925,289</u>	<u>567,863</u>	<u>21,932,400</u>
<u>159,727</u>	<u>(21,252)</u>	<u>-</u>	<u>(2,999,840)</u>	<u>12,365,587</u>	<u>8,863,154</u>
88,370	-	-	4,237,734	677,155	7,344,503
-	-	-	(400,000)	(2,567,780)	(4,864,480)
<u>88,370</u>	<u>-</u>	<u>-</u>	<u>3,837,734</u>	<u>(1,890,625)</u>	<u>2,480,023</u>
248,097	(21,252)	-	837,894	10,474,962	11,343,177
819,060	75,805	16,849	5,705,953	10,913,307	37,276,685
<u>\$ 1,067,157</u>	<u>\$ 54,553</u>	<u>\$ 16,849</u>	<u>\$ 6,543,847</u>	<u>\$ 21,388,269</u>	<u>\$ 48,619,862</u>

(concluded)

CADDO PARISH COMMISSION
Shreveport, Louisiana

NONMAJOR CAPITAL PROJECTS FUNDS
Combining Balance Sheet
December 31, 2022

	Capital Improvement Fund	Capital Improvement II Fund	Library Bond Fund	Total Nonmajor Capital Projects Funds
Assets				
Cash and cash equivalents	\$ 270,252	\$ 682,280	\$ -	\$ 952,532
Investments	940,943	3,896,887	-	4,837,830
Receivables, net:				
Ad valorem taxes	-	-	-	-
Other	-	-	-	-
Accrued interest	3,120	12,922	-	16,042
Due from other funds	-	331,806	-	331,806
Due from other governments	-	-	-	-
Total assets	<u>\$ 1,214,315</u>	<u>\$ 4,923,895</u>	<u>\$ -</u>	<u>\$ 6,138,210</u>
Liabilities and fund balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
Due to other governments	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances				
Restricted for:				
Capital projects	<u>1,214,315</u>	<u>4,923,895</u>	<u>-</u>	<u>6,138,210</u>
Total fund balances	<u>1,214,315</u>	<u>4,923,895</u>	<u>-</u>	<u>6,138,210</u>
Total liabilities and fund balances	<u>\$ 1,214,315</u>	<u>\$ 4,923,895</u>	<u>\$ -</u>	<u>\$ 6,138,210</u>

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

NONMAJOR CAPITAL PROJECTS FUNDS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
December 31, 2022

	Capital Improvement Fund	Capital Improvement II Fund	Library Bond Fund	Total Nonmajor Capital Projects Funds
Revenues				
Charges for services	\$ -	\$ -	\$ -	\$ -
Investment earnings (loss)	(65,700)	(162,484)	-	(228,184)
Reimbursements from other agencies	-	-	676,063	676,063
Total revenues	<u>(65,700)</u>	<u>(162,484)</u>	<u>676,063</u>	<u>447,879</u>
Expenditures				
Current:				
General government	37,926	-	-	37,926
Debt service:				
Principal	-	-	670,000	670,000
Interest	-	-	5,863	5,863
Fees	-	-	1,000	1,000
Total expenditures	<u>37,926</u>	<u>-</u>	<u>676,863</u>	<u>714,789</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(103,626)</u>	<u>(162,484)</u>	<u>(800)</u>	<u>(266,910)</u>
Other financing sources (uses):				
Transfers in	35,243	-	-	35,243
Transfers out	<u>(312,046)</u>	<u>(1,951,192)</u>	<u>-</u>	<u>(2,263,238)</u>
Total other financing sources (uses)	<u>(276,803)</u>	<u>(1,951,192)</u>	<u>-</u>	<u>(2,227,995)</u>
Net change in fund balances	(380,429)	(2,113,676)	(800)	(2,494,905)
Fund balances - beginning	1,594,744	7,037,571	800	8,633,115
Fund balances - ending	<u>\$ 1,214,315</u>	<u>\$ 4,923,895</u>	<u>\$ -</u>	<u>\$ 6,138,210</u>

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

SPECIAL REVENUE FUND - BUILDING MAINTENANCE FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2022
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues				
Ad valorem taxes	\$ 4,929,598	\$ 4,929,598	\$ 5,272,601	\$ 343,003
Intergovernmental revenues:				
State revenue sharing	115,000	115,000	108,245	(6,755)
Use of money and property:				
Rental, camping fees and other	22,000	22,000	17,100	(4,900)
Investment earnings:				
Interest earned	39,000	39,000	44,264	5,264
Net increase in the fair value of investments	-	-	(234,104)	(234,104)
Total investment earnings	<u>39,000</u>	<u>39,000</u>	<u>(189,840)</u>	<u>(228,840)</u>
Other revenues	500	500	3,012	2,512
Total revenues	<u>5,106,098</u>	<u>5,106,098</u>	<u>5,211,118</u>	<u>105,020</u>
Expenditures				
Building facilities:				
Sheriff Substations	193,200	193,200	198,347	(5,147)
Courthouse:				
Salaries, fringe benefits, and payroll taxes	2,603,769	2,555,769	2,420,487	135,282
Supplies	136,700	135,700	135,600	100
Education, training and travel	20,000	8,000	4,315	3,685
Utilities	682,500	682,500	770,768	(88,268)
Repairs and maintenance	373,000	363,000	347,849	15,151
Maintenance contract	100,000	100,000	103,022	(3,022)
Security	375,000	375,000	393,560	(18,560)
Insurance	270,396	270,396	270,396	-
Reimbursements	(483,458)	(483,458)	(483,458)	-
Miscellaneous	418,945	413,945	410,936	3,009
Capital outlay	8,000	6,000	4,837	1,163
Total courthouse	<u>4,504,852</u>	<u>4,426,852</u>	<u>4,378,312</u>	<u>48,540</u>
Francis Bickham Building, Government Plaza				
Veterans Affairs Building and Forcht Wade:				
Utilities	168,500	206,500	212,455	(5,955.00)
Repairs and maintenance	81,000	111,000	115,451	(4,451)
Maintenance contract	15,000	15,000	10,646	4,354
Security	57,000	57,000	47,431	9,569
Miscellaneous	59,648	69,648	65,280	4,368
Total Francis Bickham Building, Government Plaza and Veterans Affairs Building	<u>381,148</u>	<u>459,148</u>	<u>451,263</u>	<u>7,885</u>
Debt service:				
Principal	65,400	65,400	65,400	-
Interest	69,800	69,800	69,770	30
Fees and charges	200	200	-	200
Total expenditures	<u>5,214,600</u>	<u>5,214,600</u>	<u>5,163,092</u>	<u>51,508</u>
Excess (deficiency) of revenues over (under) expenditures	(108,502)	(108,502)	48,026	156,528
Other financing sources (uses):				
Transfers in	-	2,724	874,762	(872,038)
Transfers out	<u>(948,000)</u>	<u>(948,000)</u>	<u>(948,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(948,000)</u>	<u>(945,276)</u>	<u>(73,238)</u>	<u>(872,038)</u>
Net change in fund balance	(1,056,502)	(1,053,778)	(25,212)	(715,510)
Fund balance - beginning	9,045,295	9,045,295	9,971,964	926,669
Fund balance - ending	<u>\$ 7,988,793</u>	<u>\$ 7,991,517</u>	<u>\$ 9,946,752</u>	<u>\$ 211,159</u>

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

SPECIAL REVENUE FUND - PARKS AND RECREATION FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2022
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues				
Ad valorem taxes	\$ 1,500,383	\$ 1,500,383	\$ 1,627,553	\$ 127,170
Intergovernmental revenues:				
State revenue sharing	34,500	34,500	33,429	(1,071)
State grant	-	-	3,000	3,000
Use of money and property:				
Rental, camping fees, and other	22,000	22,000	262	(21,738)
Investment earnings:				
Interest earned	19,000	19,000	12,704	(6,296)
Net increase in the fair value of investments	-	-	(60,686)	(60,686)
Total investment earnings	19,000	19,000	(47,982)	(66,982)
Other revenues	7,500	7,500	31,009	23,509
Total revenues	<u>1,583,383</u>	<u>1,583,383</u>	<u>1,647,271</u>	<u>63,888</u>
Expenditures				
Culture and recreation:				
Salaries, fringe benefits, and payroll taxes	1,235,914	1,235,914	1,255,004	(19,090)
Supplies	13,500	13,500	13,722	(222)
Education, training and travel	16,050	16,050	17,717	(1,667)
Utilities	61,000	61,000	62,887	(1,887)
Repairs and maintenance	105,000	105,000	168,159	(63,159)
Maintenance contract	26,000	44,000	34,065	9,935
Insurance	65,119	65,119	65,119	-
Miscellaneous	264,055	246,055	234,035	12,020
Total culture and recreation	<u>1,786,638</u>	<u>1,786,638</u>	<u>1,850,708</u>	<u>(64,070)</u>
Capital outlay	11,900	11,900	7,043	4,857
Total expenditures	<u>1,798,538</u>	<u>1,798,538</u>	<u>1,857,751</u>	<u>(59,213)</u>
Excess (deficiency) of revenues over (under) expenditures	(215,155)	(215,155)	(210,480)	4,675
Other financing sources (uses):				
Transfers in	-	-	522,103	(522,103)
Transfers out	(413,700)	(413,700)	(413,700)	-
Total other financing sources (uses)	<u>(413,700)</u>	<u>(413,700)</u>	<u>108,403</u>	<u>(522,103)</u>
Net change in fund balance	(628,855)	(628,855)	(102,077)	(517,428)
Fund balance - beginning	2,826,106	2,826,106	2,948,242	122,136
Fund balance - ending	<u>\$ 2,197,251</u>	<u>\$ 2,197,251</u>	<u>\$ 2,846,165</u>	<u>\$ (395,292)</u>

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

SPECIAL REVENUE FUND - HEALTH TAX FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2022
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues				
Ad valorem taxes	\$ 3,485,063	\$ 3,485,063	\$ 3,781,422	\$ 296,359
Animal license and permit fees	6,000	6,000	4,780	(1,220)
Intergovernmental revenues:				
State revenue sharing	80,000	80,000	77,640	(2,360)
Vaccination, impounding, boarding, and adoption fees	64,100	64,100	53,187	(10,913)
Use of money and property:				
Regional lab rental	-	-	-	-
Investment earnings:				
Interest earned	30,000	30,000	22,880	(7,120)
Net increase in the fair value of investments	-	-	(111,475)	(111,475)
Total investment earnings	30,000	30,000	(88,595)	(118,595)
Other revenues	4,000	4,000	47,149	43,149
Total revenues	3,669,163	3,669,163	3,875,583	206,420
Expenditures				
Health and welfare:				
Shreveport Regional Lab:				
Salaries, fringe benefits, and payroll taxes	1,519	1,519	1,519	-
Supplies	-	-	-	-
Utilities	30,200	30,200	33,904	(3,704)
Repairs and maintenance	18,800	18,800	8,817	9,983
Insurance	1,193	1,193	1,193	-
Miscellaneous	12,086	12,086	12,086	-
Capital outlay	-	-	-	-
Total Shreveport Regional Lab	63,798	63,798	57,519	6,279
Animal services and mosquito control:				
Salaries, fringe benefits, and payroll taxes	1,981,993	1,981,993	1,834,962	147,031
Supplies	425,850	425,850	314,751	111,099
Utilities	77,000	77,000	72,062	4,938
Repairs and maintenance	200,000	200,000	200,803	(803)
Insurance	80,010	80,010	79,890	-
Miscellaneous	357,293	357,293	292,282	65,011
Capital outlay	12,000	12,000	81,093	(69,093)
Total animal services and mosquito control	3,134,145	3,134,145	2,875,843	258,302

(continued)

CADDO PARISH COMMISSION
Shreveport, Louisiana

(continued)

SPECIAL REVENUE FUND - HEALTH TAX FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2022
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
Highland Health Unit:				
Salaries, fringe benefits, and payroll taxes	328,755	328,755	346,019	(17,264)
Supplies	-	-	-	-
Utilities	118,500	118,500	137,970	(19,470)
Repairs and maintenance	58,000	58,000	52,911	5,089
Maintenance contract	30,000	30,000	32,724	(2,724)
Insurance	56,734	56,734	56,734	-
Miscellaneous	83,005	83,005	77,894	5,111
Capital outlay	-	-	-	-
Total Highland Health Unit	<u>674,994</u>	<u>674,994</u>	<u>704,252</u>	<u>(29,258)</u>
Vivian Health Unit:				
Salaries, fringe benefits, and payroll taxes	41,083	41,083	44,172	(3,089)
Supplies	-	-	-	-
Utilities	17,800	17,800	15,108	2,692
Repairs and maintenance	6,800	6,800	5,268	1,532
Insurance	368	368	368	-
Miscellaneous	2,817	2,817	2,610	207
Capital outlay	-	-	-	-
Total Vivian Health Unit	<u>68,868</u>	<u>68,868</u>	<u>67,526</u>	<u>1,342</u>
David Raines Health Center:				
Repairs and maintenance	33,390	33,390	33,390	-
Debt service:				
Principal	43,250	43,250	43,250	-
Interest	46,100	46,100	46,139	(39)
Fees and charges	200	200	-	200
Total expenditures	<u>4,064,745</u>	<u>4,064,745</u>	<u>3,827,919</u>	<u>236,826</u>
Excess (deficiency) of revenues over (under) expenditures	(395,582)	(395,582)	47,664	443,246
Other financing sources (uses):				
Transfers in	-	153	628,644	(628,491)
Transfers out	(535,000)	(535,000)	(535,000)	-
Total other financing sources (uses)	<u>(535,000)</u>	<u>(534,847)</u>	<u>93,644</u>	<u>(628,491)</u>
Net change in fund balance	(930,582)	(930,429)	141,308	(185,245)
Fund balance - beginning	4,672,115	4,672,115	5,791,142	1,119,027
Fund balance - ending	<u>\$ 3,741,533</u>	<u>\$ 3,741,686</u>	<u>\$ 5,932,450</u>	<u>\$ 933,782</u>

See accompanying independent auditors' report.

(concluded)

CADDO PARISH COMMISSION
Shreveport, Louisiana

SPECIAL REVENUE FUND - RIVERBOAT FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2022
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gaming	\$ 850,000	\$ 850,000	\$ 886,022	\$ 36,022
Use of money and property:				
Investment earnings:				
Interest earned	4,000	4,000	5,764	1,764
Net increase in the fair value of investments	-	-	(34,430)	(34,430)
Total investment earnings	<u>4,000</u>	<u>4,000</u>	<u>(28,666)</u>	<u>(32,666)</u>
Other revenues	<u>2,000</u>	<u>2,000</u>	<u>3,197</u>	<u>1,197</u>
Total revenues	<u>856,000</u>	<u>856,000</u>	<u>860,553</u>	<u>4,553</u>
Expenditures				
General government:				
Salaries, fringe benefits, and payroll taxes	178,750	178,750	110,286	68,464
Administration	146,730	211,730	221,358	(9,628)
Other	<u>864,500</u>	<u>1,185,200</u>	<u>1,055,187</u>	<u>130,013</u>
Total general government	<u>1,189,980</u>	<u>1,575,680</u>	<u>1,386,831</u>	<u>188,849</u>
Total expenditures	<u>1,189,980</u>	<u>1,575,680</u>	<u>1,386,831</u>	<u>188,849</u>
Excess (deficiency) of revenues over (under) expenditures	(333,980)	(719,680)	(526,278)	193,402
Other financing sources (uses):				
Transfers in	<u>166,800</u>	<u>238,756</u>	<u>315,735</u>	<u>(76,979)</u>
Total other financing sources (uses)	<u>166,800</u>	<u>238,756</u>	<u>315,735</u>	<u>(76,979)</u>
Net change in fund balance	(167,180)	(480,924)	(210,543)	116,423
Fund balance - beginning	<u>96,826</u>	<u>96,826</u>	<u>1,034,363</u>	<u>937,537</u>
Fund balance - ending	<u>\$ (70,354)</u>	<u>\$ (384,098)</u>	<u>\$ 823,820</u>	<u>\$ 1,053,960</u>

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

SPECIAL REVENUE FUND - ECONOMIC DEVELOPMENT FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2022
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues				
Ad valorem taxes	\$ -	\$ -	\$ 845	\$ 845
Gaming	400,000	400,000	699,754	299,754
Use of money and property:				
Investment earnings:				
Interest earned	6,000	6,000	6,432	432
Net increase in the fair value of investments	-	-	(43,785)	(43,785)
Total investment earnings	<u>6,000</u>	<u>6,000</u>	<u>(37,353)</u>	<u>(43,353)</u>
Other revenues	-	-	50,000	50,000
Total revenues	<u>406,000</u>	<u>406,000</u>	<u>713,246</u>	<u>307,246</u>
Expenditures				
Economic development	<u>688,623</u>	<u>726,623</u>	<u>502,674</u>	<u>223,949</u>
Total expenditures	<u>688,623</u>	<u>726,623</u>	<u>502,674</u>	<u>223,949</u>
Excess (deficiency) of revenues over (under) expenditures	(282,623)	(320,623)	210,572	531,195
Other financing sources (uses):				
Transfers in	43,300	43,300	88,370	45,070
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>43,300</u>	<u>43,300</u>	<u>88,370</u>	<u>45,070</u>
Net change in fund balance	(239,323)	(277,323)	298,942	576,265
Fund balance - beginning	20,266	20,266	819,060	798,794
Fund balance - ending	<u>\$ (219,057)</u>	<u>\$ (257,057)</u>	<u>\$ 1,118,002</u>	<u>\$ 1,375,059</u>

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

SPECIAL REVENUE FUND - LAW OFFICERS WITNESS FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2022
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Criminal case charges	\$ 25,000	\$ 25,000	\$ 15,639	\$ (9,361)
Use of money and property:				
Investment earnings:				
Interest earned	250	250	633	383
Total investment earnings	250	250	633	383
Total revenues	25,250	25,250	16,272	(8,978)
Expenditures				
Criminal justice:				
Payments to law officers	20,000	20,000	15,650	4,350
Miscellaneous	(8,194)	(8,194)	21,874	(30,068)
Total expenditures	11,806	11,806	37,524	(25,718)
Excess (deficiency) of revenues over (under) expenditures	13,444	13,444	(21,252)	(34,696)
Fund balance - beginning	84,431	84,431	75,805	(8,626)
Fund balance - ending	<u>\$ 97,875</u>	<u>\$ 97,875</u>	<u>\$ 54,553</u>	<u>\$ (43,322)</u>

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

SPECIAL REVENUE FUND - SECTION 8 HOUSING
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2022
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
Revenues				
Intergovernmental revenues				
Federal grant	\$ 435,000	\$ 435,000	\$ 656,956	\$ 221,956
Total intergovernmental revenues	<u>435,000</u>	<u>435,000</u>	<u>656,956</u>	<u>221,956</u>
Other revenues	-	-	6,505	6,505
Total revenues	<u>435,000</u>	<u>435,000</u>	<u>663,461</u>	<u>228,461</u>
Expenditures				
General government:				
Administrative costs	435,000	435,000	663,461	(228,461)
	<u>435,000</u>	<u>435,000</u>	<u>663,461</u>	<u>(228,461)</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Fund balance - beginning	-	-	16,849	16,849
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,849</u>	<u>\$ 16,849</u>

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

SPECIAL REVENUE FUND - JUVENILE JUSTICE FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2022
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
Revenues				
Ad valorem taxes	\$ 3,643,249	\$ 3,643,249	\$ 3,818,291	\$ 175,042
Intergovernmental revenues:				
State grant	129,564	129,564	341,097	211,533
State revenue sharing	82,500	82,500	78,418	(4,082)
Federal grant	700,000	700,000	781,986	81,986
Total intergovernmental revenues	<u>912,064</u>	<u>912,064</u>	<u>1,201,501</u>	<u>289,437</u>
Charges for services	2,000	2,000	140	(1,860)
Use of money and property:				
Interest earned	20,000	20,000	25,268	5,268
Net increase in the fair value of investments	-	-	(130,144)	(130,144)
Total investment earnings	<u>20,000</u>	<u>20,000</u>	<u>(104,876)</u>	<u>(124,876)</u>
Other revenues	11,000	11,000	10,392	(608)
Total revenues	<u>4,588,313</u>	<u>4,588,313</u>	<u>4,925,448</u>	<u>337,135</u>
Expenditures				
Criminal justice:				
Court operations:				
Salaries, fringe benefits, and payroll taxes	1,062,533	1,062,533	1,034,272	28,261
Supplies	17,750	17,750	14,673	3,077
Insurance	16,937	16,937	16,937	-
Contracted services	117,000	117,000	54,971	62,029
Reimbursements	(140,000)	(140,000)	(145,000)	5,000
Miscellaneous	59,000	59,000	63,584	(4,584)
Total court operations	<u>1,133,220</u>	<u>1,133,220</u>	<u>1,039,437</u>	<u>93,783</u>
Juvenile probation:				
Salaries, fringe benefits, and payroll taxes	2,617,231	2,617,231	2,454,223	163,008
Supplies	40,700	45,700	42,087	3,613
Utilities	40,000	40,000	35,000	5,000
Repairs and maintenance	47,000	47,000	41,766	5,234
Grant programs	247,564	247,564	207,342	40,222
Contracted services	143,318	130,318	355,629	(225,311)
Insurance	111,955	111,955	111,955	-
Reimbursements	38,000	38,000	72,453	(34,453)
Miscellaneous	415,123	423,123	403,785	19,338
Capital outlay	163,500	163,500	285,229	(121,729)
Total juvenile probation	<u>3,864,391</u>	<u>3,864,391</u>	<u>4,009,469</u>	<u>(145,078)</u>

(continued)

CADDO PARISH COMMISSION
Shreveport, Louisiana

(continued)

SPECIAL REVENUE FUND - JUVENILE JUSTICE FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2022
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
Juvenile detention center:				
Salaries, fringe benefits, and payroll taxes	2,337,463	2,257,463	1,534,759	722,704
Supplies	25,000	25,000	10,482	14,518
Repairs and maintenance	5,500	5,500	12,902	(7,402)
Grant programs	60,000	60,000	71,411	(11,411)
Insurance	44,974	44,974	47,324	(2,350)
Contracted services:				
Prison operations	241,000	321,000	326,510	(5,510)
Other services	92,131	92,131	93,676	(1,545)
Miscellaneous	269,164	269,164	215,086	54,078
Capital outlay	5,500	5,500	2,255	3,245
Total juvenile detention center	<u>3,080,732</u>	<u>3,080,732</u>	<u>2,314,405</u>	<u>766,327</u>
Total criminal justice	<u>8,078,343</u>	<u>8,078,343</u>	<u>7,363,311</u>	<u>715,032</u>
Building maintenance:				
Salaries, fringe benefits, and payroll taxes	125,373	125,373	132,152	(6,779)
Supplies	-	-	-	-
Utilities	222,000	222,000	250,556	(28,556)
Repairs and maintenance	106,100	106,100	106,124	(24)
Insurance	4,445	4,445	4,445	-
Contracted services	60,850	60,850	49,040	11,810
Miscellaneous	18,130	18,130	18,124	6
Capital outlay	1,500	1,500	1,536	(36)
Total building maintenance	<u>538,398</u>	<u>538,398</u>	<u>561,977</u>	<u>(23,579)</u>
Total expenditures	<u>8,616,741</u>	<u>8,616,741</u>	<u>7,925,288</u>	<u>691,453</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,028,428)</u>	<u>(4,028,428)</u>	<u>(2,999,840)</u>	<u>(1,028,588)</u>
Other financing sources:				
Transfers in	3,600,000	3,600,000	4,237,734	(637,734)
Transfers out	<u>(200,000)</u>	<u>(400,000)</u>	<u>(400,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>3,400,000</u>	<u>3,200,000</u>	<u>3,837,734</u>	<u>(637,734)</u>
Net change in fund balance	<u>(628,428)</u>	<u>(828,428)</u>	<u>837,894</u>	<u>1,666,322</u>
Fund balance - beginning	<u>4,324,576</u>	<u>4,324,576</u>	<u>5,705,953</u>	<u>1,381,377</u>
Fund balance - ending	<u>\$ 3,696,148</u>	<u>\$ 3,496,148</u>	<u>\$ 6,543,847</u>	<u>\$ 3,047,699</u>

See accompanying independent auditors' report.

(concluded)

CADDO PARISH COMMISSION
Shreveport, Louisiana

SPECIAL REVENUE FUND - OIL AND GAS FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2022
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Oil and gas leases	\$ 600,000	\$ 600,000	\$ 13,039,036	\$ 12,439,036
Building rental	363,000	363,000	580,050	217,050
Investment earnings:				
Interest earned	20,000	20,000	104,242	84,242
Net change in fair value of investments	-	-	(847,443)	(847,443)
Total investment earnings	<u>20,000</u>	<u>20,000</u>	<u>(743,201)</u>	<u>(763,201)</u>
Total revenues	<u>983,000</u>	<u>983,000</u>	<u>12,933,450</u>	<u>11,950,450</u>
Expenditures				
General government:				
Administrative cost	<u>43,874</u>	<u>260,874</u>	<u>168,975</u>	<u>91,899</u>
Total general government expenditures	<u>43,874</u>	<u>260,874</u>	<u>168,975</u>	<u>91,899</u>
Debt service:				
Principal	192,800	192,800	192,800	-
Interest	205,700	205,700	205,688	12
Bond issuance costs, fees and charges	<u>200</u>	<u>200</u>	<u>400</u>	<u>(200)</u>
Total debt service expenditures	<u>398,700</u>	<u>398,700</u>	<u>398,888</u>	<u>(188)</u>
Total expenditures	<u>442,574</u>	<u>659,574</u>	<u>567,863</u>	<u>91,711</u>
Excess (deficiency) of revenues over (under) expenditures	540,426	323,426	12,365,587	11,858,739
Other financing sources (uses):				
Transfers in	171,000	171,641	677,155	505,514
Transfers out	<u>(1,829,280)</u>	<u>(2,567,780)</u>	<u>(2,567,780)</u>	<u>-</u>
Total other financing sources (uses)	<u>(1,658,280)</u>	<u>(2,396,139)</u>	<u>(1,890,625)</u>	<u>505,514</u>
Net change in fund balance	(1,117,854)	(2,072,713)	10,474,962	12,364,253
Fund balance - beginning	<u>5,689,245</u>	<u>5,689,245</u>	<u>10,913,307</u>	<u>5,224,062</u>
Fund balance - ending	<u>\$ 4,571,391</u>	<u>\$ 3,616,532</u>	<u>\$ 21,388,269</u>	<u>\$ 17,588,315</u>

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

DEBT SERVICE FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2022
(Unaudited)

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues			
Ad valorem taxes	\$ 2,680,621	\$ 2,909,606	\$ 228,985
Use of money and property:			
Investment earnings:			
Interest earned	8,000	15,882	7,882
Net increase in the fair value of investments	-	(102,543)	(102,543)
Total investment earnings	<u>8,000</u>	<u>(86,661)</u>	<u>(94,661)</u>
Total revenues	<u>2,688,621</u>	<u>2,822,945</u>	<u>134,324</u>
Expenditures			
Debt service:			
Principal	1,885,000	1,885,000	-
Interest	463,332	463,002	330
Bond issuance costs, fees and charges	149,121	145,530	3,591
Total expenditures	<u>2,497,453</u>	<u>2,493,532</u>	<u>3,921</u>
Excess (deficiency) of revenues over (under) expenditures	<u>191,168</u>	<u>329,413</u>	<u>138,245</u>
Fund balance - beginning	4,513,133	4,783,892	270,759
Fund balance - ending	<u>\$ 4,704,301</u>	<u>\$ 5,113,305</u>	<u>\$ 409,004</u>

See accompanying independent auditors' report.

INTERNAL SERVICE FUNDS

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

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

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

INTERNAL SERVICE FUNDS
Combining Statement of Net Position
December 31, 2022

	Group Insurance Fund	General Insurance Fund	Total Internal Service Funds
Assets			
Current assets:			
Cash and cash equivalents	\$ 702,366	\$ 369,496	\$ 1,071,862
Investments	2,949,427	1,225,850	4,175,277
Receivables, net	377,687	14,157	391,844
Accrued interest receivable	9,752	4,047	13,799
Total current assets	4,039,232	1,613,550	5,652,782
Total assets	\$ 4,039,232	\$ 1,613,550	\$ 5,652,782
Liabilities			
Current liabilities:			
Accounts payable	\$ 122,470	\$ 27,828	\$ 150,298
Accrued insurance claims payable	281,426	-	281,426
Total current liabilities	403,896	27,828	431,724
Total liabilities	403,896	27,828	431,724
Net Position			
Unrestricted	3,635,336	1,585,722	5,221,058
Total net position	3,635,336	1,585,722	5,221,058
Total liabilities and net position	\$ 4,039,232	\$ 1,613,550	\$ 5,652,782

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

INTERNAL SERVICE FUNDS
Combining Statement of Revenues, Expenses, and Changes in Net Position
December 31, 2022

	Group Insurance Fund	General Insurance Fund	Total Internal Service Funds
Operating revenues			
Employer's contributions	\$ 4,460,123	\$ -	\$ 4,460,123
Employees' contributions	1,574,174	-	1,574,174
Charges for sales and services	-	1,468,805	1,468,805
Miscellaneous	-	-	-
Total operating revenues	<u>6,034,297</u>	<u>1,468,805</u>	<u>7,503,102</u>
Operating expenses			
Claims	4,582,966	606,240	5,189,206
Cost of sales and services	36,784	61,362	98,146
Insurance premiums	1,137,467	1,182,424	2,319,891
General and administrative	95,165	131,337	226,502
Total operating expenses	<u>5,852,382</u>	<u>1,981,363</u>	<u>7,833,745</u>
Operating income (loss)	<u>181,915</u>	<u>(512,558)</u>	<u>(330,643)</u>
Nonoperating revenues (expenses)			
Investment earnings (loss)	(130,624)	(54,318)	(184,942)
Total nonoperating revenues (expenses)	<u>(130,624)</u>	<u>(54,318)</u>	<u>(184,942)</u>
Change in net position	51,291	(566,876)	(515,585)
Total net position - beginning	3,584,045	2,152,598	5,736,643
Total net position - ending	<u>\$ 3,635,336</u>	<u>\$ 1,585,722</u>	<u>\$ 5,221,058</u>

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

INTERNAL SERVICE FUNDS
Combining Statement of Cash Flows
for the Year Ended December 31, 2022

	<u>Group Insurance Fund</u>	<u>General Insurance Fund</u>	<u>Total Internal Service Funds</u>
Cash flows from operating activities:			
Contributions	\$ 5,956,875	\$ 1,462,230	\$ 7,419,105
Payments to suppliers	(1,193,005)	(1,365,291)	(2,558,296)
Claims paid	(4,798,787)	(606,240)	(5,405,027)
Net cash provided by (used in) operating activities	<u>(34,917)</u>	<u>(509,301)</u>	<u>(544,218)</u>
Cash flows from investing activities:			
Proceeds from sales and maturities of investments	297,153	551,408	848,561
Interest received	(133,937)	(74,661)	(208,598)
Net cash provided by (used in) investing activities	<u>163,216</u>	<u>476,747</u>	<u>639,963</u>
Net increase (decrease) in cash and cash equivalents	128,299	(32,554)	95,745
Cash and cash equivalents, beginning of year	574,067	402,050	976,117
Cash and cash equivalents, end of year	<u>\$ 702,366</u>	<u>\$ 369,496</u>	<u>\$ 1,071,862</u>
Reconciliation of operating income to net cash provided (used) by operating activities:			
Operating income (loss)	\$ 181,915	\$ (512,558)	\$ (330,643)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
(Increase) decrease in assets:			
Receivables	(77,422)	(6,575)	(83,997)
Increase (decrease) in liabilities:			
Accrued insurance claims payable	(215,821)	-	(215,821)
Accounts payable	76,411	9,832	86,243
Net cash provided by operating activities	<u>\$ (34,917)</u>	<u>\$ (509,301)</u>	<u>\$ (544,218)</u>
Noncash items			
Net increase in the fair value of investments	<u>\$ 37,070</u>	<u>\$ 19,795</u>	<u>\$ 56,865</u>

See accompanying independent auditors' report.

FIDUCIARY FUNDS

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

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

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

Combining Statement of Fiduciary Net Position
December 31, 2022

	Criminal Court Fund	Jury Fund	Total Custodial Funds
Assets			
Cash and cash equivalents	\$ 69,875	\$ 68,300	\$ 138,175
Investments	-	271,521	271,521
Receivables, net	-	877	877
Due from other governments	88,112	5,725	93,837
Total assets	157,987	346,423	504,410
Liabilities			
Current liabilities			
Accounts payable and accrued liabilities	160,226	-	160,226
Due to governmental entities	3,706	-	3,706
Total liabilities	163,932	-	163,932
Net position			
Fiduciary net position - held for others	\$ (5,945)	\$ 346,423	\$ 340,478

- -

See accompanying independent auditor's report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Combining Statement of Changes in Fiduciary Net Position
for the Year Ended December 31, 2022

	Criminal Court Fund	Jury Fund	Total Custodial Funds
Additions			
Criminal court fines and forfeitures	\$ 1,051,606	\$ -	\$ 1,051,606
Jury fund criminal case charges	-	\$ 94,974	94,974
Interest earnings (loss)	450	(11,608)	(11,158)
Total additions	<u>1,052,056</u>	<u>83,366</u>	<u>\$ 1,135,422</u>
Deductions			
Criminal court disbursements	1,189,045	-	1,189,045
Juror and witness fee disbursements	-	136,480	136,480
Total disbursements	<u>1,189,045</u>	<u>136,480</u>	<u>1,325,525</u>
Change in fiduciary net position	(136,989)	(53,114)	(190,103)
Net position - beginning	131,044	399,537	530,581
Net position - ending	<u>\$ (5,945)</u>	<u>\$ 346,423</u>	<u>\$ 340,478</u>

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana
Supplementary Information
Schedule of Compensation, Benefits, and Other Payments
to Agency Head
for the Year Ended December 31, 2022

Agency Head Name: Dr. Woodrow Wilson, Jr.

Purpose	Amount
Salary	\$ 238,008
Benefits-insurance (life insurance premiums)	\$ 1,419
Benefits-retirement	\$ 27,371
Vehicle provided by government	\$ 780
Cell phone/data	\$ 909
Dues	\$ 200
Travel (hotel, registration, and per diem)	\$ 3,871
Registration fees	\$ 50

See accompanying independent auditors' report.

**Caddo Parish Commission
Shreveport, Louisiana**

**Supplementary Information
Justice System Funding Schedule - Receiving Entity
As Required by Act 87
for the Year Ended December 31, 2022**

Identifying Information

Entity Name	Caddo Parish Commission
LLA Entity ID #	2500
Date that reporting period ended	December 31, 2022

	First Six Month Period Ended 6/30/2022	Second Six Month Period Ended 12/31/2022
Cash Basis Presentation		
Receipts From:		
Caddo Parish Sheriff, Criminal Court Cost/Fees	\$ 18,443	\$ 17,180
Caddo Parish Sheriff, Bond Fees	125,002	170,607
Caddo Parish District Attorney, Asset Forfeiture/Sale	60,224	29,364
Caddo Parish Sheriff, Criminal Court Fines	313,277	288,060
Caddo Parish District Attorney, Bond Forfeitures	10,747	9,536
Interest Earnings	286	164
Subtotal Receipts	\$ 527,979	\$ 514,911
Ending Balance of Amounts Assessed but Not Received	-	-

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

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Statistical Section (Unaudited)
December 31, 2022

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

<u>INDEX</u>	<u>Page Number</u>
<u>Financial Trends</u> - These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	
Net Position by Component - Last Ten Fiscal Years	117
Changes in Net Position - Last Ten Fiscal Years	118
Fund Balances of Governmental Funds - Last Ten Fiscal Years	119
Changes in Fund Balances for Governmental Funds - Last Ten Fiscal Years	120
<u>Revenue Capacity</u> - These schedules contain information to help the reader assess the government's most significant local revenue sources, property tax and sales tax.	
Assessed Value and Estimated Actual Value of Taxable Property - Last Ten Fiscal Years	121
Property Tax Rates – Direct and Overlapping Governments - Last Ten Fiscal Years	122
Principal Property Taxpayers - Current Year and Nine Years Ago	123
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Direct and Overlapping Sales Tax Rates - Last Ten Fiscal Years	126
Sales Tax Revenue Payers by Industry - Last Ten Fiscal Years	127
<u>Debt Capacity</u> - These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue debt in the future.	
Ratios of Outstanding Debt by Type - Last Ten Fiscal Years	128
Ratios of Net General Bonded Debt - Last Ten Fiscal Years	129
Direct and Overlapping Governmental Activities Debt as of December 31, 2022	130
Legal Debt Margin Information - Last Ten Fiscal Years	131
<u>Demographic and Economic Information</u> - These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.	
Demographic and Economic Statistics - Last Ten Fiscal Years	132
Principal Employers for the Years Ended 2022 and 2013	133
Full-Time Equivalent Parish Government Employees by Function - Last Ten Fiscal Years	134
<u>Operating Information</u> - These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	
Operating Indicators by Function - Last Ten Fiscal Years	135
Capital Asset Statistics by Function - Last Ten Fiscal Years	136

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

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

	<u>2013</u>	<u>2014*</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Governmental activities					
Net investment in capital assets	\$ 180,201,711	\$ 172,306,406	\$ 135,822,820	\$ 131,916,727	\$ 126,402,059
Restricted	106,597,766	111,590,102	92,558,691	88,316,873	87,956,937
Unrestricted	66,975,271	66,822,598	63,756,848	61,578,692	61,552,509
Total government activities net position	<u>\$ 353,774,748</u>	<u>\$ 350,719,106</u>	<u>\$ 292,138,359</u>	<u>\$ 281,812,292</u>	<u>\$ 275,911,505</u>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Governmental activities					
Net investment in capital assets	\$ 123,494,457	\$ 122,420,896	\$ 110,074,334	\$ 107,902,337	\$ 104,885,862
Restricted	95,501,167	98,480,315	107,363,073	113,672,426	150,074,683
Unrestricted	45,720,467	46,128,124	49,522,883	49,475,755	52,226,169
Total government activities net position	<u>\$ 264,716,091</u>	<u>\$ 267,029,335</u>	<u>\$ 266,960,290</u>	<u>\$ 271,050,518</u>	<u>\$ 307,186,714</u>

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

See accompanying independent auditors' report.

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

	<u>2013</u>	<u>2014*</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Expenses										
Governmental activities:										
General government	\$ 16,327,879	\$ 9,616,443	\$ 10,258,397	\$ 11,891,412	\$ 11,391,711	\$ 10,568,716	\$ 13,526,087	\$ 13,351,480	\$ 13,473,913	\$ 16,489,553
Criminal Justice	21,190,633	22,965,185	23,269,813	23,704,075	25,385,784	25,165,200	26,741,588	26,371,744	26,270,930	28,231,024
Health and welfare	14,409,692	15,373,363	14,730,846	16,156,907	15,467,880	15,693,779	17,101,140	17,259,159	21,501,272	20,056,612
Highway, streets and drainage	25,884,621	23,738,530	22,231,719	19,839,314	18,587,519	18,085,357	16,450,942	16,913,116	20,819,030	21,192,463
Building facilities	6,222,969	6,178,313	7,469,010	6,856,712	6,137,446	5,803,325	6,321,270	5,853,195	6,675,619	7,098,788
Sanitation	2,290,081	2,620,248	2,766,667	3,711,280	3,764,651	3,025,673	3,808,391	4,037,514	3,583,858	3,401,582
Cultural and recreation	15,171,125	4,370,787	3,544,525	1,561,956	1,591,687	1,774,774	1,777,340	1,994,928	2,224,159	3,983,322
Economic development	4,153,012	4,221,537	4,918,773	5,072,704	4,163,160	3,872,784	3,674,099	3,302,830	40,354,785	10,592,529
Interest and fees on long-term debt	1,515,768	2,126,069	2,265,397	1,208,199	1,025,153	1,031,749	764,401	944,007	894,948	847,437
Total governmental activities expenses	<u>107,165,780</u>	<u>91,210,475</u>	<u>91,455,147</u>	<u>90,002,559</u>	<u>87,514,991</u>	<u>85,021,357</u>	<u>90,165,258</u>	<u>90,027,973</u>	<u>135,798,514</u>	<u>111,893,310</u>
Program revenues										
Governmental activities:										
Charges for Services:										
General government	2,657,856	3,172,380	3,068,069	2,888,020	3,266,204	3,316,443	3,775,322	3,909,619	3,920,535	4,131,373
Criminal justice	31,019	30,283	29,133	27,146	28,361	31,420	33,066	21,658	20,958	15,779
Health and welfare	162,137	168,282	102,913	81,590	75,693	82,868	115,742	77,213	64,266	57,967
Highway, streets and drainage	572,258	481,901	536,519	564,311	629,737	722,423	401,163	404,194	757,548	908,721
Building Facilities					5,076	14,575	22,019	21,810	17,100	17,100
Cultural and recreation	102,387	16,949	25,680	26,721	22,964	24,947	29,475	21,656	17,631	18,742
Economic development	-	-	-	-	-	-	-	-	-	-
Operating grants and contributions	15,520,450	15,446,335	15,644,301	16,673,788	15,241,347	15,774,147	17,554,551	17,639,557	59,496,154	57,662,228
Capital grants and contributions	863,252	520,231	403,126	63,891	40,847	1,277,938	120,620	-	-	-
Total governmental activities program revenue	<u>19,909,359</u>	<u>19,836,361</u>	<u>19,809,741</u>	<u>20,325,467</u>	<u>19,310,229</u>	<u>21,244,761</u>	<u>22,051,958</u>	<u>22,095,707</u>	<u>64,294,192</u>	<u>62,811,910</u>
Net (expense) revenue	<u>(87,256,421)</u>	<u>(71,374,114)</u>	<u>(71,645,406)</u>	<u>(69,677,092)</u>	<u>(68,204,762)</u>	<u>(63,776,596)</u>	<u>(68,113,300)</u>	<u>(67,932,266)</u>	<u>(71,504,322)</u>	<u>(49,081,400)</u>
General revenues and other changes in net position										
Governmental activities:										
Taxes:										
Property taxes levied for general purposes	55,858,768	42,091,966	43,351,047	43,455,011	43,393,923	44,300,607	45,724,867	46,252,918	47,012,843	49,150,038
Property taxes levied for debt services	2,883,688	2,519,914	2,622,033	2,547,653	2,670,754	2,703,921	2,720,566	2,774,222	2,788,705	2,901,165
Sales taxes	9,544,058	13,851,983	10,810,948	8,691,329	10,478,592	11,937,566	12,692,760	11,763,831	15,309,039	21,310,887
Franchise taxes	213,429	220,613	222,973	225,752	223,749	218,393	217,721	219,758	222,831	219,360
Gaming	1,924,061	1,791,430	1,742,988	1,652,616	1,622,581	1,583,209	1,578,221	1,205,744	1,605,170	1,585,775
Unrestricted grants and contributions	1,310,860	1,273,355	1,301,640	1,363,148	1,425,509	1,374,815	1,403,164	1,489,506	1,445,555	1,529,941
Oil and gas leases	1,187,767	853,285	257,369	156,575	380,067	533,322	1,340,134	1,292,298	6,784,013	13,039,039
Investment earnings	175,458	930,818	1,354,143	299,241	1,170,423	1,835,931	3,750,453	1,793,689	(800,493)	(5,728,144)
Miscellaneous	939,427	1,247,892	2,047,633	959,700	938,377	902,322	998,658	1,071,255	1,226,887	1,209,535
Total governmental activities	<u>74,037,516</u>	<u>64,781,256</u>	<u>63,710,774</u>	<u>59,351,025</u>	<u>62,303,975</u>	<u>65,390,086</u>	<u>70,426,544</u>	<u>67,863,221</u>	<u>75,594,550</u>	<u>85,217,596</u>
Net (expense) revenue governmental activities	<u>\$ (13,218,905)</u>	<u>\$ (6,592,858)</u>	<u>\$ (7,934,632)</u>	<u>\$ (10,326,067)</u>	<u>\$ (5,900,787)</u>	<u>\$ 1,613,490</u>	<u>\$ 2,313,244</u>	<u>\$ (69,045)</u>	<u>\$ 4,090,228</u>	<u>\$ 36,136,196</u>

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

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

	2013	2014*	2015	2016	2017	2018	2019	2020	2021	2022
General fund										
Reserved/designated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-	-	-	-	-	-	-
Committed to contingencies	36,963,755	37,337,820	37,568,272	37,658,105	38,314,833	35,561,184	36,915,258	37,777,104	37,119,957	32,527,694
Subsequent year's expenditures	-	465,823	1,765,245	890,943	3,830,016	1,703,129	1,950,526	2,237,615	6,066,451	2,393,561
Assigned to special services	6,046	-	-	-	-	-	-	-	-	-
Assigned to future claims	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Unassigned	15,383,867	15,864,301	15,443,580	16,730,828	13,918,265	16,375,898	15,736,881	14,937,504	10,231,584	15,504,035
Total general fund	<u>52,953,668</u>	<u>54,267,944</u>	<u>55,377,097</u>	<u>55,879,876</u>	<u>56,663,114</u>	<u>54,240,211</u>	<u>55,202,665</u>	<u>55,552,223</u>	<u>54,017,992</u>	<u>51,025,290</u>
All other governmental funds										
Reserved/designated	-	-	-	-	-	-	-	-	-	-
Unreserved, reported in:										
Special revenue funds	-	-	-	-	-	-	-	-	-	-
Capital project funds	-	-	-	-	-	-	-	-	-	-
Nonspendable	112,394	116,149	-	-	-	145,852	154,771	167,340	181,904	183,809
Restricted for:										
Criminal justice	12,757,622	13,745,166	13,700,053	13,376,374	11,884,137	11,309,817	11,582,347	12,198,105	13,211,473	18,556,353
Health and welfare	4,310,287	4,552,822	4,598,423	4,829,004	4,919,798	4,712,105	4,925,584	5,256,829	4,877,408	5,136,886
Highways, streets and drainage	18,418,298	19,345,933	17,760,128	17,949,870	19,648,327	20,841,051	21,611,102	24,468,505	27,517,125	35,633,340
Building facilities	7,551,676	7,739,454	8,149,857	8,651,497	8,919,935	8,810,834	8,970,152	9,414,153	8,915,462	9,114,784
Sanitation	19,963,097	21,744,403	21,151,391	18,958,779	19,492,352	20,684,585	21,457,890	22,503,288	23,112,529	25,088,361
Culture and recreation	19,809,873	2,949,108	3,114,732	3,212,661	3,282,430	3,070,633	2,978,223	2,920,405	2,469,387	2,402,920
Economic development	666,506	509,783	213,504	173,237	201,818	261,689	378,605	1,314,769	775,810	1,088,555
Debt service	2,960,858	2,961,531	3,161,513	3,343,742	3,582,379	3,859,473	4,177,682	4,466,415	4,783,891	5,113,304
Capital projects	29,149,410	23,120,596	19,657,535	17,322,319	15,775,347	19,411,417	19,225,743	34,104,374	26,995,148	26,100,212
Committed to:										
Economic development	645,202	987,522	1,498,895	1,024,592	896,058	656,216	729,998	671,266	1,363,657	14,455,646
Contingencies	-	-	-	-	-	-	-	-	-	-
Subsequent year's expenditures	2,437,875	4,379,945	9,174,838	6,529,160	5,712,733	7,020,492	7,315,928	3,218,034	11,735,223	17,901,208
Assigned to:										
Special services	10,372,533	9,331,088	7,871,413	5,666,498	5,710,817	5,928,297	6,571,505	5,288,346	10,737,636	16,620,899
Encumbrances	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	675,389
Total all other governmental funds	<u>129,155,631</u>	<u>111,483,500</u>	<u>110,052,282</u>	<u>101,037,733</u>	<u>100,026,131</u>	<u>106,712,461</u>	<u>110,079,530</u>	<u>125,991,829</u>	<u>136,676,653</u>	<u>178,071,666</u>
Total governmental funds	<u>\$ 182,109,299</u>	<u>\$ 165,751,444</u>	<u>\$ 165,429,379</u>	<u>\$ 156,917,609</u>	<u>\$ 156,689,245</u>	<u>\$ 160,952,672</u>	<u>\$ 165,282,195</u>	<u>\$ 181,544,052</u>	<u>\$ 190,694,645</u>	<u>\$ 229,096,956</u>

* Fund balance restated to remove the Shreve Memorial Library.

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

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

	<u>2013</u>	<u>2014**</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues										
Taxes	\$ 68,356,073	\$ 58,228,377	\$ 56,867,109	\$ 54,090,998	\$ 57,042,277	\$ 59,261,116	\$ 60,918,576	\$ 61,063,443	\$ 65,033,241	\$ 73,211,416
Licenses and permits	1,092,884	1,146,027	1,151,135	1,135,367	1,256,839	1,300,810	1,172,067	1,263,323	1,316,842	1,658,625
Intergovernmental	16,861,776	17,239,920	16,993,338	17,922,198	16,535,738	17,090,425	18,907,548	18,948,698	60,761,967	58,999,707
Charges for services	818,092	732,126	697,846	802,369	718,371	749,265	677,173	515,673	784,083	680,396
Fine and forfeitures	142,729	32,230	28,581	12,198	13,930	32,734	29,470	7,647	19,744	12,176
Gaming	1,924,061	1,791,430	1,742,989	1,652,616	1,622,581	1,583,209	1,578,221	1,205,744	1,605,171	1,585,776
Use of money and property:										
Rental, camping fee, other	111,395	435,390	348,328	326,721	757,060	533,322	1,113,175	1,292,298	1,139,029	13,039,036
Oil and gas leases	1,187,767	853,286	257,369	195,237	380,067	808,770	1,340,134	1,206,134	6,784,013	1,215,680
Investment earnings	173,571	856,224	1,297,804	294,659	1,116,723	1,796,364	3,678,685	1,719,595	(770,042)	(5,569,531)
Other revenues	877,183	596,699	2,097,937	974,148	949,372	914,245	1,001,770	1,075,605	1,148,310	1,201,517
Total revenues	<u>91,545,531</u>	<u>81,911,709</u>	<u>81,482,436</u>	<u>77,406,511</u>	<u>80,392,958</u>	<u>84,070,260</u>	<u>90,416,819</u>	<u>88,298,160</u>	<u>137,822,358</u>	<u>146,034,798</u>
Expenditures										
General government	5,077,717	5,480,022	5,071,236	5,369,121	4,975,623	5,654,664	5,358,341	5,793,464	5,459,576	7,663,707
Criminal justice	19,727,083	21,183,944	22,174,996	22,625,313	24,420,990	24,119,467	25,332,545	25,561,305	24,966,110	27,456,823
Health and welfare	14,308,661	14,743,669	14,646,265	15,873,065	14,668,539	15,227,607	16,910,305	17,288,382	21,441,662	18,708,855
Highways, streets and drainage	7,218,861	7,020,704	6,763,204	6,482,329	7,310,906	6,330,786	6,117,516	6,033,904	5,921,152	6,090,426
Building facilities	4,356,129	4,434,276	4,653,780	4,629,794	4,818,984	4,851,506	5,017,429	4,838,359	5,427,118	5,368,396
Sanitation	2,346,044	2,607,537	2,593,884	2,795,715	3,215,459	2,751,283	3,027,369	2,924,586	3,549,050	3,534,766
Culture and recreation	13,103,121	1,217,536	3,431,395	1,496,917	1,368,689	1,345,063	1,542,022	1,497,997	1,744,220	1,857,752
Economic development	4,172,934	4,245,095	4,942,137	5,096,416	4,189,156	3,898,391	3,680,718	3,328,816	40,382,761	10,624,102
Debt service:										
Principal	1,915,401	1,450,000	2,120,000	2,210,000	2,385,000	2,485,000	2,570,000	2,690,000	3,090,000	3,139,600
Interest	1,418,004	1,172,210	1,199,840	1,025,209	950,434	872,304	796,378	752,975	968,310	815,744
Fees and charges	128,657	336,192	257,566	120,015	140,064	134,914	252,262	137,985	146,192	148,481
Capital outlay	30,213,912	14,422,320	14,060,133	18,098,076	12,177,478	12,135,848	15,573,085	11,330,376	15,575,609	22,223,840
Total expenditures	<u>103,986,524</u>	<u>78,313,505</u>	<u>81,914,436</u>	<u>85,821,970</u>	<u>80,621,322</u>	<u>79,806,833</u>	<u>86,177,970</u>	<u>82,178,149</u>	<u>128,671,760</u>	<u>107,632,492</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(12,440,993)</u>	<u>3,598,204</u>	<u>(432,000)</u>	<u>(8,415,459)</u>	<u>(228,364)</u>	<u>4,263,427</u>	<u>4,238,849</u>	<u>6,120,011</u>	<u>9,150,598</u>	<u>38,402,306</u>
Other financing sources (uses)										
Transfers in	35,100,894	21,946,155	24,459,492	30,181,600	24,991,009	24,764,500	22,059,622	24,831,036	22,373,631	48,050,078
Transfers out	(35,100,894)	(24,963,535)	(24,459,492)	(30,181,600)	(24,991,009)	(24,764,500)	(22,059,622)	(24,831,036)	(22,373,631)	(48,050,078)
Refunding certificates issued	-	6,850,000	6,345,000	7,250,000	-	-	3,715,000	-	-	-
Payment to refunding escrow agent	-	(7,414,270)	(7,350,835)	(7,346,311)	-	-	(3,624,326)	-	-	-
Bond premiums	-	593,709	1,115,770	-	-	-	-	961,846	-	-
Bond proceeds	-	-	-	-	-	-	-	9,180,000	-	-
Total other financing sources (uses)	<u>-</u>	<u>(2,987,941)</u>	<u>109,935</u>	<u>(96,311)</u>	<u>-</u>	<u>-</u>	<u>90,674</u>	<u>10,141,846</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(12,440,993)</u>	<u>610,263</u>	<u>(322,065)</u>	<u>(8,511,770)</u>	<u>(228,364)</u>	<u>4,263,427</u>	<u>4,329,523</u>	<u>16,261,857</u>	<u>9,150,598</u>	<u>38,402,306</u>
Fund balance, beginning	194,550,292	165,141,181	165,751,444	165,429,379	156,917,609	156,689,245	160,952,672	165,282,195	181,544,052	190,694,650
Fund balance, ending	<u>\$ 182,109,299</u>	<u>\$ 165,751,444</u>	<u>\$ 165,429,379</u>	<u>\$ 156,917,609</u>	<u>\$ 156,689,245</u>	<u>\$ 160,952,672</u>	<u>\$ 165,282,195</u>	<u>\$ 181,544,052</u>	<u>\$ 190,694,650</u>	<u>\$ 229,096,956</u>
Debt expenditures to non-capital expenditures ratio *	3.62%	3.74%	4.39%	4.23%	4.67%	4.61%	4.43%	4.78%	3.36%	3.55%

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

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

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

Fiscal Year Ended December 31	Residential Property	Commercial Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
2013	\$ 1,035,656,418	\$ 981,415,265	\$ 2,017,071,683	34.94	\$ 17,846,856,263	11.30%
2014	\$ 1,038,235,334	\$ 1,007,385,158	\$ 2,045,620,492	25.75	\$ 18,089,693,287	11.31%
2015	\$ 1,046,104,978	\$ 1,051,703,541	\$ 2,097,808,519	25.75	\$ 18,499,500,033	11.34%
2016	\$ 1,058,415,325	\$ 1,029,540,789	\$ 2,087,956,114	25.57	\$ 18,475,060,407	11.30%
2017	\$ 1,071,093,912	\$ 1,022,500,876	\$ 2,093,594,788	25.57	\$ 18,595,485,180	11.26%
2018	\$ 1,078,640,540	\$ 1,035,432,287	\$ 2,114,072,827	25.57	\$ 18,769,323,837	11.26%
2019	\$ 1,087,833,468	\$ 1,070,502,456	\$ 2,158,335,924	25.57	\$ 19,103,853,940	11.30%
2020	\$ 1,117,144,080	\$ 1,058,562,813	\$ 2,175,706,893	25.87	\$ 19,219,790,330	11.32%
2021	\$ 1,129,884,974	\$ 1,067,892,168	\$ 2,197,777,142	25.87	\$ 19,418,182,287	11.32%
2022	\$ 1,146,157,903	\$ 1,126,207,140	\$ 2,272,365,043	25.87	\$ 20,011,022,463	11.36%

Source: Caddo Parish Tax Assessor.

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

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

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

Fiscal Year Ended December 31,	Debt Service	General Fund	Public Works	Parks and Recreation	Courthouse Maintenance	Detention Facilities	Juvenile Court	Public Health	Biomedical Center	Criminal Justice System	Total	Shreve Memorial Library	School Board	Sheriff	City	Total
2013	1.75	3.07	3.71	0.81	2.60	5.04	1.89	1.91	1.67	3.30	25.75	8.84	75.66	13.29	39.70	163.24
2014	1.50	3.07	3.94	0.81	2.60	5.04	1.89	1.91	1.67	3.07	25.50	8.84	75.66	13.40	39.70	163.10
2015	1.50	3.07	3.94	0.81	2.60	5.04	1.89	1.91	1.67	3.07	25.50	8.84	74.66	13.41	36.65	159.06
2016	1.50	3.02	3.78	0.83	2.72	5.01	1.97	1.93	1.64	3.17	25.57	8.84	73.30	13.15	36.29	157.15
2017	1.50	3.02	3.78	0.83	2.72	5.01	1.97	1.93	1.64	3.17	25.57	8.84	73.82	13.15	35.81	157.19
2018	1.50	3.02	3.62	0.83	2.72	5.01	1.97	1.93	1.64	3.33	25.57	8.84	73.82	13.41	33.65	155.29
2019	1.50	3.02	3.62	0.83	2.72	5.01	1.97	1.93	1.64	3.33	25.57	8.84	73.82	13.41	33.65	155.29
2020	1.50	3.06	3.67	0.84	2.73	5.07	2.00	1.96	1.66	3.38	25.87	8.90	74.77	13.59	26.59	149.72
2021	1.50	3.06	3.67	0.84	2.73	5.07	2.00	1.96	1.66	3.38	25.87	8.90	74.77	13.59	26.59	149.72
2022	1.50	3.06	3.63	0.84	2.72	5.07	1.97	1.95	1.66	3.43	25.83	8.90	74.77	13.59	29.09	152.18

Source: Caddo Parish Tax Assessor.

CADDO PARISH COMMISSION

Shreveport, Louisiana

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

<u>Taxpayer</u>	<u>2022</u>			<u>2013</u>		
	<u>Assessed value</u>	<u>Rank</u>	<u>Percentage of total assessed value</u>	<u>Assessed value</u>	<u>Rank</u>	<u>Percentage of total assessed value</u>
Southwestern Electric Power Company	\$ 201,554,590	1	10.41%	\$ 76,221,570	1	3.78%
Chesapeake Operating LLC	31,392,970	2	1.62%	28,439,560	2	1.41%
Union Pacific Railroad Co.	17,986,310	4	0.93%			
Ternium	17,246,130	3	0.89%			
Calumet	15,341,451	6	0.79%	16,497,800	5	0.82%
Kansas City Southern Railroad	12,955,350	5	0.67%			
Centerpoint Energy Arkla	12,673,070	7	0.65%	26,319,570	3	1.30%
Comstock Oil and Gas	11,855,590	8	0.61%			
BPX Operating Company	11,462,790	9	0.59%			
Walmart	10,758,290	10	0.56%	11,587,490	10	0.57%
BellSouth Corporation				18,294,130	4	0.91%
Universal Oil Products LLC				14,589,770	6	0.72%
Gulf Crossing Pipeline				13,351,740	7	0.66%
QEP Energy				12,982,280	8	0.64%
Capital One				12,307,970	9	0.61%
Total for ten principal taxpayers	343,226,541		17.73%	230,591,880		11.43%
Total for remaining taxpayers	1,592,836,776		82.27%	1,786,479,803		88.57%
Total for all taxpayers	<u>\$ 1,936,063,317</u>		<u>100.00%</u>	<u>\$ 2,017,071,683</u>		<u>100.00%</u>

Source: Caddo Parish Tax Assessor.

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

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

Fiscal Year Ended December 31,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2013	\$ 59,295,194	\$ 55,521,146	93.6%	\$ 1,801,392	\$ 57,322,538	96.7%
2014	\$ 44,856,225	\$ 42,065,439	93.8%	\$ 1,425,090	\$ 43,490,529	97.0%
2015	\$ 46,312,133	\$ 43,519,796	94.0%	\$ 1,851,441	\$ 45,371,237	98.0%
2016	\$ 46,215,783	\$ 42,702,007	92.4%	\$ 2,033,775	\$ 44,735,782	96.8%
2017	\$ 46,462,074	\$ 43,259,557	93.1%	\$ 2,232,104	\$ 45,491,661	97.9%
2018	\$ 47,031,952	\$ 43,283,541	92.0%	\$ 1,797,019	\$ 45,080,560	95.9%
2019	\$ 48,203,589	\$ 45,161,176	93.7%	\$ 969,014	\$ 46,130,190	95.7%
2020	\$ 49,366,696	\$ 46,861,443	94.9%	\$ 2,185,212	\$ 49,046,655	99.4%
2021	\$ 49,863,642	\$ 46,102,838	92.5%	\$ 3,389,981	\$ 49,492,819	99.3%
2022	\$ 51,745,364	\$ 46,627,075	90.1%	N/A	\$ 46,627,075	90.1%

N/A - Information is not yet available.

Source: Caddo Parish Tax Assessor.

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

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Taxable Sales by Category
Last Ten Fiscal Years
(Unaudited)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Motor Vehicle Dealers	\$130,958,955	\$137,280,445	\$139,392,894	\$134,120,081	\$132,555,488	\$138,539,836	\$149,613,985	\$149,233,337	\$171,235,025	\$179,151,132
Wholesale - Machinery, Equipment and Supplies	\$78,833,925	\$88,132,527	\$73,322,005	\$49,667,615	\$84,832,762	\$65,185,663	\$52,690,683	\$68,489,819	\$93,737,421	\$165,212,915
Manufacturing	\$74,311,740	\$111,920,247	\$79,560,198	\$24,532,643	\$66,203,421	\$92,013,327	\$80,140,398	\$53,301,319	\$84,012,101	\$155,841,206
Oil and Gas Services - Mining	\$32,222,136	\$36,943,934	\$25,642,233	\$18,099,987	\$31,031,738	\$43,199,191	\$14,885,499	\$35,286,808	\$53,897,526	\$100,755,429
Wholesale - Lumber and Other Construction Materials	\$18,300,993	\$31,002,751	\$20,985,695	\$13,930,124	\$15,862,243	\$30,054,544	\$40,913,380	\$22,779,465	\$58,633,963	\$121,861,639
Grocery Stores	\$30,792,139	\$24,853,216	\$21,015,851	\$24,899,318	\$21,697,671	\$21,234,681	\$38,102,118	\$39,368,889	\$44,640,940	\$65,184,455
Wholesale - Metals	\$37,499,207	\$38,307,037	\$37,630,229	\$34,855,886	\$34,866,687	\$37,059,827	\$38,191,755	\$40,630,043	\$46,797,355	\$53,271,140
Equipment Leasing and Renting	\$12,337,571	\$11,696,502	\$9,924,283	\$12,820,847	\$11,452,243	\$14,922,157	\$17,015,038	\$45,100,389	\$51,779,883	\$68,071,160
Automotive Repair Shops	\$18,252,197	\$18,714,384	\$19,377,005	\$21,346,233	\$21,763,885	\$23,815,426	\$30,351,697	\$32,389,313	\$36,576,635	\$40,187,529
Restaurants	\$10,656,181	\$11,469,756	\$9,242,407	\$10,342,466	\$10,096,729	\$13,109,720	\$14,885,499	\$14,846,679	\$18,418,221	\$17,780,153
All Others	\$190,453,851	\$406,780,922	\$339,219,409	\$240,077,110	\$265,054,250	\$308,635,807	\$364,223,702	\$287,732,590	\$338,839,619	\$408,182,322
Total	\$ 681,817,336	\$ 634,618,895	\$ 917,101,721	\$ 775,312,209	\$ 584,692,310	\$ 695,417,117	\$ 787,770,179	\$ 841,013,754	\$ 789,158,651	\$ 1,375,499,080
Sales tax rate	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%

See accompanying independent auditors' report.

CADDO PARISH COMMISSION

Shreveport, Louisiana

Direct and Overlapping Sales Tax Rates

Last Ten Fiscal Years

(Unaudited)

Year	Sales Tax District #1	Caddo Parish School Board	Caddo Law Enforcement District	State of Louisiana	Total Rate
2013	1.50	1.50	0.35	4.00	7.35
2014	1.50	1.50	0.35	4.00	7.35
2015	1.50	1.50	0.35	4.00	7.35
2016	1.50	1.50	0.35	5.00	8.35
2017	1.50	1.50	0.35	5.00	8.35
2018	1.50	1.50	0.35	4.45	7.80
2019	1.50	1.50	0.35	4.45	7.80
2020	1.50	1.50	0.35	4.45	7.80
2021	1.50	1.50	0.35	4.45	7.80
2022	1.50	1.50	0.35	4.45	7.80

Source: Caddo-Shreveport Sales and Use Tax Commission.

See accompanying independent auditors' report.

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

	2013				2014				2015				2016				2017			
	Number of Filers	Percent of Total	Tax Collected	Percent of Total	Number of Filers	Percent of Total	Tax Collected	Percent of Total	Number of Filers	Percent of Total	Tax Collected	Percent of Total	Number of Filers	Percent of Total	Tax Collected	Percent of Total	Number of Filers	Percent of Total	Tax Collected	Percent of Total
Retail Trade	608	21.87%	\$ 3,756,846	43.63%	634	22.11%	\$ 3,912,991	28.44%	651	22.79%	\$ 4,005,318	34.44%	682	23.70%	\$ 4,400,356	50.17%	700	24.01%	\$4,754,394	45.58%
Wholesale Trade	1093	39.32%	2,586,385	30.03%	1155	40.29%	3,000,306	21.80%	1,177	41.20%	2,521,037	21.67%	1,168	40.58%	1,982,181	22.59%	1,194	40.95%	\$2,193,037	21.01%
Manufacturing	109	3.92%	530,868	6.17%	99	3.45%	1,051,331	7.64%	87	3.05%	1,979,007	17.02%	81	2.81%	604,749	6.90%	71	2.43%	\$707,543	6.78%
Services	602	21.65%	100,902	1.17%	596	20.79%	1,118,331	8.13%	587	20.55%	902,546	7.76%	603	20.95%	827,299	9.43%	609	20.88%	\$1,140,925	10.94%
Mining	151	5.43%	1,185,084	13.76%	146	5.09%	1,864,220	13.55%	136	4.76%	1,207,248	10.38%	120	4.17%	372,620	4.25%	128	4.39%	\$1,000,474	9.59%
Transportation, Communications, Electric, & Gas	73	2.63%	216,401	2.51%	86	3.00%	303,922	2.21%	82	2.87%	374,560	3.22%	86	2.99%	401,977	4.58%	84	2.88%	\$423,189	4.06%
Other	34	1.22%	111,659	1.30%	38	1.33%	157,537	1.15%	33	1.16%	49,350	0.42%	30	1.04%	82,780	0.94%	28	0.96%	\$42,569	0.41%
Construction	93	3.34%	111,440	1.29%	98	3.41%	2,324,946	16.90%	90	3.14%	567,002	4.88%	90	3.12%	74,420	0.85%	84	2.87%	\$142,367	1.36%
Agricultural	2	0.07%	3,600	0.04%	2	0.07%	16,404	0.12%	2	0.07%	16,815	0.14%	4	0.14%	17,110	0.20%	2	0.07%	\$20,335	0.19%
Finance, Insurance, & Real Estate	13	0.47%	6,978	0.08%	11	0.38%	6,261	0.05%	10	0.35%	6,576	0.06%	12	0.42%	6,765	0.08%	14	0.48%	\$6,210	0.06%
Government	2	0.07%	121	0.00%	2	0.07%	276	0.00%	2	0.07%	224	0.00%	2	0.07%	128	0.00%	2	0.07%	\$214	0.00%
Total	2,780	100.00%	\$ 8,610,284	100.00%	2,867	100.00%	\$ 13,756,525	100.00%	2,857	100.00%	\$ 11,629,683	100.00%	2,878	100.00%	\$ 8,770,385	100.00%	2,916	100.00%	\$ 10,431,257	100.00%

	2018				2019				2020				2021				2022			
	Number of Filers	Percent of Total	Tax Collected	Percent of Total	Number of Filers	Percent of Total	Tax Collected	Percent of Total	Number of Filers	Percent of Total	Tax Collected	Percent of Total	Number of Filers	Percent of Total	Tax Collected	Percent of Total	Number of Filers	Percent of Total	Tax Collected	Percent of Total
Retail Trade	754	25.02%	\$5,031,202	42.58%	1,012	30.02%	\$5,379,350	42.65%	1,038	30.72%	\$6,034,495	50.98%	991	29.49%	\$7,170,093	47.87%	1,016	29.63%	\$7,892,225	38.25%
Wholesale Trade	1,184	39.30%	\$2,548,978	21.56%	1,262	37.44%	\$2,934,666	23.25%	1,221	36.13%	\$2,552,629	21.55%	1,245	37.04%	\$3,759,373	25.09%	1,266	36.92%	\$6,141,774	29.76%
Manufacturing	69	2.29%	\$862,419	7.30%	80	2.37%	\$1,194,618	9.47%	85	2.52%	\$656,386	5.55%	80	2.38%	\$607,142	4.05%	149	4.35%	\$2,320,634	11.25%
Services	645	21.41%	\$1,324,479	11.21%	642	19.04%	\$1,320,921	10.47%	654	19.35%	\$1,134,748	9.59%	667	19.85%	\$1,533,492	10.24%	658	19.19%	\$2,320,389	11.25%
Mining	136	4.51%	\$1,465,429	12.40%	139	4.12%	\$1,174,566	9.31%	130	3.85%	\$759,953	6.42%	133	3.96%	\$1,243,010	8.30%	78	2.27%	\$906,376	4.39%
Transportation, Communications, Electric, & Gas	85	2.82%	\$317,074	2.68%	87	2.58%	\$363,301	2.88%	86	2.55%	\$397,895	3.36%	97	2.89%	\$364,431	2.43%	103	3.00%	\$484,648	2.35%
Other	32	1.06%	\$73,840	0.62%	37	1.10%	\$62,523	0.50%	50	1.48%	\$112,686	0.95%	45	1.34%	\$185,214	1.24%	100	2.92%	\$291,370	1.41%
Construction	91	3.01%	\$155,094	1.31%	94	2.78%	\$152,286	1.21%	98	2.89%	\$144,266	1.22%	87	2.58%	\$95,289	0.64%	41	1.19%	\$254,904	1.24%
Agricultural	3	0.10%	\$33,393	0.28%	4	0.12%	\$27,540	0.22%	4	0.12%	\$39,567	0.33%	3	0.09%	\$17,172	0.11%	4	0.12%	\$16,985	0.08%
Finance, Insurance, & Real Estate	13	0.43%	\$4,262	0.04%	13	0.39%	\$4,243	0.03%	12	0.36%	\$4,702	0.04%	12	0.36%	\$3,240	0.02%	13	0.38%	\$2,947	0.01%
Government	1	0.03%	\$383	0.00%	1	0.03%	\$192	0.00%	1	0.03%	\$53	0.00%	1	0.03%	\$73	0.00%	1	0.03%	\$235	0.00%
Total	3,013	100.00%	\$ 11,816,553	100.00%	3,371	100.00%	\$ 12,614,206	100.00%	3,379	100.00%	\$ 11,837,380	100.00%	3,361	100.00%	\$ 14,978,529	100.00%	3,429	100.00%	\$ 20,632,486	100.00%

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

Source: Caddo-Shreveport Sales and Use Tax Commission.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

(Unaudited)

Fiscal Year	General Obligation Bonds	Limited Tax Revenue Bonds	Certificates of Indebtedness	Unamortized Premiums or Discounts	Total Primary Government	Percentage of Personal Income (2)	Parish per Capita (2)
2013	\$ 26,670,000	\$ 5,330,000	\$ 5,455,000	\$ 143,510	\$ 37,598,510	0.30%	\$ 148
2014	\$ 25,660,000	\$ 5,110,000	\$ 4,905,000	\$ 676,873	\$ 36,351,873	0.33%	\$ 144
2015	\$ 24,045,000	\$ 4,880,000	\$ 4,345,000	\$ 1,652,598	\$ 34,922,598	0.28%	\$ 139
2016	\$ 23,250,000	\$ 4,640,000	\$ 3,770,000	\$ 1,512,553	\$ 33,172,553	0.28%	\$ 134
2017	\$ 21,705,000	\$ 4,390,000	\$ 3,180,000	\$ 1,372,509	\$ 30,647,509	0.28%	\$ 125
2018	\$ 20,085,000	\$ 4,130,000	\$ 2,575,000	\$ 1,232,465	\$ 28,022,465	0.24%	\$ 116
2019	\$ 18,405,000	\$ 4,000,000	\$ 1,955,000	\$ 1,092,420	\$ 25,452,420	0.21%	\$ 105
2020	\$ 16,660,000	\$ 12,870,000	\$ 1,320,000	\$ 1,866,129	\$ 32,716,129	0.24%	\$ 138
2021	\$ 14,850,000	\$ 12,240,000	\$ 670,000	\$ 1,677,993	\$ 29,437,993	0.20%	\$ 126
2022	\$ 12,965,000	\$ 11,590,000	\$ -	\$ 1,507,795	\$ 26,062,795	(1)	\$ 113

Notes:

- (1) 2022 data was not available.
- (2) See the Schedule of Demographic and Economic Statistics for personal income and population data.

See accompanying independent auditors' report.

CADDO PARISH COMMISSION

Shreveport, Louisiana

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

Fiscal year	Population	Assessed value ⁽¹⁾	Gross bonded debt	Less debt service fund	Net bonded debt	Ratio of net bonded debt to assessed value	Net bonded debt per capita ⁽²⁾
2013	255,613	2,017,071,683	\$ 26,813,510	\$ 2,960,857	\$ 23,852,653	1.18%	\$ 93
2014	255,613	2,045,620,492	\$ 26,211,301	\$ 2,961,531	\$ 23,249,770	1.14%	\$ 91
2015	255,613	2,097,808,519	\$ 25,589,965	\$ 3,161,513	\$ 22,428,452	1.07%	\$ 88
2016	255,613	2,087,956,114	\$ 24,672,859	\$ 3,343,742	\$ 21,329,117	1.02%	\$ 83
2017	245,150	2,093,594,788	\$ 23,005,754	\$ 3,582,379	\$ 19,423,375	0.93%	\$ 79
2018	241,173	2,114,072,827	\$ 21,263,648	\$ 3,859,473	\$ 17,404,175	0.82%	\$ 72
2019	242,922	2,158,335,924	\$ 19,461,542	\$ 4,177,682	\$ 15,283,860	0.71%	\$ 63
2020	236,335	2,175,706,893	\$ 17,591,437	\$ 4,466,416	\$ 13,125,021	0.60%	\$ 56
2021	234,408	2,197,777,142	\$ 15,662,331	\$ 4,783,892	\$ 10,878,439	0.49%	\$ 46
2022	230,130	2,272,365,043	\$ 14,472,795	\$ 5,113,304	\$ 9,359,491	0.41%	\$ 41

Notes:

(1) Does not include certificates of indebtedness.

(2) Population data can be found in the Schedule of Demographic and Economic Statistics.

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Direct and Overlapping Governmental Activities Debt
As of December 31, 2022
(dollars in thousands)
(Unaudited)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Direct and Overlapping Debt</u>
Debt repaid with property taxes			
Caddo Parish School Board	\$ 99,586	100%	\$ 99,586
City of Shreveport	219,708	99%	\$ 217,511
Subtotal, overlapping debt			317,097
Parish direct debt			24,555
Unamortized premium			<u>1,508</u>
Total direct and overlapping debt			<u><u>\$ 343,160</u></u>

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

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

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Legal Debt Margin Information
Last Ten Fiscal Years
(Unaudited)

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Debt limit – 10% of assessed value for any one purpose	\$ 201,707,168	\$ 204,562,049	\$ 209,780,852	\$ 208,795,611	\$ 209,359,479	\$ 211,407,283	\$ 215,833,592	\$ 217,570,689	\$ 219,777,714	\$ 227,236,504
Deduct – amount of debt applicable to debt limit	26,813,510	26,211,301	25,589,965	24,672,859	23,005,754	21,263,648	19,461,542	17,591,437	15,662,331	14,472,795
Legal debt margin	<u>\$ 169,502,282</u>	<u>\$ 174,893,658</u>	<u>\$ 178,350,748</u>	<u>\$ 184,190,887</u>	<u>\$ 184,122,752</u>	<u>\$ 186,353,725</u>	<u>\$ 190,143,635</u>	<u>\$ 196,372,050</u>	<u>\$ 219,777,714</u>	<u>\$ 212,763,709</u>
 Total debt applicable to the limit as a percentage of debt limit	14.17%	13.29%	12.81%	12.20%	11.82%	10.99%	10.06%	9.02%	7.13%	6.37%

Legal Debt Margin Calculation for Fiscal Year 2022:

Assessed value	\$ 2,272,365,043
Debt limit (10% of total assessed value)	227,236,504
Debt applicable to limit:	
General Obligation Bonds	14,472,795
Legal debt margin	<u>\$ 212,763,709</u>

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

CADDO PARISH COMMISSION

Shreveport, Louisiana

Demographic and Economic Statistics Last Ten Fiscal Years (Unaudited)

<u>Fiscal Year</u>	<u>Caddo Parish Population</u>	<u>Caddo Parish Personal Income (in thousands)</u>	<u>Caddo Parish per Capita Personal Income</u>	<u>Parish Unemployment Rate</u>
2013	254,887	\$ 12,629,651	\$ 49,550	5.60%
2014	252,405	\$ 11,091,583	\$ 43,909	6.80%
2015	251,164	\$ 12,341,720	\$ 41,593	6.60%
2016	247,597	\$ 11,941,648	\$ 47,987	6.60%
2017	245,150	\$ 10,988,905	\$ 44,565	5.80%
2018	241,173	\$ 11,760,644	\$ 49,242	5.00%
2019	242,922	\$ 12,175,854	\$ 50,690	5.00%
2020	236,335	\$ 13,072,573	\$ 55,047	8.30%
2021	234,408	\$ 13,092,819	\$ 57,420	4.10%
2022	230,130	\$ (1)	\$ (1)	4.00%

Note:

(1) 2022 data was not available.

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

See accompanying independent auditors' report.

CADDO PARISH COMMISSION

Shreveport, Louisiana

**Principal Employers
Years Ended 2022 and 2013
(Unaudited)**

Employer	2022			2013		
	Employees	Rank	Percentage of Area Employment	Employees	Rank	Percentage of Area Employment
Caddo Parish Public Schools	9,416	1	10.23%	6,101	4	5.59%
Willis Knighton Health System	6,732	2	7.31%	6,145	3	5.63%
Ochsner LSU Health Shreveport*	2,763	3	3.00%	6,200	2	5.68%
LSU Health Shreveport	2,762	4	3.00%			
City of Shreveport	2,569	5	2.79%	2,700	5	2.48%
State of Louisiana	2,165	6	2.35%	6,549	1	6.00%
Christus Schumpert Health System	1,800	7	1.96%	1,800	7	1.65%
United States Dept of VA	1,682	8	1.83%			
Teleperformance	1,623	9	1.76%			
Walmart/Sam's Store	1,501	10	1.63%	2,006	6	1.84%
US Support Company				1,585	9	1.45%
Overton Brooks VA Medical Center				1,590	8	1.46%
Eldorado Resort Casino				1,300	10	1.19%
Total	33,013		35.86%	35,976		32.97%

Source: North Louisiana Economic Partnership.

*2013-LSU Health Science Center

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

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

<u>Function/Program</u>	<u>Full-time Equivalent Employees as of December 31,</u>									
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
General Government	25	25	26	27	32	29	31	33	33	31
Criminal Justice	81	81	81	81	80	81	76	76	77	76
Highways and Streets	76	76	69	69	64	61	62	57	65	65
Culture and Recreation	13	13	13	13	14	15	16	16	16	16
Health and Welfare	31	31	31	31	36	29	35	40	38	37
Building Facilities	68	68	68	68	68	67	70	66	66	64
Sanitation	32	32	32	36	36	33	35	39	33	32
Total	326	326	326	320	325	330	315	325	327	321

Source: Caddo Parish Commission.

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana
Operating Indicators by Function
Last Ten Fiscal Years
(Unaudited)

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Governmental activities:										
Public works										
Road miles constructed	0.89	0.65	0.83	-	0.48	0.25	-	0.78	-	-
Sanitation										
Refuse collected (tons/month)	1,272	1,232	1,252	1,319	1,290	1,057	1,296	1,465	1,427	1,371
Health and welfare										
Number of ground mosquito control assignments	1,091	1,368	1,359	1,458	1,062	1,166	1,198	924	953	930
Number of animals handled through the animal shelter	9,733	8,720	7,706	7,445	6,450	5,800	5,062	3,658	4,549	5,349
Culture and recreation										
Number of park pavilion rentals	27	36	34	40	65	60	45	-	-	19
Number of camping ground rentals	891	1,452	1,443	1,328	2,748	3,390	3,255	2,528	1,298	-
Economic Development										
Number of business licenses issued	1,429	1,437	1,460	1,494	1,442	1,495	1,502	1,423	1,404	1,374
Number of housing assistance clients	59	56	55	62	67	68	75	71	103	95

Source: Various Parish Departments and asset records.

See accompanying independent auditors' report.

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

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General government										
Number of general government buildings	8	8	7	7	7	7	7	7	7	7
Public safety										
Number of correctional facilities (adult and juvenile)	2	2	2	2	2	2	2	2	2	2
Public works										
Paved road miles	717	717	718	718	718.48	718.73	718.73	719.51	755.74	755.74
Unpaved road miles	65.00	65.00	65.00	65.00	65.00	65.00	65.00	65.00	8.00	8.00
Number of bridges maintained	167	166	166	166	166	166	166	166	166	166
Number of streetlights maintained	59	59	59	59	59	59	59	59	59	59
Sanitation										
Number of collection compactors	17	17	17	17	17	17	18	18	18	18
Health and welfare										
Number of animal services trucks	11	11	12	12	13	8	8	8	8	8
Number of mosquito control spray trucks	8	8	8	8	10	8	8	8	8	8
Culture and recreation										
Number of parks	14	14	14	14	14	14	14	14	14	14
Number of boat launches	7	7	7	7	6	5	5	5	5	5
Miles of trails	25	25	25	25	30	40	41	41	41	41
Number of historical markers	6	6	6	6	6	6	6	6	6	6
Acres of Parkland	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100

Source: Various Parish Departments and asset records.

See accompanying independent auditors' report.





CADDO PARISH COMMISSION
Shreveport, Louisiana

Single Audit Report

December 31, 2022

(With Independent Auditors' Reports Thereon)



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

Members of the Caddo Parish Commission
Government Plaza
Shreveport, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Caddo Parish Commission (the Commission), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, and have issued our report thereon dated June 30, 2023. Our report includes a reference to other auditors who audited the financial statements of the discretely presented component units, as described in our report on the Commission's financial statements. The report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control over Financial Reporting

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

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

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


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

Report on Compliance and Other Matters

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

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Although the intended use of these reports may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Office of the Louisiana Legislative Auditor as a public document.



CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana
June 30, 2023



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

Members of the Caddo Parish Commission
Government Plaza
Shreveport, Louisiana

Opinion on Each Major Federal Program

We have audited Caddo Parish Commission (the Commission)'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Commission's major federal programs for the year ended December 31, 2022. The Commission's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Commission complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed. Although the intended use of these reports may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Office of the Louisiana Legislative Auditor as a public document.

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Commission, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements. We issued our report thereon dated June 30, 2023, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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

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

CARR, RIGGS & INGRAM, LLC
Shreveport, Louisiana
June 30, 2023

Caddo Parish Commission
Schedule of Expenditures and Federal Awards
For the year ended December 31, 2022

Federal Grantor/Pass-through Grantor/Program or Cluster Title		Contract/Grant	Federal Expenditures	Amount Passed Through to Subrecipients
U.S. Department of Agriculture				
Child Nutrition Cluster				
Pass-through Louisiana Department of Education				
National School Lunch Program	10.555	05-SFS-042	59,474	-
Total Child Nutrition Cluster			<u>59,474</u>	<u>-</u>
Total U.S. Department of Agriculture			<u>59,474</u>	<u>-</u>
U.S. Department of Housing and Urban Development				
Housing Vouchers Cluster				
Section 8 Housing Choice Vouchers	14.871	LA184V003-005	656,956	-
Total Housing Vouchers Cluster			<u>656,956</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development			<u>656,956</u>	<u>-</u>
U.S. Department of Justice				
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	201-WE-AX-0018	151,624	-
Total U.S. Department of Justice			<u>151,624</u>	<u>-</u>
U.S. Department of Health and Human Services				
Pass-through Louisiana Supreme Court				
Temporary Assistance for Needy Families- Adult Drug Court	93.558	N/A	120,400	-
Temporary Assistance for Needy Families- Juvenile Drug Court	93.558	N/A	436,158	-
Total Temporary Assistance for Needy Families (TANF)			<u>556,558</u>	<u>-</u>
Pass-through Louisiana Office of Youth Development				
Foster Care – Title IV-E	93.658	643733	507,611	-
Head Start Cluster				
Head Start	93.600	06CH0100435	14,306,864	14,306,864
Total Head Start Cluster			<u>14,306,864</u>	<u>14,306,864</u>
Total U.S. Department of Health and Human Services			<u>15,371,033</u>	<u>14,306,864</u>
U.S. Department of Education				
Pass-through Caddo Parish School Board				
Title I Grants to Local Educational Agencies	84.010		62,517	-
Total U.S. Department of Education			<u>62,517</u>	<u>-</u>
U.S. Department of Treasury				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	SLT-0527	13,466,841	-
COVID-19 - Emergency Rental Assistance	21.023	ERA0412	7,111,369	-
Pass-through Louisiana Governor's Office of Emergency Rental Assistance Program				
COVID-19 – Local Assistance and Tribal Constituency Fund	21.032	LATCF-1823	50,000	-
Total U.S. Department of Treasury			<u>20,628,210</u>	<u>-</u>
U.S. Department of Homeland Security - Federal Emergency Mgt Agency				
Pass-through Louisiana Office of Homeland Security and Emergency Preparedness				
Disaster Grants-Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4263-PA-LA	93,600	-
Total U.S. Department of Homeland Security - Federal Emergency Mgt Agency			<u>93,600</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>37,023,414</u>	<u>14,306,864</u>
*Not included on 2021 Schedule of Expenditures and Federal Awards				
U.S. Department of Transportation				
Pass-through Louisiana Department of Transportation				
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	H.013389	56,969	-
Total U.S. Department of Transportation			<u>56,969</u>	<u>-</u>

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

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

NOTE 2: INDIRECT COST RATE

The Uniform Guidance allows an organization to elect a 10% de minimus indirect cost rate. For the year ended December 31, 2022, the Commission did not elect to use this rate

NOTE 3: LOANS / LOAN GUARANTEES OUTSTANDING BALANCES

The Commission did not expend federal awards related to loans or loan guarantees during the year ended December 31, 2022.

NOTE 4: SUB-RECIPIENTS

During the year ended December 31, 2022, the Commission expended \$14,306,864 to sub-recipients.

NOTE 5: NONCASH ASSISTANCE AND OTHER

The Commission did not receive any non-cash assistance or federally funded insurance during the year ended December 31, 2022.

NOTE 6: CONTINGENCIES

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

NOTE 7: FEDERAL PASS-THROUGH FUNDS

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

Caddo Parish Commission
Notes to the Schedule of Expenditures and Federal Awards
For the year ended December 31, 2022

Note 8: RELATIONSHIP TO FINANCIAL STATEMENTS

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

Funds	Federal Sources
General	\$ 605,838
Other Governmental:	
Juvenile Justice	781,986
Section 8 Housing Fund	656,956
E. Edwards Jones Trust Fund	7,111,369
Public Works	93,560
American Rescue Plan Fund	13,466,841
Head Start Fund	14,306,864
<u>Total</u>	<u>\$ 37,023,414</u>

Section I - Summary of Auditors' Results

A. Financial Statements

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

B. Federal Awards

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

4. Identification of major federal programs:

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

- | |
|---|
| 5. The dollar threshold used to distinguish type A and B programs was \$1,110,702 for major federal programs |
| 6. Auditee qualified as a low-risk auditee for federal purposes: Yes |

Section II – Financial Statement Findings

A. Current Year Findings and Responses

None

B. Prior Year Findings and Responses

None

Section III – Federal Award Findings and Responses

A. Current Year Findings and Responses

None

B. Prior Year Findings and Responses

None



Caddo Parish Commission

STATEWIDE AGREED-UPON PROCEDURES REPORT

December 31, 2022



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

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

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2022 through December 31, 2022. Caddo Parish Commission's management is responsible for those C/C areas identified in the SAUPs.

Caddo Parish Commission (the Commission) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2022 through December 31, 2022. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:

a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Results: The Commission has procedures related to periodic testing/verification that backups can be restored and identification of personnel, processes, and tools needed to

recover operations after a critical event; however, the procedures are not part of written policies. No other exceptions were identified.

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

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

Board or Finance Committee

2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and

- a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

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

- b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

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

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

Results: Per the prior year audited financial statements, the unassigned fund balance of the general fund was not negative at the end of the prior year.

- d) Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

Results: There were no audit findings in the prior year, as such, this procedure is not applicable.

Bank Reconciliations

3. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
 - a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
Results: No exceptions were found as a result of applying the procedure.
 - b) Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
Results: No exceptions were found as a result of applying the procedure.
 - c) Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.
Results: No exceptions were found as a result of applying the procedure.

Collections (excluding electronic funds transfers)

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).
Results: CRI obtained a listing of deposits sites and management's representation that the listing was complete.
5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that
 - a) Employees responsible for cash collections do not share cash drawers/registers;
Results: No exceptions were found as a result of applying the procedure.
 - b) Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;
Results: No exceptions were found as a result of applying the procedure.

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

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

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

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

- 6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.

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

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

- a) Observe that receipts are sequentially pre-numbered.

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

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

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

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

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

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

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

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

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

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

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

Results: CRI obtained a listing of locations that process payments and management's representation that the listing was complete.

9. For each location selected under procedure #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that

- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;

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

- b) At least two employees are involved in processing and approving payments to vendors;

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

- c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;

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

- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and

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

- e) Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

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

[Note: Findings related to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]

10. For each location selected under procedure #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and

- a) Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and

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

- b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #9, as applicable.

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

- 11. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was

- a) Approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and

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

- b) Approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

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

Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)

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

Results: CRI obtained a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards for the fiscal period and management's representation that the listing is complete.

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

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

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

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

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

- 14. Using the monthly statements or combined statements selected under procedure #13 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from

each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

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

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

15. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management’s representation that the listing or general ledger is complete. Randomly select 5 reimbursements and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected

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

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

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

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

c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1g; and

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

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

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

Contracts

16. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management’s representation that the listing is complete.

Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and

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

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

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

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

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

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

- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

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

Payroll and Personnel

17. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

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

18. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #17 above, obtain attendance records and leave documentation for the pay period, and

- a) Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);

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

- b) Observe whether supervisors approved the attendance and leave of the selected employees or officials;

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

- c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and

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

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

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

19. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.

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

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

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

Ethics

21. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #17 obtain ethics documentation from management, and

- a) Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

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

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

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

22. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

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

Debt Service

23. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

Results: Management represented there were no bonds/notes or other debt instruments issued during the fiscal period.

24. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

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

Fraud Notice

25. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.

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

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

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

Information Technology Disaster Recovery/Business Continuity

27. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**

- a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.

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

- b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

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

- c) Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current

and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

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

28. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #19. Observe evidence that the selected terminated employees have been removed or disabled from the network.

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

Prevention of Sexual Harassment

29. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #17, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

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

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

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

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

- a) Number and percentage of public servants in the agency who have completed the training requirements;
- b) Number of sexual harassment complaints received by the agency;
- c) Number of complaints which resulted in a finding that sexual harassment occurred;
- d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- e) Amount of time it took to resolve each complaint.

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

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

opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

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

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

CARR, RIGGS, & INGRAM, LLC

Shreveport, Louisiana

June 30, 2023



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June 30, 2023

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Re: Management's Response to Agreed-Upon Procedures

The Management and Staff of the Caddo Parish Commission has reviewed the Independent Accountant's Report on Applying Agreed-Upon Procedures. Commission Management agrees with the report as provided by Carr, Riggs, & Ingram. Currently, the Parish is in the process of documenting its policy for disaster recovery.

Sincerely,

Hayley B. Barnett
Director of Finance

HBB/af

c: Mr. Roy Burrell, Commission President
Ms. Erica R. Bryant, Interim Parish Administrator & CEO