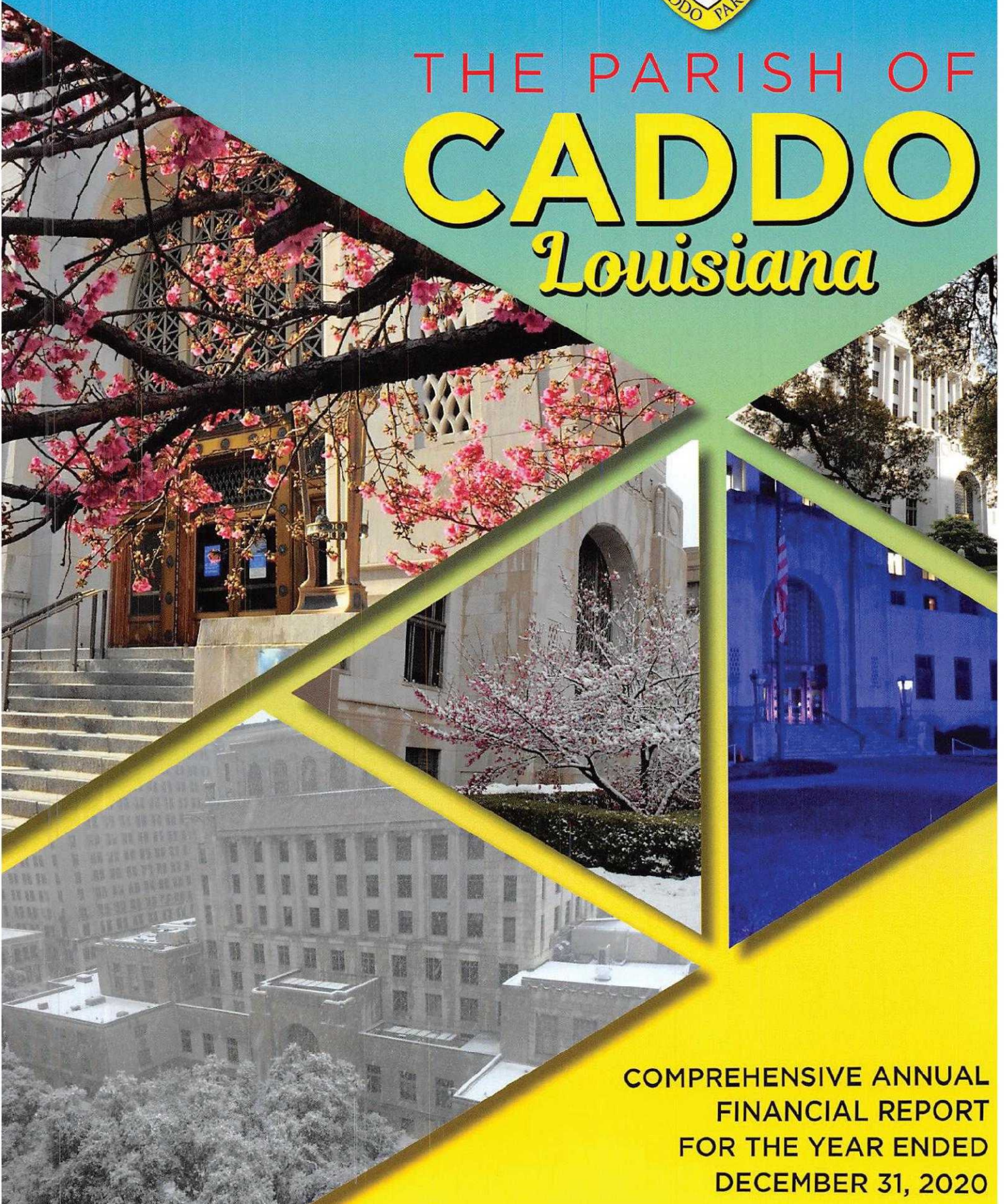




THE PARISH OF
CADDO
Louisiana



**COMPREHENSIVE ANNUAL
FINANCIAL REPORT
FOR THE YEAR ENDED
DECEMBER 31, 2020**

CADDO PARISH COMMISSION

Shreveport, Louisiana



COMPREHENSIVE ANNUAL FINANCIAL REPORT

for the Year Ended December 31, 2020

Prepared by the Department of Finance

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

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Shreveport, Louisiana

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Shreveport, Louisiana

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June 30, 2021

The Honorable Lyndon B. Johnson, 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 Comprehensive Annual Financial Report of the Caddo Parish Commission (the Commission) for the year ended December 31, 2020. 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 2020 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, 2020, 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 auditors 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, 2020.

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 2020 property assessment resulted in an insignificant increase of 0.1% in the overall assessment from 2019 to 2020. While the growth was insignificant, a decrease was expected in the 2020 assessment due to the COVID-19 pandemic. 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 14% increase from 2017 to 2018, and a 6% increase from 2018 to 2019 and a 7.3% decrease from 2019 to 2020. The decrease in sales taxes is directly attributable to the COVID-19 pandemic. It is the Commission's practice to budget conservatively for sales tax revenue given the volatile nature of this economically sensitive revenue source. The unemployment rate increased from 5.5% in 2019 to 8.3% in 2020,

which is comparable to the national average. An increase in unemployment was expected in 2020 due to the COVID-19 pandemic. However, unemployment is expected to decrease in 2021 with the reopening of the economy.

Several factors will play a role in determining Caddo Parish's economic course over the next year: if there are any new companies acquiring leases for the old General Motors plant, activity in the oil and gas industry, and new firms entering the market. According to leading economists, job growth will be stagnant for 2020. The Caddo Parish economy has experienced some set-backs with the loss of GM, declining gaming revenue, and a diminishing rig count in the Haynesville Shale, but the area continues to weather the storm. The Port of Caddo-Bossier (the "Port") continues to be a significant contributor of economic growth in the region with major tenants like Benteler Steel, Ternium, Pratt Industries and Ronpak.

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

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

Long-Term Financial Planning

The Commission continually addresses long-term financial concerns to ensure resources are available to meet future needs and allow for continuity of services. In previous years, the Commission has used bond proceeds to fund long-term capital projects. The Commission asked voters in October 2013 and May 2014, to allow the Commission to issue additional bonds to fund capital projects. The voters did not approve the Commission's request and so, accordingly, the Commission has been forced to use current available resources to fund capital needs. The Commission was successful in renewing its Parks and Recreation millage in 2018. In 2020, the commission successfully renewed the Public Health Facilities, Juvenile Court and Detention and Parish Courthouse millages. 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 \$55.5 million in its General Fund, of which \$40.6 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.

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, 2020, the Commission's total fund balance was \$181.5 million and represented 201% 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 Comprehensive Annual Financial Report for the fiscal year ended December 31, 2019. In order to be awarded a Certificate of Achievement, the Commission published an easily readable and efficiently organized Comprehensive Annual Financial Report. 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 Comprehensive Annual Financial Report 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., 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 Comprehensive Annual
Financial Report
For the Fiscal Year Ended

December 31, 2019

Christopher P. Morrill

Executive Director/CEO

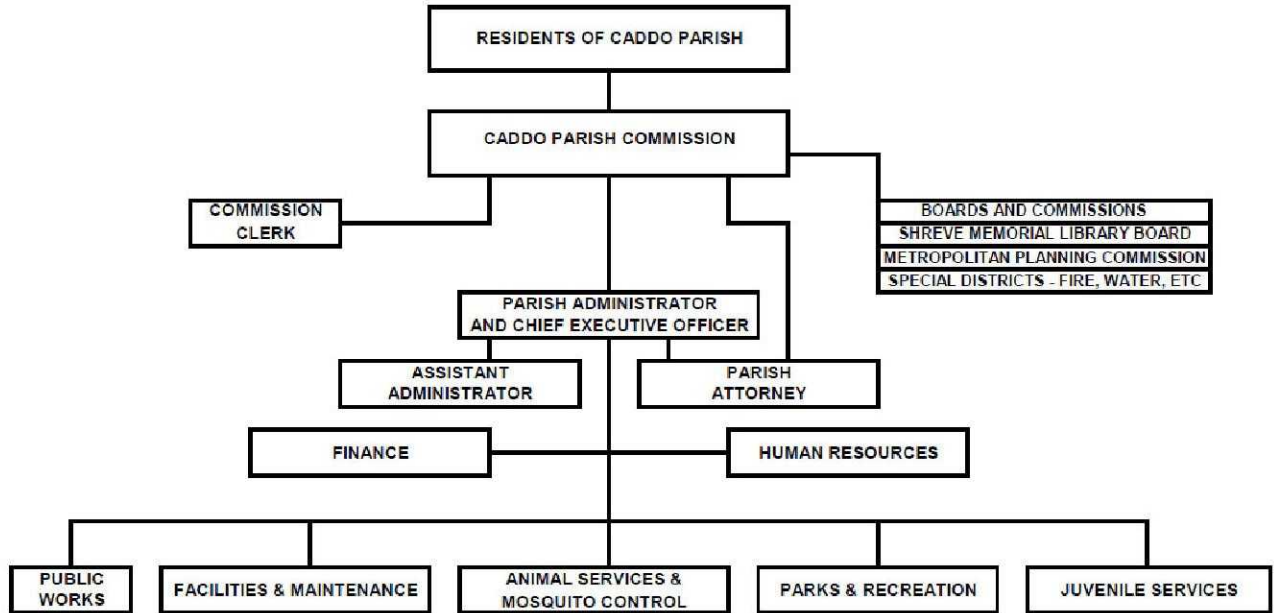
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CADDO PARISH COMMISSION

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



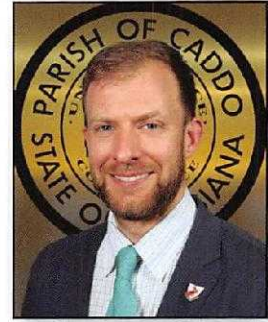
Todd Hopkins
District 1 • Republican



Lyndon B. Johnson
District 2 • Democrat



Steven Jackson
District 3 • Democrat



John-Paul Young
District 4 • Republican



Roy Burrell
District 5 • Democrat



Lynn D. Cawthorne
District 6 • Democrat



Stormy Gage-Watts
District 7 • Democrat



James "Jim" Taliaferro
District 8 • Republican



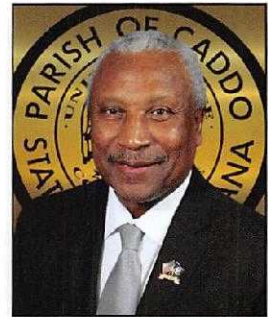
John E. Atkins
District 9 • Republican



Mario Chavez
District 10 • Republican



Edward "Ed" Lazarus
District 11 • Republican



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





Carr, Riggs & Ingram, LLC
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Shreveport, LA 71105

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Independent Auditors' Report

The Members of the Caddo Parish Commission
Shreveport, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental 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, 2020, and related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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 \$118,768,694 (86%) of the assets and \$61,127,713 (58%) of the revenues of the aggregate discretely presented component units. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the

reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on the audit and the reports of the other auditors, the respective financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Caddo Parish Commission, as of December 31, 2020, 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.

Change in Accounting Principle

As discussed in Note 1 to the financial statements, the Commission adopted new accounting guidance GASBS No. 84 *Fiduciary Activities* for the year ended December 31, 2020. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (page 4-14), and the budgetary comparison information (page 68-77), the schedule of changes in OPEB liability and related ratios and notes (page 78), the schedule of employer's proportionate share of net pension liability (page 79), and the schedule of employer's contributions to the plan (page 80), listed as Required Supplementary Information in the table of contents, be presented to supplement the basic financial statements. Such information, 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 and other auditors 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.

Other 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 introductory section, combining and individual nonmajor fund financial statements, the nonmajor fund budgetary comparison schedules, the Schedule of Compensation, Benefits and Other Payments to Agency Head, Justice System Funding Schedule – Receiving Entity, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, the nonmajor fund budgetary comparison schedules, the Schedule of Compensation, Benefits and Other Payments to Agency Head, and the Justice System Funding Schedule – Receiving Entity are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 prepared 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, the procedures performed as described above, and the report of the other auditors, the combining and individual nonmajor fund financial statements, the nonmajor fund budgetary comparison schedules, the Schedule of Compensation, Benefits, and Other Payments to Agency Head, and the Justice System Funding Schedule – Receiving Entity are fairly stated in all material respects in relation to the financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2021, 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 the Commission’s internal control over financial reporting and compliance.

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

CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana
June 30, 2021

CADDO PARISH COMMISSION

Shreveport, Louisiana

Management's Discussion and Analysis
December 31, 2020

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, 2020. 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 2020 fiscal year include the following:

- The assets of the Commission exceeded its liabilities at the close of the fiscal year by \$266,960,290 (net position). Of this amount, approximately \$50 million (unrestricted net position) may be used to meet the Commission's obligations to citizens and creditors.
- The total net position of the Commission decreased by \$69,045 for the year ended December 31, 2020.
- As of the close of the fiscal year, the Commission's governmental funds reported a combined ending fund balance of \$181,544,052, an increase of \$16,261,857 in comparison with the prior fiscal year. Of this amount, \$14.9 million was unassigned and available for spending; \$.2 million was non-spendable related to inventories; \$117 million was subject to external restrictions on how it may be used; \$37.8 million was committed to contingencies; \$6.1 million was committed to subsequent years' expenditures and economic development; \$5.9 million was assigned to special services and future claims.
- At the end of the fiscal year, unassigned fund balance for the General Fund was \$14.9 million or 121% of total General Fund expenditures.
- The Commission's total long-term liabilities increased by \$22,768,311 (36.8%) during the fiscal year as a result of an increase in the other post-employment benefit obligation.

Overview of the Financial Statements

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

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

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

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

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

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

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

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

The Commission maintains 23 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, Public Works Fund, Detention Facilities Fund, Solid Waste Fund, Biomedical Fund, Criminal Justice Fund, Head Start Fund, 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 special revenue funds. Budgetary comparison schedules have been provided to demonstrate compliance with these budgets.

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

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

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

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

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

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

Financial Analysis of Government-Wide Activities

As noted earlier, net position may serve 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 \$266,960,290 at the close of the fiscal year.

The largest portion of the Commission's net position totaling approximately \$110 million (41%) reflects its investment in capital assets (e.g., land, buildings, streets, drainage, machinery, and equipment) less any related debt used to acquire those assets outstanding. The Commission uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Commission's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

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Net Position
December 31, 2020 and 2019

	Governmental activities	
	2020	2019
Current and other assets	\$ 192,524,627	\$ 180,213,187
Capital assets, net	<u>139,604,334</u>	<u>145,291,805</u>
Total assets	<u>332,128,961</u>	<u>325,504,992</u>
Deferred outflows of resources	<u>30,811,087</u>	<u>13,606,939</u>
Current and other liabilities	4,849,911	7,920,391
Long-term liabilities	<u>84,570,499</u>	<u>61,802,188</u>
Total liabilities	<u>89,420,410</u>	<u>69,722,579</u>
Deferred inflows of resources	<u>6,559,348</u>	<u>2,360,017</u>
Net position:		
Net investment in capital assets	110,074,334	123,026,805
Restricted	107,363,073	98,480,315
Unrestricted	<u>49,522,883</u>	<u>45,522,215</u>
Total net position	<u>\$ 266,960,290</u>	<u>\$ 267,029,335</u>

Of the ending net position, \$107.4 (40.2%) represents resources subject to external restrictions on how they may be used. Those monies are restricted for highways, streets and drainage (\$39.1 million), sanitation (\$24.1 million), criminal justice (\$14.6 million), building facilities (\$12.4 million), health and welfare (\$7.4 million) and other restricted purposes (\$9.8 million). Included in other restricted purposes is \$4.5 million of debt service funds.

The remaining balance of unrestricted net assets of \$49,522,883 is used to meet the Commission's ongoing obligations to citizens and creditors.

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

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The Commission's net position decreased by \$69,045 during the fiscal year. The Commission's total revenues and expenses for governmental activities are reflected in the following chart:

	<u>2020</u>	<u>2019</u>
Revenues:		
Program revenues:		
Charges for services	\$ 4,456,150	\$ 4,376,787
Operating grants and contributions	17,639,557	17,554,551
Capital grants and contributions	-	120,620
General revenues:		
Property taxes	49,027,140	48,445,433
Sales taxes	11,763,831	12,692,760
Gaming	1,205,744	1,578,221
Oil and gas leases	1,292,298	1,340,134
Other general revenues	<u>4,574,208</u>	<u>6,369,996</u>
Total revenues	<u>89,958,928</u>	<u>92,478,502</u>
Expenses:		
General government	13,351,480	13,526,087
Criminal justice	26,371,744	26,741,588
Health and welfare	17,259,159	17,101,140
Highways, streets, and drainage	16,913,116	16,450,942
Building facilities	5,853,195	6,321,270
Sanitation	4,037,514	3,808,391
Culture and recreation	1,994,928	1,777,340
Economic development	3,302,830	3,674,099
Interest and fees on long-term debt	<u>944,007</u>	<u>764,401</u>
Total expenses	<u>90,027,973</u>	<u>90,165,258</u>
Increase (decrease) in net assets	(69,045)	2,313,244
Net position, beginning of year, as restated	<u>267,029,335</u>	<u>264,716,091</u>
Net position, end of year	<u>\$ 266,960,290</u>	<u>\$ 267,029,335</u>

In total, program revenues remained stable in 2020 compared to 2019.

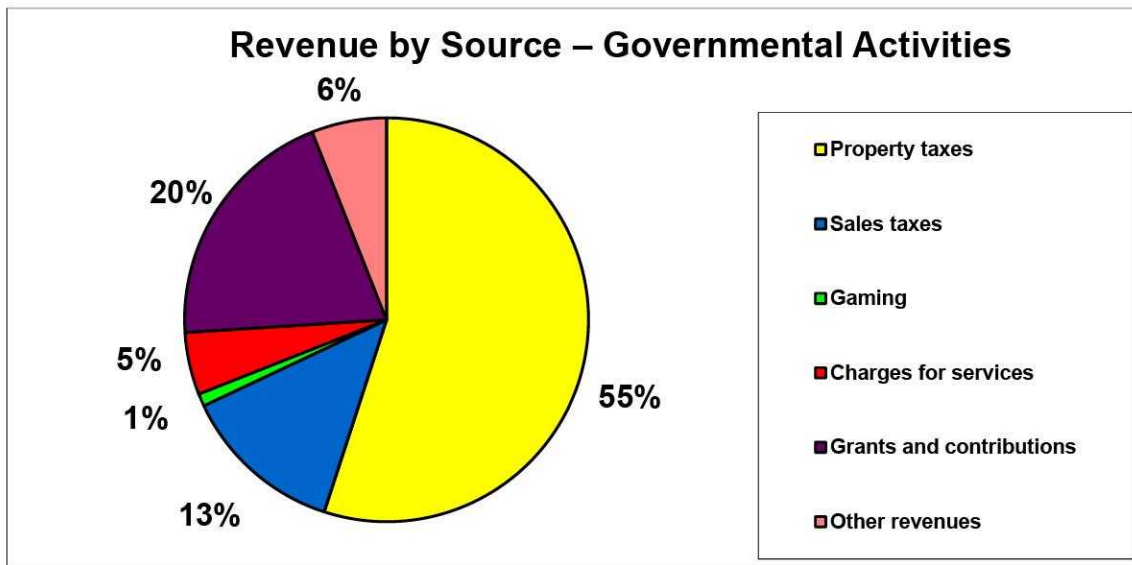
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General revenues, specifically property taxes, sales taxes, and grants and contributions not restricted to specific programs are the largest component of revenues (69.2%). Property taxes represent 55% of revenues at \$49 million. Property taxes increased slightly during the fiscal year due to new properties added to the tax rolls. Sales tax revenue decreased by 7% and oil and gas leases decreased by 3.6%. Sales taxes decreased as a result of the COVID-19 pandemic. The small decrease in oil and gas lease revenue was expected with the decrease in 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.

Gaming revenues decreased in 2020 as a result of casino closures due to the COVID-19 pandemic. Gaming revenues consist of a share of the proceeds from two riverboat casinos and video poker machines operated within the unincorporated areas of Caddo Parish. Gaming revenue is highly vulnerable given that the amount of revenue depends primarily on total revenues earned by the casinos.

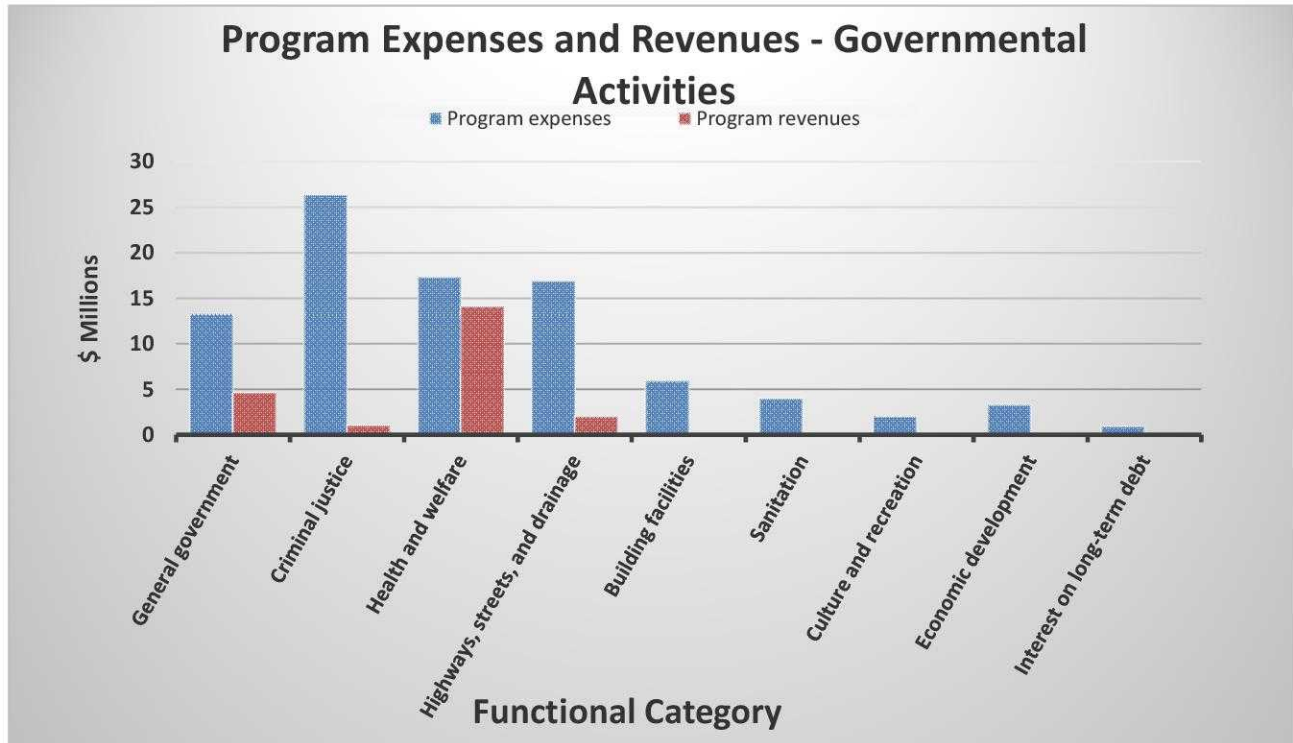


The statement of activities shows that \$4.5 million was financed by those who use the services, \$17.7 million by operating grants and contributions for programs, and \$67.9 million with the Commission's general revenues.

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



Expenses remained steady at \$90 million for both 2020 and 2019. Some changes within functional categories were:

- Highways, Streets and Drainage decreased by \$1.2 million (6.5%) as a result of a decrease in the road treatment program.
- Sanitation increased by \$1 million (33%) as a result of the construction of a new compactor site in Blanchard.

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.

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- As of the close of the fiscal year, the Commission's governmental funds reported a combined ending fund balance of \$181,544,052, an increase of \$16,261,857 in comparison with the prior fiscal year. Of the fund balance total \$14,937,504 or 8.2% was unassigned and available for spending; \$167,340 was non-spendable inventories; \$116,646,843 or 64.3% had external restrictions for its use; and \$43,904,019 or 24.2% 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 \$5,288,347 or (2) to pay future claims \$600,000.
- The General Fund is the chief operating fund of the Commission. At the end of the fiscal year, total fund balance of the General Fund was \$55,552,223. The unassigned portion is \$14.9 million. Therefore, it is available for spending at the Commission's discretion. The Commission committed \$37.8 million of the fund balance to contingencies. The remainder of the fund balance is committed to subsequent year's expenditures \$2,237,615 and assigned to future claims \$600,000. The fund balance of the Commission's General Fund increased by \$349,557.
- The Detention Facilities Fund has a total fund balance of \$7,295,459. The majority of the fund balance (\$6.7 million or 92%) 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 \$325,656 largely due to a decrease in capital projects at CCC.
- The Public Works Fund has a total fund balance of \$24,897,111. The majority of the fund balance (\$24.5 million or 99%) has external restrictions on its use. There is inventory of \$167,340 which is nonspendable fund balance. The remainder of the fund balance (\$.3 million or 1%) is designated for subsequent year's expenditures related to capital projects. Fund balance decreased by \$98,971. Expenditures in this fund are dedicated to road, bridge, and drainage improvement.
- The Solid Waste Fund has a total fund balance of \$22,807,433. The majority of the fund balance has external restrictions on its use (98.7%). Fund balance increased by \$139,086. 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 (CCAA). No fund balance is maintained. The funds passed through increased from the prior year by \$733,972 due to an increase in Head Start grant revenues as a result of additional grant funds for extended hours of operation.
- The Biomedical Fund has a total fund balance of \$556,838. All 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 \$22,245,129. All of the fund balance has external restrictions on its use. A net increase of \$5,703,521 occurred during the fiscal year. The increase is due to projects being funded but not being started due to the COVID-19 pandemic Expenditures in this fund are for specific projects, as outlined in the Commission's capital projects budget and are not expected to be similar from year to year.
- The Criminal Justice Fund has a total fund balance of \$929,183 the entirety of which has external restrictions on its use. Fund balance decreased by \$146,469, largely due to an increase in the transfers to other funds for criminal justice costs.

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Proprietary Funds

The only proprietary funds the Commission maintains are the two internal service funds for self-insuring healthcare and workers' compensation risks. The total net position of the internal service funds was \$6,483,340, which was a decrease of \$501,926 from the prior year. The decrease is due to an increase in claims.

General Fund Budgetary Highlights

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

The original 2020 budget for the General Fund of the Caddo Parish Commission was adopted on December 3, 2019. 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 \$297,000 for expenses related to the COVID-19 pandemic. Differences between the budget and the actual results of the General Fund are as follows:

Revenues

- Ad valorem taxes were \$456,616 more than budgeted due to a slight increase in the tax assessment that was not budgeted.
- Licenses and permits exceeded the budget by \$99,030 as a result of increased collections of insurance license fees primarily due to an increase in the number of insurance providers.
- Intergovernmental revenues exceeded the budget by \$223,280 because of an increase in funds received from the State for oil and gas severance taxes and timber sales. Also, there was an increase in revenues received for the Adult Drug Court grant.
- Charges for services exceeded budget by \$11,996 because of increased fees received for Cable Franchise Fees.
- Fines and forfeitures were \$3,750 less than budgeted because of a decrease in fines related to illegal alcohol sales.
- Use of money and property was \$436,680 more than the budget due to an increase in rental and camping fees due to the COVID-19 pandemic and also an increase in interest earnings and fair market value.
- Other revenues exceeded budget by \$42,545 as a result of an increase in auction proceeds.

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Expenditures

- Total 2020 General Fund expenditures did not exceed the budget and none of the functions exceeded the individual budget.

Capital Assets and Debt Administration

Capital assets: The Commission's investment in capital assets as of December 31, 2020, was \$139,604,334 (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, 2020 and 2019
(Net of depreciation)

	Governmental activities	
	2020	2019
Land and land improvements	\$ 9,487,363	\$ 9,328,676
Buildings and structures	32,505,131	34,292,324
Equipment and vehicles	6,241,533	5,979,752
Infrastructure	86,598,398	90,266,761
Construction in progress	4,771,909	5,424,292
Total capital assets	\$ 139,604,334	\$ 145,291,805

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

- Purchased new vehicles and equipment (\$1.9 million)
- Retired equipment and vehicles (\$0.2 million)
- Increase in accumulated depreciation (\$12 million)

Long-term debt: At the end of the fiscal year, the Commission had total debt outstanding of \$30,850,000. The following table summarizes debt outstanding at December 31, 2020:

Outstanding Debt
December 31, 2020 and 2019

	Governmental activities	
	2020	2019
General obligation bonds	\$ 16,660,000	\$ 18,405,000
Limited tax revenue bonds	12,870,000	4,000,000
Certificates of indebtedness	1,320,000	1,955,000
Total	\$ 30,850,000	\$ 24,360,000

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The Commission's AAA bond rating on its general obligation bonds was reaffirmed in 2019 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 2021 was presented to the Commission:

- An expected 0.70% increase in property tax assessments and no increase in sales tax revenue. Revenues are estimated at conservative levels to guard against unanticipated economic downturns, unexpected decrease in state revenues or decreases in revenue collections.
- The continued increase in mandated costs from the state of Louisiana primarily in the criminal justice area. Criminal justice expenditures represent 63% of the 2021 budget for the General Fund.
- The economic condition of the Parish of Caddo due to the small increase in property tax revenues, the 2021 budget provided for a 3% pay adjustment.
- An expected decrease in intergovernmental revenues resulting from reduced funding from the State of Louisiana.
- Increase in the rates for the group medical plan by 2.5% to offset the increase in claims and the increase in administrative costs.

Requests for Information

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

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Statement of Net Position
December 31, 2020

	Primary Government	Component Units
Assets		
Cash and cash equivalents	\$ 17,400,055	\$ 37,229,037
Investments	124,300,567	4,801,334
Receivables, net	47,812,558	18,537,456
Due from other governments	2,844,107	6,413,311
Due from primary government	-	1,717,283
Inventories	167,340	561,745
Other assets	-	6,573,483
Capital assets:		
Land and construction in progress	14,259,272	12,817,150
Other capital assets, net of depreciation	125,345,062	49,525,025
Total assets	332,128,961	138,175,824
Deferred Outflows of Resources		
Deferred outflows related to pension liability	3,196,756	13,389,579
Deferred outflows related to OPEB obligation	27,614,331	13,019,273
Deferred loss on refunding bonds, net	-	53,607
Total deferred outflows of resources	30,811,087	26,462,459
Liabilities		
Accounts payable	2,435,186	2,801,137
Accrued liabilities	542,553	2,168,533
Accrued interest payable	364,109	36,692
Retainage payable	89,969	-
Accrued insurance claims payable	473,352	-
Due to component units	748,476	-
Due to other governmental agencies	114,266	1,772
Unearned revenue	82,000	58,228
Noncurrent liabilities:		
Due within one year	4,242,112	4,999,398
Due in more than one year:		
Debt and other liabilities	32,461,146	43,876,079
Net pension liability	104,923	26,492,421
Other post-employment benefit obligation	47,762,318	41,105,047
Total liabilities	89,420,410	121,539,307
Deferred Inflows of Resources		
Deferred revenue - property taxes and assessments - service charges	-	4,827,792
Deferred inflows related to OPEB obligation	1,390,847	6,891,097
Deferred inflows related to pension liability	5,168,501	7,898,604
Total deferred inflows of resources	6,559,348	19,617,493
Net Position		
Net investment in capital assets	110,074,334	23,310,119
Restricted for:		
Criminal justice	14,582,969	-
Health and welfare	7,417,678	-
Highways, streets and drainage	39,104,067	-
Building facilities	12,399,126	-
Sanitation	24,117,640	-
Culture and recreation	3,960,408	-
Economic development	1,314,769	3,610,500
Debt service	4,466,416	1,664,349
Capital outlay	-	2,381,047
Unrestricted	49,522,883	(7,484,532)
Total net position	\$ 266,960,290	\$ 23,481,483

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

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Statement of Activities
for the Year Ended December 31, 2020

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position	
	Expenses	Charges for services	Operating grants and contributions	Capital grants and contributions	Primary Government	Component Units
Primary government						
Governmental activities:						
General government	\$ 13,351,480	\$ 3,909,619	\$ 641,040	\$ -	\$ (8,800,821)	\$ -
Criminal justice	26,371,744	21,658	1,048,986	-	(25,301,100)	-
Health and welfare	17,259,159	77,213	14,086,188	-	(3,095,758)	-
Highways, streets, and drainage	16,913,116	404,194	1,640,957	-	(14,867,965)	-
Building facilities	5,853,195	21,810	111,448	-	(5,719,937)	-
Sanitation	4,037,514	-	-	-	(4,037,514)	-
Culture and recreation	1,994,928	21,656	43,919	-	(1,929,353)	-
Economic development	3,302,830	-	67,019	-	(3,235,811)	-
Interest and fees on long-term debt	944,007	-	-	-	(944,007)	-
Total primary government	\$ 90,027,973	\$ 4,456,150	\$ 17,639,557	\$ -	(67,932,266)	-
Component units:						
Judicial services	\$ 11,461,699	\$ 1,092,774	\$ 8,740,659	\$ -	\$ -	\$ (1,628,266)
Economic development	800,735	-	-	-	-	(800,735)
Public safety	38,228,431	15,587,230	5,604,379	-	-	(17,036,822)
Fire protection services	16,943,919	3,403,166	224,464	15,972	-	(13,300,317)
Sewerage services	996,388	1,103,533	8,922	-	-	116,067
Water services	1,980,375	2,189,533	-	-	-	209,158
Hospital services	26,025,892	23,421,045	2,385,196	80,275	-	(139,376)
Total component units	\$ 96,437,439	\$ 46,797,281	\$ 16,963,620	\$ 96,247	-	(32,580,291)
General revenues:						
Taxes:						
Property taxes levied for general purposes					46,252,918	9,387,152
Property taxes levied for debt service					2,774,222	-
Sales taxes					11,763,831	20,357,330
Franchise taxes					219,758	-
Telephone tariff					-	4,138,933
State revenue sharing and supplemental pay					-	562,704
Gaming					1,205,744	-
Grants and contributions not restricted to specific programs					1,489,506	1,650,000
Oil and gas leases					1,292,298	-
Investment earnings					1,793,689	264,051
Inmate work release revenue					-	481,264
State fire insurance rebate					-	195,665
Miscellaneous					1,071,255	4,855,438
Total general revenues					67,863,221	41,892,537
Change in net position					(69,045)	9,312,246
Net position - beginning					267,029,335	13,800,131
Prior period adjustment					-	369,106
Net position - beginning, as restated					267,029,335	14,169,237
Net position - ending					\$ 266,960,290	\$ 23,481,483

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

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GOVERNMENTAL FUNDS
Balance Sheet
December 31, 2020

	General	Detention Facilities Fund	Solid Waste Disposal Fund	Public Works Fund
Assets				
Cash and cash equivalents	\$ 5,188,466	\$ -	\$ 2,406,031	\$ 1,875,630
Investments	40,685,173	-	18,870,444	14,714,443
Receivables, net:				
Ad valorem taxes	6,788,913	8,696,683	-	6,295,266
Paving assessments	-	-	-	97,596
Other	33,968	967	17,745	21,802
Accrued interest	71,538	-	33,174	25,859
Due from other funds	2,876,102	-	1,271,856	1,040,222
Due from other governments	372,874	179,368	431,310	1,139,934
Inventories	-	-	-	167,340
Total assets	<u>\$ 56,017,034</u>	<u>\$ 8,877,018</u>	<u>\$ 23,030,560</u>	<u>\$ 25,378,092</u>
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	\$ 356,351	\$ 197,897	\$ 171,554	\$ 331,788
Accrued liabilities	96,592	27,059	51,089	89,316
Retainage payable	-	-	-	-
Due to other funds	-	619,995	-	-
Due to component units	11,868	736,608	-	-
Due to other governments	-	-	484	48,444
Total liabilities	<u>464,811</u>	<u>1,581,559</u>	<u>223,127</u>	<u>469,548</u>
Deferred inflows of resources:				
Unavailable revenue - special assessments	-	-	-	11,433
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,433</u>
Fund balances				
Non-spendable:				
Inventories	-	-	-	167,340
Restricted for:				
Criminal justice	-	6,681,122	-	-
Health and welfare	-	-	-	-
Highways, streets and drainage	-	-	-	24,468,505
Building facilities	-	-	-	-
Sanitation	-	-	22,503,288	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Committed to:				
Contingencies	37,777,104	-	-	-
Economic development	-	-	-	-
Subsequent year's expenditures	2,237,615	614,337	304,145	261,266
Assigned to:				
Special services	-	-	-	-
Future claims	600,000	-	-	-
Unassigned	14,937,504	-	-	-
Total fund balances	<u>55,552,223</u>	<u>7,295,459</u>	<u>22,807,433</u>	<u>24,897,111</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 56,017,034</u>	<u>\$ 8,877,018</u>	<u>\$ 23,030,560</u>	<u>\$ 25,378,092</u>

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

Head Start Fund	Biomedical Fund	Capital Outlay Fund	Criminal Justice Fund	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 2,386,565	\$ -	\$ 4,430,728	\$ 16,287,420
-	-	18,716,926	-	26,253,824	119,240,810
-	2,847,457	-	5,878,774	15,540,852	46,047,945
-	-	-	-	-	97,596
-	13,854	263,413	-	246,532	598,281
-	-	32,905	-	46,195	209,671
-	-	1,342,715	-	1,330,425	7,861,320
-	44,881	-	190,494	485,246	2,844,107
-	-	-	-	-	167,340
<u>\$ -</u>	<u>\$ 2,906,192</u>	<u>\$ 22,742,524</u>	<u>\$ 6,069,268</u>	<u>\$ 48,333,802</u>	<u>\$ 193,354,490</u>
\$ -	\$ 234,624	\$ 407,426	\$ 23	\$ 742,758	\$ 2,442,421
-	-	-	-	278,497	542,553
-	-	89,969	-	-	89,969
-	2,114,730	-	5,126,595	-	7,861,320
-	-	-	-	-	748,476
-	-	-	13,467	51,871	114,266
<u>-</u>	<u>2,349,354</u>	<u>497,395</u>	<u>5,140,085</u>	<u>1,073,126</u>	<u>11,799,005</u>
-	-	-	-	-	11,433
-	-	-	-	-	11,433
-	-	-	-	-	167,340
-	-	-	929,183	4,587,800	12,198,105
-	-	-	-	5,256,829	5,256,829
-	-	-	-	-	24,468,505
-	-	-	-	9,414,153	9,414,153
-	-	-	-	-	22,503,288
-	-	-	-	2,920,405	2,920,405
-	556,838	-	-	757,931	1,314,769
-	-	-	-	4,466,415	4,466,415
-	-	22,245,129	-	11,859,245	34,104,374
-	-	-	-	-	37,777,104
-	-	-	-	671,266	671,266
-	-	-	-	2,038,286	5,455,649
-	-	-	-	5,288,346	5,288,346
-	-	-	-	-	600,000
-	-	-	-	-	14,937,504
<u>-</u>	<u>556,838</u>	<u>22,245,129</u>	<u>929,183</u>	<u>47,260,676</u>	<u>181,544,052</u>
<u>\$ -</u>	<u>\$ 2,906,192</u>	<u>\$ 22,742,524</u>	<u>\$ 6,069,268</u>	<u>\$ 48,333,802</u>	<u>\$ 193,354,490</u>

(concluded)

CADDO PARISH COMMISSION
Shreveport, Louisiana

**Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
December 31, 2020**

Fund balances - total governmental funds		\$ 181,544,052
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	532,609,018	
Less accumulated depreciation	<u>(393,004,684)</u>	139,604,334
Long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.		
Deferred outflows related to OPEB obligation	3,196,756	
Deferred outflows related to pension liability	<u>27,614,331</u>	30,811,087
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.		
		11,433
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	(364,109)	
Compensated absences	(3,987,128)	
Unfunded pension obligation	(104,923)	
OPEB obligation	(47,762,318)	
Deferred inflows related to pension liability	(5,168,501)	
Deferred inflows related to OPEB obligation	(1,390,847)	
Premium on bonds payable	(1,866,130)	
Bonds and notes payable	<u>(30,850,000)</u>	(91,493,956)
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>6,483,340</u>
Net position of governmental activities		<u>\$ 266,960,290</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, 2020

	General	Detention Facilities Fund	Solid Waste Disposal Fund	Public Works Fund
Revenues				
Taxes	\$ 7,340,619	\$ 9,315,309	\$ 3,918,689	\$ 14,601,382
Licenses and permits	906,031	-	-	350,831
Intergovernmental revenues	1,950,180	204,928	-	1,640,957
Charges for services	225,996	-	-	207,218
Fines and forfeitures	1,250	-	-	6,397
Gaming	-	-	-	-
Use of money and property:				
Oil and gas leases	-	-	-	-
Rental, camping fees, and other	586,359	-	-	-
Investment earnings (loss)	573,320	38,618	247,732	226,827
Other revenues	60,541	6,753	97,705	212,273
Total revenues	11,644,296	9,565,608	4,264,126	17,245,885
Expenditures				
Current:				
General government	3,942,687	-	-	324,488
Criminal justice	7,978,635	9,872,577	-	-
Health and welfare	-	-	-	-
Highways, streets, and drainage	-	-	-	6,033,904
Building facilities	191,464	-	-	-
Sanitation	-	-	2,924,586	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Debt service:				
Principal	142,500	142,500	-	-
Interest	115,212	22,248	-	-
Bond issuance costs, fees and charges	2,127	2,127	-	-
Capital outlay	22,114	500	454	1,460
Total expenditures	12,394,739	10,039,952	2,925,040	6,359,852
Excess (deficiency) of revenues over (under) expenditures	(750,443)	(474,344)	1,339,086	10,886,033
Other financing sources (uses):				
Transfers in	1,700,000	800,000	-	-
Transfers out	(600,000)	-	(1,200,000)	(10,985,004)
Issuance of refunding bonds	-	-	-	-
Premium on bonds	-	-	-	-
Total other financing sources (uses)	1,100,000	800,000	(1,200,000)	(10,985,004)
Net change in fund balances	349,557	325,656	139,086	(98,971)
Fund balances - beginning	55,202,666	6,969,803	22,668,347	24,996,082
Fund balances - ending	\$ 55,552,223	\$ 7,295,459	\$ 22,807,433	\$ 24,897,111

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

(continued)

Head Start Fund	Biomedical Fund	Capital Outlay Fund	Criminal Justice Fund	Other Governmental Funds	Total Governmental Funds
\$ -	\$ 3,049,182	\$ -	\$ 6,200,151	\$ 16,638,111	\$ 61,063,443
-	-	-	-	6,461	1,263,323
13,629,481	67,019	-	134,471	1,321,662	18,948,698
-	-	-	-	82,459	515,673
-	-	-	-	-	7,647
-	-	-	-	1,205,744	1,205,744
-	-	-	-	1,292,298	1,292,298
-	-	-	-	619,775	1,206,134
-	-	216,757	-	416,341	1,719,595
-	-	-	-	698,333	1,075,605
<u>13,629,481</u>	<u>3,116,201</u>	<u>216,757</u>	<u>6,334,622</u>	<u>22,281,184</u>	<u>88,298,160</u>
-	-	258,757	-	1,267,532	5,793,464
-	-	-	381,091	7,329,002	25,561,305
13,629,481	-	-	-	3,658,901	17,288,382
-	-	-	-	-	6,033,904
-	-	-	-	4,646,895	4,838,359
-	-	-	-	-	2,924,586
-	-	-	-	1,497,997	1,497,997
-	2,937,969	-	-	390,847	3,328,816
-	-	-	-	2,405,000	2,690,000
-	-	-	-	615,515	752,975
-	-	-	-	133,731	137,985
-	-	11,258,549	-	47,299	11,330,376
<u>13,629,481</u>	<u>2,937,969</u>	<u>11,517,306</u>	<u>381,091</u>	<u>21,992,719</u>	<u>82,178,149</u>
-	178,232	(11,300,549)	5,953,531	288,465	6,120,011
-	-	17,755,053	-	4,575,983	24,831,036
-	-	(750,983)	(6,100,000)	(5,195,049)	(24,831,036)
-	-	-	-	9,180,000	9,180,000
-	-	-	-	961,846	961,846
-	-	17,004,070	(6,100,000)	9,522,780	10,141,846
-	178,232	5,703,521	(146,469)	9,811,245	16,261,857
-	378,606	16,541,608	1,075,652	37,449,431	165,282,195
<u>\$ -</u>	<u>\$ 556,838</u>	<u>\$ 22,245,129</u>	<u>\$ 929,183</u>	<u>\$ 47,260,676</u>	<u>\$ 181,544,052</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, 2020**

Net change in fund balances - total governmental funds		\$ 16,261,857
<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	6,904,855	
Depreciation expense	<u>(12,466,387)</u>	(5,561,532)
<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>		
		(276,825)
<p>Pension trust funding in excess of annual required contributions use current financial resources, but this does not qualify as an expense.</p>		
		(160,285)
<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>		
Bond proceeds		(9,180,000)
Principal payments		2,690,000
<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	25,426	
Decrease in bond premium	(773,710)	
Increase in accrued interest	(101,184)	
Amortization of deferred gain/loss, net	(140,000)	
Increase in OPEB expense	(2,224,927)	
Loss on disposal of capital assets	<u>(125,939)</u>	(3,340,334)
<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>(501,926)</u>
Change in net position of governmental activities		<u>\$ (69,045)</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, 2020

Assets	
Current assets	
Cash and cash equivalents	\$ 1,112,635
Investments	5,059,757
Receivables, net	850,184
Accrued interest receivable	8,881
Total current assets	<u>7,031,457</u>
Total assets	<u>7,031,457</u>
Liabilities	
Current liabilities	
Accounts payable	74,765
Accrued insurance claims payable	473,352
Total current liabilities	<u>548,117</u>
Total liabilities	<u>548,117</u>
Net position	
Unrestricted	<u>6,483,340</u>
Total net position	<u>\$ 6,483,340</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, 2020

Operating revenues		
Employer's contributions	\$	4,402,841
Employees' contributions		1,546,359
Charges for sales and services		1,442,805
Total operating revenues		<u>7,392,005</u>
Operating expenses		
Claims		5,678,976
Cost of sales and services		106,791
Insurance premiums		1,988,727
General and administrative		193,533
Total operating expenses		<u>7,968,027</u>
Operating income (loss)		<u>(576,022)</u>
Nonoperating revenues (expenses)		
Investment earnings		74,096
Total nonoperating revenues (expenses)		<u>74,096</u>
Change in net position		(501,926)
Total net position - beginning		<u>6,985,266</u>
Total net position - ending	\$	<u><u>6,483,340</u></u>

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, 2020

Cash flows from operating activities:	
Contributions	\$ 6,932,794
Payments to suppliers	(2,347,503)
Claims paid	(5,728,450)
Net cash provided by (used in) operating activities	(1,143,159)
Cash flows from investing activities:	
Proceeds from sales and maturities of investments	1,035,912
Interest received	73,905
Net cash provided by (used in) investing activities	1,109,817
Net decrease in cash and cash equivalents	(33,342)
Cash and cash equivalents, beginning of year	1,145,977
Cash and cash equivalents, end of year	\$ 1,112,635
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ (576,022)
Adjustments to reconcile operating income to net cash provided by operating activities:	
(Increase) decrease in assets:	
Receivables	(459,211)
Increase (decrease) in liabilities:	
Accrued insurance claims payable	(49,474)
Accounts payable	(58,452)
Net cash provided by (used in) operating activities	\$ (1,143,159)
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, 2020

	<u>Custodial Funds</u>
Assets	
Cash and cash equivalents	\$ 200,640
Investments	766,629
Receivables, net	7,287
Due from other governments	<u>102,554</u>
Total assets	<u>\$ 1,077,110</u>
Liabilities	
Accounts payable and accrued liabilities	\$ 64,348
Due to other governments	<u>3,706</u>
Total liabilities	<u>68,054</u>
Net Position	
Restricted for other governments	<u>\$ 1,009,056</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
December 31, 2020

	<u>Custodial Funds</u>
Additions	
Criminal court fines and forfeitures	\$ 1,015,936
Jury fund criminal case charges	120,231
Interest earnings	<u>12,699</u>
Total additions	<u>1,148,866</u>
Deductions	
Criminal court disbursements	1,349,095
Juror and witness fee disbursements	<u>96,776</u>
Total disbursements	<u>1,445,871</u>
Change in fiduciary net position	(297,005)
Net position - beginning	<u>1,306,061</u>
Net position - ending	<u><u>\$ 1,009,056</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, 2020

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	\$ 2,753,886	\$ 905,084	\$ 5,168,678	\$ 6,092,819	\$ 1,013,443	\$ 1,326,663	\$ 1,790,678	\$ 2,135,022
Investments	100,000	-	-	2,311,661	-	529,647	-	-
Receivables, net	91,735	140,000	209,164	777,870	2,397,445	2,490,213	2,202,961	2,182,772
Due from other governments	197,953	-	6,215,358	-	-	-	-	-
Due from primary government	92,068	-	1,625,215	-	-	-	-	-
Inventories	-	-	93,854	-	-	-	-	-
Other assets	41,562	3,610,500	43,888	92,845	82,139	19,078	2,797	27,477
Capital assets:								
Land and construction in progress	-	-	-	10,762,771	1,084,587	74,350	41,197	-
Other capital assets, net of depreciation	171,003	-	2,602,766	3,654,909	4,914,296	1,629,217	3,215,761	1,982,867
Total assets	3,448,207	4,655,584	15,958,923	23,692,875	9,491,910	6,089,168	7,253,394	6,328,138
Deferred Outflows of Resources								
Pension related	2,424,603	-	5,586,401	-	1,392,158	888,733	577,285	571,190
OPEB related	6,327,329	-	6,691,944	-	-	-	-	-
Deferred loss on refunding bonds, net	-	-	-	-	-	-	-	-
Total deferred outflows of resources	8,751,932	-	12,278,345	-	1,392,158	888,733	577,285	571,190
Liabilities								
Accounts payable	142,112	-	196,724	75,058	267,287	94,001	77,664	123,365
Accrued liabilities	188,345	-	1,003,890	-	-	-	-	-
Accrued interest payable	-	-	-	29,417	-	-	-	-
Due to other governmental agencies	1,772	-	-	-	-	-	-	-
Unearned revenue	-	-	-	58,228	-	-	-	-
Noncurrent liabilities:								
Due within one year	202,019	-	1,121,125	790,000	80,040	113,759	170,000	60,815
Due in more than one year	495,199	-	935,185	10,475,000	1,481,942	-	3,280,000	470,531
Net pension liability	2,442,731	-	10,770,012	-	3,949,687	3,042,507	1,887,565	1,549,492
Other post-employment benefit obligation	10,572,460	-	30,532,587	-	-	-	-	-
Total liabilities	14,044,638	-	44,558,523	11,427,703	5,778,956	3,250,267	5,415,229	2,204,203
Deferred Inflows of Resources								
Unavailable revenue	-	-	-	-	-	2,322,879	-	-
OPEB related	322,398	-	6,568,699	-	-	-	-	-
Pension related	1,317,356	-	2,605,784	-	560,812	404,010	338,688	298,739
Deferred inflows of resources	1,639,754	-	9,174,483	-	560,812	2,726,889	338,688	298,739
Net Position								
Net investment in capital assets	171,003	-	2,602,766	5,446,376	4,437,901	1,703,567	1,475,822	1,451,521
Restricted for:								
Economic development	-	3,610,500	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	451,852	418,328
Capital outlay	-	-	-	-	-	-	737,698	-
Unrestricted	(3,655,256)	1,045,084	(28,099,504)	6,818,796	106,399	(722,822)	(588,610)	2,526,537
Total net position	\$ (3,484,253)	\$ 4,655,584	\$ (25,496,738)	\$ 12,265,172	\$ 4,544,300	\$ 980,745	\$ 2,076,762	\$ 4,396,386

(a) Period ending June 30, 2020

(b) Period ending July 31, 2020

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
\$ 358,481	\$ 475,415	\$ 351,125	\$ 12,390,795	\$ 116,081	\$ 962,075	\$ 640,837	\$ 377,417	\$ 370,538	\$ 37,229,037
106,702	-	-	724,500	251,604	-	646,897	-	130,323	4,801,334
1,000,576	1,250,578	855,910	4,617,252	17,768	72,570	82,172	59,591	88,679	18,537,456
-	-	-	-	-	-	-	-	-	6,413,311
-	-	-	-	-	-	-	-	-	1,717,283
-	-	-	467,891	-	-	-	-	-	561,745
42,197	29,880	17,079	2,501,754	12,684	19,137	-	16,574	13,892	6,573,483
3,588	20,002	25,000	626,346	59,452	37,500	50,200	12,622	19,535	12,817,150
345,778	969,097	1,087,942	22,775,311	164,712	2,129,971	2,572,450	147,301	1,161,644	49,525,025
1,857,322	2,744,972	2,337,056	44,103,849	622,301	3,221,253	3,992,556	613,505	1,784,811	136,175,824
186,122	446,022	387,565	929,500	-	-	-	-	-	13,389,579
-	-	-	-	-	-	-	-	-	13,019,273
-	-	-	-	-	53,607	-	-	-	53,607
186,122	446,022	387,565	929,500	-	53,607	-	-	-	26,462,459
49,010	56,716	37,681	1,221,866	27,415	141,028	88,971	154,872	47,367	2,801,137
-	-	-	960,942	-	-	-	-	15,356	2,168,533
-	-	-	-	-	5,824	1,451	-	-	36,692
-	-	-	-	-	-	-	-	-	1,772
-	-	-	-	-	-	-	-	-	58,228
55,066	28,467	64,825	1,900,741	-	167,500	135,747	-	109,294	4,999,398
242,535	190,816	353,200	23,920,479	-	435,566	815,210	-	780,416	43,876,079
471,006	1,443,343	936,078	-	-	-	-	-	-	26,492,421
-	-	-	-	-	-	-	-	-	41,105,047
817,617	1,719,342	1,391,794	28,004,028	27,415	749,918	1,041,379	154,872	952,433	121,539,307
-	-	-	2,504,913	-	-	-	-	-	4,827,792
-	-	-	-	-	-	-	-	-	6,891,097
168,858	106,759	378,918	1,718,680	-	-	-	-	-	7,898,604
168,858	106,759	378,918	4,223,593	-	-	-	-	-	19,617,493
48,177	989,099	694,917	248,951	224,164	1,546,340	1,671,693	159,923	437,899	23,310,119
-	-	-	-	-	-	-	-	-	3,610,500
-	-	-	-	-	794,169	-	-	-	1,664,349
-	-	-	1,588,804	-	54,545	-	-	-	2,381,047
1,008,792	375,794	259,002	10,967,973	370,722	129,888	1,279,484	298,710	394,479	(7,484,532)
\$ 1,056,969	\$ 1,364,893	\$ 953,919	\$ 12,805,728	\$ 594,886	\$ 2,524,942	\$ 2,951,177	\$ 458,633	\$ 832,378	\$ 23,481,483

(concluded)

CADDO PARISH COMMISSION
Shreveport, Louisiana

COMPONENT UNITS
Combining Statement of Activities
for the Year Ended December 31, 2020

	Judicial Services	Economic Development	Public Safety		Fire Protection Services			
	District Attorney of the First Judicial District	Caddo Industrial Development Board	Caddo Correctional Center (a)	Caddo Parish Communication District Number 1	Fire District Number 1	Fire District Number 3	Fire District Number 4	Fire District Number 5
Expenses	\$ 11,461,699	\$ 800,735	\$ 33,729,231	\$ 4,499,200	\$ 5,123,836	\$ 2,904,993	\$ 2,746,760	\$ 2,232,030
Program Revenues								
Charges for services	1,092,774	-	15,587,230	-	1,234,017	358,032	842,119	270,190
Capital grants and contributions	-	-	-	-	-	-	-	-
Operating grants and contributions	6,740,659	-	5,604,379	-	-	224,464	-	-
Net program (expenses) revenue	(1,628,266)	(800,735)	(12,537,622)	(4,499,200)	(3,889,819)	(2,322,497)	(1,904,641)	(1,961,840)
General Revenues								
Taxes:								
Property taxes levied for general purposes	-	-	-	-	1,392,815	1,654,436	1,702,547	1,731,116
Sales taxes	-	-	15,779,010	-	2,089,871	1,221,591	-	-
Telephone tariff	-	-	-	4,138,933	-	-	-	-
State revenue sharing and supplemental pay	-	-	-	-	214,420	27,750	95,227	63,522
Grants and contributions not restricted to specific programs	-	-	-	-	-	-	-	-
Investment earnings	13,911	-	41,082	-	15,554	27,799	25,819	10,410
Inmate work release revenue	-	-	481,264	-	-	-	-	-
State fire insurance rebate	-	-	-	-	48,921	27,907	26,310	14,549
Miscellaneous	649,602	292,163	2,236,440	476,196	201,271	484,375	85,370	104,262
Total general revenues	663,513	292,163	18,537,796	4,615,129	3,962,852	3,443,858	1,935,273	1,923,859
Change in net position	(964,753)	(508,572)	6,000,174	115,929	73,033	1,121,361	30,632	(37,981)
Net position (deficit) - beginning, as previously reported	(2,519,500)	5,164,156	(31,837,587)	12,149,243	4,471,267	(140,616)	2,046,130	4,434,367
Prior period adjustment	-	-	340,675	-	-	-	-	-
Net position (deficit) - beginning, restated	(2,519,500)	5,164,156	(31,496,912)	12,149,243	4,471,267	(140,616)	2,046,130	4,434,367
Net position (deficit) - ending	\$ (3,484,253)	\$ 4,655,584	\$ (25,496,736)	\$ 12,265,172	\$ 4,544,300	\$ 980,745	\$ 2,076,762	\$ 4,396,386

(a) Period ending June 30, 2020
(b) Period ending July 31, 2020

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

(continued)

Fire District Number 6	Fire District Number 7	Fire District Number 8	Hospital Services	Sewerage Services		Water Services			Total Component Units
			Hospital Service District (a)	Sewerage District Number 2 (a)	Sewerage District Number 7	Waterworks District Number 7	Lakeview Waterworks District	Pine Hill Waterworks District Number 8 (b)	
\$ 1,149,798	\$ 1,573,890	\$ 1,212,612	\$ 26,025,892	\$ 273,466	\$ 722,922	\$ 735,266	\$ 373,293	\$ 871,816	\$ 96,437,439
303,201	169,816	225,791	23,421,045	197,809	905,724	911,428	478,079	800,026	46,797,281
-	6,732	9,240	60,275	-	-	-	-	-	96,247
-	-	-	2,385,196	8,922	-	-	-	-	16,963,620
(846,597)	(1,397,342)	(977,581)	(139,376)	(66,735)	182,802	176,162	104,786	(71,790)	(32,580,291)
756,496	1,052,571	604,679	395,083	97,409	-	-	-	-	9,387,152
-	-	-	1,266,858	-	-	-	-	-	20,357,330
-	-	-	-	-	-	-	-	-	4,138,933
28,747	66,555	64,636	-	1,847	-	-	-	-	562,704
-	-	-	1,650,000	-	-	-	-	-	1,650,000
5,854	3,756	4,794	106,097	1,954	191	5,630	-	1,200	264,051
-	-	-	-	-	-	-	-	-	481,264
22,074	25,095	30,809	-	-	-	-	-	-	195,665
26,505	87,975	69,920	139,789	1,570	-	-	-	-	4,655,438
839,676	1,235,952	774,838	3,557,827	102,780	191	5,630	-	1,200	41,892,537
(6,921)	(161,390)	(202,743)	3,418,451	36,045	182,993	181,792	104,786	(70,590)	9,312,246
1,063,890	1,526,283	1,156,662	9,387,277	558,841	2,341,949	2,769,385	353,847	874,537	13,800,131
-	-	-	-	-	-	-	-	28,431	369,106
1,063,890	1,526,283	1,156,662	9,387,277	558,841	2,341,949	2,769,385	353,847	902,968	14,169,237
\$ 1,056,969	\$ 1,364,893	\$ 953,919	\$ 12,805,728	\$ 594,886	\$ 2,524,942	\$ 2,951,177	\$ 458,633	\$ 832,378	\$ 23,481,483

(concluded)

CADDO PARISH COMMISSION
Shreveport, Louisiana

Notes to Basic Financial Statements
December 31, 2020

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CADDO PARISH COMMISSION
Shreveport, Louisiana

Notes to Basic Financial Statements
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(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.

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Industrial Development Board of the Parish of Caddo, Inc.

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

Caddo Correctional Center

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

Caddo Parish Communications District Number One

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

Caddo Parish Fire Protection District No. 1

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

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

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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

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

Caddo Parish Fire Protection District No. 8

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

North Caddo Hospital Service District

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

Caddo Parish Sewerage District No. 2

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

Caddo Parish Sewerage District No. 7

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

Caddo Parish Waterworks District No. 7

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

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**Notes to Basic Financial Statements
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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
Gary Gaskins, 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)
Martha Carter, 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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Shreveport, Louisiana

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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 McInnis, President
333 Texas St., Suite 2020
Shreveport, LA 71101

Discretely Presented Component Units' Footnote Disclosures

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

Payments between the Commission and Component Units

Resource flows (except those that affect the statement of net position/balance sheet only, such as loans and repayments) between a primary government and its discretely presented component units are reported as external transactions – that is, as revenues and expenses. For the year ended December 31, 2020, payments to component units were primarily made up of budget appropriations to the District Attorney of the First Judicial District (“District Attorney”) for operations of \$5,700,156, payments of \$340,937 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 \$6,418,257.

The District Attorney’s office reimbursed the Commission \$1,394,219 for various expenses, notably health insurance. At December 31, 2020, \$1,772 was due to the Commission from the District Attorney for miscellaneous reimbursements.

Also, for the year ended December 31, 2020, the Commission had \$748,476 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 \$1,625,215. These balances do not agree because the Center’s statements were for the period ending June 30, 2020.

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Notes to Basic Financial Statements December 31, 2020

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 non-fiduciary activities of the Commission and its component units. For the most part, the effect of interfund activity has been removed from these statements. The primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The Statement of Net Position presents information on all of the Commission's assets and liabilities, with the difference between the two reported as net position. 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.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Depreciation expense is identified by function and is included in the direct expense of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities. 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 requirements of a particular function or segment. 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 funds, and fiduciary funds, even though the latter are excluded from the GWFS. Major individual governmental funds are reported as separate columns in the FFS.

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

The GWFS are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary FFS. 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 revenues as soon as all eligibility requirements have been met.

Governmental FFS 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 they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For

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this purpose, the Commission 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.

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 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.

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.

CADDO PARISH COMMISSION
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Notes to Basic Financial Statements
December 31, 2020

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.

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.

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.

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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 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

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(e) 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.

(f) 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. Open encumbrances at year end are included in restricted, committed, or assigned fund balance, as appropriate.

(g) 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.

(h) 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.

(i) Deferred Outflows/Inflows of Resources

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

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in proportion, and differences between Commission contributions and proportionate share of contributions.

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

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.

(j) *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 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.

(k) *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).

(l) *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”.

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(m) 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, 2020, 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, 2020, 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 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, 2020, 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, 2020, 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, 2020, has \$14,937,504, 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.

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(n) 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.

(o) 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.

(p) 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.

(q) Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, June 30, 2021 and determined there were no events that occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these consolidated financial statements.

(r) Recently Issued and Implemented Accounting Pronouncements

The Commission adopted the following Governmental Accounting Standards Board (GASB Statements) in the current fiscal year ended December 31, 2020:

GASB Statement No. 84, *Fiduciary Activities* - The requirements of this Statement will enhance consistency and comparability by (1) establishing specific criteria for identifying activities that should be reported as fiduciary activities and (2) clarifying whether and how business-type activities should report their fiduciary activities. Financial statements and note disclosures reflect any required changes.

GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements* - The Commission had no direct borrowings or direct placements. The adoption had no impact on the financial statements. Note disclosures reflect any required changes.

GASB issued Statement No. 90, *Majority Equity Interests – An Amendment of GASB Statements No. 14 and No. 61* - The primary objectives of this Statement are to improve the

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consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. The adoption had no impact on the financial statements. Note disclosures reflect any required changes.

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

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

GASB Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period* - This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020.

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

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

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

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

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(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, 2020 was \$17,600,695 (\$17,400,055 in governmental activities and \$200,640 in the fiduciary funds). This balance is comprised of demand deposit accounts of \$1,614,094, cash on hand of \$375, and deposits in LAMP and money market accounts of \$15,986,226. The bank balance of the demand deposits was \$3,317,521. This does not include LAMP, which is described in the paragraphs below.

The Commission's bank balance of deposits at December 31, 2020, is not exposed to any custodial credit risk. Custodial credit risk is the risk that in the event of a bank failure, the Commission's deposits may not be returned. All Commission deposits are covered by FDIC insurance or pledged securities.

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

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

(b) Investments

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

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

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principles. The implementation of this new statement did not change the method of measuring the fair value of the Commission's assets.

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

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

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

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

Security	Fair Value Level	Standard & Poor's Rating	Percentage of total portfolio	Fair market value	Months to maturity			
					0-6	7-12	13-24	Over 24
LAMP	N/A	N/A	8%	10,665,992	10,665,992	-	-	-
Carter Credit Union-money market	N/A	N/A	1%	2,019,271	2,019,271	-	-	-
Regions - money market	N/A	N/A	0%	309,247	309,247	-	-	-
Red River Bank - money market	N/A	N/A	2%	2,991,716	2,991,716	-	-	-
Total included in cash and cash equivalents			11%	15,986,226	15,986,226	-	-	-
Giblsland Bank - certificate of deposit	1	N/A	1%	771,362	771,362	-	-	-
U.S. Treasury Notes	1	N/A	11%	14,868,799	7,533,224	2,547,083	2,404,217	2,384,276
U.S. chartered agencies:					-	-	-	-
Federal National Mortgage Association	2	AAA	8%	11,972,725	4,005,840	-	7,966,885	-
Federal Home Loan Mortgage Corporation	2	AAA	15%	21,649,033	-	-	-	21,649,033
Federal Home Loan Bank	2	AAA	25%	35,017,147	-	7,353,773	3,572,965	24,090,410
Federal Farm Credit Bank	2	AAA	29%	40,788,131	-	-	7,060,247	33,727,884
Total investments			89%	125,067,197	12,310,426	9,900,856	21,004,314	81,851,603
Total			100%	141,053,423	28,296,652	9,900,856	21,004,314	81,851,603
		Percentage of portfolio value		100%	20%	7%	15%	58%

The balance of cash totaling \$15,986,226 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 with original maturities of three months or more when purchased are \$125,067,196 (\$124,300,567 in governmental activities and \$766,629 in the fiduciary funds).

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(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 - 2021 delinquent property	On or about May 15, 2021

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 \$743,885,037 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 \$1,675,935. Usually, property not collected within 60 days are deferred in the FFS; however, for the year ended December 31, 2020, there were no deferred property taxes.

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

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

A revaluation of all property is required to be completed no less than every four years. The last revaluation was completed for the roll of January 1, 2020. Total assessed value was \$2,175,706,893 in 2020. 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 \$334,526,197 of the assessed value in 2020.

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The distribution of the Commission's levy (tax rate per \$1,000 assessed value) to its funds and the Shreve Memorial Library was as follows for 2020:

Fund	Property within Shreveport and Vivian	Property outside Shreveport and Vivian
General Fund	3.06%	6.13%
Public Works	3.67%	3.67%
Courthouse Maintenance	2.76%	2.76%
Detention Facilities	5.07%	5.07%
Solid Waste	.00%	.00%
Parks and Recreation	.84%	.84%
Juvenile Court	2.00%	2.00%
Criminal Justice	3.38%	3.38%
Health Unit	1.96%	1.96%
Shreve Memorial Library	8.90%	8.90%
Biomedical	1.66%	1.66%
Debt Service	1.50%	1.50%
	34.80%	37.87%

(4) Capital Assets

A summary of changes in capital assets is as follows:

<u>Governmental activities:</u>	<u>Balance December 31, 2019</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance December 31, 2020</u>
Capital assets not being depreciated:				
Land and land improvements	\$ 9,328,677	\$ 158,687	\$ -	\$ 9,487,364
Construction in progress	3,108,682	487,499	116,034	3,480,147
Construction in progress - infrastructure	2,315,609	1,104,537	2,128,385	1,291,761
Total capital assets not being depreciated	14,752,968	1,750,723	2,244,419	14,259,272
Capital assets being depreciated:				
Buildings and structures	74,301,827	116,034	312,099	74,105,762
Equipment and vehicles	22,922,814	1,850,161	227,436	24,545,539
Infrastructure	414,361,382	5,432,357	95,294	419,698,445
Total capital assets being depreciated	511,586,023	7,398,552	634,829	518,349,746
Less accumulated depreciation for:				
Buildings and structures	(40,009,504)	(1,778,388)	(187,259)	(41,600,633)
Equipment and vehicles	(16,943,063)	(1,587,279)	(226,337)	(18,304,005)
Infrastructure	(324,094,620)	(9,100,720)	(95,294)	(333,100,046)
Total accumulated depreciation	(381,047,187)	(12,466,387)	(508,890)	(393,004,684)
Total capital assets being depreciated, net	130,538,836	(5,067,835)	125,939	125,345,062
Capital assets, net	\$ 145,291,804	\$ (3,317,112)	\$ 2,370,358	\$ 139,604,334

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Construction in progress consisted of the following:

Caddo Correctional Center Maximum Security Cell Project	\$ 3,128,776
Security System Upgrades	190,015
HVAC Electric Upgrade	84,750
David Raines Restroom and Building Renovations	63,094
Animal Service Kennels	13,512
Construction in progress	3,480,147
Linwood Avenue Bridge	1,206,211
Keithville Springridge Road Bridge	41,500
Mayo Road Bridge	44,050
Infrastructure - construction in progress	1,291,761
Total construction in progress	\$ 4,771,908

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

Governmental activities:	
General government	\$ 75,534
Criminal justice	1,582,219
Health and welfare	85,049
Highways, streets, and drainage	9,447,743
Building facilities	787,846
Sanitation	335,715
Culture and recreation	172,281
Total depreciation expense - governmental activities	\$ 12,466,387

(5) Long-Term Liabilities

The following is a summary of the long-term obligation activity for the year ended December 31, 2020:

	Beginning balance	Additions	Reductions	Ending balance	Due within one year
Governmental activities:					
General obligation bonds payable	\$ 18,405,000	\$ -	\$ 1,745,000	\$16,660,000	\$1,810,000
Limited tax revenue bonds payable	4,000,000	9,180,000	310,000	12,870,000	630,000
Certificates of indebtedness	1,955,000	-	635,000	1,320,000	650,000
Total long-term debt	24,360,000	9,180,000	2,690,000	30,850,000	3,090,000
Deferred premium of bonds	1,056,540	961,846	170,198	1,848,188	-
Deferred premium of certificate	35,880	-	17,939	17,941	-
Total long-term debt with premiums	25,452,420	10,141,846	2,878,137	32,716,129	3,090,000
Compensated absences	4,012,556	1,172,486	1,197,913	3,987,129	1,152,112
Total long-term debt and other liabilities	29,464,976	11,314,332	4,076,050	36,703,258	4,242,112
Net pension liability	9,919,608	463,250	10,277,935	104,923	-
OPEB liability	22,417,604	26,520,056	1,175,342	47,762,318	-
Governmental activity long-term liabilities	\$ 61,802,188	\$ 38,297,638	\$ 15,529,327	\$ 84,570,499	\$ 4,242,112

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Long-term debt at December 31, 2020, is comprised of the following issues:

General obligation bonds – applicable to general Parish operations:

\$6,850,000 2014 Refunding Bonds, due in annual installments of \$45,000 to \$790,000 through February 1, 2027; interest at 2% to 4%	\$ 4,950,000
\$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%	5,300,000
\$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%	6,410,000
Total general obligation bonds payable	16,660,000
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%	3,690,000
\$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%	9,180,000
Total limited tax revenue bonds	12,870,000

Certificates of indebtedness:

\$6,000,000 Certificates of Indebtedness, Series 2012, due in annual installments of \$545,000 to \$670,000 through March 1, 2022; interest at 1.0% to 2.5%	1,320,000
Total certificates of indebtedness	1,320,000
Total long-term debt	\$ 30,850,000

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 obligation will be paid from the Commission’s group insurance internal service fund.

The annual requirements to amortize all debt outstanding as of December 31, 2020, are as follows:

Years ending December 31:	Governmental activities		
	Principal	Interest	Total
2021	\$3,090,000	\$972,328	\$4,062,328
2022	3,205,000	893,967	4,098,967
2023	2,635,000	806,404	3,441,404
2024	2,745,000	719,640	3,464,640
2025	2,860,000	624,779	3,484,779
2026-2030	11,055,000	1,686,414	12,741,414
2031-2035	2,725,000	582,850	3,307,850
2036-2039	2,535,000	116,850	2,651,850
	\$30,850,000	\$6,403,232	\$37,253,232

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

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

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

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

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

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

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

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

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

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(6) Other Required Individual Fund Disclosures

(a) Interfund Receivables and Payables

Individual fund interfund receivable and payable balances at December 31, 2020, were as follows:

Due from other funds	Due to other funds			Total
	Biomedical Fund	Criminal Justice Fund	Detention Facilities Fund	
General Fund	\$ 2,114,730	\$ 141,377	\$ 619,995	\$2,876,102
Solid Waste Disposal Fund	-	1,271,856	-	1,271,856
Public Works Fund	-	1,040,222	-	1,040,222
Capital Outlay Fund	-	1,342,715	-	1,342,715
Nonmajor Special Revenue Funds	-	1,172,506	-	1,172,506
Nonmajor Capital Project Funds	-	157,919	-	157,919
	<u>\$ 2,114,730</u>	<u>\$ 5,126,595</u>	<u>\$ 619,995</u>	<u>\$7,861,320</u>

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

(b) Transfers

A reconciliation of operating transfers between funds is as follows:

Funds	General	Public Works	Solid Waste Disposal	Capital Outlay	Criminal Justice	Nonmajor Special Revenue	Nonmajor Capital Projects	Total Transfers In
General	\$ -	\$ -	\$ -	\$ -	\$ 1,700,000	\$ -	\$ -	\$1,700,000
Detention Facilities	-	-	-	-	800,000	-	-	800,000
Capital Outlay	600,000	10,985,004	1,200,000	-	-	3,907,504	1,062,545	17,755,053
Nonmajor Special Rev	-	-	-	750,983	3,600,000	225,000	-	4,575,983
Total Transfers Out	<u>\$600,000</u>	<u>\$10,985,004</u>	<u>\$1,200,000</u>	<u>\$750,983</u>	<u>\$6,100,000</u>	<u>\$4,132,504</u>	<u>\$1,062,545</u>	<u>\$24,831,036</u>

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, 2020, 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	\$ 2,360,697
Public Works Fund	19,393
Detention Facilities Fund	3,491
Nonmajor Special Revenue Funds	3,595
Total	\$ 2,387,176

(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, 2020, was not available. Therefore, the financial information presented below is based on the financial report for the year ended December 31, 2019.

Disclosures relating to this plan are as follows:

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

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

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

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

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

Eligibility Requirements:

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

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

Retirement Benefits:

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

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

For employees hired after January 1, 2007:

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

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

Survivor Benefits:

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

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

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

Deferred Retirement Option Plan:

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

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

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

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

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

Disability Benefits:

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

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Cost of Living Adjustments:

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

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

Contributions:

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2019, the actuarially determined contribution rate was 9.99% of member's compensation for Plan A. However, the actual rate for the fiscal year ending December 31, 2019, 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 \$1,694,314 for the year ended December 31, 2020.

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

At December 31, 2020, the Commission reported a net pension liability of \$104,923 for its proportionate share of the Net Pension Liabilities. The Net Pension Liabilities was measured as of December 31, 2019, 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, 2019, the Commission's proportion was 2.228866%, which was a decrease of .029168% from its proportion measured as of December 31, 2018.

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For the year ended December 31, 2020, the Caddo Commission recognized a total pension expense of \$463,250. These amounts are made up of the following:

Components of Pension Expense (Benefit)	
Commission's pension expenses per the pension plan	\$ 2,018,306
Commission's amortization of its change in proportionate share	(29,551)
Commission's amortization of actual contributions over its proportionate share of contributions	(1,525,505)
Total Pension Expense (Benefit) Recognized by Commission	\$ 463,250

At December 31, 2020, 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.	\$ -	\$ 939,286
Net difference between projected and actual earnings on pension plan investments.	-	3,933,056
Changes in assumptions.	1,465,378	-
Differences between the Commission's contributions and its proportionate share of contributions.	37,064	296,159
Commission's contributions subsequent to the measurement date.	1,694,314	-
Total	\$ 3,196,756	\$ 5,168,501

Contributions made after the measurement date but before the end of the Commission's current fiscal year end of \$1,694,314 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:	
2021	(881,525)
2022	(1,050,385)
2023	36,583
2024	(1,770,732)

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Actuarial Assumptions:

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2019 (valuation date), are as follows:

Valuation Date	December 31, 2019
Actuarial Cost Method	Entry Age Normal Cost
Investment Rate of Return	6.5% (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	2.4%

The discount rate used to measure the total pension liability was 6.50% for Plan A. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.18% for the year ended December 31, 2019 (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, 2019 (actuarial valuation date), are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Rate of Return
Fixed Income	35%	1.05%
Equity	52%	3.41%
Alternatives	11%	.61%
Real assets	2%	.11%
Totals	100%	5.18%
Inflation		2.00%
Totals		7.18%

Discount Rate:

The discount rate used to measure the total pension liability was 6.5%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee (PRSAC). Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the Commission's proportionate share of the Net Pension Liability using the discount rate of 6.5%, 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 (5.5%) or one percentage-point higher (7.5%) than the current rate:

	1.0% Decrease (5.5%)	Current Discount Rate (6.5%)	1.0% Increase (7.5%)
Commission's proportionate share of the net pension liability (asset)	\$ 11,340,231	\$ 104,923	\$ (9,310,045)

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, 2020, the Commission recognized revenue as a result of support received from non-employer contributing entities of \$180,366 for its participation in the Parochial Employee's Retirement System of Louisiana.

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Pension Plan Fiduciary Net Position:

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

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

Payables to the Parochial Plan's Pension Plan:

There were no payables to the Parochial Plan's pension plan for contractually required contributions as of December 31, 2020.

(b) Description of Defined Contribution Plan

Caddo Parish Employees Retirement System (CPERS)

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

Funding policy - The CPERS plan document specifies plan provisions, including the employee and employer contribution rates for those qualified personnel who elect to participate. The contribution rates are based on the rates of the Parochial Plan. Each member must select a percentage to contribute to CPERS (minimum of 5%), with the Parish's contribution allocated on a pro-rata basis up to the amount that is required to be contributed for the Parochial Plan, which was 12.25%, for 2020. 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 2020 plan year.

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

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

Total payroll covered by the CPERS plan was \$1,554,860 and the total employer contribution was \$229,403.

(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 obligation of the employer, employees, and retirees rests with the Commission. No assets are accumulated in a trust that meets the criteria paragraph 4 of Statement 75.

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

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

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

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

Total OPEB Liability

The Commission's total OPEB liability of \$47,762,318 was measured as of December 31, 2020 and was determined by an actuarial valuation as of January 1, 2020.

Actuarial Assumptions and other inputs – The total OPEB liability in the January 1, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	4.0%, including inflation
Discount rate	2.12%
Healthcare cost trend rates	6.5% for 2020, decreasing 0.25% per year to an ultimate rate of 4.5% for 2028 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, 2020.

Mortality rates are based on the PubGH-2010 Mortality tables (Employee, Health Retiree and Disabled Retiree) with generational mortality improvement using Scale MP-2020, sex-distinct.

The actuarial assumptions used for December 31, 2020, were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2020.

Changes in the Total OPEB Liability

Balance at December 31, 2019	\$ 22,417,604
Changes for the year:	
Service cost	256,513
Interest	605,169
Differences between expected and actual experience	2,745,642
Changes in assumptions	22,745,454
Benefit payments	(1,175,342)
Changes in benefit terms	167,278
Net changes	25,344,714
Balance at December 31, 2020	\$ 47,762,318

CADDO PARISH COMMISSION
Shreveport, Louisiana

Notes to Basic Financial Statements
December 31, 2020

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

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Commission, as well as what the Commission's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.12%) or 1-percentage-point higher (3.12%) than the current discount rate:

	1.0% Decrease (1.12%)	Current Discount Rate (2.12%)	1.0% Increase (3.12%)
Total OPEB liability	\$ 55,777,976	\$ 47,762,318	\$ 41,222,278

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	\$ 39,233,626	\$ 47,762,318	\$ 59,031,812

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

For the year ended December 31, 2020, the Commission recognized OPEB expense of \$3,400,270. At December 31, 2020, the Commission reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience.	\$ 3,245,607	\$ (37,513)
Changes in assumptions	24,368,724	(1,353,334)
Total	\$ 27,614,331	\$ (1,390,847)

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:	
2021	2,371,310
2022	2,371,310
2023	2,371,310
2024	2,371,310
2025	2,371,310
Thereafter	14,366,934

CADDO PARISH COMMISSION
Shreveport, Louisiana

Notes to Basic Financial Statements
December 31, 2020

(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, 2020, \$4,093,923 and \$2,389,417, respectively, are reported as Group Insurance Fund and General Insurance Fund net position balances.

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

Notes to Basic Financial Statements
December 31, 2020

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, 2020, the claims liability of \$473,352 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 2019 and 2020 were:

	<u>Beginning of fiscal year liability</u>	<u>Current year claims and changes in estimates</u>	<u>Claims Payments</u>	<u>Balance, fiscal year end</u>
2019	\$ 570,040	\$ 4,487,870	\$ 4,535,084	\$ 522,826
2020	\$ 522,826	\$ 5,119,665	\$ 5,169,139	\$ 473,352

Changes in the General Insurance Fund's claims liability in fiscal years 2019 and 2020 were:

	<u>Beginning of fiscal year liability</u>	<u>Current year claims and changes in estimates</u>	<u>Claims Payments</u>	<u>Balance, fiscal year end</u>
2019	\$ -	\$ 533,820	\$ 533,820	\$ -
2020	\$ -	\$ 509,842	\$ 509,842	\$ -

(11) Uncertainties

In March 2020, the World Health Organization made the assessment that the outbreak of a novel coronavirus (COVID-19) can be characterized as a pandemic. As a result, uncertainties have arisen that may have a significant negative impact on the operating activities and results of the Caddo Parish Commission. The occurrence and extent of such an impact will depend on future developments, including (i) the duration and spread of the virus, (ii) government quarantine measures, (iii) voluntary and precautionary restrictions on travel or meetings, (iv) the effects on the financial markets, and (v) the effects on the economy overall, all of which are uncertain.

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, 2020
(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	Budgeted Amounts	Budgeted Amounts		
Revenues								
Taxes:								
Ad valorem	\$ 6,789,020	\$ -	\$ 6,789,020	\$ 6,789,020	\$ -	\$ 6,789,020	\$ 7,222,695	\$ 433,675
Other taxes, penalties, and interest	94,981	-	94,981	94,981	-	94,981	117,924	22,943
Total taxes	6,884,001	-	6,884,001	6,884,001	-	6,884,001	7,340,619	456,618
Charges for services	214,000	-	214,000	214,000	-	214,000	225,986	11,986
Fines and forfeitures	5,000	-	5,000	5,000	-	5,000	1,250	(3,750)
Licenses and permits	807,000	-	807,000	807,000	-	807,000	906,031	99,031
Intergovernmental revenues:								
State of Louisiana:								
Oil and gas severance tax	1,020,000	-	1,020,000	1,020,000	-	1,020,000	1,081,715	61,715
Beer tax	20,500	-	20,500	20,500	-	20,500	36,029	15,529
Timber severance pay	100,000	-	100,000	100,000	-	100,000	213,581	113,581
State revenue sharing	160,400	-	160,400	160,400	-	160,400	157,222	(3,178)
Federal grant	426,000	-	426,000	426,000	-	426,000	461,633	35,633
Total intergovernmental revenues	1,726,900	-	1,726,900	1,726,900	-	1,726,900	1,950,180	223,280
Miscellaneous	18,000	-	18,000	18,000	-	18,000	60,541	42,541
Use of money and property:								
Rental, camping fees, other	-	363,000	363,000	-	363,000	363,000	586,359	223,359
Investment earnings:								
Interest earned	100,000	260,000	360,000	100,000	260,000	360,000	462,196	122,196
Net increase (decrease) in the fair value of investments	-	-	-	-	-	-	91,124	91,124
Total investment earnings	100,000	260,000	360,000	100,000	260,000	360,000	573,320	213,320
Total revenues	9,754,901	623,000	10,377,901	9,754,901	623,000	10,377,901	11,644,296	1,266,395
Expenditures								
General government:								
Commission	764,789	-	764,789	764,789	-	764,789	610,668	154,121
Administration	941,139	-	941,139	941,139	-	941,139	796,054	143,085
Human resources	231,390	-	231,390	231,390	-	231,390	192,286	39,104
Finance	455,744	14,053	469,797	455,744	14,053	469,797	419,164	50,633
Information systems	196,098	-	196,098	196,098	-	196,098	196,479	(381)
Elections	817,722	-	817,722	817,722	-	817,722	617,504	200,218
LSU extension	75,000	-	75,000	75,000	-	75,000	67,822	7,178
Allocations to other entities	352,000	350,000	702,000	649,000	350,000	999,000	688,835	310,165
Statutory appropriations	459,160	-	459,160	409,160	-	409,160	358,731	50,429
Total general government	4,293,042	364,053	4,657,095	4,540,042	364,053	4,904,095	3,949,543	954,552
Criminal justice	8,059,268	-	8,059,268	8,059,268	-	8,059,268	7,993,894	65,374
Building facilities	245,205	-	245,205	245,205	-	245,205	191,464	53,741
Debt service:								
Principal	142,500	-	142,500	142,500	-	142,500	142,500	-
Interest	65,212	-	65,212	115,212	-	115,212	115,212	-
Bond issuance costs, fees and charges	200	-	200	200	-	200	2,127	(1,927)
Total expenditures	12,805,427	364,053	13,169,480	13,102,427	364,053	13,466,480	12,394,740	1,071,740
Excess (deficiency) of revenues over (under) expenditures	(3,050,526)	258,947	(2,791,579)	(3,347,526)	258,947	(3,088,579)	(750,443)	2,338,136
Other financing sources (uses)								
Transfers in	1,700,000	-	1,700,000	1,700,000	-	1,700,000	1,700,000	-
Transfers out	(600,000)	-	(600,000)	(600,000)	-	(600,000)	(600,000)	-
Total other financing sources (uses)	1,100,000	-	1,100,000	1,100,000	-	1,100,000	1,100,000	-
Net change in fund balance	(1,950,526)	258,947	(1,691,579)	(2,247,526)	258,947	(1,988,579)	349,557	2,338,136
Fund balance - beginning	17,722,643	35,992,327	53,714,970	17,722,643	35,992,327	53,714,970	55,202,666	1,487,696
Fund balance - ending	\$ 15,772,117	\$ 36,251,274	\$ 52,023,391	\$ 15,475,117	\$ 36,251,274	\$ 51,726,391	\$ 55,552,223	\$ 3,825,832

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, 2020
(Unaudited)

	Original	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Ad valorem taxes	\$ 8,845,178	\$ 8,845,178	\$ 9,315,309	\$ 470,131
Intergovernmental revenues:				
State revenue sharing	212,200	212,200	204,928	(7,272)
Use of money and property:				
Interest earned	28,000	28,000	38,618	10,618
Other revenues	10,000	10,000	6,753	(3,247)
Total revenues	<u>9,095,378</u>	<u>9,095,378</u>	<u>9,565,608</u>	<u>470,230</u>
Expenditures				
Criminal justice:				
Salaries, fringe benefits, and payroll taxes	1,233,060	1,233,060	1,160,956	72,104
Supplies	232,600	232,600	222,542	10,058
Education, training, and travel	3,000	3,000	50	2,950
Utilities	1,068,000	1,068,000	893,485	174,515
Repairs and maintenance	453,000	452,000	471,841	(19,841)
Insurance	285,364	285,364	285,364	-
Interest	-	-	212	(212)
Miscellaneous	474,925	475,925	419,871	56,054
Contracted services - prison operations	6,580,000	6,580,000	6,418,256	161,744
Total criminal justice	<u>10,329,949</u>	<u>10,329,949</u>	<u>9,872,577</u>	<u>457,372</u>
Debt service:				
Principal	142,500	142,500	142,500	-
Interest	65,213	65,213	22,248	42,965
Fees and charges	-	-	2,127	(2,127)
Capital outlay	8,000	8,000	500	7,500
Total expenditures	<u>10,545,662</u>	<u>10,545,662</u>	<u>10,039,952</u>	<u>505,710</u>
Excess (deficiency) of revenues over (under) expenditures	(1,450,284)	(1,450,284)	(474,344)	975,940
Other financing sources (uses):				
Transfers in	800,000	800,000	800,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>800,000</u>	<u>800,000</u>	<u>800,000</u>	<u>-</u>
Net change in fund balance	(650,284)	(650,284)	325,656	975,940
Fund balance - beginning	6,392,491	6,392,491	6,969,803	577,312
Fund balance - ending	<u>\$ 5,742,207</u>	<u>\$ 5,742,207</u>	<u>\$ 7,295,459</u>	<u>\$ 1,553,252</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, 2020
(Unaudited)

	Original	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Taxes:				
Ad valorem taxes	\$ 1,570	\$ 1,570	\$ 1,333	\$ (237)
Sales taxes	3,525,000	3,525,000	3,917,355	392,355
Total taxes	<u>3,526,570</u>	<u>3,526,570</u>	<u>3,918,688</u>	<u>392,118</u>
Use of money and property:				
Interest earned	150,000	150,000	205,468	55,468
Net change in the fair value of investments	-	-	42,264	42,264
Other revenues	85,000	85,000	97,706	12,706
Total revenues	<u>3,761,570</u>	<u>3,761,570</u>	<u>4,264,126</u>	<u>502,556</u>
Expenditures				
Sanitation:				
Salaries, fringe benefits, and payroll taxes	1,577,949	1,577,949	1,326,108	251,841
Supplies	142,500	142,500	97,623	44,877
Education, training, and travel	3,000	3,000	914	2,086
Utilities	64,000	64,000	54,530	9,470
Repairs and maintenance	145,000	145,000	106,674	38,326
Insurance	81,775	81,775	81,775	-
Contracted services - waste hauling	240,000	240,000	121,247	118,753
Waste disposal fees	550,000	550,000	648,988	(98,988)
Miscellaneous	488,682	488,682	394,761	93,921
Total sanitation	<u>3,292,906</u>	<u>3,292,906</u>	<u>2,832,620</u>	<u>460,286</u>
Code enforcement:				
Salaries, fringe benefits, and payroll taxes	65,621	65,621	65,570	51
Supplies	8,000	8,000	1,582	6,418
Education, training, and travel	5,000	5,000	-	5,000
Utilities	2,500	2,500	1,728	772
Repairs and maintenance	3,000	3,000	448	2,552
Professional services	30,000	30,000	-	30,000
Contracted services	25,000	25,000	-	25,000
Property standards enforcement	325,000	325,000	22,638	302,362
Total code enforcement	<u>464,121</u>	<u>464,121</u>	<u>91,966</u>	<u>372,155</u>
Capital outlay	15,000	15,000	454	14,546
Total expenditures	<u>3,772,027</u>	<u>3,772,027</u>	<u>2,925,040</u>	<u>846,987</u>
Excess (deficiency) of revenues over (under) expenditures	(10,457)	(10,457)	1,339,086	1,349,543
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(1,200,000)	(1,200,000)	(1,200,000)	-
Total other financing sources (uses)	<u>(1,200,000)</u>	<u>(1,200,000)</u>	<u>(1,200,000)</u>	<u>-</u>
Net change in fund balance	(1,210,457)	(1,210,457)	139,086	1,349,543
Fund balance - beginning	21,563,170	21,563,170	22,668,347	1,105,177
Fund balance - ending	<u>\$ 20,352,713</u>	<u>\$ 20,352,713</u>	<u>\$ 22,807,433</u>	<u>\$ 2,454,720</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, 2020
(Unaudited)

	Original	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Taxes:				
Ad valorem taxes	\$ 6,238,934	\$ 6,238,934	\$ 6,754,907	\$ 515,973
Sales tax	6,950,000	6,950,000	7,846,474	896,474
Total taxes	<u>13,188,934</u>	<u>13,188,934</u>	<u>14,601,381</u>	<u>1,412,447</u>
Licenses and permits	384,000	384,000	350,831	(33,169)
Intergovernmental revenues:				
State revenue sharing	157,000	157,000	145,182	(11,818)
Road royalties	185,000	185,000	126,717	(58,283)
Parish transportation fund	1,400,000	1,400,000	1,369,058	(30,942)
Grant revenue	-	-	-	-
Total intergovernmental revenues	<u>1,742,000</u>	<u>1,742,000</u>	<u>1,640,957</u>	<u>(101,043)</u>
Charges for services	321,300	321,300	207,218	(114,082)
Fines and forfeitures	25,000	25,000	6,397	(18,603)
Use of money and property:				
Investment earnings:				
Interest earned	140,000	140,000	193,873	53,873
Net increase in fair value of investments	-	-	32,954	32,954
Total investment earnings	<u>140,000</u>	<u>140,000</u>	<u>226,827</u>	<u>86,827</u>
Other revenues	55,000	55,000	212,274	157,274
Total revenues	<u>15,856,234</u>	<u>15,856,234</u>	<u>17,245,885</u>	<u>1,389,651</u>
Expenditures				
General government				
Fleet services:				
Salaries, fringe benefits, and payroll taxes	585,741	585,741	586,686	(945)
Supplies	662,500	662,500	385,158	277,342
Utilities	39,000	39,000	29,200	9,800
Repairs and maintenance	535,000	535,000	390,250	144,750
Insurance	23,152	23,152	23,152	-
Fleet service allocation	(102,000)	(102,000)	(126,000)	24,000
Service and supply charges to others	(1,175,000)	(1,175,000)	(942,946)	(232,054)
Miscellaneous	83,743	83,743	72,647	11,096
Total general government - fleet	<u>652,136</u>	<u>652,136</u>	<u>418,147</u>	<u>233,989</u>
Highways and streets:				
Administrative:				
Salaries, fringe benefits, and payroll taxes	1,334,127	1,334,127	1,288,249	45,878
Supplies	36,000	36,000	17,908	18,092
Utilities	12,000	12,000	10,270	1,730
Repairs and maintenance	8,000	8,000	2,901	5,099
Contracted services	221,561	221,561	202,552	19,009
Insurance	152,986	152,986	152,986	-
Miscellaneous	137,427	137,427	86,814	50,613
Capital outlay	21,000	21,000	1,460	19,540
Total administrative	<u>1,923,101</u>	<u>1,923,101</u>	<u>1,763,140</u>	<u>159,961</u>

(continued)

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

(continued)

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, 2020
(Unaudited)

	Original	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Road maintenance:				
Salaries, fringe benefits, and payroll taxes	2,668,663	2,668,663	2,168,705	499,958
Supplies	821,000	821,000	420,852	400,148
Utilities	111,800	110,800	80,087	30,713
Repairs and maintenance	507,000	505,800	342,596	163,204
Contracted services	324,700	324,700	152,985	171,715
Insurance	62,843	62,843	62,843	-
Miscellaneous	25,030	27,230	13,580	13,650
Total road maintenance	<u>4,521,036</u>	<u>4,521,036</u>	<u>3,241,648</u>	<u>1,279,388</u>
Road construction:				
Road maintenance - road capital improvements:				
Supplies	20,000	20,000	5,830	14,170
Miscellaneous	196,697	196,697	203,819	(7,122)
Total road capital improvements	<u>216,697</u>	<u>216,697</u>	<u>209,649</u>	<u>7,048</u>
Drainage:				
Road maintenance - drainage improvements:				
Supplies	20,000	20,000	264	19,736
Insurance	78,708	78,708	78,708	-
Right-of-way maintenance	570,000	570,000	539,225	30,775
Miscellaneous	119,764	119,764	109,071	10,693
Total drainage improvements	<u>788,472</u>	<u>788,472</u>	<u>727,268</u>	<u>61,204</u>
Total expenditures	<u>8,101,442</u>	<u>8,101,442</u>	<u>6,359,852</u>	<u>1,741,590</u>
Excess (deficiency) of revenues over (under) expenditures	7,754,792	7,754,792	10,886,033	3,131,241
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(10,985,000)	(10,985,000)	(10,985,004)	(4)
Total other financing sources (uses)	<u>(10,985,000)</u>	<u>(10,985,000)</u>	<u>(10,985,004)</u>	<u>(4)</u>
Net change in fund balance	(3,230,208)	(3,230,208)	(98,971)	3,131,237
Fund balance - beginning	22,037,719	22,037,719	24,996,082	2,958,363
Fund balance - ending	<u>\$ 18,807,511</u>	<u>\$ 18,807,511</u>	<u>\$ 24,897,111</u>	<u>\$ 6,089,600</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, 2020
 (Unaudited)

	Original	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental revenues:				
Federal grants	\$ -	\$ 13,600,000	\$ 13,629,481	\$ 29,481
Total revenues	<u>-</u>	<u>13,600,000</u>	<u>13,629,481</u>	<u>29,481</u>
Expenditures				
General government				
Head Start program	-	13,600,000	13,629,481	(29,481)
Total expenditures	<u>-</u>	<u>13,600,000</u>	<u>13,629,481</u>	<u>(29,481)</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Fund balance - beginning	-	-	-	-
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

CADDO PARISH COMMISSION
Shreveport, Louisiana
Required Supplementary Information
SPECIAL REVENUE FUND - BIOMEDICAL FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2020
(Unaudited)

	Original	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Ad valorem taxes	\$ 2,894,744	\$ 2,894,744	\$ 3,049,182	\$ 154,438
Intergovernmental revenues:				
State revenue sharing	69,200	69,200	67,019	(2,181)
Use of money and property:				
Interest earned	100	100	-	(100)
Total revenues	<u>2,964,044</u>	<u>2,964,044</u>	<u>3,116,201</u>	<u>152,157</u>
Expenditures				
Economic Development:				
Salaries, fringe benefits, and payroll taxes	87,710	87,710	90,003	(2,293)
Interest	13,000	13,000	11,827	1,173
Reimburse Biomedical Research				
Foundation operating expenses	2,815,000	2,815,000	2,814,998	2
Miscellaneous	28,943	28,943	21,141	7,802
Total expenditures	<u>2,944,653</u>	<u>2,944,653</u>	<u>2,937,969</u>	<u>6,684</u>
Excess (deficiency) of revenues over (under) expenditures	19,391	19,391	178,232	158,841
Fund balance - beginning	261,564	261,564	378,606	117,042
Fund balance - ending	<u>\$ 280,955</u>	<u>\$ 280,955</u>	<u>\$ 556,838</u>	<u>\$ 275,883</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, 2020
 (Unaudited)

	Original	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Ad valorem taxes	\$ 6,031,139	\$ 6,031,139	\$ 6,200,152	\$ 169,013
Intergovernmental revenues:				
State revenue sharing	132,200	132,200	134,470	2,270
Use of money and property:				
Interest earned	2,000	2,000	-	(2,000)
Total revenues	<u>6,165,339</u>	<u>6,165,339</u>	<u>6,334,622</u>	<u>169,283</u>
Expenditures				
Criminal Justice:				
Other	381,951	381,951	381,091	860
Total expenditures	<u>381,951</u>	<u>381,951</u>	<u>381,091</u>	<u>860</u>
Excess (deficiency) of revenues over (under) expenditures	5,783,388	5,783,388	5,953,531	170,143
Other financing uses:				
Transfers out	<u>(6,100,000)</u>	<u>(6,100,000)</u>	<u>(6,100,000)</u>	<u>-</u>
Net change in fund balance	(316,612)	(316,612)	(146,469)	170,143
Fund balance - beginning	805,140	805,140	1,075,652	270,512
Fund balance - ending	<u>\$ 488,528</u>	<u>\$ 488,528</u>	<u>\$ 929,183</u>	<u>\$ 440,655</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, 2020

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, 2020.
- (5) The Commission utilizes formal budgetary integration as a management control device and annual budgets are legally adopted for the General Fund, Special Revenue Funds, and the Debt Service Fund.
- (6) Comparison of budgeted and actual amounts as shown in the accompanying schedules includes the General Fund and Special Revenue Funds that are included in the annual operating budget and for which a budget to actual comparison is required.

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

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

CADDO PARISH COMMISSION
Shreveport, Louisiana
Required Supplementary Information
Notes to Budgetary Comparison Schedules
for the Year Ended December 31, 2020

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	\$ 196,098	\$ 196,479	\$ (381)
Debt service:			
Bond issuance costs, fees and charges	\$ 200	\$ 2,127	\$ (1,927)
Detention Facilities Fund:			
Criminal justice:			
Repairs and maintenance	\$ 452,000	\$ 471,841	\$ (19,841)
Interest	\$ -	\$ 212	\$ (212)
Debt service:			
Bond issuance costs, fees and charges	\$ -	\$ 2,127	\$ (2,127)
Solid Waste Fund			
Sanitation:			
Waste disposal fees	\$ 550,000	\$ 648,988	\$ (98,988)
Public Works			
Fleet services:			
Salaries, fringe benefits, and payroll taxes	\$ 585,741	\$ 586,686	\$ (945)
Road maintenance			
Miscellaneous	\$ 196,697	\$ 203,819	\$ (7,122)
Biomedical Fund:			
Economic development:			
Salaries, fringe benefits, and payroll taxes	\$ 87,710	\$ 90,003	\$ (2,293)

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

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

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%

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

CADDO PARISH COMMISSION
Shreveport, Louisiana
Required Supplementary Information
Schedule of Employer's Proportionate Share of the Net Pension Liability
(Unaudited)
December 31, 2020

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
Parochial Employees' Retirement System					
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, 2020

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
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, 2019.

Changes of Assumptions

For the Parochial Employees' Retirement System for the valuation year ended December 31, 2019, there were no changes in assumptions. For Plan A, the investment rate of return remained 6.5%, projected salary increases remained 4.75%, and the inflation rate remained 2.4%.



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.

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.

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 Projects Funds (continued)

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, 2020

	Special Revenue Funds	Capital Projects Fund	Debt Service Fund	Total Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	\$ 2,265,726	\$ 1,815,660	\$ 349,342	\$ 4,430,728
Investments	14,858,092	9,868,323	1,527,409	26,253,824
Receivables, net:				
Ad valorem taxes	12,967,857	-	2,572,995	15,540,852
Other	232,423	-	14,109	246,532
Accrued interest	26,152	17,359	2,684	46,195
Due from other funds	1,172,506	157,919	-	1,330,425
Due from other governments	485,246	-	-	485,246
Total assets	<u>\$ 32,008,002</u>	<u>\$ 11,859,261</u>	<u>\$ 4,466,539</u>	<u>\$ 48,333,802</u>
Liabilities, deferred inflows of resources, and fund balances				
Liabilities				
Accounts payable	\$ 742,618	\$ 16	\$ 124	\$ 742,758
Accrued liabilities	278,497	-	-	278,497
Due to other governments	51,871	-	-	51,871
Total liabilities	<u>1,072,986</u>	<u>16</u>	<u>124</u>	<u>1,073,126</u>
Deferred inflows of resources				
Unavailable revenue - property taxes	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances				
Restricted for:				
Criminal justice	4,587,800	-	-	4,587,800
Health and welfare	5,256,829	-	-	5,256,829
Building facilities	9,414,153	-	-	9,414,153
Culture and recreation	2,920,405	-	-	2,920,405
Debt service	-	-	4,466,415	4,466,415
Capital projects	-	11,859,245	-	11,859,245
Committed to:				
Economic development	671,266	-	-	671,266
Subsequent year's expenditures	2,038,286	-	-	2,038,286
Assigned to:				
Special services	5,288,346	-	-	5,288,346
Total fund balances	<u>30,935,016</u>	<u>11,859,245</u>	<u>4,466,415</u>	<u>47,260,676</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 32,008,002</u>	<u>\$ 11,859,261</u>	<u>\$ 4,466,539</u>	<u>\$ 48,333,802</u>

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

NONMAJOR GOVERNMENTAL FUNDS
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances - By Fund Type
for the Year Ended December 31, 2020

	Special Revenue Funds	Capital Projects Fund	Debt Service Fund	Total Nonmajor Governmental Funds
Revenues				
Taxes	\$ 13,879,614	\$ -	\$ 2,758,497	\$ 16,638,111
Licenses and permits	6,461	-	-	6,461
Intergovernmental revenues	1,321,662	-	-	1,321,662
Charges for services	82,459	-	-	82,459
Gaming	1,205,744	-	-	1,205,744
Use of money and property:				
Oil and gas leases	1,292,298	-	-	1,292,298
Rental, camping fees, and other	619,775	-	-	619,775
Investment earnings	268,398	126,198	21,745	416,341
Other revenues	35,595	662,738	-	698,333
Total revenues	<u>18,712,006</u>	<u>788,936</u>	<u>2,780,242</u>	<u>22,281,184</u>
Expenditures				
Current:				
General government	1,237,144	30,388	-	1,267,532
Criminal justice	7,329,002	-	-	7,329,002
Health and welfare	3,658,901	-	-	3,658,901
Building facilities	4,646,895	-	-	4,646,895
Culture and recreation	1,497,997	-	-	1,497,997
Economic development	390,847	-	-	390,847
Debt service:				
Principal	-	635,000	1,770,000	2,405,000
Interest	-	26,238	589,277	615,515
Bond issuance costs, fees and charges	-	1,500	132,231	133,731
Capital outlay	47,299	-	-	47,299
Total expenditures	<u>18,808,085</u>	<u>693,126</u>	<u>2,491,508</u>	<u>21,992,719</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(96,079)</u>	<u>95,810</u>	<u>288,734</u>	<u>288,465</u>
Other financing sources (uses):				
Transfers in	4,575,983	-	-	4,575,983
Transfers out	(4,132,504)	(1,062,545)	-	(5,195,049)
Issuance of refunding bonds	-	9,180,000	-	9,180,000
Premium on bonds	-	961,846	-	961,846
Total other financing sources (uses)	<u>443,479</u>	<u>9,079,301</u>	<u>-</u>	<u>9,522,780</u>
Net change in fund balances	347,400	9,175,111	288,734	9,811,245
Fund balances - beginning	30,587,616	2,684,134	4,177,681	37,449,431
Fund balances - ending	<u>\$ 30,935,016</u>	<u>\$ 11,859,245</u>	<u>\$ 4,466,415</u>	<u>\$ 47,260,676</u>

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

NONMAJOR SPECIAL REVENUE FUNDS
Combining Balance Sheet
December 31, 2020

	Building Maintenance Fund	Parks and Recreation Fund	Health Tax Fund	Riverboat Fund
Assets				
Cash and cash equivalents	\$ 538,790	\$ 167,208	\$ 246,606	\$ 95,722
Investments	4,224,024	1,316,379	1,932,425	744,608
Receivables, net:				
Ad valorem taxes	4,734,314	1,440,878	3,362,003	-
Other	-	-	-	106,365
Accrued interest	7,427	2,304	3,400	1,320
Due from other funds	334,866	135,255	177,742	88,920
Due from other governments	96,461	29,439	69,057	-
Total assets	<u>\$ 9,935,882</u>	<u>\$ 3,091,463</u>	<u>\$ 5,791,233</u>	<u>\$ 1,036,935</u>
Liabilities, deferred inflows of resources, and fund balances				
Liabilities				
Accounts payable	\$ 113,849	\$ 9,495	\$ 50,716	\$ 92,901
Accrued liabilities	54,085	28,083	47,891	-
Due to other governments	29,614	-	-	-
Total liabilities	<u>197,548</u>	<u>37,578</u>	<u>98,607</u>	<u>92,901</u>
Deferred inflows of resources				
Unavailable revenue - property taxes	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances				
Restricted for:				
Criminal justice	-	-	-	-
Health and welfare	-	-	5,239,980	-
Building facilities	9,414,153	-	-	-
Culture and recreation	-	2,920,405	-	-
Economic development	-	-	-	-
Committed to:				
Economic development	-	-	-	-
Subsequent year's expenditures	324,181	133,480	452,646	249,963
Assigned to:				
Special services	-	-	-	694,071
Total fund balances	<u>9,738,334</u>	<u>3,053,885</u>	<u>5,692,626</u>	<u>944,034</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 9,935,882</u>	<u>\$ 3,091,463</u>	<u>\$ 5,791,233</u>	<u>\$ 1,036,935</u>

See accompanying independent auditors' report.

(continued)

Economic Development Fund	Law Officers Witness Fund	Section 8 Housing	Juvenile Justice Fund	Oil and Gas Fund	E. Edward Jones Fund	Total Nonmajor Special Revenue Funds
\$ 89,233	\$ 62,959	\$ 37,739	\$ 341,389	\$ 494,835	\$ 191,245	\$ 2,265,726
706,108	-	-	1,494,642	3,874,228	565,678	14,858,092
-	-	-	3,430,662	-	-	12,967,857
7,575	-	-	2,462	116,021	-	232,423
1,230	-	-	2,640	6,823	1,008	26,152
100,955	-	-	32,122	302,646	-	1,172,506
97,021	1,209	-	192,059	-	-	485,246
<u>\$ 1,002,122</u>	<u>\$ 64,168</u>	<u>\$ 37,739</u>	<u>\$ 5,495,976</u>	<u>\$ 4,794,553</u>	<u>\$ 757,931</u>	<u>\$ 32,008,002</u>
\$ 72,592	\$ 259	\$ 20,890	\$ 181,638	\$ 200,278	\$ -	\$ 742,618
-	-	-	148,438	-	-	278,497
-	3,100	-	19,157	-	-	51,871
<u>72,592</u>	<u>3,359</u>	<u>20,890</u>	<u>349,233</u>	<u>200,278</u>	<u>-</u>	<u>1,072,986</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	60,809	-	4,526,991	-	-	4,587,800
-	-	16,849	-	-	-	5,256,829
-	-	-	-	-	-	9,414,153
-	-	-	-	-	-	2,920,405
-	-	-	-	-	757,931	757,931
671,266	-	-	-	-	-	671,266
258,264	-	-	619,752	-	-	2,038,286
-	-	-	-	4,594,275	-	5,288,346
<u>929,530</u>	<u>60,809</u>	<u>16,849</u>	<u>5,146,743</u>	<u>4,594,275</u>	<u>757,931</u>	<u>30,935,016</u>
<u>\$ 1,002,122</u>	<u>\$ 64,168</u>	<u>\$ 37,739</u>	<u>\$ 5,495,976</u>	<u>\$ 4,794,553</u>	<u>\$ 757,931</u>	<u>\$ 32,008,002</u>

CADDO PARISH COMMISSION
Shreveport, Louisiana

NONMAJOR SPECIAL REVENUE FUNDS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
December 31, 2020

	Building Maintenance Fund	Parks and Recreation Fund	Health Tax Fund	Riverboat Fund
Revenues				
Taxes	\$ 5,065,986	\$ 1,542,150	\$ 3,600,439	\$ -
Licenses and permits	-	-	6,461	-
Intergovernmental revenues	111,448	43,919	79,160	-
Charges for services	-	50	60,751	-
Gaming	-	-	-	726,961
Use of money and property:				
Oil and gas leases	-	-	-	-
Rental, camping fees, and other	21,810	21,606	10,000	-
Investment earnings (loss)	77,530	25,338	40,100	8,809
Other revenues	250	1,000	8,486	19,081
Total revenues	<u>5,277,024</u>	<u>1,634,063</u>	<u>3,805,397</u>	<u>754,851</u>
Expenditures				
Current:				
General government	-	-	-	692,254
Criminal justice	-	-	-	-
Health and welfare	-	-	3,279,032	-
Building facilities	4,137,830	-	-	-
Culture and recreation	-	1,497,997	-	-
Economic development	-	-	-	-
Capital outlay	6,541	3,225	4,018	-
Total expenditures	<u>4,144,371</u>	<u>1,501,222</u>	<u>3,283,050</u>	<u>692,254</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,132,653</u>	<u>132,841</u>	<u>522,347</u>	<u>62,597</u>
Other financing sources (uses):				
Transfers in	-	-	-	75,000
Transfers out	(705,996)	(185,004)	-	-
Total other financing sources (uses)	<u>(705,996)</u>	<u>(185,004)</u>	<u>-</u>	<u>75,000</u>
Net change in fund balances	<u>426,657</u>	<u>(52,163)</u>	<u>522,347</u>	<u>137,597</u>
Fund balances - beginning	9,311,677	3,106,048	5,170,279	806,437
Fund balances - ending	<u>\$ 9,738,334</u>	<u>\$ 3,053,885</u>	<u>\$ 5,692,626</u>	<u>\$ 944,034</u>

See accompanying independent auditors' report.

(continued)

Economic Development Fund	Law Officers Witness Fund	Section 8 Housing	Juvenile Justice Fund	Oil and Gas Fund	E. Edward Jones Fund	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ -	\$ 3,671,039	\$ -	\$ -	\$ 13,879,614
-	-	-	-	-	-	6,461
-	-	377,547	709,588	-	-	1,321,662
-	19,470	-	2,188	-	-	82,459
478,783	-	-	-	-	-	1,205,744
-	-	-	-	1,292,298	-	1,292,298
-	-	-	-	566,359	-	619,775
8,404	314	-	35,125	65,830	6,948	268,398
-	-	2,322	4,456	-	-	35,595
<u>487,187</u>	<u>19,784</u>	<u>379,869</u>	<u>4,422,396</u>	<u>1,924,487</u>	<u>6,948</u>	<u>18,712,006</u>
-	-	-	-	544,890	-	1,237,144
-	7,587	-	7,321,415	-	-	7,329,002
-	-	379,869	-	-	-	3,658,901
-	-	-	509,065	-	-	4,646,895
-	-	-	-	-	-	1,497,997
390,847	-	-	-	-	-	390,847
-	-	-	33,515	-	-	47,299
<u>390,847</u>	<u>7,587</u>	<u>379,869</u>	<u>7,863,995</u>	<u>544,890</u>	<u>-</u>	<u>18,808,085</u>
<u>96,340</u>	<u>12,197</u>	<u>-</u>	<u>(3,441,599)</u>	<u>1,379,597</u>	<u>6,948</u>	<u>(96,079)</u>
100,000	-	-	3,650,000	-	750,983	4,575,983
-	-	-	-	(3,241,504)	-	(4,132,504)
<u>100,000</u>	<u>-</u>	<u>-</u>	<u>3,650,000</u>	<u>(3,241,504)</u>	<u>750,983</u>	<u>443,479</u>
196,340	12,197	-	208,401	(1,861,907)	757,931	347,400
733,190	48,612	16,849	4,938,342	6,456,182	-	30,587,616
<u>\$ 929,530</u>	<u>\$ 60,809</u>	<u>\$ 16,849</u>	<u>\$ 5,146,743</u>	<u>\$ 4,594,275</u>	<u>\$ 757,931</u>	<u>\$ 30,935,016</u>

(concluded)

CADDO PARISH COMMISSION
Shreveport, Louisiana

NONMAJOR CAPITAL PROJECTS FUNDS
Combining Balance Sheet
December 31, 2020

	Capital Improvement Fund	Capital Improvement II Fund	Library Bond Fund	Total Nonmajor Capital Projects Funds
Assets				
Cash and cash equivalents	\$ 197,934	\$ 1,617,726	\$ -	\$ 1,815,660
Investments	1,552,590	8,315,733	-	9,868,323
Accrued interest	2,729	14,630	-	17,359
Due from other funds	157,919	-	-	157,919
Total assets	<u>\$ 1,911,172</u>	<u>\$ 9,948,089</u>	<u>\$ -</u>	<u>\$ 11,859,261</u>
Liabilities and fund balances				
Liabilities				
Accounts payable	<u>\$ 16</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16</u>
Total liabilities	<u>16</u>	<u>-</u>	<u>-</u>	<u>16</u>
Fund balances				
Restricted for:				
Capital projects	<u>1,911,156</u>	<u>9,948,089</u>	<u>-</u>	<u>11,859,245</u>
Total fund balances	<u>1,911,156</u>	<u>9,948,089</u>	<u>-</u>	<u>11,859,245</u>
Total liabilities and fund balances	<u>\$ 1,911,172</u>	<u>\$ 9,948,089</u>	<u>\$ -</u>	<u>\$ 11,859,261</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, 2020

	Capital Improvement Fund	Capital Improvement II Fund	Library Bond Fund	Total Nonmajor Capital Projects Funds
Revenues				
Use of money and property:				
Investment earnings (loss)	\$ 24,673	\$ 101,525	\$ -	\$ 126,198
Reimbursements from other agencies	-	-	662,738	662,738
Total revenues	<u>24,673</u>	<u>101,525</u>	<u>662,738</u>	<u>788,936</u>
Expenditures				
Current:				
General government	30,388	-	-	30,388
Debt service:				
Principal	-	-	635,000	635,000
Interest	-	-	26,238	26,238
Fees	-	-	1,500	1,500
Total expenditures	<u>30,388</u>	<u>-</u>	<u>662,738</u>	<u>693,126</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,715)</u>	<u>101,525</u>	<u>-</u>	<u>95,810</u>
Other financing sources (uses):				
Transfers out	(454,027)	(608,518)	-	(1,062,545)
Debt proceeds	-	9,180,000	-	9,180,000
Premium on bonds	-	961,846	-	961,846
Total other financing sources (uses)	<u>(454,027)</u>	<u>9,533,328</u>	<u>-</u>	<u>9,079,301</u>
Net change in fund balances	(459,742)	9,634,853	-	9,175,111
Fund balances - beginning	2,370,898	313,236	-	2,684,134
Fund balances - ending	<u>\$ 1,911,156</u>	<u>\$ 9,948,089</u>	<u>\$ -</u>	<u>\$ 11,859,245</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, 2020
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Ad valorem taxes	\$ 4,795,883	\$ 4,795,883	\$ 5,065,986	\$ 270,103
Intergovernmental revenues:				
State revenue sharing	115,000	115,000	111,448	(3,552)
Use of money and property:				
Rental, camping fees and other	10,000	10,000	21,810	11,810
Investment earnings:				
Interest earned	39,000	39,000	68,069	29,069
Net increase in the fair value of investments	-	-	9,461	9,461
Total investment earnings	<u>39,000</u>	<u>39,000</u>	<u>77,530</u>	<u>38,530</u>
Other revenues	<u>1,000</u>	<u>1,000</u>	<u>250</u>	<u>(750)</u>
Total revenues	<u>4,960,883</u>	<u>4,960,883</u>	<u>5,277,024</u>	<u>316,141</u>
Expenditures				
Building facilities:				
Courthouse:				
Salaries, fringe benefits, and payroll taxes	2,401,025	2,401,025	2,242,521	158,504
Supplies	136,700	136,700	70,595	66,105
Education, training and travel	25,000	25,000	1,265	23,735
Utilities	715,000	685,000	623,560	61,440
Repairs and maintenance	309,000	303,000	274,689	28,311
Maintenance contract	80,000	80,000	95,005	(15,005)
Security	375,000	375,000	264,903	110,097
Insurance	265,364	265,364	265,364	-
Reimbursements	(465,821)	(465,821)	(465,821)	-
Miscellaneous	382,967	415,467	396,601	18,866
Capital outlay	<u>8,000</u>	<u>8,000</u>	<u>6,541</u>	<u>1,459</u>
Total courthouse	<u>4,232,235</u>	<u>4,228,735</u>	<u>3,775,223</u>	<u>453,512</u>
Francis Bickham Building, Government Plaza				
Veterans Affairs Building and Forcht Wade:				
Utilities	173,000	173,000	164,489	8,511
Repairs and maintenance	73,500	74,200	89,783	(15,583)
Maintenance contract	3,800	3,800	2,469	1,331
Security	57,000	57,000	53,081	3,919
Miscellaneous	<u>56,873</u>	<u>59,673</u>	<u>59,326</u>	<u>347</u>
Total Francis Bickham Building, Government Plaza and Veterans Affairs Building	<u>364,173</u>	<u>367,673</u>	<u>369,148</u>	<u>(1,475)</u>
Total expenditures	<u>4,596,408</u>	<u>4,596,408</u>	<u>4,144,371</u>	<u>452,037</u>
Excess (deficiency) of revenues over (under) expenditures	364,475	364,475	1,132,653	768,178
Other financing sources (uses):				
Transfers out	<u>(706,000)</u>	<u>(706,000)</u>	<u>(705,996)</u>	<u>4</u>
Total other financing sources (uses)	<u>(706,000)</u>	<u>(706,000)</u>	<u>(705,996)</u>	<u>4</u>
Net change in fund balance	(341,525)	(341,525)	426,657	768,182
Fund balance - beginning	8,897,870	8,897,870	9,311,677	413,807
Fund balance - ending	<u>\$ 8,556,345</u>	<u>\$ 8,556,345</u>	<u>\$ 9,738,334</u>	<u>\$ 1,181,989</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, 2020
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Ad valorem taxes	\$ 1,463,942	\$ 1,463,942	\$ 1,542,150	\$ 78,208
Intergovernmental revenues:				
State revenue sharing	35,100	35,100	33,919	(1,181)
State grant	-	-	10,000	10,000
Use of money and property:				
Rental, camping fees, and other	22,000	22,000	21,606	(394)
Investment earnings:				
Interest earned	19,000	19,000	22,392	3,392
Net increase in the fair value of investments	-	-	2,946	2,946
Total investment earnings	<u>19,000</u>	<u>19,000</u>	<u>25,338</u>	<u>6,338</u>
Other revenues	<u>6,600</u>	<u>6,600</u>	<u>1,050</u>	<u>(5,550)</u>
Total revenues	<u>1,546,642</u>	<u>1,546,642</u>	<u>1,634,063</u>	<u>87,421</u>
Expenditures				
Culture and recreation:				
Salaries, fringe benefits, and payroll taxes	1,069,020	1,069,020	1,090,088	(21,068)
Supplies	11,750	11,750	11,601	149
Education, training and travel	15,000	15,000	12,261	2,739
Utilities	65,500	65,500	57,288	8,212
Repairs and maintenance	105,000	105,000	110,161	(5,161)
Maintenance contract	18,000	15,000	9,705	5,295
Insurance	63,981	63,981	63,981	-
Miscellaneous	137,716	140,716	142,911	(2,195)
Total culture and recreation	<u>1,485,967</u>	<u>1,485,967</u>	<u>1,497,996</u>	<u>(12,029)</u>
Capital outlay	<u>3,500</u>	<u>3,500</u>	<u>3,226</u>	<u>274</u>
Total expenditures	<u>1,489,467</u>	<u>1,489,467</u>	<u>1,501,222</u>	<u>(11,755)</u>
Excess (deficiency) of revenues over (under) expenditures	57,175	57,175	132,841	75,666
Other financing sources (uses):				
Transfers out	<u>(185,000)</u>	<u>(185,000)</u>	<u>(185,004)</u>	<u>(4)</u>
Total other financing sources (uses)	<u>(185,000)</u>	<u>(185,000)</u>	<u>(185,004)</u>	<u>(4)</u>
Net change in fund balance	(127,825)	(127,825)	(52,163)	75,662
Fund balance - beginning	<u>3,077,092</u>	<u>3,077,092</u>	<u>3,106,048</u>	<u>28,956</u>
Fund balance - ending	<u>\$ 2,949,267</u>	<u>\$ 2,949,267</u>	<u>\$ 3,053,885</u>	<u>\$ 104,618</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, 2020
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Ad valorem taxes	\$ 3,405,828	\$ 3,405,828	\$ 3,600,439	\$ 194,611
Animal license and permit fees	6,000	6,000	6,461	461
Intergovernmental revenues:				
State revenue sharing	81,300	81,300	79,160	(2,140)
Vaccination, impounding, boarding, and adoption fees	68,000	68,000	60,752	(7,248)
Use of money and property:				
Regional lab rental	-	-	10,000	10,000
Investment earnings:				
Interest earned	30,000	30,000	35,771	5,771
Net increase in the fair value of investments	-	-	4,329	4,329
Total investment earnings	<u>30,000</u>	<u>30,000</u>	<u>40,100</u>	<u>10,100</u>
Other revenues	<u>2,700</u>	<u>2,700</u>	<u>8,485</u>	<u>5,785</u>
Total revenues	<u>3,593,828</u>	<u>3,593,828</u>	<u>3,805,397</u>	<u>211,569</u>
Expenditures				
Health and welfare:				
Shreveport Regional Lab:				
Salaries, fringe benefits, and payroll taxes	1,378	1,378	1,378	-
Supplies	-	-	-	-
Utilities	18,500	18,500	12,272	6,228
Repairs and maintenance	11,300	11,300	4,354	6,946
Insurance	1,170	1,170	1,170	-
Miscellaneous	11,646	11,646	11,646	-
Capital outlay	-	-	-	-
Total Shreveport Regional Lab	<u>43,994</u>	<u>43,994</u>	<u>30,820</u>	<u>13,174</u>
Animal services and mosquito control:				
Salaries, fringe benefits, and payroll taxes	1,952,758	1,952,758	1,675,049	277,709
Supplies	412,050	375,550	310,564	64,986
Utilities	78,000	78,000	58,339	19,661
Repairs and maintenance	204,000	204,000	119,710	84,290
Insurance	78,591	78,591	78,591	-
Miscellaneous	310,032	346,532	310,393	36,139
Capital outlay	14,600	14,600	4,018	10,582
Total animal services and mosquito control	<u>3,050,031</u>	<u>3,050,031</u>	<u>2,556,664</u>	<u>493,367</u>

(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, 2020
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Highland Health Unit:				
Salaries, fringe benefits, and payroll taxes	324,694	324,694	309,640	15,054
Supplies	2,000	2,000	-	2,000
Utilities	118,500	118,500	113,193	5,307
Repairs and maintenance	70,000	70,000	49,360	20,640
Maintenance contract	8,000	8,000	6,548	1,452
Insurance	55,666	55,666	55,666	-
Miscellaneous	79,658	79,658	71,662	7,996
Capital outlay	500	500	-	500
Total Highland Health Unit	<u>659,018</u>	<u>659,018</u>	<u>606,069</u>	<u>52,949</u>
Vivian Health Unit:				
Salaries, fringe benefits, and payroll taxes	39,405	39,405	37,848	1,557
Supplies	350	350	110	240
Utilities	17,600	17,600	13,356	4,244
Repairs and maintenance	8,200	8,200	1,877	6,323
Insurance	405	405	405	-
Miscellaneous	2,779	2,779	2,511	268
Capital outlay	200	200	-	200
Total Vivian Health Unit	<u>68,939</u>	<u>68,939</u>	<u>56,107</u>	<u>12,832</u>
David Raines Health Center:				
Repairs and maintenance	33,390	33,390	33,390	-
Total expenditures	<u>3,855,372</u>	<u>3,855,372</u>	<u>3,283,050</u>	<u>572,322</u>
Excess (deficiency) of revenues over (under) expenditures	(261,544)	(261,544)	522,347	783,891
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(261,544)	(261,544)	522,347	783,891
Fund balance - beginning	4,808,636	4,808,636	5,170,279	361,643
Fund balance - ending	<u>\$ 4,547,092</u>	<u>\$ 4,547,092</u>	<u>\$ 5,692,626</u>	<u>\$ 1,145,534</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, 2020
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gaming	\$ 1,025,000	\$ 725,000	\$ 726,961	\$ 1,961
Use of money and property:				
Investment earnings:				
Interest earned	4,000	4,000	7,139	3,139
Net increase in the fair value of investments	-	-	1,670	1,670
Total investment earnings	4,000	4,000	8,809	4,809
Other revenues	4,000	4,000	19,081	15,081
Total revenues	<u>1,033,000</u>	<u>733,000</u>	<u>754,851</u>	<u>21,851</u>
Expenditures				
General government:				
Salaries, fringe benefits, and payroll taxes	178,622	178,622	811	177,811
Administration	141,869	141,869	87,875	53,994
Other	980,750	1,076,146	603,568	472,578
Total general government	<u>1,301,241</u>	<u>1,396,637</u>	<u>692,254</u>	<u>704,383</u>
Total expenditures	<u>1,301,241</u>	<u>1,396,637</u>	<u>692,254</u>	<u>704,383</u>
Excess (deficiency) of revenues over (under) expenditures	(268,241)	(663,637)	62,597	726,234
Other financing sources (uses):				
Transfers in	-	75,000	75,000	-
Total other financing sources (uses)	<u>-</u>	<u>75,000</u>	<u>75,000</u>	<u>-</u>
Net change in fund balance	(268,241)	(588,637)	137,597	726,234
Fund balance - beginning	612,434	612,434	806,437	194,003
Fund balance - ending	<u>\$ 344,193</u>	<u>\$ 23,797</u>	<u>\$ 944,034</u>	<u>\$ 920,237</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, 2020
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gaming	\$ 450,000	\$ 450,000	\$ 478,783	\$ 28,783
Use of money and property:				
Investment earnings:				
Interest earned	6,000	6,000	6,825	825
Net increase in the fair value of investments	-	-	1,579	1,579
Total investment earnings	<u>6,000</u>	<u>6,000</u>	<u>8,404</u>	<u>2,404</u>
Other revenues	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>(3,000)</u>
Total revenues	<u>459,000</u>	<u>459,000</u>	<u>487,187</u>	<u>28,187</u>
Expenditures				
Economic development	462,192	694,692	390,847	303,845
Total expenditures	<u>462,192</u>	<u>694,692</u>	<u>390,847</u>	<u>303,845</u>
Excess (deficiency) of revenues over (under) expenditures	(3,192)	(235,692)	96,340	332,032
Other financing sources (uses):				
Transfers in	-	100,000	100,000	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Net change in fund balance	(3,192)	(135,692)	196,340	332,032
Fund balance - beginning	696,006	696,006	733,190	37,184
Fund balance - ending	<u>\$ 692,814</u>	<u>\$ 560,314</u>	<u>\$ 929,530</u>	<u>\$ 369,216</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, 2020
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Criminal case charges	\$ 28,000	\$ 28,000	\$ 19,470	\$ (8,530)
Use of money and property:				
Investment earnings:				
Interest earned	-	-	314	314
Total investment earnings	-	-	314	314
Total revenues	<u>28,000</u>	<u>28,000</u>	<u>19,784</u>	<u>(8,216)</u>
Expenditures				
Criminal justice:				
Payments to law officers	20,000	20,000	19,700	300
Miscellaneous	(12,259)	(12,259)	(12,113)	(146)
Total expenditures	<u>7,741</u>	<u>7,741</u>	<u>7,587</u>	<u>154</u>
Excess (deficiency) of revenues over (under) expenditures	20,259	20,259	12,197	(8,062)
Fund balance - beginning	52,617	52,617	48,612	(4,005)
Fund balance - ending	<u>\$ 72,876</u>	<u>\$ 72,876</u>	<u>\$ 60,809</u>	<u>\$ (12,067)</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, 2020
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental revenues				
Federal grant	\$ -	\$ 378,000	\$ 377,548	\$ (452)
Total intergovernmental revenues	-	378,000	377,548	(452)
Other revenues	-	-	2,322	2,322
Total revenues	-	378,000	379,869	1,869
Expenditures				
General government:				
Administrative costs	-	378,000	379,869	(1,869)
	-	378,000	379,869	(1,869)
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Fund balance - beginning	-	-	16,849	16,849
Fund balance - ending	\$ -	\$ -	\$ 16,849	\$ 16,849

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

SPECIAL REVENUE FUND - JUVENILE JUSTICE FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2020
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Ad valorem taxes	\$ 3,473,966	\$ 3,473,966	\$ 3,671,039	\$ 197,073
Intergovernmental revenues:				
State grant	127,564	127,564	134,550	6,986
State revenue sharing	83,000	83,000	80,760	(2,240)
Federal grant	644,000	644,000	494,278	(149,722)
Total intergovernmental revenues	854,564	854,564	709,588	(144,976)
Charges for services	3,000	3,000	2,188	(812)
Use of money and property:				
Interest earned	17,000	17,000	31,775	14,775
Net increase in the fair value of investments	-	-	3,350	3,350
Total investment earnings	17,000	17,000	35,125	18,125
Other revenues	15,200	15,200	4,456	(10,744)
Total revenues	4,363,730	4,363,730	4,422,396	58,666
Expenditures				
Criminal justice:				
Court operations:				
Salaries, fringe benefits, and payroll taxes	869,785	869,785	876,524	(6,739)
Supplies	40,250	40,250	46,294	(6,044)
Insurance	16,695	16,695	16,695	-
Contracted services	115,000	115,000	95,720	19,280
Reimbursements	(150,000)	(150,000)	(150,000)	-
Miscellaneous	59,000	59,000	58,451	549
Total court operations	950,730	950,730	943,684	7,046
Juvenile probation:				
Salaries, fringe benefits, and payroll taxes	2,424,999	2,424,999	2,313,429	111,570
Supplies	45,600	45,600	33,879	11,721
Utilities	50,000	48,000	36,511	11,489
Repairs and maintenance	47,000	47,000	35,307	11,693
Grant programs	347,564	347,564	250,815	96,749
Contracted services	193,436	193,436	144,530	48,906
Insurance	110,075	110,075	110,075	-
Reimbursements	35,000	35,000	37,602	(2,602)
Miscellaneous	597,017	549,017	516,111	32,906
Capital outlay	3,500	3,500	27,919	(24,419)
Total juvenile probation	3,854,191	3,804,191	3,506,178	298,013

(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, 2020
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Juvenile detention center:				
Salaries, fringe benefits, and payroll taxes	2,373,769	2,373,769	2,285,449	88,320
Supplies	25,000	25,000	25,211	(211)
Repairs and maintenance	5,500	5,500	1,816	3,684
Grant programs	123,651	123,651	58,672	64,979
Insurance	46,637	46,637	46,637	-
Contracted services:				
Prison operations	236,000	236,000	227,550	8,450
Other services	90,184	90,184	49,138	41,046
Miscellaneous	251,424	301,424	205,000	96,424
Capital outlay	5,500	5,500	4,799	701
Total juvenile detention center	<u>3,157,665</u>	<u>3,207,665</u>	<u>2,904,272</u>	<u>303,393</u>
Total criminal justice	<u>7,962,586</u>	<u>7,962,586</u>	<u>7,354,134</u>	<u>608,452</u>
Building maintenance:				
Salaries, fringe benefits, and payroll taxes	125,835	125,835	112,428	13,407
Supplies	1,500	1,500	175	1,325
Utilities	207,000	207,000	192,618	14,382
Repairs and maintenance	116,100	116,100	108,715	7,385
Insurance	4,358	4,358	4,358	-
Contracted services	59,350	59,350	73,302	(13,952)
Miscellaneous	17,468	17,468	17,466	2
Capital outlay	2,500	2,500	799	1,701
Total building maintenance	<u>534,111</u>	<u>534,111</u>	<u>509,861</u>	<u>24,250</u>
Total expenditures	<u>8,496,697</u>	<u>8,496,697</u>	<u>7,863,995</u>	<u>632,702</u>
Excess (deficiency) of revenues over (under) expenditures	(4,132,967)	(4,132,967)	(3,441,599)	(691,368)
Other financing sources:				
Transfers in	3,650,000	3,650,000	3,650,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>3,650,000</u>	<u>3,650,000</u>	<u>3,650,000</u>	<u>-</u>
Net change in fund balance	(482,967)	(482,967)	208,401	691,368
Fund balance - beginning	4,724,773	4,724,773	4,938,342	213,569
Fund balance - ending	<u>\$ 4,241,806</u>	<u>\$ 4,241,806</u>	<u>\$ 5,146,743</u>	<u>\$ 904,937</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, 2020
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Oil and gas leases	\$ 500,000	\$ 500,000	\$ 1,292,298	\$ 792,298
Building rental	363,000	363,000	566,359	203,359
Investment earnings:				
Interest earned	20,000	20,000	57,151	37,151
Net change in fair value of investments	-	-	8,679	8,679
Total investment earnings	<u>20,000</u>	<u>20,000</u>	<u>65,830</u>	<u>45,830</u>
Total revenues	<u>883,000</u>	<u>883,000</u>	<u>1,924,487</u>	<u>1,041,487</u>
Expenditures				
General government:				
Administrative cost	40,373	572,373	544,890	27,483
Total general government	<u>40,373</u>	<u>572,373</u>	<u>544,890</u>	<u>27,483</u>
Total expenditures	<u>40,373</u>	<u>572,373</u>	<u>544,890</u>	<u>27,483</u>
Excess (deficiency) of revenues over (under) expenditures	842,627	310,627	1,379,597	1,068,970
Other financing sources (uses):				
Transfers out	<u>(1,265,500)</u>	<u>(3,241,500)</u>	<u>(3,241,504)</u>	<u>(4)</u>
Total other financing sources (uses)	<u>(1,265,500)</u>	<u>(3,241,500)</u>	<u>(3,241,504)</u>	<u>(4)</u>
Net change in fund balance	(422,873)	(2,930,873)	(1,861,907)	1,068,966
Fund balance - beginning	5,830,616	5,830,616	6,456,182	625,566
Fund balance - ending	<u>\$ 5,407,743</u>	<u>\$ 2,899,743</u>	<u>\$ 4,594,275</u>	<u>\$ 1,694,532</u>

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

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, 2020
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment earnings:				
Interest earned	-	-	5,679	5,679
Net increase in the fair value of investments	-	-	1,269	1,269
Total investment earnings	-	-	6,948	6,948
Total revenues	-	-	6,948	6,948
Expenditures				
General government:				
Administrative cost	-	-	-	-
Total general government	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	6,948	6,948
Other financing sources (uses):				
Transfers in	200,000	200,000	750,983	550,983
Total other financing sources (uses)	200,000	200,000	750,983	550,983
Net change in fund balance	200,000	200,000	757,931	557,931
Fund balance - beginning	-	-	-	-
Fund balance - ending	\$ 200,000	\$ 200,000	\$ 757,931	\$ 557,931

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, 2020
(Unaudited)

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues			
Ad valorem taxes	\$ 2,647,225	\$ 2,758,497	\$ 111,272
Use of money and property:			
Investment earnings:			
Interest earned	8,000	18,324	10,324
Net increase in the fair value of investments	-	3,421	3,421
Total investment earnings	<u>8,000</u>	<u>21,745</u>	<u>13,745</u>
Total revenues	<u>2,655,225</u>	<u>2,780,242</u>	<u>125,017</u>
Expenditures			
Debt service:			
Principal	1,745,000	1,770,000	(25,000)
Interest	568,682	589,277	(20,595)
Bond issuance costs, fees and charges	144,411	132,231	12,180
Total expenditures	<u>2,458,093</u>	<u>2,491,508</u>	<u>(33,415)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>197,132</u>	<u>288,734</u>	<u>91,602</u>
Fund balance - beginning	4,055,600	4,177,681	122,081
Fund balance - ending	<u>\$ 4,252,732</u>	<u>\$ 4,466,415</u>	<u>\$ 213,683</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, 2020

	Group Insurance Fund	General Insurance Fund	Total Internal Service Funds
Assets			
Current assets:			
Cash and cash equivalents	\$ 638,689	\$ 473,946	\$ 1,112,635
Investments	3,131,249	1,928,508	5,059,757
Receivables, net	826,122	24,062	850,184
Accrued interest receivable	5,503	3,378	8,881
Total current assets	4,601,563	2,429,894	7,031,457
Total assets	\$ 4,601,563	\$ 2,429,894	\$ 7,031,457
Liabilities			
Current liabilities:			
Accounts payable	\$ 34,288	\$ 40,477	\$ 74,765
Accrued insurance claims payable	473,352	-	473,352
Total current liabilities	507,640	40,477	548,117
Total liabilities	507,640	40,477	548,117
Net Position			
Unrestricted	4,093,923	2,389,417	6,483,340
Total net position	4,093,923	2,389,417	6,483,340
 Total liabilities and net position	 \$ 4,601,563	 \$ 2,429,894	 \$ 7,031,457

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, 2020

	Group Insurance Fund	General Insurance Fund	Total Internal Service Funds
Operating revenues			
Employer's contributions	\$ 4,402,841	\$ -	\$ 4,402,841
Employees' contributions	1,546,359	-	1,546,359
Charges for sales and services	-	1,442,805	1,442,805
Total operating revenues	<u>5,949,200</u>	<u>1,442,805</u>	<u>7,392,005</u>
Operating expenses			
Claims	5,169,134	509,842	5,678,976
Cost of sales and services	47,898	58,893	106,791
Insurance premiums	1,012,581	976,146	1,988,727
General and administrative	81,248	112,285	193,533
Total operating expenses	<u>6,310,861</u>	<u>1,657,166</u>	<u>7,968,027</u>
Operating income (loss)	<u>(361,661)</u>	<u>(214,361)</u>	<u>(576,022)</u>
Nonoperating revenues (expenses)			
Investment earnings (loss)	48,586	25,510	74,096
Total nonoperating revenues (expenses)	<u>48,586</u>	<u>25,510</u>	<u>74,096</u>
Change in net position	(313,075)	(188,851)	(501,926)
Total net position - beginning	4,406,998	2,578,268	6,985,266
Total net position - ending	<u>\$ 4,093,923</u>	<u>\$ 2,389,417</u>	<u>\$ 6,483,340</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, 2020

	Group Insurance	General Insurance Fund	Total Internal Service Funds
Cash flows from operating activities:			
Contributions	\$ 5,508,059	\$ 1,424,735	\$ 6,932,794
Payments to suppliers	(1,237,240)	(1,110,263)	(2,347,503)
Claims paid	(5,218,608)	(509,842)	(5,728,450)
Net cash provided by (used in) operating activities	(947,789)	(195,370)	(1,143,159)
Cash flows from investing activities:			
Proceeds from sales and maturities of investments	830,023	205,889	1,035,912
Interest received	61,638	12,267	73,905
Net cash provided by (used in) investing activities	891,661	218,156	1,109,817
Net increase (decrease) in cash and cash equivalents	(56,128)	22,786	(33,342)
Cash and cash equivalents, beginning of year	694,817	451,160	1,145,977
Cash and cash equivalents, end of year	\$ 638,689	\$ 473,946	\$ 1,112,635
Reconciliation of operating income to net cash provided (used) by operating activities:			
Operating income (loss)	\$ (361,661)	\$ (214,361)	\$ (576,022)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
(Increase) decrease in assets:			
Receivables	(441,141)	(18,070)	(459,211)
Increase (decrease) in liabilities:			
Accrued insurance claims payable	(49,474)	-	(49,474)
Accounts payable	(95,513)	37,061	(58,452)
Net cash provided by operating activities	\$ (947,789)	\$ (195,370)	\$ (1,143,159)
Noncash items			
Net increase in the fair value of investments	\$ 37,070	\$ 19,795	\$ 56,865

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, 2020

	Criminal Court Fund	Jury Fund	Total Custodial Funds
Assets			
Cash and cash equivalents	\$ 117,857	\$ 82,783	\$ 200,640
Investments	477,466	289,163	766,629
Receivables, net	6,772	515	7,287
Due from other governments	95,119	7,435	102,554
Total assets	697,214	379,896	1,077,110
Liabilities			
Current liabilities			
Accounts payable and accrued liabilities	64,348	-	64,348
Due to governmental entities	3,706	-	3,706
Total liabilities	68,054	-	68,054
Net position			
Fiduciary net position - held for others	<u>\$ 629,160</u>	<u>\$ 379,896</u>	<u>\$ 1,009,056</u>

See accompanying independent auditor's report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Combining Statement of Changes in Fiduciary Net Position
for the Year Ended December 31, 2020

	Criminal Court Fund	Jury Fund	Total Custodial Funds
Additions			
Criminal court fines and forfeitures	\$ 1,015,936	\$ -	\$ 1,015,936
Jury fund criminal case charges	-	120,231	120,231
Interest earnings	8,859	3,840	12,699
Total additions	<u>\$ 1,024,795</u>	<u>\$ 124,071</u>	<u>\$ 1,148,866</u>
Deductions			
Criminal court disbursements	1,349,095	-	1,349,095
Juror and witness fee disbursements	-	96,776	96,776
Total disbursements	<u>1,349,095</u>	<u>96,776</u>	<u>1,445,871</u>
Change in fiduciary net position	(324,300)	27,295	(297,005)
Net position - beginning	953,460	352,601	1,306,061
Net position - ending	<u>\$ 629,160</u>	<u>\$ 379,896</u>	<u>\$ 1,009,056</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, 2020

Agency Head Name: Dr. Woodrow Wilson, Jr.

Purpose	Amount
Salary	\$ 222,016
Benefits-insurance (life insurance premiums)	\$ 1,327
Benefits-retirement	\$ 27,197
Vehicle provided by government	\$ 780
Cell phone/data	\$ 926
Dues	\$ 329
Travel (hotel, registration, and per diem)	\$ 4,284
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, 2020**

Identifying Information

Entity Name	Caddo Parish Commission
LLA Entity ID #	2500
Date that reporting period ended	December 31, 2020

	First Six Month Period Ended 6/30/2020	Second Six Month Period Ended 12/31/2020
Cash Basis Presentation		
Receipts From:		
Caddo Parish Sheriff, Criminal Court Cost/Fees	\$ 20,197	\$ 20,753
Caddo Parish Sheriff, Bond Fees	101,840	134,185
Caddo Parish District Attorney, Asset Forfeiture/Sale	19,537	47,944
Caddo Parish Sheriff, Criminal Court Fines	250,090	273,816
Caddo Parish District Attorney, Bond Forfeitures	54,359	23,494
Interest Earnings	4,609	2,900
Subtotal Receipts	\$ 450,632	\$ 503,091
Ending Balance of Amounts Assessed but Not Received	-	-

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

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Statistical Section (Unaudited)
December 31, 2020

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>
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Direct and Overlapping Sales Tax Rates - Last Ten Fiscal Years	125
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Direct and Overlapping Governmental Activities Debt as of December 31, 2020	129
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<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.	
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<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	134
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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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014*</u>	<u>2015</u>
Governmental activities					
Net investment in capital assets	\$ 200,052,220	\$ 189,171,307	\$ 180,201,711	\$ 172,306,406	\$ 135,822,820
Restricted	98,055,061	104,754,265	106,597,766	111,590,102	92,558,691
Unrestricted	73,840,157	73,068,082	66,975,271	66,822,598	63,756,848
Total government activities net position	<u>\$ 371,947,438</u>	<u>\$ 366,993,654</u>	<u>\$ 353,774,748</u>	<u>\$ 350,719,106</u>	<u>\$ 292,138,359</u>
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Governmental activities					
Net investment in capital assets	\$ 131,916,727	\$ 126,402,059	\$ 123,494,457	\$ 122,420,896	\$ 110,074,334
Restricted	88,316,873	87,956,937	95,501,167	98,480,315	106,605,142
Unrestricted	61,578,692	61,552,509	45,720,467	46,128,124	50,280,814
Total government activities net position	<u>\$ 281,812,292</u>	<u>\$ 275,911,505</u>	<u>\$ 264,716,091</u>	<u>\$ 267,029,335</u>	<u>\$ 266,960,290</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)

	2011	2012	2013	2014*	2015	2016	2017	2018	2019	2020
Expenses										
Governmental activities:										
General government	\$ 7,709,389	\$ 8,310,741	\$ 16,327,879	\$ 9,616,443	\$ 10,258,397	\$ 11,891,412	\$ 11,391,711	\$ 10,568,716	\$ 13,526,087	\$ 13,351,480
Criminal Justice	21,841,884	19,315,069	21,190,833	22,965,185	23,269,813	23,704,075	25,385,784	25,165,200	26,741,588	26,371,744
Health and welfare	15,585,558	14,679,451	14,409,692	15,373,363	14,730,846	16,156,907	15,467,880	15,693,779	17,101,140	17,259,159
Highway, streets and drainage	26,503,926	28,921,257	25,884,621	23,738,530	22,231,719	19,839,314	18,587,519	18,085,357	16,450,942	18,913,118
Building facilities	5,769,722	5,103,538	6,222,969	6,178,313	7,469,010	6,856,712	6,137,446	5,803,325	6,321,270	5,853,195
Sanitation	2,372,445	2,318,201	2,290,081	2,620,248	2,766,867	3,711,280	3,764,651	3,025,673	3,808,391	4,037,514
Cultural and recreation	14,994,862	15,065,917	15,171,125	4,370,787	3,544,525	1,581,956	1,591,687	1,774,774	1,777,340	1,994,928
Economic development	3,241,152	3,438,882	4,153,012	4,221,537	4,918,773	5,072,704	4,163,160	3,872,784	3,674,099	3,302,830
Interest and fees on long-term debt	1,575,612	1,431,408	1,515,768	2,126,069	2,265,387	1,208,199	1,025,153	1,031,749	764,401	944,007
Total governmental activities expenses	<u>99,574,150</u>	<u>98,584,444</u>	<u>107,165,780</u>	<u>91,210,475</u>	<u>91,455,147</u>	<u>90,002,559</u>	<u>87,514,991</u>	<u>85,021,357</u>	<u>90,165,258</u>	<u>90,027,973</u>
Program revenues										
Governmental activities:										
Charges for Services:										
General government	2,350,622	2,409,178	2,657,856	3,172,380	3,068,069	2,888,020	3,266,204	3,316,443	3,775,322	3,909,619
Criminal justice	75,065	37,086	31,019	30,283	29,133	27,146	28,361	31,420	33,066	21,658
Health and welfare	170,511	167,589	162,137	168,282	102,913	81,590	75,693	82,868	115,742	77,213
Highway, streets and drainage	263,295	506,962	572,258	481,901	536,519	564,311	629,737	722,423	401,163	404,194
Building Facilities	-	-	-	-	-	-	5,076	14,575	22,019	21,810
Cultural and recreation	128,432	108,314	102,387	16,949	25,680	26,721	22,964	24,947	29,475	21,656
Economic development	1,800	-	-	-	-	-	-	-	-	-
Operating grants and contributions	16,692,829	15,631,210	15,520,450	15,446,335	15,644,301	16,673,788	15,241,347	15,774,147	17,554,551	17,639,557
Capital grants and contributions	3,050,465	801,253	863,252	520,231	403,126	63,891	40,847	1,277,938	120,620	-
Total governmental activities program revenue	<u>22,732,819</u>	<u>19,661,582</u>	<u>19,909,359</u>	<u>19,836,361</u>	<u>19,809,741</u>	<u>20,325,467</u>	<u>19,310,229</u>	<u>21,244,761</u>	<u>22,051,958</u>	<u>22,095,707</u>
Net (expense) revenue	<u>(76,841,331)</u>	<u>(78,922,862)</u>	<u>(87,256,421)</u>	<u>(71,374,114)</u>	<u>(71,645,406)</u>	<u>(69,677,092)</u>	<u>(68,204,762)</u>	<u>(63,776,596)</u>	<u>(68,113,300)</u>	<u>(67,932,266)</u>
General revenues and other changes in net position:										
Governmental activities:										
Taxes										
Property taxes levied for general purposes	51,464,624	54,154,260	55,858,768	42,091,966	43,351,047	43,455,011	43,393,923	44,300,607	45,724,867	46,252,918
Property taxes levied for debt services	2,639,594	2,899,349	2,883,688	2,519,914	2,622,033	2,547,653	2,670,754	2,703,921	2,720,566	2,774,222
Sales taxes	12,008,842	10,163,168	9,544,058	13,851,983	10,810,948	8,691,329	10,478,592	11,937,568	12,692,760	11,763,831
Franchise taxes	205,527	212,119	213,429	220,613	222,973	225,752	223,749	218,393	217,721	219,758
Gaming	2,237,836	2,257,948	1,924,061	1,791,430	1,742,988	1,652,616	1,622,581	1,583,209	1,578,221	1,205,744
Unrestricted grants and contributions	1,285,975	1,252,265	1,310,860	1,273,355	1,301,640	1,363,148	1,425,509	1,374,815	1,403,164	1,489,506
Oil and gas leases	5,420,282	1,459,862	1,187,767	853,285	257,369	156,575	380,067	533,322	1,340,134	1,292,298
Investment earnings	1,679,715	993,348	1,75,458	930,818	1,354,143	299,241	1,170,423	1,835,931	3,750,453	1,793,689
Miscellaneous	949,177	576,751	939,427	1,247,892	2,047,633	959,700	938,377	902,322	998,658	1,071,255
Total governmental activities	<u>77,889,172</u>	<u>73,969,068</u>	<u>74,037,516</u>	<u>64,781,256</u>	<u>63,710,774</u>	<u>59,351,025</u>	<u>62,303,975</u>	<u>65,390,086</u>	<u>70,426,544</u>	<u>67,863,221</u>
Net (expense) revenue governmental activities	<u>\$ 1,047,841</u>	<u>\$ (4,953,784)</u>	<u>\$ (13,218,905)</u>	<u>\$ (6,592,858)</u>	<u>\$ (7,934,632)</u>	<u>\$ (10,326,067)</u>	<u>\$ (5,900,787)</u>	<u>\$ 1,613,480</u>	<u>\$ 2,313,244</u>	<u>\$ (69,045)</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)

	2011	2012	2013	2014*	2015	2016	2017	2018	2019	2020
General fund										
Reserved/designated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-	-	-	-	-	-	-
Committed to contingencies	40,496,244	40,716,204	36,963,755	37,337,820	37,568,272	37,658,105	38,314,833	35,561,184	36,915,258	37,777,104
Subsequent year's expenditures	-	-	-	465,823	1,765,245	890,943	3,830,016	1,703,129	1,950,526	2,237,615
Assigned to special services	-	25,212	6,046	-	-	-	-	-	-	-
Assigned to future claims	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Unassigned	12,852,085	14,266,871	15,383,867	15,864,301	15,443,580	16,730,828	13,918,265	16,375,898	15,736,881	14,937,504
Total general fund	53,948,329	55,608,287	52,953,668	54,267,944	55,377,097	55,879,876	56,663,114	54,240,211	55,202,665	55,552,223
All other governmental funds										
Reserved/designated	-	-	-	-	-	-	-	-	-	-
Unreserved, reported in:										
Special revenue funds	-	-	-	-	-	-	-	-	-	-
Capital project funds	-	-	-	-	-	-	-	-	-	-
Nonspendable	105,654	116,272	112,394	116,149	-	-	-	145,852	154,771	167,340
Restricted for:										
Criminal justice	7,399,791	10,321,755	12,757,622	13,745,166	13,700,053	13,376,374	11,884,137	11,309,817	11,582,347	12,198,105
Health and welfare	3,693,811	4,020,522	4,310,287	4,552,822	4,598,423	4,829,004	4,919,798	4,712,105	4,925,584	5,256,829
Highways, streets and drainage	22,484,915	17,490,824	18,418,298	19,345,933	17,760,128	17,949,870	19,648,327	20,841,051	21,611,102	24,468,505
Building facilities	6,607,921	7,128,019	7,551,676	7,739,454	8,149,857	8,651,497	8,919,935	8,810,834	8,970,152	9,414,153
Sanitation	18,153,758	19,335,662	19,963,097	21,744,403	21,151,391	18,958,779	19,492,352	20,684,585	21,457,890	22,503,288
Culture and recreation	11,140,408	17,661,548	19,809,873	2,949,108	3,114,732	3,212,661	3,282,430	3,070,633	2,978,223	2,920,405
Economic development	389,301	592,841	666,506	509,783	213,504	173,237	201,818	261,689	378,605	1,314,769
Debt service	2,069,109	2,501,059	2,960,858	2,961,531	3,161,513	3,343,742	3,582,379	3,859,473	4,177,682	4,466,415
Capital projects	26,914,144	30,693,330	29,149,410	23,120,596	19,657,535	17,322,319	15,775,347	19,411,417	19,225,743	34,104,374
Committed to:										
Economic development	448,310	673,737	645,202	987,522	1,498,895	1,024,592	896,058	656,216	729,998	671,266
Contingencies	309,538	401,078	-	-	-	-	-	-	-	-
Subsequent year's expenditures	14,329,904	10,458,637	2,437,875	4,379,945	9,174,838	6,529,160	5,712,733	7,020,492	7,315,928	3,218,034
Assigned to:										
Special services	18,360,422	17,546,721	10,372,533	9,331,088	7,871,413	5,666,498	5,710,817	5,928,297	6,571,505	5,288,346
Encumbrances	5,558,724	-	-	-	-	-	-	-	-	-
Total all other governmental funds	137,965,710	138,942,005	129,155,631	111,483,500	110,052,282	101,037,733	100,026,131	106,712,461	110,079,530	125,991,829
Total governmental funds	\$ 191,914,039	\$ 194,550,292	\$ 182,109,299	\$ 165,751,444	\$ 165,429,379	\$ 156,917,609	\$ 156,689,245	\$ 160,952,672	\$ 165,282,195	\$ 181,544,052

* 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.

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

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

	2011	2012	2013	2014**	2015	2016	2017	2018	2019	2020
Revenues										
Taxes	\$ 68,072,039	\$ 68,037,060	\$ 68,356,073	\$ 58,228,377	\$ 56,867,109	\$ 54,090,998	\$ 57,042,277	\$ 59,261,116	\$ 60,918,576	\$ 61,063,443
Licenses and permits	1,036,027	1,136,364	1,092,884	1,146,027	1,151,135	1,135,367	1,256,839	1,300,810	1,172,067	1,263,323
Intergovernmental	18,758,016	17,228,541	16,861,776	17,239,920	16,993,338	17,922,198	16,535,738	17,090,425	18,907,548	18,948,698
Charges for services	437,339	576,109	818,092	732,126	697,946	802,369	718,371	749,265	677,173	515,673
Fine and forfeitures	184,008	102,894	142,729	32,230	28,581	12,198	13,930	32,734	29,470	7,647
Gaming	2,237,636	2,257,947	1,924,061	1,791,430	1,742,989	1,652,616	1,622,581	1,583,209	1,578,221	1,205,744
Use of money and property:										
Rental, camping fee, other	91,498	116,327	111,395	435,390	348,328	326,721	757,060	533,322	1,113,175	1,292,298
Oil and gas leases	5,420,282	1,459,862	1,187,767	853,286	257,369	195,237	380,067	808,770	1,340,134	1,206,134
Investment earnings	1,622,399	958,019	173,571	856,224	1,297,804	294,659	1,110,723	1,796,364	3,678,685	1,719,595
Other revenues	971,358	576,750	877,183	596,699	2,097,937	974,148	949,372	914,245	1,001,770	1,075,605
Total revenues	98,830,602	92,449,873	91,545,531	81,911,709	81,482,436	77,406,511	80,392,958	84,070,260	90,416,819	88,298,160
Expenditures										
General government	4,198,952	4,374,675	5,077,717	5,480,022	5,071,236	5,369,121	4,975,623	5,654,664	5,358,341	5,793,464
Criminal justice	18,777,010	19,201,709	19,727,083	21,183,944	22,174,996	22,625,313	24,420,990	24,119,467	25,332,545	25,581,305
Health and welfare	15,083,257	14,318,645	14,308,661	14,743,669	14,646,265	15,873,065	14,668,539	15,227,607	16,910,305	17,288,382
Highways, streets and drainage	7,588,073	7,560,272	7,218,861	7,020,704	6,763,204	6,482,329	7,310,906	6,330,786	6,117,516	6,033,904
Building facilities	4,069,276	4,313,173	4,356,129	4,434,276	4,653,780	4,629,794	4,818,984	4,851,506	5,017,429	4,838,359
Sanitation	2,252,867	2,272,298	2,346,044	2,607,537	2,593,884	2,795,715	3,215,459	2,751,283	3,027,369	2,924,586
Culture and recreation	12,812,826	13,569,127	13,103,121	1,217,536	3,431,395	1,496,917	1,368,689	1,345,063	1,542,022	1,497,997
Economic development	3,209,754	3,433,588	4,172,934	4,245,095	4,942,137	5,086,416	4,189,156	3,898,391	3,680,718	3,328,818
Debt service:										
Principal	2,480,501	2,441,130	1,915,401	1,450,000	2,120,000	2,210,000	2,385,000	2,485,000	2,570,000	2,690,000
Interest	1,450,391	1,400,617	1,418,004	1,172,210	1,199,840	1,025,209	950,434	872,304	796,378	752,975
Fees and charges	151,366	200,917	128,657	336,192	257,566	120,015	140,064	134,914	252,262	137,985
Capital outlay	24,415,448	22,906,887	30,213,912	14,422,320	14,060,133	18,098,076	12,177,478	12,135,848	15,573,085	11,330,376
Total expenditures	98,479,721	95,993,008	103,986,524	78,313,505	81,914,436	85,821,970	80,621,322	79,806,833	88,177,970	82,178,149
Excess (deficiency) of revenues over (under) expenditures	350,881	(3,543,135)	(12,440,993)	3,598,204	(432,000)	(8,415,459)	(228,364)	4,263,427	4,238,849	6,120,011
Other financing sources (uses)										
Transfers in	41,436,485	35,121,621	35,100,894	21,946,155	24,459,492	30,181,600	24,991,009	24,764,500	22,059,622	24,831,036
Transfers out	(41,436,485)	(35,121,621)	(35,100,894)	(24,963,535)	(24,459,492)	(30,181,600)	(24,991,009)	(24,764,500)	(22,059,622)	(24,831,036)
Refunding certificates issued	-	-	-	8,850,000	8,345,000	7,250,000	-	-	3,715,000	-
Payment to refunding escrow agent	-	-	-	(7,414,270)	(7,350,835)	(7,346,311)	-	-	(3,624,326)	-
Bond premiums	-	-	-	593,709	1,115,770	-	-	-	-	961,846
Bond proceeds	-	6,179,388	-	-	-	-	-	-	-	9,180,000
Total other financing sources (uses)	-	6,179,388	-	(2,987,941)	109,935	(96,311)	-	-	90,674	10,141,846
Net change in fund balance	350,881	2,636,253	(12,440,993)	610,263	(322,065)	(8,511,770)	(228,364)	4,263,427	4,329,523	16,261,857
Fund balance, beginning	191,563,158	191,914,039	194,550,292	165,141,181	165,751,444	165,429,379	156,917,609	156,689,245	160,952,672	165,282,195
Fund balance, ending	\$ 191,914,039	\$ 194,550,292	\$ 182,109,299	\$ 165,751,444	\$ 165,429,379	\$ 156,917,609	\$ 156,689,245	\$ 160,952,672	\$ 165,282,195	\$ 181,544,052
Debt expenditures to non-capital expenditures ratio *	4.26%	4.41%	3.62%	3.74%	4.39%	4.23%	4.67%	4.61%	4.43%	4.78%

*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
2011	\$ 841,483,400	\$ 1,040,273,000	\$ 1,881,756,400	34.94	\$ 16,670,011,200	11.29%
2012	\$ 1,010,179,650	\$ 964,757,660	\$ 1,974,937,310	34.94	\$ 17,527,871,366	11.27%
2013	\$ 1,035,656,418	\$ 981,415,265	\$ 2,017,071,683	34.94	\$ 17,846,856,263	11.30%
2014	\$ 1,038,235,334	\$ 1,007,385,158	\$ 2,045,620,492	25.75	\$ 18,089,693,287	11.31%
2015	\$ 1,046,104,978	\$ 1,051,703,541	\$ 2,097,808,519	25.75	\$ 18,499,500,033	11.34%
2016	\$ 1,058,415,325	\$ 1,029,540,789	\$ 2,087,956,114	25.57	\$ 18,475,060,407	11.30%
2017	\$ 1,071,093,912	\$ 1,022,500,876	\$ 2,093,594,788	25.57	\$ 18,595,485,180	11.26%
2018	\$ 1,078,640,540	\$ 1,035,432,287	\$ 2,114,072,827	25.57	\$ 18,769,323,837	11.26%
2019	\$ 1,087,833,468	\$ 1,070,502,456	\$ 2,158,335,924	25.57	\$ 19,103,853,940	11.30%
2020	\$ 1,117,144,080	\$ 1,058,562,813	\$ 2,175,706,893	25.87	\$ 19,219,790,330	11.32%

Source: Caddo Parish Tax Assessor.

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

See accompanying independent auditors' report.

**CADDO PARISH COMMISSION
Shreveport, Louisiana**

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

Fiscal Year Ended December 31,	Debt Service	General Fund	Public Works	Parks and Recreation	Courthouse Maintenance	Detention Facilities	Juvenile Court	Public Health	Biomedical Center	Criminal Justice System	Total	Shreve Memorial Library	School Board	Sheriff	City	Total
2011	1.75	3.11	3.87	0.81	2.60	5.10	1.89	1.93	1.69	3.24	25.994	8.95	78.20	13.47	44.54	171.154
2012	1.75	3.07	3.45	0.81	2.60	5.04	1.89	1.91	1.67	3.56	25.75	8.84	75.66	13.29	39.70	163.24
2013	1.75	3.07	3.71	0.81	2.60	5.04	1.89	1.91	1.67	3.30	25.75	8.84	75.66	13.29	39.70	163.24
2014	1.50	3.07	3.94	0.81	2.60	5.04	1.89	1.91	1.67	3.07	25.50	8.84	75.66	13.40	39.70	163.10
2015	1.50	3.07	3.94	0.81	2.60	5.04	1.89	1.91	1.67	3.07	25.50	8.84	74.66	13.41	36.65	159.06
2016	1.50	3.02	3.78	0.83	2.72	5.01	1.97	1.93	1.64	3.17	25.57	8.84	73.30	13.15	36.29	157.15
2017	1.50	3.02	3.78	0.83	2.72	5.01	1.97	1.93	1.64	3.17	25.57	8.84	73.82	13.15	35.81	157.19
2018	1.50	3.02	3.62	0.83	2.72	5.01	1.97	1.93	1.64	3.33	25.57	8.84	73.82	13.41	33.65	155.29
2019	1.50	3.02	3.62	0.83	2.72	5.01	1.97	1.93	1.64	3.33	25.57	8.84	73.82	13.41	33.65	155.29
2020	1.50	3.06	3.67	0.84	2.73	5.07	2.00	1.96	1.66	3.38	25.87	8.90	74.77	13.59	26.59	149.72

Source: Caddo Parish Tax Assessor.

CADDO PARISH COMMISSION
Shreveport, Louisiana

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

Taxpayer	2020			2011		
	Assessed value	Rank	Percentage of total assessed value	Assessed value	Rank	Percentage of total assessed value
Southwestern Electric Power Company	\$ 124,941,470	1	5.74%	\$ 65,312,320	1	3.47%
Chesapeake Operating LLC	28,418,510	2	1.31%	23,632,110	3	1.26%
Calumet	19,188,431	3	0.88%	12,094,540	9	0.64%
Union Pacific Railroad Co.	15,871,580	4	0.73%			
Ternium	13,006,760	5	0.60%			
BPX Operating Company	12,871,320	6	0.59%			
Centerpoint Energy Arkla	12,483,950	7	0.57%	26,847,790	2	1.43%
WalMart	12,110,590	8	0.56%			
Universal Oil Products LLC	11,482,070	9	0.53%	18,941,710	5	1.01%
Kansas City Southern Railroad	10,575,750	10	0.49%			
BellSouth Corporation				21,992,150	4	1.17%
Gulf Crossing Pipeline				14,918,220	6	0.79%
QEP Energy				13,349,720	7	0.71%
Sam's Town				12,892,790	8	0.69%
J-W Operating				9,821,630	10	0.52%
Total for ten principal taxpayers	260,950,431		11.99%	219,802,980		11.68%
Total for remaining taxpayers	1,914,756,462		88.01%	1,661,953,420		88.32%
Total for all taxpayers	\$ 2,175,706,893		100.00%	\$ 1,881,756,400		100.00%

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
2011	\$ 55,235,996	\$ 51,314,965	92.9%	\$ 2,654,520	\$ 53,969,485	97.7%
2012	\$ 57,659,478	\$ 52,694,770	91.4%	\$ 2,879,323	\$ 55,574,093	96.4%
2013	\$ 59,295,194	\$ 55,521,146	93.6%	\$ 1,801,392	\$ 57,322,538	96.7%
2014	\$ 44,856,225	\$ 42,065,439	93.8%	\$ 1,425,090	\$ 43,490,529	97.0%
2015	\$ 46,312,133	\$ 43,519,796	94.0%	\$ 1,851,441	\$ 45,371,237	98.0%
2016	\$ 46,215,783	\$ 42,702,007	92.4%	\$ 2,033,775	\$ 44,735,782	96.8%
2017	\$ 46,462,074	\$ 43,259,557	93.1%	\$ 2,232,104	\$ 45,491,661	97.9%
2018	\$ 47,031,952	\$ 43,283,541	92.0%	\$ 1,797,019	\$ 45,080,560	95.9%
2019	\$ 48,203,589	\$ 45,161,176	93.7%	\$ 969,014	\$ 46,130,190	95.7%
2020	\$ 49,366,696	\$ 46,861,443	94.9%	N/A	\$ 46,861,443	94.9%

N/A - Information is not yet available.

Source: Caddo Parish Tax Assessor.

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

See accompanying independent auditors' report.

CADDO PARISH COMMISSION
Shreveport, Louisiana
Taxable Sales by Category
Last Ten Fiscal Years
(Unaudited)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Motor Vehicle Dealers	\$ 130,831,674	\$ 137,804,318	\$130,958,955	\$137,280,445	\$139,392,894	\$134,120,061	\$132,555,488	\$138,539,836	\$149,613,985	\$149,233,337
Wholesale - Machinery, Equipment and Supplies	129,066,023	79,919,856	\$78,833,925	\$88,132,527	\$73,322,005	\$49,667,615	\$64,832,762	\$65,185,663	\$52,690,683	\$68,489,819
Manufacturing	125,341,157	70,599,481	\$74,311,740	\$111,920,247	\$79,560,198	\$24,532,643	\$66,203,421	\$92,013,327	\$80,140,396	\$53,301,319
Oil and Gas Services - Mining	56,842,934	44,145,193	\$32,222,136	\$36,943,934	\$25,642,233	\$18,099,987	\$31,031,738	\$43,199,191	\$14,885,499	\$35,286,808
Wholesale - Lumber and Other Construction Materials	47,521,924	36,217,302	\$18,300,993	\$31,002,751	\$20,985,695	\$13,930,124	\$15,862,243	\$30,054,544	\$40,913,380	\$22,779,465
Grocery Stores	43,218,470	33,954,981	\$30,792,139	\$24,853,216	\$21,015,851	\$24,899,318	\$21,697,671	\$21,234,681	\$38,102,118	\$39,368,889
Wholesale - Metals	35,099,843	26,951,636	\$37,499,207	\$38,307,037	\$37,630,229	\$34,855,686	\$34,866,687	\$37,059,827	\$38,191,755	\$40,630,043
Equipment Leasing and Renting	18,226,857	19,423,475	\$12,337,571	\$11,696,502	\$9,924,283	\$12,820,847	\$11,452,243	\$14,922,157	\$17,015,038	\$45,100,389
Automotive Repair Shops	12,571,853	10,857,963	\$18,252,197	\$18,714,384	\$19,377,005	\$21,346,233	\$21,763,885	\$23,815,426	\$30,351,697	\$32,389,313
Restaurants	9,084,454	10,488,731	\$10,656,181	\$11,469,756	\$9,242,407	\$10,342,466	\$10,096,729	\$13,109,720	\$14,885,499	\$14,846,679
All Others	234,896,850	211,454,400	\$190,453,851	\$406,780,922	\$339,219,409	\$240,077,110	\$265,054,250	\$308,635,807	\$364,223,702	\$287,732,590
Total	\$ 842,702,039	\$ 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
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
2011	1.50	1.50	0.35	4.00	7.35
2012	1.50	1.50	0.35	4.00	7.35
2013	1.50	1.50	0.35	4.00	7.35
2014	1.50	1.50	0.35	4.00	7.35
2015	1.50	1.50	0.35	4.00	7.35
2016	1.50	1.50	0.35	5.00	8.35
2017	1.50	1.50	0.35	5.00	8.35
2018	1.50	1.50	0.35	4.45	7.80
2019	1.50	1.50	0.35	4.45	7.80
2020	1.50	1.50	0.35	4.45	7.80

Source: Caddo-Shreveport Sales and Use Tax Commission.

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

	2011				2012				2013				2014				2015			
	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	580	20.59%	\$ 3,584,652	28.36%	590	21.21%	\$ 3,904,475	38.18%	608	21.87%	\$ 3,756,846	43.63%	634	22.11%	\$ 3,912,991	28.44%	651	22.79%	\$ 4,005,318	34.44%
Wholesale Trade	1,096	38.91%	4,413,450	34.91%	1105	39.72%	3,009,750	29.42%	1093	39.32%	2,586,385	30.03%	1155	40.29%	3,000,306	21.80%	1,177	41.20%	2,521,037	21.67%
Manufacturing	105	3.73%	499,043	3.95%	108	3.88%	496,220	4.85%	109	3.92%	530,868	6.17%	99	3.45%	1,051,331	7.64%	87	3.05%	1,979,007	17.02%
Services	608	21.58%	1,371,078	10.85%	590	21.21%	1,198,420	11.72%	602	21.65%	100,902	1.17%	596	20.79%	1,118,331	8.13%	587	20.55%	902,546	7.76%
Mining	193	6.85%	2,067,112	16.35%	171	6.15%	1,079,672	10.56%	151	5.43%	1,185,084	13.76%	146	5.09%	1,864,220	13.55%	136	4.76%	1,207,248	10.38%
Transportation, Communications, Electric, & Gas	77	2.73%	277,758	2.20%	74	2.66%	265,780	2.60%	73	2.63%	216,401	2.51%	86	3.00%	303,922	2.21%	82	2.87%	374,560	3.22%
Other	44	1.56%	247,537	1.96%	39	1.40%	91,782	0.90%	34	1.22%	111,659	1.30%	38	1.33%	157,537	1.15%	33	1.16%	49,350	0.42%
Construction	92	3.26%	145,414	1.15%	88	3.15%	168,031	1.64%	93	3.34%	111,440	1.29%	98	3.41%	2,324,946	16.90%	90	3.14%	567,002	4.88%
Agricultural	7	0.25%	26,951	0.21%	3	0.11%	4,047	0.04%	2	0.07%	3,600	0.04%	2	0.07%	16,404	0.12%	2	0.07%	16,815	0.14%
Finance, Insurance, & Real Estate	12	0.43%	7,029	0.06%	12	0.43%	8,460	0.08%	13	0.47%	6,978	0.08%	11	0.38%	6,261	0.05%	10	0.35%	6,576	0.06%
Government	3	0.11%	507	0.00%	2	0.07%	624	0.01%	2	0.07%	121	0.00%	2	0.07%	276	0.00%	2	0.07%	224	0.00%
Total	2,817	100.00%	\$ 12,640,531	100.00%	2,782	100.00%	\$ 10,227,261	100.00%	2,780	100.00%	\$ 8,610,284	100.00%	2,867	100.00%	\$ 13,756,525	100.00%	2,857	100.00%	\$ 11,629,683	100.00%
	2016				2017				2018				2019				2020			
	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	682	23.70%	\$ 4,400,356	50.17%	700	24.01%	\$4,754,394	45.58%	754	25.02%	\$5,031,202	42.58%	1,012	30.02%	\$5,379,350	42.65%	1,038	30.72%	\$6,034,495	50.98%
Wholesale Trade	1,168	40.58%	1,982,181	22.59%	1,194	40.95%	\$2,193,037	21.01%	1,184	39.30%	\$2,548,978	21.56%	1,262	37.44%	\$2,934,666	23.25%	1,221	36.13%	\$2,552,629	21.55%
Manufacturing	81	2.81%	604,749	6.90%	71	2.43%	\$707,543	6.78%	69	2.29%	\$862,419	7.30%	80	2.37%	\$1,194,618	9.47%	85	2.52%	\$656,386	5.55%
Services	603	20.95%	827,299	9.43%	609	20.88%	\$1,140,925	10.94%	645	21.41%	\$1,324,479	11.21%	642	19.04%	\$1,320,921	10.47%	654	19.35%	\$1,134,748	9.59%
Mining	120	4.17%	372,620	4.25%	128	4.39%	\$1,000,474	9.59%	136	4.51%	\$1,465,429	12.40%	139	4.12%	\$1,174,566	9.31%	130	3.85%	\$759,953	6.42%
Transportation, Communications, Electric, & Gas	86	2.99%	401,977	4.58%	84	2.88%	\$423,189	4.06%	85	2.82%	\$317,074	2.68%	87	2.58%	\$363,301	2.88%	86	2.55%	\$397,895	3.36%
Other	30	1.04%	82,780	0.94%	28	0.96%	\$42,569	0.41%	32	1.06%	\$73,840	0.62%	37	1.10%	\$62,523	0.50%	50	1.48%	\$112,686	0.95%
Construction	90	3.12%	74,420	0.85%	84	2.87%	\$142,367	1.36%	91	3.01%	\$155,094	1.31%	94	2.78%	\$152,286	1.21%	98	2.89%	\$144,266	1.22%
Agricultural	4	0.14%	17,110	0.20%	2	0.07%	\$20,335	0.19%	3	0.10%	\$33,393	0.28%	4	0.12%	\$27,540	0.22%	4	0.12%	\$39,567	0.33%
Finance, Insurance, & Real Estate	12	0.42%	6,765	0.08%	14	0.48%	\$6,210	0.06%	13	0.43%	\$4,262	0.04%	13	0.39%	\$4,243	0.03%	12	0.36%	\$4,702	0.04%
Government	2	0.07%	128	0.00%	2	0.07%	\$214	0.00%	1	0.03%	\$383	0.00%	1	0.03%	\$192	0.00%	1	0.03%	\$53	0.00%
Total	2,878	100.00%	\$ 8,770,385	100.00%	2,916	100.00%	\$ 10,431,257	100.00%	3,013	100.00%	\$ 11,816,553	100.00%	3,371	100.00%	\$ 12,614,206	100.00%	3,379	100.00%	\$ 11,837,380	100.00%

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)
2011	\$ 28,930,000	\$ 5,745,000	\$ 1,135,000	\$ -	\$ 35,810,000	0.34%	\$ 140
2012	\$ 27,830,000	\$ 5,540,000	\$ 6,000,000	\$ 161,449	\$ 39,531,449	0.35%	\$ 154
2013	\$ 26,670,000	\$ 5,330,000	\$ 5,455,000	\$ 143,510	\$ 37,598,510	0.30%	\$ 148
2014	\$ 25,660,000	\$ 5,110,000	\$ 4,905,000	\$ 676,873	\$ 36,351,873	0.33%	\$ 144
2015	\$ 24,045,000	\$ 4,880,000	\$ 4,345,000	\$ 1,652,598	\$ 34,922,598	0.28%	\$ 139
2016	\$ 23,250,000	\$ 4,640,000	\$ 3,770,000	\$ 1,512,553	\$ 33,172,553	0.28%	\$ 134
2017	\$ 21,705,000	\$ 4,390,000	\$ 3,180,000	\$ 1,372,509	\$ 30,647,509	0.28%	\$ 125
2018	\$ 20,085,000	\$ 4,130,000	\$ 2,575,000	\$ 1,232,465	\$ 28,022,465	0.24%	\$ 116
2019	\$ 18,405,000	\$ 4,000,000	\$ 1,955,000	\$ 1,092,420	\$ 25,452,420	0.21%	\$ 105
2020	\$ 16,660,000	\$ 12,870,000	\$ 1,320,000	\$ 1,866,129	\$ 32,716,129	(1)	\$ 138

Notes:

(1) 2020 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⁾
2011	255,613	1,881,756,400	\$ 28,930,000	\$ 2,069,109	\$ 26,860,891	1.43%	\$ 105
2012	255,613	1,974,937,310	\$ 27,991,449	\$ 2,501,059	\$ 25,490,390	1.29%	\$ 100
2013	255,613	2,017,071,683	\$ 26,813,510	\$ 2,960,857	\$ 23,852,653	1.18%	\$ 93
2014	255,613	2,045,620,492	\$ 26,211,301	\$ 2,961,531	\$ 23,249,770	1.14%	\$ 91
2015	255,613	2,097,808,519	\$ 25,589,965	\$ 3,161,513	\$ 22,428,452	1.07%	\$ 88
2016	255,613	2,087,956,114	\$ 24,672,859	\$ 3,343,742	\$ 21,329,117	1.02%	\$ 83
2017	245,150	2,093,594,788	\$ 23,005,754	\$ 3,582,379	\$ 19,423,375	0.93%	\$ 79
2018	241,173	2,114,072,827	\$ 21,263,648	\$ 3,859,473	\$ 17,404,175	0.82%	\$ 72
2019	242,922	2,158,335,924	\$ 19,461,542	\$ 4,177,682	\$ 15,283,860	0.71%	\$ 63
2020	236,335	2,175,706,893	\$ 17,591,437	\$ 4,466,416	\$ 13,125,021	0.60%	\$ 56

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, 2020
(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	\$ 94,980	100%	\$ 94,980
City of Shreveport	178,193	99%	\$ 176,411
Subtotal, overlapping debt			271,391
Parish direct debt			30,850
Unamortized premium			1,932
Total direct and overlapping debt			<u>\$ 304,173</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									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Debt limit – 10% of assessed value for any one purpose	\$ 188,175,640	\$ 197,493,731	\$ 201,707,168	\$ 204,562,049	\$ 209,780,852	\$ 208,795,611	\$ 209,359,479	\$ 211,407,283	\$ 215,833,592	\$ 217,570,689
Deduct – amount of debt applicable to debt limit	28,930,000	27,991,449	26,813,510	26,211,301	25,589,965	24,672,859	23,005,754	21,263,648	19,461,542	17,591,437
Legal debt margin	<u>\$ 159,245,640</u>	<u>\$ 169,502,282</u>	<u>\$ 174,893,658</u>	<u>\$ 178,350,748</u>	<u>\$ 184,190,887</u>	<u>\$ 184,122,752</u>	<u>\$ 186,353,725</u>	<u>\$ 190,143,635</u>	<u>\$ 196,372,050</u>	<u>\$ 199,979,252</u>
 Total debt applicable to the limit as a percentage of debt limit	15.37%	14.17%	13.29%	12.81%	12.20%	11.82%	10.99%	10.06%	9.02%	8.09%

Legal Debt Margin Calculation for Fiscal Year 2020:

Assessed value	\$ 2,175,706,893
Debt limit (10% of total assessed value)	217,570,689
Debt applicable to limit:	
General Obligation Bonds	17,591,437
Legal debt margin	<u>\$ 199,979,252</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>
2011	255,613	\$ 10,490,161	\$ 40,810	7.20%
2012	256,014	\$ 11,351,511	\$ 44,153	6.20%
2013	254,887	\$ 12,629,651	\$ 49,550	5.60%
2014	252,405	\$ 11,091,583	\$ 43,909	6.80%
2015	251,164	\$ 12,341,720	\$ 41,593	6.60%
2016	247,597	\$ 11,941,648	\$ 47,987	6.60%
2017	245,150	\$ 10,988,905	\$ 44,565	5.80%
2018	241,173	\$ 11,760,644	\$ 49,242	5.00%
2019	242,922	\$ 12,175,854	\$ 50,690	5.00%
2020	236,335	(1)	(1)	8.30%

Note:

(1) 2020 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 2020 and 2011
(Unaudited)

Employer	2011			2020		
	Employees	Rank	Percentage of Area Employment	Employees	Rank	Percentage of Area Employment
Barksdale Air Force Base	9,018	1	7.33%	14,581	1	8.13%
State of Louisiana	8,948	2	7.27%	12,219	2	6.81%
Willis Knighton Health System	5,490	5	4.46%	7,200	3	4.01%
Caddo Parish Public Schools	6,587	3	5.35%	5,600	4	3.12%
University Health Shreveport*	6,094	4	4.95%	5,435	5	3.03%
Bossier Parish School System	-			3,000	6	1.67%
City of Shreveport	2,691	6	2.19%	2,734	7	1.52%
Wal-Mart Stores, Inc	-			2,606	8	1.45%
Harrah's/Horseshoe Casino	2,000	8	1.63%	2,532	9	1.41%
Christus Schumpert Health System	2,018	7	1.64%	1,800	10	1.00%
US Support Company	1,618	9	1.31%			
Overton Brooks VA Medical Center	1,533	10	1.25%			
Total	45,997		37.38%	57,707		32.15%

Source: North Louisiana Economic Partnership

*2011-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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
General Government	25	25	25	25	26	27	32	29	31	33
Criminal Justice	81	81	81	81	81	81	80	81	76	76
Highways and Streets	76	76	76	76	69	69	64	61	62	57
Culture and Recreation	13	13	13	13	13	13	14	15	16	16
Health and Welfare	31	31	31	31	31	31	36	29	35	40
Building Facilities	68	68	68	68	68	68	68	67	70	66
Sanitation	32	32	32	32	32	36	36	33	35	39
Total	<u>326</u>	<u>326</u>	<u>326</u>	<u>326</u>	<u>320</u>	<u>325</u>	<u>330</u>	<u>315</u>	<u>325</u>	<u>327</u>

Source: Caddo Parish Commission.

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

Function	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Governmental activities:										
Public works										
Road miles constructed	0.57	0.63	0.89	0.65	0.83	-	0.48	0.25	-	0.78
Sanitation										
Refuse collected (tons/month)	1,321	1,350	1,272	1,232	1,252	1,319	1,290	1,057	1,296	1,465
Health and welfare										
Number of ground mosquito control assignments	426	1,808	1,091	1,368	1,359	1,458	1,062	1,166	1,198	924
Number of animals handled through the animal shelter	9,496	10,509	9,733	8,720	7,706	7,445	6,450	5,800	5,062	3,658
Culture and recreation										
Number of park pavilion rentals	32	27	27	36	34	40	65	60	45	-
Number of camping ground rentals	1,656	1,700	891	1,452	1,443	1,328	2,748	3,390	3,255	2,528
Economic Development										
Number of business licenses issued	1,435	1,468	1,429	1,437	1,460	1,494	1,442	1,495	1,502	1,423
Number of housing assistance clients	76	68	59	56	55	62	67	68	75	71

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	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General government										
Number of general government buildings	8	8	8	8	7	7	7	7	7	7
Public safety										
Number of correctional facilities (adult and juvenile)	2	2	2	2	2	2	2	2	2	2
Public works										
Paved road miles	785	785	717	717	718	718	718.48	718.73	718.73	719.51
Unpaved road miles	39.08	39.08	65.00	65.00	65.00	65.00	65.00	65.00	65.00	65.00
Number of bridges maintained	178	178	167	166	166	166	166	166	166	166
Number of streetlights maintained	59	59	59	59	59	59	59	59	59	59
Sanitation										
Number of collection compactors	17	17	17	17	17	17	17	17	18	18
Health and welfare										
Number of animal services trucks	11	12	11	11	12	12	13	8	8	8
Number of mosquito control spray trucks	8	8	8	8	8	8	10	8	8	8
Culture and recreation										
Number of parks	14	14	14	14	14	14	14	14	14	14
Number of boat launches	7	7	7	7	7	7	6	5	5	5
Miles of trails	25	25	25	25	25	25	30	40	41	41
Number of historical markers	6	6	6	6	6	6	6	6	6	6

Source: Various Parish Departments and asset records

See accompanying independent auditors' report.



CADDO PARISH COMMISSION
Shreveport, Louisiana

Single Audit Report

December 31, 2020

(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 the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental 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, 2020, 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, 2021. 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.

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 may exist that have not been identified.

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*.

We noted certain matters that we reported to management of the Commission, in a separate letter dated June 30, 2021.

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, L.L.C.

CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana
June 30, 2021



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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

Report on Compliance for Each Major Federal Program

We have audited the Caddo Parish Commission (the Commission)'s compliance with the types of compliance requirements described 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, 2020. The Commission's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Commission's major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Commission's compliance with

those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Commission's compliance.

Opinion on Each Major Federal Program

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, 2020.

Report on Internal Control Over Compliance

Management of the Commission is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Commission's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Commission's 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

We noted certain matters that we reported to management of the Commission, in a separate letter dated June 30, 2021.

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

We have audited the financial statements of the governmental 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, 2020, 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, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted 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 the 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.

Purpose of this Report

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. 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, L.L.C.

CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana
June 30, 2021

Caddo Parish Commission
Schedule of Expenditures and Federal Awards
For the year ended December 31, 2020

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Contract/Grant Number	Federal Expenditures	Amount Passed Through to Subrecipients
U.S. Department of Agriculture				
Child Nutrition Cluster				
Pass-through Louisiana Department of Education				
School Breakfast Program	10.553	05-SFS-042	\$ 14,233	\$ -
National School Lunch Program	10.555	05-SFS-042	22,440	-
Total Child Nutrition Cluster			<u>36,673</u>	<u>-</u>
Total U.S. Department of Agriculture			<u>36,673</u>	<u>-</u>
U.S. Department of Housing and Urban Development				
Housing Vouchers Cluster				
Section 8 Housing Choice Vouchers	14.871	LA184V003-005	377,547	-
Total Housing Vouchers Cluster			<u>377,547</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development			<u>377,547</u>	<u>-</u>
U.S. Department of Justice				
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program				
	16.590	201-WE-AX-0018	181,034	-
Total U.S. Department of Justice			<u>181,034</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	62,400	-
Temporary Assistance for Needy Families- Juvenile Drug Court	93.558	N/A	165,396	-
Total Temporary Assistance for Needy Families (TANF)			<u>227,796</u>	<u>-</u>
Pass-through Louisiana Office of Youth Development				
Foster Care – Title IV-E	93.658	643733	233,537	-
Head Start Cluster				
Head Start	93.600	06CH0100435	13,629,481	13,629,481
Total Head Start Cluster			<u>13,629,481</u>	<u>13,629,481</u>
Total U.S. Department of Health and Human Services			<u>14,090,814</u>	<u>13,629,481</u>
U.S. Department of Education				
Pass-through Caddo Parish School Board				
Title I Grants to Local Educational Agencies	84.010	N/A	58,672	-
Total U.S. Department of Education			<u>58,672</u>	<u>-</u>
U.S. Department of Treasury				
Pass-through Louisiana Governor's Office of Homeland Security and Emergency Preparedness				
COVID 19 - Coronavirus Relief Fund	21.019	N/A	1,058,357	-
Total U.S. Department of Treasury			<u>1,058,357</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 15,803,097</u>	<u>\$ 13,629,481</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, 2020, 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, 2020.

NOTE 4: SUB-RECIPIENTS

During the year ended December 31, 2020, the Commission expended \$13,629,481 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, 2020.

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, 2020

Note 8: RELATIONSHIP TO FINANCIAL STATEMENTS

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

Funds	Federal Sources
General	\$ 588,041
Other Governmental:	
Juvenile Justice	588,143
Section 8 Housing Fund	377,547
Public Works	41,386
Detention Facilities	191,307
Solid Waste	20,880
Building Maintenance Fund	101,532
Parks & Recreation Fund	26,010
Health Tax Fund	32,237
Oil and Gas Fund	206,533
Head Start Fund	13,629,481
Total	\$ 15,803,097

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(es) 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(es) 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>CFDA number</u>	<u>Name of federal program or cluster</u>
93.600	Head Start Cluster
21.019	Coronavirus Relief Funds

- | | |
|---|--|
| 5. The dollar threshold used to distinguish type A and B programs was \$750,000 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



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Management Letter

Members of the Caddo Parish Commission
Government Plaza
Shreveport, Louisiana

We have audited the financial statements of the governmental 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, 2020, 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, 2021. 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. This 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. 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 and the provisions of the Uniform Guidance.

As a part of our examination, we have issued our report on the financial statements, dated June 30, 2021, and our report on internal control over financial reporting and compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards* and on compliance for each major program and internal control over compliance required by the Uniform Guidance dated June 30, 2021.

During the course of our examination, we became aware of the following matters which represent immaterial deviations of compliance or suggestions for improved internal controls:

MLC 2020-001 Documentation of review of FFATA Reporting

Observation:

Under the requirements of the Federal Funding Accountability and Transparency Act (Pub. L. No. 109-282) (Transparency Act) that are codified in 2 CFR Part 170, recipients (i.e., direct recipients) of grants or cooperative agreements who make first tier subawards of \$25,000 or more are required to register in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) and report subaward data through FSRS. Caddo Parish Commission complied with the reporting; however, per their procedures, a review is performed prior to submittal. Per review of documentation, the report was submitted; however, there should have been approval documented prior to submittal. Per discussion and testing performed, no documentation was noted that review of report was performed prior to submittal.

Recommendations:

CRI recommends the Commission maintain documentation (form or email) showing that the Director reviewed the report prior to the Grant Administrator submitting the report.

Views of responsible officials and corrective actions:

We agree with the recommendation and will provide documentation showing approval prior to submittal.

The Commission's response above was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

We recommend management address the foregoing issues as an improvement to operations and the administration of public programs. We are available to further explain the suggestion or help implement the recommendation.

This report is intended solely for the information and use of the Members of the Caddo Parish Commission, management, others within the Commission and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. 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, L.L.C.

CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana
June 30, 2021