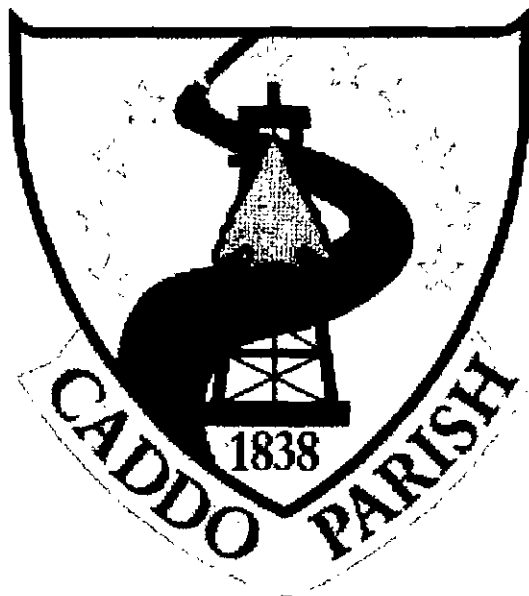


CADDO PARISH COMMISSION

Shreveport, Louisiana



COMPREHENSIVE ANNUAL FINANCIAL REPORT

for the Year Ended December 31, 2009

Prepared by the Department of Finance

**Ms. Erica R. Bryant
Director of Finance and Human Resources**

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

Release Date 7/7/10

CADDO PARISH COMMISSION

Shreveport, Louisiana

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June 25, 2010

The Honorable John Escude, 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, 2009. 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 2009 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 Roberts, Cherry and Company 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, 2009, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion on the Commission's governmental activities, each major fund, and the aggregate remaining fund information for the Commission. The independent auditor's 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* auditor's 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, 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. 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 2
- Fire District Number 3
- Fire District Number 4
- Fire District Number 5
- Fire District Number 6
- Fire District Number 7
- Fire District Number 8
- North Caddo Hospital Service District
- Sewerage District Number 2
- Sewerage District Number 7
- Waterworks District Number 7
- Pine Hill Waterworks District Number 8

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, 2009.

Local Economy

The economy of Northwest Louisiana looks very promising in spite of what is taking place on a national level. Organizations such as the Northwest Louisiana Economic Development Foundation, are working very hard to bring prospective businesses to our area. The Foundation is also working on several promising projects that will have a significant economic impact on the entire region for many years to come. In addition, the Port of Shreveport-Bossier is continuing to grow and bring additional employment prospects to the area such as Pratt Industries' Phase II expansion. Although the unemployment rate rose from 6.8% in 2008 to 7.3% in 2009, primarily as a result of the workforce reduction at the General Motors plant, most economists expect the unemployment rate to decline as the national recession subsides.

One of the main reasons for the bright economic outlook for Caddo Parish is the continued progress of the natural gas industry. This factor has allowed Caddo Parish to thrive during the recession. The Haynesville Shale has and will continue to have a major economic impact on Caddo Parish. The Haynesville Shale, one of the largest natural gas deposits in the United States, has allowed Caddo Parish to significantly increase its oil and gas revenues and sales tax revenues have nearly doubled since 2007. In an article dated November 12, 2009, *The Shreveport Times* reported that the Louisiana Department of Natural Resources announced that northwest Louisiana is considered the hot spot for drilling activity, accounting for 10.4% of the nation's drilling activity. In another article dated November 14, 2009, *The Shreveport Times* reported that in 2008, when the Haynesville Shale was just a "baby", more than \$4.5 billion in new revenue was generated by 7 of 17 oil and gas companies. Of that, \$3.1 billion was in lease payments. Tax receipts amounted to \$153.3 million and more than 32,000 jobs were created.

The Red River connects Caddo and Bossier Parishes; therefore, the economic condition of Bossier Parish has a direct and indirect affect on Caddo Parish's economy. Although Barksdale Air Force Base in Bossier Parish was not selected for the Air Force Cyber Command Headquarters, the Air Force decided to place the Global Strike Command Headquarters at Barksdale. The new Command will bring with it hundreds of high paying jobs and generate a local economic impact of approximately \$2 billion. In addition, the Cyber Innovation Park, located in

Bossier City, is well under way with its first building scheduled to be completed at the end of the year, and is 100% leased out. The Innovation Park will have a tremendous impact on the entire region, and it will help transform our local community to a technological-knowledge driven economy.

Although the economic outlook is bright, there are some areas of concern. The General Motors Corporation will close its assembly and stamping plants in Shreveport by June 2012, affecting 950 employees. The plant will continue assembling the Chevrolet and GMC pickup trucks, along with Hummer SUVs until the plant closes. The exact closing will depend on market conditions. The gaming industry continues to be vulnerable with the ever looming threat of increased competition. Most economists predict Caddo Parish's diverse economy will help the region absorb the huge hit when General Motors closes. The area has major manufacturing employers such as Libbey Glass, Frymaster, and Cellxion Inc. Another buffer for the area's economy is the huge military presence with the Barksdale Air Force Base, which has over 9,000 employees. Caddo Parish has learned its lesson from the economic downturn of the 1980s which saw the area experience a severe decline, because it was too heavily dependent on the oil and gas industry. The area is well-equipped to provide an attractive place to do business, with plenty of affordable housing, available land, and no major transportation bottlenecks.

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. The decision of the Commission to obtain voter approval for a \$30 million bond issue and rededication of the public works' property tax millage and sales tax rate has been a very effective strategic financial plan which has enabled Caddo Parish to address some critical capital projects and financial needs without raising taxes. The Commission issued the final \$10 million of the approved \$30 million in 2009. The rededication has allowed the Commission to address the grave funding shortage for the juvenile justice system. The Commission has a policy of maintaining adequate fund balance reserves to meet unanticipated expenditure requirements, major revenue shortfall or a major natural disaster. At December 31, 2009, the Commission's unreserved, undesignated fund balance was \$99.5 million and represented 100% of total revenues.

Cash Management and Investments

The Commission has a cash management program, which consists of pooling cash and investments for all funds of the Commission except the Shreve Memorial Library. Available cash was invested in a special bank "sweep account" collateralized by obligations of 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.

Risk Management

The Commission maintains limited risk management programs for general liability and workers' compensation. As part of this plan, workers are trained in accident prevention and hazard avoidance techniques. Third-party coverage of \$3,000,000 is maintained for general liability claims. Retention limits are \$100,000 per claim with an annual aggregate total of \$250,000. Third-party coverage is also maintained for workers' compensation cases above \$300,000. 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.

Pension and Other Postemployment Benefits

Substantially all Commission employees are members of the Parochial Employees' Retirement System of Louisiana. Employee payroll deductions of 9.5% of gross pay are matched by the Commission at a rate of 12.25% of gross wages (will increase to 15.75% in 2010). All deducted and matched funds are remitted to the retirement system. Retirement benefits are administered by the statewide plan and are not guaranteed by the Commission.

The Commission provides postretirement healthcare benefits and life insurance, in accordance with state statutes, to all retiring employees who were participating in the group insurance plan prior to their retirement

date. The Commission is partially self-insured for medical benefits including postretirement healthcare benefits and life insurance.

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, Roberts, Cherry and Company. Substantial recognition should also be given to the Commission and our Parish Administrator, Mr. Woodrow Wilson, Jr., for their interest and support in conducting the financial operations of the Commission in a responsible and progressive manner.

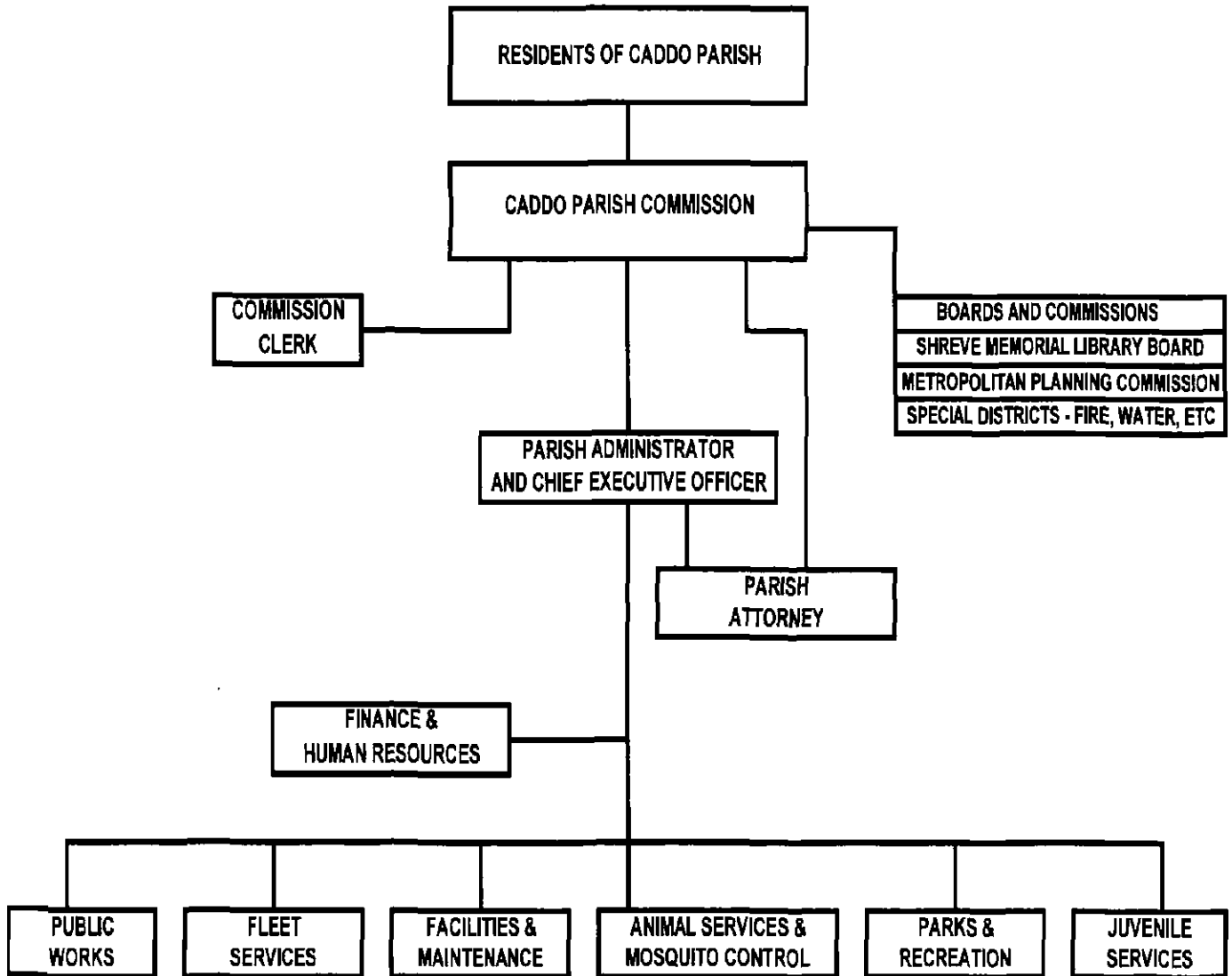
Sincerely,

A handwritten signature in black ink, reading "Erica R. Bryant". The signature is fluid and cursive, with the first name "Erica" being more prominent and the last name "Bryant" following in a similar style.

Erica R. Bryant
Director of Finance and Human Resources

CADDO PARISH COMMISSION
Shreveport, Louisiana

Organizational Chart



CADDO PARISH COMMISSION

SHREVEPORT, LOUISIANA

COUNCIL-MANAGER FORM OF GOVERNMENT



Doug Dominick
District 1 • Republican
Term began: 2007



Rose Wilson McCulloch
District 2 • Democrat
Term began: 2000



Carl A. Pierson, Sr.
District 3 • Democrat
Term began: 2000



Matthew Linn
District 4 • Republican
Term began: 2008



Sam Jenkins
District 5 • Democrat
Term began: 2006



Lindora Baker
District 6 • Democrat
Term began: 2008



Stephanie Lynch
District 7 • Democrat
Term began: 2004



John Escudé
District 8 • Republican
Term began: 2006



Michael Thibodeaux
District 9 • Republican
Term began: 2008



David Cox
District 10 • Republican
Term began: 2004



Jim Smith
District 11 • Republican
Term began: 2006



Ken Epperson
District 12 • Democrat
Term began: 2008

CADDO PARISH COMMISSION
Shreveport, Louisiana

Appointed Officials per Home Rule Charter

Mr. Woodrow "Woody" Wilson, Jr.	Parish Administrator and Chief Executive Officer
Ms. Erica R. Bryant	Director of Finance and Human Resources
Mr. Robert Glass	Director of Public Works
Mr. Norman "Keith" McClung	Director of Facilities and Maintenance
Mr. Larry R. Raymond	Director of Parks and Recreation
Mr. Todd Hopkins	Director of Fleet Services
Mr. Everett Harris	Director of Animal Services and Mosquito Control
Mr. Edwin W. Scott	Director of Juvenile Services
Mr. Jerry C. Spears	Commission Clerk
Mr. Charles Grubb	Parish Attorney

ROBERTS, CHERRY AND COMPANY
Certified Public Accountants, Consultants

Independent Auditor's Report

The Members of the Caddo Parish Commission
Shreveport, Louisiana

We have audited the accompanying financial statements of the governmental activities, 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, 2009, which collectively comprise the basic financial statements of the Commission's primary government as listed in the table of contents. We have also audited the financial statements of each of the Commission's nonmajor governmental, internal service, and fiduciary funds presented as supplementary information in the accompanying combining and individual fund financial statements as of and for the year ended December 31, 2009, as listed in the table of contents. These financial statements are the responsibility of the Commission's management. 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 financial statements were audited by other auditors, whose reports thereon were furnished to us, and our opinion, herein, insofar as it relates to the amounts included for these entities, is based upon the reports of the other auditors and represent 83% and 47%, respectively, of the assets and 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 of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes 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 as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, based upon our audit and the reports of the other auditors, the basic financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Caddo Parish Commission as of December 31, 2009, and the respective changes in financial position and, where applicable, cash flows, thereof for the year then ended in conformity with accounting principals generally accepted in the United States of America. Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each nonmajor governmental, internal service fund, and fiduciary fund of the Commission as of December 31, 2009, and the respective changes in financial position and where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2010, 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, grant agreements, and other matters.

The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis, beginning on page 3, and the budgetary comparison information and schedule of funding progress listed as Required Supplementary Information in the table of contents, are not a required part of the basic financial statements, but are supplementary information required by U.S. generally accepted accounting principles. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information; however, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Commission's basic financial statements and on each nonmajor governmental, internal service, and fiduciary fund of the Commission. The introductory section, the individual fund schedules, and the statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The introductory section, the individual fund schedules, and the statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.

ROBERTS, CHERRY AND COMPANY

ROBERTS, CHERRY AND COMPANY

A Corporation of Certified Public Accountants
Shreveport, Louisiana
June 25, 2010

CADDO PARISH COMMISSION

Shreveport, Louisiana

Management's Discussion and Analysis

December 31, 2009

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, 2009. 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 2009 fiscal year include the following:

- The assets of the Commission exceeded its liabilities at the close of the fiscal year by \$356,604,920 (net assets). Of this amount, approximately \$53 million (unrestricted net assets) may be used to meet the Commission's obligations to citizens and creditors.
- The total net assets of the Commission increased by \$13,327,057 for the year ended December 31, 2009.
- As of the close of the fiscal year, the Commission's governmental funds reported a combined ending fund balance of \$169,900,754, an increase of \$31,722,689 in comparison with the prior fiscal year. Of this amount, \$99.5 million was unreserved, undesignated, and available for spending; \$38.5 million was unreserved, but designated for capital projects; \$17.5 million was unreserved but designated for subsequent years' expenditures and for future claims; \$10.8 million was reserved for contingencies and industrial development; \$1.5 million was reserved for debt service; \$.8 million was reserved for encumbrances; and \$1.3 million is held in a permanent trust and can only be used to make revolving loans to the General Fund.
- At the end of the fiscal year, unreserved, undesignated fund balance for the General Fund was \$9.3 million or 124% of total General Fund expenditures.
- The Commission's total long-term liabilities increased by \$7.1 million (23.9%) during the fiscal year primarily as a result of a \$10,000,000 bond issue in September 2009.

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 Assets presents information on all of the Commission's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Commission is improving or deteriorating.

The Statement of Activities presents information showing how the Commission's net assets changed during the fiscal year. All changes in net assets 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).

CADDO PARISH COMMISSION

Shreveport, Louisiana

Management's Discussion and Analysis

December 31, 2009

The Statement of Net Assets 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.

The government-wide financial statements include not only the Commission itself (known as the primary government), but also component units: District Attorney of the First Judicial District, Caddo Correctional Center, Caddo Parish Communications District 1, Fire Districts 1 through 8, North Caddo Hospital Service District, Sewerage Districts 2 and 7, Waterworks District 7, and Pine Hill Waterworks District 8. Financial information for the component units is reported separately from the financial information presented for the primary government. Complete financial statements for each component unit are available from the Commission's Director of Finance and Human Resources upon request.

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 24 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, Juvenile Justice Fund, Biomedical Fund, Criminal Justice Fund, Oil and Gas Fund, Head Start Fund, Shreve Memorial Library Fund, Capital Improvement Fund and the Capital Outlay Fund, all of which are considered to be major funds. Data for the other 13 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

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

CADDO PARISH COMMISSION

Shreveport, Louisiana

Management's Discussion and Analysis

December 31, 2009

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, workers' compensation, and fleet services. 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 the Caddo Parish Commission. 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 assets may serve over time as a useful indicator of a government's financial position. In the case of the Commission, assets exceeded liabilities by \$356,604,920 at the close of the fiscal year.

The largest portion of the Commission's net assets totaling approximately \$214 million (60%) reflects its investment in capital assets (e.g., land, buildings, streets, drainage, machinery, and equipment) less any related debt used to acquire those assets that is still outstanding. The Commission uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Commission's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

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Net Assets

December 31, 2009 and 2008

Current and other assets	\$ 178,321,594	\$ 146,859,464
Capital assets, net	<u>218,594,321</u>	<u>229,490,216</u>
Total assets	<u>396,915,915</u>	<u>376,349,680</u>
Current and other liabilities	3,376,265	3,270,187
Long-term liabilities	<u>36,934,730</u>	<u>29,801,630</u>
Total liabilities	<u>40,310,995</u>	<u>33,071,817</u>
Net assets:		
Invested in capital assets, net of related debt	214,464,717	221,930,317
Restricted	89,043,952	81,088,246
Unrestricted	<u>53,096,251</u>	<u>40,259,300</u>
Total net assets	<u>\$ 356,604,920</u>	<u>\$ 343,277,863</u>

There are 24.9% of net assets, which represent resources that are subject to external restrictions on how they may be used. Those monies are restricted for highways, streets and drainage (\$38.4 million), culture and recreation (\$17.8 million), sanitation (\$13.5 million), criminal justice (\$6.1 million), building facilities (\$6.4 million), and other restricted purposes (\$6.8 million). Included in other restricted purposes is \$1,551,480 of debt service funds.

The remaining balance of unrestricted net assets of \$53,096,251 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 assets.

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The Commission's net assets increased by \$13,327,057 during the fiscal year. The Commission's total revenues and expenses for governmental activities are reflected in the following chart:

Changes in Net Assets
for the Years Ended December 31, 2009 and 2008

	Governmental Activities	
	2009	2008
Revenues:		
Program revenues:		
Charges for services	\$ 2,467,504	\$ 2,616,080
Grants and contributions	17,058,982	17,085,778
General revenues:		
Property taxes	48,926,229	48,188,562
Sales taxes	14,509,082	12,959,666
Gaming	2,364,142	2,312,683
Oil and gas leases	12,429,856	18,281,891
Other general revenues	3,636,753	6,488,539
Total revenues	101,392,548	107,933,199
Expenses:		
General government	6,047,258	5,224,013
Criminal justice	18,840,348	17,772,325
Health and welfare	13,835,610	13,309,792
Highways, streets, and drainage	25,616,080	22,170,007
Building facilities	4,739,033	4,453,008
Sanitation	2,146,029	2,121,609
Culture and recreation	12,753,070	11,698,654
Economic development	2,690,047	2,769,123
Interest and fees on long-term debt	1,398,016	1,100,006
Total expenses	88,065,491	80,618,537
Increase in net assets	13,327,057	27,314,662
Net assets, beginning of year	343,277,863	315,963,201
Net assets, end of year	\$ 356,604,920	\$ 343,277,863

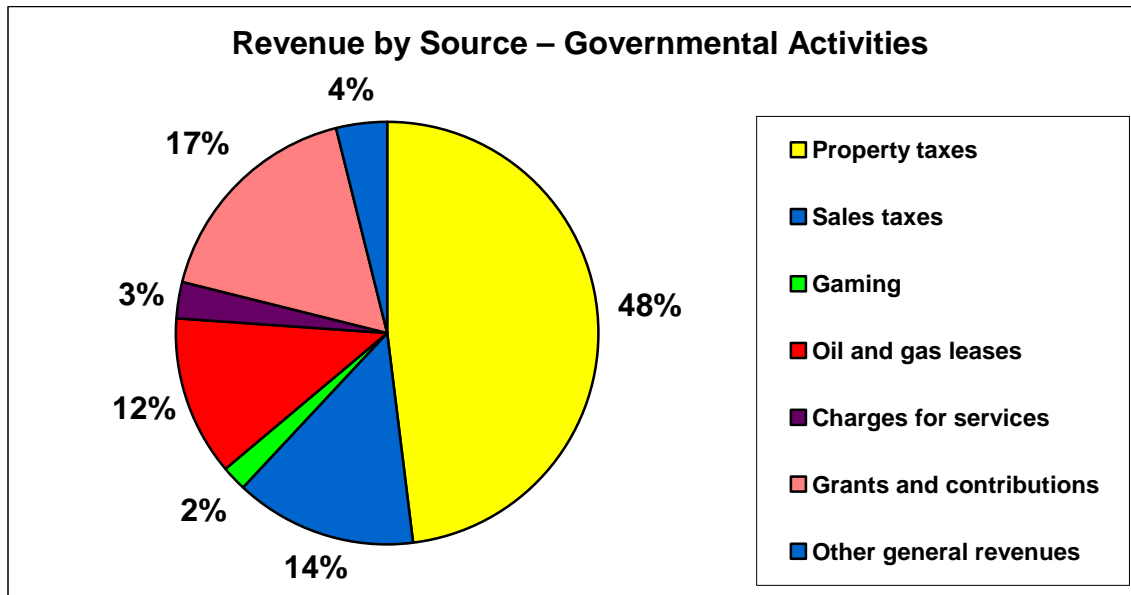
Program revenues decreased by \$.2 million in 2009 compared to 2008, primarily as a result of a decrease in capital grants and contributions. In 2008, the Commission was donated a building by a private entity to provide new offices for the Coroner and his staff. There was not a similar donation in 2009.

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General revenues, specifically property taxes, sales taxes, and oil and gas leases are the largest component of revenues (74%). Property taxes represent 48% of revenues at \$49 million. Property taxes increased during the fiscal year due to an increase in the property tax assessment resulting from the completion of new residential and commercial construction projects. Sales tax revenue increased by 12% and oil and gas leases decreased by 32%. Both sales taxes and oil and gas leases were significantly impacted by lease and drilling activities relating 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 paid to property owners to lease mineral rights in the Haynesville Shale. The Commission leased several parcels in the Haynesville Shale, netting proceeds of over \$12 million in lease bonus payments for 2009. This is down from the \$18 million in 2008 but is significant considering this is a relatively new revenue source that will provide new revenue to the Commission for years to come. The lease bonus money is one-time, non-recurring revenue that normally declines as leasing activity subsides. Although the amount of lease bonus money is expected to continue to decline, the Commission will receive royalty payments from the properties that have been leased for several years. The revenue related to the oil and gas leases is recorded in the Oil and Gas Fund.



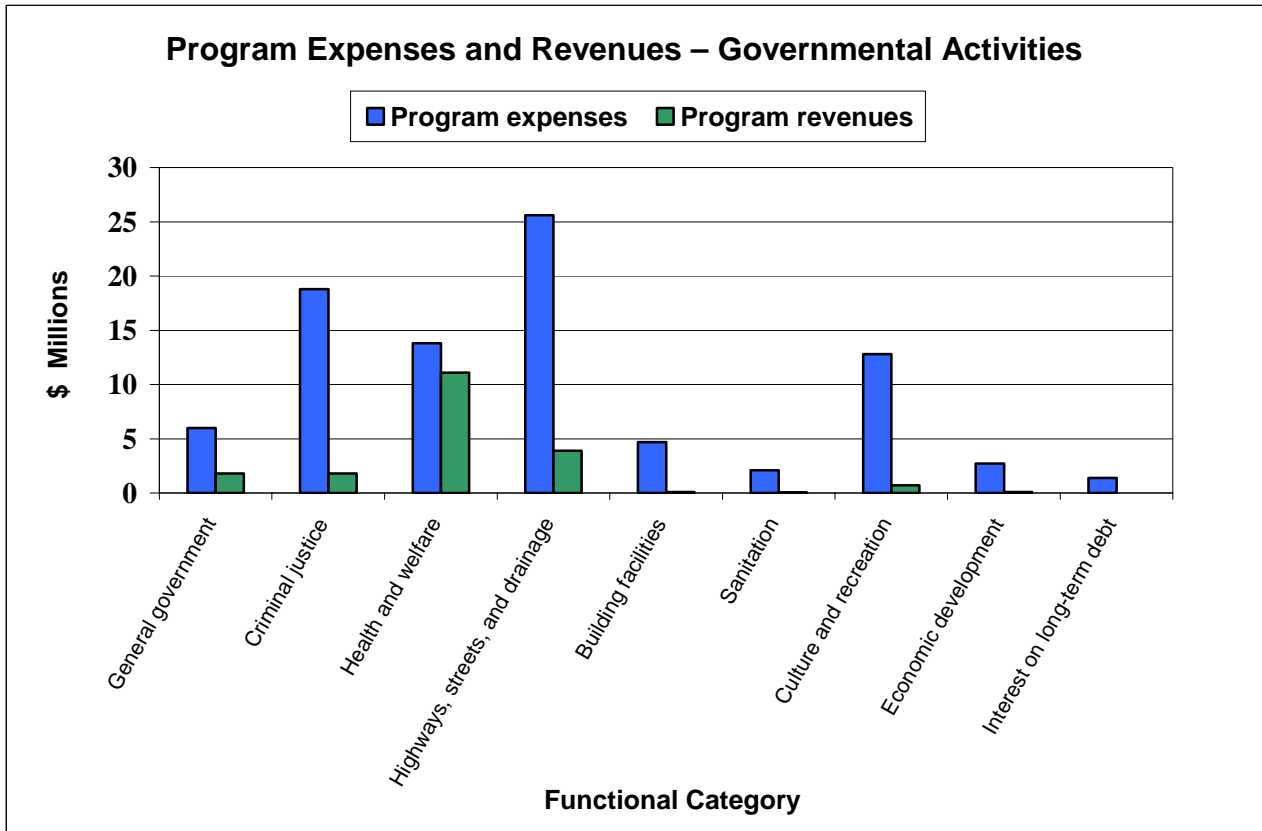
The Statement of Activities shows that \$2.5 million was financed by those who use the services, \$17 million by grants and contributions, and \$81.9 million with the Commission's general revenues.

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



Expenses totaled \$88.1 million in 2009 compared to \$80.6 million in 2008, an increase of 9.2%. The key factors for the increase were:

- Highways, streets, and drainage increased by \$3.5 million (15.6%) due to an increase in depreciation, an increase in costs associated with the annual road treatment program, and an increase in the loss on infrastructure assets that were disposed of during the year.
- Criminal justice expenses increased by \$1.1 million (6.0%) resulting from an increase in maintenance costs for the Caddo Correctional Center (CCC) and an increase in costs paid to the Caddo Parish Sheriff for expenses he paid for prisoner care such as medical, clothing, feeding and housing.
- Culture and recreation increased by \$1.1 million (9.0%) as a result of increased personnel costs and an increase in costs for library materials.
- General government increased by \$.8 million (15.8%) due to an increase in appropriations to outside entities and expenses incurred for the Commission's share of costs for the master plan that is being conducted by the City of Shreveport.

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- Interest and fees on long-term debt increased by \$.3 million (27.0%) as a result of interest payments for the 2008 general obligation bond issue.

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, unreserved fund balance may serve as a useful measure of the Commission's net resources available for spending at the end of the fiscal year.

- As of the close of the fiscal year, the Commission's governmental funds reported a combined ending fund balance of \$169,900,754, an increase of \$31,722,689 in comparison with the prior fiscal year. Of this amount, \$99,536,897 or 58.6% was unreserved, undesignated, and available for spending; \$38,500,787 or 22.7% was unreserved, but designated for capital projects; and \$17,321,223 or 10.2% was unreserved, but designated for subsequent years' expenditures and future claims. The remainder of the fund balance is reserved to indicate that it is not available for new spending because it has already been committed: (1) to liquidate contracts and purchase orders of the prior period (\$800,811), (2) to pay debt service (\$1,491,320), (3) to provide financial resources in the event of a major interruption in services such as a natural disaster (\$10,627,539), or (4) for other restricted purposes (\$1,622,176).
- 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 \$10,736,989. The unreserved and undesignated portion is \$9.3 million. Therefore, it is available for spending at the Commission's discretion. The Commission has chosen to designate funds for future claims (\$600,000) and subsequent year's expenditures (\$822,523) to allow a transfer of \$1,000,000 to the Reserve Trust Fund in 2010. The fund balance of the Commission's General Fund increased by \$1,225,520. The key factors in this increase are a transfer of \$900,000 from the Criminal Justice Fund and a decrease in other financing uses. In 2008, the General Fund transferred \$1,316,455 to the Oil and Gas Fund. This transfer was not required for 2009.
- The Shreve Memorial Library Fund has a total fund balance of \$15,241,151. The majority of the fund balance (\$15 million) is unreserved, undesignated, and available for spending. The remainder of the fund balance is reserved to liquidate contracts and purchase orders of the prior period (\$215,527). Fund balance increased by \$772,538, largely due to an increase in ad valorem tax revenue.
- The Detention Facilities Fund has a total fund balance of \$1,564,377 the majority of which (\$1,563,314) is undesignated. The remaining balance is reserved to liquidate contracts and purchase orders of the prior period (\$1,063). 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. Fund balance increased by \$502,759, largely due to a transfer of \$610,000 from the Criminal Justice Fund.

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- The Juvenile Justice Fund has a total fund balance of \$1,147,609. All of the fund balance is unreserved and undesignated. Fund balance increased by \$301,253, largely due to an increase of \$300,000 in the transfer from the Criminal Justice Fund.
- The Public Works Fund has a total fund balance of \$34,314,494. The majority of the fund balance (\$30.2 million) is unreserved, undesignated, and available for spending. A portion of the fund balance (\$4,137,702 or 12.1%) is designated for subsequent year's expenditures related to capital projects. The remainder of the fund balance is reserved to liquidate contracts and purchase orders of the prior period (\$25,628). Expenditures in this fund are dedicated to road and bridge improvement.
- The Head Start Fund accounts for federal monies received by the Commission that are passed through to the Caddo Community Action Agency. No fund balance is maintained. The funds passed through increased from the prior year by \$757,600.
- The Capital Outlay Fund has a total fund balance of \$6,645,549, of which, \$6.1 million is unreserved, but designated for subsequent capital project expenditures. A net increase of \$702,631 occurred during the fiscal year. Expenditures in this fund are for specific projects, as outlined in the Commission's capital projects budget and are not expected to be similar from year to year.
- The Biomedical Fund has a total fund balance of \$392,546. The majority of the fund balance (59%) is unreserved, undesignated, and available for spending. The remainder of the fund balance (\$161,665) is designated for subsequent year's expenditures. This fund is used to account for expenditures incurred by the Biomedical Research Center which are paid based on the amount appropriated in the annual budget.
- The Oil and Gas Fund has a total fund balance of \$32,084,309, of which 51% (\$16,347,274) is unreserved and undesignated. The remainder of the fund balance (\$15,737,035) is designated for subsequent expenditures to help provide a transfer of \$17 million to the Reserve Trust Fund. The Oil and Gas Fund was created to account for revenues received by the Commission related to oil and gas leases. In 2009, the Commission received over \$12 million in lease bonus payments primarily from leases in the Haynesville Shale.
- The Capital Improvement Fund has a total fund balance of \$26,133,255. The Capital Improvement Fund was created in 2008 to account for the proceeds of the 2007, 2008, and 2009 general obligation bond issues. All of the proceeds were transferred into the Capital Improvement Fund from the Debt Service Fund. The bond proceeds will be used for road projects, building improvements, and park development.

Proprietary Funds

The only proprietary funds the Commission maintains are the three internal service funds for healthcare, workers' compensation, and fleet services. The total net assets of the internal service funds were \$4,660,637, which was an increase of \$450,854 from the prior year. The increase is due to the employer and employee contributions for health and life and insurance (\$3,625,132) exceeding the amount of health claims for the year (\$2,979,285).

CADDO PARISH COMMISSION

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Management's Discussion and Analysis **December 31, 2009**

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 2009 budget for the General Fund of the Caddo Parish Commission was adopted on December 16, 2008. During the year, the Commission revised the General Fund budget to reflect changes in revenues and/or expenditures. The major differences between the original budget and the final budget were: total budgeted expenditures were increased by \$28,500 to provide an appropriation of \$25,000 to hire a consultant to help the Commission acquire funding through the American Recovery and Reinvestment Act and a \$3,500 appropriation to purchase cameras for the Constables and Justices of the Peace to use in their efforts to issue citations relating to code enforcement. Differences between the budget and the actual results of the General Fund are as follows:

Revenues

- Ad valorem taxes and other taxes exceeded the budget by \$472,573 due to increased property assessments.
- Licenses and permits exceeded the budget by \$109,719 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 \$39,337 primarily due to an increase in timber sales and an increase in general severance.
- Gaming revenue exceeded the budget by \$69,462 due to an increase in video poker resulting from an increase in the number of video poker establishments.
- Use of money and property was \$40,114 less than the budget because of a decrease in interest rates earned on investments.

Expenditures

- Total 2009 General Fund expenditures did not exceed the budget; however, there was one function that exceeded the individual budget. Information Systems exceeded its budget by \$21,578 due to an increase in maintenance costs related to the AS 400 system that is maintained by the Caddo Parish Sheriff's Office.

Capital Assets and Debt Administration

Capital assets: The Commission's investment in capital assets as of December 31, 2009 was \$218,594,321 (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.

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Capital Assets
(Net of depreciation)
December 31, 2009 and 2008

	Governmental Activities	
	2009	2008
Land and land improvements	\$ 14,466,638	\$ 14,477,813
Buildings and structures	58,059,916	60,159,892
Equipment and vehicles	8,458,099	8,391,492
Infrastructure	137,238,853	146,203,581
Construction in progress	370,815	257,438
Total net assets	<u>\$ 218,594,321</u>	<u>\$ 229,490,216</u>

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

- Purchased new vehicles and equipment (\$.8 million).
- Completed major rehabilitation on five roads (\$1.9 million)
- Accepted roads into the Commission maintenance system that were built to the Commission's standards by private developers (\$1.8 million).
- Purchased new library books and library equipment (\$1.5 million).

Long-term debt: At the end of the fiscal year, the Commission had total debt outstanding of \$34,075,000. The following table summarizes debt outstanding at December 31, 2009:

Outstanding Debt
December 31, 2009 and 2008

	Governmental activities	
	2009	2008
General obligation bonds	\$ 30,815,000	\$ 22,830,000
Certificates of indebtedness, net of deferred loss	3,260,000	4,639,114
Total	<u>\$ 34,075,000</u>	<u>\$ 27,469,114</u>

The Commission's general obligation bonds continue to maintain a rating of AA+ by Standard and Poor's Financial Services.

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

CADDO PARISH COMMISSION

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Economic Factors and Next Year's Budgets and Rates

The following economic factors were considered when the budget for fiscal year 2010 was presented to the Commission:

- An expected 2.5% increase in property tax assessments and a 15% increase in sales tax revenue, a modest increase given the over 50% increase in sales tax collections since 2008 as a result of equipment purchases related to the Haynesville Shale. Revenues are estimated at conservative levels to guard against unanticipated economic downturns, unexpected decrease in state revenues or decreases in revenue collections.
- The strong possibility that Caddo Parish could lose a top ten taxpayer if the General Motors plant in Shreveport were to cease operations. It was the majority consensus that if the plant discontinued operations, the property would not be removed from the tax rolls until 2011 and therefore the 2010 budget for ad valorem revenues was not reduced, however the allowance for uncollectible property taxes was increased.
- The continued increase in mandated costs from the state of Louisiana primarily in the criminal justice area. Criminal justice expenditures represent 61% of the 2010 budget for the General Fund.
- The positive economic condition for the Caddo Parish Commission due in large part from the impact of the over \$30 million received in oil and lease bonus revenue from the Haynesville Shale. Considering the positive economic outlook, the 2010 budget provided for an average of a 5% pay adjustment.
- Increase in the employer rate for the Parochial Employees' Retirement System from 12.25% to 15.75%.

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 and Human Resources, Caddo Parish Commission, 505 Travis Street, Suite 850, Shreveport, LA 71101.



CADDO PARISH COMMISSION
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Statement of Net Assets
December 31, 2009

	Primary Government	Component Units
Assets		
Cash and cash equivalents	\$ 19,978,207	\$ 12,539,683
Investments	105,930,698	3,696,272
Receivables, net	49,842,784	6,182,596
Due from other governments	2,246,884	7,713,236
Inventories	89,831	238,442
Deferred bond issuance costs	138,438	67,102
Other assets	94,752	844,819
Capital assets:		
Land and construction in progress	14,837,453	1,231,360
Other capital assets, net of depreciation	203,756,868	38,169,557
Total assets	396,915,915	70,683,067
Liabilities		
Accounts payable	1,251,633	1,985,405
Accrued liabilities	485,152	2,019,713
Accrued interest payable	562,906	121,308
Retainages payable	21,447	-
Claims payable	493,486	150,078
Due to other governmental agencies	360,207	21,822
Deferred revenue	201,434	243,465
Noncurrent liabilities:		
Due within one year	2,584,496	3,666,616
Due in more than one year	34,350,234	16,012,540
Total liabilities	40,310,995	24,220,947
Net Assets		
Invested in capital assets, net of related debt	214,464,717	23,285,358
Restricted for:		
Criminal justice	6,128,785	-
Highways, streets and drainage	38,421,325	-
Building facilities	6,402,010	-
Sanitation	13,485,809	-
Culture and recreation	17,785,932	-
Debt service	-	2,430,489
Capital outlay	-	1,107,933
Other purposes	6,820,091	-
Unrestricted	53,096,251	19,638,340
Total net assets	\$ 356,604,920	\$ 46,462,120

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

Statement of Activities
for the Year Ended December 31, 2009

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets	
	Expenses	Charges for services	Operating grants and contributions	Capital grants and contributions	Primary Government	Component Units
Primary government						
Governmental activities:						
General government	\$ 6,047,258	\$ 1,775,683	\$ 13,033	\$ -	\$ (4,258,542)	\$ -
Criminal justice	18,840,348	143,287	1,574,870	54,152	(17,068,039)	-
Health and welfare	13,835,610	189,041	10,918,441	-	(2,728,128)	-
Highways, streets, and drainage	25,616,080	117,474	2,029,595	1,793,814	(21,675,197)	-
Building facilities	4,739,033	-	117,364	-	(4,621,669)	-
Sanitation	2,146,029	-	5,299	-	(2,140,730)	-
Culture and recreation	12,753,070	240,219	475,939	-	(12,036,912)	-
Economic development	2,690,047	1,800	76,475	-	(2,611,772)	-
Interest and fees on long-term debt	1,398,016	-	-	-	(1,398,016)	-
Total primary government	\$ 88,065,491	\$ 2,467,504	\$ 15,211,016	\$ 1,847,966	\$ (68,539,005)	\$ -
Component units.						
Judicial services	\$ 7,124,274	\$ 1,369,374	\$ 5,923,217	\$ -	\$ -	\$ 168,317
Public safety	33,189,227	15,893,847	-	-	-	(17,295,380)
Fire protection services	8,730,035	1,473,306	121,317	-	-	(7,135,412)
Sewerage services	1,004,020	1,000,107	-	-	-	(3,913)
Water services	1,237,982	1,296,684	28,669	-	-	87,371
Hospital services	16,742,537	16,556,118	-	-	-	(186,419)
Total component units	\$ 68,028,075	\$ 37,589,436	\$ 6,073,203	\$ -	\$ -	(24,365,436)
General revenues:						
Taxes:						
Property taxes levied for general purposes					46,175,854	6,718,552
Property taxes levied for debt service					2,750,375	-
Sales taxes					14,509,082	15,025,274
Franchise taxes					207,474	-
Gaming					2,364,142	-
Grants and contributions not restricted to specific programs					1,249,304	769,747
Oil and gas leases					12,429,856	-
Investment earnings					1,713,418	245,211
Miscellaneous					466,557	2,431,971
Total general revenues					81,866,062	25,190,755
Change in net assets					13,327,057	825,319
Net assets - beginning					343,277,863	45,636,801
Net assets - ending					\$ 356,604,920	\$ 46,462,120

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

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Shreveport, Louisiana

GOVERNMENTAL FUNDS
Balance Sheet
December 31, 2009

	General	Shreve Memorial Library Fund	Detention Facilities Fund	Juvenile Justice Fund	Public Works Fund
Assets					
Cash and cash equivalents	\$ 602,162	\$ 3,526,342	\$ -	\$ -	\$ 2,891,650
Investments	4,555,250	-	-	-	21,857,197
Receivables, net:					
Ad valorem taxes	5,059,698	11,593,857	6,606,560	2,448,312	5,660,910
Paving assessments	-	-	-	-	162,243
Other	39,352	-	351	5,664	896,262
Accrued interest	32,711	-	-	-	157,073
Due from other funds	611,209	-	-	-	2,713,770
Due from other governments	250,820	403,950	263,632	352,332	490,784
Other assets	-	94,752	-	-	-
Total assets	<u>\$ 11,151,202</u>	<u>\$ 15,618,901</u>	<u>\$ 6,870,543</u>	<u>\$ 2,806,308</u>	<u>\$ 34,829,889</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ 133,538	\$ 74,681	\$ 82,764	\$ 95,182	\$ 293,553
Accrued liabilities	93,057	24,737	13,953	120,835	86,890
Retainage payable	-	-	-	-	-
Due to other funds	-	-	4,731,272	1,365,462	-
Deferred revenue	181,060	278,332	160,629	75,520	134,952
Due to other governments	6,558	-	317,548	1,700	-
Total Liabilities	<u>414,213</u>	<u>377,750</u>	<u>5,306,166</u>	<u>1,658,699</u>	<u>515,395</u>
Fund Balances					
Reserved for:					
Debt service	-	-	-	-	-
Encumbrances	-	215,527	1,063	-	25,628
Contingencies	-	-	-	-	-
Industrial development	-	-	-	-	-
Revolving loans to general fund	-	-	-	-	-
Unreserved:					
Designated for subsequent year's expenditures	822,523	-	-	-	4,137,702
Designated for future claims	600,000	-	-	-	-
Designated for subsequent year's expenditure in nonmajor special revenue funds	-	-	-	-	-
Designated for subsequent year's expenditure in nonmajor capital projects funds	-	-	-	-	-
Undesignated, reported in nonmajor special revenue funds	-	-	-	-	-
Undesignated	9,314,466	15,025,624	1,563,314	1,147,609	30,151,164
Total fund balances	<u>10,736,989</u>	<u>15,241,151</u>	<u>1,564,377</u>	<u>1,147,609</u>	<u>34,314,494</u>
Total liabilities and fund balances	<u>\$ 11,151,202</u>	<u>\$ 15,618,901</u>	<u>\$ 6,870,543</u>	<u>\$ 2,806,308</u>	<u>\$ 34,829,889</u>

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

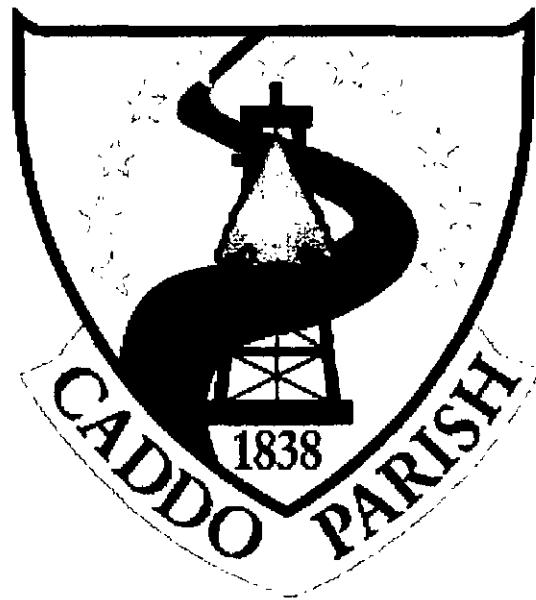
Head Start Fund	Oil and Gas Fund	Biomedical Fund	Capital Outlay Fund	Capital Improvement Fund	Criminal Justice Fund	Other Governmental Funds	Total Governmental Funds
\$ -	\$ 3,296,799	\$ -	\$ 695,576	\$ 2,737,752	\$ -	\$ 5,252,135	\$ 19,002,416
-	24,908,064	-	5,254,592	20,690,434	-	25,048,128	102,313,665
-	-	2,189,220	-	-	3,393,943	9,598,946	46,551,446
-	-	-	-	-	-	-	162,243
-	601,782	-	29,465	-	-	616,011	2,188,887
-	179,088	-	37,786	148,719	-	180,025	735,402
-	3,098,698	-	832,142	2,556,350	-	1,768,859	11,581,028
-	-	76,475	-	-	117,133	291,758	2,246,884
-	-	-	-	-	-	-	94,752
<u>\$ -</u>	<u>\$ 32,084,431</u>	<u>\$ 2,265,695</u>	<u>\$ 6,849,561</u>	<u>\$ 26,133,255</u>	<u>\$ 3,511,076</u>	<u>\$ 42,755,862</u>	<u>\$ 184,876,723</u>
\$ -	\$ 122	\$ 68,968	\$ 182,565	\$ -	\$ -	\$ 275,518	\$ 1,206,891
-	-	-	-	-	-	134,893	474,365
-	-	-	21,447	-	-	-	21,447
-	-	1,757,197	-	-	2,752,543	974,564	11,581,028
-	-	46,984	-	-	75,343	379,210	1,332,030
-	-	-	-	-	10,243	24,159	360,208
<u>-</u>	<u>122</u>	<u>1,873,149</u>	<u>204,012</u>	<u>-</u>	<u>2,838,129</u>	<u>1,788,334</u>	<u>14,975,969</u>
-	-	-	-	-	-	1,491,320	1,491,320
-	-	-	540,071	-	-	18,522	800,811
-	-	-	-	-	-	10,627,539	10,627,539
-	-	-	-	-	-	136,424	136,424
-	-	-	-	-	-	1,336,241	1,336,241
-	15,737,035	161,665	6,105,478	26,133,255	-	-	53,097,658
-	-	-	-	-	-	-	600,000
-	-	-	-	-	-	149,510	149,510
-	-	-	-	-	-	2,124,351	2,124,351
-	-	-	-	-	-	25,083,621	25,083,621
-	16,347,274	230,881	-	-	672,947	-	74,453,279
-	32,084,309	392,546	6,645,549	26,133,255	672,947	40,967,528	169,900,754
<u>\$ -</u>	<u>\$ 32,084,431</u>	<u>\$ 2,265,695</u>	<u>\$ 6,849,561</u>	<u>\$ 26,133,255</u>	<u>\$ 3,511,076</u>	<u>\$ 42,755,862</u>	<u>\$ 184,876,723</u>

CADDO PARISH COMMISSION
Shreveport, Louisiana

**Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Assets
for the Year Ended December 31, 2009**

Fund balances - total governmental funds		\$ 169,900,754
Amounts reported for governmental activities in the statement of net assets 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	493,109,698	
Less accumulated depreciation	<u>(274,837,568)</u>	218,272,130
Assets used in governmental activities that are not financial resources and, therefore, are not reported in the governmental funds.		
Deferred bond issuance costs		138,438
Some of the Commission's property taxes were collected more than sixty days after year-end and, therefore, are not available soon enough to pay for current-period expenditures.		1,130,597
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	(562,906)	
Compensated absences	(2,064,888)	
Net other post employment benefit obligation	(794,842)	
Bonds and notes payable	<u>(34,075,000)</u>	(37,497,636)
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>4,660,637</u>
Net assets of governmental activities		<u>\$ 356,604,920</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, 2009

	General	Shreve Memorial Library Fund	Detention Facilities Fund	Juvenile Justice Fund	Public Works Fund
Revenues					
Taxes	\$ 5,396,003	\$ 12,347,401	\$ 7,047,763	\$ 2,610,200	\$ 15,707,598
Licenses and permits	601,319	-	-	-	12,695
Intergovernmental revenues	1,262,337	439,376	230,111	1,227,626	2,029,595
Charges for services	207,474	-	-	6,705	104,779
Fines and forfeitures	-	150,470	-	100,000	-
Gaming	219,462	-	-	-	-
Use of money and property:					
Oil and gas leases	-	-	-	-	-
Rental, camping fees, and other	-	-	-	-	-
Investment earnings	119,886	58,670	28	6	391,639
Other revenues	16,017	194,810	9,690	17,589	60,841
Total revenues	7,822,498	13,190,727	7,287,592	3,962,126	18,307,147
Expenditures					
Current:					
General government	2,444,350	-	-	-	-
Criminal justice	4,829,949	-	7,394,833	5,020,976	-
Health and welfare	-	-	-	-	-
Highways, streets, and drainage	-	-	-	-	6,263,272
Building facilities	162,719	-	-	429,308	-
Sanitation	-	-	-	-	-
Culture and recreation	-	10,692,046	-	-	-
Economic development	-	-	-	-	-
Debt service:					
Principal	-	990,501	-	-	-
Interest	-	133,270	-	-	-
Fees and charges	-	-	-	-	-
Capital outlay	59,960	602,372	-	10,589	614
Total expenditures	7,496,978	12,418,189	7,394,833	5,460,873	6,263,886
Excess (deficiency) of revenues over (under) expenditures	325,520	772,538	(107,241)	(1,498,747)	12,043,261
Other financing sources (uses):					
Transfers in	900,000	-	610,000	1,800,000	194,333
Transfers out	-	-	-	-	(8,524,000)
Debt proceeds	-	-	-	-	-
Total other financing sources (uses)	900,000	-	610,000	1,800,000	(8,329,667)
Net change in fund balances	1,225,520	772,538	502,759	301,253	3,713,594
Fund balances - beginning	9,511,469	14,468,613	1,061,618	846,356	30,600,900
Fund balances - ending	\$ 10,736,989	\$ 15,241,151	\$ 1,564,377	\$ 1,147,609	\$ 34,314,494

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

Head Start Fund	Oil and Gas Fund	Biomedical Fund	Capital Outlay Fund	Capital Improvement Fund	Criminal Justice Fund	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 2,335,155	\$ -	\$ -	\$ 3,589,583	\$ 15,105,243	\$ 64,138,946
-	-	-	-	-	-	6,350	620,364
10,432,600	-	76,475	-	-	117,133	645,067	16,460,320
-	-	-	-	-	-	116,775	435,733
-	-	-	-	-	-	172	250,642
-	-	-	-	-	-	2,144,680	2,364,142
-	-	-	-	-	-	-	-
-	12,429,856	-	-	-	-	-	12,429,856
-	-	-	-	-	-	193,876	193,876
-	282,152	19	90,742	257,102	-	457,405	1,657,649
-	-	-	-	-	-	169,591	468,538
10,432,600	12,712,008	2,411,649	90,742	257,102	3,706,716	18,839,159	99,020,066
-	-	-	-	-	-	-	-
-	25,362	-	235,369	-	-	671,449	3,376,530
-	-	-	-	-	258,051	60,819	17,564,628
10,432,600	-	-	-	-	-	3,156,895	13,589,495
-	-	-	-	-	-	-	6,263,272
-	-	-	-	-	-	3,184,557	3,778,584
-	-	-	-	-	-	2,097,493	2,097,493
-	-	-	-	-	-	1,003,243	11,695,289
-	-	2,364,883	-	-	-	238,393	2,603,276
-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,435,000	3,425,501
-	-	-	-	-	-	972,942	1,106,212
-	-	-	-	-	-	181,627	181,627
-	-	-	10,919,891	-	-	24,044	11,617,470
10,432,600	25,362	2,364,883	11,155,260	-	258,051	14,026,462	77,297,377
-	12,686,646	46,766	(11,064,518)	257,102	3,448,665	4,812,697	21,722,689
-	-	-	12,037,092	10,004,525	-	271,085	25,817,035
-	-	-	(269,943)	(2,575,892)	(3,310,000)	(11,137,200)	(25,817,035)
-	-	-	-	-	-	10,000,000	10,000,000
-	-	-	11,767,149	7,428,633	(3,310,000)	(866,115)	10,000,000
-	12,686,646	46,766	702,631	7,685,735	138,665	3,946,582	31,722,689
-	19,397,663	345,780	5,942,918	18,447,520	534,282	37,020,946	138,178,065
\$ -	\$ 32,084,309	\$ 392,546	\$ 6,645,549	\$ 26,133,255	\$ 672,947	\$ 40,967,528	\$ 169,900,754

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, 2009**

Net change in fund balances - total governmental funds \$ 31,722,689

Amounts reported for governmental activities in the statement of activities
are different because:

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.

Capital outlay	4,290,518	
Depreciation expense	<u>(15,940,512)</u>	(11,649,994)

Donations of capital assets increase net assets in the statement of activities, but do not appear in the governmental funds, because they are not financial revenues.		1,847,966
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Revenues reported in the statement of activities are not reported in governmental funds, because they do not provide current financial resources. <i>This adjustment is to recognize the net change in unavailable revenues for property taxes and special assessments.</i>		(705,619)
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Bond proceeds provide current financial resources to governmental funds, but
issuing debt increases long-term liabilities in the statement of net assets.
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
assets. In the current year, these amounts consist of:

Bonds issued	(10,000,000)	
Principal payments	3,425,000	
Payment of bond issuance costs	<u>50,000</u>	(6,525,000)

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.

Amortization of bond issuance costs	(9,192)	
Amortization of deferred loss on advance refunding	(30,886)	
Increase in compensated absences	(240,140)	
Increase in accrued interest	(118,551)	
Increase in net other post employment benefit obligation	(287,073)	
Loss on disposal of capital assets	<u>(1,127,997)</u>	(1,813,839)

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.		<u>450,854</u>
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Change in net assets of governmental activities		<u>\$ 13,327,057</u>
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The accompanying notes are an integral part of the financial statements.

CADDO PARISH COMMISSION
Shreveport, Louisiana

PROPRIETARY FUND TYPE - INTERNAL SERVICE
Statement of Net Assets
December 31, 2009

Assets

Current assets

Cash and cash equivalents	\$ 975,792
Investments	3,617,032
Receivables, net	178,730
Accrued interest receivable	26,075
Due from other funds	82,696
Inventories	89,832
Total current assets	<u>4,970,157</u>

Noncurrent assets

Capital assets:

Land	163,475
Sewer line	107,541
Buildings	134,428
Vehicles	30,244
Equipment	46,786
Less accumulated depreciation	(160,283)
Total noncurrent assets	<u>322,191</u>
Total assets	<u>5,292,348</u>

Liabilities

Current liabilities

Accounts payable	44,742
Accrued liabilities	10,787
Accrued insurance claims payable	493,486
Due to other funds	82,696
Total current liabilities	<u>631,711</u>
Total liabilities	<u>631,711</u>

Net assets

Invested in capital assets	322,191
Unrestricted	<u>4,338,446</u>
Total net assets	<u>\$ 4,660,637</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 Fund Net Assets
for the Year Ended December 31, 2009

Operating revenues	
Employer's contributions	\$ 2,716,667
Employees' contributions	908,465
Charges for sales and services	2,522,517
Intergovernmental revenue	141,320
Miscellaneous	24,271
Total operating revenues	<u>6,313,240</u>
Operating expenses	
Claims	2,979,285
Cost of sales and services	1,526,738
Insurance premiums	1,216,985
General and administrative	210,532
Depreciation	11,000
Other	17,700
Total operating expenses	<u>5,962,240</u>
Operating income	<u>351,000</u>
Nonoperating revenues (expenses)	
Investment earnings	55,771
Capital contributions	45,130
Interest expense	(1,047)
Total nonoperating revenues (expenses)	<u>99,854</u>
Change in net assets	450,854
Total net assets - beginning	4,209,783
Total net assets - ending	<u><u>\$ 4,660,637</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, 2009

Cash flows from operating activities:	
Contributions	\$ 4,806,584
Receipts from operations	1,549,968
Payments to suppliers	(2,974,663)
Claims paid	(2,820,510)
Net cash provided by operating activities	<u>561,379</u>
Cash flows from noncapital financing activity:	
Interest paid	<u>(1,047)</u>
Net cash used in noncapital financing activity	<u>(1,047)</u>
Cash flows from investing activities:	
Purchases of investments	(905,961)
Interest received	89,284
Net cash used in investing activities	<u>(816,677)</u>
Net decrease in cash and cash equivalents	(256,345)
Cash and cash equivalents, beginning of year	1,232,137
Cash and cash equivalents, end of year	<u><u>\$ 975,792</u></u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 351,001
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	11,000
(Increase) decrease in assets:	
Receivables	75,699
Inventory	(15,598)
Due from other funds	(32,387)
Increase (decrease) in liabilities:	
Accrued insurance claims payable	159,608
Accounts payable	(20,330)
Due to other funds	32,386
Net cash provided for operating activities	<u><u>\$ 561,379</u></u>
Noncash items	
Net decrease in the fair value of investments	(33,378)

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

FIDUCIARY FUNDS - AGENCY
Statement of Fiduciary Assets and Liabilities
December 31, 2009

Assets

Cash and cash equivalents	\$ 173,556
Investments	406,953
Receivables, net	6,467
Due from other governments	<u>175,448</u>
Total assets	<u><u>\$ 762,424</u></u>

Liabilities

Accounts payable and accrued liabilities	\$ 185,209
Due to other governments	<u>577,215</u>
Total liabilities	<u><u>\$ 762,424</u></u>

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

FIDUCIARY FUNDS - AGENCY
Statement of Changes in Fiduciary Net Assets
December 31, 2009

Additions	
Court fines	\$ 752,537
Bond and drug forfeitures	327,202
Criminal case charges	224,366
Court costs and fees	91,064
Drug court collections	234,486
Investment earnings	6,606
	<hr/>
Total additions	<u><u>\$ 1,636,261</u></u>
Deductions	
Salaries and benefits	\$ 345,221
Supplies	69,687
Professional services	584,485
Court fees	423,945
Transfers to General Fund	97,971
Miscellaneous	114,952
	<hr/>
Total deductions	<u><u>\$ 1,636,261</u></u>

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

COMPONENT UNITS
Combining Statement of Net Assets
December 31, 2009

Governmental Fund Types

	District Attorney of the First Judicial District	Caddo Correctional Center (a)	Caddo Parish Communications District #1	Fire District #1	Fire District #2	Fire District #3	Fire District #4
Assets							
Cash and cash equivalents	\$ 1,670,439	\$ 3,521,664	\$ 1,408,908	\$ 388,345	\$ 356,824	\$ 70,360	\$ 254,869
Investments	251,173	-	1,798,523	-	-	618,994	-
Receivables, net	97,130	754,458	444,561	-	113,900	194,464	550,513
Due from other governments	179,653	1,027,539	-	1,463,660	174,389	1,168,000	362,693
Inventories	-	-	-	-	-	-	-
Bond issuance costs	-	-	8,464	-	12,532	9,113	-
Other assets	-	101,269	76,045	85,343	9,809	18,605	2,695
Capital assets:							
Land and construction in progress	-	264,741	448,307	83,346	21,100	74,350	41,197
Other capital assets, net of depreciation	253,063	4,203,881	14,908,276	1,448,266	909,756	1,191,089	732,294
Total assets	\$ 2,451,458	\$ 9,873,551	\$ 19,093,084	\$ 3,468,960	\$ 1,598,310	\$ 3,344,975	\$ 1,944,261
Liabilities							
Accounts payable	\$ 68,760	\$ 370,363	\$ 116,317	\$ 49,644	\$ 11,555	\$ 46,094	\$ 31,266
Accrued liabilities	317,307	913,825	-	52,966	1,587	-	20,985
Accrued interest payable	-	-	12,706	6,845	4,149	-	7,554
Claims payable	-	-	-	-	-	-	-
Due to other governments	21,822	-	-	-	-	-	-
Deferred revenue	-	-	235,909	3,946	-	-	-
Noncurrent liabilities:							
Due within one year	-	1,115,186	1,165,000	76,000	20,000	184,120	58,112
Due in more than one year	184,149	2,069,564	2,673,873	505,000	390,000	547,000	281,432
Total liabilities	592,038	4,468,938	4,203,805	694,401	427,291	777,214	399,349
Net Assets							
Invested in capital assets, net of related debt	253,063	4,468,622	11,526,174	930,936	520,856	586,439	433,947
Restricted for:							
Debt service	-	-	-	-	80,090	-	183,214
Capital outlay	-	-	-	-	-	-	-
Unrestricted	1,606,357	935,991	3,363,105	1,843,623	570,073	1,981,322	927,751
Total net assets	\$ 1,859,420	\$ 5,404,613	\$ 14,889,279	\$ 2,774,559	\$ 1,171,019	\$ 2,567,761	\$ 1,544,912

(a) Period ending June 30, 2009

(b) Period ending July 31, 2009

The accompanying notes are an integral part of the financial statements

Proprietary Fund Types

<i>Fire District #5</i>	<i>Fire District #6</i>	<i>Fire District #7</i>	<i>Fire District #8</i>	<i>Hospital Service District (a)</i>	<i>Sewer District #2 (a)</i>	<i>Sewer District #7</i>	<i>Waterworks District #7</i>	<i>Pine Hill Waterworks, District #6 (b)</i>	<i>Total Component Units</i>
\$ 1,770,135	\$ 35,717	\$ 341,342	\$ 196,166	\$ 896,384	\$ 65,091	\$ 1,225,282	\$ 138,679	\$ 199,478	\$ 12,539,683
-	-	218,052	-	-	31,045	-	633,403	145,082	3,696,272
194,965	241,920	-	-	3,379,605	18,477	64,127	43,190	85,286	6,182,596
1,570,113	247,097	951,335	519,316	-	-	22,977	-	26,465	7,713,236
-	-	-	-	238,442	-	-	-	-	238,442
36,993	-	-	-	-	-	-	-	-	67,102
44,187	37,626	37,918	1,815	313,857	8,741	93,393	1,493	12,023	844,619
-	3,587	20,002	25,000	111,243	56,252	37,500	25,200	19,535	1,231,360
<u>2,450,421</u>	<u>460,946</u>	<u>1,028,907</u>	<u>1,103,427</u>	<u>1,631,126</u>	<u>712,900</u>	<u>3,148,028</u>	<u>2,252,011</u>	<u>1,735,166</u>	<u>38,169,557</u>
<u>\$ 6,066,814</u>	<u>\$ 1,026,893</u>	<u>\$ 2,597,556</u>	<u>\$ 1,845,724</u>	<u>\$ 6,570,657</u>	<u>\$ 892,506</u>	<u>\$ 4,591,307</u>	<u>\$ 3,093,976</u>	<u>\$ 2,223,035</u>	<u>\$ 70,683,067</u>
\$ 326,795	\$ 38,587	\$ 5,886	\$ 12,348	\$ 447,080	\$ 22,401	\$ 205,827	\$ 28,475	\$ 204,007	1,985,405
4,543	-	4,369	9,927	829,732	-	19,337	36,681	8,454	2,019,713
47,843	-	-	-	4,392	-	30,560	-	7,239	121,308
-	-	-	-	150,078	-	-	-	-	150,078
-	-	-	-	-	-	-	-	-	21,822
3,610	-	-	-	-	-	-	-	-	243,465
-	-	-	-	-	-	-	-	-	-
140,000	155,000	-	90,063	412,617	47,000	136,500	45,426	21,592	3,666,616
<u>2,690,000</u>	<u>-</u>	<u>-</u>	<u>625,997</u>	<u>655,766</u>	<u>49,000</u>	<u>2,429,000</u>	<u>1,517,434</u>	<u>1,394,325</u>	<u>16,012,540</u>
<u>3,212,791</u>	<u>193,587</u>	<u>10,255</u>	<u>738,335</u>	<u>2,299,665</u>	<u>118,401</u>	<u>2,621,244</u>	<u>1,628,016</u>	<u>1,635,617</u>	<u>24,220,947</u>
(379,579)	309,533	1,048,909	1,128,427	593,567	769,152	756,528	-	338,784	23,285,356
732,091	338,877	-	-	-	34,294	566,161	195,518	300,244	2,430,489
770,095	-	-	-	257,500	-	80,348	-	-	1,107,933
<u>1,731,426</u>	<u>184,896</u>	<u>1,538,392</u>	<u>(21,038)</u>	<u>3,419,925</u>	<u>(29,341)</u>	<u>367,026</u>	<u>1,270,442</u>	<u>(51,610)</u>	<u>19,638,340</u>
<u>\$ 2,854,023</u>	<u>\$ 833,306</u>	<u>\$ 2,587,301</u>	<u>\$ 1,107,389</u>	<u>\$ 4,270,992</u>	<u>\$ 774,105</u>	<u>\$ 1,770,063</u>	<u>\$ 1,465,960</u>	<u>\$ 587,418</u>	<u>\$ 46,462,120</u>

CADDO PARISH COMMISSION
Shreveport, Louisiana

COMPONENT UNITS
Combining Statement of Activities
for the Year ended December 31, 2009

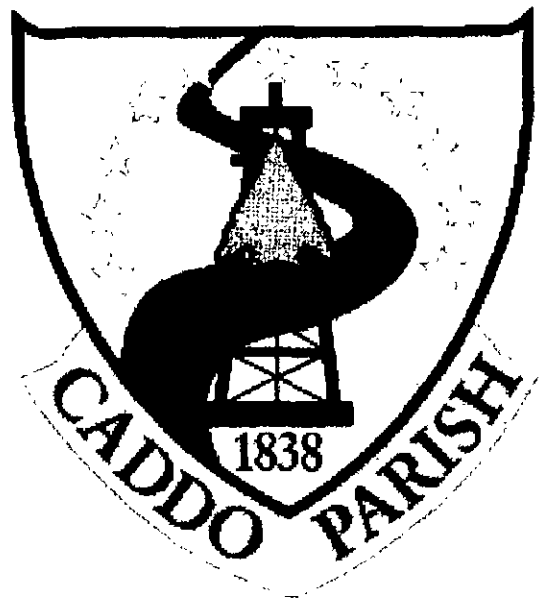
	Judicial Services		Public Safety		Fire Protection Districts			
	District Attorney of the First Judicial District	Caddo Correctional Center (a)	Caddo Parish Communications District #1	Total Public Safety	Fire District #1	Fire District #2	Fire District #3	Fire District #4
Expenses	\$ 7,124,274	\$ 28,855,389	\$ 4,333,838	\$ 33,189,227	\$ 1,763,593	\$ 337,063	\$ 1,750,410	\$ 1,103,484
Program Revenues								
Charges for services	1,369,374	11,993,055	3,900,792	15,893,847	-	112,602	121,602	735,393
Operating grants and contributions	5,923,217	-	-	-	-	-	9,547	67,878
<i>Net program (expenses) revenue</i>	<i>168,317</i>	<i>(16,862,334)</i>	<i>(433,046)</i>	<i>(17,285,380)</i>	<i>(1,763,593)</i>	<i>(224,461)</i>	<i>(1,619,261)</i>	<i>(300,213)</i>
General Revenues								
Taxes:								
Property taxes levied for general purposes	-	-	-	-	1,413,742	181,970	1,169,688	380,490
Sales taxes	-	15,025,274	-	15,025,274	-	-	-	-
Grants and contributions not restricted to specific programs	-	-	-	-	176,028	12,220	53,096	132,896
Investment earnings	12,071	28,553	23,637	52,190	14,484	3,706	56,252	9,749
Miscellaneous	41,200	1,864,623	351,233	2,215,756	242,428	16,945	216,152	20
<i>Total general revenues</i>	<i>53,271</i>	<i>16,918,350</i>	<i>374,870</i>	<i>17,293,220</i>	<i>1,846,652</i>	<i>214,841</i>	<i>1,495,188</i>	<i>523,155</i>
Change in net assets	221,588	56,016	(58,176)	(2,160)	83,059	(9,620)	(124,073)	222,942
Net assets - beginning	1,637,832	5,348,597	14,947,455	20,296,052	2,691,470	1,180,639	2,691,834	1,321,970
Net assets - ending	<u>\$ 1,859,420</u>	<u>\$ 5,404,613</u>	<u>\$ 14,889,279</u>	<u>\$ 20,293,892</u>	<u>\$ 2,774,559</u>	<u>\$ 1,171,019</u>	<u>\$ 2,567,761</u>	<u>\$ 1,544,912</u>

(a) Period ending June 30, 2009

(b) Period ending July 31, 2009

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

					Medical Services	Sewerage Services			Water Services			Total Component Units
Fire District #5	Fire District #6	Fire District #7	Fire District #8	Total Fire Protection Districts	Hospital Service District (a)	Sewer District #2 (a)	Sewer District #7	Total Sewerage Services	Waterworks District #7	Pine Hill Waterworks, District #8 (b)	Total Water Services	
\$ 1,594,408	\$ 747,557	\$ 822,907	\$ 610,613	\$ 8,730,035	\$ 16,742,537	\$ 448,355	\$ 555,665	\$ 1,004,020	\$ 522,465	\$ 715,517	\$ 1,237,982	\$ 68,028,075
165,704	338,005	-	-	1,473,306	16,556,118	277,874	722,233	1,000,107	627,868	668,816	1,296,684	37,589,436
-	43,892	-	-	121,317	-	-	-	-	28,639	-	28,669	6,073,203
(1,428,704)	(365,660)	(822,907)	(610,613)	(7,135,412)	(186,419)	(170,481)	166,568	(3,913)	134,072	(46,701)	87,371	(24,365,436)
1,583,974	258,898	901,853	473,681	6,364,296	255,321	74,636	24,299	98,935	-	-	-	6,718,552
-	-	-	-	-	-	-	-	-	-	-	-	15,025,274
48,654	57,096	33,661	38,119	551,770	189,315	2,197	-	2,197	-	26,465	26,465	769,747
8,793	7,536	6,174	8,258	114,952	25,816	1,736	3,154	4,890	32,423	2,869	35,292	245,211
58,135	6,773	25,084	139	565,676	(249)	-	(159,498)	(159,498)	(77,467)	(153,447)	(230,914)	2,431,971
1,699,556	330,303	966,772	520,197	7,596,694	470,203	78,569	(132,045)	(53,476)	(45,044)	(124,113)	(169,157)	25,190,755
270,852	(35,357)	143,865	(90,416)	461,282	283,784	(91,912)	34,523	(57,389)	89,026	(170,814)	(81,786)	825,319
2,583,171	868,663	2,443,436	1,197,805	14,978,988	3,987,208	866,017	1,735,540	2,601,557	1,375,932	758,232	2,135,164	45,636,801
\$ 2,854,023	\$ 833,306	\$ 2,587,301	\$ 1,107,369	\$ 15,440,270	\$ 4,270,992	\$ 774,105	\$ 1,770,063	\$ 2,544,168	\$ 1,465,960	\$ 587,418	\$ 2,053,378	\$ 46,462,120



CADDO PARISH COMMISSION
Shreveport, Louisiana

Notes to Basic Financial Statements
December 31, 2009

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CADDO PARISH COMMISSION

Shreveport, Louisiana

Notes to Basic Financial Statements

December 31, 2009

(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 Louisiana Constitution of 1974, Article V, Section 14 created the Judicial Districts of the State, among them the First Judicial District. Article V, Section 26 created the Office of the District Attorney for each of the Judicial Districts and sets forth the duties of the office. As provided by Article V, Section 26 of the Louisiana Constitution of 1974, 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, and the First Judicial District Attorney's office is located in Shreveport, Louisiana.

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Shreveport, Louisiana

Notes to Basic Financial Statements

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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.

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.

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.

Caddo Parish Fire Protection District No. 2

The Caddo Parish Fire Protection District No. 2 (Fire District 2) was created by the Commission authorized by Louisiana Revised Statute (R.S.) 40:1492. Fire District 2 is governed by a five member board of commissioners appointed by the Commission. Fire District 2 is responsible for maintaining and operating fire stations and equipment and providing fire protection within the boundaries its district.

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.

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, who are appointed by the Commission. The purpose of Fire District 4 is to provide fire and emergency services to residents of its district.

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

CADDO PARISH COMMISSION

Shreveport, Louisiana

Notes to Basic Financial Statements **December 31, 2009**

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.

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. 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 purpose of Fire District 6 is to provide fire and emergency services to residents of its district.

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.

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.

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 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 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.

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.

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.

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. It is governed by a five-person board of commissioners appointed by the Commission.

CADDO PARISH COMMISSION

Shreveport, Louisiana

Notes to Basic Financial Statements

December 31, 2009

The members of the board serve five-year terms. 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.

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.

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
7058 Old Mooringsport Road
Shreveport, LA 71107

Caddo Parish Fire District No. 2
4305 North Lakeshore Drive
Shreveport, LA 71107

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

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

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

CADDO PARISH COMMISSION

Shreveport, Louisiana

Notes to Basic Financial Statements

December 31, 2009

Discretely Presented Component Units' Footnote Disclosures

The following Notes 2 through 10 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 assets/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, 2009, payments to component units are primarily made up of budget appropriations for operations to the District Attorney of the First Judicial District of \$3,458,974 and payments for inmate feeding, housing, and medical costs to the Caddo Correctional Center of \$3,804,641.

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 Assets and the Statement of Activities) report information on all of the nonfiduciary 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 Assets presents information on all of the Commission's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets 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

CADDO PARISH COMMISSION

Shreveport, Louisiana

Notes to Basic Financial Statements

December 31, 2009

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 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.

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

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

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.

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

Head Start Fund - The Head Start Fund accounts for federal monies received by the Commission that are passed through to the Caddo Community Action Agency.

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.

Biomedical Fund - The Biomedical Fund 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.

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.

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

Additionally, the Commission reports the following 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.

CADDO PARISH COMMISSION

Shreveport, Louisiana

Notes to Basic Financial Statements

December 31, 2009

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

Permanent Fund - In accordance with Governmental Accounting Standards Board (GASB) Statement No. 34, nonexpendable trust funds are now referred to as permanent funds. The Jail Site Permanent Fund was established in accordance with a government mandate by the legislature to account for the proceeds from the sale of certain property in downtown Shreveport. The fund is nonexpendable and may only be utilized for the purpose of making revolving loans to the General Fund.

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.

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

Fiduciary Funds

Fiduciary Funds are used to account for assets held by the Commission in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Agency Funds - Agency funds are custodial in nature and do not present results of operations or have a measurement focus. 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. 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.

Private sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the GWFS and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the GASB. Governments also have the option of following subsequent private sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The Commission has elected not to follow subsequent private sector guidance.

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.

CADDO PARISH COMMISSION

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Notes to Basic Financial Statements

December 31, 2009

(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 are recorded at their estimated fair value at the date of donation. 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.

In the FFS, capital assets are only reported in the Fleet Services Internal Service Fund.

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

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

(e) 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 Assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the term of the related debt. Bonds payable are reported net of the applicable bond premium or discount.

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 are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

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(f) *Encumbrances*

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

(g) *Investments*

State statutes authorize the Commission to invest in 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.

(h) *Inventories*

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

(i) *Deferred Revenues*

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

In addition, deferred revenues in the 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 not paid for accrued annual leave, but they are given credit toward retirement length of service. Similarly, employees are not paid for accrued sick leave upon resigning or retiring, but accrued sick leave may be applied against total employment years at retirement.

Full-time Shreve Memorial Library employees may earn 12 to 22 days of annual leave and 6 to 15 days of sick leave annually depending on length of service. Employees may accrue a maximum of 44 days of annual leave and 60 days of sick leave. Any accrual over the maximum is forfeited. Employees resigning or retiring from the library with proper notice are paid for their

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accrued annual leave. Accumulated sick leave is canceled upon termination or retirement with no credit toward retirement length of service.

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 pension 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) Reserves

The use of the term "reserve" in describing governmental fund "fund balances" and proprietary fund "net assets" indicates that a portion of the fund balance or net assets is not appropriable for expenditure or is legally segregated for a specific future use. The nature and purpose of these reserves are explained as follows:

Debt Service

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

Encumbrances

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

Revolving Loans to General Fund

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

Contingencies

This represents the fund balance of the Reserve Trust Fund, established to provide financial resources in the event of a major interruption in budgeted revenues, a catastrophic natural disaster, an extraordinary economic development opportunity, or other occasions requiring immediate emergency funding needs or cash flow loan demand.

Industrial Development

This amount represents the total fund balance of the Economic Development Special Revenue Fund, which is reserved for industrial development in Caddo Parish.

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(m) Designations

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

Designated for Future Claims

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

Designated for Subsequent Year Expenditures

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

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

(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 OMB Circular A-133.

(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 when purchased and its investment in the LAMP to be cash equivalents.

(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 Assets as "Cash and cash equivalents" or "Investments."

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Notes to Basic Financial Statements December 31, 2009

(a) Deposits

Deposits (including demand deposit accounts and certificates of deposits) at December 31, 2009, had a carrying amount of \$6,078,914 and a bank balance of \$7,984,675.

The Commission's bank balance of deposits at December 31, 2009, 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.

The carrying amount of deposits does not include cash on hand balance of \$375, which is not on deposit with a financial institution. Cash on hand 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.

The Commission's investment balance at December 31, 2009, consisted of the following:

Security	Standard & Poor's Rating	Percentage of total portfolio	Fair market value	Months to maturity			
				0-6	6-12	12-24	Over 24
LAMP - cash	N/A	12%	\$ 14,072,474	\$ 14,072,474	-	\$ -	\$ -
U.S. Treasury	N/A	1%	999,963	999,963	-	-	-
U.S. chartered agencies:							
Federal National Mortgage Association	AAA	15%	17,763,031	256,261	1,029,536	8,327,547	8,149,687
Federal National Mortgage Association	AAA	1%	256,261	256,261	-	-	-
Federal Home Loan Mortgage Corporation	AAA	20%	24,432,561	-	1,005,313	7,509,977	15,917,271
Federal Farm Loan Bank	AAA	40%	49,819,936	252,197	3,040,476	13,953,578	32,573,685
Federal Home Credit Bank	AAA	11%	13,063,483	-	-	2,056,875	11,006,808
Total		100%	\$ 120,407,709	\$ 15,837,156	\$ 5,075,325	\$ 31,847,977	\$ 67,647,251
Percentage of portfolio value			100%	13%	4%	27%	56%

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The investments with original maturities of three months or more when purchased totaling \$105,930,698 and \$406,953 are classified as "Investments" on the Statement of Net Assets and the Statement of Fiduciary Assets and Liabilities, respectively. The balance of cash in the LAMP totaling \$14,072,474 is classified as "Cash and cash equivalents" on the Statement of Net Assets because the account operates similar to a money market fund.

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.

(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 - 2009 delinquent property	On or about May 8, 2010

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 \$579,194,341 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 \$2,197,960. Property taxes totaling \$1,130,470 not collected within 60 days have been deferred in the FFS.

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, 2008. Total assessed value was \$1,742,883,830 in 2009. Louisiana state law exempts the first \$7,500 of assessed value of a taxpayer's primary residence

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from Parish property taxes. This homestead exemption was \$342,555,070 of the assessed value in 2009.

The distribution of the Commission's levy (tax rate per \$1,000 assessed value) to its funds was as follows for 2009:

Fund	Property within Shreveport and Vivian	Property outside Shreveport and Vivian
General Fund	3.11%	6.23%
Public Works	4.37%	4.37%
Courthouse Maintenance	2.60%	—
Detention Facilities	5.10%	5.10%
Solid Waste	.12%	.12%
Parks and Recreation	.81%	.81%
Juvenile Court	1.89%	1.89%
Criminal Justice	2.62%	2.62%
Health Unit	1.93%	1.93%
Shreve Memorial Library	8.95%	8.95%
Biomedical	1.69%	1.69%
Debt Service	1.95%	1.95%
	<u>35.14%</u>	<u>38.26%</u>

(4) Capital Assets

A summary of changes in capital assets is as follows:

Governmental activities:	Balance December 31, 2008	Additions	Reductions	Balance December 31, 2009
Capital assets not being depreciated:				
Land and land improvements	\$ 14,477,813	\$ 16,116	\$ 27,291	\$ 14,466,638
Construction in progress	257,438	113,377	—	370,815
Total capital assets not being depreciated	<u>14,735,251</u>	<u>129,493</u>	<u>27,291</u>	<u>14,837,453</u>
Capital assets being depreciated:				
Buildings and structures	86,442,271	21,403	9,627	86,454,047
Equipment and vehicles	29,955,051	2,309,340	1,788,353	30,476,038
Infrastructure	361,041,869	3,744,781	2,962,016	361,824,634
Total capital assets being depreciated	<u>477,439,191</u>	<u>6,075,524</u>	<u>4,759,996</u>	<u>478,754,719</u>
Less accumulated depreciation for:				
Buildings and structures	(26,282,379)	(2,118,250)	(6,498)	(28,394,131)
Equipment and vehicles	(21,563,559)	(2,225,315)	(1,770,935)	(22,017,939)
Infrastructure	(214,838,288)	(11,613,552)	(1,866,059)	(224,585,781)
Total accumulated depreciation	<u>(262,684,226)</u>	<u>(15,957,117)</u>	<u>(3,643,492)</u>	<u>(274,997,851)</u>
Total capital assets being depreciated, net	<u>214,754,965</u>	<u>(9,881,593)</u>	<u>1,116,504</u>	<u>203,756,868</u>
Capital assets, net	<u>\$ 229,490,216</u>	<u>\$ (9,752,100)</u>	<u>\$ 1,143,795</u>	<u>\$ 218,594,321</u>

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Construction in progress consisted of \$123,779 for a hot water upgrade at the Caddo Correctional Center (CCC); \$145,949 for sliding gates - Vanport doors at CCC; \$19,844 for the Animal Services Building Reconstruction Project; \$16,944 for construction of pavilion and restrooms for Eddie Jones Park; and \$64,299 for restroom renovations and demolition and rebuilding of a barn at Earl Williamson Park.

The Commission leases the Shreveport Regional Lab to the State Department of Health and Hospitals under an operating lease expiring in June of 2019. The building being leased has a cost of \$1,496,340. Minimum future rentals to be received are as follows:

Year ending December 31:

2010	\$	72,000
2011	\$	72,000
2012	\$	72,000
2013	\$	72,000
2014	\$	72,000
2015 - 2019	\$	324,000

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

Governmental activities:

General government	\$	27,480
Criminal justice		1,051,817
Health and welfare		287,565
Highways, streets, and drainage		12,096,664
Building facilities		401,882
Sanitation		120,456
Economic development		106,380
Culture and recreation		<u>1,864,873</u>
Total depreciation expense - governmental activities	\$	<u>15,957,117</u>

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(5) Long-Term Debt

The following is a summary of the long-term obligation activity for the year ended December 31, 2009:

Governmental activities:	Beginning balance	Additions	Reductions	Ending balance	Due within one year
General obligation bonds payable	\$ 22,830,000	\$ 10,000,000	\$ 2,015,000	\$ 30,815,000	\$ 745,000
Certificates of indebtedness	4,670,000	-	1,410,000	3,260,000	1,040,000
Deferred loss	(30,886)	30,886	-	-	-
Claims and judgments payable	335,415	3,137,356	2,979,285	493,486	493,486
Compensated absences	1,824,747	868,312	628,171	2,064,888	799,496
Net other postemployment benefit obligation	507,769	795,397	508,324	794,842	-
Governmental activity long-term liabilities	\$ 30,137,045	\$ 14,831,951	\$ 7,540,780	\$ 37,428,216	\$ 3,077,982

Long-term debt at December 31, 2009 is comprised of the following issues:

General obligation bonds – applicable to general parish operations:

\$3,425,000 1998 Refunding Bonds, due in annual installments of \$40,000 to \$420,000 through February 1, 2011; interest at 3.75% to 4.65%	\$ 815,000
\$10,000,000 2007 Bonds, due in annual installments of \$350,000 to \$820,000 through February 1, 2027; interest at 4.25% to 5.00%	10,000,000
\$10,000,000 2008 Bonds, due in annual installments of \$350,000 to \$820,000 through February 1, 2028; interest at 4.125% to 6.00%	10,000,000
\$10,000,000 2009 Bonds, due in annual installments of \$345,000 to \$825,000 through February 1, 2029; interest at 2.50% to 4.15%	10,000,000
Total general obligation bonds payable	30,815,000
 \$9,000,000 Certificates of Indebtedness, Series 2002, due in annual installments of \$360,000 to \$1,135,000 through March 1, 2012; interest at 2.875% to 3.7%	 3,260,000
Total certificates of indebtedness	3,260,000
 Total long-term debt	 \$ 34,075,000

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The annual requirements to amortize all debt outstanding as of December 31, 2009, are as follows:

	Governmental activities		
	Principal	Interest	Total
Years ending December 31:			
2010	\$ 1,785,000	\$ 1,368,685	\$ 3,153,685
2011	2,225,000	1,313,965	3,538,965
2012	2,235,000	1,221,661	3,456,661
2013	1,160,000	1,155,437	2,315,437
2014	1,230,000	1,107,675	2,337,675
2015-2019	7,130,000	4,713,263	11,843,263
2020-2024	9,175,000	3,042,910	12,217,910
2025-2029	9,135,000	1,030,415	10,165,415
	<u>\$ 34,075,000</u>	<u>\$ 14,954,011</u>	<u>\$ 49,029,011</u>

Principal payments of \$2,015,000 plus interest of \$950,621 on the bonds payable were paid from the Debt Service Fund. Principal payments of \$1,410,000 plus interest of \$147,970 on the certificates of indebtedness were paid from the Riverboat Fund and 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 1995, the Commission issued \$13,685,000 in general obligation refunding bonds to advance refund a portion of the 1989 Series general obligation bonds in the amount of \$12,580,000. The outstanding principal balances on the 1989 Series bonds from February 1, 2001 to February 1, 2009, were the balances subject to the advance refunding and are considered to be defeased. The outstanding balance of the defeased bonds at December 31, 2009 is \$0.

In March 1998, the Commission issued \$3,425,000 of general obligation refunding bonds to advance refund a portion of the Series 1991 A and the Series 1991 B general obligation bonds in the amounts of \$2,445,000 and \$695,000, respectively. The Series 1991 A and B bonds are considered defeased. At December 31, 2009, the outstanding balance on the 1991 A and 1991 B refunded bonds was \$650,000 and \$185,000, respectively.

In 2003, the Commission issued \$2,060,000 of Certificates of Indebtedness, Series 2003. The net proceeds of \$2,046,870 (after payment of \$13,130 in costs of issuance) were used to defease the 1999 Series Certificates of Indebtedness of \$1,915,000. The reacquisition price exceeded the net carrying amount of the old debt by \$145,000. This amount was netted against the new debt and amortized over seven years, which was equal to the life of the old debt and the life of the new debt. Amortization for 2009 was \$30,886, and there is no outstanding balance of the defeased bonds at December 31, 2009.

In 2004, the Commission issued \$6,365,000 of general obligation refunding bonds to advance refund a portion of the 1995 Series general obligation refunding bonds. The net proceeds of \$6,358,931 (after payment of \$26,484 in costs of issuance) were used to defease the 1995 Series

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general obligation refunding bonds of \$6,185,000. The reacquisition price exceeded the net carrying amount of the old debt by \$180,000. This amount was being netted against the new debt and amortized over five years, which was equal to the life of the old debt and the life of the new debt. This was fully amortized in 2008, and the outstanding balance of the defeased bonds at December 31, 2009, is \$0.

In 2008, the Commission issued \$10,000,000 of general obligation bonds to fund various capital projects for the Parish. There was no premium or discount related to the issuance. The Commission paid \$67,727 in costs related to the issuance, less \$26,546 in refunded interest, resulting in net bond costs of \$41,181.

In 2009, the Commission issued \$10,000,000 of general obligation bonds to fund various capital projects for the Parish. There was no premium or discount related to the issuance. The Commission paid \$66,001 in costs related to the issuance, less \$16,001 in refunded interest, resulting in net bond costs of \$50,000.

(6) Other Required Individual Fund Disclosures

(a) *Interfund Receivables and Payables*

Individual fund interfund receivable and payable balances at December 31, 2009, were as follows:

Due from other funds	Due to other funds						Total
	Detention Facilities Fund	Juvenile Justice Fund	Biomedical Fund	Criminal Justice Fund	Nonmajor Debt Service Fund	Internal Service Fund	
General Fund	\$ 611,209	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 611,209
Public Works Fund	2,713,770	-	-	-	-	-	2,713,770
Oil and Gas	1,406,293	1,365,462	326,943	-	-	-	3,098,698
Capital Improvement	-	-	1,430,254	1,126,096	-	-	2,556,350
Capital Outlay	-	-	-	832,142	-	-	832,142
Nonmajor Special Revenue	-	-	-	794,305	974,554	-	1,768,859
Internal Service	-	-	-	-	-	82,696	82,696
	<u>\$ 4,731,272</u>	<u>\$ 1,365,462</u>	<u>\$ 1,757,197</u>	<u>\$ 2,752,543</u>	<u>\$ 974,554</u>	<u>\$ 82,696</u>	<u>\$ 11,663,724</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.

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(b) Transfers

A reconciliation of operating transfers follows:

Transfers out	Transfers In							Total
	General Fund	Public Works Fund	Detention Facilities Fund	Juvenile Justice Fund	Capital Outlay Fund	Capital Improvement Fund	Nonmajor Special Revenue Fund	
Public Works Fund	\$ -	\$ -	\$ -	\$ -	\$ 8,524,000	\$ -	\$ -	\$ 8,524,000
Capital Outlay Fund	-	194,333	-	-	-	4,525	71,085	269,943
Criminal Justice Fund	900,000	-	610,000	1,800,000	-	-	-	3,310,000
Capital Improvement Fund	-	-	-	-	2,575,892	-	-	2,575,892
Nonmajor Debt Service Fund	-	-	-	-	-	10,000,000	-	10,000,000
Nonmajor Special Revenue Fund	-	-	-	-	747,700	-	200,000	947,700
Nonmajor Capital Projects Fund	-	-	-	-	189,500	-	-	189,500
	<u>\$900,000</u>	<u>\$194,333</u>	<u>\$ 610,000</u>	<u>\$1,800,000</u>	<u>\$12,037,092</u>	<u>\$ 10,004,525</u>	<u>\$ 271,085</u>	<u>\$ 25,817,035</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.

(7) Defined Benefit Pension Plans

(a) Description of Plans

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

Parochial Employees' Retirement System of Louisiana (Parochial Plan)

Plan description - Substantially all Commission employees are members of this cost-sharing multiple-employer public employee statewide plan administered by the Parochial Employees' Retirement System. All classified Parish employees who work at least 28 hours per week and are under 60 years of age are required to become members of the plan on the date of employment. Benefit provisions are established in accordance with Louisiana State Statute. The Parochial Plan issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the board of trustees of the Parochial Employees' Retirement System of Louisiana, P.O. Box 14619, Baton Rouge, LA, 70898.

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Funding policy- Covered employees are required to contribute 9.50% of their salary. The Commission is required to contribute 12.25% of covered employees' salaries. The employer and employee contribution obligations are established and may be amended by Louisiana State Statute. The Commission's contributions for the years ended December 31, 2009, 2008, and 2007, were \$1,416,899, \$1,376,333, and \$1,409,965, respectively, equal to the required contributions for each year. The Parochial Plan's pension liability was determined in accordance with GASB Statement No. 27 and equaled zero before and after the transition.

City of Shreveport Employees' Retirement System (City Plan)

Plan description - Substantially all employees of the Shreve Memorial Library are members of this cost-sharing multiple-employer defined benefit plan, which is administered by the City of Shreveport. Enrollment is mandatory for full-time, permanent employees. Benefit provisions are established and may be amended by Shreveport City ordinance. The City of Shreveport issues a publicly available financial report that includes financial statements and required supplementary information of the City Plan. That report may be obtained by writing the City of Shreveport, P.O. Box 31109, Shreveport, LA, 71130.

Funding policy - Plan members are required to contribute 5.00% of their salary. The Commission is required to contribute 9.15% of covered employees' salaries. This total contribution rate is allocated between the City Plan and the ERS Employer Contribution Plan, which is a savings plan for members. Under this employer allocation, 5.10% is contributed to the retirement plan and up to 4.05% is contributed to the savings plan, based on a matching of the member's contributions. Any amounts not matched are contributed to the retirement plan. These percentages can vary from year to year based on actuarial evaluations, but in no case will the employer total rate of 9.15% change. The employer and employee contribution obligations are established and may be amended by Shreveport City ordinance. The Commission's contributions for the years ended December 31, 2009, 2008, and 2007, were \$485,817, \$422,096, and \$421,906, respectively, equal to the required contribution for each year. The plan's pension liability was determined in accordance with GASB Statement No. 27 and equaled zero before and after the transition.

(8) Post-Employment Healthcare Benefits

Plan Description - In addition to the pension benefits described in note 7, the Commission provides postretirement healthcare benefits and life insurance, in accordance with state statutes, to all retiring employees who were participating in the group insurance plan prior to their retirement date. The Commission is self-insured for medical benefits including postretirement healthcare benefits. Currently, there are 97 retirees receiving life insurance coverage and 81 receiving healthcare benefits. The Commission reimburses 80% of the amount of validated claims for medical and hospitalization costs incurred by pre-Medicare employees and their dependents. The Commission also reimburses 80% of Medicare supplemental benefits for retirees over the age of 65.

Medical benefits are provided to employees upon retirement. Employees hired before January 1, 2007, have retirement eligibility (D.R.O.P. entry) provisions 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. Employees hired on and after January 1, 2007, have retirement eligibility (D.R.O.P. entry) provisions as follows: 30 years of service at any age; age 62 and 10 years of service; or age 67 and 7 years of service. Complete plan provisions are contained in the official plan documents.

Contribution Rates - Employees do not contribute to their post-employment benefits costs until they become retirees and begin receiving those benefits. The plan provisions and contribution rates are contained in the official plan documents. Premiums for retirees are determined by the plan. In 2009,

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Notes to Basic Financial Statements December 31, 2009

retiree premiums for healthcare benefits totaled \$104,798, or .9% of covered payroll; retiree premiums for life insurance benefits totaled \$293, or 0.003% of covered payroll.

Fund Policy - Until 2008, the Commission recognized the cost of providing post-employment medical benefits (the Commission's portion of the retiree medical benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. In 2009, the Commission's portion of healthcare premium cost for retired employees totaled \$403,233, and claims totaled \$471,242. In addition, expenditures of \$1,084 were recognized for life insurance premiums paid during 2009. The life insurance carrier paid out \$16,000 in life insurance benefits in 2009.

Effective with the fiscal year beginning January 1, 2008, the Commission implemented GASB Statement No. 45 (GASB 45), *Accounting and Financial Reporting by Employers for Post-employment Benefits Other than Pensions*.

Annual Required Contribution - The Commission's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB 45. The Annual Required Contribution (ARC) is the sum of the Normal Cost plus the contribution to amortize the Actuarial Accrued Liability (AAL). A level dollar, closed amortization period of 30 years (the maximum amortization period allowed by GASB 43/45) has been used for the post-employment benefits. The total ARC for the fiscal year beginning January 1, 2009, is \$795,397, as set forth below:

	<u>Medical</u>	<u>Life Insurance</u>	<u>Total</u>
Normal cost	\$ 304,866	\$ 3,239	\$ 308,105
30-year UAL amortization amount	475,064	12,228	487,292
Annual required contribution (ARC)	<u>\$ 779,930</u>	<u>\$ 15,467</u>	<u>\$ 795,397</u>

Net Post-employment Benefit Obligation (Asset) - The table below shows the Commission's Net Other Post-employment Benefit (OPEB) obligation for fiscal year ended December 31, 2009:

	<u>Medical</u>	<u>Life Insurance</u>	<u>Total</u>
Net OPEB obligation as of January 1, 2009	\$ 493,316	\$ 14,453	\$ 507,769
Annual required contribution	779,930	15,467	795,397
Interest on net OPEB obligation	-	-	-
ARC adjustment	-	-	-
OPEB cost	1,273,246	29,920	1,303,166
Contribution	-	-	-
Current retiree premium	<u>(496,653)</u>	<u>(11,671)</u>	<u>(508,324)</u>
Net OPEB obligation as of December 31, 2009	<u>\$ 776,593</u>	<u>\$ 18,249</u>	<u>\$ 794,842</u>

The following table shows the two-year trend of the Commission's annual post-employment benefits (PEB) cost, percentage of the cost contributed, and the net unfunded post-employment benefits (PEB) liability (asset):

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Notes to Basic Financial Statements
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Post employment benefit	Fiscal year ended	Annual OPEB cost	Percentage of annual cost contributed	Net OPEB obligation (asset)
Medical & Life Insurance	12/31/08	\$ 795,397	36.16%	\$ 507,769
Medical & Life Insurance	12/31/09	\$ 795,397	63.91%	\$ 794,842

Funded Status and Funding Progress - In the fiscal year ended December 31, 2009, the Commission made no contributions to its post employment benefits plan. The plan was not funded at all, has no assets, and hence has a funded ratio of zero. As of January 1, 2008, the first and most recent actuarial valuation, the AAL was \$8,366,584, which is defined as that portion, as determined by a particular actuarial cost method (the Commission uses the Unit Credit Cost Method), of the actuarial present value of postemployment plan benefits and expenses that is not provided by normal cost. Since the plan was not funded in fiscal year 2009, the entire actuarial accrued liability of \$8,366,584 was unfunded.

Actuarial Methods and Assumptions - Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. The actuarial valuation for post-employment benefits includes estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) healthcare cost trend rate; (4) mortality rate; (5) discount rate (investment return assumption); and (6) the period to which the costs apply (past, current, or future years of service by employees). Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by the Commission and its employee plan members) at the time of the valuation and on the pattern of sharing costs between the Commission and its plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the Commission and plan members in the future. Consistent with the long-term perspective of actuarial calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

Actuarial Cost Method - The ARC is determined using the Unit Credit Cost Method. The employer portion of the cost for retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate and discounting this projected amount to the valuation date using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality, and turnover.

Actuarial Value of Plan Assets - There are currently no assets as the Plan has been on a pay-as-you-go basis. It is anticipated that in future valuations a smoothed market value will be utilized consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB 45.

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Notes to Basic Financial Statements December 31, 2009

Turnover Rate - An age-related turnover scale based on actual experience as described by administrative staff has been used. The rates, when applied to the active employee census, produce an annual turnover of approximately 14%. The rates for each age are below:

Age	Percent Turnover
18-25	20.0 %
26-40	12.0 %
41-54	8.0 %
55+	6.0 %

Post-employment Benefit Plan Eligibility Requirements - Based on past experience, it has been assumed that entitlement to benefits will commence six years after earliest retirement eligibility (D.R.O.P. entry), as described above under "Plan Description." The six years represent three years in the D.R.O.P. plus an additional three years delay after the end of the D.R.O.P. period.

Investment Return Assumption (Discount Rate) - GASB 45 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits (that is, for a plan which is funded). Based on the assumption that the ARC will not be funded, a 4% annual investment return has been used in this valuation. This is a conservative estimate of the expected long-term return of a balanced and conservative investment portfolio under professional management.

Health Care Cost Trend Rate - The expected rate of increase in medical cost is based on projections performed by the Office of the Actuary at the Centers for Medicare & Medicaid Services as published in National Health Care Expenditures Projections: 2003 to 2013, Table 3: National Health Expenditures, Aggregate and per Capita Amounts, Percent Distribution, and Average Annual Percent Change by Source of Funds: Selected Calendar Years 1990-2013, released in January, 2004 by the Health Care Financing Administration (www.cms.hhs.gov). "State and Local" rates for 2008 through 2013 from this report were used, with rates beyond 2013 graduated down to an ultimate annual rate of 5.0% for 2016 and later.

Mortality Rate - The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50% of the unloaded male mortality rate and 50% of the unloaded female mortality rates, was used. This is the mortality table that the Internal Revenue Service requires to be used in determining the value of accrued benefits in defined benefit pension plans. Since GASB 45 requires the use of "unblended" rates, we have used the 94GAR mortality table described above to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance.

Method of Determining Value of Benefits - The "value of benefits" has been assumed to be the portion of the premium after retirement date expected to be paid by the employer for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. In addition, since GASB 45 requires unblended rates for valuation purposes and a portion of the blended premium paid for active employees is attributable to an implicit subsidy for retirees before Medicare eligibility, we have estimated that subsidy as an additional 30% of the blended active rate for this purpose. The same coverage tier has been used after retirement as before except that employee and employee/spouse were substituted after age 65 for employee/child and family, respectively.

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Notes to Basic Financial Statements

December 31, 2009

(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, 2009, \$2,309,966 and \$2,028,480, respectively, are reported as Group Insurance Fund and General Insurance Fund net asset 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-insurance programs.

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Shreveport, Louisiana

Notes to Basic Financial Statements
December 31, 2009

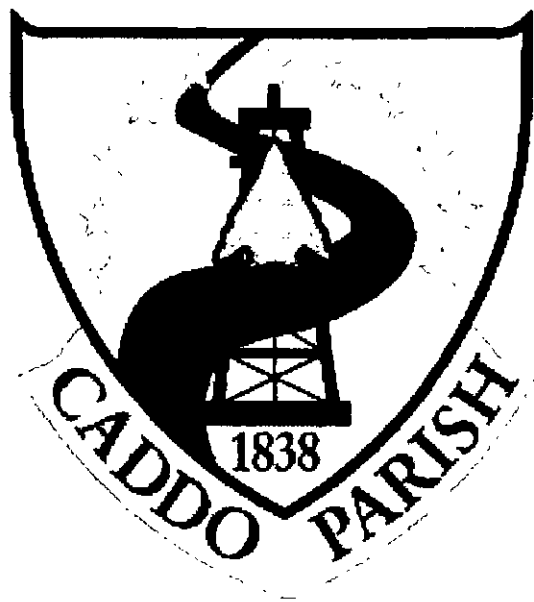
Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Claims liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of payouts and other economic and social factors, including the effects of specific, incremental claim adjustment expenses, salvage, and subrogation. At December 31, 2009, the claims liability of \$493,486 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 amount in fiscal years 2008 and 2009 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>
2008	\$ 355,247	\$ 2,463,544	\$ 2,483,376	\$ 335,415
2009	\$ 335,415	\$ 2,997,265	\$ 2,839,194	\$ 493,486

Changes in the General Insurance Fund's claims liability amount in fiscal years 2009 and 2008 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>
2008	\$ 31,175	\$ 175,507	\$ 206,682	\$ -
2009	\$ -	\$ 140,091	\$ 140,091	\$ -



CADDO PARISH COMMISSION
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GENERAL FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2009
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
				Positive
				(Negative)
Revenues				
Taxes:				
Ad valorem	\$ 4,856,780	\$ 4,856,780	\$ 5,322,540	\$ 465,760
Other taxes, penalties, and interest	66,650	66,650	73,463	6,813
Total taxes	4,923,430	4,923,430	5,396,003	472,573
Charges for services	180,000	180,000	207,474	27,474
Licenses and permits	491,600	491,600	601,319	109,719
Intergovernmental revenues:				
State of Louisiana:				
Oil and gas severance tax	890,000	890,000	907,534	17,534
Beer tax	23,000	23,000	27,170	4,170
Timber severance pay	125,000	125,000	138,409	13,409
State revenue sharing	185,000	185,000	176,191	(8,809)
Federal grants	-	-	13,033	13,033
Total intergovernmental revenues	1,223,000	1,223,000	1,262,337	39,337
Gaming	150,000	150,000	219,462	69,462
Use of money and property:				
Investment earnings:				
Interest earned	160,000	160,000	161,887	1,887
Net decrease in the fair value of investments	-	-	(42,001)	(42,001)
Total investment earnings	160,000	160,000	119,886	(40,114)
Other revenues	8,000	8,000	16,017	8,017
Total revenues	7,136,030	7,136,030	7,822,498	686,468
Expenditures				
General government:				
Commission	625,801	625,801	610,813	14,988
Administration	496,893	496,893	429,084	67,809
Human resources	119,007	119,007	90,503	28,504
Finance	350,589	350,589	270,877	79,712
Information systems	76,862	76,862	101,440	(24,578)
Elections	605,891	605,891	418,612	187,279
LSU extension	54,800	54,800	46,182	8,618
Allocations to other entities	224,416	224,416	224,416	-
Statutory appropriations	250,280	275,280	252,423	22,857
Total general government	2,804,539	2,829,539	2,444,350	385,189
Criminal justice	4,909,857	4,905,157	4,829,949	75,208
Building facilities	192,020	192,020	162,719	29,301
Capital outlay	62,465	70,665	59,960	10,705
Total expenditures	7,968,881	7,997,381	7,496,978	500,403
Excess (deficiency) of revenues				
over (under) expenditures	(832,851)	(861,351)	325,520	1,186,871
Other financing sources:				
Transfers in	900,000	900,000	900,000	-
Net change in fund balance	67,149	38,649	1,225,520	1,186,871
Fund balance - beginning	9,511,469	9,511,469	9,511,469	-
Fund balance - ending	\$ 9,578,618	\$ 9,550,118	\$ 10,736,989	\$ 1,186,871

See accompanying Independent auditor's report and notes to budgetary comparison schedules.

CADDO PARISH COMMISSION
Shreveport, Louisiana

SPECIAL REVENUE FUND - SHREVE MEMORIAL LIBRARY FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2009
(Unaudited)

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues			
Ad valorem taxes	\$ 11,409,610	\$ 12,347,401	\$ 937,791
Intergovernmental revenues:			
State grants	127,092	35,434	(91,658)
State revenue sharing	392,125	403,942	11,817
Total intergovernmental revenues	<u>519,217</u>	<u>439,376</u>	<u>(79,841)</u>
Fines and forfeitures	145,000	150,470	5,470
Use of money and property:			
Interest earned	185,000	58,670	(126,330)
Other revenues	198,000	194,810	(3,190)
Total revenues	<u>12,456,827</u>	<u>13,190,727</u>	<u>733,900</u>
Expenditures			
Culture and recreation:			
Salaries, fringe benefits, and payroll taxes	7,679,058	7,239,895	439,163
Supplies	341,500	308,559	32,941
Utilities	765,000	559,013	205,987
Repairs and maintenance	796,150	779,815	16,335
Insurance	242,500	177,669	64,831
Books and library materials	1,183,636	1,138,794	44,842
Miscellaneous	747,950	488,301	259,649
Total culture and recreation	<u>11,755,794</u>	<u>10,692,046</u>	<u>1,063,748</u>
Debt service:			
Principal	990,000	990,501	(501)
Interest	133,270	133,270	-
Capital outlay	388,000	602,372	(214,372)
Total expenditures	<u>13,267,064</u>	<u>12,418,189</u>	<u>848,875</u>
Excess (deficiency) of revenues over (under) expenditures	(810,237)	772,538	1,582,775
 Fund balance - beginning	 14,468,613	 14,468,613	 -
Fund balance - ending	<u>\$ 13,658,376</u>	<u>\$ 15,241,151</u>	<u>\$ 1,582,775</u>

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

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SPECIAL REVENUE FUND - DETENTION FACILITIES FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2009
(Unaudited)

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues			
Ad valorem taxes	\$ 6,527,640	\$ 7,047,763	\$ 520,123
Intergovernmental revenues:			
State revenue sharing	240,000	230,111	(9,889)
Use of money and property:			
Interest earned	-	28	28
Other revenues	7,000	9,690	2,690
Total revenues	<u>6,774,640</u>	<u>7,287,592</u>	<u>512,952</u>
Expenditures			
Criminal justice:			
Salaries, fringe benefits, and payroll taxes	832,486	804,382	28,104
Supplies	222,000	191,691	30,309
Education, training, and travel	4,000	1,842	2,158
Utilities	900,000	867,453	32,547
Repairs and maintenance	312,000	323,749	(11,749)
Insurance	229,270	229,785	(515)
Interest	20,000	18,463	1,537
Miscellaneous	333,337	312,767	20,570
Contracted services - prison operations	4,515,000	4,644,701	(129,701)
Total expenditures	<u>7,368,093</u>	<u>7,394,833</u>	<u>(26,740)</u>
Excess (deficiency) of revenues over (under) expenditures	(593,453)	(107,241)	486,212
Other financing sources:			
Transfers in	610,000	610,000	-
Net change in fund balance	16,547	502,759	486,212
Fund balance - beginning	1,061,618	1,061,618	-
Fund balance - ending	<u>\$ 1,078,165</u>	<u>\$ 1,564,377</u>	<u>\$ 486,212</u>

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

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SPECIAL REVENUE FUND - JUVENILE JUSTICE FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2009
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Ad valorem taxes	\$ 2,416,430	\$ 2,416,430	\$ 2,610,200	\$ 193,770
Intergovernmental revenues:				
State grant	181,554	407,554	583,230	175,676
State revenue sharing	88,300	88,300	85,314	2,986
Federal grant	457,263	510,003	559,082	49,079
Total intergovernmental revenues	727,117	1,005,857	1,227,626	221,769
Charges for services	19,000	19,000	6,705	(12,295)
Fines and forfeitures	100,000	100,000	100,000	-
Use of money and property:				
Interest earned	3,500	3,500	6	(3,494)
Other revenues	15,000	15,000	17,589	2,589
Total revenues	3,281,047	3,559,787	3,962,126	402,339
Expenditures				
Criminal justice:				
Court operations:				
Salaries, fringe benefits, and payroll taxes	542,584	542,584	518,661	23,923
Supplies	20,500	20,500	17,930	2,570
Insurance	12,913	12,913	12,507	406
Contracted services	57,300	57,300	49,301	7,999
Reimbursements	(220,000)	(220,000)	(220,000)	-
Miscellaneous	8,500	8,500	10,357	(1,857)
Capital outlay	-	-	607	(607)
Total court operations	421,797	421,797	389,363	32,434
Juvenile probation:				
Salaries, fringe benefits, and payroll taxes	1,346,091	1,344,091	1,366,850	(22,759)
Supplies	94,000	94,000	50,792	43,208
Utilities	35,000	35,000	36,171	(1,171)
Repairs and maintenance	25,000	25,000	29,268	(4,268)
Grant programs	581,603	674,603	748,059	(73,456)
Contracted services	39,921	39,921	53,849	(13,928)
Insurance	84,944	84,944	84,944	-
Interest	7,000	7,000	7,032	(32)
Reimbursements	-	-	(123,211)	123,211
Miscellaneous	309,617	324,617	273,366	51,251
Capital outlay	4,500	4,500	3,453	1,047
Total juvenile probation	2,527,676	2,633,676	2,530,573	103,103

(continued)

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

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, 2009
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Juvenile detention center:				
Salaries, fringe benefits, and payroll taxes	1,569,696	1,564,696	1,545,235	19,461
Supplies	24,500	25,100	13,683	11,417
Repairs and maintenance	3,500	3,500	4,792	(1,292)
Reimbursements	(187,740)	-	-	-
Grant programs	60,098	60,098	56,387	3,711
Insurance	34,347	34,347	34,347	-
Contracted services:				
Prison operations	274,000	264,000	220,062	43,938
Other services	7,318	37,318	23,233	14,085
Miscellaneous	189,389	172,389	167,293	5,096
Capital outlay	5,500	6,900	5,923	977
Total juvenile detention center	1,980,608	2,168,348	2,070,955	97,393
STAR boot camp:				
Salaries, fringe benefits, and payroll taxes	263,732	263,732	175,145	88,587
Supplies	7,300	7,300	3,002	4,298
Repairs and maintenance	2,000	2,000	-	2,000
Insurance	6,152	6,152	6,152	-
Reimbursements	(308,124)	(268,624)	(154,889)	(113,735)
Contracted services	3,856	3,856	2,075	1,781
Miscellaneous	10,084	10,084	8,583	1,501
Capital outlay	15,000	15,000	300	14,700
Total STAR boot camp	-	39,500	40,368	868
Total criminal justice	4,930,081	5,263,321	5,031,259	(232,062)
Building maintenance:				
Salaries, fringe benefits, and payroll taxes	81,695	81,695	80,366	1,329
Supplies	4,300	4,300	1,705	2,595
Utilities	237,000	237,000	209,714	27,286
Repairs and maintenance	103,000	103,000	105,148	(2,148)
Insurance	2,906	2,906	2,906	-
Contracted services	14,450	14,450	11,165	3,285
Miscellaneous	20,618	20,618	18,304	2,314
Capital outlay	400	400	306	94
Total building maintenance	464,369	464,369	429,614	34,755
Total expenditures	5,394,450	5,727,690	5,460,873	266,817
Excess (deficiency) of revenues over (under) expenditures	(2,113,403)	(2,167,903)	(1,498,747)	669,156
Other financing sources:				
Transfers in	1,800,000	1,800,000	1,800,000	-
Net change in fund balance	(313,403)	(367,903)	301,253	669,156
Fund balance - beginning	846,356	846,356	846,356	-
Fund balance - ending	\$ 532,953	\$ 478,453	\$ 1,147,609	\$ 669,156

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

SPECIAL REVENUE FUND - PUBLIC WORKS FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2009
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes:				
Ad valorem taxes	\$ 5,600,260	\$ 5,600,260	\$ 6,054,367	\$ 454,107
Sales tax	4,320,000	4,320,000	9,653,231	5,333,231
Total taxes	9,920,260	9,920,260	15,707,598	5,787,338
Licenses and permits	16,000	16,000	12,695	(3,305)
Intergovernmental revenues:				
State revenue sharing	248,000	248,000	193,284	(54,716)
Road royalties	150,000	150,000	278,724	128,724
Parish transportation fund	1,325,000	1,325,000	1,557,587	232,587
Total intergovernmental revenues	1,723,000	1,723,000	2,029,595	306,595
Charges for services	124,000	124,000	104,779	(19,221)
Use of money and property:				
Investment earnings:				
Interest earned	375,000	375,000	593,203	218,203
Net decrease in fair value of investments	-	-	(201,564)	(201,564)
Total investment earnings	375,000	375,000	391,639	16,639
Other revenues	33,000	33,000	60,841	27,841
Total revenues	12,191,260	12,191,260	18,307,147	6,115,887
Expenditures				
Highways and streets:				
Administrative:				
Salaries, fringe benefits, and payroll taxes	1,035,186	1,000,186	1,003,022	(2,836)
Supplies	36,600	36,600	35,205	1,395
Utilities	12,000	12,000	8,546	3,454
Repairs and maintenance	4,000	4,000	6,365	(2,365)
Contracted services	235,395	230,395	225,413	4,982
Insurance	121,118	121,118	121,118	-
Miscellaneous	80,908	120,908	117,765	3,143
Capital outlay	5,000	5,000	614	4,386
Total administrative	1,530,207	1,530,207	1,518,048	12,159
Road maintenance:				
Salaries, fringe benefits, and payroll taxes	2,691,864	2,646,864	2,434,270	212,594
Supplies	1,071,600	976,600	771,417	205,183
Utilities	75,700	75,700	59,377	16,323
Repairs and maintenance	439,000	434,000	396,774	37,226
Contracted services	36,500	31,500	17,971	13,529
Insurance	46,432	46,432	46,432	-
Miscellaneous	16,000	166,000	165,145	855
Total road maintenance	4,377,096	4,377,096	3,891,366	485,710

(continued)

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

(continued)

SPECIAL REVENUE FUND - PUBLIC WORKS FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2009
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Road construction:				
Road maintenance - road capital improvements:				
Supplies	25,000	25,000	18,668	6,332
Miscellaneous	161,942	161,942	202,823	(40,881)
Capital outlay	5,000	5,000	-	5,000
Total road capital improvements	191,942	191,942	221,491	(29,549)
Drainage:				
Road maintenance - drainage improvements:				
Salaries, fringe benefits, and payroll taxes	43,490	43,490	-	43,490
Supplies	27,000	27,000	13,869	13,131
Insurance	62,817	62,817	62,817	-
Right-of-way maintenance	489,500	489,500	467,760	21,740
Miscellaneous	113,840	113,840	88,515	25,325
Capital outlay	5,000	5,000	-	5,000
Total drainage improvements	741,647	741,647	632,961	108,686
Total expenditures	6,840,892	6,840,892	6,263,886	577,006
Excess (deficiency) of revenues over (under) expenditures	5,350,368	5,350,368	12,043,261	6,692,893
Other financing sources (uses):				
Transfers in	-	194,333	194,333	-
Transfers out	(8,524,000)	(8,524,000)	(8,524,000)	6,692,893
Total other financing sources (uses)	(8,524,000)	(8,329,667)	(8,329,667)	6,692,893
Net change in fund balance	(3,173,632)	(2,979,299)	3,713,594	13,385,787
Fund balance - beginning	30,600,900	30,600,900	30,600,900	-
Fund balance - ending	\$ 27,427,268	\$ 27,621,601	\$ 34,314,494	\$ 6,692,893

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

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, 2009
(Unaudited)

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues			
Use of money and property:			
Oil and gas leases	\$ 200,000	\$ 12,429,856	\$ 12,229,856
Investment earnings			
Interest earned	300,000	511,875	211,875
Net decrease in fair value of investments	-	(229,723)	(229,723)
Total investment earnings	300,000	282,152	(17,848)
Total revenues	500,000	12,712,008	12,212,008
Expenditures			
Administrative cost	31,735	25,362	6,373
Total expenditures	31,735	25,362	6,373
Excess (deficiency) of revenues over (under) expenditures	468,265	12,686,646	12,218,381
Fund balance - beginning	19,397,663	19,397,663	-
Fund balance - ending	\$ 19,865,928	\$ 32,084,309	\$ 12,218,381

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

SPECIAL REVENUE FUND - BIOMEDICAL FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2009
(Unaudited)

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues			
Ad valorem taxes	\$ 2,165,470	\$ 2,335,155	\$ 169,685
Intergovernmental revenues:			
State revenue sharing	79,000	76,475	(2,525)
Use of money and property:			
Interest earned	300	19	(281)
Total revenues	<u>2,244,770</u>	<u>2,411,649</u>	<u>166,879</u>
Expenditures			
Economic Development:			
Salaries, fringe benefits, and payroll taxes	66,370	69,520	(3,150)
Interest	5,000	6,075	(1,075)
Reimburse Biomedical Research			
Foundation operating expenses	2,275,000	2,275,000	-
Miscellaneous	<u>14,728</u>	<u>14,288</u>	<u>440</u>
Total expenditures	<u>2,361,098</u>	<u>2,364,883</u>	<u>(3,785)</u>
Excess (deficiency) of revenues over (under) expenditures	(116,328)	46,766	163,094
Fund balance - beginning	<u>345,780</u>	<u>345,780</u>	<u>-</u>
Fund balance - ending	<u>\$ 229,452</u>	<u>\$ 392,546</u>	<u>\$ 163,094</u>

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

SPECIAL REVENUE FUND - CRIMINAL JUSTICE FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2009
(Unaudited)

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues			
Ad valorem taxes	\$ 3,317,090	\$ 3,589,583	\$ 272,493
Intergovernmental revenues:			
State revenue sharing	74,000	117,133	43,133
Total revenues	<u>3,391,090</u>	<u>3,706,716</u>	<u>315,626</u>
Expenditures			
Criminal Justice:			
Other	217,709	258,051	(40,342)
Total expenditures	<u>217,709</u>	<u>258,051</u>	<u>(40,342)</u>
Excess (deficiency) of revenues over (under) expenditures	3,173,381	3,448,665	275,284
Other financing uses:			
Transfers out	<u>(3,310,000)</u>	<u>(3,310,000)</u>	<u>-</u>
Net change in fund balance	(136,619)	138,665	275,284
Fund balance - beginning	534,282	534,282	-
Fund balance - ending	<u>\$ 397,663</u>	<u>\$ 672,947</u>	<u>\$ 275,284</u>

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

CADDO PARISH COMMISSION

Shreveport, Louisiana

Notes to Budgetary Comparison Schedules

December 31, 2009

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, 2009.
- (5) The Commission utilizes formal budgetary integration as a management control device and annual budgets are legally adopted for the General Fund, certain Special Revenue Funds, and the Debt Service Fund.
- (6) Comparison of budgeted and actual amounts as shown in the accompanying schedules includes the General Fund, those Special Revenue Funds that are included in the annual operating budget and for which a budget to actual comparison is required, and the Debt Service Fund. Annual operating budgets were not prepared for the Section 8 Housing Fund and Head Start Fund. Section 8 Housing Fund prepares their budget on a grant-entitlement basis rather than an annual basis. The budget is not readily convertible to an annual operating budget and, thus, is not included in the schedules. An annual operating budget was not adopted for these funds.

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.

See accompanying independent auditor's report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Notes to Budgetary Comparison Schedules
for the Year Ended December 31, 2009

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	Negative variance
General Fund:			
Information systems	\$ 76,862	\$ 101,440	\$ (24,578)
Shreve Memorial Library:			
Principal	\$ 990,000	\$ 990,501	\$ (501)
Capital outlay	\$ 388,000	\$ 602,372	\$ (214,372)
Detention Facilities Fund:			
Criminal justice:			
Repairs and maintenance	\$ 312,000	\$ 323,749	\$ (11,749)
Insurance	\$ 229,270	\$ 229,785	\$ (515)
Contracted services - prison operations	\$ 4,515,000	\$ 4,644,701	\$ (129,701)
Juvenile Justice Fund:			
Court operations:			
Miscellaneous	\$ 8,500	\$ 10,357	\$ (1,857)
Capital outlay	\$ -	\$ 607	\$ (607)
Juvenile probation:			
Salaries, fringe benefits, and payroll taxes	\$ 1,344,091	\$ 1,366,850	\$ (22,759)
Utilities	\$ 35,000	\$ 36,171	\$ (1,171)
Repairs and maintenance	\$ 25,000	\$ 29,268	\$ (4,268)
Grant programs	\$ 674,603	\$ 748,059	\$ (73,456)
Contracted services	\$ 39,921	\$ 53,849	\$ (13,928)
Interest	\$ 7,000	\$ 7,032	\$ (32)
Juvenile detention center:			
Repairs and maintenance	\$ 3,500	\$ 4,792	\$ (1,292)
STAR boot camp:			
Reimbursements	\$ (268,624)	\$ (154,889)	\$ (113,735)
Building maintenance:			
Repairs and maintenance	\$ 103,000	\$ 105,148	\$ (2,148)
Public Works Fund:			
Highways and streets:			
Salaries, fringe benefits, and payroll taxes	\$ 1,000,186	\$ 1,003,022	\$ (2,836)
Repairs and maintenance	\$ 4,000	\$ 6,365	\$ (2,365)
Road construction:			
Miscellaneous	\$ 161,942	\$ 202,823	\$ (40,881)
Biomedical Fund:			
Salaries, fringe benefits, and payroll taxes	\$ 66,370	\$ 69,520	\$ (3,150)
Interest	\$ 5,000	\$ 6,075	\$ (1,075)
Criminal Justice Fund:			
Other	\$ 217,709	\$ 258,051	\$ (40,342)

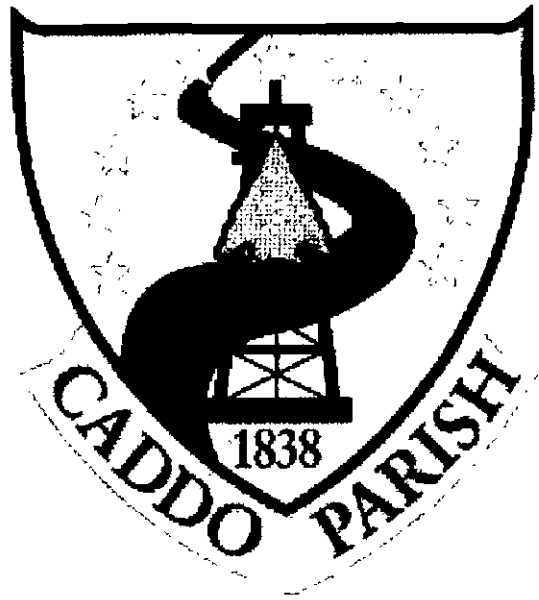
See accompanying independent auditor's report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Other Postemployment Benefits - Schedule of Funding Progress
for the Year Ended December 31, 2009

		(a)	(b)	(b-a)	(a/b)	(c)	((b-a)/c)
<u>Fiscal Year</u> <u>End</u>	<u>Actuarial</u> <u>Valuation</u> <u>Date</u>	<u>Actuarial</u> <u>Value of</u> <u>Assets</u>	<u>Actuarial</u> <u>Accrued</u> <u>Liability</u> <u>(AAL)</u>	<u>Unfunded</u> <u>AAL (UAAL)</u>	<u>Funded</u> <u>Ratio</u>	<u>Covered</u> <u>Payroll</u>	<u>UAAL as a</u> <u>Percentage</u> <u>of Covered</u> <u>Payroll</u>
12/31/2008	1/1/2008	\$ -	\$ 8,366,584	\$ 8,366,584	0%	\$ 20,823,972	40%
12/31/2009	1/1/2008	\$ -	\$ 8,366,584	\$ 8,366,584	0%	\$ 16,335,341	51%

See accompanying independent auditor's report.



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.

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

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 Departments of Housing and Urban Development.

Reserve Trust Fund – This fund was established by the Commission to provide financial resources in the event of a major interruption in budgeted revenues, a catastrophic natural disaster, an extraordinary economic development opportunity, or any other occasion requiring immediate emergency funding needs or cash flow loan demand. This fund was established with a transfer from the Riverboat Fund.

Capital Projects Fund

Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. The Commission has one nonmajor capital projects fund.

Criminal Justice Facilities Fund – The Criminal Justice Facilities Fund accounts for the proceeds of a bond issue approved by the voters in 1988.

Additional construction funding was also provided by the State of Louisiana. The issue was dedicated to the construction and renovation of jail facilities.

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.

Permanent Fund

Jail Site Fund – The Jail Site Fund accounts for the proceeds from the sale of certain property in downtown Shreveport, which formerly housed a jail. As mandated by Act 394 of the 1938 Louisiana Legislative Session, this fund was established, must be called the Jail Site Fund, and may only be used for the purpose of making revolving loans to the General Fund.

CADDO PARISH COMMISSION
Shreveport, Louisiana

NONMAJOR GOVERNMENTAL FUNDS
Combining Balance Sheet - By Fund Type
December 31, 2009

	Special Revenue Funds	Capital Projects Fund (Criminal Justice Facilities Fund)	Debt Service Fund	Permanent Fund (Jail Site Fund)	Total Nonmajor Governmental Funds
Assets					
Cash and cash equivalents	\$ 4,541,967	\$ 432,462	\$ -	\$ 277,706	\$ 5,252,135
Investments	22,317,376	1,679,790	-	1,050,962	25,048,128
Receivables, net:					
Ad valorem taxes	7,072,911	-	2,526,035	-	9,598,946
Other	616,011	-	-	-	616,011
Accrued interest	160,353	12,099	-	7,573	180,025
Due from other funds	1,768,859	-	-	-	1,768,859
Due from other governments	291,758	-	-	-	291,758
Total assets	<u>\$ 36,769,235</u>	<u>\$ 2,124,351</u>	<u>\$ 2,526,035</u>	<u>\$ 1,336,241</u>	<u>\$ 42,755,862</u>
Liabilities and fund balances					
Liabilities					
Accounts payable	\$ 275,518	\$ -	\$ -	\$ -	\$ 275,518
Accrued liabilities	134,893	-	-	-	134,893
Due to other funds	-	-	974,554	-	974,554
Deferred revenue	319,049	-	60,161	-	379,210
Due to other governments	24,159	-	-	-	24,159
Total liabilities	<u>753,619</u>	<u>-</u>	<u>1,034,715</u>	<u>-</u>	<u>1,788,334</u>
Fund balances					
Reserved for:					
Debt service	-	-	1,491,320	-	1,491,320
Encumbrances	18,522	-	-	-	18,522
Contingencies	10,627,539	-	-	-	10,627,539
Industrial development	136,424	-	-	-	136,424
Revolving loans to general fund	-	-	-	1,336,241	1,336,241
Unreserved:					
Designated for subsequent year's expenditures	149,510	2,124,351	-	-	2,273,861
Undesignated	25,083,621	-	-	-	25,083,621
Total fund balances	<u>36,015,616</u>	<u>2,124,351</u>	<u>1,491,320</u>	<u>1,336,241</u>	<u>40,967,528</u>
Total liabilities and fund balances	<u>\$ 36,769,235</u>	<u>\$ 2,124,351</u>	<u>\$ 2,526,035</u>	<u>\$ 1,336,241</u>	<u>\$ 42,755,862</u>

See accompanying independent auditor's 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, 2009

	Special Revenue Funds	Capital Projects Fund (Criminal Justice Facilities Fund)	Debt Service Fund	Permanent Fund (Jail Site Fund)	Total Nonmajor Governmental Funds
Revenues					
Taxes	\$ 12,393,448	\$ -	\$ 2,711,795	\$ -	\$ 15,105,243
Licenses and permits	6,350	-	-	-	6,350
Intergovernmental	645,067	-	-	-	645,067
Charges for services	116,775	-	-	-	116,775
Fines and forfeitures	172	-	-	-	172
Gaming	2,144,680	-	-	-	2,144,680
Use of money and property:					
Rental, camping fees, and other	193,876	-	-	-	193,876
Investment earnings	411,714	30,430	-	15,261	457,405
Other revenues	169,591	-	-	-	169,591
Total revenues	16,081,673	30,430	2,711,795	15,261	18,839,159
Expenditures					
Current:					
General government	671,449	-	-	-	671,449
Criminal justice	60,819	-	-	-	60,819
Health and welfare	3,156,895	-	-	-	3,156,895
Building facilities	3,184,557	-	-	-	3,184,557
Sanitation	2,097,493	-	-	-	2,097,493
Culture and recreation	1,003,243	-	-	-	1,003,243
Economic development	238,393	-	-	-	238,393
Debt service:					
Principal	420,000	-	2,015,000	-	2,435,000
Interest	14,700	-	958,242	-	972,942
Fees and charges	-	-	181,627	-	181,627
Capital outlay	24,044	-	-	-	24,044
Total expenditures	10,871,593	-	3,154,869	-	14,026,462
Excess (deficiency) of revenues over (under) expenditures	5,210,080	30,430	(443,074)	15,261	4,812,697
Other financing sources (uses):					
Transfers in	271,085	-	-	-	271,085
Transfers out	(947,700)	(189,500)	(10,000,000)	-	(11,137,200)
Debt proceeds	-	-	10,000,000	-	10,000,000
Total other financing sources (uses)	(676,615)	(189,500)	-	-	(866,115)
Net change in fund balances	4,533,465	(159,070)	(443,074)	15,261	3,946,582
Fund balances - beginning	31,482,151	2,283,421	1,934,394	1,320,980	37,020,946
Fund balances - ending	\$ 36,015,616	\$ 2,124,351	\$ 1,491,320	\$ 1,336,241	\$ 40,967,528

See accompanying independent auditor's report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

NONMAJOR SPECIAL REVENUE FUNDS
Combining Balance Sheet
December 31, 2009

	Building Maintenance Fund	Parks & Recreation Fund	Solid Waste Disposal Fund	Health Tax Fund
Assets				
Cash and cash equivalents	\$ 509,751	\$ 282,543	\$ 1,345,162	\$ 197,463
Investments	1,825,734	766,615	10,169,729	521,028
Receivables, net:				
Ad valorem taxes	3,368,047	1,049,275	155,449	2,500,140
Other	-	-	450,639	40
Accrued interest	13,117	5,464	73,070	3,748
Due from other funds	-	-	1,341,905	-
Due from other governments	120,265	36,563	5,300	104,899
Total assets	<u>\$ 5,836,914</u>	<u>\$ 2,140,460</u>	<u>\$ 13,541,254</u>	<u>\$ 3,327,318</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 40,734	\$ 1,504	\$ 158,509	\$ 24,217
Accrued liabilities	41,749	17,687	31,206	44,251
Due to other funds	-	-	-	-
Deferred revenue	80,423	25,063	3,969	65,854
Due to other governments	18,750	-	4,909	500
Total liabilities	<u>181,656</u>	<u>44,254</u>	<u>198,593</u>	<u>134,822</u>
Fund balances				
Reserved for:				
Encumbrances	3,999	-	705	13,818
Contingencies	-	-	-	-
Industrial development	-	-	-	-
Unreserved:				
Designated for subsequent year's expenditures	-	-	-	-
Undesignated	5,651,259	2,096,206	13,341,956	3,178,678
Total fund balances	<u>5,655,258</u>	<u>2,096,206</u>	<u>13,342,661</u>	<u>3,192,496</u>
Total liabilities and fund balances	<u>\$ 5,836,914</u>	<u>\$ 2,140,460</u>	<u>\$ 13,541,254</u>	<u>\$ 3,327,318</u>

See accompanying independent auditor's report.

Riverboat Fund	Economic Development Fund	Law Officers Witness Fund	Section 8 Housing	Reserve Trust Fund	Total Nonmajor Special Revenue Funds
\$ 150,991	\$ 110,873	\$ 43,047	\$ 176,144	\$ 1,725,993	\$ 4,541,967
398,301	123,745	98,134	-	8,414,090	22,317,376
-	-	-	-	-	7,072,911
165,332	-	-	-	-	616,011
2,889	859	703	-	60,503	160,353
-	-	-	-	426,954	1,768,859
-	21,968	2,763	-	-	291,758
<u>\$ 717,513</u>	<u>\$ 257,445</u>	<u>\$ 144,647</u>	<u>\$ 176,144</u>	<u>\$ 10,627,540</u>	<u>\$ 36,769,235</u>
\$ 42,721	\$ -	\$ 1,150	\$ 6,683	\$ -	\$ 275,518
-	-	-	-	-	134,893
-	-	-	143,740	-	319,049
-	-	-	-	-	24,159
<u>42,721</u>	<u>-</u>	<u>1,150</u>	<u>150,423</u>	<u>-</u>	<u>753,619</u>
-	-	-	-	-	18,522
-	-	-	-	10,627,540	10,627,540
-	136,424	-	-	-	136,424
-	121,021	28,489	-	-	149,510
<u>674,792</u>	<u>-</u>	<u>115,008</u>	<u>25,721</u>	<u>-</u>	<u>25,083,620</u>
<u>674,792</u>	<u>257,445</u>	<u>143,497</u>	<u>25,721</u>	<u>10,627,540</u>	<u>36,015,616</u>
<u>\$ 717,513</u>	<u>\$ 257,445</u>	<u>\$ 144,647</u>	<u>\$ 176,144</u>	<u>\$ 10,627,540</u>	<u>\$ 36,769,235</u>

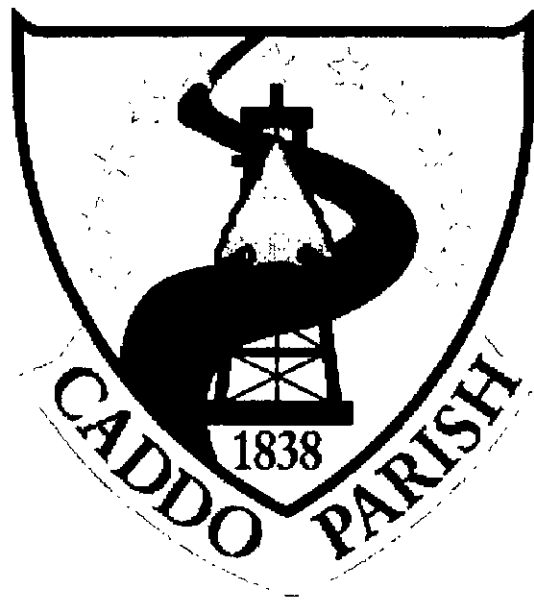
CADDO PARISH COMMISSION
Shreveport, Louisiana

NONMAJOR SPECIAL REVENUE FUNDS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
December 31, 2009

	Building Maintenance Fund	Parks & Recreation Fund	Solid Waste Disposal Fund	Health Tax Fund
Revenues				
Taxes	\$ 3,590,183	\$ 1,118,057	\$ 5,024,911	\$ 2,660,297
Licenses and permits	-	-	-	6,350
Intergovernmental	117,364	36,563	5,298	96,651
Charges for services	-	-	-	80,364
Fines and forfeitures	-	-	-	-
Gaming	-	-	-	-
Use of money and property:				
Rental, camping fees, and other	-	89,749	-	102,327
Investment earnings	58,749	21,711	145,421	32,171
Other revenues	4,872	54,503	89,749	20,467
Total revenues	3,771,168	1,320,583	5,265,379	2,998,627
Expenditures				
Current:				
General government	-	-	-	-
Criminal justice	-	-	-	-
Health and welfare	-	-	-	2,767,704
Building facilities	3,184,557	-	-	-
Sanitation	-	-	2,097,493	-
Culture and recreation	-	1,003,243	-	-
Economic development	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	8,099	389	1,290	14,266
Total expenditures	3,192,656	1,003,632	2,098,783	2,781,970
Excess (deficiency) of revenues over (under) expenditures	578,512	316,951	3,166,596	216,657
Other financing sources (uses):				
Transfers in	7,055	-	7,540	-
Transfers out	(104,000)	-	(185,000)	-
Total other financing sources (uses)	(96,945)	-	(177,460)	-
Net change in fund balances	481,567	316,951	2,989,136	216,657
Fund balances - beginning	5,173,691	1,779,255	10,353,525	2,975,839
Fund balances - ending	<u>\$ 5,655,258</u>	<u>\$ 2,096,206</u>	<u>\$ 13,342,661</u>	<u>\$ 3,192,496</u>

See accompanying independent auditor's report.

Riverboat Fund	Economic Development Fund	Law Officers Witness Fund	Section 8 Housing	Reserve Trust Fund	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,393,448
-	-	-	-	-	6,350
-	-	-	389,191	-	645,067
-	-	36,411	-	-	116,775
-	-	172	-	-	172
1,925,219	219,461	-	-	-	2,144,680
-	1,800	-	-	-	193,876
8,052	2,043	1,767	-	141,800	411,714
-	-	-	-	-	169,591
<u>1,933,271</u>	<u>223,304</u>	<u>38,350</u>	<u>389,191</u>	<u>141,800</u>	<u>16,081,673</u>
661,631	-	-	-	9,818	671,449
-	-	60,819	-	-	60,819
-	-	-	389,191	-	3,156,895
-	-	-	-	-	3,184,557
-	-	-	-	-	2,097,493
-	-	-	-	-	1,003,243
-	238,393	-	-	-	238,393
420,000	-	-	-	-	420,000
14,700	-	-	-	-	14,700
-	-	-	-	-	24,044
<u>1,096,331</u>	<u>238,393</u>	<u>60,819</u>	<u>389,191</u>	<u>9,818</u>	<u>10,871,593</u>
836,940	(15,089)	(22,469)	-	131,982	5,210,080
56,490	-	-	-	200,000	271,085
(658,700)	-	-	-	-	(947,700)
(602,210)	-	-	-	200,000	(676,615)
234,730	(15,089)	(22,469)	-	331,982	4,533,465
440,062	272,534	165,966	25,721	10,295,558	31,482,151
<u>\$ 674,792</u>	<u>\$ 257,445</u>	<u>\$ 143,497</u>	<u>\$ 25,721</u>	<u>\$ 10,627,540</u>	<u>\$ 36,015,616</u>



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, 2009
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
				Positive
				(Negative)
Revenues				
Ad valorem taxes	\$ 3,323,920	\$ 3,323,920	\$ 3,590,183	\$ 266,263
Intergovernmental revenues:				
State revenue sharing	122,000	122,000	117,364	(4,636)
Use of money and property:				
Investment earnings:				
Interest earned	60,000	60,000	75,584	15,584
Net decrease in the fair value of investments	-	-	(16,835)	(16,835)
Total investment earnings	60,000	60,000	58,749	(1,251)
Other revenues	5,000	5,000	4,872	(128)
Total revenues	3,510,920	3,510,920	3,771,168	260,248
Expenditures				
Building facilities:				
Courthouse:				
Salaries, fringe benefits, and payroll taxes	1,697,327	1,697,327	1,667,797	29,530
Supplies	107,200	107,200	108,207	(1,007)
Utilities	622,500	622,500	498,817	123,683
Repairs and maintenance	240,000	240,000	227,065	12,935
Maintenance contract	60,000	60,000	61,400	(1,400)
Security	225,000	225,000	225,000	-
Insurance	209,803	209,803	209,803	-
Reimbursements	(336,475)	(336,475)	(336,475)	-
Miscellaneous	267,530	267,530	256,440	11,090
Capital outlay	8,000	8,000	8,099	(99)
Total courthouse	3,100,885	3,100,885	2,926,153	174,732
Francis Bickham Building and Government Plaza:				
Utilities	167,200	167,200	126,836	40,364
Repairs and maintenance	50,000	50,000	54,786	(4,786)
Maintenance contract	6,500	6,500	2,760	3,740
Security	-	60,000	47,935	12,065
Miscellaneous	34,466	34,466	34,186	280
Total Francis Bickham Building and Government Plaza	258,166	318,166	266,503	51,663
Total expenditures	3,359,051	3,419,051	3,192,656	226,395
Excess (deficiency) of revenues over (under) expenditures	151,869	91,869	578,512	486,643
Other financing sources (uses):				
Transfers in	-	7,055	7,055	-
Transfers out	(104,000)	(104,000)	(104,000)	-
Total other financing sources (uses)	(104,000)	(96,945)	(96,945)	-
Net change in fund balance	47,869	(5,076)	481,567	486,643
Fund balance - beginning	5,173,691	5,173,691	5,173,691	-
Fund balance - ending	<u>\$ 5,221,560</u>	<u>\$ 5,168,615</u>	<u>\$ 5,655,258</u>	<u>\$ 486,643</u>

See accompanying independent auditor's report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

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, 2009
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
Revenues				
Taxes:				
Ad valorem taxes	\$ 155,550	\$ 155,550	\$ 169,060	\$ 13,510
Sales taxes	2,160,000	2,160,000	4,855,851	2,695,851
Total taxes	2,315,550	2,315,550	5,024,911	2,709,361
Intergovernmental revenues:				
State revenue sharing	7,400	7,400	5,298	(2,102)
Use of money and property:				
Investment earnings:				
Interest earned	175,000	175,000	239,202	64,202
Net decrease in the fair value of investments	-	-	(93,781)	(93,781)
Total investment earnings	175,000	175,000	145,421	(29,579)
Other revenues	62,000	62,000	89,749	27,749
Total revenues	2,559,950	2,559,950	5,265,379	2,705,429
Expenditures				
Sanitation:				
Salaries, fringe benefits, and payroll taxes	1,027,773	1,027,773	981,775	45,998
Supplies	12,900	12,900	11,984	916
Utilities	42,150	42,150	38,470	3,680
Repairs and maintenance	165,900	165,900	119,661	46,239
Insurance	61,923	61,923	61,923	-
Contracted services:				
Waste hauling	235,000	235,000	197,951	37,049
Waste disposal fees	410,000	410,000	424,352	(14,352)
Miscellaneous	246,154	246,154	261,378	(15,224)
Capital outlay	2,500	2,500	1,289	1,211
Total expenditures	2,204,300	2,204,300	2,098,783	105,517
Excess (deficiency) of revenues over (under) expenditures	355,650	355,650	3,166,596	2,810,946
Other financing sources (uses):				
Transfers in	-	7,540	7,540	-
Transfers out	(185,000)	(185,000)	(185,000)	-
Total other financing sources (uses)	(185,000)	(177,460)	(177,460)	-
Net change in fund balance	170,650	178,190	2,989,136	2,810,946
Fund balance - beginning	10,353,525	10,353,525	10,353,525	-
Fund balance - ending	\$ 10,524,175	\$ 10,531,715	\$ 13,342,661	\$ 2,810,946

See accompanying independent auditor's 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, 2009
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
				Positive
				(Negative)
Revenues				
Ad valorem taxes	\$ 1,035,550	\$ 1,035,550	\$ 1,118,057	\$ 82,507
Intergovernmental revenues:				
State revenue sharing	37,800	37,800	36,563	(1,237)
Use of money and property:				
Rental, camping fees, and other	16,250	16,250	89,749	73,499
Investment earnings:				
Interest earned	30,000	30,000	28,769	(1,231)
Net decrease in the fair value of investments	-	-	(7,058)	(7,058)
Total investment earnings	30,000	30,000	21,711	(8,289)
Other revenues	26,218	26,218	54,503	28,285
Total revenues	1,145,818	1,145,818	1,320,583	174,765
Expenditures				
Culture and recreation:				
Salaries, fringe benefits, and payroll taxes	801,940	800,940	764,713	36,227
Supplies	6,750	6,750	5,160	1,590
Utilities	37,500	37,500	31,657	5,843
Repairs and maintenance	82,500	82,500	63,083	19,417
Insurance	49,381	49,381	49,381	-
Miscellaneous	125,247	126,247	89,249	36,998
Total culture and recreation	1,103,318	1,103,318	1,003,243	100,075
Capital outlay	1,500	1,500	389	1,111
Total expenditures	1,104,818	1,104,818	1,003,632	101,186
Excess (deficiency) of revenues				
over (under) expenditures	41,000	41,000	316,951	275,951
Fund balance - beginning	1,779,255	1,779,255	1,779,255	-
Fund balance - ending	\$ 1,820,255	\$ 1,820,255	\$ 2,096,206	\$ 275,951

See accompanying independent auditor's 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, 2009
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
Revenues				
Ad valorem taxes	\$ 2,469,970	\$ 2,469,970	\$ 2,660,297	\$ 190,327
Animal license and permit fees	1,100	1,100	6,350	5,250
Intergovernmental revenues:				
State revenue sharing	90,000	90,000	86,901	(3,099)
Other state funds	-	-	9,750	9,750
Total intergovernmental revenues	90,000	90,000	96,651	6,651
Vaccination, impounding, boarding, and adoption fees	82,500	82,500	80,364	(2,136)
Use of money and property:				
Regional lab rental	145,000	145,000	102,327	(42,673)
Investment earnings:				
Interest earned	42,000	42,000	36,977	(5,023)
Net decrease in the fair value of investments	-	-	(4,806)	(4,806)
Total investment earnings	42,000	42,000	32,171	(9,829)
Other revenues	13,000	13,000	20,467	7,467
Total revenues	2,843,570	2,843,570	2,998,627	155,057
Expenditures				
Health and welfare:				
Regional Lab Health Unit:				
Salaries, fringe benefits, and payroll taxes	41,943	41,943	41,774	169
Repairs and maintenance	20,500	20,500	13,736	6,764
Insurance	891	891	891	-
Miscellaneous	10,562	10,562	9,492	1,070
Capital outlay	800	800	-	800
Total Regional Lab Health Unit:	74,696	74,696	65,893	8,803
Animal services and mosquito control:				
Salaries, fringe benefits, and payroll taxes	1,402,567	1,402,567	1,370,056	32,511
Supplies	181,200	244,400	245,251	(851)
Utilities	70,500	54,500	47,128	7,372
Repairs and maintenance	171,550	147,550	145,969	1,581
Insurance	69,791	69,791	61,939	7,852
Interest	700	700	-	700
Miscellaneous	230,099	238,899	207,738	31,161
Capital outlay	11,250	19,250	13,761	5,489
Total animal services and mosquito control	2,137,657	2,177,657	2,091,842	85,815

(continued)

See accompanying independent auditor's report.

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, 2009
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
				Positive
				(Negative)
Highland Health Unit:				
Salaries, fringe benefits, and payroll taxes	278,383	278,383	279,918	(1,535)
Supplies	2,200	2,200	100	2,100
Utilities	120,200	120,200	107,465	12,735
Repairs and maintenance	71,900	71,900	70,032	1,868
Insurance	45,728	45,728	44,158	1,570
Miscellaneous	53,192	53,192	51,853	1,339
Capital outlay	500	500	505	(5)
Total Highland Health Unit	572,103	572,103	554,031	18,072
Vivian Health Unit:				
Salaries, fringe benefits, and payroll taxes	20,632	20,632	17,986	2,646
Supplies	350	350	100	250
Utilities	14,900	14,900	11,429	3,471
Repairs and maintenance	8,200	8,200	6,479	1,721
Insurance	308	308	308	-
Miscellaneous	2,132	2,132	2,102	30
Capital outlay	200	200	-	200
Total Vivian Health Unit	46,722	46,722	38,404	8,318
David Raines Health Center:				
Repairs and maintenance	31,800	31,800	31,800	-
Total expenditures	2,862,978	2,902,978	2,781,970	121,008
Excess (deficiency) of revenues				
over (under) expenditures	(19,408)	(59,408)	216,657	276,065
Fund balance - beginning	2,975,839	2,975,839	2,975,839	-
Fund balance - ending	\$ 2,956,431	\$ 2,916,431	\$ 3,192,496	\$ 276,065

See accompanying independent auditor's 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, 2009
(Unaudited)

	Original and Final Budgeted Amounts	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
Revenues			
Criminal case charges	\$ 30,000	\$ 36,411	\$ 6,411
Fines and forfeitures	300	172	(128)
Use of money and property:			
Investment earnings:			
Interest earned	6,500	2,671	(3,829)
Net decrease in the fair value of investments	-	(904)	(904)
Total investment earnings	6,500	1,767	(4,733)
Total revenues	36,800	38,350	1,550
Expenditures			
Criminal justice:			
Payments to law officers	45,000	46,673	(1,673)
Miscellaneous	14,157	14,146	11
Total expenditures	59,157	60,819	(1,662)
Excess (deficiency) of revenues over (under) expenditures	(22,357)	(22,469)	(112)
Fund balance - beginning	165,966	165,966	-
Fund balance - ending	\$ 143,609	\$ 143,497	\$ (112)

See accompanying independent auditor's report.

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, 2009
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
Revenues				
Gaming	\$ 2,000,000	\$ 2,000,000	\$ 1,925,219	\$ (74,781)
Use of money and property:				
Investment earnings:				
Interest earned	8,000	8,000	11,732	3,732
Net decrease in the fair value of investments	-	-	(3,680)	(3,680)
Total investment earnings	8,000	8,000	8,052	52
Total revenues	2,008,000	2,008,000	1,933,271	(74,729)
Expenditures				
General government:				
Administration	28,475	78,475	30,531	47,944
Other	608,100	633,100	631,100	2,000
Total general government	636,575	711,575	661,631	49,944
Debt service:				
Principal	420,000	420,000	420,000	-
Interest	14,700	14,700	14,700	-
Total debt service	434,700	434,700	434,700	-
Total expenditures	1,071,275	1,146,275	1,096,331	49,944
Excess (deficiency) of revenues over (under) expenditures	936,725	861,725	836,940	(24,785)
Other financing sources (uses):				
Transfers in	-	56,490	56,490	-
Transfers out	(658,700)	(658,700)	(658,700)	-
Total other financing sources (uses)	(658,700)	(602,210)	(602,210)	-
Net change in fund balance	278,025	259,515	234,730	(24,785)
Fund balance - beginning	440,062	440,062	440,062	-
Fund balance - ending	\$ 718,087	\$ 699,577	\$ 674,792	\$ (24,785)

See accompanying independent auditor's report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

SPECIAL REVENUE FUND - RESERVE TRUST FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2009
(Unaudited)

	Original and Final Budgeted Amounts	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
Revenues			
Use of money and property:			
Investment earnings:			
Interest earned	\$ 250,000	\$ 219,403	\$ (30,597)
Net decrease in the fair value of investments	-	(77,603)	(77,603)
Total revenues	<u>250,000</u>	<u>141,800</u>	<u>(108,200)</u>
Expenditures			
General government:			
Administration	<u>9,839</u>	<u>9,818</u>	<u>21</u>
Total expenditures	<u>9,839</u>	<u>9,818</u>	<u>21</u>
Excess (deficiency) of revenues over (under) expenditures	240,161	131,982	(108,179)
Other financing sources:			
Transfers in	<u>200,000</u>	<u>200,000</u>	<u>-</u>
Net change in fund balance	440,161	331,982	(108,179)
Fund balance - beginning	<u>10,295,558</u>	<u>10,295,558</u>	<u>-</u>
Fund balance - ending	<u>\$ 10,735,719</u>	<u>\$ 10,627,540</u>	<u>\$ (108,179)</u>

See accompanying independent auditor's 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, 2009
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
				Positive
				(Negative)
Revenues				
Gaming	\$ 150,000	\$ 150,000	\$ 219,461	\$ 69,461
Use of money and property:				
Parking rental	1,800	1,800	1,800	-
Investment earnings:				
Interest earned	5,000	5,000	3,176	(1,824)
Net decrease in the fair value of investments	-	-	(1,133)	(1,133)
Total investment earnings	5,000	5,000	2,043	(2,957)
Total revenues	156,800	156,800	223,304	66,504
Expenditures				
Economic development	220,915	238,415	238,393	22
Total expenditures	220,915	238,415	238,393	22
Excess (deficiency) of revenues				
over (under) expenditures	(64,115)	(81,615)	(15,089)	66,526
Fund balance - beginning	272,534	272,534	272,534	-
Fund balance - ending	\$ 208,419	\$ 190,919	\$ 257,445	\$ 66,526

See accompanying independent auditor's report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

SPECIAL REVENUE FUND - DEBT SERVICE FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
for the Year Ended December 31, 2009
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
Revenues				
Ad valorem taxes	\$ 2,501,240	\$ 2,501,240	\$ 2,711,795	\$ 210,555
Use of money and property:				
Investment earnings:				
Interest earned	180,000	180,000	-	(180,000)
Total revenues	<u>2,681,240</u>	<u>2,681,240</u>	<u>2,711,795</u>	<u>30,555</u>
Expenditures				
Debt service:				
Principal	2,015,000	2,015,000	2,015,000	-
Interest	969,003	969,003	958,242	10,761
Bond issuance costs	-	70,000	50,000	20,000
Fees and charges	131,201	131,201	131,627	(426)
Total expenditures	<u>3,115,204</u>	<u>3,185,204</u>	<u>3,154,869</u>	<u>30,335</u>
Excess (deficiency) of revenues over (under) expenditures	(433,964)	(503,964)	(443,074)	60,890
Other financing sources (uses):				
Transfers in	-	10,000,000	10,000,000	-
Transfers out	(5,734,222)	(10,000,000)	(10,000,000)	-
Total other financing sources (uses)	<u>(5,734,222)</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Net change in fund balance	(6,168,186)	(503,964)	(443,074)	(60,890)
 Fund balance - beginning	1,934,394	1,934,394	1,934,394	-
Fund balance - ending	<u>\$ (4,233,792)</u>	<u>\$ 1,430,430</u>	<u>\$ 1,491,320</u>	<u>\$ (60,890)</u>

See accompanying independent auditor's 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 three internal service funds.

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

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

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

CADDO PARISH COMMISSION
Shreveport, Louisiana

INTERNAL SERVICE FUNDS
Combining Statement of Net Assets
December 31, 2009

	Group Insurance Fund	General Insurance Fund	Fleet Services Fund	Total Internal Service Funds
Assets				
Current assets:				
Cash and cash equivalents	\$ 509,521	\$ 466,271	\$ -	\$ 975,792
Investments	2,091,376	1,525,656	-	3,617,032
Receivables, net	144,066	5,890	28,774	178,730
Accrued interest receivable	15,067	11,008	-	26,075
Due from other funds	54,579	28,117	-	82,696
Inventories	-	-	89,832	89,832
Total current assets	<u>2,814,609</u>	<u>2,036,942</u>	<u>118,606</u>	<u>4,970,157</u>
Noncurrent assets:				
Capital assets:				
Land	-	-	163,475	163,475
Sewer line	-	-	107,541	107,541
Buildings	-	-	134,428	134,428
Vehicles	-	-	30,244	30,244
Equipment	-	-	46,786	46,786
Less accumulated depreciation	-	-	(160,283)	(160,283)
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>322,191</u>	<u>322,191</u>
Total assets	<u>\$ 2,814,609</u>	<u>\$ 2,036,942</u>	<u>\$ 440,797</u>	<u>\$ 5,292,348</u>
Liabilities				
Current liabilities:				
Accounts payable	\$ 11,157	\$ 8,462	\$ 25,123	\$ 44,742
Accrued liabilities	-	-	10,787	10,787
Accrued insurance claims payable	493,486	-	-	493,486
Due to other funds	-	-	82,696	82,696
Total current liabilities	<u>504,643</u>	<u>8,462</u>	<u>118,606</u>	<u>631,711</u>
Total liabilities	<u>504,643</u>	<u>8,462</u>	<u>118,606</u>	<u>631,711</u>
Net Assets				
Invested in capital assets	-	-	322,191	322,191
Unrestricted	2,309,966	2,028,480	-	4,338,446
Total net assets	<u>2,309,966</u>	<u>2,028,480</u>	<u>322,191</u>	<u>4,660,637</u>
Total liabilities and net assets	<u>\$ 2,814,609</u>	<u>\$ 2,036,942</u>	<u>\$ 440,797</u>	<u>\$ 5,292,348</u>

See accompanying independent auditor's report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

INTERNAL SERVICE FUNDS

Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets
December 31, 2009

	Group Insurance Fund	General Insurance Fund	Fleet Services Fund	Total Internal Service Funds
Operating revenues				
Employer's contributions	\$ 2,716,667	\$ -	\$ -	\$ 2,716,667
Employees' contributions	908,465	-	-	908,465
Charges for sales and services	-	1,132,689	1,389,828	2,522,517
Intergovernmental revenue	-	-	141,320	141,320
Miscellaneous	-	-	24,271	24,271
Total operating revenues	<u>3,625,132</u>	<u>1,132,689</u>	<u>1,555,419</u>	<u>6,313,240</u>
Operating expenses				
Claims	2,839,194	140,091	-	2,979,285
Cost of sales and services	29,525	4,808	1,492,405	1,526,738
Insurance premiums	633,046	583,939	-	1,216,985
General and administrative	52,308	113,956	44,268	210,532
Depreciation	-	-	11,000	11,000
Other	-	-	17,700	17,700
Total operating expenses	<u>3,554,073</u>	<u>842,794</u>	<u>1,565,373</u>	<u>5,962,240</u>
Operating income (loss)	<u>71,059</u>	<u>289,895</u>	<u>(9,954)</u>	<u>351,000</u>
Nonoperating revenues (expenses)				
Investment earnings	33,578	22,193	-	55,771
Capital contributions	-	-	45,130	45,130
Interest expense	-	-	(1,047)	(1,047)
Total nonoperating revenues (expenses)	<u>33,578</u>	<u>22,193</u>	<u>44,083</u>	<u>99,854</u>
Change in net assets	104,637	312,088	34,129	450,854
Total net assets - beginning	2,205,329	1,716,392	288,062	4,209,783
Total net assets - ending	<u>\$ 2,309,966</u>	<u>\$ 2,028,480</u>	<u>\$ 322,191</u>	<u>\$ 4,660,637</u>

See accompanying independent auditor's report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

INTERNAL SERVICE FUNDS
Combining Statement of Cash Flows
for the Year Ended December 31, 2009

	Group Insurance Fund	General Insurance Fund	Fleet Service Fund	Total Internal Service Funds
Cash flows from operating activities:				
Contributions	\$ 3,685,840	\$ 1,120,744	\$ -	\$ 4,806,584
Receipts from operations	-	-	1,549,968	1,549,968
Payments to suppliers	(714,879)	(710,863)	(1,548,921)	(2,974,663)
Claims paid	(2,680,419)	(140,091)	-	(2,820,510)
Net cash provided by operating activities	<u>290,542</u>	<u>269,790</u>	<u>1,047</u>	<u>561,379</u>
Cash flows from noncapital financing activity:				
Interest paid	-	-	(1,047)	(1,047)
Net cash used for noncapital financing activity	<u>-</u>	<u>-</u>	<u>(1,047)</u>	<u>(1,047)</u>
Cash flows from investing activities:				
Purchases of investments	(552,782)	(353,179)	-	(905,961)
Interest received	52,703	36,581	-	89,284
Net cash used for investing activities	<u>(500,079)</u>	<u>(316,598)</u>	<u>-</u>	<u>(816,677)</u>
Net decrease in cash and cash equivalents	(209,537)	(46,808)	-	(256,345)
Cash and cash equivalents, beginning of year	719,058	513,079	-	1,232,137
Cash and cash equivalents, end of year	<u>\$ 509,521</u>	<u>\$ 466,271</u>	<u>\$ -</u>	<u>\$ 975,792</u>
Reconciliation of operating income to net cash provided by operating activities:				
Operating income (loss)	\$ 71,059	\$ 289,895	\$ (9,953)	\$ 351,001
Adjustments to reconcile operating income to net cash provided by operating activities				
Depreciation	-	-	11,000	11,000
(Increase) decrease in assets:				
Receivables	82,083	(933)	(5,451)	75,699
Inventory	-	-	(15,598)	(15,598)
Due from other funds	(21,375)	(11,012)	-	(32,387)
Increase (decrease) in liabilities:				
Accrued insurance claims payable	158,072	-	1,536	159,608
Accounts payable	703	(8,160)	(12,873)	(20,330)
Due to other funds	-	-	32,386	32,386
net cash provided by operating activities	<u>\$ 290,542</u>	<u>\$ 269,790</u>	<u>\$ 1,047</u>	<u>\$ 561,379</u>
Noncash items				
Net decrease in the fair value of investments	<u>\$ (19,297)</u>	<u>\$ (14,081)</u>	<u>\$ -</u>	<u>\$ (33,378)</u>

See accompanying independent auditor's report.

AGENCY FUNDS

Agency Funds are used to account for assets held as an agent for other governments. The Commission has two agency 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

AGENCY FUNDS
Combining Statement of Assets and Liabilities
December 31, 2009

	Criminal Court Agency Fund	Jury Agency Fund	Total Agency Funds
Assets			
Cash and cash equivalents	\$ 173,213	\$ 343	\$ 173,556
Investments	406,953	-	406,953
Receivables, net	6,467	-	6,467
Due from other governments	158,915	16,533	175,448
	<u>745,548</u>	<u>16,876</u>	<u>762,424</u>
Total assets	\$ 745,548	\$ 16,876	\$ 762,424
Liabilities			
Accounts payable and accrued liabilities	\$ 185,209	-	\$ 185,209
Due to other governments	560,339	16,876	577,215
	<u>745,548</u>	<u>16,876</u>	<u>762,424</u>
Total liabilities	\$ 745,548	\$ 16,876	\$ 762,424

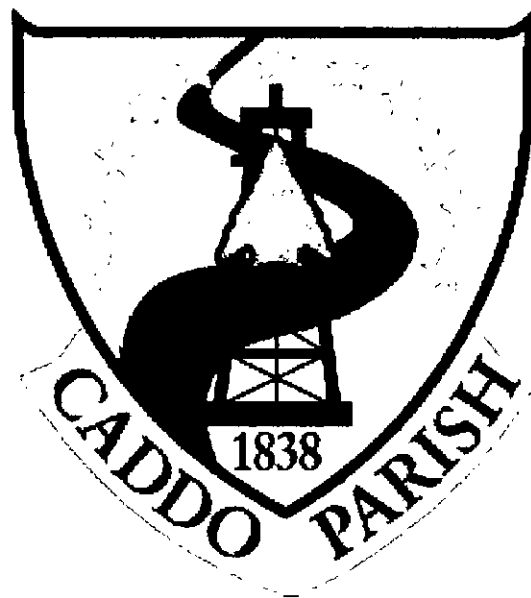
See accompanying independent auditor's report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

AGENCY FUNDS
Combining Statement of Changes in Assets and Liabilities
December 31, 2009

	Criminal Court Agency Fund	Jury Agency Fund	Total Agency Funds
Additions			
Court fines	\$ 752,537	\$ -	\$ 752,537
Bond and drug forfeitures	327,202	-	327,202
Criminal case charges	-	224,366	224,366
Court costs and fees	91,064	-	91,064
Drug court collections	234,486	-	234,486
Investment earnings	6,606	-	6,606
	<u>\$ 1,411,895</u>	<u>\$ 224,366</u>	<u>\$ 1,636,261</u>
Total additions			
	<u>\$ 1,411,895</u>	<u>\$ 224,366</u>	<u>\$ 1,636,261</u>
Deductions			
Salaries and benefits	\$ 345,221	\$ -	\$ 345,221
Supplies	69,687	-	69,687
Professional services	584,485	-	584,485
Court fees	216,560	207,385	423,945
Transfers to General Fund	97,971	-	97,971
Miscellaneous	97,971	16,981	114,952
	<u>\$ 1,411,895</u>	<u>\$ 224,366</u>	<u>\$ 1,636,261</u>
Total deductions			
	<u>\$ 1,411,895</u>	<u>\$ 224,366</u>	<u>\$ 1,636,261</u>

See accompanying independent auditor's report.



CADDO PARISH COMMISSION

Shreveport, Louisiana

**Statistical Section
December 31, 2009**

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

<u>INDEX</u>	<u>Page Number</u>
 <u>Financial Trends</u> - These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	
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Changes in Net Assets - Last Seven Fiscal Years	100
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 <u>Revenue Capacity</u> - These schedules contain information to help the reader assess the government's most significant local revenue sources, property tax and sales tax.	
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Direct and Overlapping Sales Tax Rates - Last Ten Fiscal Years	108
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 <u>Debt Capacity</u> - These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue debt in the future.	
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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	117
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Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial report (CAFR) for the relevant year.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Net Assets by Component
Last Seven Fiscal Years
(Unaudited)

	2003	2004	2005	2006	2007	2008	2009
Governmental activities							
Invested in capital assets, net of related debt	\$ 237,790,940	\$ 238,938,385	\$ 233,084,164	\$ 231,393,855	\$ 224,489,782	\$ 221,930,317	\$ 214,464,717
Restricted	57,652,323	59,850,067	61,214,106	64,418,554	70,471,657	81,088,246	89,043,952
Unrestricted	12,657,517	13,936,085	17,236,555	19,418,971	21,001,762	40,259,300	53,096,251
Total government activities net assets	\$ 308,100,780	\$ 312,724,537	\$ 311,534,825	\$ 315,231,380	\$ 315,963,201	\$ 343,277,863	\$ 356,604,920

NOTE: The Parish implemented GASB 34 in fiscal year 2003.

See accompanying independent auditor's report.

CADDO PARISH COMMISSION

Shreveport, Louisiana

Changes in Net Assets Last Seven Fiscal Years (Unaudited)

	2003	2004	2005	2006	2007	2008	2009
Expenses							
Governmental Activities:							
General government	\$ 3,954,248	\$ 3,597,578	\$ 4,042,957	\$ 4,316,985	\$ 5,029,372	\$ 5,224,013	\$ 6,047,258
Criminal Justice	14,589,593	14,492,251	14,354,593	15,138,728	16,421,732	17,772,325	18,840,348
Health and welfare	11,992,466	13,097,448	12,903,006	11,642,589	13,602,439	13,309,792	13,835,610
Highway and streets	18,670,941	19,792,017	21,161,982	27,535,990	22,304,833	22,170,007	25,616,080
Building facilities	4,074,079	3,771,771	3,614,931	3,751,975	4,514,553	4,453,008	4,739,033
Drainage	1,033,681	1,306,662	1,325,331	1,216,925	-	-	-
Sanitation	1,856,858	2,290,545	1,833,719	1,918,924	2,021,790	2,121,609	2,146,029
Cultural and recreation	7,540,812	9,165,852	9,444,734	10,966,594	11,009,806	11,698,654	12,753,070
Economic development	3,372,689	1,807,679	2,277,366	2,415,480	2,749,345	2,789,123	2,690,047
Interest and fees on long-term debt	1,175,486	1,078,993	674,333	650,879	756,440	1,100,006	1,398,016
Total governmental activities expenses	68,260,853	70,400,795	71,632,952	79,565,069	78,410,310	80,618,537	88,065,491
Program Revenues							
Governmental Activities:							
Charges for Services:							
General government	1,180,470	1,264,790	1,364,866	1,279,091	1,458,076	1,605,137	1,775,683
Criminal justice	139,809	165,711	232,485	224,544	173,459	167,328	143,287
Health and welfare	244,259	253,489	237,145	226,002	232,335	237,205	189,041
Highway and streets	103,741	81,094	186,202	138,794	167,003	454,632	117,474
Cultural and recreation	105,420	118,003	113,292	136,508	150,420	149,978	240,219
Economic Development	1,650	1,800	1,800	1,650	1,800	1,800	1,800
Operating grants and contributions	13,841,850	13,566,378	13,952,011	13,282,911	15,087,723	14,667,406	15,211,016
Capital grants and contributions	5,551,799	9,947,158	1,168,925	10,708,195	1,777,806	2,418,372	1,847,966
Total governmental activities program revenue	21,168,998	25,398,403	17,256,726	25,997,595	19,048,622	19,701,858	19,526,486
Net (Expense) Revenue	(47,091,855)	(45,002,393)	(54,376,226)	(53,567,374)	(59,361,688)	(60,916,679)	(68,539,005)
General Revenues and Other Changes in Net Assets							
Governmental activities:							
Taxes:							
Property taxes levied for general purposes	33,701,635	35,751,095	38,008,612	40,756,547	41,673,396	45,567,479	46,175,854
Property taxes levied for debt services	1,745,113	2,044,292	2,103,445	2,272,517	2,321,657	2,521,083	2,750,375
Sales taxes	5,421,578	6,858,471	7,145,914	7,788,364	7,282,865	12,959,666	14,509,082
Franchise taxes	175,842	178,648	196,667	194,874	193,268	194,738	207,474
Gaming	2,636,180	2,498,311	2,376,208	2,304,346	2,248,270	2,312,683	2,364,142
Unrestricted grants and contributions	1,159,918	1,133,482	1,141,569	1,152,459	1,225,978	1,276,022	1,249,304
Oil and gas leases	-	-	-	-	-	18,281,891	12,429,856
Investment earnings	950,072	795,481	1,617,847	2,103,399	4,317,682	4,545,382	1,713,418
Miscellaneous	377,990	366,372	596,252	691,423	830,393	472,397	466,557
Total Governmental activities	46,168,328	49,626,150	53,186,514	57,263,929	60,093,509	88,231,341	81,866,062
Total Change in Net Assets	\$ (923,527)	\$ 4,623,757	\$ (1,189,712)	\$ 3,696,555	\$ 731,821	\$ 27,314,662	\$ 13,327,057

See accompanying independent auditor's report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Unaudited)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Fund										
Reserved/Designated	\$ 1,818,136	\$ 741,205	\$ 1,079,667	\$ 1,151,208	\$ 922,230	\$ 472,553	\$ 455,558	\$ 619,179	\$ 601,559	\$ 1,422,523
Unreserved	919,980	2,944,834	2,710,977	2,973,210	3,829,319	5,529,298	7,169,924	8,531,443	8,909,910	9,314,466
Total General Fund	2,538,116	3,686,039	3,790,644	4,124,418	4,751,549	6,001,851	7,625,482	9,150,622	9,511,469	10,736,989
All other Governmental Funds										
Reserved/Designated	33,281,460	36,722,059	39,148,659	28,486,279	27,493,891	26,493,370	23,155,505	35,035,508	44,983,142	68,941,338
Unreserved, reported in:										
Special revenue funds	19,598,344	27,511,411	28,544,270	27,762,783	30,197,527	32,817,995	39,655,469	55,186,715	83,683,454	90,222,427
Capital project funds	-	-	-	7,190,920	8,290,655	9,588,766	10,061,866	-	-	-
Total all other governmental funds	\$ 55,417,920	\$ 67,919,509	\$ 71,483,573	\$ 67,564,400	\$ 70,733,622	\$ 74,901,882	\$ 80,498,322	\$ 99,372,845	\$ 138,178,065	\$ 189,900,754

101 See accompanying independent auditor's report.

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Revenues										
Taxes	\$ 37,443,604	\$ 40,555,051	\$ 38,917,869	\$ 41,341,332	\$ 45,082,957	\$ 47,034,568	\$ 50,703,377	\$ 51,185,840	\$ 60,774,592	\$ 64,138,946
Licenses and permits	371,594	442,747	399,597	533,209	622,913	497,330	585,729	586,803	594,471	620,364
Intergovernmental	13,174,880	14,560,113	15,233,088	15,438,191	15,173,938	16,100,614	14,537,976	16,688,643	16,348,265	16,460,320
Charges for services	67,607	73,045	62,105	100,826	63,319	721,225	435,211	484,146	766,268	435,733
Fine and forfeitures	170,259	184,308	206,490	211,202	246,497	100,028	281,653	281,484	258,314	250,642
Gaming	2,566,023	2,480,919	2,483,415	2,636,180	2,488,311	2,376,208	2,304,346	2,248,270	2,312,683	2,364,142
Use of money and property										
Rental, camping fee, other	154,621	201,108	159,855	158,953	161,134	160,550	160,127	162,120	164,199	193,876
Oil and gas leases	-	-	-	-	752,245	1,516,022	-	-	18,181,891	12,429,856
Investment earnings	2,669,232	2,523,719	1,992,692	910,136	752,245	-	1,984,893	4,149,162	4,405,485	1,657,649
Other revenues	804,668	1,031,866	2,156,482	505,656	593,828	633,337	707,021	873,067	746,954	468,538
Total revenues	57,422,528	62,052,876	61,611,593	61,836,685	66,196,142	69,139,880	71,714,333	76,579,535	104,553,122	99,020,065
Expenditures										
General government	2,214,581	2,261,424	2,783,201	2,283,939	2,231,108	2,105,544	2,279,560	2,584,900	2,987,664	3,376,530
Criminal justice	11,740,705	13,027,648	13,104,290	13,786,773	14,144,167	13,887,517	14,209,616	15,288,718	17,027,896	17,564,628
Health and welfare	9,698,851	11,714,336	12,409,352	11,740,237	12,883,669	12,734,068	11,397,858	13,285,091	12,963,046	13,589,495
Highways and streets	5,227,518	4,575,938	4,711,674	4,968,115	5,963,333	5,159,946	5,380,306	5,785,533	6,127,388	6,263,272
Building facilities	2,266,228	2,419,002	2,400,976	2,661,624	2,647,608	3,069,772	3,164,044	3,352,293	3,740,684	3,776,584
Sanitation	1,546,294	1,648,856	1,744,618	1,807,916	2,294,201	1,802,395	1,878,965	1,940,074	2,085,384	2,087,493
Culture and recreation	9,073,397	7,904,719	14,976,180	7,648,557	8,377,740	8,611,452	9,434,749	9,963,381	10,442,742	11,695,289
Economic development	1,206,205	2,565,692	2,143,002	2,088,052	1,749,937	2,180,245	2,288,999	2,560,087	2,678,425	2,603,276
Debt service										
Principal	1,540,000	1,625,000	3,510,000	3,800,000	4,000,000	4,215,000	4,175,000	3,170,000	3,295,250	3,425,501
Interest	995,319	995,530	1,088,532	1,135,348	990,691	637,676	536,711	423,134	789,402	1,106,212
Fees and charges	47,493	48,920	46,759	83,024	100,027	104,058	110,149	170,609	161,547	181,627
Capital outlay	9,364,325	7,864,222	8,083,040	13,697,238	6,605,337	10,601,805	11,282,038	8,981,192	12,847,664	11,817,470
Total expenditures	54,920,916	56,451,287	67,002,624	65,722,823	61,387,818	64,329,476	66,117,993	67,705,012	75,147,902	77,297,377
Excess (Deficiency) of revenues over (under) expenditures	2,501,612	5,601,589	(5,391,031)	(3,886,138)	3,207,324	4,210,404	5,596,340	8,874,523	29,405,220	21,722,689
Other financing sources (uses)										
Transfers in	8,476,126	9,040,310	17,173,195	17,143,027	11,171,738	11,201,725	12,953,362	26,900,127	36,338,512	25,817,095
Transfers out	(8,476,126)	(8,140,310)	(17,218,100)	(17,187,932)	(11,215,909)	(11,243,769)	(12,953,362)	(26,900,127)	(36,338,512)	(25,817,035)
Refunding certificates issued	-	-	-	2,060,000	6,365,000	-	-	-	-	-
Payment to refunding escrow agent	-	-	-	(2,048,130)	(6,368,931)	-	-	-	-	-
Bond proceeds	-	7,000,000	9,000,000	-	-	-	-	10,000,000	10,000,000	10,000,000
Total other financing sources (uses)	-	8,900,000	8,955,095	(33,035)	(38,102)	(42,044)	-	10,000,000	9,400,000	10,000,000
Net change in fund balance	2,501,612	12,501,589	3,564,064	(3,919,173)	3,169,222	4,168,360	5,596,340	18,874,523	38,805,220	31,722,689
Fund balance, beginning	52,916,308	55,417,920	67,919,509	71,483,573	67,554,400	70,733,822	74,901,982	80,498,322	99,372,845	138,178,065
Fund balance, ending	\$ 55,417,920	\$ 67,919,509	\$ 71,483,573	\$ 67,564,400	\$ 70,733,822	\$ 74,901,982	\$ 80,498,322	\$ 99,372,845	\$ 138,178,065	\$ 169,900,754

See accompanying independent auditor's report.

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	
2000	\$	495,284,040	\$	636,600,970	\$	1,131,885,010	38.95	\$	9,814,671,700	11.53%		
2001	\$	502,845,480	\$	645,655,600	\$	1,148,501,080	40.16	\$	9,981,031,476	11.51%		
2002	\$	532,663,900	\$	618,618,510	\$	1,151,282,410	40.40	\$	10,086,000,233	11.41%		
2003	\$	555,680,090	\$	635,083,980	\$	1,190,764,070	40.40	\$	10,470,241,933	11.37%		
2004	\$	710,019,400	\$	654,062,780	\$	1,364,082,180	36.58	\$	12,175,249,333	11.20%		
2005	\$	736,735,880	\$	665,131,170	\$	1,401,867,050	37.31	\$	12,532,062,933	11.19%		
2006	\$	769,422,820	\$	703,664,770	\$	1,473,087,590	37.31	\$	13,142,876,900	11.21%		
2007	\$	791,560,200	\$	721,900,430	\$	1,513,460,630	37.31	\$	13,496,390,933	11.21%		
2008	\$	893,673,210	\$	813,812,700	\$	1,707,485,910	35.14	\$	15,251,309,466	11.20%		
2009	\$	911,200,030	\$	831,683,800	\$	1,742,883,830	35.14	\$	15,545,022,500	11.21%		

Source: Caddo Parish Tax Assessor

See accompanying independent auditor's report.

CADDO PARISH COMMISSION

Shreveport, Louisiana

Property Tax Rates - Direct and Overlapping Governments (rate per \$1,000 of assessed value) 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	Shreve Memorial Library	Blommedical Center	Criminal Justice System	Total	School Board	Sheriff	City	Total
2000	1.97	2.94	6.93	0.93	2.96	6.53	2.14	2.51	10.12	1.92	-	38.95	85.63	14.94	51.30	190.82
2001	1.95	3.70	7.05	0.95	3.01	6.53	2.18	2.54	10.30	1.95	-	40.16	86.03	14.94	51.30	192.43
2002	1.95	3.70	6.55	0.95	3.08	6.03	2.23	2.29	9.92	1.88	1.82	40.40	87.27	14.94	51.30	193.91
2003	1.95	3.70	6.55	0.95	3.08	6.03	2.23	2.29	9.92	1.88	1.82	40.40	87.27	14.94	51.30	193.91
2004	1.95	3.32	5.90	0.86	2.77	5.43	2.01	2.06	8.94	1.70	1.64	36.58	81.73	13.47	46.64	178.42
2005	1.95	3.32	5.90	0.86	2.77	5.43	2.01	2.06	9.53	1.80	1.68	37.31	81.65	13.47	46.64	179.07
2006	1.95	3.32	5.90	0.86	2.77	5.43	2.01	2.06	9.53	1.80	1.68	37.31	80.65	13.47	46.64	178.07
2007	1.95	3.32	5.90	0.86	2.77	5.43	2.01	2.06	9.53	1.80	1.68	37.31	82.81	13.47	46.64	180.23
2008	1.95	3.11	4.54	0.81	2.60	5.10	1.89	1.93	8.95	1.694	2.566	35.14	78.20	13.47	44.54	171.35
2009	1.95	3.11	4.54	0.81	2.60	5.10	1.89	1.93	8.95	1.694	2.566	35.14	78.20	13.47	44.54	171.35

Source: Caddo Parish Tax Assessor

See accompanying independent auditor's report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

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

Taxpayer	2009			2000		
	Assessed value	Rank	Percentage of total assessed value	Assessed value	Rank	Percentage of total assessed value
Southwestern Electric Power Company	\$ 61,994,620	1	3.56%	\$ 56,865,910	1	5.02%
BellSouth Corporation	26,503,750	2	1.52%	32,868,370	2	2.90%
General Motors	24,439,330	3	1.40%	18,233,150	4	1.61%
Centerpoint Energy	20,169,270	4	1.16%	-	-	-
Universal Oil Products	15,913,100	5	0.91%	8,594,280	9	0.76%
Sam's Town	14,341,200	6	0.82%	-	-	-
Calumet	12,542,900	7	0.72%	-	-	-
Regions Bank	11,945,770	8	0.69%	-	-	-
Wal-Mart	11,284,940	9	0.65%	-	-	-
Capital One	7,906,550	10	0.45%	-	-	-
Reliant Energy Resources				7,776,140	10	0.69%
Pennzoil/Quaker State				26,525,250	3	2.34%
Hibernia				12,070,400	7	1.07%
Bank One				13,387,170	6	1.18%
Lucent Technologies				17,996,730	5	1.59%
Casino Magic				9,671,630	8	0.86%
Total for ten principal taxpayers	207,041,430		11.88%	203,989,030		18.02%
Total for remaining taxpayers	1,535,942,400		88.12%	927,895,980		81.98%
Total for all taxpayers	\$ 1,742,883,830		100.00%	\$ 1,131,885,010		100.00%

Source: Caddo Parish Tax Assessor

See accompanying independent auditor's 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		Collections in Subsequent Years	Total Collections to Date	
		Fiscal Year of the Levy	Percentage of Levy		Amount	Percentage of Levy
		Amount				
2000	\$ 33,128,458	\$ 30,554,081	92.2%	\$ 838,886	\$ 31,392,967	94.8%
2001	\$ 34,935,138	\$ 32,391,440	92.7%	\$ 824,095	\$ 33,215,535	95.1%
2002	\$ 33,571,267	\$ 31,487,568	93.8%	\$ 878,297	\$ 32,365,865	96.4%
2003	\$ 36,795,524	\$ 33,684,858	91.5%	\$ 862,747	\$ 34,547,605	93.9%
2004	\$ 38,611,408	\$ 35,646,170	92.3%	\$ 863,142	\$ 36,509,312	94.6%
2005	\$ 41,073,673	\$ 37,825,152	92.1%	\$ 1,232,266	\$ 39,057,418	95.1%
2006	\$ 43,688,297	\$ 39,870,937	91.3%	\$ 1,451,729	\$ 41,322,666	94.6%
2007	\$ 45,032,925	\$ 41,421,926	92.0%	\$ 1,695,382	\$ 43,117,308	95.7%
2008	\$ 49,041,789	\$ 45,050,048	91.9%	\$ 1,597,573	\$ 46,647,621	95.1%
2009	\$ 50,321,828	\$ 46,464,691	92.3%	N/A	\$ 46,464,691	92.3%

N/A - Information is not yet available.

Source: Caddo Parish Tax Assessor

See accompanying independent auditor's report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Taxable Sales by Category
Last Five Fiscal Years
(Unaudited)

	2005	2006	2007	2008	2009
Motor Vehicle Dealers	\$ 112,608,935	\$ 120,313,589	\$ 127,861,274	\$ 130,989,302	\$ 104,881,262
Wholesale - Machinery, Equipment and Supplies	51,344,400	72,752,103	62,018,449	108,456,983	115,562,897
Manufacturing	53,465,920	39,508,798	35,639,747	54,268,917	70,971,143
Oil and Gas Services - Mining	19,715,790	34,532,328	24,769,011	59,891,369	175,385,146
Wholesale - Lumber and Other Construction Materials	21,019,216	26,118,981	20,941,024	25,668,965	23,076,708
Grocery Stores	21,836,763	21,860,519	25,727,158	30,331,629	31,128,169
Wholesale - Metals	19,786,870	23,660,879	18,280,881	76,245,281	105,147,028
Equipment Leasing and Renting	9,060,524	10,505,709	15,959,675	30,927,426	51,254,340
Automotive Repair Shops	8,630,359	10,098,361	9,329,719	9,726,936	9,621,611
Restaurants	8,017,295	8,648,670	11,047,552	13,834,316	15,675,613
All Others	157,163,463	184,515,865	196,285,570	232,160,066	301,970,024
Total	\$ 482,649,535	\$ 552,515,802	\$ 547,860,060	\$ 772,501,190	\$ 1,004,673,941
Sales tax rate	1.50%	1.50%	1.50%	1.50%	1.50%

Note: Fiscal years 2005-2009 are the most recent years for which the data are available.

Source: Caddo-Shreveport Sales and Use Tax Commission

See accompanying independent auditor's report.

CADDO PARISH COMMISSION

Shreveport, Louisiana

Direct and Overlapping Sales Tax Rates Last Ten Fiscal Years (Unaudited)

<u>Year</u>	<u>Sales Tax District #1</u>	<u>Caddo Parish School Board</u>	<u>Caddo Law Enforcement District</u>	<u>State of Louisiana</u>	<u>Total Rate</u>
2000	1.50	1.50	0.25	4.00	7.25
2001	1.50	1.50	0.25	4.00	7.25
2002	1.50	1.50	0.25	4.00	7.25
2003	1.50	1.50	0.35	4.00	7.35
2004	1.50	1.50	0.35	4.00	7.35
2005	1.50	1.50	0.35	4.00	7.35
2006	1.50	1.50	0.35	4.00	7.35
2007	1.50	1.50	0.35	4.00	7.35
2008	1.50	1.50	0.35	4.00	7.35
2009	1.50	1.50	0.35	4.00	7.35

Source: Caddo-Shreveport Sales and Use Tax Commission

See accompanying independent auditor's report.

CADDO PARISH COMMISSION

Shreveport, Louisiana

Sales Tax Revenue Payers by Industry

Last Five Fiscal Years

(Unaudited)

	2005				2006				2007				2008				2009			
	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	571	24.97%	\$ 2,788,447	38.08%	565	24.20%	\$ 2,938,388	35.52%	571	23.86%	\$ 3,227,028	38.88%	559	22.30%	\$ 3,371,187	28.29%	543	20.38%	\$ 3,037,505	20.16%
Wholesale Trade	862	37.66%	1,877,278	26.61%	890	38.12%	2,372,055	28.68%	901	37.65%	2,078,170	25.11%	982	39.17%	4,576,631	39.24%	1069	40.13%	4,789,367	31.78%
Manufacturing	116	5.07%	1,219,021	16.76%	106	4.54%	1,232,988	14.91%	116	4.85%	1,228,074	14.85%	108	4.31%	859,374	7.21%	100	3.75%	1,631,295	10.82%
Services	451	19.72%	530,213	7.29%	472	20.21%	579,033	7.00%	475	19.86%	648,780	7.84%	504	20.10%	877,414	8.20%	549	20.81%	1,277,145	8.47%
Mining	73	3.18%	297,178	4.09%	87	3.73%	521,019	6.30%	95	3.97%	378,523	4.55%	123	4.91%	915,621	7.86%	167	6.27%	2,840,571	17.52%
Transportation, Communications, Electric, & Gas	60	2.62%	269,564	3.71%	65	2.76%	213,058	2.58%	71	2.87%	308,503	3.73%	53	2.11%	481,439	4.04%	74	2.78%	517,928	3.44%
Other	54	2.36%	226,253	3.14%	50	2.14%	320,361	3.87%	50	2.09%	289,239	3.49%	72	2.87%	518,861	4.35%	41	1.54%	1,063,098	7.05%
Construction	77	3.37%	67,687	0.93%	76	3.25%	79,006	0.96%	89	3.72%	81,125	0.98%	79	3.15%	79,858	0.67%	95	3.57%	76,393	0.51%
Agricultural	9	0.39%	8,518	0.12%	7	0.30%	11,010	0.13%	8	0.33%	34,002	0.41%	9	0.36%	29,007	0.24%	8	0.30%	28,588	0.19%
Finance, Insurance, & Real Estate	12	0.52%	5,557	0.08%	15	0.64%	4,006	0.05%	15	0.63%	5,390	0.06%	16	0.64%	8,146	0.07%	15	0.56%	4,230	0.03%
Government	2	0.09%	63	0.00%	2	0.09%	80	0.00%	2	0.08%	64	0.00%	2	0.08%	49	0.00%	3	0.11%	3,953	0.03%
Total	2287	100.00%	\$ 7,272,780	100.00%	2335	100.00%	\$ 8,271,001	99.99%	2393	100.00%	\$ 8,277,864	100.00%	2507	100.00%	\$ 11,918,888	100.00%	2864	100.00%	\$ 15,070,109	100.00%

Note: Due to confidentiality issues, the names of the ten largest revenue payers 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. Fiscal years 2005-2009 are the most recent years for which the data are available.

Source: Caddo-Shreveport Sales and Use Tax Commission
See accompanying independent auditor's report.

CADDO PARISH COMMISSION

Shreveport, Louisiana

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(dollars in thousands, except per capita)
(Unaudited)

Fiscal Year	General Obligation Bonds	Certificates of Indebtedness	Total Primary Government	Percentage of Personal Income (2)	Parish per Capita (2)
2000	\$ 15,755,000	\$ 3,210,000	\$ 18,965,000	0.30%	\$ 75
2001	\$ 14,430,000	\$ 9,910,000	\$ 24,340,000	0.36%	\$ 96
2002	\$ 13,035,000	\$ 16,795,000	\$ 29,830,000	0.43%	\$ 118
2003	\$ 11,570,000	\$ 14,605,000	\$ 26,175,000	0.36%	\$ 103
2004	\$ 10,195,000	\$ 12,160,000	\$ 22,355,000	0.29%	\$ 88
2005	\$ 8,430,000	\$ 9,710,000	\$ 18,140,000	0.23%	\$ 71
2006	\$ 6,630,000	\$ 7,335,000	\$ 13,965,000	0.17%	\$ 56
2007	\$ 14,765,000	\$ 6,030,000	\$ 20,795,000	0.25%	\$ 82
2008	\$ 22,830,000	\$ 4,670,000	\$ 27,500,000	0.32%	\$ 108
2009	\$ 30,815,000	\$ 3,260,000	\$ 34,075,000	(1)	\$ 134

(1) 2009 data was not available.

(2) See the Schedule of Demographic and Economic Statistics for personal income and population data.

See accompanying independent auditor's report.

CADDO PARISH COMMISSION

Shreveport, Louisiana

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

Fiscal year	Gross bonded debt	Less debt service fund	Net bonded debt	Ratio of net bonded debt to assessed value	Net bonded debt per capita (2)
2000	\$ 15,755,000	\$ 3,048,720	\$ 12,706,280	1.12%	\$ 50
2001	\$ 14,430,000	\$ 2,593,815	\$ 11,836,185	1.03%	\$ 47
2002	\$ 13,035,000	\$ 2,174,596	\$ 10,860,404	0.94%	\$ 43
2003	\$ 11,570,000	\$ 1,771,737	\$ 9,798,263	0.82%	\$ 39
2004	\$ 10,195,000	\$ 1,640,053	\$ 8,554,947	0.63%	\$ 34
2005	\$ 8,430,000	\$ 1,630,291	\$ 6,799,709	0.49%	\$ 27
2006	\$ 6,630,000	\$ 1,748,378	\$ 4,881,622	0.33%	\$ 19
2007	\$ 14,765,000	\$ 11,825,362	\$ 2,939,638	0.19%	\$ 12
2008	\$ 22,830,000	\$ 1,934,394	\$ 20,895,606	1.22%	\$ 83
2009	\$ 30,815,000	\$ 1,491,320	\$ 29,323,680	1.68%	\$ 113

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 auditor's report.

CADDO PARISH COMMISSION

Shreveport, Louisiana

Direct and Overlapping Governmental Activities Debt
as of December 31, 2009
(dollars in thousands)
(Unaudited)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
Debt repaid with property taxes			
Caddo Parish School Board	\$ 115,430	100%	\$ 115,430
City of Shreveport	251,096	99%	248,585
Subtotal, overlapping debt			364,015
Parish direct debt			<u>30,070</u>
Total direct and overlapping debt			<u>\$ 394,085</u>

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.

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.

See accompanying independent auditor's report.

CADD PARISH COMMISSION

Shreveport, Louisiana

Legal Debt Margin Information Last Ten Fiscal Years (Unaudited)

	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Debt limit - 10% of assessed value for any one purpose	\$ 113,188,501	\$ 114,850,108	\$ 115,128,241	\$ 119,076,407	\$ 136,408,218	\$ 140,188,705	\$ 147,308,759	\$ 151,348,063	\$ 170,748,591	\$ 174,288,383
Deduct - amount of debt applicable to debt limit	12,210,000	14,430,000	13,035,000	11,570,000	10,195,000	8,430,000	6,630,000	14,765,000	22,830,000	30,815,000
Legal debt margin	<u>\$ 100,978,501</u>	<u>\$ 100,420,108</u>	<u>\$ 102,093,241</u>	<u>\$ 107,506,407</u>	<u>\$ 128,213,218</u>	<u>\$ 131,758,705</u>	<u>\$ 140,678,759</u>	<u>\$ 136,583,063</u>	<u>\$ 147,918,591</u>	<u>\$ 143,473,383</u>
Total debt applicable to the limit as a										
percentage of debt limit	10.79%	12.56%	11.32%	9.72%	7.47%	6.01%	4.50%	9.76%	13.37%	17.68%

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.

See accompanying independent auditor's report.

Legal Debt Margin Calculation for Fiscal Year 2009

Assessed Value	\$ 1,742,883,830
Debt Limit (10% of total assessed value)	174,288,383
Debt applicable to limit:	
General Obligation Bonds	30,815,000
Legal debt margin	<u>\$ 143,473,383</u>

CADDO PARISH COMMISSION
Shreveport, Louisiana

Demographic and Economic Statistics
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Caddo Parish Population	Caddo Parish		Caddo Parish per Capita Personal Income	Parish Unemployment Rate
		Personal Income (in thousands)	Income		
2000	252,161	\$ 6,332,480	\$ 25,131	5.20%	
2001	252,574	\$ 6,718,410	\$ 26,735	6.40%	
2002	252,770	\$ 6,955,738	\$ 27,767	6.80%	
2003	254,216	\$ 7,233,555	\$ 28,884	6.10%	
2004	254,977	\$ 7,626,067	\$ 30,485	5.70%	
2005	255,742	\$ 7,870,765	\$ 31,428	4.80%	
2006	251,309	\$ 8,128,201	\$ 32,309	4.00%	
2007	253,118	\$ 8,387,644	\$ 33,190	4.10%	
2008	254,099	\$ 8,501,158	\$ 33,653	6.80%	
2009	255,115	(1)	(1)	7.30%	

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

(1) 2009 data was not available.

See accompanying independent auditor's report.

CADDO PARISH COMMISSION
Shreveport, Louisiana

Principal Employers
for the Years Ended 2009 and 2000
(Unaudited)

	2009			2000		
	EMPLOYEES	RANK	PERCENTAGE OF AREA EMPLOYMENT	EMPLOYEES	RANK	PERCENTAGE OF AREA EMPLOYMENT
State of Louisiana	14,302	1	8.41	7,658	3	4.37
Barksdale Air Force Base	9,018	2	5.30	8,930	1	5.09
Caddo Parish School Board	6,587	3	3.87	7,697	2	4.39
LSU Health Science Center	6,094	4	3.58	5,644	4	3.22
Willis Knighton Health System	5,490	5	3.23	4,150	5	2.37
Bossier Parish School System	2,807	6	1.65	2,499	10	1.43
City of Shreveport	2,758	7	1.62	2,808	6	1.60
Christus Schumpert Health System	2,018	8	1.19	2,500	9	1.43
Harrah's	2,000	9	1.18	2,645	7	1.51
US Support	1,618	10	0.95	-	0	-
General Motors	-		-	2,541	8	1.45
Total	52,692		30.98	47,072		26.86

Source: Center for Business Research, Louisiana State University in Shreveport

See accompanying independent auditor's report.

CADDO PARISH COMMISSION
Shreveport, Louisiana
Full-Time Equivalent Parish Government Employees by Function
Last Ten Fiscal Years
(Unaudited)

Function/Program	Full-time Equivalent Employees as of December 31,									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Government	27	25	26	25	25	23	24	27	26	29
Criminal Justice	89	93	95	97	93	90	83	85	76	81
Highways and Streets	84	79	81	81	75	76	76	72	76	76
Culture and Recreation	16	15	16	17	15	15	14	13	14	14
Health and Welfare	30	28	30	33	28	29	29	26	29	32
Building Facilities	82	83	81	84	68	69	65	67	65	66
Sanitation	51	54	56	56	55	54	53	55	55	55
Total	379	377	385	393	359	356	344	345	341	353

Source: Caddo Parish Commission

See accompanying independent auditor's report.

CADDO PARISH COMMISSION

Shreveport, Louisiana

Operating Indicators by Function Last Ten Fiscal Years (Unaudited)

Function	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Governmental activities:										
Public works										
Road miles constructed	0.89	3.82	-	5.09	3.80	3.39	-	5.84	11.19	7.77
Sanitation										
Refuse collected (tons/month)	1,174	1,283	1,279	1,295	1,356	1,345	1,324	1,354	1,348	1,342
Health and welfare										
Number of ground mosquito control assignments	*	*	*	*	*	1,915	1,261	1,277	1,270	1,827
Number of animals handled through the animal shelter	*	*	*	*	*	*	11,571	11,006	9,236	10,159
Culture and recreation										
Number of park pavilion rentals	1,190	1,465	1,137	1,248	1,456	1,306	1,334	1,450	1,664	1,587
Economic Development										
Number of business licenses issued	1,337	1,274	1,084	1,145	1,268	1,338	1,121	1,338	1,367	1,485
Number of housing assistance clients	134	132	132	136	136	128	110	103	104	92

* data not available.

Source: Various Parish Departments and asset records

See accompanying independent auditor's report.

CADDO PARISH COMMISSION **Shreveport, Louisiana**

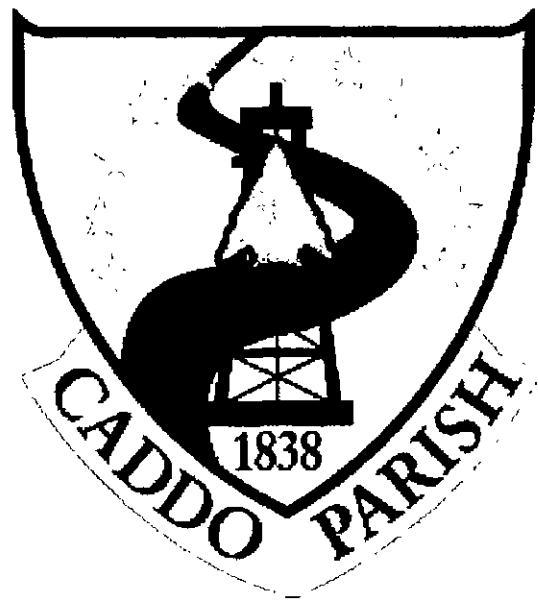
Capital Asset Statistics by Function **Last Ten Fiscal Years** **(Unaudited)**

Function	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General government	7	7	7	7	7	7	7	7	7	7
Number of general government buildings										
Public safety										
Number of correctional facilities (adult and juvenile)	2	2	2	2	2	2	2	2	2	2
Public works										
Paved road miles	784	784	784	803	803	803	803	803	803	780
Unpaved road miles	66.94	65.93	62.91	56.42	55.12	48.48	45.27	44.08	43.48	39.08
Number of bridges maintained	183	183	183	176	176	176	176	176	176	175
Number of streetlights maintained	21	21	22	53	54	55	58	58	58	58
Sanitation										
Number of collection compactors	18	17	17	17	17	17	17	17	17	17
Health and welfare										
Number of animal spray trucks	*	*	*	12	12	12	12	12	12	12
Number of mosquito control spray trucks	*	*	*	6	6	6	6	6	6	6
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	7	7	7	7
Miles of trails	7	7	7	25	25	25	25	25	25	25
Number of library branches	20	20	20	20	20	20	20	20	20	20

* data not available.

Source: Various Parish Departments and asset records

See accompanying independent auditor's report.



CADDO PARISH COMMISSION
Shreveport, Louisiana

OMB Circular A-133 Report

December 31, 2009

(With Independent Auditor's Reports Thereon)

CADDO PARISH COMMISSION

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ROBERTS, CHERRY AND COMPANY

Certified Public Accountants, Consultants

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 the basic financial statements of the governmental activities, 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, 2009, which collectively comprise the Commission's basic financial statements and have issued our report thereon dated June 25, 2010. 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.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Commission's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control over financial reporting.

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 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.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed two instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings and questioned costs as items 2009-F1 and 2009-F2.

We noted the resolution of certain matters from prior year that were reported to management of the Commission in a separate letter dated June 25, 2010.

The Commission's written response to the findings identified in our audit has not been subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion it.

This report is intended solely for the information of the Board, management, others within the Commission, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Although it's 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.

ROBERTS, CHERRY AND COMPANY

ROBERTS, CHERRY AND COMPANY

A Corporation of Certified Public Accountants
Shreveport, Louisiana
June 25, 2010

ROBERTS, CHERRY AND COMPANY

Certified Public Accountants, Consultants

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

Members of the Caddo Parish Commission
Government Plaza
Shreveport, Louisiana

Compliance

We have audited the compliance of Caddo Parish Commission (the Commission), with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2009. The Commission's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Commission's management. Our responsibility is to express an opinion on the Commission's compliance based on our audit.

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

In our opinion, Commission, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 2009-F2.

Internal Control Over Compliance

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

A deficiency in internal control over compliance 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 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 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Commission for the year ended December 31, 2009, and have issued our report thereon dated June 25, 2010. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the Commission's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The Commission's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the Commission's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of management, the members of the Caddo Parish Commission, others within the Commission, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Although its 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.

ROBERTS, CHERRY AND COMPANY

ROBERTS, CHERRY AND COMPANY

A Corporation of Certified Public Accountants
Shreveport, Louisiana
June 25, 2010

**Caddo Parish Commission
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2009**

Grantor Title	Federal CFDA Number	Grant Number	Total Expenditures
U.S. Department Of Agriculture			
Pass-through State Department of Food and Nutrition Services - Food Nutrition Grant	10.553 & 10.555	05-SFS-042	\$ <u>37,801</u>
U.S. Department of Housing and Urban Development			
Section 8 Housing Assistance Program	14.871	LA184V003-005	<u>389,191</u>
U.S. Department of Health and Human Services			
Pass-through LA Dept of Health and Hospitals			
Substance Abuse and Mental Health Services - Access to Recovery (ATR)	93.275	H79 T116799-01	44,071
Pass-through Louisiana Supreme Court			
Temporary Assistance for Needy Families (TANF) - Drug Court Grant	93.558	N/A	282,994
Social Services Block Grant - Juvenile Justice Services Integration (JJSI)	93.667	046-290 (CFMS- 637504)	108,474
Pass-through Louisiana Office of Youth Development			
Title IV-E of the Social Security Act - Federal Payments for Foster Care and Adoption Assistance	93.658	843733	140,013
ARRA - Head Start	93.708	08SE8376/01 and 08SH8376/01	437,600
Head Start	93.600	06CH8376/25	<u>9,995,000</u>
Total U.S. Department of Health and Human Services			<u>11,008,152</u>
U.S. Department of Justice			
Pass-through Louisiana Commission on Law Enforcement			
Title V Delinquency Prevention Program (Truancy Grant)	16.548	W02-1-002	7,900
Juvenile Accountability Incentive Block Grant	16.523	A98-8-03	20,353
Data Collection Systems Improvement Grant	16.540	J07-8-008	2,611
Court Delay Reduction Grant	16.843	B82-8-010	<u>13,033</u>
Total U.S. Department of Justice			<u>43,897</u>
U.S. Department of Homeland Security - Federal Emergency Management Agency			
Pass-through Louisiana Office of Homeland Security & Emergency Preparedness			
Hazard Mitigation Grant - Planning Pilot Grant Program	97.039	1607-0094/ 1607-017-0001	98,544
Pass-through Caddo Bossier Office of Homeland Security			
Homeland Security Grant Program	97.067	DR-1603/1607	<u>42,776</u>
Total U.S. Department of Homeland Security			<u>141,320</u>
U.S. Department of Education			
Pass-through Caddo Parish School Board			
Title I Grants to Local Educational Agencies - Basic Grant Program	84.010	N/A	<u>56,410</u>
Total U.S. Department of Education			<u>56,410</u>
			<u>\$ 11,676,771</u>

See accompanying notes to schedule of expenditures of federal awards.

**Caddo Parish Commission
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2009**

Note 1 – General

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

Note 2 – Subrecipients

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

<u>Program title</u>	<u>Federal CFDA Numbers</u>	<u>Amount provided to subrecipients</u>
Head Start	93.600 and 93.708	\$10,432,600

**Caddo Parish Commission
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2009**

Section I - Summary of Auditor's Results

A. Primary Government Financial Statement Audit

Type of auditor's report issued on the basic financial statements: **Unqualified**

Internal control over financial reporting:

- Material weaknesses identified? **No**
- Significant deficiencies identified that are not considered to be material weaknesses? **No**

Noncompliance material to the basic financial statements noted? **No**

B. Audit of Federal Awards

Type of auditor's report issued on compliance for major programs: **Unqualified**

Internal control over major programs:

- Material weaknesses identified? **No**
- Significant deficiencies identified that are not considered to be material weaknesses? **No**

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133? **Yes**

Any instances of material noncompliance in major programs disclosed during the audit? **No**

Identification of major programs:

<u>CFDA number</u>	<u>Name of federal program or cluster</u>
93.600	United States Department of Health and Human Services – Head Start
93.708	United States Department of Health and Human Services – AARA -Head Start
14.871	United States Department of Housing and Urban Development – Section 8 Housing Assistance Program

The dollar threshold used to identify Type A programs: **\$350,303**

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

Section II – Financial Statement Findings Reported in Accordance with *Governmental Auditing Standards*

Current Year Findings and Responses

Reference # and title: 2009-F1 Budget

Criteria or specific requirement: Louisiana R.S. 39:1309 requires that all action necessary to adopt and otherwise finalize and implement the proposed budget for a parish shall be taken in an open meeting and completed prior to the thirtieth day of the fiscal year for which the budget is applicable.

Condition: The final 2009 budget for the Riverboat Fund was not adopted until February 2009.

Cause: The Commissioners were not able to make timely decisions regarding the Riverboat Fund's budget.

Effect: The Commission is not in compliance with the laws concerning its budget.

Recommendation: The Commission should work to resolve budgeting issues more timely to ensure compliance with state laws concerning the budget.

Views of responsible officials and planned corrective actions: The Commission is aware of the deadline to adopt its annual budget and understands the importance of adopting the budget in a timely manner. The Commission adopted its entire 2010 budget by the legally required deadline and will ensure that future budgets are adopted by the required date.

Prior Year Findings and Responses

None

Section III – Federal Award Findings and Responses

Current Year Findings and Responses

Reference # and title: 2009-F2 AARA - Head Start Grant – Financial Reporting

Criteria or specific requirement: According to the Department of Health and Human Service's grant requirements under 2 CFR Part 215.2 Financial Reporting, the SF-269 should be submitted no later than 30 days after the end of each specified reporting period for quarterly and semi-annual reports.

The Commission subgrants Head Start operational responsibilities to the Caddo Community Action Agency, but the Commission retains the legal and fiscal responsibility for the grant. Therefore, if a finding occurs on the subrecipient level, it must be reported on grantor's level, as well.

Condition: The Caddo Parish Commission was notified that the SF-269 for the AARA Head Start grant's reporting period 07/01/2009 – 12/31/2009 was delinquent. The report due date was 01/31/2010. The report was completed by the subrecipient, the Caddo Community Action Agency, Inc., and filed on March 24, 2010.

Cause: The Caddo Communication Action Agency (CCAA) did not receive adequate communication that the SF-269 had to be submitted 30 days after the end of the reporting period for the Head Start Grant monies received through the American Recovery and Reinvestment Act (AARA).

Effect: Failure to submit financial and programmatic reports on a timely basis is a violation of the terms and conditions of the grant.

Recommendation: The Commission should closely monitor the reporting deadlines and obtain copies of all submitted reports to ensure that the subrecipient files the reports on a timely basis.

Views of responsible officials and planned corrective actions: The Commission understands the significance of filing the required reports on a timely basis. Both the Commission and CCAA will include the reporting deadline on its schedule of required deadlines to ensure that the SF-269 is filed in a timely manner.

Prior Year Findings and Responses

None

ROBERTS, CHERRY AND COMPANY

Certified Public Accountants, Consultants

Management Letter

Members of the Caddo Parish Commission
Government Plaza
Shreveport, Louisiana

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Caddo Parish Commission (the Commission) for the year ended December 31, 2009, we considered the Commission's internal control to plan our auditing procedures for the purposes of expressing our opinions on the financial statements and not to provide assurance on the internal control.

During our audit, we noted resolution of certain matters involving the internal control and other operational matters that were presented for your consideration in the prior year audit. This letter does not affect our report dated June 25, 2010, on the financial statements of the Commission. The comments, our observations, and the corrective actions taken are summarized as follows:

Information Technology (IT) – Segregation of duties

Year of Origination – December 31, 2008

Condition:

Segregation of duties conflicts existed in the Logos application. A segregation of duties matrix was created by the Finance department; however, it did not reflect the current permissions in the system.

Recommendation:

Necessary steps should be taken to ensure system permissions are in line with the segregation of duties matrix.

Corrective Action Taken:

Resolved – Management corrected the matrix.

Information Technology (IT) – User access review

Year of Origination – December 31, 2008

Condition:

Changes that were requested as part of the user access review to remove permissions from users were not implemented into production in a timely manner.

Recommendation:

Change request forms should be processed in a more timely manner.

Corrective Action Taken:

Resolved – It was determined that this related to one change order that should not have been implemented. Now management documents on the change form if a change was not implemented and the reasons why the change was not implemented.

Timesheet Review

Year of Origination – December 31, 2008

Condition:

No hard copy support existed for timesheet approval for two sample items, as a result of the April 2009 upgrade.

Recommendation:

Monitor electronic backup on hard copy documentation supporting the approval of timesheets by the department heads.

Corrective Action Taken:

Resolved –A timecard approval report is now filed with the timecards for each pay period.

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

ROBERTS, CHERRY AND COMPANY

ROBERTS, CHERRY AND COMPANY

A Corporation of Certified Public Accountants
Shreveport, Louisiana
June 25, 2010