

Comprehensive Annual Financial Report
Table of Contents
June 30, 2007

	<u>Page No.</u>
INTRODUCTORY SECTION (unaudited)	
Title Page.....	i
Table of Contents.....	iii
Letter of Transmittal.....	1
GFOA Certificate of Achievement for Excellence in Financial Reporting	7
Directory of City Officials.....	8
Table of Organization.....	9
FINANCIAL SECTION	
Independent Auditor's Report.....	13
Management's Discussion and Analysis (Required Supplementary Information) (unaudited)	17
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Assets.....	33
Statement of Activities.....	34
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet.....	40
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets.....	43
Statement of Revenues, Expenditures and Changes in Fund Balances	44
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities.....	46
Proprietary Funds:	
Statement of Net Assets.....	48
Statement of Revenues, Expenses and Changes in Fund Net Assets.....	50
Statement of Cash Flows.....	52
Fiduciary Funds:	
Statement of Fiduciary Assets and Liabilities - Agency Funds	56
Notes to the Basic Financial Statements.....	59
Required Supplementary Information (unaudited)	
Budgetary Comparison Schedules:	
General Fund.....	105
Housing Authority Special Revenue Fund	106
Notes to Required Supplementary Information:	
Budgetary Information.....	107
Defined Benefit Pension Funding Schedule.....	108

Table of Contents *(continued)*

Page No.

Supplementary Schedules:

Nonmajor Governmental Funds:

Combining Balance Sheet.....	111
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	112
Combining Balance Sheet	
For Special Revenue Funds.....	114
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	
For Special Revenue Funds.....	116
Budgetary Comparison Schedules for certain Special Revenue Funds:	
Special Gas Tax.....	118
Sewer Connection Fee.....	119
Civic Center & Maintenance.....	120
Inmate Welfare.....	121
Air Quality Improvement.....	122
Combining Balance Sheet	
For Capital Projects Funds.....	124
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	
For Capital Projects Funds.....	125

Nonmajor Enterprise Funds:

Combining Statements of Net Assets.....	128
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets	130
Combining Statement of Cash Flows.....	132

Internal Service Funds:

Combining Statements of Net Assets.....	138
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets	142
Combining Statement of Cash Flows.....	146

Agency Funds:

Combining Statement of Fiduciary Assets and Liabilities	150
Combining Statement of Changes with Fiduciary Assets and Liabilities	152

STATISTICAL SECTION (unaudited)

Schedule No.

Statistical Section Table of Contents.....		157
Net Assets by Component - Last Six Fiscal Years	1	159
Changes in Net Assets - Last Six Fiscal Years	2	160
Fund Balances of Governmental Funds - Last Six Fiscal Years	3	163
Changes in Fund Balances of Governmental Funds -		
Last Ten Fiscal Years.....	4	164
Assessed Value and Estimated Actual Value of Taxable Property -		
Last Four Fiscal Years.....	5	166
Direct and Overlapping Property Tax Rates - Last Four Fiscal Years	6	168
Property Tax Levies and Collections - Last Ten Fiscal Years	7	169
Taxable Sales by Category - Last Three Fiscal Years.....	8	170
Principal Property Tax and Sales Tax Remitters - Fiscal Year 2007	9	171
Water Sold by Type of Customers - Last Five Fiscal Years	10	172
Water Rates - Last Five Fiscal Years	11	173
Principal Water Customers - Fiscal Year 2007	12	174
Ratios of Outstanding Debt by Type - Last Four Fiscal Years	13	175

Table of Contents *(continued)*

	<u>Schedule No.</u>	<u>Page No.</u>
Legal Debt Margin Information - Last Ten Fiscal Years.....	14	176
Direct and Overlapping Debt - Fiscal Year 2007.....	15	178
Pledged - Revenue Coverage - Last Five Fiscal Years.....	16	179
Demographic and Economic Statistics - Last Four Calendar Years	17	180
Principal Employers Fiscal Year 2007.....	18	181
Full-time and Part-time City Employees by Function - Last Eight Fiscal Years.....	19	182
Operating Indicators by Function - Last Two Fiscal Years	20	183
Capital Assets Statistics by Function - Last Two Fiscal Years	21	184