

COMPREHENSIVE ANNUAL FINANCIAL REPORT

*Of The
City of
Bossier City, Louisiana*



*For The
Year Ended December 31, 2000*

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT
of the
CITY OF BOSSIER CITY, LOUISIANA
for the
Year Ended December 31, 2000**

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 _____

**George Dement
Mayor**

**Charles E. Glover
Director of Finance**

Prepared by Department of Finance

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CITY OF BOSSIER CITY, LOUISIANA

Comprehensive Annual Financial Report

Year ended December 31, 2010

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Office of the Mayor

BOSSIER CITY, LOUISIANA

Georgie Dismont
Mayor

March 2, 2001

BOSSIER CITY, LOUISIANA
BOSSIER CITY, LOUISIANA
BOSSIER CITY, LOUISIANA
BOSSIER CITY, LOUISIANA

Members of the City Council
City of Bossier City, Louisiana

I am pleased to join our Finance Director in presenting the City of Bossier City Annual Financial Report for fiscal year 2000. Last year was another good year for our city. The area economy remains strong as indicated by the opening of new businesses, continued expansions of our single family subdivisions and tourist activity. Indicators of this growth are the sustained increase in sales tax collections, and property tax collections resulting from a substantial increase in our total assessed value.

In the year 2000 our 14,000-seat multi-purpose arena, CenturyTel Center, was opened. The Arthur Ray Tanguay Parkway, Phase IV, was completed and the parkway now extends from Hamilton Road to the arena. City growth requires that we not only continue the Parkway to Texas Street and beyond, but also that we complete the Benton Road Overpass and the widening of Hamilton Road to Benton Road as quickly as possible to accommodate our growth related traffic and train problems. All of these are underway. Our continued growth will require that infrastructure expansions and improvements such as these remain top priority. The orderly growth of our city will depend on it.

Our local economy continues to grow. All indications are that this growth will continue into the foreseeable future. This will require that we continue to monitor our receipts and expenditures so that taxpayers are receiving the maximum value for their tax dollars. Our City Council continues to effectively perform their check and balance function to insure that this happens.

We look forward to fiscal year 2001 as another year of productive and harmonious partnership with the Council. We shall continue our collective efforts to provide the citizens of our growing community the services and quality of life they deserve.

Sincerely,


Georgie Dismont
Mayor



CITY OF BOSSIER CITY

P. O. BOX 6007

BOSSIER CITY, LOUISIANA 70601-0007

March 2, 2001

The Honorable George Demers, Mayor
and Members of the City Council
City of Bossier City, Louisiana

In compliance with Section 4.06, paragraph 7 of the City Charter, the comprehensive annual financial report for the City of Bossier City, Louisiana (the "City") for the year ended December 31, 2000 is submitted herewith. This document is the official comprehensive publication of the City's financial position at December 31, 2000 and of the results of operations for the year ended December 31, 2000 for all funds and account groups of the City.

This report was prepared by the City's Finance Department. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the City. This report complies in all material respects to the Governmental Accounting Standards Board authoritative pronouncements. The notes to the financial statements explain the City's accounting policies, basis of accounting, funds, and accounts used, as well as other significant accounting information. These notes are an integral part of this report.

The report includes all entities or organizations that are required to be included in the City's reporting entity. The basic criterion for determining whether a governmental department, agency, institution, commission, public authority, or other governmental organization should be included in a governmental unit's reporting entity 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.

There are several agencies that provide services to City residents and are included in the financial statements of the City as discrete component units because they are legally separate from the City. These entities are:

City Court of Bossier City
Bossier City Marshall's Office
Metropolitan Planning Commission
Bossier Public Trust Financing Authority

The Honorable George Demers, Mayor
and Members of the City Council
March 2, 2001

The comprehensive annual financial report is presented in three sections: introductory, financial, and statistical. The introductory section includes this historical letter, the government's organizational chart, and a list of principal officials. The financial section includes the general purpose financial statements, the combining and individual fund and account group financial statements and schedules and supplementary data, as well as the auditors' report on the financial statements. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

The City provides the following services as authorized by its charter: public health and safety, streets, sanitation, water and sewerage, planning and zoning, recreation, and general administrative services.

ECONOMIC CONDITION AND OUTLOOK

During year 2000 the City continued to experience growth in new construction. Residential construction in North, East and South Bossier, primarily in single family dwellings, slowed somewhat, but the number of commercial expansions of existing businesses and the construction of new ones continued. City growth areas are our industrial parks, on North Airline Drive and along the I-220 bypass. Our continued growth and expansion is attributed to the increase of tourist activity, primarily as a result of the advent of riverboat gaming, our good school system, and excellent public safety record.

Bossier Air Force Base, which employs over 3,000 people, remains a viable and active economic stimulus for the region. Added missions, new construction and additional personnel are indicators that the Base will remain a growing and integral part of this community.

With only the Red River separating Bossier City and Shreveport, the economy in Shreveport has direct and indirect effects on our City. The economy of Shreveport experienced continued growth in 2000. An increase in retail sales, employment and commercial and residential construction are evidence of this growth. The expansion of the Caddo-Bossier Port and planned continuation of Interstate 49 has had a positive effect on the regional economy. Both provide major transportation links for Northeast Louisiana to other areas of the state and beyond.

The winter of 2000 saw the opening of an additional riverboat casino gaming pavilion and luxury hotel and opening of a luxury hotel adjacent to an existing gaming boat. This brings the number of riverboat gaming pavilions and luxury hotels in the Bossier/Shreveport area to five. A 15th gaming license is available in the area and local riverboat gaming firms are actively seeking this license. If awarded to one of the local gaming firms it will add to the already significant contribution of the gaming industry to the area's economy.

MAJOR INITIATIVES

Current

Traffic congestion due to City growth and the increase of train traffic is a major concern to all of us. Plans are being drawn and right of ways are being defined and purchased for the Bossier Road railroad overpass. Also in planning is the widening of Hamilton Lane from Bossierdale Boulevard to Bossier Road. This will include a large railroad underpass and an overpass at the north end where it intersects with Bossier Road.

The Honorable George Demery, Mayor
and Members of the City Council
March 2, 2001

We are also in the preliminary stage of planning to continue the Tugan Parkway. This will be accomplished in phases, the first phase will include widening Traffic Street from Bartlett Boulevard to East Texas Street. This phase will include enlarging the existing railroad underpass. Construction should start on the Houston Road railroad overpass and widening of Traffic Street in late 2001 or early 2002. The Hamilton Road upgrade should be underway in late 2002.

Future

With traffic and trains as a major problem, the City has relocated the utilities necessary to allow the State to begin the widening of Old Menden Road from 120 to Highway 80. This project will connect with the City's project to widen and connect Highway 80 to Steel Road. Construction of both these projects should be underway in late 2001. Plans are underway to purchase land and develop infrastructure in the Inverness and Richey Development District to encourage development in this area. These should be complete in mid 2003.

FINANCIAL INFORMATION

Accounting System and Budgetary Control

In developing and evaluating the City's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. We believe that the City's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

The accounting records for general governmental operations are maintained on a modified accrual basis with the revenues being recorded when measurable and available and expenditures being recorded when the liability is incurred. Accounting records of the City's proprietary funds are maintained on the accrual basis.

Budgetary control is maintained at the individual level by the maintenance of balances with purchase orders before their release to vendors. Purchase orders which would result in an overrun of a budget allocation, after considering fund surpluses or deficits, are rejected by the accounting system and are not processed until additional funds are available. Monthly budget reports are prepared for management's use in controlling and monitoring the approved budget. Open encumbrances are reported as encumbrances of fund balance at December 31, 2000.

The following paragraphs are highlights of the activities of the funds and account groups controlled by or dependent upon the City. Significant financial events and changes in financial reporting practices are also reflected.

The Honorable George Demers, Mayor
and Members of the City Council
March 2, 2001

General Governmental Functions

The General Fund is the general operating fund of the City and is used to account for all financial resources not accounted for in other funds. The following disclosures of general governmental functions reflect those operating activities recorded in the General Fund. Revenues and other financing sources for general governmental functions totaled \$34,456,393 in 2000, an increase of 3.6% over 1999. General property and sales taxes, revenues from sanitation charges, licenses and permits, and intergovernmental, which represent the four major general governmental revenue sources of the City, produced 71.4% of general revenues compared to 71.2% last year. The amount of revenues from various sources in 2000 is shown in the following tabulation:

Revenues and Other Financing Sources	2000		Increase (Decrease) From 1999
	Amount	Percent of Total	
Taxes	\$ 20,641,566	60.0%	\$ 2,025,316
Licenses and permits	1,887,488	5.4	198,647
Intergovernmental	1,487,980	4.3	(108,780)
Fines and penalties	1,213,758	3.5	71,805
Racing Commission - Louisiana			
Demos	261,893	0.8	(28,640)
Video Poker	384,099	1.1	(4,817)
Interest	84,371	0.2	25,331
Sanitation charges	1,643,465	4.8	163,811
Miscellaneous	1,211,898	3.6	165,338
Transfers in	4,629,757	13.4	683,217
Total revenues and other financing sources	\$ 34,456,393	100.0%	\$ 2,419,634

Tax revenue in the General Fund increased due to increased revenue from ad valorem taxes of \$999,818 and increased revenue from sales taxes of \$123,276. The increase in ad valorem taxes is primarily due to a revaluation of all property resulting in an increase of over 15% in the assessed value. In addition, the City continues to have sales properties added to the tax roll as a result of new construction. The increase in sales tax revenues is due to a strengthening economy.

Assessed valuations of \$298,538,788 represented an increase of 15.6% over the preceding year. Allotments of property tax levy by purpose (tax rate per \$1,000 assessed value) for 2000 and 1999 are as follows:

Purpose	2000	1999
General Fund - unrestricted	\$ 6.80	6.99
General Fund - restricted for Fire and Police Departments	19.48	19.48
	<u>\$ 26.28</u>	<u>26.48</u>

The Honorable George Dunham, Mayor
and Members of the City Council
March 2, 2001

Expenditures and other financing uses in the General Fund totaled \$33,987,493 in 2000, an increase of 5.5% over 1999. The amount of expenditures in 2000 by general governmental function is shown in the following tabulation:

	2000		Increase (Decrease) From 1999	
	Amount	Percent of Total		
General government	\$ 7,231,091	21.3%	\$ 189,668	
Solid waste	3,867,639	8.1	57,418	
Public safety	21,448,386	63.1	1,489,453	
Highways and streets	835,283	2.4	(9,818)	
Culture and recreation	1,433,697	4.2	63,942	
City Court and Judicial	915,281	2.7	73,828	
Other financing uses	89,763	0.3	29,365	
	<u>\$ 33,987,493</u>	<u>100.0%</u>	<u>\$ 1,786,336</u>	

Total General Fund expenditures increased due primarily to additional personnel, salary increases, repairs and maintenance cost increases, and increases in worker's compensation expenditures.

Fund balance in the General Fund was maintained at an adequate level. The General Fund fund balance experienced an increase of \$488,165 bringing the total fund balance to \$1,857,520 at December 31, 2000, which represents 14.3% of 2000 expenditures and other financing uses on a GAAP basis and 77% of 2000 expenditures and other financing uses on a budgetary basis.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources. The total revenues of \$18,868,186 from these sources for 2000 reflects a net increase of 41.8% from 1999. Sales and use taxes, intergovernmental revenues, net increase in the fair value of investments and interest income generated 91.4% of the total 2000 revenues compared to 96.3% in 1999. Sales tax revenues of \$3,850,379 were recorded in three special revenue funds established for the purposes of constructing and operating two new fire stations and a training facility, maintaining and operating the City jail and municipal buildings, and repair and maintenance of streets and drainage. Beginning in 1999, riverboat gaming revenue is reflected in the Riverboat Gaming Capital Projects Fund. Riverboat gaming revenue funds collected prior to 1999 were accumulated in the special revenue fund until the \$15,000,000 base amount created by referendum was attained. A subsequent ordinance required that 50% of the revenue, after the accumulation of the \$15,000,000 base, be used for water plant expansion and 50% added to the base until a base amount of \$30,000,000 was attained. At December 31, 2000, the balance of the base amount is \$32,848,117. Intergovernmental revenues of \$3,198,231 consisted primarily of Community Development Block Grant monies expended for programs designed to benefit low and moderate income residents and an allocation of \$1,962,868 from the State of Louisiana for use in riverboat/tourism development and the operation and maintenance of the Civic Center and multi-purpose arena. The Civic Center, in its eighth full year of operation, generated total revenues of \$17,129 primarily from the State funds and rental fees.

**The Honorable George Darnett, Mayor
and Members of the City Council
March 3, 2009**

The Arena opened in November 2000 and its operations for the year are reflected in the newly created Arena special revenue fund. The Arena generated total revenues of \$633,115, primarily from rental fees and advertising income. Other special revenue funds were used to account for the Court Witness For Fund.

Debt Administration

Funded indebtedness activity for 2008, which consists of revenue bonds applicable to general city and water and sewerage operations (excluding component units), is summarized in the following table:

Funds payable at January 1, 2009	\$ 81,844,480
New issue	135,975
Debt retired	(2,995,194)
Amortization of gain on refunding	<u>118,650</u>
Funds payable at December 31, 2008	<u>\$ 79,913,911</u>

At December 31, 2008, there was no general obligation debt recorded in the general purpose financial statements of the City. Tables 6 to 10 of this report present more detailed information about the debt position of the City.

Pension Plans

The City and the State of Louisiana collectively have six pension plans to provide substantially all full-time City employees with retirement, death, and disability benefits. Employees, other than fire and police employees, are covered under the Municipal Employees' Retirement System of Louisiana. The City contributes 4.5% of eligible earnings to the state for administration of this system.

City-administered Fire and Police Pension and Relief Funds currently serve 158 active and retired members. These pension plans were established by state statutes without providing for adequate levels of contribution to fund the benefits afforded by the plans. The latest actuarial valuation, dated January 1, 2008, indicated that the unfunded actuarial accrued liability for active and retired employees covered by these plans is \$17,689,853. According to the latest actuarial report, the estimated annual contribution required to pay normal cost and to fund the unfunded prior service cost over a 30-year period from 1983 is \$5,695,717.

A one-half cent sales tax was approved by the voters in 1982 with a portion of the tax dedicated to liquidate the unfunded liability of the Fire and Police Pension and Relief Funds over 30 years.

Nonresponsible Trust Fund

In 1999, the City created the Public Health and Safety Nonresponsible Trust Fund in account for the proceeds from the sale of Bonair Medical Center. Pursuant to the resolution passed by the voters of Bonair City, the net proceeds from the sale are to be placed in trust, after providing for all outstanding liabilities of the hospital, and the interest earnings on the principal are to be used to provide and enhance

The Honorable George Dentert, Mayor
and Members of the City Council
March 2, 2001

public health and safety services for the City. In 2000, the proprietary fund for the Drexler Medical Center was closed. Essentially all outstanding liabilities have been extinguished, and the remaining funds were transferred to the nonresponsible trust fund and added to the principal. As December 31, 2000, \$19,040,637 of the fund represents the net proceeds-on the sale, \$17,911,348 of which may not be invested.

Cash Management

The City has a cash management program which consists of pooling cash and investments for all funds of the City except the pension trust funds. Available cash was invested in obligations collateralized by instruments issued by the United States Government or United States Government agencies created by an act of Congress or insured by the Federal Deposit Insurance Corporation. The total amount of interest earned during 2000 was \$8,043,183. This was \$181,212 more than interest earned during 1999.

Risk Management

The City maintains a combination of self-insurance and stop-loss coverage to manage its risk of loss from worker's compensation claims, property damage, theft, and claims against employees. The City is self-insured for worker's compensation and group dental. Payments are made from the operating funds to the Insurance Fund and the Liability Insurance Fund. The retained earnings in the Insurance and Liability Insurance Funds decreased by \$70,996 during 2000.

Capital Project Funds

The capital project funds are used to account for the acquisition or construction of major capital facilities other than those financed by proprietary funds or trust funds. Expenditures for capital improvement projects in 2000 totaled \$46,762,967. The primary sources of funding the City's capital improvement program are sales taxes, slotboat gaming and proceeds from sales tax bonds.

The capital project fund balances, totaling \$9,323,671 at December 31, 2000, were invested through the City's cash management program in certificates of deposit and U.S. government obligations.

General Fixed Assets

The general fixed assets of the City are those fixed assets used in the performance of general governmental functions and exclude the fixed assets of enterprise funds. As of December 31, 2000, the general fixed assets of the City amounted to \$118,224,376. This amount represents the original cost of the assets. Depreciation of general fixed assets is not recognized in the City's accounting system, nor is interest capitalized.

The Honorable George Deane, Mayor
and Members of the City Council
March 2, 2009

Enterprise Funds

Comparative data for the water and sewerage system for the past two fiscal years is presented in the following tabulation:

	2008		1999	
	Water	Sewer	Water	Sewer
Gross operating revenues	\$ 4,668,734	3,883,406	4,348,438	4,826,171
Operating expenses	<u>3,683,949</u>	<u>4,414,347</u>	<u>3,666,962</u>	<u>4,607,714</u>
Operating income	\$ <u>884,784</u>	<u>469,059</u>	<u>681,476</u>	<u>218,457</u>

The operating revenues of the water and sewer systems increased during 2008 due primarily to increased consumption. Water and sewer operating expenses have remained relatively consistent from 1999 to 2008.

Comparative data for the Emergency Medical Services for the past two years is presented in the following tabulation:

	Emergency Medical Services	
	2008	1999
Gross operating revenues	\$ 1,978,896	2,666,981
Operating expenses	<u>2,193,167</u>	<u>2,218,866</u>
Operating loss	\$ <u>(214,271)</u>	<u>(551,885)</u>
Net loss	\$ <u>(153,786)</u>	<u>(176,367)</u>

The Emergency Medical Services Fund continued to operate at a net loss in 2008. Assistance for revenues decreased slightly from 1999 and operating expenses have maintained at a consistent level as compared to 1999.

The Honorable George Homet, Mayor
and Members of the City Council
March 2, 2000

OTHER INFORMATION

Certificate of Achievement for Excellence in Financial Reporting

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Boulder City for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 1999.

In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

Independent Audit

Section 3.14 of the City Charter of Boulder City requires that the City Council designate annually a certified public accountant or firm of certified public accountants to provide an annual independent audit of every agency and department of the City. The City Council designated KPMG LLP to meet these requirements and their report follows as an integral component of this report.

The City is required to undergo an annual single audit in conformity with the provisions of the revised Single Audit Act of 1996 and U.S. Office of Management and Budget Circular A-133, *Audit of States, Local Governments and Nonprofit Organizations*. Information related to this single audit, including the schedule of expenditures of federal awards, findings and questioned costs, and independent auditor's reports on internal control structure and compliance with applicable laws, regulations, contracts and grants are presented in a separate report.

Acknowledgments

The preparation of this report could not be accomplished without the efficient and dedicated services of the entire staff of the Finance Department and the assistance of the City's external auditors, KPMG LLP. I would like to express my appreciation to all members of the Department who assisted and contributed to its preparation. I would also like to thank the Mayor and the members of the City Council for their interest and support in planning and conducting the financial operations of the City in a responsible and progressive manner.

Respectfully submitted,



Charles E. Gilson
Director of Finance

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Bossier City,
Louisiana

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1999

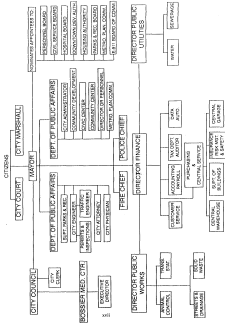
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Ann Spray Kinsy
President

Jeffrey L. Eason
Executive Director

ORGANIZATION CHART



ELECTED OFFICIALS



MAYOR GEORGE DEMONT



**Council Member at Large
COBY COOPER**



**Council Member at Large
DAN DEPRANZO, JR.**



**Council Member District 1
RAY E. HARRIS**



**Council Member District 2
JEFF D. HARDY**



**Council Member District 3
DON W. WILLIAMS**



**Council Member District 4
DAVID JONES**



**Council Member District 5
JAMES HIGGINS**

FINANCIAL SECTION

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- COMBINED FINANCIAL STATEMENTS —
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- COMBINING AND INDIVIDUAL FUND AND
ACCOUNT GROUP STATEMENTS AND
SCHEDULES

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OPINION OF INDEPENDENT
CERTIFIED PUBLIC
ACCOUNTANTS**



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1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 2679, 26

To the Honorable Members of the City Council
and the Honorable George Deane, Mayor
City of Boulder City, Louisiana

We have audited the accompanying general purpose financial statements and the combining, individualized, and segment group financial statements and schedules of the City of Boulder City, Nevada (City), as of and for the year ended December 31, 2008, as listed in the accompanying table of contents. These financial statements and schedules are the responsibility of the City's management. Our responsibility is to express an opinion on these financial statements and schedules based on our audit. We did not audit the component unit financial statements of the Boulder Public Trust Financing Authority (Authority), which represent 88% of the assets of the component unit column on Exhibit 1 and 100% of the revenues of the component unit column on Exhibit 4. These financial statements were audited by another auditor whose report has been furnished to us, and our opinion on the accompanying financial statements and schedules, insofar as it relates to the amounts included for the Authority, is based on the report of the other auditor.

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 examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of the other auditor provide a reasonable basis for our conclusion.

In our opinion, based on our audit and the report of the other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the City as of December 31, 2009, and the results of its operations and the cash flows of its proprietary fund types, nonexpendable trust fund and discretely presented component units for the year then ended in conformity with accounting principles generally accepted in the United States of America. Also, in our opinion, the combining, individual fund, and account group financial statements and schedules referred to above present fairly, in all material respects, the financial position of each of the individual funds and individual account groups of the City as of December 31, 2009, and the results of operations of such funds and the cash flows of individual proprietary funds and nonexpendable trust fund 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 a report dated March 2, 2004, on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.



The schedules of funding progress on page 55 are not a required part of the general purpose financial statements, but are supplementary information required by the Governmental Accounting Standards Board, and we did not audit and do not express an opinion on such information. We have applied to the schedules of funding progress certain limited procedures prescribed by professional standards, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the schedules.

The accompanying information in the Introductory Section and Statistical Section has not been audited by us, and accordingly, we express no opinion on this information.

KPMG LLP

March 2, 2001

COMBINED FINANCIAL STATEMENTS — OVERVIEW

The Combined Financial Statements include all funds and account groups of the City and component units and are designed to provide an overview of the financial position and results of operations for the City as a whole. Additional information in the form of combining and individual fund and account group statements and schedules is included elsewhere in this report.

CITY OF HOUSTON CITY, TEXAS

Continued Volume 33(2) • All Bond Trust Account Group and Depository Financial Company Unit

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City of Seattle, Washington

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1. *Journal of the American Medical Association*, 1997; 277: 1039-1043.

Category	Production (Units)		Inventory (Units)		Sales (Units)		Revenue (USD)		Profit (USD)	
	Q1	Q2	Q1	Q2	Q1	Q2	Q1	Q2	Q1	Q2
Electronics	1200	1500	300	400	900	1100	18000	22000	3000	4500
Apparel	800	900	200	250	600	650	12000	13500	1500	1800
Home Goods	500	600	100	150	400	450	8000	9000	1000	1200
Books	300	400	50	100	250	300	4500	5500	600	750
Food & Beverage	2000	2200	500	600	1500	1600	30000	33000	4000	4500
Personal Care	1000	1100	250	300	750	800	15000	16500	1800	2000
Health & Wellness	600	700	150	200	450	500	9000	10500	1100	1300
Travel & Leisure	400	500	100	150	300	350	6000	7500	700	900
Education	200	300	50	100	150	200	3000	4500	350	500
Services	1500	1800	400	500	1100	1300	22000	27000	2800	3500
Other	100	150	20	30	80	120	1600	2400	200	300
Total	5000	5800	1200	1500	3800	4300	76000	87000	10000	11500

CITY OF BOSSIER CITY, LOUISIANA

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types and Discretely Presented Component Units

Year ended December 31, 2009

with comparative data for year ended December 31, 2008

	2009	2008	2007	2006	2005	2004
Revenues						
General Fund						
Sales taxes	11,442,346	11,442,346	11,442,346	11,442,346	11,442,346	11,442,346
Licenses and permits	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Fees and charges	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Interest	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Miscellaneous	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total General Fund	15,442,346	15,442,346	15,442,346	15,442,346	15,442,346	15,442,346
Special Revenue						
Federal Grants	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
State Grants	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Local Grants	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Special Revenue	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Total Revenues	18,442,346	18,442,346	18,442,346	18,442,346	18,442,346	18,442,346
Expenditures						
General Fund						
Personnel	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Materials and supplies	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Utilities	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Travel	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Telephone	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Postage	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Printing	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Repairs and maintenance	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Depreciation	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Interest	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total General Fund	15,442,346	15,442,346	15,442,346	15,442,346	15,442,346	15,442,346
Special Revenue						
Federal Grants	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
State Grants	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Local Grants	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Special Revenue	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Total Expenditures	18,442,346	18,442,346	18,442,346	18,442,346	18,442,346	18,442,346
Changes in Fund Balances						
General Fund						
Beginning	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Add: Revenues	15,442,346	15,442,346	15,442,346	15,442,346	15,442,346	15,442,346
Less: Expenditures	(15,442,346)	(15,442,346)	(15,442,346)	(15,442,346)	(15,442,346)	(15,442,346)
Total	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Special Revenue						
Beginning	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Add: Revenues	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Less: Expenditures	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)
Total	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Changes in Fund Balances	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Ending Fund Balances	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000

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Combined Estimate of Resources, Expectations, and Changes in Fuel Relations - Budget and Actual on a Half-year Basis - General and Social Services, 1961-1962

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CITY OF BIRMINGHAM CITY, LOFT BUILDING

Condensed Balance Sheet, Expenses, and Changes in Related Fundings Off and Balance, all
Presenting Fund Types, Nonspending Fund and Total Previously Presented Component (s)

Year ended December 31, 2009

with comparative totals for year ended December 31, 2008

	2009		2008		2007		2006		2005		2004		2003		2002		2001		2000		1999		1998		1997		1996		1995		1994		1993		1992		1991		1990		1989		1988		1987		1986		1985		1984		1983		1982		1981		1980		1979		1978		1977		1976		1975		1974		1973		1972		1971		1970		1969		1968		1967		1966		1965		1964		1963		1962		1961		1960		1959		1958		1957		1956		1955		1954		1953		1952		1951		1950		1949		1948		1947		1946		1945		1944		1943		1942		1941		1940		1939		1938		1937		1936		1935		1934		1933		1932		1931		1930		1929		1928		1927		1926		1925		1924		1923		1922		1921		1920		1919		1918		1917		1916		1915		1914		1913		1912		1911		1910		1909		1908		1907		1906		1905		1904		1903		1902		1901		1900		1899		1898		1897		1896		1895		1894		1893		1892		1891		1890		1889		1888		1887		1886		1885		1884		1883		1882		1881		1880		1879		1878		1877		1876		1875		1874		1873		1872		1871		1870		1869		1868		1867		1866		1865		1864		1863		1862		1861		1860		1859		1858		1857		1856		1855		1854		1853		1852		1851		1850		1849		1848		1847		1846		1845		1844		1843		1842		1841		1840		1839		1838		1837		1836		1835		1834		1833		1832		1831		1830		1829		1828		1827		1826		1825		1824		1823		1822		1821		1820		1819		1818		1817		1816		1815		1814		1813		1812		1811		1810		1809		1808		1807		1806		1805		1804		1803		1802		1801		1800		1799		1798		1797		1796		1795		1794		1793		1792		1791		1790		1789		1788		1787		1786		1785		1784		1783		1782		1781		1780		1779		1778		1777		1776		1775		1774		1773		1772		1771		1770		1769		1768		1767		1766		1765		1764		1763		1762		1761		1760		1759		1758		1757		1756		1755		1754		1753		1752		1751		1750		1749		1748		1747		1746		1745		1744		1743		1742		1741		1740		1739		1738		1737		1736		1735		1734		1733		1732		1731		1730		1729		1728		1727		1726		1725		1724		1723		1722		1721		1720		1719		1718		1717		1716		1715		1714		1713		1712		1711		1710		1709		1708		1707		1706		1705		1704		1703		1702		1701		1700		1699		1698		1697		1696		1695		1694		1693		1692		1691		1690		1689		1688		1687		1686		1685		1684		1683		1682		1681		1680		1679		1678		1677		1676		1675		1674		1673		1672		1671		1670		1669		1668		1667		1666		1665		1664		1663		1662		1661		1660		1659		1658		1657		1656		1655		1654		1653		1652		1651		1650		1649		1648		1647		1646		1645		1644		1643		1642		1641		1640		1639		1638		1637		1636		1635		1634		1633		1632		1631		1630		1629		1628		1627		1626		1625		1624		1623		1622		1621		1620		1619		1618		1617		1616		1615		1614		1613		1612		1611		1610		1609		1608		1607		1606		1605		1604		1603		1602		1601		1600		1599		1598		1597		1596		1595		1594		1593		1592		1591		1590		1589		1588		1587		1586		1585		1584		1583		1582		1581		1580		1579		1578		1577		1576		1575		1574		1573		1572		1571		1570		1569		1568		1567		1566		1565		1564		1563		1562		1561		1560		1559		1558		1557		1556		1555		1554		1553		1552		1551		1550		1549		1548		1547		1546		1545		1544		1543		1542		1541		1540		1539		1538		1537		1536		1535		1534		1533		1532		1531		1530		1529		1528		1527		1526		1525		1524		1523		1522		1521		1520		1519		1518		1517		1516		1515		1514		1513		1512		1511		1510		1509		1508		1507		1506		1505		1504		1503		1502		1501		1500		1499		1498		1497		1496		1495		1494		1493		1492		1491		1490		1489		1488		1487		1486		1485		1484		1483		1482		1481		1480		1479		1478		1477		1476		1475		1474		1473		1472		1471		1470		1469		1468		1467		1466		1465		1464		1463		1462		1461		1460		1459		1458		1457		1456		1455		1454		1453		1452		1451		1450		1449		1448		1447		1446		1445		1444		1443		1442		1441		1440		1439		1438		1437		1436		1435		1434		1433		1432		1431		1430		1429		1428		1427		1426		1425		1424		1423		1422		1421		1420		1419		1418		1417		1416		1415		1414		1413		1412		1411		1410		1409		1408		1407		1406		1405		1404		1403		1402		1401		1400		1399		1398		1397		1396		1395		1394		1393		1392		1391		1390		1389		1388		1387		1386		1385		1384		1383		1382		1381		1380		1379		1378		1377		1376		1375		1374		1373		1372		1371		1370		1369		1368		1367		1366		1365		1364		1363		1362		1361		1360		1359		1358		1357		1356		1355		1354		1353		1352		1351		1350		1349		1348		1347		1346		1345		1344		1343		1342		1341		1340		1339		1338		1337		1336		1335		1334		1333		1332		1331		1330		1329		1328		1327		1326		1325		1324		1323		1322		1321		1320		1319		1318		1317		1316		1315		1314		1313		1312		1311		1310		1309		1308		1307		1306		1305		1304		1303		1302		1301		1300		1299		1298		1297		1296		1295		1294		1293		1292		1291		1290		1289		1288		1287		1286		1285		1284		1283		1282		1281		1280		1279		1278		1277		1276		1275		1274		1273		1272		1271		1270		1269		1268		1267		1266		1265		1264		1263		1262		1261		1260		1259		1258		1257		1256		1255		1254		1253		1252		1251		1250		1249		1248		1247		1246		1245		1244		1243		1242		1241		1240		1239		1238		1237		1236		1235		1234		1233		1232		1231		1230		1229		1228		1227		1226		1225		1224		1223		1222		1221		1220		1219		1218		1217		1216		1215		1214		1213		1212		1211		1210		1209		1208		1207		1206		1205		1204		1203		1202		1201		1200		1199		1198		1197		1196		1195		1194		1193		1192		1191		1190		1189		1188		1187		1186		1185		1184		1183		1182		1181		1180		1179		1178		1177		1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Received 10 March 2004; accepted 11 May 2004

Conditional Estimates of Cash Flows: All Participating Fund Types: Non-sustainable Trust Funds and Sustainable Trust Funds: Sustainable Trust Funds

Year ended December 31, 1999
with comparative data for year ended December 31, 1998

[illegible][illegible]

CITY OF BOSSIER CITY, LOUISIANA

Pension Trust Funds

Combined Statement of Changes in Plan Net Assets

Year ended December 31, 2000

with comparative totals for year ended December 31, 1999

	<u>2000</u>	<u>1999</u>
<i>Additions:</i>		
Contributions from City:		
Sales taxes, net	\$ 5,408,139	4,987,007
Fire insurance premiums	100,000	101,332
Employer's contributions	25,018	489,120
City-Clear fees	238,770	211,471
City liquor license	3,041	5,421
Total contributions from City	<u>5,775,168</u>	<u>5,794,951</u>
Employers' contributions	<u>25,018</u>	<u>45,333</u>
Investment income:		
Net appreciation (depreciation) in the fair value of investments	1,878,192	(2,237,621)
Interest income	1,518,740	1,683,564
Total investment income	<u>3,396,932</u>	<u>(554,057)</u>
Total additions	<u>9,091,143</u>	<u>5,267,828</u>
<i>Deductions:</i>		
Pensions and benefits	10,766,327	5,586,918
Miscellaneous	44,388	86,101
Total deductions	<u>10,810,715</u>	<u>5,673,019</u>
Net decrease	<u>(1,719,572)</u>	<u>(405,191)</u>
Fund balances reserved for employees pension benefit:		
Beginning of year	<u>28,215,633</u>	<u>28,680,373</u>
End of year	<u>\$ 26,496,061</u>	<u>28,275,183</u>

See accompanying notes to combined financial statements.

CITY OF BOSSIER CITY, LOUISIANA

Comparing Statement of Revenues, Expenditures, and
Change in Fund Balance - Component Unit

Year ended December 31, 2009

	Direct Impact Fund Type			Indirect Impact		Totals
	2009 Year of Bossier City	2009 Year of Bossier City	2009 Year of Bossier City	2009 Year of Bossier City	2009 Year of Bossier City	
Revenues						
Int'l. charges, no-commission for services						
Rent and other shared revenues						
Miscellaneous						
Interest income						
Total revenues	\$ 289,559	\$ 289,559	\$ 289,559	\$ 289,559	\$ 289,559	\$ 289,559
Expenditures						
Capital						
General government						
Public safety						
Capital/construction						
Total expenditures	289,559	289,559	289,559	289,559	289,559	289,559
Excess (deficiency) of revenues over expenditures						
Other financing sources - transfer from primary government						
Excess (deficiency) of revenues and other sources over expenditures						
Fund balance at beginning of year, as previously reported						
Plus: (Minus) Miscellaneous (B)						
Fund balance at beginning of year, as revised						
Fund balance at end of year	\$ 289,559	\$ 289,559	\$ 289,559	\$ 289,559	\$ 289,559	\$ 289,559

See accompanying foot notes to consolidated financial statements and accompanying independent auditor's report.

CITY OF BOSSIER CITY, LOUISIANA

Notes to Combined Financial Statements

December 31, 2008

(f) Summary of Significant Accounting Policies

The City of Bossier City, Louisiana (the "City"), was incorporated in 1880 and operates under a City Charter dated July 1, 1973, which provides for a strong Mayor-Council form of government. The City provides the following services as authorized by its charter: public health and safety, streets, sanitation, water and sewerage, planning and zoning, recreation, and general administrative services. Education and welfare are administered by other governmental entities.

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

The financial statements present the City (the primary government) and its component units. The component units discussed below are included in the City's reporting entity because of the significance of their operational or financial relationships with the City.

Separately Presented Component Units

The component units column in the combined financial statements include the financial data of the City's component units. They are reported in a separate column to emphasize that they are legally separate from the City.

Metropolitan Planning Commission

The Metropolitan Planning Commission (Commission) is responsible for the orderly physical development of the City and the surrounding planning area. The Commission makes recommendations to the City Council and the Parish Police Jury. The Commission consists of nine members with four appointed by both the City and the Bossier Parish Police Jury, and one member is elected by joint action of the governing authorities. Although the Commission is legally separate, the City acts as its fiscal agent and has the ability to modify and approve its budget. The Commission serves the delivery of the City of Bossier City.

City Court of Bossier City

The City Court of Bossier City (City Court) was created by special legislative act. Its jurisdiction includes the incorporated area of the City. The City Judge is elected and cannot be removed by City officials. The City Court is fiscally dependent on the City. The City has the ability to modify or approve its budget which comes from the General Fund. There are certain funds collected by the City Court, pursuant to state statute, which are under the control of the

CITY OF BOSSIER CITY, LOUISIANA

Notes to Combined Financial Statements

December 31, 2009

City Court. The City Court serves the citizens of the City. The financial statements of the City Court included in the accompanying financial statements are as of and for the fiscal year ended December 31, 2009.

Bossier City Marshal's Office

The Bossier City Marshal's Office (City Marshal) is an elected official. The City Marshal is fiscally dependent on the City. The City has the ability to modify or approve the budget which comes from the General Fund. There are certain funds collected as court costs, pursuant to state statute, which are under the control of the City Marshal. The City Marshal serves the citizens of the City. The financial statements of the City Marshal included in the accompanying financial statements are as of and for the fiscal year ended December 31, 2009.

Bossier Public Trust Financing Authority

The Bossier Public Trust Financing Authority was created by a trust indenture, pursuant to state enabling legislation, which made the City the beneficiary. There are five trustees appointed by the City Council for terms of five years. In accordance with the terms of the trust indenture, the City has no power to manage business for the trustees nor to control or direct the actions of the trustees. The City is entitled solely to the benefits of the trust, and at the termination of the trust it shall receive the residual of the trust. The City cannot access the organization's funds at will, although there is some ability to access them at the discretion of the Bossier Public Trust Financing Authority. The Bossier Public Trust Financing Authority serves the citizens of the City. The financial statements of the Bossier Public Trust Financing Authority included in the accompanying financial statements are as of and for the fiscal year ended November 30, 2009.

The Commission does not issue separate financial statements and consists of only one fund. Their financial statements are included in this report and these financial statements can be obtained from the Finance Department, P. O. Box 5537, Bossier City, Louisiana 71171. Complete financial statements of the other individual component units may be obtained at the following addresses:

City Court of Bossier City
P.O. Box 5537
Bossier City, Louisiana 71171

Bossier City Marshal's Office
P.O. Box 5537
Bossier City, Louisiana 71171

Bossier Public Trust Financing Authority
318 Benton Road
Bossier City, Louisiana 71171

CITY OF BOSSIER CITY, LOUISIANA

Notes to Combined Financial Statements

December 31, 2008

Other Related Organizations

Houma Housing Authority

The Houma Housing Authority was created by state statute, and it is legally separate from the City. The Mayor appoints the five commissioners; however, the City cannot impose its will on the Houma Housing Authority since it does not have the ability to modify or approve the budget or override or modify the decisions of the commissioners. The Houma Housing Authority is legally independent and there is no financial benefit or burden relationship with the City. Therefore, it is not included in the City's financial statements.

Industrial Park Fund

The Industrial Park Fund was organized in 1976 as a joint venture between the City and the Houma Parish Police Jury for the purpose of purchasing land and the development of an industrial park.

The City has a 10 percent interest in the assets of the Industrial Park Fund. Both governing bodies share equally in the approval process for budgeting and financing activities. Advances by the City to the Industrial Park Fund have been expensed in the fund making the advance, and the City's equity interest in the net assets of the fund has not been recorded in the General Fixed Asset Account Group because it is immaterial.

Condensed condensed financial information as of December 31, 2008 is as follows:

Balance Sheet Data	Total	City's Share
Total assets	\$ 309,738	169,862
Total fund balance	\$ 309,738	169,862
Statement of Revenues, Expenditures, and Changes in Fund Balance		
Revenues	\$ 137,863	68,932
Expenditures	285,138	154,560
Excess of expenditures over revenues	(247,275)	(123,628)
Fund balance, January 1, 2008	\$ 556,987	295,493
Fund balance, December 31, 2008	\$ 309,738	169,862

CITY OF BOSSIER CITY, LOUISIANA

Notes to Combined Financial Statements

December 31, 2008

During 1998, the Industrial Park Fund purchased 70 acres for future development. Construction of sewer improvements began in late 2000 and plans are underway for an additional access road to be constructed in 2001. Complete financial statements of the joint venture may be obtained at the following address:

Bozelle Parish Police Jury
P.O. Box 68
Bossier City, Louisiana 71005

The accounting policies of the City of Bossier City, Louisiana, conform to generally accepted accounting principles as applicable to governmental units. The accounting policies of the discretely presented component units are consistent with those of the City. The following is a summary of the more significant policies:

(a) Basis of Presentation - Fund accounting

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

Governmental Funds

Governmental funds are those through which most governmental functions of the City are financed. The acquisitions, use, and balances of the City's expendable financial resources and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. All governmental funds are accounted for on a spending, measurement basis; that is, the measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the City's governmental fund types:

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

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. Special revenue funds at December 31, 2008 were State and Federal Grant, Court Witness Fee, Civic Center, Hotel/Motel Taxes, Fire Improvements and Operations, Jail and Municipal Buildings, Sports and Drainage, Riverboat Gaming, and Arena.

CITY OF BOSSIER CITY, LOUISIANA

Notes to Combined Financial Statements

December 31, 2008

Debt Service Funds - The debt service funds are 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 funds receive a portion of all ad valorem and sales taxes paid to the City.

Capital Project Funds - Capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Proprietary Funds

Proprietary funds are used to account for the City's ongoing organizations and activities which are similar to those often found in the private sector. All proprietary funds and the pension trust funds are accounted for on a capital maintenance measurement basis; that is, the measurement focus is upon determination of net income. The following are the proprietary funds maintained by the City:

Enterprise Funds - Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The City's enterprise funds are the Department of Water and Sewerage, Bossier Medical Center, and Emergency Medical Services.

The Department of Water and Sewerage is operated as a self-sustaining utility of the City and is responsible for providing the residents of the City of Bossier City, Louisiana, with water and sewerage treatment.

Prior to its sale during 1996, (which is more fully discussed in note 14), Bossier Medical Center was a municipal health care facility owned and operated by the City of Bossier City, Louisiana.

The Emergency Medical Services department is operated as a self-sustaining service of the City and is responsible for providing the residents of the City of Bossier City, Louisiana, with emergency medical services.

CITY OF BOSSER CITY, LOUISIANA

Notes to Consolidated Financial Statements

December 31, 2009

Internal Service Funds - Internal service funds are used to account for the financing of services provided by one department of the City to other departments on a cost-reimbursement basis. The City maintains two internal service funds for workers' compensation and general insurance coverage.

Fiduciary Funds

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

Pension Trust Funds - The City maintains three retirement funds which are accounted for and reported as fiduciary funds since capital maintenance is critical. These funds are the Fireman's Pension and Relief Fund, the Policemen's Pension and Relief Fund, and the Houston Medical Center Pension Fund.

Nonexpendable Trust Fund - Nonexpendable trust funds account for assets for which the principal may not be spent. In 1909, the City established the Public Health and Safety fund to account for the proceeds from the sale of the Houston Medical Center, as more fully discussed in note 14. Amounts received in excess of the stipulated principal balance of \$47,811,140 and earnings on the principal may only be spent for public health and safety.

Agency Funds - Agency funds are custodial in nature and do not present results of operations or have a management focus. The Consolidated Sales Tax Fund accounts for the collection of a two and one-half percent city sales and use tax and the distribution of this tax to the various funds which account for operations or projects for which the tax was levied. This fund also accounts for the collection and distribution of sales taxes levied by the Bossier Parish School Board and various municipalities within the parish. The Riverboat Gaming Agency Fund accounts for the receipt and distribution of funds received from the riverboats and paid to other local government agencies under the terms of the agreements with the riverboats.

Account Groups

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

General Fund Asset Account Group - This account group is established to account for all fund assets of the City, other than those accounted for in the proprietary funds.

General Long-Term Obligation Account Group - This account group is established to account for all long-term obligations of the City except those accounted for in the proprietary funds.

CITY OF BOSSIER CITY, LOUISIANA

Notes to Combined Financial Statements

December 31, 2000

(6) *Fund Assets and Long-Term Liabilities*

The accounting and reporting treatment applied to the fund assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. The reported fund balance (not current assets) is considered a measure of "available spendable resources." Governmental fund spending statements present increases (revenues and other financial sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Fund assets used in governmental fund type operations (general fund assets) are accounted for in the General Fund Assets Account Group, rather than in governmental funds. Public domain ("infrastructure") general fund assets consisting of certain improvements including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems are not capitalized along with other general fund assets. No depreciation has been provided on general fund assets, nor has interest been capitalized.

All fund assets are valued at historical cost or estimated historical cost (actual historical cost is not available). Donated fund assets are valued at their estimated fair value on the date donated.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Obligation Account Group, not in the governmental funds. Long-term liabilities accounted for in the General Long-Term Obligation Account Group are retired from the General Fund and debt service funds while long-term liabilities accounted for in the proprietary funds are retired from the respective funds in which they are recorded.

The two account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Special reporting treatments are also applied to governmental fund prepaid expenditures to indicate that they do not represent "available spendable resources," even though they are a component of net current assets. Such amounts are generally offset by fund balance reserve accounts.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to include amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Obligation Account Group.

CITY OF BOSSIER CITY, LOUISIANA

Notes to Combined Financial Statements

December 31, 2000

All proprietary funds and pension trust funds are accounted for as a cost of services or "capital maintenance" measurement focus. This means that all assets (including fixed assets) and all liabilities (whether current or noncurrent) associated with their activity are included as their balance sheets. Their reported fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present income (revenue) and expense (expense) in net total assets.

Depreciation of all exhaustible fixed assets used by proprietary funds is charged as an expense against their operations. Depreciation recognized on fixed assets acquired through intergovernmental grants, endowments, or donated revenues currently restricted to capital acquisitions is allocated to contributed capital, while depreciation on fixed assets acquired with proprietary fund revenues is allocated to retained earnings.

Accumulated depreciation is reported on the proprietary fund balance sheets. Depreciation has been provided over the estimated useful lives using the straightline method. The estimated useful lives are as follows:

Buildings	15-60 years
Structures:	
Water reservoir and treatment plant	10-60 years
Transmission and distribution systems	10-15 years
Equipment and vehicles	3-20 years

(c) Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The modified accrual basis of accounting is followed by all governmental funds (General Fund, special revenue funds, debt service funds, agency funds, and capital projects funds). Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. All revenues taxes are considered "measurable" at the time of levy whereas such items as tobacco taxes are considered "measurable" when in the hands of intermediary collecting agencies and are recognized as revenue at that time. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include (1) accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued; and (2) principal and interest on general long-term debt which is recognized when due.

CITY OF BOSSIER CITY, LOUISIANA

Notes to Combined Financial Statements

December 31, 2008

In applying the receivable to account concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the City. That is, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually receivable only for failure to comply with prescribed compliance requirements. These revenues are reflected as revenues at the time of receipt or earlier if the receivable to account criteria are met.

Licenses and permits, charges for general governmental services, fines and penalties, Racing, Commission revenues, video poker revenues, riotous gaming revenues, and miscellaneous other revenues (except investment earnings) are recorded as revenues when received in cash because they are practically not measurable until actually received. Taxes, charges for services, and investment earnings are recorded as earned since they are measurable and available (see note 3 for property tax accrual policy).

The accrual basis of accounting is used by the proprietary funds, pension trust funds and the nonspendable trust fund. Revenues are recognized when earned and expenses are recognized when incurred. The reserve method is used to account for bad debt expenses on enterprise fund receivables. Unbilled service receivables of the Department of Water and Sewerage Fund and Emergency Medical Services Fund are reflected in the accompanying financial statements at approximately \$154,890 and \$58,412 respectively, as December 31, 2008.

The City applies all applicable Governmental Accounting Standards Board (GASB) pronouncements in accounting and reporting for its proprietary operations as well as the following pronouncements issued on or before November 30, 1989, unless these pronouncements conflict with or contradict GASB pronouncements. Financial Accounting Standards Board Statements and Interpretations, Accounting Principles Board opinions, and Accounting Research Bulletins.

(c) Budgetary Data

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

- (1) Prior to October 15, the Mayor submits to the City Council 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 15, the budget is legally created through passage of an ordinance.

CITY OF BOSSIER CITY, LOUISIANA

Notes to Combined Financial Statements

December 31, 2000

- (4) The budget ordinance is structured such that revenues are budgeted by source, and appropriations are budgeted by department and by principal object of expenditures. The City Charter provides that expenditures may not legally exceed appropriations on a departmental basis after considering fund surpluses or deficits. The Council may revise or amend the budget at its discretion during legally convened sessions. Management may amend the budget only below the department level. Amendments to the budget were made and adopted by the Council during 2000.
- (5) The City utilizes formal budgetary integration as a management control device for the General Fund, special revenue funds, and capital projects funds. This process is not employed for the debt service funds because effective budgetary control is achieved through general bond indenture provisions.
- (6) Comparison of budgeted and actual amounts as shown in Exhibit 3 in the accompanying financial report includes the General Fund and those special revenue funds which are included in the annual operating budget (Civic Center, Fire Improvements and Operations, Jail and Municipal Buildings, Growth and Enclosure and Animal). Annual operating budgets are not prepared for the State and Federal Guard, Court Witness Fee, and Riverboat Gaming, special revenue funds, but rather these funds are budgeted on a project basis. The capital budget ordinances which encompass the capital projects funds present variances as opposed to annual budget amounts and thus budget and actual comparisons are not reported in the accompanying financial statements for these funds.
- (7) The basis of accounting applied to budgetary data presented is substantially consistent with the appropriate basis of accounting for each fund type for which an annual budget is prepared. Appropriations which are not expended lapse at year end, except appropriations for capital improvements, which do not lapse until the purpose of the appropriation has been accomplished or abandoned.
- (8) The City is legally required to prepare annual operating budgets for the Department of Water and Sewerage and the Emergency Medical Services. The City is not, however, required to present an annual-in-budget comparison for the enterprise funds. Budgets are not prepared for the internal service funds.

CITY OF BOSSIER CITY, LOUISIANA

Notes to Combined Financial Statements

December 31, 2009

(5) 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 since the commitments will be honored through subsequent years' budget appropriations. Encumbrances do not constitute expenditures or liabilities.

(6) Investments

For all funds, investments are stated at fair value based on quoted market prices. The investments at December 31, 2009 were primarily U.S. government and U.S. government agency securities (see note 2 for the City's investment policy).

(7) Prepaid Items

Prepaid items consist of items such as prepaid insurance and other prepaid expenditures. The cost is recorded as an asset at the time such items are purchased. The reserve for prepaid expenditures in governmental fund types is equal to the amount of prepaid expenditures to indicate a portion of the fund balance is not available for future expenditures.

(8) Inventories

Inventories are valued at cost (first-in, first-out). Inventories in the General Fund consist of expendable supplies held for consumption. The cost is recorded as an asset at the time individual inventory items are purchased and charged as an expenditure when used. Inventories in the enterprise funds consist of repair materials and spare parts.

(9) Receivable Deposits

The Department of Water and Sewerage of the City of Bossier City requires that its first time water and sewer customers not in good standing place a deposit before service is restored. If customers maintain the status of good standing for one year, the deposits are refunded. These monies are not restricted by law and are generally used by the Department of Water and Sewerage in meeting current operating cash requirements.

The Sales Tax Department requires deposits of certain establishments involved in special events and before being allowed to sell alcohol. The deposits are used to offset delinquent tax bills or are returned upon the respective activity ceasing.

CITY OF BOSSIER CITY, LOUISIANA

Notes to Combined Financial Statements

December 31, 2009

(6) Deferred Revenues

Certain licenses are collected in advance; therefore, the recognition of revenue is deferred until the following year.

(7) Contributions

Contributions recorded in the Department of Water and Sewerage Fund and the Emergency Medical Services Fund include amounts advanced for aid in construction and other expenses paid or incurred on behalf of these funds by the City of Bossier City - General Fund and capital projects funds, various federal and state grants-in-aid of construction, and other contributions in aid of construction primarily from contractors and developers. The contributions or grants-in-aid of construction received do not reduce the cost basis of the respective assets acquired. Such contributions and grants are charged currently with the depreciation of the respective assets.

(8) Vacation and Sick Leave

City employees are granted vacation and sick leave in varying amounts. The maximum allowable accumulation of vacation and sick leave is up to 40 days and 100 days, respectively. In the event of termination, an employee is reimbursed for accumulated vacation days up to the maximum allowable accumulation. For financial reporting purposes, the City does not accrue vacation earned but not paid in the governmental funds since the liability will be funded from future resources. Vacation and sick leave are recorded as an expenditure when paid in governmental funds. The estimated liability for unused vacation for governmental funds is recorded in the General Long-Term Debt Account Group. Accumulated vacation leave of proprietary funds is recorded as an expense and liability of those funds as it is earned by the employees.

(9) Comparative Total Data

Comparative total data for the prior year have been presented in the accompanying combined financial statements in order to provide an understanding of changes in the City's financial position and operations. However, comparative data (i.e., presentation of prior year totals by fund type) have not been presented in each of the statements, since their inclusion would make the statements overly complex and difficult to read. Certain amounts relating to 2009 have been reclassified in the accompanying financial statements in order to conform with the 2009 presentation.

(10) Total Columns on Combined Statements

Total columns on the combined statements are captioned "Totals (Eliminations Only)" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations, in conformity with generally accepted accounting principles. Neither is such data comparable to consolidation. Faculted eliminations have not been made in the aggregation of this data.

CITY OF BOSSIER CITY, LOUISIANA

Notes to Combined Financial Statements

December 31, 2000

(p) Pension Plans

The City of Bossier City, Louisiana, and the State of Louisiana collectively have six pension plans which cover substantially all employees who meet certain length of service requirements. See note I for details of these plans.

(q) Third-Party Payer Arrangements

Bossier Medical Center participated in the Medicare and Medicaid programs as a provider of medical services to program beneficiaries. During the year ended December 31, 1998, approximately 47% of Bossier Medical Center's patient service charges were related to services provided to Medicare and Medicaid program beneficiaries.

Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. The City believes Bossier Medical Center was in compliance with all applicable laws and regulations and is not aware of any pending or threatened investigations involving allegations of potential wrongdoing, except as disclosed in footnote 11. While no such regulatory inquiries have been made, except as disclosed in footnote 11, compliance with such laws and regulations can be subject to future government review and interpretation as well as significant regulatory action including fines, penalties, and exclusion from the Medicare and Medicaid programs.

Revenues derived from the Medicare program are subject to audit and adjustment by the fiscal intermediary and must be accepted by the United States Department of Health and Human Services before settlement amounts become final. Revenues derived from the Medicaid program are subject to audit and adjustment and must be accepted by the Department of Health and Hospitals of the State of Louisiana before settlement amounts become final. Final settlements through December 31, 1998 for the Medicare and Medicaid programs have been reviewed by program representatives and adjustments have been recorded to correct for the changes required.

(r) Reserves

Use of the term "reserves" in describing governmental fund "Fund Balances" indicates that a portion of the fund balance is not appropriable for expenditures or is legally segregated for a specific future use.

(s) Intergovernmental Transactions

Interfund transactions that would be treated as revenues, expenditures or expenses if they involved organizations external to the City, such as routine employer contributions from the General Fund to the pension trust funds, are accounted for as revenues and expenditures or expenses in the funds involved. Netting/carrying or representing transfers of equity between funds and transfers of residual balances of discontinued funds are treated as residual equity transfers. Residual equity transfers are reported as additions to or deductions from beginning fund balance for governmental funds. Residual equity transfers to proprietary funds are reported as additions to contributed capital.

CITY OF BOSSIER CITY, LOUISIANA

Notes to Combined Financial Statements

December 31, 2006

Transactions which constitute reimbursements of a fund for expenditures or expenses initially made from it which are properly applicable to another fund are recorded as expenditures or expenses (as appropriate) in the reimbursing fund and as reductions of the expenditure or expense in the fund that is reimbursed. Operating transfers to the appropriate funds are distinguished from revenues, expenses, or expenditures in financial statements. These transfers are reported in the "Other Financing Sources (Uses)" section in the statement of revenues, expenditures, and changes in fund balance (governmental funds) and in the "Operating Transfers" section in the statement of revenues, expenses, and changes in retained earnings (proprietary funds).

(f) Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are normally levied in November of each year and are due on or before December 31. The City bills and collects its own property taxes. City property tax revenues are recognized when levied to the extent that they are available. Property taxes levied for the current year are considered available in the current year as they are budgeted for and expected to be used to finance expenditures within the year levied. In addition, historically 96 percent of the taxes have been collected within 60 days after the due date. Available property taxes are recognized as current year revenues in accordance with generally accepted accounting principles as applicable to governmental units.

The City currently levies the maximum tax allowed by state statute and the Louisiana Constitution for general governmental services other than taxes for special purposes (such as the funds designated for the Fire and Police Departments) or the payment of long-term debt. The City is permitted to levy taxes up to 10% of the assessed property valuation for each specified purpose for the payment of principal and interest on long-term debt after approval by the voters of the City.

(g) Grants From Other Governmental Agencies

Federal and state governmental agencies represent an important source of supplementary funding to finance housing, employment and conservation programs, and other activities beneficial to the community. These funds, primarily in the form of grants, are recorded in the General Fund, special revenue funds, capital projects funds, and enterprise funds. A grant receivable is recorded when the City has a right to reimbursement under the related grant. The grants normally specify the purpose for which the funds may be used and are subject to audit by the granting agency or its representative.

(h) Cash and Cash Equivalents

For purposes of the statement of cash flows, the City considers each fund's equity investment in the pooled cash account and all highly liquid debt instruments (including restricted assets) with an original maturity of three months or less when purchased to be cash equivalents.

CITY OF BOSSIER CITY, LOUISIANA

Notes to Combined Financial Statements

December 31, 2000

(a) Postemployment Benefits

The City provides certain postemployment benefits to its employees as described in note 14.

(a) Self-Insurance Claims

The City is self-insured for workmen's compensation coverage. Self-insured claims are recorded in the City's Internal Service Funds in accordance with Governmental Accounting Standards Board Statement Number 18.

Insured but not reported claims are recorded as liabilities in the Insurance Fund and Liability Insurance Fund. An estimate for these claims is provided by a third party administrator based on historical experience.

(2) Cash and Investments

City of Bossier City (Primary Government)

All deposits of the City are held by area financial institutions. At December 31, 2000, the carrying amount of the City's deposits was \$56,363,539 and the bank balance was \$60,819,863. This difference is due to the outstanding checks at December 31, 2000.

The City maintains a pooled cash and investments account for all funds of the City except the Fireman's Pension and Relief Fund, the Policemen's Pension and Relief Fund, Bossier Medical Center Fund, and the Bossier Medical Center Pension Fund. Each fund's equity in pooled cash and investments is presented as either "Cash and Cash Equivalents" or "Investments" on the combined balance sheet. Interest income is allocated to each respective individual fund monthly based on each fund's average daily cash balance.

Of the bank balance \$281,922 of the City's deposits were not covered by federal depository insurance or were collateralized with securities at year end. The remaining bank balance was covered by federal depository insurance or was collateralized with securities held by the City's agent (one of its essential banks) in the City's name. Statutes require that securities pledged for deposits of the City be held by a bank other than the pledging bank.

State statutes authorize the City to invest in United States bonds, treasury notes, government agencies' securities, certificates and time certificates of deposit of state banks organized under the laws of Louisiana and national banks having their principal office in the State of Louisiana, or mutual or trust fund institutions which have underlying investments consisting solely of and limited to securities of the United States government or its agencies. In addition, the Fireman's Pension and Relief Fund, the Policemen's Pension and Relief Fund, and the Bossier Medical Center Pension Fund may invest in bonds of the State of Louisiana or of the City of Bossier City. However, at December 31, 2000, the Fireman's Pension and Relief Fund had invested in corporate bonds, which are not allowable investments. During 2000, the City invested in certificates of deposit, U.S. government and U.S. government agency securities, and mortgage-backed securities backed by government agency securities.

CITY OF BOSSIER CITY, LOUISIANA

Notes to Combined Financial Statements

December 31, 2008

The City's investments are categorized below to give an indication of the level of risk assumed by the City at December 31, 2008. Category 1 includes investments that are insured or registered or for which the securities are held by the City or its agent in the City's name. Category 2 includes uninsured and unregistered investments with securities held by the counterparty's trust department or agent in the City's name. Category 3 includes uninsured and unregistered investments with securities held by the counterparty, or by its trust department or agent, but not in the City's name.

	Category			Fair Value
	1	2	3	
U.S. government and U.S. government agency securities	\$ 67,086,146	-	-	67,086,146
Corporate bonds in Fireman's Pension and Relief Fund				141,808
Total investments				67,227,954
Total deposits				55,767,179
Total cash, cash equivalents, and investments, including restricted cash and investments				\$ 122,995,133

The pension trust funds own approximately 4.5 percent of the City's deposits in financial institutions and 33.1 percent of the U.S. government and U.S. government agency securities.

CITY OF BOSSIER CITY, LOUISIANA

Notes to Combined Financial Statements

December 31, 2000

Component Units

All deposits of the component units are held by area financial institutions. At the respective year ends, all deposits are insured or collateralized with securities held in the component unit's name by its agent (the trust department of a bank other than the pledging bank). The investments of the Bossier Public Trust Financing Authority at November 30, 2000 consist primarily of mortgage-backed securities and investment agreements which are considered category 3 investments. The securities have a fair value of \$8,982,233 at November 30, 2000.

(B) Ad Valorem Property Taxes

The City levies taxes on real and business personal property located within its boundaries. Property taxes are levied by the City on property values assessed by the Bossier Parish Tax Assessor and approved by the State of Louisiana Tax Commission. Total assessed value was \$296,238,780 and \$256,158,348 in 2000 and 1999, respectively. Property taxes are recorded as receivables and revenues in the year assessed. The General Fund property tax receivable at December 31, 2000 and 1999 is shown net of an allowance for uncollectible taxes as of each year end of \$65,000. The distribution of the City's levy (tax rate per \$1,000 assessed value) was as follows for 2000 and 1999:

	Levy	
	2000	1999
General Fund - unallocated	\$ 6.90	6.90
General Fund - allocated for Fire and Police Departments	19.48	18.48
	<u>\$ 26.38</u>	<u>25.38</u>

A revaluation of all property is required to be completed no less than every 4 years. A revaluation was completed for the tax roll as of January 1, 2000.

(C) Fixed Assets

A summary of changes in general fixed assets is as follows:

	Balance January 1, 2000	Additions	Retirements	Balance December 31, 2000
Land and land improvements	\$ 8,518,611	1,263,787	-	10,282,398
Buildings and structures	48,383,879	34,715,690	(587,874)	82,611,195
Equipment and vehicles	<u>12,381,558</u>	<u>3,616,595</u>	<u>(728,578)</u>	<u>15,269,665</u>
	<u>\$ 71,284,048</u>	<u>39,595,072</u>	<u>(1,316,452)</u>	<u>110,562,668</u>

CITY OF BOSSIER CITY, LOUISIANA

Notes to Combined Financial Statements

December 31, 2008

A summary of proprietary fund types property, plant, and equipment at December 31, 2008 follows:

Department of Water and Sewerage:	
Land	\$ 748,604
Water reservoir and treatment plant	36,633,357
Transmission and distribution system	38,379,576
Equipment	4,815,758
Construction in progress	13,598,768
	<u>96,175,063</u>
Less accumulated depreciation	<u>28,280,997</u>
Total Department of Water and Sewerage	<u>67,894,066</u>
Emergency Medical Services - equipment	1,242,319
Less accumulated depreciation	<u>977,602</u>
Total Emergency Medical Services	<u>264,717</u>
Total all proprietary fund types	\$ <u>68,158,783</u>

The major project included in construction in progress for the Department of Water and Sewerage is \$15,536,640 for the water plant expansion.

CITY OF BOSSIER CITY, LOUISIANA

Notes to Combined Financial Statements

December 31, 2000

(5) Long-Term Debt

City of Bossier City (Primary Government)

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

	<u>Accrued Variation</u>	<u>Net Funding Obligation</u>	<u>Revenue Bonds Payable - General City Operations</u>	<u>Total</u>
Balance, January 1, 2000	\$ 640,540	188,056	61,908,980	62,908,996
Issuances/additions	183,340	42,164	-	145,800
Retirements	<u>0</u>	<u>0</u>	<u>2,980,000</u>	<u>2,980,000</u>
Balance, December 31, 2000	\$ <u>743,880</u>	<u>230,610</u>	<u>68,210,980</u>	<u>69,184,994</u>

The following is a summary of bond transactions (all revenue bonds) for the year ended December 31, 2000:

Bonds payable at January 1, 2000	\$ 81,044,488
New issue	155,875
Debt retired - serial bonds	(3,059,180)
Amortization of gain on refunding	<u>104,618</u>
Bonds payable at December 31, 2000	\$ <u>77,136,875</u>

In addition to \$1,858,130 of bonds retired, the City paid \$4,048,000 in interest.

CITY OF BOSSIER CITY, LOUISIANA

Notes to Combined Financial Statements

December 31, 2000

Bonds payable at December 31, 2000 are comprised of the following issues:

Revenue bonds - applicable to general city operations:

\$6,500,000 1979 Public Improvement Sales Tax Serial Bonds due in annual installments of \$440,000 to \$500,000 through December 1, 2005; interest at 6.25%.	\$	1,410,000
\$5,790,000 1994 Revenue Refunding Bonds due in annual installments of \$155,000 to \$540,000 through 2018; maturing December 1 of each year; interest at 6.40% to 6.85%; callable on or after December 1, 2001.		2,150,000
\$11,671,000 1995 Revenue Refunding Bonds due in annual installments of \$585,000 to \$1,080,000 through 2012; maturing November 1 of each year; interest at 5.15% to 6.15%; callable on or after November 1, 1997.		9,560,000
\$6,325,000 1999 Public Improvement Sales Tax Refunding Bonds, due in annual installments of \$330,000 to \$640,000 through 2010; maturing December 1 of each year; interest at 4.45% to 5.3%; callable on or after July 1, 1998.		4,540,000
\$8,765,000 1997 Revenue Refunding Bonds due in annual installments of \$400,000 to \$530,000; maturing November 1 of each year; interest at 4.35% to 5.2%.		8,220,000
\$34,750,000 1998 Public Improvement Sales Tax Serial Bonds due in annual installments of \$180,000 to \$1,515,000 through 2021; maturing December 1 of each year; interest at 4.80% to 6.75%; callable on or after December 1, 2007.		<u>35,280,000</u>
		<u>60,210,000</u>

CITY OF BOSSIER CITY, LOUISIANA

Notes to Combined Financial Statements

December 31, 2000

Revenue bonds - applicable to water and sewer operations:

\$6,895,000 1992 Utilities Revenue Serial Bonds due in annual installments of \$340,000 to \$340,000 through 2012; maturing October 1 of each year; interest at 5.4% to 6.1%	\$	4,962,800
\$7,555,000 1996 Utilities Revenue Refunding Bonds due in annual installments of \$383,000 to \$888,000; maturing October 1 of each year; interest at 4.50% to 5.1%, (net of \$664,025 of unamortized deferred gain on refunding of 1990 Utilities Revenue Bonds)		6,381,875
\$6,500,000 Utility Revenue Bonds, Series 1993 due in annual installments of \$203,000 to \$403,000 through 2015; maturing October 1 of each year; interest at 3.45%		<u>5,659,800</u>
Total water and sewer bonds		<u>17,124,875</u>
Total revenue bonds	\$	<u>17,124,875</u>

CITY OF BIRMINGHAM CITY, LOUISIANA

Notes to Consolidated Financial Statements

December 31, 2000

The annual requirements, including unamortized deferred gain on bond refunding of \$864,023, to amortize all debt outstanding as of December 31, 2000 are as follows:

<u>Year Ending December 31</u>		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2001	\$	4,190,808	4,076,886	8,267,694
2002		4,170,808	3,849,794	8,020,602
2003		4,883,808	3,608,006	8,491,814
2004		3,940,808	3,358,834	7,299,642
2005-2009		25,175,808	13,294,688	38,470,496
2010-2014		19,033,808	7,108,033	26,141,841
2015-2019		13,583,808	3,492,860	17,076,668
2020-2023		1,400,808	128,759	1,529,567
	\$	<u>78,000,000</u>	<u>79,509,794</u>	<u>157,509,794</u>

There are a number of limitations and restrictions contained in the various bond indentures. The City is in compliance with all significant limitations and restrictions.

The 1985 and 1987 Series bonds are considered to be defeased and the liability for those bonds has been removed from the General Long-Term Obligation Account Group. At December 31, 2000, \$4,120,800 and \$4,738,080 of the 1985 and 1987 bonds, respectively, remain outstanding.

The 1973, 1974, 1975, and 1978 series general obligation bonds are considered to be defeased and the liability has been removed from the General Long-Term Obligation Account Group. At December 31, 2000, \$13,800 of these bonds are outstanding.

The 1990 Utilities Revenue Bonds are considered to be defeased and the liability for these bonds has been removed from the Water and Sewer Fund. At December 31, 2000, \$6,600,000 of these bonds are outstanding.

The advance refunding of the 1990 Utilities Revenue Bonds resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$1,251,233. This difference, reported in the accompanying financial statements as a deduction from bonds payable, is being charged to operations through the year 2018 using the effective interest method. At December 31, 2000, the unamortized balance was \$664,023.

The 1988 Public Improvement Bonds are considered to be defeased and the liability for those bonds has been removed from the General Long-Term Obligation Account Group. At December 31, 2000, the outstanding balance on the 1988 related bonds was \$7,838,080.

In 1995, the City authorized the issuance of \$4,500,000 Utility Revenue Bonds, Series 1995 for the purpose of acquiring and constructing extensions and improvements to the utility systems. In 1997, 1998 and 1999, the City received the installments of the purchase price of the bonds in the amount of \$5,743,353. During 2000, the City received additional purchase price installments of \$116,915.

CITY OF BOSSIER CITY, LOUISIANA

Notes to Consolidated Financial Statements

December 31, 2009

Changes in the Department of Water and Sewerage retained earnings reserved for debt service and unreserved during the year ended December 31, 2009 and 1999 were as follows:

	<u>2009</u>	<u>1999</u>
Department of Water and Sewerage Fund:		
Reserved:		
Balance at beginning of year	\$ 796,611	894,419
Transfer from (to) unreserved retained earnings	779,886	(77,898)
Balance at end of year	<u>1,576,497</u>	<u>816,521</u>
Unreserved:		
Balance at beginning of year	18,090,878	18,717,687
Net income	1,421,717	1,294,768
Amounts charged to contribution accounts for depreciation	627,348	620,762
Transferred from (to) reserves	(238,886)	77,898
Balance at end of year	<u>19,646,367</u>	<u>19,689,393</u>
Total retained earnings	<u>\$ 21,222,864</u>	<u>\$ 20,505,914</u>

CITY OF BOSSIER CITY, LOUISIANA

Notes to Combined Financial Statements

December 31, 2008

Details of restricted assets at December 31, 2008 and 1999 are as follows:

	<u>2008</u>	<u>1999</u>
Department of Water and Sewerage:		
Water Division:		
Utility Revenue Bond Funds - 1992, 1996 and		
1997 Utility Revenue Bond Debt		
Service Fund:		
Cash and cash equivalents	\$ 2,181,818	1,772,121
Accrued interest receivable	71,175	24,000
	<u>2,252,993</u>	<u>1,796,141</u>
Water Capital Additions and Contingencies		
Fund:		
Cash and cash equivalents	1,251,343	812,121
Accrued interest receivable	16,306	48,180
	<u>1,267,649</u>	<u>860,301</u>
Total restricted assets applicable		
to the Water Division	<u>3,520,642</u>	<u>2,656,442</u>
Sewerage Division - Sewerage Capital		
Additions and Contingencies Fund:		
Cash and cash equivalents	3,175,647	2,273,438
Accrued interest receivable	40,708	34,846
Total restricted assets applicable		
to the Sewerage Division	<u>3,216,355</u>	<u>2,308,284</u>
Total Department of Water and		
Sewerage restricted assets	\$ <u>6,736,997</u>	<u>4,964,726</u>

State law allows a maximum of 10% of assessed valuation of bonded debt for any one purpose or 35% of the total assessed value for all purposes. The City assessed property value at December 31, 2008 is \$296,336,780. The maximum debt allowable for any one purpose and total debt allowable by state law as of December 31, 2008 is \$29,633,678 and \$103,713,873, respectively. The City currently has no general bonded debt outstanding. Therefore, at December 31, 2008, the City has a debt margin of \$103,713,873 available for issuance pursuant to the 35% limitation.

CITY OF BOSSIER CITY, LOUISIANA

Notes to Combined Financial Statements

December 31, 2008

Component Units

The bonds payable of the Bossier Public Trust Financing Authority at November 30, 2008 consist of \$10,000,000 Single Family Mortgage Revenue Bonds, 1995 Series dated August 1, 1995, with interest at rates ranging from 4.25% to 5.35% and maturing through August 1, 2028. The 1995 Series bonds were refunded by the issuance of \$18,080,000 of the 1995B Series bonds having an average interest rate of approximately 5.87%. At November 30, 2008, the Authority has investments and accrued interest receivable of \$9,828,838 and \$32,710, respectively, scheduled for repayment of the bonds.

Scheduled bond principal maturities are as follows:

2009	\$	155,000
2009		155,000
2009		155,000
2009		155,000
2009		155,000
Thereafter		<u>7,810,000</u>
	\$	<u>8,725,000</u>

Under provisions of the indenture, the Bossier Public Trust Financing Authority has the option to redeem remaining outstanding bonds in whole at any time on or after August 1, 2009, from available funds at an initial redemption price of 102% of par and subsequently at prices declining to par. The bonds are collateralized by the income derived from the mortgage loans and the funds and accounts held under or pledged to the program pursuant to the indenture.

(6) Sales Tax

The Consolidated Sales Tax Agency Fund accounts for the collection of a two and one-half cent City sales and use tax and the distribution of this tax to other funds of the City. This fund also accounts for the collection and distribution of sales taxes levied by the Bossier Parish School Board and various municipalities within the parish. For financial reporting purposes, sales taxes are recorded as revenue in the individual funds which account for operations or projects for which the taxes were levied and as approved for expenditure by ordinance of the Council.

The original use and sales tax is used initially to pay operating expenses incurred in the administration and collection of sales taxes. Scheduled payments are made on a monthly basis into the Sales Tax Board and Interest Sinking Funds for debt service requirements. After these payments, the amount, if any, up to one-half of the total monthly sales tax revenues (net of collection expenses) are payable to the General Fund for Fire and Police Department operations and maintenance. The remaining amount, if any, is payable to the Sales Tax Capital Improvement Fund.

CITY OF BOSSIER CITY, LOUISIANA

Notes to Combined Financial Statements

December 31, 2008

A half-cent sales tax was approved by the voters in 1982. This revenue, net of expenses incurred in collecting the tax, is to be paid to the Fireman's and Policemen's Pension and Relief Funds to liquidate the unfunded liabilities of the plans over 30 years. The remaining amount, if any, is payable to the General Fund for salaries of police, fire, and other City employees.

In 1983, a half-cent sales tax was approved by the voters. The additional revenue, net of expenses incurred in collecting the tax, is to be used for retirement of principal and payment of interest on sales tax bonds issued for the design and construction of a parkway adjacent to the Flood Wines. The remaining amount, if any, is payable to the Parkway Capital Projects Fund.

In 1994, an additional half-cent sales tax was approved by the voters for the purposes of constructing and operating two new fire stations and a training facility, operating and maintaining the City jail and municipal buildings, maintaining and upgrading streets and drainage, and for salaries for personnel other than firemen and policemen.

The cost associated with collecting and distributing the sales tax is funded by the City and the Bossier Parish School Board. The two entities fund the sales tax departmental expenditures on a pro rata basis. The various municipalities are charged a 1% commission on sales tax collected and distributed. The amounts recorded as sales tax revenue in the various funds are net of operating expenses of the sales tax department and include other miscellaneous revenue related to the operation of the department and the collection of the tax.

(7) Contributed Capital

Changes in contributed capital during the year ended December 31, 2008 were as follows:

	Department of Water and Sewerage	Emergency Medical Services	Total
Balance at January 1, 2008	\$ 44,874,589	3,875	44,878,464
Amounts charged to contribution account for depreciation	625,149	-	625,149
Balance at December 31, 2008	\$ 45,500,000	3,875	45,503,875

CITY OF BOSSIER CITY, LOUISIANA

Notes to Combined Financial Statements

December 31, 2008

(8) Defined Benefit Pension Plans

The City administers three defined benefit pension plans: the Fireman's Pension and Relief Fund ("Fireman's Fund"), the Policeman's Pension and Relief Fund ("Policeman's Fund") and the Huey P. Long Medical Center Employees' Pension Fund ("HMEC Fund").

A. Summary of Significant Accounting Policies

Basis of Accounting - The three City administered pension plans' financial statements are prepared using the accrual basis of accounting. Employee and plan member contributions are recognized in the period in which employees provide services to the entity. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

Method Used to Value Investments - Investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Investments that do not have an established market are reported at estimated fair value.

B. Concentration of Investments

The Fireman's Fund and Policeman's Fund had no investments in any one organization representing 5% or more of the fund balance reserved for employees' pension benefits except for obligations of the federal government and its agencies. The HMEC Fund had all of its investments in a bank money market fund. There are no investments in loans to or from with parties related to the pension plans.

C. Plan Descriptions and Contribution Information

Membership of each plan consisted of the following at December 31, 2008:

	Fireman's Fund	Policeman's Fund
Retirees and beneficiaries receiving benefits	83	37
DBISP members	6	-
Current employees		
Vested	10	-
Nonvested	-	-
Total	101	37

CITY OF BOSSIER CITY, LOUISIANA

Notes to Combined Financial Statements

December 31, 2008

Administrative costs of the Firemen's Fund, Policemen's Fund and BMC Fund are funded through the plan resources. These plans do not have any legally required reserves.

In connection with the sale of the hospital assets, the Bossier Medical Center's Board of Directors authorized termination of the BMC Fund effective June 30, 1998.

Firemen's Pension and Relief Fund ("Firemen's Fund")

Plan Description - The Firemen's Fund is a single-employer defined benefit pension plan that covers substantially all members of the City's Fire Department employed by the City before January 1, 1980. All Firemen employed by the City on or after January 1, 1980 must join the Firefighter's Retirement System of Louisiana Plan.

Pension Benefits - Employees with 20 years of service are eligible to receive monthly retirement benefits. These benefits are equal to two-thirds (2/3) of average final compensation, as defined. The beneficiary receives an additional amount equal to one (1) percent of such salary for each year of service after the member has reached the age of 55 years and has served 20 years, provided that the maximum benefit shall not exceed seventy-five (75) percent of the salary. Benefits can only be paid out monthly and employee and employer contributions are forfeited upon termination of an employee without the required length of service.

Death and Disability Benefits - If an active employee or an employee eligible for or receiving benefits shall die from any cause, a monthly benefit shall be paid to the member's surviving spouse and children. The spouse, while remaining unmarried, shall receive fifty (50) percent of the eligible benefit to which the deceased member would be entitled. Each surviving minor child under the age of eighteen (18) years shall receive twenty-five (25) percent of said benefit until the age of eighteen (18) or until married, whichever is sooner. If there is no widow, but there are children, each child receives thirty (30) percent until age eighteen (18) years or until married, whichever is sooner. These amounts paid to the family of the deceased will not exceed two-thirds (2/3) of the member's salary.

If an active employee becomes disabled by reason of serving the department, he shall receive monthly a sum which, with the benefits from the Workmen's Compensation Act, shall be equal to seventy-five (75) percent of the monthly salary of the active member holding the position corresponding to that held by the beneficiary at the time he became disabled. The benefits shall continue as long as the disability shall continue or until he becomes eligible for retirement on a service basis, whichever is sooner. If an active member with at least ten years of service becomes disabled by reason of cancer not arising or developing directly from employment, with certain exceptions, he shall receive monthly a sum equal to one-third (1/3) of the monthly salary of the active member holding the position corresponding to that held by the beneficiary at the time he became disabled, plus an additional two (2) percent of such salary for each year of active service received over five years. The maximum benefit shall not exceed two-thirds (2/3) of the monthly salary of the active member holding the position corresponding to that held by the beneficiary at the time he became disabled.

CITY OF BOSSIER CITY, LOUISIANA

Notes to Combined Financial Statements

December 31, 2008

Deferred Retirement Option Plan - The Fireman's Fund provides for a Deferred Retirement Option Plan (DROF). Under the DROF, any member who has at least twenty years of creditable service and who is eligible for a service retirement allowance may elect to defer receipt of those benefits for a period of three years. The monthly retirement benefits that would have been payable had the member elected to cease employment and receive a service retirement allowance will be paid into the DROF account. Upon termination of employment at the end of the specified period of participation, the monthly benefits that were being paid into the DROF account during the period of participation begin being paid to the retiree. The participant may elect to receive payment in the form of one lump sum or an annuity based upon the account balance.

Funding Sources - The Plan is funded from the following sources, as established and may be amended by City ordinance:

- Proceeds from the City's portion of the State of Louisiana, 2% Fire Insurance Tax Account.
- The sale of condemned property owned and used by the Fire Department.
- Five percent of the salaries of all employees of the Fire Department who are eligible for participation in the Fireman's Plan.
- A matching five percent of employees' salaries paid by the General Fund.
- Reimbursements by the General Fund for the operating deficits, if any.
- Income from investments owned by the Fireman's Plan.
- Amounts from the sales tax levy sufficient to liquidate the unfunded liability over a period not to exceed 30 years.

Annual Pension Cost and Net Pension Obligation - A pension liability at transition was determined in accordance with *Governmental Accounting Standards Board Statement No. 27, Accounting for Pensions by State and Local Government Employers* and equated rates below and after transition. The City's annual pension cost and net pension obligation in the Fireman's Fund for the current year were as follows:

Annual required contribution	\$ 3,921,880
Interest on net pension obligation	16,828
Adjustment to annual required contribution	-
Annual pension cost	<u>3,938,708</u>
Contributions made	<u>3,896,448</u>
Increase in net pension obligation	42,260
Net pension obligation beginning of year	<u>188,856</u>
Net pension obligation end of year	<u>\$ 231,116</u>

CITY OF BOSSIER CITY, LOUISIANA

Notes to Combined Financial Statements

December 31, 2009

The annual required contribution for the current year was determined as part of the December 31, 2008 actuarial valuation using the entry age normal actuarial cost method. Significant actuarial assumptions included: (a) 6.5% investment rate of return, compounded annually, including inflation of 3.25%, (b) projected salary increases of 6.5%, including inflation of 3.25%, (c) cost of living adjustments of 3.25%, and (d) amortization method of level percentages over 32 year closed period. The actuarial value of assets is based upon fair value.

Three-Year Toned Information

Fiscal Year Ended	Annual Pension Cost	Percentage of Annual Pension Cost Contributed	Net Pension Asset (Liability)
12/31/08	\$ 3,413,623	96%	(57,689)
12/31/09	3,453,877	96%	(188,896)
12/31/10	3,509,985	96%	(270,618)

The Firmen's Fund issues a publicly available financial report that includes required supplementary information. That report may be obtained by writing to Mr. Charles L. Glover, Director of Finance, City of Bossier City, P. O. Box 3033, Bossier City, Louisiana 71111-5333.

Policemen's Pension and Relief Fund ("Policemen's Fund")

Plan Description - The Policemen's Fund is a single-employer defined benefit pension plan that covers a limited number of members of the City's Police Department not covered under the Municipal Police Employee Retirement System of Louisiana. All policemen employed on or after September 9, 1972 must join the Municipal Police Employee Retirement System of Louisiana Plan.

Pension Benefits - Employees with 28 years of service or employees with 18 consecutive years of service and that have reached 65 years of age are eligible for monthly retirement benefits. These benefits shall be two-thirds (2/3) of average final compensation, as defined, but not less than \$308 per month. Benefits can only be paid monthly and employee contributions are forfeited upon termination of an employee without the required length of service.

The Policemen's Plan provides for a joint and survivor benefit option. This option gives the recipient the choice of selecting the amount of retirement chosen and increases amounts paid to survivors upon death. This option is actuarially equivalent to the original service retirement benefit. Benefits paid regardless of option remain at two-thirds (2/3) of monthly salary, but not less than \$180 per month.

CITY OF BOSSIER CITY, LOUISIANA

Notes to Combined Financial Statements

December 31, 2008

Deferred Retirement Option Plan - The Policemen's Plan provides for a Deferred Retirement Option Plan (DROPP). Under the DROPP, any member who has at least twenty years of creditable service and who is eligible for a service retirement allowance may elect to defer receipt of these benefits for a period of three years. The monthly retirement benefits that would have been payable had the member elected to cease employment and receive a service retirement allowance will be paid into the DROPP account. Upon termination of employment at the end of the specified period of participation, the monthly benefits that were being paid into the DROPP account during the period of participation will begin being paid to the retiree. The participant may elect to receive payments in the form of no more than two payments per year in increments of at least \$1,000 or an annuity based upon the account balance.

Death and Disability Benefits - All participants are either retired or under the DROPP program. Therefore, if a member dies while receiving a pension and leaves a child or children under eighteen years of age, a widow, or a dependent mother, these survivors should be paid as follows: dependent mother, one hundred dollars per month; widow, survivor benefits based upon the election of the participant; each child under eighteen years of age or who is attending college, one hundred \$100 dollars per month, regardless of the number of children.

Funding Sources - The Policemen's Fund is funded from the following sources, as established by City ordinance:

- Twenty percent of all amounts collected for City Court fines.
- Ten percent of all funds collected by the City for taxes, licenses, or permits for the sale of alcoholic beverages.
- Six percent of the salaries of all employees of the Police Department who are eligible for participation in the Policemen's Plan.
- Income from investments owned by the Policemen's Plan.
- Reimbursement by the General Fund for the operating deficit of the prior year, if any.
- Amounts from the 1983 sales tax levy sufficient to liquidate the unfunded liability over a period not to exceed 33 years.

CITY OF BOSSIER CITY, LOUISIANA

Notes to Combined Financial Statements

December 31, 2009

Annual Pension Cost and Net Pension Obligation - A pension liability at transition was determined in accordance with Governmental Accounting Standards Board Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers* and reported here before and after transitions. The City's annual pension cost and net pension asset to the Policemen's Fund for the current year were as follows:

Annual required contribution	\$ 1,712,794
Interest on net pension asset	-
Adjustment to annual required contribution	(24,748)
Annual pension cost	1,748,034
Contributions made	1,874,718
Increase in net pension asset	126,700
Net pension asset beginning of year	588,491
Net pension asset end of year	\$ 715,191

The annual required contribution for the current year was determined as part of the December 31, 2009 actuarial valuation using the entry age normal actuarial cost method. Significant actuarial assumptions included: (a) 8.25% investment rate of return, compounded annually, including inflation of 2.25% (a cost of living adjustment of 3.48%), and (b) amortization method of level percentage over 12 year closed period. The actuarial value of assets is based upon fair value.

Three-Year Trend Information

Fiscal Year Ended:	Annual Pension Cost	Percentage of Annual Pension Cost Contributed	Net Pension Asset
12/31/98	\$ 1,732,482	102%	41,380
12/31/99	1,764,483	110%	588,491
12/31/00	1,748,034	107%	715,191

The Policemen's Fund issues a publicly available financial report that includes required supplementary information. That report may be obtained by writing to Mr. Charles E. Givens, Director of Finance, City of Bossier City, P. O. Box 5313, Bossier City, Louisiana 71191-5313.

CITY OF BOSSIER CITY, LOUISIANA

Notes to Combined Financial Statements

December 31, 2008

Bossier Medical Center Employees' Pension Fund ("BMC Fund")

Termination - In connection with the sale of the hospital assets, as further described in note 15, the Bossier Medical Center's Board of Directors authorized termination of the Bossier Medical Center plan effective June 30, 1999 and all benefit accounts vested as June 30, 1999. The plan has sufficient assets to fund the termination liability, and any excess assets will be distributed among active participants. A determination letter regarding termination dated March 28, 2000 was received from the Internal Revenue Service (IRS). Under the termination plan, \$6,022,121 of plan assets were distributed to 579 plan participants in 2000. As December 31, 2000, there are still 24 participants to be paid out. Annual pension cost for December 31, 1999 was \$460,000, which was equal to 100% of the contributions. Because the plan was terminated there were no required contributions for 2008.

Multiple-Employer Cost-Sharing Benefit Plans - Public Employee Retirement Systems

Municipal Employees' Retirement System of Louisiana ("MERS")

Plan Description - The City contributes to the Municipal Employees' Retirement System of Louisiana, a cost-sharing multiple-employer defined benefit pension plan administered by the Board of Trustees of the Municipal Employees' Retirement System of Louisiana. MERS covers substantially all employees of the City not covered by the fire, police and Bossier Medical Center pension plans. Benefits are established and may be amended by State statute. The IRS 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, Municipal Employees' Retirement System of Louisiana, 7937 Office Park Boulevard, Baton Rouge, Louisiana 70809 or by calling 1-844-825-4880.

Funding Policy - Plan members are required to contribute 9% of their annual compensation and the City is required to contribute 4.3% of annual compensation. The contribution requirements of plan members and the City are established and may be amended by State statute. The City's contributions to MERS for the years ended December 31, 2008, 1999 and 1998 were \$149,468, \$515,372, and \$241,398, respectively, equal to the required contributions for each year. The plan's net pension obligation was zero at December 31, 2008.

The City's pension liability at transition was determined in accordance with Statement No. 27 of the Governmental Accounting Standards Board and equaled zero before and after transition.

CITY OF BOSSIER CITY, LOUISIANA

Notes to Combined Financial Statements

December 31, 2008

Municipal Police Employees' Retirement System of Louisiana ("MPERS")

Plan Description - The City contributes to the Municipal Police Employees Retirement System Pension Plan, a cost-sharing multiple-employer defined benefit pension plan administered by the Municipal Police Employees' Retirement System. MPERS covers any full-time police officers, empowered to make arrests, employed by a municipality of the State and engaged in law enforcement, earning at least \$375 per month excluding state supplemental pay, or an elected Chief of Police whose salary is at least \$100 per month, and any employee of this system may participate in the MPERS. Benefits are established and may be amended by State statute. The MPERS 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 Municipal Police Employees' Retirement System, 8401 United Plaza Blvd., Room 305, Baton Rouge, Louisiana 70806 or by calling 1-800-443-4248.

Funding Policy - Plan members are required to contribute 7.5% of their annual compensation and the City is required to contribute 9% of annual compensation, excluding overtime but including State supplemental pay. The contribution requirements of plan members and the City are established and may be amended by State statute. The City's contributions to MPERS for the years ended December 31, 2008, 1998, and 1993 were \$473,319, \$447,603, and \$443,128, respectively, equal to the required contributions for each year. The plan's net pension obligation was zero at December 31, 2008.

The City's pension liability at transition was determined in accordance with Statement No. 27 of the Governmental Accounting Standards Board and equaled zero before and after transition.

Statewide Firefighters' Retirement System ("SFRS")

Plan Description - The City contributes to the Statewide Firefighters' Retirement System Pension Plan, a cost-sharing multiple-employer defined benefit pension plan administered by the Firefighters' Retirement System. SFRS covers firefighters employed by any municipality, parish, or fire protection district of the State of Louisiana under the provisions of Louisiana Revised Statutes 11:2251 through 2269 effective January 1, 1980. Benefits are established and may be amended by State statute. The SFRS 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, Firefighters' Retirement System, 2850 Subversive Drive, Suite 218, Baton Rouge, Louisiana 70808-4134 or by calling 854-925-4060.

Funding Policy - Plan members are required to contribute 9% of their annual compensation and the City is required to contribute 9% of annual compensation, excluding overtime but including State supplemental pay. The contribution requirements of plan members and the City are established and may be amended by the SFRS Board of Trustees. The City's contributions to SFRS for the years ended December 31, 2008, 1998, and 1994 were \$481,338, \$386,482, and \$372,179, respectively, equal to the required contributions for each year. The plan's net pension obligation was zero at December 31, 2008.

CITY OF BOSSIER CITY, LOUISIANA

Notes to Combined Financial Statements

December 31, 2008

The City's pension liability at transition was determined in accordance with Statement No. 27 of the Governmental Accounting Standards Board and equaled zero before and after transition.

(9) Lease Commitments

The City has commitments under several operating lease agreements for equipment, land, and a water supply reservoir. With the exception of the water supply reservoir, these lease agreements are cancelable by the City at any time. City management does feel, however, that such leases will generally be renewed or replaced each year. The City's lease agreement for the water supply reservoir calls for fixed annual payments of \$1,808 for the next 22 years.

Total rental expense for 2008 and 1999 for all City and Bossier Medical Center operating leases was \$410,998 and \$420,762, respectively.

(10) Other Required Individual Fund Disclosures

(a) *Interfund Receivables and Payables*

Individual fund interfund receivable and payable balances at December 31, 2008 were as follows:

Fund	Interfund Receivables	Interfund Payables
General Fund	\$ 239,425	-
Special Revenue Funds - State and Federal grants	-	399,425
Pension Trust Funds:		
Finance's Pension and Relief Fund	-	30,575
Policeman's Pension and Relief Fund	-	13,004
Agency Fund - Consolidated Sales Tax Fund	43,689	-
	<u>\$ 283,114</u>	<u>443,004</u>

CITY OF BOSSIER CITY, LOUISIANA

Notes to Combined Financial Statements

December 31, 2008

(B) Expenses of Enterprise Activities

There are two services provided by the City which are financed by user charges - water and waste services and emergency medical services. The key financial data for the year ended December 31, 2008 for the two services are as follows:

	Water and Sewer Services	Emergency Medical Services	Total
Operating revenues	\$ 8,750,136	1,878,666	11,750,236
Operating expenses:			
Depreciation	1,980,767	64,754	1,990,541
Other	8,737,528	1,848,328	8,785,847
	<u>8,168,287</u>	<u>1,913,082</u>	<u>10,240,388</u>
Operating income (loss)	\$ 1,413,843	(140,000)	1,448,828
Net income (loss)	\$ 1,421,113	(153,785)	1,267,327
Contributions received	\$ -	-	-
Assets	\$ 81,778,546	688,217	82,466,713
Funds payable	\$ 17,125,071	-	17,125,071
Fund equity	\$ 63,248,411	298,506	63,818,899
Net working capital	\$ 1,588,750	321,699	1,673,438
Acquisition of property, plant, and equipment	\$ 1,604,311	188,513	4,182,626

CITY OF BOSSIER CITY, LOUISIANA

Notes to Combined Financial Statements

December 31, 2000

(C) Operating Transfers

A reconciliation of operating transfers follows:

	Year ended December 31, 2000		Year ended December 31, 1999	
	In	Out	In	Out
General Fund	\$ 4,629,717	-	3,902,340	-
Special revenue funds:				
Civic Center	-	1,080,808	-	-
Hotel/Motel Taxes	1,608,000	-	-	-
Fire Improvements and Operations Fund	-	1,470,800	-	1,798,000
Jail and Municipal Buildings Fund	-	871,808	-	871,800
Streets and Drainage Fund	-	580,808	-	908,000
Riverboat Gaming Fund	-	521,809	-	722,022
Arts Fund	919,841	-	-	-
Debt service funds:				
Parkway Sales Tax Bond Sinking and Reserve	-	118,426	-	112,180
Sales Tax Bond Sinking and Reserve	-	900,083	-	289,940
Capital projects funds:				
Sales Tax Capital Improvement Fund	381,683	-	298,960	-
Parkway Capital Projects Fund	129,528	-	112,180	-
Special Project Fund	-	-	-	85,808
Riverboat Gaming Fund	-	919,841	-	-
Nonexpendable Trust Fund - Public Health and Safety	-	819,757	-	411,218
	<u>\$ 7,001,202</u>	<u>7,831,287</u>	<u>4,799,620</u>	<u>4,584,878</u>

CITY OF BOSSIER CITY, LOUISIANA

Notes to Combined Financial Statements

December 31, 2000

(10) *Excess/Equity Transfers*

During 1999, proceeds from the sale of the hospital assets along with interest, cash, were transferred from the Bossier Medical Center Fund to the Public Health and Safety Fund in accordance with the provisions authorizing the sale. In 2000, transfers were made from the Bossier Medical Center Fund to the Public Health and Safety Fund for the remaining cash balances and equity. See further discussion of the sale of the hospital in note 13.

(11) *Budget Comparisons and Fund Balances*

(a) *Budget Comparisons*

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	Budget	Actual on a Budgetary Basis	Unfavorable Variance
General Funds:			
General government:			
Administration	\$ 318,996	312,273	(11,277)
Municipal building	1,127,318	1,148,070	(10,343)
Finance	653,695	668,191	(16,600)
Traffic engineering, and safety	653,318	672,348	(18,668)
City Council	183,038	219,860	(44,720)
Information services	491,815	491,283	(232)
Utilities	181,962	182,732	(818)
Public Safety:			
Fire	6,628,411	6,814,491	(244,996)
Culture and recreation	1,420,717	1,421,091	(380)
City Marshal	494,038	482,491	(47,909)
Special Revenue Funds:			
Fire Improvements and Operations Fund	332,988	362,496	(29,495)
Jail and Municipal Buildings Fund	70,800	160,285	(89,505)
Amuse Fund	1,843,362	1,868,634	(16,872)

The unfavorable variance in city council is due primarily to unexpected legal expenditures. The unfavorable variance in public safety-fire is due primarily to increased worker's compensation costs. The unfavorable variance in city marshal is due primarily to the hiring of additional personnel and increased professional services expenditures.

All budgets are adopted on a basis substantially consistent with generally accepted accounting principles (GAAP) except that payments to the Treasurer's and Police/Arrest's Pension Funds are not budgeted in the General Fund and administrative expenditures allocated to the State and Federal Grant Special Revenue Fund are budgeted in the General Fund.

CITY OF BOSSIER CITY, LOUISIANA

Notes to Combined Financial Statements

December 31, 2008

Adjustments necessary to convert the expenditures at the end of the year on the budgetary basis to the GAAP basis are as follows:

	General Fund	Special Revenue Funds
Budgetary basis expenses	\$ 28,632,887	3,622,996
Administrative costs of State and Federal Grant Special Revenue Fund	334,289	-
Sales taxes dedicated to Firemen's and Policemen's Pension and Relief Funds	3,408,130	-
Special Revenue Funds without operating budgets	-	3,285,664
GAAP basis expenses	\$ 32,375,306	6,908,660

- (50) The Assets Fund had a deficit of \$178,133 at December 31, 2008, which is a result of less transfers being made during the year than budgeted. Future transfers will be made to eliminate this deficit.

(31) Federal and State Financial Assistance

Federal and State governmental units represent an important source of supplementary funding to finance housing, employment, and construction programs, and other activities beneficial to the community. These funds, primarily in the form of grants, are recorded in the General and Special Revenue Funds. A grant receivable is recorded when the City 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 as mandated by the Single Audit Act of 1996 and U.S. Office of Management and Budget Circular A-133, *Audit of States, Local Governments and Nonprofit Organizations*.

Supplementary salary payments are made by the state to certain groups of employees. The City is not legally responsible for these salaries. Therefore, the basis for recognizing the revenue and expenditure payments is the actual contribution from the state. For 2000 and 1999 respectively, the state paid supplemental salaries to the following groups of employees: Fire Department employees, \$316,340 and \$347,170; Police Department employees, \$369,649 and \$403,658; and City Marshal employees (encompass unit), \$23,658 and \$24,198.

(32) Commitments and Contingencies

Construction Projects

There are certain construction projects in progress at December 31, 2008. These include, among others, projects associated with enhancement to the wastewater and water treatment plants. As approved by the voters, \$66,114,080 in sales tax revenue bonds have been issued to fund the Arthur

CITY OF BOSSIER CITY, LOUISIANA

Notes to Combined Financial Statements

December 31, 2008

Ray Touge Parkway, the Arena and other projects. The City has issued approximately \$13,780,808 in utility revenue bonds to fund the wastewater treatment plant improvements, and other related utility improvement projects. Also, \$22,401,313 in riverfront gaming revenues were used to fund the construction of the multi-purpose arena and \$1,181,438 was transferred to the Arena Fund to fund pre-opening costs of the Arena.

Dossier Medical Center

A federal investigation has begun of the Dossier Medical Center's bid procedures for a 1997 construction project. The City is cooperating in this investigation and will comply with all requests for data. The ultimate resolution of this inquiry and the amount of liability, if any, cannot be determined.

Pension Funds

According to existing legislative acts of the State of Louisiana, the City is required to reimburse the Firemen's Pension and Relief Fund and the Policemen's Pension and Relief Fund for operating deficits that may occur in any fiscal year.

Accident Fund

The City 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 Insurance and Liability Insurance Funds are used to account for self-insured activities involving workmen's compensation coverage and group dental coverage.

Payments are made from the operating funds to the Insurance Fund and the Liability Insurance Fund which are accounted for as internal service funds. Payments are accounted for as revenues by the receiving fund and expenditures/expenses by the paying funds. The City maintains stop-loss coverage with an insurance company of \$275,000 per occurrence for workmen's compensation coverage with an aggregate limit of \$1,000,000. Employer life insurance premiums are also paid from the Insurance Fund.

Liability policies are maintained by the City with third-party insurance carriers for its automobile, general liability, and property damage exposures. These policies are subject to a \$1,000,000 per occurrence limit with a \$50,000 per occurrence retention for claims involving third parties. The City maintained property insurance during 2008 for approximately \$65.3 million in City property, subject to a \$50,000 per occurrence retention for property claims. The maximum cumulative amount of self-insured retentions related to automobile, general liability, and property claims is \$300,000.

There were no reductions in insurance coverage from coverage in the prior year. No claims exceeded the City's insurance coverage for each of the past three fiscal years.

Prior to its sale, as more fully described in note 15, the Hospital was qualified under the State of Louisiana medical malpractice program and had obtained coverage for the first \$100,000 of professional liability per occurrence through the Louisiana Hospital Association Trust Fund (Trust Fund), effective through October 31, 1995, and through a commercial insurance carrier effective

CITY OF BOSSIER CITY, LOUISIANA

Notes to Combined Financial Statements

December 31, 2000

November 1, 1997. Additional coverage was provided by the Louisiana Patients' Compensation Fund (LPCF) for the next \$400,000 of professional liability up to the present statutory maximum of \$500,000 per claim (exclusive of additional amounts for future medical expense provided by law). The Trust Fund and the LPCF provided coverage on an occurrence basis, and the commercial coverage was provided on a claims made basis.

The Hospital provided coverage for payment of compensation and benefits required of employers pursuant to the Louisiana Workers' Compensation Act. Commercial carriers cover claims insured up to \$1,000,000 per incident. The Hospital was responsible for all workers' compensation claims in excess of the annual aggregate limitation. The Hospital pledged a certificate of deposit in the amount of \$100,000 on December 31, 1999 with the Office of Workers' Compensation for the State of Louisiana as collateral to secure the prompt payment of workers' compensation claims.

A reconciliation of changes in the aggregate liabilities for claims for the self-insurance funds is as follows:

		Accrued Claims January 1,	Claims Incurred	Claims Paid	Accrued Claims December 31,
Insurance Fund:					
1999	\$	35,000	249,281	249,281	35,000
2000		35,000	188,320	188,320	35,000
Liability Insurance Fund:					
1999	\$	515,816	804,511	804,511	515,816
2000		515,816	1,804,828	1,804,828	515,816

Postretirement Benefits

As an established practice, the City provides for a portion of the health care costs and life insurance costs of all retirees that meet the minimum service requirements of the retirement plan (as described in note 8) in which the employee participates. The City participates in a Health Management Organization (HMO). As a result, the cost of providing benefits to the eligible retirees consist of the portion of monthly premiums paid for coverage applicable to the retirees. These costs are accounted for on a pay-as-you-go basis. At December 31, 2000, 186 retirees are currently eligible to receive or are receiving benefits under the plan. The costs of providing these benefits totaled \$75,071 for 2000.

Litigation

The City is defendant in a number of legal actions, most of which are adequately covered by insurance. There are certain suits including employee discrimination and civil rights violations suits which are in the early stages of discovery and for which the availability of insurance coverage or estimate of the ultimate liability of the City cannot be determined. Resolution of some of these cases could involve liability to the City in excess of insurance limits if the courts find in favor of the

CITY OF BOSSIER CITY, LOUISIANA

Notes to Combined Financial Statements

December 31, 2000

various plaintiffs. In the opinion of the City attorney, the City's ultimate uninsured expense cannot be presently determined. It is the policy of the City to pay uninsured judgments against the City as a current liability from the receipt of revenues over expenditures. Amounts are accrued under Financial Accounting Standards No. 5 as liabilities because probable and can be estimated.

Grant Disbursements

The City participates in federally assisted grant programs, principally Community Development Block Grant, and various construction grants. These programs are subject to program compliance audits under the Single Audit Act. Such audits could lead to requests for reimbursement by the grantor agency for expenditures disallowed under terms of the grants. City management believes that the amount of disbursements, if any, which may arise from future audits will not be material.

Revenues From the State of Louisiana

The General Fund receives various revenues from the State of Louisiana including cigarette tax, beer tax and traffic signalization revenues. The continuation of these revenues at their amounts is contingent on a variety of factors at the state level.

(14) Bossier Medical Center Sale

As approved through public referendum on May 1, 1999 and subsequently by the Office of the Attorney General, effective June 29, 1999, the City sold all of Bossier Medical Center's property and equipment and inventories to Christus Health Northern Louisiana (Christus). Commitments, contracts, leases and agreements relating to the property, and all licenses and permits in the asset assignable, were included in the asset sale.

Christus began operating the hospital, using the name "Bossier Medical Center" on June 30, 1999. Christus assumed the responsibility and liability for treating patients at that time and retained the majority of the hospital's employees. Christus also assumed the accrued vacation and sick time liability of employees who were retained.

A summary of hospital assets sold by the City is as follows:

Assets sold:		
Property and equipment	\$	13,861,368
Inventories		786,155
Other assets		<u>25,869</u>
	\$	<u>14,673,393</u>

The sale price consisted of \$13,861,368 in cash and assumptions of liabilities (accrued vacation and sick time) of \$837,255. The City recognized a loss of \$4,831,554 on the disposal of the hospital, which included \$1,805,551 of costs associated with the sale.

CITY OF BOSSIER CITY, LOUISIANA

Notes to Combined Financial Statements

December 31, 2008

At the closing on June 30, 1999, \$15,625,809 was paid to the City by Christus and \$2,105,458 was placed in an escrow account for the City by Christus. Upon receipt, the City transferred the proceeds to the Public Health and Safety Nonexpendable Trust Fund in accordance with the Louisiana Attorney General's ruling as to the use of such funds. This transfer, along with subsequent transfers of funds determined to be in excess of the wind-up of operations of the hospital, have been reflected as a residual equity transfer from the Bossier Medical Center Fund to the Public Health and Safety Fund totaling \$2,518,904 and \$16,529,713, for 2000 and 1999, respectively.

At December 31, 2008, all liabilities of the Bossier Medical Center Fund have essentially been extinguished. All remaining assets and liabilities have been transferred to the Public Health and Safety Fund and the Bossier Medical Center Fund has been closed.

(15) New Funds

In 2000 the Hotel Motel Taxes Special Revenue Fund was created to account for the revenues received from taxes levied on the occupancy of hotel/motel rooms and related facilities and a sales tax rebate from State. The revenues can only be used for riverboat/tourism development and the operation and maintenance of the civic center and multi-purpose arena.

Also in 2000, the Arena Special Revenue Fund was created to account for the operations of the multi-purpose arena. In 1999, the Riverboat Gaming Capital Projects Fund disbursed approximately \$400,000 to Leisure Management Inc., the management company for the arena, to fund the costs of pre-opening in 1999 for the arena. This was reflected as an expenditure in the 1999 financial statements for the Riverboat Gaming Capital Projects Fund. All but \$76,343 was spent in 1999. The operations of the arena in 2000 are now reflected in these financial statements as a special revenue fund and the unspent portion of the 1999 funds are reflected as a prior period adjustment to beginning fund balances. The Arena began operations in November 2000. The results of operations included in these financial statements are for the pre-opening period from January 1, 2000 through October 31, 2000, and the opening period from November 1, 2000 through December 31, 2000. As of October 31, 2000, the Arena had expended \$1,344,923 in pre-opening costs. For the two-month period ended December 31, 2000, the Arena had operating revenues of \$870,625 and operating expenses of \$313,711, resulting in an excess of revenues over expenditures of \$556,913.

(16) Prior Period Adjustment – Component Unit

The municipal court costs, classified as deferred revenue, which had previously been reported based on historical trends was analyzed and adjusted for prior periods in the amount of \$87,454, reducing the beginning fund balances as previously reported.

**REQUIRED
SUPPLEMENTARY
INFORMATION**

CITY OF BOSSIER CITY, LOUISIANA

Required Supplementary Information

Schedule of Funding Progress

Fiscal years ended December 31, 1999 through December 31, 2000
(unaudited)

Fiscal Year	(1) Accounted Value of Assets	(2) Actual Accrued Liability (A/L) - Early Age	(3) Unfunded A/L (FUA/L) (1-2)	(4) Funded Ratio (3-2)	(5) Control Funded	(6) Ratio, as a Percentage of Control Funded (5/5)
Pension's Fund						
2000	\$ 26,008,413	\$ 50,242,168	\$ 20,292,247	21.8%	\$	1,773.0%
1999	16,152,280	37,818,518	41,149,839	28.9%	472,092	8,791.7%
2000	18,792,228	34,460,178	21,869,248	28.8%	210,000	13,729.0%
Pollman's Fund						
2000	\$ 4,081,863	\$ 26,248,028	\$ 18,268,088	24.8%	N/A	N/A
1999	3,081,619	24,512,168	19,431,218	20.8%	N/A	N/A
2000	4,178,714	25,240,188	20,279,853	18.7%	N/A	N/A

CITY OF BOSSIER CITY, LOUISIANA

Notes to Required Supplementary Information

**For the year ended December 31, 2000
(continued)**

The information presented in the required supplementary schedules was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation follows:

	<u>Fireman's Fund</u>	<u>Policeman's Fund</u>
Valuation date	1/1/00	1/1/00
Actuarial cost method	Entry age normal cost	Entry age normal cost
Amortization method	Level percentage	Level percentage
Remaining amortization period	12 years - closed	12 years - closed
Asset valuation method	Market value	Market value
Actuarial assumptions:		
Investment rate of return*	6.50%	6.50%
Projected salary increases*	4.50%	N/A
* Includes inflation at	3.25%	3.25%
Cost-of-living adjustments	3.25%	3.25%

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

GOVERNMENTAL FUNDS

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

GENERAL FUND

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

CITY OF BOSSIER CITY, LOUISIANA

General Fund

Comparative Balance Sheet

December 31, 2000 and 1999

Assets	2000	1999	Liabilities and Fund Balances	2000	1999
Cash and cash equivalents	\$ 2,175,181	2,654,846	Accounts payable	\$ 641,278	434,572
Advances property taxes receivable, less allowance for uncollectible taxes of \$60,000 in 2000 and 1999	3,110,364	2,096,887	Deferred payment:		
			Liquor	32,873	48,872
			Other	992,478	794,303
				<u>1,025,351</u>	<u>843,175</u>
Accrued interest	22,781	24,039			
Other accounts receivable	665,528	723,233	Total liabilities	<u>1,669,109</u>	<u>1,276,750</u>
Due from other funds - Debt and Federal Grant Fund	119,405	23,445	Fund balances:		
			Reserved for future issues	95,034	112,811
			Reserved for Improvements	99,181	96,471
Due from other governments entities	61,388	98,729	Unreserved - undesignated	<u>4,067,871</u>	<u>4,179,548</u>
Investments, at cost	<u>99,187</u>	<u>99,417</u>	Total Fund balance	<u>4,262,126</u>	<u>4,378,830</u>
Total assets	<u>\$ 6,343,224</u>	<u>5,696,566</u>	Total liabilities and Fund balance	<u>\$ 6,343,224</u>	<u>5,696,780</u>

See accompanying notes to combined financial statements.

CITY OF BOSSIER CITY, LOUISIANA

General Fund

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual on a Budgetary BasisYear ended December 31, 2000
with comparative actual figures for year ended December 31, 1999

		1999		1999
	Budget	Actual on a Budgetary Basis	Variance Favorable (Unfavorable)	Actual on a Budgetary Basis
Revenues				
Taxes:				
Sales, net	\$ 6,279,256	6,253,180	674,925	6,438,005
Ad valorem	2,044,880	2,089,522	945,492	2,779,884
Utility	980,000	923,284	157,716	893,787
Telephone	212,800	203,070	21,075	202,349
Franchise:				
Cable television	289,880	282,358	2,346	293,688
Chain stores	47,585	53,758	6,778	56,878
	<u>13,967,301</u>	<u>13,704,162</u>	<u>1,263,536</u>	<u>15,674,791</u>
Licenses and permits	1,843,850	1,897,645	23,448	1,964,887
Intergovernmental:				
Grants	244,042	134,285	(109,767)	111,629
State and political revenues:				
Supplemental pay	1,113,800	1,111,383	(2,385)	1,813,888
Corporate tax	258,000	117,287	(140,713)	215,413
Beer tax	128,000	91,209	(28,791)	115,333
Special Funds from State of Louisiana	181,000	177,424	(3,576)	381,820
	<u>1,694,842</u>	<u>1,637,298</u>	<u>(267,544)</u>	<u>2,527,943</u>
Fees and penalties:	1,115,000	1,215,739	94,739	1,412,734
Betting, Contribution - Louisiana Downs	125,000	261,883	93,883	299,635
Video poker	370,000	388,899	9,899	388,916
Interest	70,000	84,511	9,511	38,865
Services charges	1,620,000	1,440,345	16,343	1,596,795
Miscellaneous:				
Payment in lieu of taxes - Federal				
Planning, Authority	35,000	38,332	115,468	33,334
Police and recreation	203,000	223,800	1,499	288,664
Engineering fees	15,000	22,345	2,345	124,668
Inspector Bonds and Clerk Center				
Paid pro rata share of general and administrative expenses	416,580	408,358	-	408,358
Police Department revenues	225,000	198,153	(25,445)	223,225
Other income	261,000	224,680	(13,660)	289,282
Total miscellaneous	<u>1,217,580</u>	<u>1,257,088</u>	<u>(28,492)</u>	<u>1,294,478</u>
Total revenues	<u>23,445,288</u>	<u>24,252,997</u>	<u>1,104,709</u>	<u>23,276,621</u>

(Continued)

CITY OF BOSSIER CITY, LOUISIANA

General Fund

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual in a Budgetary BasisYear ended December 31, 2000
with comparative actual figures for year ended December 31, 1999

		2000	2000	1999	
		Approved as a	Revenues	Actual 1999	
	Budgetary	Receivable		Budgetary	
	Base	(Anticipation)		Base	
Expenditures:					
Current:					
Capital government:					
Administration:	\$	16,896	162,275	(145,379)	211,746
Municipal building:		1,120,708	1,188,878	(68,801)	1,191,009
Finance:		620,690	668,197	(47,507)	614,117
City garage:		585,440	585,268	172	584,168
Traffic engineering and safety:		414,738	472,598	(57,860)	456,458
Purchasing:		221,474	285,020	(63,546)	304,557
Engineering:		484,684	508,788	(24,104)	511,877
Personnel:		149,360	149,337	23	151,441
Furnish and inspection:		444,718	488,177	(43,459)	411,514
City attorney:		367,148	382,888	(15,740)	398,175
Public works:		363,494	384,522	(21,028)	396,179
City Council:		654,139	749,868	(95,729)	708,456
Community development:		314,671	311,138	3,533	248,529
Animal control:		471,683	491,267	(19,584)	211,788
Information services:		144,360	181,777	(37,417)	882,292
Laboratory:		858,160	875,842	(17,682)	176,858
Payments to other governmental agencies:		7,000,000	7,182,132	(182,132)	858,508
		<u>2,887,771</u>	<u>2,867,618</u>	<u>20,153</u>	<u>2,886,403</u>
Solid waste:					
Public safety:					
Fire:		6,670,111	6,874,487	(204,376)	6,458,547
Police:		8,120,967	8,167,565	(46,598)	8,265,188
		<u>14,791,078</u>	<u>15,042,052</u>	<u>(250,974)</u>	<u>14,723,735</u>
Highways and streets:		886,504	833,284	53,220	888,298
Culture and recreation:		1,470,717	1,411,697	(59,020)	1,568,188
City Court and Marshal:					
City Court:		505,288	180,874	324,414	462,074
Marshall's office:		458,454	483,422	(24,968)	467,787
		<u>963,742</u>	<u>664,296</u>	<u>299,446</u>	<u>930,861</u>
Total expenditures:		<u>28,107,088</u>	<u>27,927,582</u>	<u>179,506</u>	<u>27,235,389</u>
Source of expenditures was revenues:		<u>(2,280,828)</u>	<u>(2,409,498)</u>	<u>1,228,670</u>	<u>(4,897,948)</u>
Other financing sources (net):					
Operating transfers in:		4,889,818	4,626,767	(263,051)	3,967,546
Transfers to component unit:		(33,880)	(88,362)	(54,482)	121,648
		<u>4,855,938</u>	<u>4,538,405</u>	<u>(317,533)</u>	<u>4,089,194</u>
Source (deficiency) of revenues and other sources over expenditures and other uses:		<u>(247,888)</u>	<u>469,107</u>	<u>716,904</u>	<u>(814,228)</u>
Fund balance at beginning of year:		<u>4,189,414</u>	<u>4,189,414</u>	<u>-</u>	<u>4,272,646</u>
Fund balance at end of year:	\$	<u>4,141,526</u>	<u>4,658,521</u>	<u>716,904</u>	<u>4,458,418</u>

See accompanying notes to combined financial statements.

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditures for specified purposes. The City has seven special revenue funds.

State and Federal Grant — This fund accounts for the receipt and disbursement of funds received under the Community Development, Block Grant and other grant programs.

Court Witness Fee — This 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 to testify in City Court.

Civic Center — This fund accounts for the revenues received and operating expenses incurred in the operations of the City's Civic Center Complex.

Hotel/Motel Taxes — This fund accounts for the revenues received from taxes levied on the occupancy of hotel/motel rooms and related facilities. The revenues can only be used for riverboat/townroom development and the operation and maintenance of the civic center and multi-purpose arena.

Fire Improvements and Operations — This fund accounts for the revenues received and operating expenses incurred in the reconstruction and operation of two new fire stations and a new training facility.

Jail and Municipal Buildings — This fund accounts for the revenues received and the operating expenses incurred to operate and maintain the City Jail in accordance with Federally Mandated Standards and to operate and maintain City buildings.

Streets and Drainage — This fund accounts for the revenues received and the operating expenses incurred in maintaining and upgrading streets and drainage.

Riverboat Gaming — This fund accounts for the monthly payments made by the riverboats of the City's percentage of their monthly revenues. The funds will be used for capital and other unfunded projects.

Arena — This fund accounts for the revenues received and operating expenses incurred in the operations of the City's Arena.

CITY OF BOSTON, MASS.

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Journal of Internal Medicine 247: 111–117

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Item	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443	2444	2445	2446	2447	2448	2449	2450	2451	2452	2453	2454	2455	2456	2457	2458	2459	2460	2461	2462	2463	2464	2465	2466	2467	2468	2469	2470	2471	2472	2473	2474	2475	2476	2477	2478	2479	2480	2481	2482	2483	2484	2485	2486	2487	2488	2489	2490	2491	2492	2493	2494	2495	2496	2497	2498	2499	2500	2501	2502	2503	2504	2505	2506	2507	2508	2509	2510	2511	2512	2513	2514	2515	2516	2517	2518	2519	2520	2521	2522	2523	2524	2525	2526	2527	2528	2529	2530	2531	2532	2533	2534	2535	2536	2537	2538	2539	2540	2541	2542	2543	2544	2545	2546	2547	2548	2549	2550	2551	2552	2553	2554	2555	2556	2557	2558	2559	2560	2561	2562	2563	2564	2565	2566	2567	2568	2569	2570	2571	2572	2573	2574	2575	2576	2577	2578	2579	2580	2581	2582	2583	2584	2585	2586	2587	2588	2589	2590	2591	2592	2593	2594	2595	2596	2597	2598	2599	2600	2601	2602	2603	2604	2605	2606	2607	2608	2609	2610	2611	2612	2613	2614	2615	2616	2617	2618	2619	2620	2621	2622	2623	2624	2625	2626	2627	2628	2629	2630	2631	2632	2633	2634	2635	2636	2637	2638	2639	2640	2641	2642	2643	2644	2645	2646	2647	2648	2649	2650	2651	2652	2653	2654	2655	2656	2657	2658	2659	2660	2661	2662	2663	2664	2665	2666	2667	2668	2669	2670	2671	2672	2673	2674	2675	2676	2677	2678	2679	2680	2681	2682	2683	2684	2685	2686	2687	2688	2689	2690	2691	2692	2693	2694	2695	2696	2697	2698	2699	2700	2701	2702	2703	2704	2705	2706	2707	2708	2709	2710	2711	2712	2713	2714	2715	2716	2717	2718	2719	2720	2721	2722	2723	2724	2725	2726	2727	2728	2729	2730	2731	2732	2733	2734	2735	2736	2737	2738	2739	2740	2741	2742	2743	2744	2745	2746	2747	2748	2749	2750	2751	2752	2753	2754	2755	2756	2757	2758	2759	2760	2761	2762	2763	2764	2765	2766	2767	2768	2769	2770	2771	2772	2773	2774	2775	2776	2777	2778	2779	2780	2781	2782	2783	2784	2785	2786	2787	2788	2789	2790	2791	2792	2793	2794	2795	2796	2797	2798	2799	2800	2801	2802	2803	2804	2805	2806	2807	2808	2809	2810	2811	2812	2813	2814	2815	2816	2817	2818	2819	2820	2821	2822	2823	2824	2825	2826	2827	2828	2829	2830	2831	2832	2833	2834	2835	2836	2837	2838	2839	2840	2841	2842	2843	2844	2845	2846	2847	2848	2849	2850	2851	2852	2853	2854	2855	2856	2857	2858	2859	2860	2861	2862	2863	2864	2865	2866	2867	2868	2869	2870	2871	2872	2873	2874	2875	2876	2877	2878	2879	2880	2881	2882	2883	2884	2885	2886	2887	2888	2889	2890	2891	2892	2893	2894	2895	2896	2897	2898	2899	2900	2901	2902	2903	2904	2905	2906	2907	2908	2909	2910	2911	2912	2913	2914	2915	2916	2917	2918	2919	2920	2921	2922	2923	2924	2925	2926	2927	2928	2929	2930	2931	2932	2933	2934	2935	2936	2937	2938	2939	2940	2941	2942	2943	2944	2945	2946	2947	2948	2949	2950	2951	2952	2953	2954	2955	2956	2957	2958	2959	2960	2961	2962	2963	2964	2965	2966	2967	2968	2969	2970	2971	2972	2973	2974	2975	2976	2977	2978	2979	2980	2981	2982	2983	2984	2985	2986	2987	2988	2989	2990	2991	2992	2993	2994	2995	2996	2997	2998	2999	3000
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CITY OF BOSSIER CITY, LOUISIANA

Special Revenue Fund
Civic Center FundStatement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and ActualDecember 31, 2000
with comparative totals for year ended December 31, 1999

	2000		Variance Favorable (Unfavorable)	1999
	Budget	Actual		Actual
Revenues:				
Intergovernmental - state and parish shared revenues	\$ 771,426	271,568	(133,288)	1,433,412
Rental fees	189,000	219,181	26,181	203,713
Interest	33,000	49,000	44,000	58,189
Miscellaneous	30,600	43,343	11,943	44,836
Total revenues	614,026	771,779	(52,552)	1,746,150
Expenditures:				
Debt and amortization:				
Salaries, fringe benefits, and payroll taxes	364,176	364,513	(8,506)	273,716
Insurance	13,000	12,708	2,200	4,825
Professional services	3,000	-	3,000	-
Utilities	72,000	304,704	(11,704)	76,448
Office and operating supplies	47,000	41,481	4,489	49,322
Administrative expenses	10,000	1,607	8,393	424
Travel and training	4,000	4,007	(7)	3,185
Maintenance	24,750	24,118	1,768	26,179
Other	51,480	24,480	26,880	24,106
Capital outlay	100,000	95,480	7,508	788,425
Total expenditures	611,326	665,179	55,120	644,076
Excess (deficiency) of revenues over expenditures	-	(10,297)	(10,297)	300,074
Other financing use - operating transfer out	(1,000,000)	(1,000,000)	-	-
Excess (deficiency) of revenues over expenditures and other use	(1,000,000)	(1,000,000)	(50,961)	300,074
Fund balance at beginning of year	1,884,036	1,884,036	-	977,604
Fund balance at end of year	\$ 884,036	884,036	(10,961)	1,684,128

See accompanying notes to combined financial statements.

CITY OF BOSSIER CITY, LOUISIANA

Special Revenue Fund
Hotel/Motel TaxesStatement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual

December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental - state and parish shared revenues	\$ 1,000,000	1,754,058	754,058
Interest	-	100,711	100,711
Total revenues	<u>1,000,000</u>	<u>1,854,769</u>	<u>854,769</u>
Expenditures - capital outlay	<u>1,000,000</u>	<u>75,000</u>	<u>925,000</u>
Excess of revenues over expenditures	-	1,750,000	1,750,000
Other financing source - operating transfer in	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other use	<u>1,000,000</u>	<u>1,750,000</u>	<u>750,000</u>
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,000,000</u>	<u>1,750,000</u>	<u>750,000</u>

See accompanying notes to certified financial statements.

CITY OF BOSSIER CITY, LOUISIANA

Special Revenue Fund
Fire Improvements and Operations FundStatement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and ActualDecember 31, 2008
with comparative actual figures for the year ended December 31, 1999

	2008		Variance Favorable (Disadvantage)	1999
	Budget	Actual		Actual
Revenues:				
Sales tax, net	\$ 1,471,271	1,508,657	47,386	1,581,762
Interest	18,800	11,251	7,549	71,549
Total revenues	<u>1,490,071</u>	<u>1,519,908</u>	<u>48,935</u>	<u>1,653,311</u>
Expenditures - capital outlay	<u>312,501</u>	<u>361,496</u>	<u>(29,995)</u>	<u>31,520</u>
Excess of revenues over expenditures	<u>1,177,570</u>	<u>1,158,412</u>	<u>19,158</u>	<u>1,281,791</u>
Other financing use - operating transfer out	<u>(1,478,000)</u>	<u>(1,470,000)</u>	<u>-</u>	<u>(1,398,000)</u>
Income deficiency of revenues over expenditures and other use	<u>(10,430)</u>	<u>(50,588)</u>	<u>40,158</u>	<u>5,701</u>
Fund balance at beginning of year	<u>352,954</u>	<u>352,954</u>	<u>-</u>	<u>347,131</u>
Fund balance at end of year	<u>\$ 322,120</u>	<u>\$308,866</u>	<u>13,254</u>	<u>352,934</u>

See accompanying notes to condensed financial statements.

CITY OF BOSSIER CITY, LOUISIANA

Special Revenues Fund
Jail and Municipal Buildings FundStatement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and ActualDecember 31, 2000
with comparative actual figures for the year ended December 31, 1999

	2000		Variance Favorable (Disadvantage)	1999
	Budget	Actual		Actual
Revenues:				
Sales tax, net	\$ 1,050,000	1,044,642	53,704	894,973
Interest	33,000	148,776	115,776	123,328
Total revenues	<u>1,083,000</u>	<u>1,193,418</u>	<u>167,000</u>	<u>1,018,301</u>
Expenditures - capital outlay	<u>70,000</u>	<u>148,305</u>	<u>(78,305)</u>	<u>-</u>
Excess of revenues over expenditures	<u>1,013,000</u>	<u>1,045,113</u>	<u>136,815</u>	<u>1,018,301</u>
Other financing use - operating transfer out	<u>(871,000)</u>	<u>(871,000)</u>	<u>-</u>	<u>(871,000)</u>
Excess of revenues over expenditures and other use	<u>142,000</u>	<u>174,113</u>	<u>136,815</u>	<u>147,301</u>
Fund balance at beginning of year	<u>2,443,471</u>	<u>2,443,471</u>	<u>-</u>	<u>2,286,379</u>
Fund balance at end of year	<u>\$ 2,585,471</u>	<u>2,727,584</u>	<u>136,815</u>	<u>2,443,671</u>

See accompanying notes to consolidated financial statements.

CITY OF BOSSIER CITY, LOUISIANA

Special Revenue Fund
Streets and Drainage FundStatement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual

December 31, 2000

with comparative actual figures for the year ended December 31, 1999

	2000		Variance Favorable (Unfavorable)	1999
	Budget	Actual		Actual
Revenues:				
Sales tax, net	\$ 1,306,844	1,247,584	59,260	1,446,519
Interest	15,800	83,508	78,508	69,086
Total revenues	<u>1,322,644</u>	<u>1,331,092</u>	<u>107,768</u>	<u>1,515,605</u>
Expenditures - capital outlay	<u>1,008,800</u>	<u>894,386</u>	<u>114,414</u>	<u>823,306</u>
Amount of revenues over expenditures	313,844	436,706	423,308	592,299
Other financing, net - opening transfer out	<u>(380,000)</u>	<u>(380,000)</u>	<u>-</u>	<u>(380,000)</u>
Excess (deficiency) of revenues over expenditures and other net	<u>(76,156)</u>	<u>146,706</u>	<u>423,308</u>	<u>89,299</u>
Fund balance at beginning of year	<u>1,112,762</u>	<u>1,207,762</u>	<u>-</u>	<u>1,108,483</u>
Fund balance at end of year	\$ <u>954,306</u>	<u>1,354,468</u>	<u>423,308</u>	<u>1,207,762</u>

See accompanying notes to combined financial statements.

CITY OF BOSSIER CITY, LOUISIANA

**Special Revenue Fund
Animal Fund**

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

December 31, 2009

		Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Fees and charges for services	1	625,766	617,787	(7,979)
Interest income		-	17,738	17,738
Total revenues		<u>625,766</u>	<u>635,525</u>	<u>9,759</u>
Expenditures - current - culture and recreation				
Personnel:				
Compensation and benefits		489,398	504,899	15,501
Legal and professional services		108,500	139,819	(31,319)
Start-up expenses		11,000	23,293	12,293
Advertising and marketing		90,150	107,782	(17,632)
Utilities		183,800	41,860	141,940
Travel, entertainment and promotion		22,500	69,493	(46,993)
Office supplies and postage		11,250	49,836	(38,586)
Insurance		17,885	6,878	11,007
Miscellaneous		32,108	27,894	4,214
Contingency		64,737	-	64,737
Operating:				
Executive		46,838	36,832	10,006
Finance		20,977	11,587	9,390
Operations		198,178	218,747	(20,569)
Marketing		28,758	21,882	6,876
Box office		24,328	32,139	(7,811)
Other general administrative		188,684	198,737	(10,053)
Parking		2,417	1,747	670
Total expenditures		<u>1,493,982</u>	<u>1,658,634</u>	<u>(166,652)</u>
Excess of expenditures over revenues		<u>(1,218,216)</u>	<u>(1,223,109)</u>	<u>(7,893)</u>
Operating transfer in		1,108,112	958,411	(149,701)
Fund balance, beginning of year		<u>78,345</u>	<u>78,345</u>	<u>-</u>
Fund balance (Deficit), end of year	2	<u>217,880</u>	<u>(176,313)</u>	<u>(394,193)</u>

See accompanying notes to combined financial statements.

DEBT SERVICE FUNDS

The debt service funds are 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 funds receive a portion of ad valorem and sales taxes paid to the City.

Sales Tax Bond Sinking and Reserve Fund — Used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs of the 1979, 1981, 1983, and 1988 bond series.

Parkway Sales Tax Bond Sinking and Reserve Fund — Used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs of the 1987, 1989, 1991, and 1997 bond series.

CITY OF BOSSER CITY, LOUISIANA

Debt Service Funds
Bond and Interest Sinking Funds

Combining Balance Sheet

December 31, 2000
with comparative totals for 1999

Assets	Sales Tax Bond Sinking and Reserve Fund	Parishway Sales Tax Bond Sinking and Reserve Fund	Totals	
			2000	1999
Investments	\$ 4,684,242	1,501,099	1,006,340	6,831,291
Accrued Interest	68,294	33,972	182,356	81,984
Due from other Funds - Sales Tax Capital Improvement Fund	-	-	-	85,614
Total assets	\$ 4,752,436	1,535,071	1,118,697	1,178,969
Liabilities				
Due to other Funds - Parishway Capital Projects Fund	\$ -	-	-	328,698
Fund balances - reserved for debt service	4,752,436	1,535,071	1,118,697	6,960,271
Total liabilities and fund balance	\$ 4,752,436	1,535,071	1,118,697	1,178,969

See accompanying notes to combined financial statements.

CITY OF BOSSIER CITY, LOUISIANA

Debt Service Funds
Bond and Interest Sinking FundsCondensed Statements of Revenues, Expenditures,
and Changes in Fund BalancesYear ended December 31, 2008
with comparative totals for year ended December 31, 1999

	Sales Tax Bond Sinking and Savings Fund	Parkway Sales Tax Bond Sinking and Reserve Fund	Totals	
			2008	1999
Revenues:				
Taxes - sales, and Net income (losses) in fair value of investments	\$ 4,363,794	1,960,887	6,324,681	6,324,190
Interest	96,827	38,269	135,096	116,156
Miscellaneous other income	263,888	179,363	443,251	418,548
Total revenues	<u>4,624,510</u>	<u>2,178,519</u>	<u>6,803,029</u>	<u>6,860,894</u>
Expenditures - debt service:				
Principal retirement	1,960,888	958,888	2,919,776	2,928,688
Interest and fiscal charges	2,779,871	1,658,436	4,438,307	3,980,027
Total expenditures	<u>4,740,759</u>	<u>2,617,324</u>	<u>7,358,083</u>	<u>6,908,715</u>
Excess of revenues over expenditures	444,266	561,195	1,005,461	952,179
Other financing sources (uses):				
Operating transfer out - Parkway Capital Projects Fund	-	119,516	119,516	113,186
Operating transfer out - Sales Tax Capital Improvement Fund	(394,883)	-	(394,883)	(399,888)
	<u>(394,883)</u>	<u>119,516</u>	<u>(275,367)</u>	<u>(286,702)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	49,383	71,679	121,062	65,477
Fund balances at the beginning of year	<u>4,618,366</u>	<u>1,291,568</u>	<u>5,909,934</u>	<u>5,894,511</u>
Fund balances at the end of year	\$ <u>4,715,496</u>	<u>2,463,072</u>	<u>7,178,568</u>	<u>6,960,271</u>

See accompanying notes to combined financial statements.

CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). Brief descriptions of each fund follow:

Sales Tax Capital Improvement Fund — This fund is used to account for expenditures associated with street improvements, the Street Road project, and the Golden West project and is funded by the seven one-half cent sales tax after payment of debt service sales tax revenue bond issues and interest earned.

Parkway Capital Projects Fund — This fund is used to account for miscellaneous capital expenditures as budgeted by the City Council and is funded by the seven one-half cent sales tax after payment of debt service on the Parkway Bond Issue and interest earned.

1998 Parkway Bond Construction Fund — This fund is used to account for expenditures associated with the Arthur Ray Tanager Parkway and is funded by the 1998 bond proceeds and interest earned.

1998 Avenue Bond Construction Fund — This fund is used to account for expenditures associated with the construction of a multi-purpose arena and is funded by the 1998 bond proceeds and interest earned.

Special Project Fund — This fund is used to account for expenditures associated with the completion of the Arthur Ray Tanager Parkway and is funded with the refunding of the 1979 Single Family Mortgage Revenue Bond issue. No new funds will be transferred into this fund.

Land Acquisition Fund — This fund is used to account for special land purchases and sales not associated with bond issue related expenditures.

Equipment Replacement Fund — This fund is used to account for purchases and sales of various equipment not associated with bond issue related expenditures.

Riverboat Gaming Capital Projects Fund — This fund is used to account for expenditures associated with downtown development, major park improvements, and other major capital projects and is funded by a percentage of gross gaming receipts and the initial payments made by three thousand variances and related interest earnings.

**PROPRIETARY
AND FIDUCIARY
FUNDS**

-
-
-
- ENTERPRISE FUNDS
 - INTERNAL SERVICE FUNDS
 - FIDUCIARY FUNDS

ENTERPRISE FUNDS

The enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises in that the cost of goods and services are recovered primarily through user charges. Accountability over enterprise funds are disclosed at the periodic determination of revenues earned, expenses incurred, and net income.

The enterprise funds reported in this section are as follows:

Department of Water and Sewerage — Operated as a self-sustaining utility of the City and is responsible for providing the residents of the City of Bossier City, Louisiana, with water and sewerage treatment.

Bossier Medical Center — A municipal health care facility owned and operated by the City of Bossier City, Louisiana, until its sale in June 1998.

Emergency Medical Services — Operated as a self-sustaining service of the City and is responsible for providing the residents of the City of Bossier City, Louisiana, with emergency medical services.

CITY OF BOSSIER CITY, LOUISIANA

Enterprise Funds

Combining Balance Sheet

December 31, 2008
with comparative totals for 1999

Assets	Department of Water (WWS&S&C)	Boiler Plant Fund	Enterprise Mutual Funds	Totals	
				2008	1999
Current assets					
Cash and cash equivalents	\$ 6,385,476	-	11,758	6,397,234	6,385,476
Accounts receivable - customers	1,188,788	-	697,562	1,886,350	1,481,448
Due allowance for distribution system	1,051,418	-	27,448	1,078,866	973,348
	<u>873,448</u>	<u>-</u>	<u>348,738</u>	<u>1,222,186</u>	<u>1,222,186</u>
Inventory	81,588	-	1,738	83,326	81,588
Other assets	78,432	-	-	78,432	11,488
Accounts payable	178,488	-	-	178,488	355,738
Unassigned assets	6,345,748	-	487,738	6,833,486	67,788,438
Restricted assets					
Cash and cash equivalents	6,358,882	-	-	6,358,882	1,024,438
Accounts receivable	-	-	-	-	188,838
Unassigned assets	88,438	-	-	88,438	88,438
	<u>6,447,320</u>	<u>-</u>	<u>-</u>	<u>6,536,320</u>	<u>1,213,314</u>
Property, plant and equipment					
Unimproved improvements	188,838	-	-	188,838	188,838
Waterworks and distribution plant	58,887,582	-	-	58,887,582	57,887,582
Transmission and distribution system	58,887,582	-	-	58,887,582	57,887,582
Equipment	88,887,582	-	1,188,838	89,887,582	78,887,582
	<u>197,887,582</u>	<u>-</u>	<u>1,188,838</u>	<u>199,076,420</u>	<u>186,887,582</u>
Accumulated depreciation	(28,887,582)	-	(88,887,582)	(116,775,164)	(78,887,582)
	<u>169,000,000</u>	<u>-</u>	<u>1,100,000</u>	<u>170,100,000</u>	<u>108,000,000</u>
Construction in progress	11,887,582	-	-	11,887,582	11,887,582
Net property, plant and equipment	<u>170,887,582</u>	<u>-</u>	<u>1,100,000</u>	<u>172,000,000</u>	<u>130,887,582</u>
Other assets					
Deferred fund costs, net of loss	88,887,582	-	-	88,887,582	188,838
Other assets	11,887,582	-	-	11,887,582	11,887,582
Total other assets	<u>100,000,000</u>	<u>-</u>	<u>-</u>	<u>100,000,000</u>	<u>200,725,420</u>
Total assets	<u>\$ 88,887,582</u>	<u>-</u>	<u>1,188,838</u>	<u>\$ 90,076,420</u>	<u>\$ 88,887,582</u>

CITY OF BOSSIER CITY, LOUISIANA

Enterprise Funds

Combining Statement of Revenues, Expenses, and
Changes in Retained EarningsYear ended December 31, 2009
with comparative totals for year-ended December 31, 2008

	Department of Water and Sewerage	Bozou Medford Center	Enterprise's Medford Division	Totals	
				2009	2008
Operating revenues:					
Charges for services:					
Miscellaneous sales	\$ 1,700,000	--	--	1,700,000	1,700,000
Sewerage service charges	1,050,000	--	--	1,050,000	1,050,000
Distribution fees	--	--	1,000,000	1,000,000	1,000,000
	<u>2,750,000</u>	<u>--</u>	<u>1,000,000</u>	<u>3,750,000</u>	<u>3,750,000</u>
Miscellaneous - other revenues	251,400	--	--	251,400	251,400
Transfers-in	<u>6,700,000</u>	<u>--</u>	<u>1,200,000</u>	<u>7,900,000</u>	<u>1,100,000</u>
Operating expenses:					
Personal services	1,075,000	--	1,600,000	2,675,000	4,624,700
Supplies	100,000	--	1,000,000	1,100,000	211,000
Utilities	101,000	--	20,000	121,000	400,000
Equipment maintenance	100,000	--	50,000	150,000	174,000
Provision for bad debts	25,000	--	50,000	75,000	400,000
Miscellaneous	600,000	--	200,000	800,000	1,170,000
Expenses amortization	1,000,000	--	50,000	1,050,000	1,000,000
Transfers-out	<u>6,700,000</u>	<u>--</u>	<u>2,000,000</u>	<u>8,700,000</u>	<u>7,500,000</u>
Operating income (loss)	<u>1,675,000</u>	<u>--</u>	<u>(650,000)</u>	<u>1,025,000</u>	<u>(1,774,000)</u>
Nonoperating revenue (expense):					
Interest income	500,000	--	10,000	510,000	400,000
Gain on sale of	600,000	--	--	600,000	200,000
Amortization	100,000	--	--	100,000	(200,000)
Loss on sale	<u>(500,000)</u>	<u>--</u>	<u>--</u>	<u>(500,000)</u>	<u>(200,000)</u>
Nonoperating revenue (expense)	<u>700,000</u>	<u>--</u>	<u>10,000</u>	<u>710,000</u>	<u>(200,000)</u>
Net income (loss) from continuing operations	<u>2,375,000</u>	<u>--</u>	<u>(640,000)</u>	<u>1,735,000</u>	<u>(1,974,000)</u>
Discontinued operations:					
Gain (loss) from discontinued transfer	--	400,000	--	400,000	17,000,000
Gain on sale of Bozou Medford Center	--	--	--	--	17,000,000
Net income (loss)	<u>2,375,000</u>	<u>400,000</u>	<u>(640,000)</u>	<u>2,135,000</u>	<u>34,000,000</u>
Assets (liabilities) transferred to equity:					
Gain on asset transfer	--	--	--	--	100,000
Expenses on asset transfer	<u>(50,000)</u>	<u>--</u>	<u>--</u>	<u>(50,000)</u>	<u>(50,000)</u>
Assets (liabilities) transferred to equity	<u>(50,000)</u>	<u>--</u>	<u>--</u>	<u>(50,000)</u>	<u>50,000</u>
Assets (liabilities) transferred to equity	<u>2,325,000</u>	<u>400,000</u>	<u>(640,000)</u>	<u>2,085,000</u>	<u>34,050,000</u>

for accompanying notes to financial statements of Enterprise Funds.

CITY OF BOSSIER CITY, LOUISIANA

Enterprise Funds

Condensing Statement of Cash Flows

Year ended December 31, 2008
with comparative totals for year ended December 31, 1999

	Department of Water and Sewerage	Water Recreation Center	Enterprise Funds of Bossier	Totals	
				2008	1999
Cash flow from operating activities					
Operating income (loss)	\$ 1,210,000	-	(250,000)	1,210,000	1,510,000
Adjustments resulting operating income (loss) second period (to first) (a) operating activities					
Depreciation and amortization	1,000,000	-	70,000	1,070,000	1,030,000
Provision for bad debts	50,000	-	40,000	90,000	40,000
Non-Cash flow operations (Water Recreation Center adjustment for depreciation and amortization exclusive from flow operations of Water Recreation Center)	-	(200,000)	-	-	(200,000)
Depreciation and amortization	-	-	-	-	1,250,000
Recreation fund 1999	-	-	-	-	1,270,000
Loss on disposal of equipment and equipment	-	-	-	-	(4,000)
Interest expense	-	-	-	-	(700,000)
Interest income	-	-	-	-	(200,000)
Transfer of fund balances	-	-	-	-	1,050,000
Operating income in water					
Interest receivable	(100,000)	-	(200,000)	(300,000)	1,000,000
Water receivable	(200,000)	-	-	(200,000)	1,000,000
Depreciation	-	-	-	-	500,000
Amortization	(200,000)	-	-	(200,000)	10,000
Water works	(1,000)	-	-	(1,000)	(5,000)
Interest receivable (Recreation)					
Operating income (loss) (Recreation)	(200,000)	(200,000)	10,000	(400,000)	(2,000,000)
Recreation fund 1999	(10,000)	-	-	(10,000)	(200,000)
Water Recreation Center	-	(200,000)	-	(200,000)	(10,000)
Recreation fund 1999	(10,000)	-	-	(10,000)	(10,000)
Water facilities	-	-	-	-	(100,000)
Net cash provided by (used) for operating activities, including discontinued operations	1,240,000	(200,000)	(240,000)	1,240,000	1,490,000
Cash flow in nonoperating activities					
Including discontinued operations, including equity funds	-	(2,000,000)	-	(2,000,000)	(2,000,000)
Cash flow from capital and related financing activities					
Acquisition and sale of investments	(200,000)	-	(200,000)	(400,000)	(2,000,000)
Gain (loss) on sale of investments	-	-	-	-	(50,000)
Recreation fund 1999 (Recreation Center)	-	-	-	-	(200,000)
Recreation of water receivable (Recreation Center)	-	-	-	-	(2,000,000)
Recreation fund 1999 (Recreation Center)	-	-	-	-	(5,000)
Recreation fund 1999 (Recreation Center)	(1,000,000)	-	-	(1,000,000)	(2,000,000)
Interest and principal received	(200,000)	-	-	(200,000)	(2,000,000)
Grant income	(200,000)	-	-	(200,000)	(2,000,000)
Recreation fund 1999	(200,000)	-	-	(200,000)	(2,000,000)
Net cash provided by (used) for capital and financing activities, including discontinued operations	(2,000,000)	-	(200,000)	(2,200,000)	(2,000,000)
Cash flow from financing activities					
Recreation fund 1999 (Recreation Center)	-	(200,000)	-	(200,000)	(2,000,000)
Interest received	(200,000)	-	(200,000)	(400,000)	(2,000,000)
Transfer of fund balances	-	-	-	-	(2,000,000)
Net cash provided by (used) for financing activities, including discontinued operations	(200,000)	(200,000)	(200,000)	(600,000)	(2,000,000)
Net increase in cash and cash equivalents	(2,000,000)	(2,000,000)	(200,000)	(4,200,000)	(2,000,000)
Cash and cash equivalents beginning of year	11,000,000	1,000,000	100,000	12,100,000	11,000,000
Cash and cash equivalents end of year	9,000,000	-	(100,000)	8,900,000	9,000,000
Nonoperating activities					
Recreation	200,000	-	-	200,000	1,000,000

Recreation fund 1999 (Recreation Center)

INTERNAL SERVICE FUNDS

The internal service funds are used to account for the costs of providing insurance coverage for the City. The City has two internal service funds.

Insurance Fund — This fund is used to account for contributions from City departments and withholdings from employee's payroll used to pay the costs of providing group dental coverage for City employees.

Liability Insurance Fund — This fund is used to account for contributions from City departments for the payment of workman's compensation and liability insurance claims.

CITY OF BOSSIER CITY, LOUISIANA

Internal Service Funds

Combining Balance Sheet

December 31, 2080
with comparative totals for 1999

Assets	Debit	Credit	Totals	
			2000	1999
Cash and cash equivalents	\$ 48,083	\$83,363	\$31,708	\$80,770
Prepaid expense	-	261,683	261,683	148,346
Total assets	\$ 48,083	\$83,363	\$31,708	\$80,810
Liabilities and Retained Earnings				
Accounts payable	\$ 4,148	\$8,658	\$6,207	\$6,091
Accrued claims	33,280	553,816	588,816	358,816
Total liabilities	41,348	562,474	671,023	364,907
Retained earnings - unreserved	7,244	299,170	243,818	153,812
Total liabilities and retained earnings	\$ 48,592	\$83,644	\$304,841	\$518,719

See accompanying notes to combined financial statements.

CITY OF BOSSIER CITY, LOUISIANA

Internal Service Funds

Combining Statement of Revenues, Expenses, and
Changes in Retained Earnings (Deficit)Year ended December 31, 2000
with comparative totals for year ended December 31, 1999

		Insurance Fund	Liability Insurance Fund	Totals	
				2000	1999
Revenues:					
Employees' contributions/ premiums	\$	144,818	1,156,881	1,301,699	1,460,286
Employees' contributions		148,346	-	148,346	138,211
Refunds and reimbursements		34,244	160,264	194,508	132,286
Total revenues		327,408	1,317,145	1,644,553	1,730,783
Expenses - self-insurance:					
Claims		180,810	1,884,828	2,065,638	1,913,593
Employee insurance premiums		113,483	251,486	364,969	589,478
Other		21,581	7,085	28,666	80,480
Total expenses		315,874	2,143,399	2,459,273	2,583,551
Net income (loss)		1,134	(826,254)	(825,120)	(852,768)
Retained earnings at beginning of year		3,883	243,118	247,001	238,648
Retained earnings at end of year	\$	5,017	166,864	171,881	185,880

See accompanying notes to combined financial statements.

CITY OF BOSSIER CITY, LOUISIANA

Internal Service Funds

Combining Statement of Cash Flows

Year ended December 31, 2008
with comparative totals for year ended December 31, 2007

		Insurance Fund	Liability Insurance Fund	Totals	
				2008	2007
Cash flows from operating activities:					
Operating income (loss)	\$	1,252	(11,548)	(10,296)	(7,354)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
(Increase) decrease in assets:					
prepaid expense and other		-	(57,677)	(57,677)	-
Increase (decrease) in liabilities:					
Accounts payable		176	29,846	30,022	(6,340)
Net cash provided by (used in) operating activities		1,428	(39,379)	(38,047)	(13,694)
Net increase (decrease) in cash		1,428	(39,379)	(38,047)	(13,694)
Cash and cash equivalents at beginning of year		46,871	644,982	691,773	648,162
Cash and cash equivalents at end of year	\$	48,299	605,603	653,732	634,468

See accompanying notes to combined financial statements.

FIDUCIARY FUNDS

Pension Trust Funds — The pension trust funds are used to account for assets held by the City in a trustee capacity. The pension trust funds reported in this section are the Fireman's Pension and Relief Fund, the Policemen's Pension and Relief Fund, and the Douglas Medical Center Pension Fund.

Nonexpendable Trust Fund — The nonexpendable trust funds are used to account for assets held for which the principal may not be spent. The Public Health and Safety Fund was created to account for the proceeds from the sale of the Douglas Medical Center. Amounts received in excess of the acquired principal balance and earnings on the principal (after payment of all expenses associated with the sale of Douglas Medical Center) may only be spent for the purpose of public health and safety.

Agency Funds — The Consolidated Sales Tax Fund accounts for the collection of a two percent City sales and use tax and the distribution of this tax to the various funds which account for operations and projects for which the tax was levied. This fund also accounts for the collection and distribution of sales taxes levied by the Boulder Parish School Board and various municipalities within the parish. The Riverboat Gaming Agency Fund accounts for the receipt and disbursement of funds from the riverboats that the City receives and disburses to select local government agencies in accordance with the contractual provisions.

CITY OF BOSSIER CITY, LOUISIANA

Pension Trust Funds

Combining Statement of Plan Net Assets

December 31, 2008
with comparative totals for December 31, 1999

Assets	Fiscum's Pension and Retiree Fund	Bullock's Pension and Retiree Fund	Bossier Medical Funds Pension Fund	Totals	
				2008	1999
Cash and cash equivalents	\$ 1,310,811	\$98,688	\$92,170	1,501,669	\$1,411,689
Investments, at fair value:					
U.S. Treasury bonds and U.S.					
government securities	11,100,500	5,114,258	--	16,214,758	16,113,254
obligations	144,000	--	--	144,000	173,000
Corporate bonds	11,030,527	5,114,258	--	16,144,785	16,144,785
Accrued interest receivable	100,654	--	--	100,654	144,400
Total assets	26,546,492	10,227,204	\$92,170	36,865,866	33,813,448
Liabilities					
Amount due to Bossier City	30,511	11,100	--	41,611	111,400
Total liabilities	30,511	11,100	--	41,611	111,400
Fund balance reserved for					
employee retirement					
system	\$ 26,049,813	\$10,189,103	\$92,170	36,331,086	33,591,048

See accompanying notes to combined financial statements.

CITY OF BOSSIER CITY, LOUISIANA

Pension Trust Funds

Combining Statements of Changes in Plan Net Assets

December 31, 2009
with comparative totals for year ended December 31, 2008

	Employer's Premium and Refund Fund	Employees'/ Premium and Refund Fund	Mayor's Medicaid Center Premium Fund	Totals	
				2009	2008
ADDITONS					
Contributions from City:					
Mayor's plan, net	\$ 1,769,493	1,689,328	-	3,458,821	3,387,497
Five insurance premiums	89,479	-	-	89,479	101,103
Employee's contributions	(50,488)	-	-	29,568	489,074
City court fines	-	238,776	-	238,776	113,971
City budget recovery	-	5,443	-	5,443	7,253
Total contributions from City	1,808,484	1,933,528	-	3,742,012	3,998,898
Employee's contributions	24,638	-	-	24,638	49,333
Investment income:					
Net appreciation (depreciation)					
In the life sales of investments	1,769,493	377,681	1,788	2,148,962	(5,137,848)
Interest income	1,689,328	288,736	288,788	2,266,852	1,875,544
Total investment income (loss)	3,458,821	666,417	288,836	4,414,074	(3,053,752)
Total additions	5,292,943	2,600,965	288,836	8,182,744	8,094,483
Reductions:					
Benefits and expenses	3,694,006	1,054,005	6,848,000	11,596,011	5,866,018
Withdrawals	14,076	118,070	11,208	44,354	86,403
Total reductions	3,708,082	1,172,075	6,859,208	11,749,365	5,952,421
Net increase (decrease)	1,584,861	1,428,890	(570,372)	2,443,384	2,142,062
Initial balance reported for					
employer premium fund:					
Beginning of year	36,763,985	3,694,076	6,821,614	47,279,675	35,486,173
End of year	38,348,846	5,122,966	6,251,242	49,723,054	38,274,308

See accompanying notes to combined financial statements.

CITY OF BOSSIER CITY, LOUISIANA

Public Health and Safety Nonexpendable Trust Fund

Statement of Revenues, Expenses, and
Changes in Fund Balance

Years ended December 31, 2008 and 1999

	2008	1999
Operating revenues:		
Interest	\$ 1,368,743	705,357
Net increase (decrease) in the fair value of investments	232,081	(187,547)
Miscellaneous - other revenues	68,562	41,236
Total revenues	<u>1,669,386</u>	<u>559,046</u>
Operating expenses:		
Public safety	<u>338,303</u>	-
Total expenses	<u>338,303</u>	-
Income before operating transfers	<u>1,341,183</u>	<u>559,046</u>
Operating transfers out:		
Net loan	<u>(838,757)</u>	<u>(411,218)</u>
	<u>402,426</u>	<u>152,772</u>
Fund balance at beginning of year	16,477,341	-
Residual equity transfer in - Bossier Medical Center	<u>2,518,934</u>	<u>16,528,712</u>
Fund balance at end of year	<u>\$ 19,468,699</u>	<u>16,477,341</u>

See accompanying notes to combined financial statements.

CITY OF ROSIER CITY, LOUISIANA

Public Health and Safety Nonexpendable Trust Fund

Statement of Cash Flows

Years ended December 31, 2000 and 1999

	2000	1999
Cash flows from operating activities:		
Operating income	\$ 1,340,182	938,586
Adjustments to reconcile operating income to net cash provided by operating activities:		
Net (increase)/decrease in fair value of investments	(212,081)	882,187
(Increase)/decrease in assets - accrued interest	(68,628)	(211,933)
Increase/(decrease) in liabilities - accounts payable and accrued expenses	84,642	31,786
Net cash provided by operating activities	<u>1,134,115</u>	<u>598,127</u>
Cash flows from noncapital financing activities:		
Bankrupt equity transfer in	2,918,924	16,529,710
Operating transfer out	(858,257)	(411,218)
Net cash provided by noncapital financing activities	<u>1,655,187</u>	<u>16,118,493</u>
Net cash used in investing activities - purchases of investments	<u>(2,171,982)</u>	<u>(16,679,623)</u>
Net cash used in investing activities	<u>(2,171,982)</u>	<u>(16,679,623)</u>
Net increase in cash and cash equivalents	-	-
Cash and cash equivalents at beginning of year	-	-
Cash and cash equivalents at end of year	\$ -	-
Noncash activities:		
Net increase/(decrease) in fair value of investments	\$ 232,881	(382,547)

See accompanying notes to combined financial statements.

CITY OF BOSSIER CITY, LOUISIANA

Fiduciary Funds

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

Year ended December 31, 2020

		Balance January 1, 2020	Additions	Debits	Balance December 31, 2020
Consolidated Sales Tax Fund					
Assets					
Cash and cash equivalents	\$	365,386	55,643.79	48,098.73	1,362,631
Due from other funds	-	-	56,862.73	56,862.73	-
Due from other agencies		12,096	16,400	17,896	12,600
Due from the City of Bossier		(50,431)	363.95	(70) 94	88,573
	\$	<u>316,650</u>	<u>102,809.47</u>	<u>133,022.40</u>	<u>1,436,937</u>
Liabilities					
Accounts payable	\$	108,438	190,297	1,068,171	5,460
Refers are distributable payable		-	11,379,580	11,379,580	-
Due to other funds		-	-	-	-
Capital fund		-	1,668,376	1,668,376	-
Major Easement/Blanket and Security Fund		-	4,361,706	4,361,706	-
Parking (Sales Tax) Blanket/Blanket and Security Fund		-	1,960,688	1,960,688	-
Refusement's Pension and Relief Fund		-	1,668,708	1,668,708	-
Refusement's Pension and Relief Fund		-	2,794,183	2,794,183	-
Sales Tax/General Improvement Fund		-	1,068,171	1,068,171	-
Parkway (Capital Projects Fund)		-	1,668,708	1,668,708	-
2018 Parkway Blanket/Construction Fund		-	-	-	-
201 and Municipal Building Fund		-	1,068,171	1,068,171	-
For Improvement and Acquisition Fund		-	1,068,171	1,068,171	-
General/Blanket Fund		-	1,068,171	1,068,171	-
		<u>108,438</u>	<u>17,670,000</u>	<u>18,880,185</u>	<u>5,460</u>
Unexpended balance		183,713	123,497	175,666	1,362,631
Receivable deposits		64,713	175,666	175,666	70,946
	\$	<u>148,426</u>	<u>13,445,667</u>	<u>19,055,851</u>	<u>1,433,277</u>
Other Fund Closing					
Assets					
Cash and cash equivalents	\$	-	2,137,893	2,137,893	-
Liabilities					
Due to other governments	\$	-	2,137,893	2,137,893	-
Total All Agency Funds					
Assets					
Cash and cash equivalents	\$	375,799	177,506.06	18,186,109	1,765,691
Refers are distributable	-	-	10,779,793	10,779,793	-
Due from other agencies		12,096	16,400	17,896	12,600
Due from the City of Bossier		(50,431)	363.95	(70) 94	88,573
	\$	<u>327,464</u>	<u>104,043.96</u>	<u>136,932,788</u>	<u>1,866,864</u>
Liabilities					
Accounts payable	\$	80,488	180,297	1,076,171	5,460
Refers are distributable/Accounts payable		-	11,379,580	11,379,580	-
Due to other funds		-	1,068,171	1,068,171	-
Due to other governments		-	2,137,893	2,137,893	-
Due to other agencies		183,713	123,497	175,666	1,362,631
Due to other funds		64,713	175,666	175,666	70,946
	\$	<u>329,914</u>	<u>13,766,903</u>	<u>14,890,972</u>	<u>1,449,097</u>
Net Unexpended balance unexpended financial statements					

ACCOUNT GROUPS

**GENERAL
FIXED ASSETS
ACCOUNT GROUP**

This account group is established to account for all fixed assets of the City, other than those accounted for in the proprietary and pension trust funds. Capital outlay in funds other than the proprietary funds are recorded as expenditures of those funds at the time of purchase and are subsequently recorded, at cost, for control purposes in the General Fixed Assets Account Group. In accordance with generally accepted accounting principles for municipalities, depreciation is not recorded in the General Fixed Assets Account Group.

CITY OF BOSSIER CITY, LOUISIANA

General Fixed Assets Account Group

Comparative Schedules of General Fixed Assets - By Source

December 31, 2000 and 1999

	<u>2000</u>	<u>1999</u>
General fixed assets:		
Land and land improvements	\$ 18,283,378	8,519,611
Buildings and structures	88,651,399	46,383,079
Equipment and vehicles	18,289,853	17,381,288
	<u>\$ 119,224,536</u>	<u>72,284,388</u>
Investment in general fixed assets:		
Investment, December 31, 1978	\$ 2,896,828	2,896,828
Subsequent to December 31, 1978:		
General obligation bonds	1,491,879	1,491,879
Federal Revenue Sharing	2,411,744	2,411,744
Sales tax revenues	27,488,513	24,948,953
Sales tax revenue bonds	48,343,335	35,343,990
Riverboat gaming revenues	22,487,313	-
Community Development Block Grant	825,351	825,351
Contributions from other governmental agencies	2,006,151	2,006,151
General Fund	1,873,511	1,873,511
Donations	461,690	461,691
	<u>\$ 119,224,536</u>	<u>72,284,388</u>

See accompanying notes to combined financial statements.

CITY OF BOSSIER CITY, LOUISIANA

General Fixed Assets Account Group

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

Year ended December 31, 2008

Function and Activity	General Fixed Assets January 1, 2008	Additions	Retirements	General Fixed Assets December 31, 2008
General government:				
Administration	\$ 130,028	1,674	-	131,702
Municipal building	16,031,344	49,320	-	16,080,664
Finance	120,348	1,719	-	121,068
City garage	380,448	4,804	(4,821)	380,431
Traffic engineering and safety	3,991,113	21,541	(2,622)	3,979,932
Purchasing	89,156	4,896	(23,892)	71,160
Engineering	276,325	18,779	(10,708)	284,396
Personnel	84,152	28,639	-	112,791
Person	169,283	-	(24,316)	144,967
City attorney	33,846	4,294	-	38,140
City Council	25,896	4,831	(2,225)	28,502
Information services	315,333	90,784	(5,184)	400,933
Community development	105,944	280	(619)	105,605
	<u>22,085,997</u>	<u>233,874</u>	<u>(33,828)</u>	<u>22,286,043</u>
Public safety:				
Fire	4,734,543	788,688	(83,362)	5,439,869
Police	6,752,184	512,646	(189,742)	7,075,098
	<u>11,486,727</u>	<u>1,301,334</u>	<u>(273,104)</u>	<u>12,514,957</u>
Public works:				
Culture and recreation	4,038,681	1,451,781	(399,811)	5,090,651
Civic Center	8,798,905	1,353,887	(23,332)	10,129,460
City-Court and Marshals	8,651,589	870	(9,165)	8,643,294
City Court	126,889	4,083	-	130,972
Marshals office	266,005	62,794	-	328,799
	<u>13,881,369</u>	<u>1,458,534</u>	<u>(412,308)</u>	<u>15,927,605</u>
Construction in progress	<u>17,127,265</u>	<u>34,536,809</u>	<u>(187,824)</u>	<u>51,476,250</u>
Total general fixed assets	\$ <u>52,301,368</u>	<u>36,136,682</u>	<u>(21,236,404)</u>	<u>67,201,646</u>

See accompanying notes to condensed financial statements.

CITY OF BOSSIER CITY, LOUISIANA

General Fixed Assets Account Group

Schedule of General Fixed Assets -
By Function and Activity

December 31, 2009

Function and Activity	Total	Land and Land Improvements	Buildings and Structures	Equipment and Vehicles
General government:				
Administration	\$ 131,302	-	-	131,302
Municipal building	16,080,807	1,864,000	12,923,911	1,172,969
Finance	121,358	-	-	121,358
City garage	380,461	2,380	41,401	336,680
Traffic engineering and safety	3,976,812	153,489	2,681,401	841,942
Purchasing	71,812	-	-	71,812
Engineering	283,646	-	-	283,646
Personnel	92,971	-	-	92,971
Permits	168,476	-	-	168,476
City attorney	58,128	-	-	58,128
City Council	98,902	-	-	98,902
Information services	821,973	-	-	821,973
Community Development	181,525	-	-	181,525
	<u>22,384,831</u>	<u>2,118,969</u>	<u>15,649,713</u>	<u>3,615,150</u>
Public safety:				
Fire	5,481,888	319,913	1,894,818	3,267,157
Police	7,081,488	57,798	1,383,253	5,640,437
	<u>12,563,376</u>	<u>377,711</u>	<u>3,278,071</u>	<u>8,907,594</u>
Public works	5,130,492	1,457,304	289,447	3,373,681
Culture and recreation	9,904,298	5,182,578	2,936,363	1,824,949
Civic Center	8,643,804	68,640	8,183,323	391,841
Arena	31,183,488	431,344	38,734,858	-
City Court and Marshal	-	-	-	-
City Court	130,892	-	-	130,892
Marshal's Office	327,829	-	-	327,829
	<u>18,324,307</u>	<u>1,489,716</u>	<u>39,114,644</u>	<u>4,618,983</u>
Total general fixed assets allocated to functions	\$ 40,668,538	\$ 3,986,396	\$ 54,948,398	\$ 16,842,727

See accompanying notes to combined financial statements.

**GENERAL LONG-TERM
OBLIGATION ACCOUNT
GROUP**

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

CITY OF BOSSIER CITY, LOUISIANA
General Long-Term Obligations Account Group
Schedule of Changes in Long-Term Obligations
Year ended December 31, 2000

	January 1, 2000	Additions	Payments/ Reductions	Net Retiree Fund Operations	December 31, 2000
Amount available to debt service funds	\$ 6,992,271	-	-	216,286	7,208,557
Amount to be provided for payment of accrued vacation	640,541	183,343	-	-	823,884
Amount to be provided for net pension obligation	188,006	43,554	-	-	231,560
Amount to be provided for retirement of general long-term debt	34,297,324	-	(2,908,000)	(216,286)	31,091,044
	<u>\$ 45,918,099</u>	<u>145,897</u>	<u>(2,908,000)</u>	<u>-</u>	<u>\$ 43,144,994</u>
 Long-term obligations payable:					
Accrued vacation	\$ 640,541	183,343	-	-	823,884
Net pension obligation	188,006	43,554	-	-	231,560
Retirement bonds payable - general city operations	32,118,990	-	(2,908,000)	-	29,210,990
	<u>\$ 32,947,537</u>	<u>145,897</u>	<u>(2,908,000)</u>	<u>-</u>	<u>\$ 30,184,994</u>

See accompanying notes to combined financial statements.

**STATISTICAL
SECTION**

CITY OF BOSSIER CITY, LOUISIANA
General Governmental Expenditures by Function (1)
Fiscal years ended December 31, 1991
through December 31, 2000

Fiscal Year	General Government	Public Safety	Police and Fire	Solid Waste	Culture and Recreation	City Court	Municipal Office	Total
1991	\$ 1,175,497	1,385,413	784,552	-	1,844,145	362,388	105,641	15,171,863
1992	4,412,014	3,385,496	102,678	1,008,381 (2)	1,864,879	344,108	253,331	16,114,085
1993	3,488,444	3,314,259	479,395	1,724,561	1,865,246	311,428	265,541	17,139,411
1994	4,454,116	3,433,498	318,238	1,291,116	1,278,747	319,268	276,862	18,119,813
1995	3,479,165	1,144,565 (3)	601,668	1,668,482	1,237,579	311,448	385,757 (4)	20,887,147
1996	3,172,447	1,247,489	754,786	1,463,177	1,267,185	319,681	308,892	22,854,112
1997	4,225,119	1,439,114	882,778	1,972,883	1,366,775	311,564	368,417	27,751,483
1998	5,185,644	1,885,052	923,658	1,856,189	1,348,568	311,418	412,503	30,176,678
1999	2,895,544	2,605,855	914,241	1,818,141	1,388,118	412,374	427,787	32,159,167
2000	2,141,161	2,148,788	331,283	1,951,410	1,431,887	435,874	482,407	33,989,172

Notes:

(1) Includes General Fund expenditures only.

(2) In 1992, the Solid Waste Disposal Fund was established as a department within the General Fund.

(3) Beginning in 1995, public safety and municipal office expenditures include items capitalized by.

Detailed - see accompanying independent auditors' report.

CITY OF BOSSIER CITY, LOUISIANA

General Fundament by Sources (1)

Fiscal year ended December 31, 1991
through December 31, 1999

Fiscal Year	Taxes	License and Permits	Intergovernmental	Fines and Penalties	License Fees	Traffic Fines	Charges for Services	Interest and Miscellaneous	Total
1991	1,791,792	1,229,329	400,000	295,040	1,095,440	-	-	1,986,217	32,432,049
1992	1,124,426	1,262,721	427,344	276,596	1,423,166	-	1,487,143 (2)	946,110	33,136,044
1993	1,557,389	1,494,251	477,447	1,545,446	1,386,744	469,499 (3)	1,541,548	1,659,903	35,131,495
1994	1,893,486	1,433,454	475,000	339,249	968,269	796,179	1,239,139	1,259,837	34,896,509
1995	1,194,253	1,754,971	1,334,019 (4)	866,194	174,124	481,499	1,438,321	1,267,544	34,170,461
1996	1,158,482	1,474,481	1,237,399	489,499	472,424	- (5)	1,481,591	1,169,893	35,889,762
1997	1,134,486	1,444,421	1,140,907	761,164	369,166	175,137 (6)	1,483,561	1,270,689	35,640,716
1998	1,134,489	1,453,454	1,466,626	993,626	328,171	431,189	1,443,168	1,429,867	36,862,543
1999	1,141,146	1,464,182	1,484,767	1,142,734	269,439	384,478	1,594,796	1,481,176	38,054,599
2000	1,144,154	1,467,465	1,487,561	1,133,726	261,161	384,496	1,443,581	1,479,467	39,036,031

Notes:

(1) Includes General Fund receipts only. Operating receipts listed in Exhibit.

(2) In 1992, the Solid Waste Disposal Fund was established as a department within the General Fund.

(3) Traffic police was liquidated in 1993.

(4) In 1994, the City began receiving video police receipts in the Revenue Sharing Fund.

(5) Beginning in 1995, intergovernmental revenue includes grant for year supplemental cost.

(6) In 1997, the City received matching video police receipts in the General Fund.

(Audited - see accompanying independent auditor's report)

Table 3

CITY OF BOSSIER CITY, LOUISIANA

Property Tax Levies and Collections

Fiscal years ended December 31, 1991
through December 31, 2000

Fiscal Year	Total Tax Levy (1)	Current Tax Collections (2)	Percent of Levy Collected	Delinquent Tax Collections (3)	Total Taxes Collected (4)	Total Outstanding Delinquent Taxes Receivable (5)	Percent of Total Tax Collections in Two Years (6)
1991	\$ 4,299,364	3,852,403	90.11%	323,879	4,176,282	123,082	97.81%
1992	4,375,086	4,064,878	92.91%	153,461	4,218,339	156,747	96.47%
1993	4,565,799	4,087,177	91.69%	163,660	4,250,837	134,962	96.39%
1994	4,455,715	3,964,496	89.00%	194,569	4,159,065	136,650	97.25%
1995	4,595,265	3,759,693	81.82%	1,891,165	4,650,858	94,407	96.24%
1996	5,055,376	3,738,697	73.96%	1,494,369	5,233,066	82,310	97.12%
1997	5,854,571	4,287,534	73.16%	1,494,369	5,781,903	106,668	91.66%
1998	6,651,893	4,697,965	70.63%	1,953,936	6,651,901	312,728	96.39%
1999	6,781,197	4,987,129	73.54%	1,794,069	6,781,198	411,987	91.79%
2000	7,897,544	6,024,129	76.30%	2,671,146	7,695,275	411,987	91.17%

Notes:

- (1) Includes collections through February 28 of the subsequent year.
 (2) Includes collections through December 31.
 (3) Does not include adjustments from Louisiana Tax Commission.
 (4) Percent of total tax collections to tax levy represents only those collections through February 28 of the subsequent year.
 (5) Percent of total tax collections by the Louisiana Tax Commission and collections for the remainder of the year, for City tax collected from 92.11% to 97.81% of the tax levy for the years 1991 through 2000.

Unaudited - not accompanied by independent auditor's report.

Table 4

CITY OF BOSSIER CITY, LOUISIANA

Assessed and Estimated Actual Value
of Taxable PropertyFiscal years ended December 31, 1993
through December 31, 2000

Fiscal Year	Assessed Value	Estimated Actual Value	Percent of Total Assessed to Estimated Actual Value
1991	\$ 158,847,348	1,392,883,648	11.40%
1992	194,203,658	1,348,888,171	11.43%
1993	158,824,000	1,390,412,367	11.42%
1994	162,243,850	1,417,208,267	11.45%
1995	184,287,488	1,582,975,887	11.64%
1996	283,865,176	1,746,269,018	11.62%
1997	225,769,408	1,938,871,413	11.65%
1998	240,808,788	2,089,886,328	11.60%
1999	256,708,748	2,176,513,588	11.78%
2000	296,716,788	2,613,187,787	11.34%

Notes:

Assessed values are established by the Bossier Parish Tax Assessor on January 1 of each year at approximately 18-21% of assessed market value. A reevaluation of all property is required to be completed no less than every 4 years. The last reevaluation was completed for the roll of January 1, 2000.

Unaudited - see accompanying independent auditor's report.

Table 5

CITY OF BOSSIER CITY, LOUISIANA

Property Tax Rates and Tax Levies -
District and Overlapping Governments

Fiscal years ended December 31, 1994
through December 31, 2005

Fiscal Year	Tax Rates per \$1,000 Assessed Value				Tax Levies			
	City	School	Parish	Overlapping Governments	City	School	Parish	Overlapping Governments
1994	24.36	54.75	51.25	1.54	4,294,544	6,002,114	4,788,332	18,440
1995	28.37	49.92	46.93	1.54	4,113,388	6,159,008	6,112,174	29,431
1996	27.27	49.42	46.19	1.54	4,598,789	6,298,564	5,003,174	299,543
1997	27.27	49.42	46.75	1.54	4,441,733	6,033,111	7,144,638	31,402
1998	24.85	49.42	44.27	1.54	4,354,365	7,264,421	5,663,544	541,343
1999	24.38	44.75	43.23	1.54	3,211,276	12,442,115	9217,786	24,099
2000	24.38	44.38	43.13	1.54	4,943,568	11,179,680	10,029,238	33,174
2001	24.38	44.39	43.23	1.54	6,411,061	16,511,571	11,133,061	33,583
2002	24.38	44.14	43.18	1.54	6,794,897	15,287,219	11,973,704	344,113
2003	24.38	44.36	42.44	1.54	7,111,544	14,258,111	11,493,498	408,256
2004								
2005								

Unaudited - see accompanying independent auditor's report.

CITY OF BOSSER CITY, LOUISIANA

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

Fiscal years ended December 31, 1991 through December 31, 2000

Fiscal Year	Population	Assessed Value	Gross Bonded Debt (1)	Less Debt Service Funds	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
1991	31,199 (1)	139,847,348	2,988,000	2,031,209	287,791	8.11%	9.05
1992	31,099 (1)	134,323,028	2,238,000	2,291,179	(263,179) (3)	93.23%	(73.17)
1993	31,007 (1)	139,616,388	1,728,000	2,023,188	(295,188)	95.17%	(26.67)
1994	31,003 (1)	163,243,028	1,238,000	2,710,413	(1,472,413)	99.91%	(26.63)
1995	31,088 (1)	184,287,488	-	-	-	-	-
1996	31,084 (1)	203,000,079	-	-	-	-	-
1997	31,143 (1)	223,790,439	-	-	-	-	-
1998	31,203 (1)	243,058,389	-	-	-	-	-
1999	31,073 (1)	258,118,748	-	-	-	-	-
2000	31,073 (1)	258,118,748	-	-	-	-	-

Notes:

(1) Per Special Census.

(2) Includes all general obligation debt.

(3) As of December 31, 1992, there are funds available to service the general obligation bonds in excess of the debt service requirements. The excess funds were used for projects combined with the original purpose of the bond issue and in accordance with applicable bond covenants.

(4) Current published information under protest.

Unaudited - see accompanying independent auditors' report.

CITY OF BOSSIER CITY, LOUISIANA

Computation of Legal Debt Margin (1)

December 31, 2000

	Industrial Bonds	Water and Sewerage Improvements	Public Buildings	Parks and Recreation	Street Improvements	Drainage Improvements	Other Funds Designated
Assessed value of \$296,135,708							
Debt limit (94% of assessed value for any one purpose) (1)	\$ 278,071,678	278,071,678	278,071,678	278,071,678	278,071,678	278,071,678	278,071,678
Less general bonded debt	-	-	-	-	-	-	-
Legal debt margin	\$ 278,071,678	278,071,678	278,071,678	278,071,678	278,071,678	278,071,678	278,071,678

Notes:

- (1) There has accrued a maximum of 94% of assessed value for bonded debt for any one purpose or 94% of the total assessed value for all purposes. A total of approximately \$100,071,678 is available for finance purposes to the 20% limitation.

Prepared : see accompanying independent auditors' report.

Table B

CITY OF BOSSIER CITY, LOUISIANA
Computation of Direct and Overlapping Debt
December 31, 2008

Jurisdiction	Net Debt	Percentage of Debt Applicable to the City (1)	City's Share of Debt
Total direct and overlapping debt - Bossier Parish, Louisiana, Bossier Parish School Board	\$ 12,447,486	67%	\$ 8,339,812

Notes:

- (1) Based on 2008 assessed valuation.
 (2) As of December 31, 2008, there are no general obligation bonds recorded in the financial statements of the City.

Unaudited - see accompanying independent auditor's report.

Table 9

CITY OF BOSSIER CITY, LOUISIANA
Ratio of Annual Debt Service Expenditures
to General Bonded Debt to Total General Expenditures

Fiscal years ended December 31, 1991
 through December 31, 2000

Fiscal Year	Principal	Interest	Total Debt Service	Total General Expenditures (1)	Debt Service as a Percentage of Total General Expenditures
1991	\$ 671,808	158,298	830,298	13,771,063	6.05
1992	698,000	158,182	856,182	16,514,990 (2)	5.02
1993	498,000	193,214	691,214	17,168,485	4.03
1994	498,000	71,511	569,511	18,139,723	3.13
1995	493,529 (3)	49,840	543,239	21,882,187 (3)	2.48
1996	- (4)	-	-	22,854,525	-
1997	-	-	-	21,783,485	-
1998	-	-	-	36,189,099	-
1999	-	-	-	32,149,567	-
2000	-	-	-	31,806,738	-

Notes:

- (1) Includes General Fund expenditures only.
- (2) In 1992, the Solid Waste Disposal Fund was re-established as a department within the General Fund.
- (3) Does not include \$241,981 paid by the City to advance school bonds.
- (4) All general bonded debt was advance refunded in 1995.
- (5) In 1995, general expenditures began including state supplemental pay.

Unaudited - see accompanying independent auditors' report.

CITY OF BROWNSVILLE, TEXAS

Revenue Bond Coverage

Utility Bonds

Fiscal years ended December 31, 1991
through December 31, 2000

Fiscal Year	Gross Revenues (1)	Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service Requirements	
				Principal	Total
1991	\$ 7,900,644	4,242,029	3,658,615	215,000	971,769
1992	7,237,935	3,933,049	3,304,886	210,000	996,188
1993	7,411,214	3,864,145	3,547,069	215,000	1,267,340
1994	8,000,118	3,412,064	4,588,054	520,000	1,548,495
1995	9,843,177	3,298,822	6,544,355	945,000	1,529,561
1996	9,315,188	3,832,240	5,482,948	805,000	1,279,523
1997	10,023,463	3,737,727	6,285,736	700,000	1,599,818
1998	10,574,634	3,973,923	6,600,712	740,000	1,531,380
1999	9,891,255	3,967,489	5,923,766	785,000	1,694,590
2000	10,669,218	3,737,520	6,931,698	1,410,128	1,961,473

Notes:

(1) Includes operating revenues and interest income.

(2) Includes all operating expenses except depreciation and amortization paid on debt service and other nonoperating expenses.

Classified - an accompanying independent auditor's report.

CITY OF BOSSIER CITY, LOUISIANA

Revenue Bond Coverage

Sales Tax Bonds

Fiscal years ended December 31, 1991
through December 31, 2000

Fiscal Year	Gross Revenues	Operating Expenses (1)	Net Revenues Available for Debt Service	Debt Service Requirements		Coverage
				Principal	Interest	
1990	\$ 11,117,794 (2)	195,150	10,922,646	1,048,000 (3)	1,977,124	4,117,124
1991	11,598,178	200,909	11,397,269	1,219,000 (3)	2,601,095	3,677,165
1992	14,588,104	308,065	14,280,039	1,425,000 (3)	2,641,528	4,058,039
1993	17,478,498	324,898	17,153,601	1,489,000	2,877,887	4,157,607
1994	19,253,495	329,615	18,923,882	1,716,000	2,434,581	4,144,381
1995	21,234,319	315,485	20,918,834	1,859,000	2,287,809	4,152,019
1996	21,877,414	428,420	21,448,994	1,968,000 (3)	2,801,736	3,662,116
1997	21,998,028	338,679	21,659,349	1,923,000	2,796,981	4,711,991
1998	21,187,052	415,118	20,771,934	2,198,000	1,584,181	3,624,165
1999	21,093,757	437,005	20,656,752	2,495,000	1,611,587	6,119,657
2000						4,2844

Notes:

- (1) Sales tax department operating expenditures.
 (2) An additional one-half cent sales tax was approved in 1991, the net proceeds of which are dedicated to the construction of new fire stations and a building facility, the maintenance and operation of the City jail and municipal buildings, and street and drainage improvements.
 (3) Gross net income \$113,000 paid by the City in connection with refunding the 1981 and 1983 Series Bonds.
 (4) Gross net income \$180,498 paid by the City in connection with refunding the 1987 Series Bonds.
 (5) Gross net income \$258,151 paid by the City in connection with refunding the 1988 Series Bonds.
 (6) Gross net income \$3,233,080 paid by the City in connection with refunding the 1989 Series Bonds.

Unaudited - not accompanied independent auditor's report.

CITY OF BOSSIER CITY, LOUISIANA

Demographic Statistics

Fiscal years ended December 31, 1991
through December 31, 2000

<u>Fiscal Year</u>	<u>Population</u>	<u>Median Age (1)</u>	<u>School Enrollment (2)</u>	<u>Unemployment Rate (3)</u>
1991	51,058 (4)	38.8	11,189	7.3%
1992	51,808 (4)	38.6	11,987	7.6%
1993	54,500 (4)	38.7	12,188	9.8%
1994	55,853 (4)	38.7	12,024	7.6%
1995	55,888 (4)	38.7	12,386	7.3%
1996	56,304 (4)	38.8	12,712	6.8%
1997	57,140 (4)	38.8	12,915	6.3%
1998	57,653 (4)	31.6	12,717	5.8%
1999	58,973 (4)	31.6	13,681	5.8%
2000	58,973 (4)	31.6 (5)	13,719 (5)	6.9%

Notes:

- (1) State of Louisiana Research and Statistics for 1988-1992, Shreveport, Bossier, and Webster Parish Unemployment and Median Age Information from the Louisiana Office of Statistics for 1990-1998.
 (2) Bossier Parish School Board (inside City limits)
 (3) For Special Census
 (4) 1990 U.S. Census
 (5) Latest statistical information under protest.

Unaudited - see accompanying independent auditors' report.

CITY OF BOSSIER CITY, LOUISIANA

Property Value, Construction, and Bank Deposits

Fiscal years ended December 31, 1991
through December 31, 2000

Fiscal Year	Commercial Construction (1)		Residential Construction (1)		Commercial	Property Value Excluded	1991 (2)
	Number of Units	Value	Number of Units	Value			
1991	9	\$ 2,933,256	179	\$ 13,438,502	\$ 249,761,638	\$ 942,331,408	\$ 1,295,083,895
1992	24	14,123,873	272	21,873,963	401,664,627	936,279,159	1,318,484,377
1993	23	8,199,839	243	28,898,264	494,230,667	987,155,998	1,301,402,567
1994	42	32,323,370	328	35,711,399	514,683,098	1,095,937,200	1,411,388,267
1995	37	58,131,229	324	31,454,261	664,295,918	1,318,382,878	1,532,933,867
1996	29	68,580,267	269	33,973,699	534,311,146	1,211,582,858	1,746,284,918
1997	33	28,533,238	193	29,271,868	582,279,413	1,246,330,008	1,938,471,413
1998	43	58,798,256	184	34,481,493	636,468,928	1,402,868,698	2,090,486,509
1999	49	95,883,843	239	26,893,461	706,311,480	1,459,332,198	2,176,933,089
2000	53	181,953,125	241	29,293,816	1,056,895,187	1,856,295,488	2,602,187,297

Notes:

(1) Permits and Inspection Department, City of Bossier City, Louisiana.

(2) A revaluation of all property is required to be completed no less than every four years. During 1998, 1999, 2000 and 2001 revaluations were completed.

Unaudited - see accompanying independent auditors' report

Table 13

CITY OF BOSSIER CITY, LOUISIANA

Principal Taxpayers

December 31, 2000

<u>Taxpayer</u>	<u>Type of Business</u>		<u>2000 Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Horseshoe Entertainment	Riverboat Gambling	\$	33,072,000	11.16%
Isle of Capri	Riverboat Gambling		12,482,318	4.25%
Casino Magic	Riverboat Gambling		10,166,320	3.45%
Southwestern Electric Power Company	Electric Utility		7,809,240	2.64%
BellSouth Telecommunications	Telephone		5,478,820	1.85%
Louisiana Downs, Inc.	Horse Racing		3,151,960	1.11%
Hibernia Bank	Banking		3,152,730	1.11%
Louisiana Machinery	Manufacturing		2,588,400	0.87%
Wal-Mart	Retail Sales		2,476,830	0.85%
Bank One	Banking		2,146,510	0.73%
Total amount for ten principal taxpayers			<u>82,799,258</u>	<u>28.18%</u>
Total for remaining taxpayers			<u>212,551,510</u>	<u>71.80%</u>
Total amount for all taxpayers		\$	<u><u>295,350,768</u></u>	<u><u>100.00%</u></u>

Unaudited - see accompanying independent auditors' report.

CITY OF BOSSIER CITY, LOUISIANA

Miscellaneous Statistics

December 31, 2008

Date of settlement	1883
Form of government	Mayor - Council
Date established	1937
Date of incorporation	1967
Area-square miles	41.36
Miles of streets:	
Paved	187.4
Unimproved	"
Police protection - number of policemen and officers	189
Fire protection - number of firemen and officers	183
Recreation:	
Parks - number of acres	287
Number of playgrounds	17
Number of picnic areas	8
Number of street lights	4,483
Number of water storage tanks	3
Total capacity of water storage tanks	5,100,000 gallons
Raw water reservoir capacity	5,780,000 gallons
Municipal water plant:	
Number of accounts	20,407
Daily average consumption	8,480,000 gallons
Employees - classified, appointed, elected and exempt	735

Unaudited - see accompanying independent auditors' report.



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CITY OF BOSSIER CITY, LOUISIANA

GMB Circular A-133 Reports

December 31, 2000

(With Independent Auditors' Reports Thereon)

CITY OF BOSSIER CITY, LOUISIANA

OMB Circular A-133 Reports

For the year ended December 31, 2000

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**Independent Auditor's Report on Compliance and on Internal Control Over
Financial Reporting Based on an Audit of General Purpose Financial Statements
Performed in Accordance With Government Auditing Standards**

The Honorable George Dumas, Mayor
and Members of the City Council
City of Bossier City, Louisiana

We have audited the general purpose financial statements of the City of Bossier City, Louisiana as of and for the year ended December 31, 2000, and have issued our report thereon dated March 2, 2001. 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.

Compliance

As part of obtaining reasonable assurance about whether the City of Bossier City, Louisiana's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of general purpose financial statement amounts. However, providing an opinion on compliance with these 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 that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of Findings and questioned costs as items 90-01 and 90-2.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City of Bossier City, Louisiana's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing an opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of internal control over financial reporting would not necessarily disclose all matters in internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted one matter involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving internal control over financial reporting, which we have reported to management of the City of Bossier City, Louisiana in a separate letter dated March 2, 2001.

This report is intended solely for the information and use of the Mayor, City Council, management, State of Louisiana Legislative Auditors, and 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.

KPMG LLP

March 2, 2001



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**Independent Auditors' Report on Compliance With Requirements
Applicable to the Major Program and on Internal Control Over
Compliance in Accordance With OMB Circular A-133 and on the
Schedule of Expenditures of Federal Awards**

The Honorable George Deneau, Mayor
and Members of the City Council
City of Bossier City, Louisiana

Compliance

We have audited the compliance of the City of Bossier City, Louisiana with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Requirements* that are applicable to its major federal program for the year ended December 31, 2006. The City of Bossier City, Louisiana's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the City of Bossier City, Louisiana's management. Our responsibility is to express an opinion on the City of Bossier City, Louisiana'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, *Audit of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Bossier City, Louisiana's compliance with these 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 the City of Bossier City, Louisiana's compliance with these requirements.

In our opinion, the City of Bossier City, Louisiana complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2006. The results of our auditing procedures disclosed no instances of noncompliance with these requirements, which are required to be reported in accordance with OMB Circular A-133.

Internal Control Over Compliance

The management of the City of Bossier City, Louisiana 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 the City of Bossier City, Louisiana's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.



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

Schedule of Expenditures of Federal Awards

We have audited the general purpose financial statements of the City of Bossier City, Louisiana as of and for the year ended December 31, 2000, and have issued our report thereon dated March 2, 2001. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133, and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

This report is intended solely for the information and use of the Mayor, City Council, management, State of Louisiana Legislative Auditor, and 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.

KPMG LLP

March 2, 2001

CITY OF BOSSIER CITY, LOUISIANA

Schedule of Expenditures of Federal Awards

For the year ended December 31, 2000

Federal Grantor/Pass Through Grantor/Program or Cluster	Federal CFDA Number	Federal Expenditures
U.S. Department of Housing and Urban Development		
Direct program - Community Development Block Grant	14.208	\$ <u>1,115,600</u>
U.S. Department of Justice		
Passed through Louisiana-Commission on Law Enforcement:		
Cadillo-Bonnie Marvinin Task Force	16.579	3,240
COPE	16.700	30,416
Domestic Violence	16.571	41,257
Local Law Enforcement	16.581	<u>38,281</u>
Total Department of Justice		<u>83,194</u>
U.S. Department of Transportation		
Passed through Louisiana-Highway Planning and Construction:		
Citywide Signalization	20.381	340,843
Back to Up Louisiana '98	20.680	<u>3,689</u>
Total Department of Transportation		<u>344,532</u>
Total expenditures of federal awards		\$ <u>1,573,198</u>

See accompanying notes to schedule of expenditures of federal awards.

CITY OF BOSSIER CITY, LOUISIANA

Notes to Schedule of Expenditures of Federal Awards

Year ended December 31, 2000

(1) Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the City of Bossier City, Louisiana and is presented using the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audit 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 general purpose financial statements.

(2) Subrecipients

Of the federal expenditures presented in the schedule, the City of Bossier City, Louisiana provided federal awards to subrecipients as follows:

<u>Program</u>	<u>CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Community Development Block Grant	14.218	\$ 46,199

CITY OF BOSSIER CITY, LOUISIANA

Schedule of Findings and Questioned Costs

Year ended December 31, 2000

Section 1 – Summary of Auditor's Results

General Purpose Financial Statements

Type of report issued: unqualified opinion

Internal control over financial reporting:

- Material weaknesses identified? No
- Reportable conditions in internal control were disclosed by the audit of the general purpose financial statements? None reported

Noncompliance material to general purpose financial statements noted? No

Federal Awards

Internal control over major program:

- Material weaknesses identified? No
- Reportable conditions in internal control over major program? None reported

Type of auditor's report issued on compliance for major program: unqualified opinion

Any audit findings disclosed that are required to be reported in accordance with section 505(a) of OMB Circular A-133? No

Identification of major program:

CEQA Number

Name of Federal Program or Cluster

14.218

United States Department of Housing and
Urban Development – Community
Development Block Grant

Dollar threshold used to distinguish between Type A and Type B programs: \$208,000

Auditor qualified as a low-risk auditor under section 510 of OMB Circular A-133? No

Section 2 – General Purpose Financial Statement Findings Reported in Accordance with Government Auditing Standards

Item: 00-1

Criteria or specific requirements: E.S. 48-5742 states the specific fines required to collect for citations issued against a violator of a mobility-impaired parking space and it requires that two-thirds of the fines collected be distributed to the State Treasurer's Office within 30-days after collection.

CITY OF BOSSIER CITY, LOUISIANA

Schedule of Findings and Questioned Costs

Year ended December 31, 2009

Condition: The City has not been collecting the appropriate amounts for these citations and has not been distributing the appropriate amounts to the State Treasurer's Office.

Questioned costs: Unknown.

Context: The City was not in compliance with the statute.

Effect: The City has misstated revenue and corresponding payments to other governmental agencies.

Cause: Unaware of law surrounding this issue.

Recommendation: The City should take necessary steps to be in compliance with the state law.

Management's response:

- A) Name of Contact Responsible – Chief of Police, City Attorney, and Court System
- B) Corrective Action Planned – We plan to take the actions necessary to become compliant with the statute.
- C) Completion Date – December 31, 2011.

Item: 80-2

Criteria or specific requirement: U.S. 381225 requires that all funds of local governments have security pledged equal to one hundred percent of the amount of collected funds on deposit except that portion of deposits insured by the United States government.

Condition: The City's Asset Fund had bank balances of \$300,912 in excess of the market value of securities pledged and FDIC insurance.

Questioned costs: None.

Context: The City was not in compliance with the statute.

Effect: A portion of the City's funds were under collateralized.

Cause: The City did not have a monitoring process in place for these funds to ensure they were secured.

Recommendation: The City should implement procedures to monitor the amount of securities pledged on a monthly basis to ensure that all funds are properly secured.

CITY OF BOSSIER CITY, LOUISIANA

Schedule of Findings and Questioned Costs

Year ended December 31, 2008

Management's response:

- A) Name of Contact Responsible – Director of Finance for the Arena Fund.
- B) Corrective Action Planned – The first quarterly statement that details the pledging status of deposits has been received by the Director of Finance for the Arena Fund from the bank; however, future statements will be received monthly.
- C) Completion Date – May 7, 2009

Section 3 – Federal Awards Findings and Questioned Costs

None.



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Journal of Internal Medicine 247: 361–367

1. **Introduction**
 2. **Methodology**
 3. **Results**
 4. **Discussion**
 5. **Conclusion**

1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 2679, 26

Abstract

The Honorable George Domet, Mayor
and Members of the City Council
City of Boulder City, Louisiana

We have audited the financial statements of the City of Boulder City, Louisiana (the "City") for the year ended December 31, 2000 and have issued our report thereon dated March 1, 2001. In planning and performing our audit of the financial statements of the City, we considered its internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements. An audit does not include examining the effectiveness of internal control and does not provide assurance on internal control. The maintenance of adequate control designed to fulfill control objectives is the responsibility of management. Because of inherent limitations in internal control, errors or fraud may nevertheless occur and not be detected. Also, controls found to be functioning at a point in time may later be found deficient because of the performance of those responsible for applying them, and there can be no assurance that controls currently in existence will prove to be adequate in the future as changes take place in the organization.

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

QUESTION

During our audit, we noted that the Personnel Department Director has full access and is able to make changes to the payroll system. At mid-year and at year-end, the Personnel Director reviews each individual employee's vacation time and sick leave to determine that the system is accurately tracking the amount accrued and the amount taken. Changes are made as considered necessary after consulting the appropriate Department Director to verify the change. However, in some instances the employee is not contacted or consulted about the changes. We recommend that the City implement formal procedures for changing employees' vacation time and sick leave. The procedures may include signatures from the Personnel Director, Department Director, and employee approving the change after proper supporting documentation has been shown.

EMERGENCY MEDICAL SERVICES (EMS) BILLING AND COLLECTIONS

EMS billings are not being collected timely. Currently, the EMS department attempts to collect the billings for a length of time before turning the collection efforts over to a third-party collection agency. This policy has not proven very effective in collecting bills within a reasonable period of time or in collecting a satisfactory percentage of billings. We recommend the City review its procedures for billing and collecting to ensure billings are made timely and all reasonable collection efforts are considered.

In addition, the costs of the EMS department have continuously increased over the past several years resulting in operating losses in the prior year and the current year. It is anticipated that EMS costs will continue to increase. We recommend the City review the operations of the EMS department and consider a more permanent solution to alleviating the losses in the department.

INVESTMENTS

The City records investments on a pooled basis along with cash and accrued interest. The allocation to the individual funds is recorded in one account as cash and is not separated into the components of cash, investments and accrued interest. Historically, the City's investments were short-term and were appropriately classified as a cash equivalent. However, the City has recently begun to invest in long-term securities, requiring a classification of "investments" in the appropriate funds. The City does not distinguish between short-term and long-term investments for purposes of its monthly reporting. At the time of purchase, the City should determine if the investment is short-term or long-term based on its maturity date and appropriate classification be made within the general ledger.

INFORMATION SYSTEMS

Access Controls - Current mainframe password policies do not prevent a user from entering a non-character password, nor is there a requirement for passwords to contain numbers or symbols. This results in a person potentially having an easily compromised password and gaining unauthorized access to sensitive parts of the City's systems and network. To strengthen the City's access controls to its systems, we recommend the City review its password policies and make changes to require a password of a minimum length and contain a combination of numbers and symbols. In addition, the City should consider enhancing its user security awareness program to train users in identifying and reporting suspicious or unusual system or network behavior.

Business Continuity - While the City maintains backup tapes of the mainframe, there are no formal disaster recovery procedures in place. There has been no formal testing of a disaster recovery process for the mainframes and other City servers. Failure to develop, document, test and train personnel in the execution of a disaster recovery plan increases the risk that important City services and information may not be restored in a timely manner. A detailed business continuity plan will assist the City with the capability to recover information systems in a timely and orderly manner.

The Honorable George Denton, Mayor
and Members of the City Council
City of Denver City
March 2, 2001
Page 3

NEW REPORTING MODEL -- GASB 34

After years of study and consideration of the needs of users of government financial statements, the Governmental Accounting Standards Board (GASB) issued its revolutionary new reporting model in June 1999. This new model dramatically changes the presentation of governments' external financial statements. In the GASB's view, the objective of the new model is to enhance the clarity and usefulness of government financial statements to the citizenry, oversight bodies, investors and creditors. It will substantially affect the City's financial data accumulation and financial statement presentation processes. Some of the key aspects of the changes follow:

Management's Discussion and Analysis (MD&A) -- A comprehensive MD&A will now be included as required supplementary information. The MD&A will introduce the financial statements by providing an analysis of the government's financial performance for the year and its financial position at year end. The MD&A will be in addition to the transmittal letter currently required for Government Finance Officers Association (GFOA) award candidates, but we expect that the GFOA will make changes in their requirements so as to avoid any duplication between the two documents.

Government-Wide Reporting -- The City will be required to report financial operations and net assets, not only at the fund perspective for governmental activities, but will also have to prepare statements at the government-wide level. This level will distinguish between government and business type activities. All information at the government-wide level will be reported using the economic resources measurement focus and accrual basis of accounting, as enterprise funds do under the current model. Fiduciary activities will be excluded from the government-wide level of reporting. General government fixed assets, and long-term liabilities of the government will need to be reported with all other governmental assets and liabilities.

Statement of Activities -- Governments will now be required to use a "net program cost" format for the government-wide statements instead of a traditional operating statement. This new format groups revenues and expenses by functional categories (such as public safety, public works, etc.). The purpose of the new statement is to inform readers about the cost of specific functions and the extent to which they are financed with program revenues or general revenues of the government. Governments will have the option of reporting both direct and indirect program costs. Depreciation expense will now generally be reflected as a cost in the statement of activities.

Infrastructure Reporting -- Historically, the City has not been required to record infrastructure assets in its financial statements. Under the new standard, the City must report infrastructure assets acquired within the last twenty-five years at historical cost. The standard provides several alternatives for determining historical cost of infrastructure assets. Although the standard generally requires depreciation of infrastructure assets, the City may not be required to depreciate these assets if it can demonstrate that it is preserving its infrastructure at approximately (or above) a distressed condition level established by the City.

The Honorable George Dumas, Mayor
and Members of the City Council
City of Bossier City
March 2, 2003
Page 4

Fund Level Reporting - Fund level financial statements will still be required and will provide information about the City's fund types, including fiduciary funds and blended component units. General capital assets and general long-term liabilities will only be reported at the government-wide level. Fund level reporting will continue to focus on fiscal accountability and reflect the flows and balances of current financial resources. The modified accrual basis of accounting will continue to be used at the fund level, except for proprietary and fiduciary funds which would continue reporting based on economic resources and the accrual method of accounting. Reconciliation between the fund and the government-wide statements will be required on the face of the fund statements. Finally, proprietary fund cash flow statements must be prepared using the direct method.

Preservation of Budgetary Information - The standard requires budgetary statements for the general fund and certain other governmental funds as required supplementary information. The original adopted budget of the City as well as the final revised budget must be presented. Actual results on a budgetary basis will need to be reconciled to the GAAP (generally accepted accounting principles) basis on the face of the statements.

* * * * *

We also issued a letter dated March 2, 2003, in connection with our separate audit of the Arson Fund of the City of Bossier City in which we identified certain matters involving internal control and its operation at the CenturyTel Center.

Our audit procedures are designed primarily to enable us to form an opinion on the financial statements, and therefore may not bring to light all weaknesses in policies or procedures that may exist. We also, however, to use our knowledge of the City's organization gained during our work to make comments and suggestions that we hope will be useful to you.

This report is intended solely for the information and use of the Mayor, City Council, management and the State of Louisiana Legislative Auditor and federal awarding agencies and is not intended to be and should not be used by anyone other than those specified parties.

We appreciate the assistance and cooperation of all of the personnel of the City. We will be pleased to discuss these comments and recommendations with you at any time.

Very truly yours,

KPMG LLP



RECEIVED
COMMUNITY DEVELOPMENT
2001 JUN 25 10:11:30

CITY OF BOSSIER CITY

U. S. GOVERNMENT

BOSSIER CITY, LOUISIANA 71101

May 17, 2001

Mr. Steve Gullett
KPMG, LLP
333 Texas Street
1900 Antioch Tower
Shreveport, La. 71101

Subject: Responses to Management Letter Comments for Report dated
December 31, 2000 and one OMB Circular A-135 comment.

Dear Steve:

In response to the suggestions and recommendations made in the referenced letter, I submit to you the following:

Vacation and Sick Leave

Access to the payroll system by the Personnel Department as it relates to vacation and sick leave records will be limited to inquiries only. Procedures relative to any mid-year and year-end adjustments to these records will be implemented to include recording documentation from the Personnel Department which reflects approvals from the employee's Department Head and the employee. This documentation will then be forwarded to the payroll department for input in the payroll system.

Emergency Medical Services (EMS) Billing and Collections

The billings in question are to insurance companies and Medicare. The City agrees that billing and collection efforts within the EMS department should be improved. With limited resources within the department and constant changes of Medicare laws, the City is considering out sourcing the billing and collection of these fees. This will greatly improve the timeliness of the collection of these fees as well as provide a source of continuing knowledge regarding Medicare changes.

Investments

The City will make the appropriate reclassification between short-term and long-term investments on an annual basis.

Information Services

Access Controls – The City's mainframe computer system password policies will be modified to require a minimum password length in addition to requiring that passwords contain a digit (numerical value). A new security awareness program will be implemented to educate the users about the new password policies as well as educate them on general network security practices.

Business Continuity – A formal disaster recovery plan will be implemented. This plan will include a written agreement for the use of off site computer facilities in the event of a catastrophic disaster. The plan will also include a disaster recovery testing procedure.

New Reporting Model - GASB 34

The City has engaged KPMG to develop a GASB 34 implementation plan. The City has already assigned the implementation of this plan to an employee. This employee as well as other appropriate accounting personnel have been to and will continue to attend continuing education classes to familiarize themselves with GASB 34 requirements. When KPMG finalizes our implementation plan, the City will work hard in hand with KPMG to insure that the plan is completed and the new requirements are in place by year end 2003, the year a City our size has to be in compliance.

Handicapped Parking Place Requirements

The City of Boulder City has a local ordinance that deals with handicapped parking violations. It does not meet the requirements of R. S. 40: 1742. The City will amend our ordinance to comply with the statute.

If you have any questions regarding these responses to the comments and suggestions outlined in the management letter, please do not hesitate to call me (318-743-8325).

Sincerely,



Charles E. Glover
Director of Finance

Cc: Mayor George Demont
Members of the City Council