

620542

MUNICIPALITY OF VALLEY SPRINGS
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2007

(SEE ACCOUNTANT'S COMPILATION REPORT)

	General Fund	Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
ASSETS:						
Cash and Cash Equivalents	284,636.87					284,636.87
151 Investments						0.00
110 Taxes Receivable--Delinquent	4,674.71					4,674.71
115 Accounts Receivable, Net						0.00
117 Unbilled Accounts Receivable						0.00
121 Special Assessments Receivable--Current	601.43					601.43
122 Special Assessments Receivable--Delinquent						0.00
123 Special Assessments Receivable--Deferred	4,811.44					4,811.44
125 Interest Receivable--Special Assessments						0.00
126 Governmental Unit's Share of Assessment Improvement Costs						0.00
128 Notes Receivable						0.00
131 Due from _____ Funds						0.00
132 Due from Other Governments	9,742.98					9,742.98
129 Due from Component Unit						0.00
135 Interest Receivable						0.00
136 Accrued Interest on Investments Purchased						0.00
137 Dividend Receivable						0.00
141 Inventory of Supplies						0.00
142 Inventory of Stores Purchased for Resale						0.00
154 Deposits						0.00
155 Prepaid Expenses						0.00
157 Unamortized Discounts on Bonds Sold						0.00
159 Deferred Charges						0.00
133 Advance to _____ Fund						0.00
107.1 Restricted Cash and Cash Equivalents						0.00
107.2 Restricted Investments						0.00
TOTAL ASSETS	304,467.43	0.00	0.00	0.00	0.00	304,467.43

**MUNICIPALITY OF VALLEY SPRINGS
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2007
(SEE ACCOUNTANT'S COMPIIATION REPORT)**

	General Fund	Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
LIABILITIES AND FUND BALANCES:						
Liabilities:						
201 Claims Payable						0.00
202 Accounts Payable	6,919.26					6,919.26
203 Judgments Payable						0.00
204 Annuities Payable						0.00
205 Notes Payable						0.00
206 Contracts Payable						0.00
207 Contracts Payable—Retained Percentage						0.00
208 Due to _____ Funds						0.00
209 Due to _____ Government						0.00
210 Due to Resigned Employees						0.00
211 Matured Bonds Payable						0.00
212 Matured Interest Payable						0.00
213 Incurred but Not Reported Claims						0.00
215 Accrued Interest Payable						0.00
216 Accrued Wages Payable						0.00
217 Accrued Taxes Payable	420.85					420.85
218 Amount Held for Special Assessment Debt Service						420.85
219 Amounts Held for Others						0.00
220 Customer Deposits						0.00
221 Due to Fiscal Agent						0.00
223 Revenue Collected in Advance						0.00
224 Deferred Revenue	13,037.36					13,037.36
225 Registered Warrants						0.00
226 Bonds Payable Current:						0.00
226.01 General Obligation						0.00
226.02 Revenue						0.00
226.03 Special Assessment						0.00
227 Unamortized Premiums on Bonds Sold						0.00
228 Payable from Restricted Assets						0.00
229 Due to Component Unit						0.00
230 Compensated Absences Payable -- Current						0.00
236 Advance from _____ Fund						0.00
Total Liabilities	20,377.47	0.00	0.00	0.00	0.00	20,377.47

**MUNICIPALITY OF VALLEY SPRINGS
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2007
(SEE ACCOUNTANT'S EXPLANATION REPORT)**

	<u>General Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Fund Balances:						
261 Reserved For:						
261.01 Encumbrance						0.00
261.02 Inventory						0.00
261.03 Advance to _____ Fund						0.00
261.04 Debt Service						0.00
261.12 Special Assessment Bond Guarantee						0.00
261.13 Special Assessment Bond Sinking						0.00
261.15 Permanently Reserved Purposes						0.00
261.16 Other Purposes						0.00
262 Unreserved Fund Balances:						
262.01 Designated for Next Year's Appropriation						
Reported in Non-Major:						0.00
Special Revenue Funds						0.00
Debt Service Funds						0.00
Capital Project Funds						0.00
Permanent Funds						0.00
262.03 Designated for Capital Outlay Accumulations						
Reported in Non-Major:						0.00
Special Revenue Funds						0.00
Debt Service Funds						0.00
Capital Project Funds						0.00
Permanent Funds						0.00
262.04 Designated for Capital Replacements						
Reported in Non-Major:						0.00
Special Revenue Funds						0.00
Debt Service Funds						0.00
Capital Project Funds						0.00
Permanent Funds						0.00

**MUNICIPALITY OF VALLEY SPRINGS
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2007
(SEE ACCOUNTS STATEMENT FOR EXPLANATION REPORT)**

	General Fund	Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
262.02 Designated for Other Purposes						
Reported in Non-Major:						0.00
Special Revenue Funds						0.00
Debt Service Funds						0.00
Capital Project Funds						0.00
Permanent Funds						0.00
262.09 Undesignated	284,089.96					284,089.96
Reported in Non-Major:						
Special Revenue Funds						0.00
Debt Service Funds						0.00
Capital Project Funds						0.00
Permanent Funds						0.00
Total Fund Balances	284,089.96	0.00	0.00	0.00	0.00	284,089.96
TOTAL LIABILITIES AND FUND BALANCES	304,467.43	0.00	0.00	0.00	0.00	304,467.43

MUNICIPALITY OF VALLEY SPRINGS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2007
(SEE ALSO COURTYARD'S CONSOLIDATION REPORT)

	General Fund	Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
Revenues:						
310 Taxes:						
311 General Property Taxes	116,411.85					116,411.85
312 Airflight Property Tax						0.00
313 General Sales and Use Taxes	87,167.50					87,167.50
314 Gross Receipts Business Taxes						0.00
315 Amusement Taxes	120.00					120.00
316 911 Telephone Surcharge						0.00
317 Excise Tax						0.00
318 Tax Deed Revenue						0.00
319 Penalties and Interest on Delinquent Taxes	492.64					492.64
320 Licenses and Permits	5,644.10					5,644.10
330 Intergovernmental Revenue:						
331 Federal Grants						0.00
332 Federal Shared Revenue						0.00
333 Federal Payments in Lieu of Taxes						0.00
334 State Grants						0.00
335 State Shared Revenue:						0.00
335.01 Bank Franchise Tax	8,417.14					8,417.14
335.02 Motor Vehicle Commercial Prorate						0.00

MUNICIPALITY OF VALLEY SPRINGS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2007
(SEE ACCOUNTANT'S CERTIFICATION REPORT)

	General Fund	Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
335.03 Liquor Tax Reversion	4,310.87					
335.04 Motor Vehicle Licenses (5%)	4,359.68					4,310.87
335.06 Fire Insurance Premiums Reversion						4,359.68
335.07 Liquor License Reversion						0.00
335.08 Local Government Highway and Bridge Fund	6,849.91					0.00
335.20 Other	658.76					6,849.91
336 State Payments in Lieu of Taxes						658.76
338 County Shared Revenue:						0.00
338.01 County Road Tax (25%)						
338.02 County Highway and Bridge Reserve Tax (25%)						0.00
338.03 County Wheel Tax	1,457.35					0.00
338.99 Other						1,457.35
339 Other Intergovernmental Revenues						0.00
						0.00
340 Charges for Goods and Services:						
341 General Government	260.00					
342 Public Safety						260.00
343 Highways and Streets						0.00
344 Sanitation						0.00
345 Health						0.00
346 Culture and Recreation						0.00
347 Ambulance						0.00
348 Cemetery						0.00
349 Other						0.00
						0.00
350 Fines and Forfeits:						
351 Court Fines and Costs	98.35					
352 Animal Control Fines						98.35
353 Parking Meter Fines						0.00
354 Library						0.00
359 Other						0.00
						0.00

MUNICIPALITY OF VALLEY SPRINGS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2007
(This Account Statement is a Financial Statement Report)

	General Fund	Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
360 Miscellaneous Revenue:						
361 Investment Earnings	14,072.62					14,072.62
362 Rentals						0.00
363 Special Assessments	800.40					800.40
364 Maintenance Assessments						0.00
367 Contributions and Donations from Private Sources	7,000.00					7,000.00
368 Liquor Operating Agreement Income						0.00
369 Other	2,014.46					2,014.46
Total Revenue	260,135.63	0.00	0.00	0.00	0.00	260,135.63
Expenditures:						
410 General Government:						
411 Legislative	8,248.98					8,248.98
412 Executive						0.00
413 Elections	123.56					123.56
414 Financial Administration	46,836.84					46,836.84
419 Other	14,069.01					14,069.01
Total General Government	69,278.39	0.00	0.00	0.00	0.00	69,278.39

**MUNICIPALITY OF VALLEY SPRINGS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS**

**For the Year Ended December 31, 2007
(WITH ACCOUNTS RECEIVABLE COLLECTATION REPORT)**

	<u>General Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
420 Public Safety:						
421 Police	26,598.00					26,598.00
422 Fire	13,959.29					13,959.29
423 Protective Inspection	150.00					150.00
429 Other Protection	696.70					696.70
Total Public Safety	41,403.99	0.00	0.00	0.00	0.00	41,403.99
430 Public Works:						
431 Highways and Streets	64,267.54					64,267.54
432 Sanitation	2,672.70					2,672.70
433 Water						0.00
434 Electricity						0.00
435 Airport						0.00
436 Parking Facilities						0.00
437 Cemeteries						0.00
438 Natural Gas						0.00
439 Transit						0.00
Total Public Works	66,940.24	0.00	0.00	0.00	0.00	66,940.24
440 Health and Welfare:						
441 Health	1,129.88					1,129.88
442 Home Health						0.00
443 Mental Health Centers						0.00
444 Humane Society	624.37					624.37
445 Drug Education						0.00
446 Ambulance						0.00
447 Hospitals, Nursing Homes and Rest Homes						0.00
449 Other						0.00
Total Health and Welfare	1,754.25	0.00	0.00	0.00	0.00	1,754.25

MUNICIPALITY OF VALLEY SPRINGS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2007
(SEE ACCOUNTANTS' CERTIFICATION REPORT)

	General Fund	Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
450 Culture and Recreation:						
451 Recreation	2,328.14					2,328.14
452 Parks	11,432.83					11,432.83
455 Libraries						0.00
456 Auditorium						0.00
457 Historical Preservation						0.00
458 Museums						0.00
Total Culture and Recreation	13,760.97	0.00	0.00	0.00	0.00	13,760.97
460 Conservation and Development:						
463 Urban Redevelopment and Housing						0.00
465 Economic Development and Assistance (Industrial Development)	2,283.00					2,283.00
466 Economic Opportunity						0.00
Total Conservation and Development	2,283.00	0.00	0.00	0.00	0.00	2,283.00
470 Debt Service	28,330.34					28,330.34
480 Intergovernmental Expenditures						0.00
485 Capital Outlay	29,416.00					29,416.00
490 Miscellaneous:						
491 Judgements and Losses						0.00
492 Other Expenditures						0.00
499 Liquor Operating Agreements						0.00
Total Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	253,167.18	0.00	0.00	0.00	0.00	253,167.18
Excess of Revenues Over (Under) Expenditures	6,968.45	0.00	0.00	0.00	0.00	6,968.45

MUNICIPALITY OF VALLEY SPRINGS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2007
(CONSOLIDATED FINANCIAL STATEMENT REPORT)

	General Fund	Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
Other Financing Sources (Uses):						
391.01 Transfers In						0.00
391.03 Sale of Municipal Property						0.00
391.04 Compensation for Loss or Damage to Capital Assets						0.00
391.20 Long-Term Debt Issued	32,353.00					0.00
511 Transfers Out (Enter as Negative)	(17,633.00)					32,353.00
512 Discount on Bonds Issued (Enter as Negative)						(17,633.00)
513 Payments to Refunded Debt Escrow Agent (Enter as Negative)						0.00
						0.00
Total Other Financing Sources (Uses)	14,720.00	0.00	0.00	0.00	0.00	14,720.00
391.06/(514) Special Items						0.00
391.05/(515) Extraordinary Items						0.00
Net Change in Fund Balances	21,688.45	0.00	0.00	0.00	0.00	21,688.45
Change in Fund Balance Reserves						0.00
Fund Balance - Beginning	262,401.51					262,401.51
Adjustments:						0.00
						0.00
Adjusted Fund Balance - Beginning	262,401.51	0.00	0.00	0.00	0.00	262,401.51
FUND BALANCE- ENDING	284,089.96	0.00	0.00	0.00	0.00	284,089.96

**MUNICIPALITY OF VALLEY SPRINGS
BALANCE SHEET
PROPRIETARY FUNDS
December 31, 2007**

(SEE ACCOUNTANT'S CERTIFICATION REPORT)

	Enterprise Funds				Totals	Internal Service Funds
	Water Fund	Sewer Fund	Fund	Fund		
ASSETS:						
Current Assets:						
Cash and Cash Equivalents	129,601.01	141,022.89			270,623.90	
151 Investments					0.00	
115 Accounts Receivable, Net	12,484.69	16,598.31			29,083.00	
117 Unbilled Accounts Receivable					0.00	
121 Special Assessments Receivable--Current					0.00	
122 Special Assessments Receivable--Delinquent					0.00	
123 Special Assessments Receivable--Deferred					0.00	
125 Interest Receivable--Special Assessments					0.00	
126 Governmental Unit's Share of Assessment Improvement Costs					0.00	
128 Notes Receivable					0.00	
131 Due from _____ Fund					0.00	
132 Due from Other Government					0.00	
129 Due from Component Unit					0.00	
135 Interest Receivable					0.00	
136 Accrued Interest on Investments Purchased					0.00	
137 Dividend Receivable					0.00	
141 Inventory of Supplies					0.00	
142 Inventory of Stores Purchased for Resale					0.00	
155 Prepaid Expenses					0.00	
Total Current Assets	142,085.70	157,621.20	0.00	0.00	299,706.90	0.00

**MUNICIPALITY OF VALLEY SPRINGS
BALANCE SHEET
PROPRIETARY FUNDS
December 31, 2007
(SEE ACCOUNTS RECEIVABLE REPORT)**

	Enterprise Funds				Totals	Internal Service Funds
	Water Fund	Sewer Fund	Fund	Fund		
Noncurrent Assets:						
107.1 Restricted Cash and Cash Equivalents	11,870.00	306.04			12,176.04	
107.2 Restricted Investments					0.00	
154 Deposits					0.00	
157 Unamortized Discounts on Bonds Sold					0.00	
159 Deferred Charges					0.00	
133 Advance to _____ Fund					0.00	
Capital Assets:						
160 Land	1,386.60	90,588.17			91,974.77	
162 Buildings					0.00	
164 Improvements Other Than Buildings	487,019.94	1,411,312.76			1,898,332.70	
166 Machinery and Equipment	43,572.62	431.67			44,004.29	
168 Construction Work in Progress					0.00	
Less: Accumulated Depreciation (Credit)	(294,567.96)	(306,822.29)	()	()	(601,390.25)	()
190 Intangible Assets		7,800.00			7,800.00	
191 Accumulated Amortization (Credit)	()	(2,026.25)	()	()	(2,026.25)	()
Total Noncurrent Assets	249,281.20	1,201,590.10	0.00	0.00	1,450,871.30	0.00
TOTAL ASSETS	391,366.90	1,359,211.30	0.00	0.00	1,750,578.20	0.00

**MUNICIPALITY OF VALLEY SPRINGS
BALANCE SHEET
PROPRIETARY FUNDS
December 31, 2007
(SEE ACCOUNTS RECEIVABLE REPORT)**

	Enterprise Funds				Totals	Internal Service Funds
	Water Fund	Sewer Fund	Fund	Fund		
LIABILITIES:						
Current Liabilities:						
201 Claims Payable					0.00	
202 Accounts Payable	801.68	3,342.00			4,143.68	
203 Judgments Payable					0.00	
204 Annuities Payable					0.00	
205 Notes Payable					0.00	
206 Contracts Payable					0.00	
207 Contracts Payable--Retained Percentage					0.00	
208 Due to _____ Fund					0.00	
209 Due to _____ Government					0.00	
210 Due to Resigned Employees					0.00	
211 Matured Bonds Payable					0.00	
212 Matured Interest Payable					0.00	
213 Incurred but Not Reported Claims					0.00	
215 Accrued Interest Payable		3,940.06			3,940.06	
216 Accrued Wages Payable					0.00	
217 Accrued Taxes Payable					0.00	
218 Amount Held for Special Assessment Debt Service					0.00	
219 Amounts Held for Others					0.00	
220 Customer Deposits	9,520.00				9,520.00	
221 Due to Fiscal Agent					0.00	
223 Revenue Collected in Advance					0.00	
224 Deferred Revenue					0.00	
225 Registered Warrants					0.00	
226 Bonds Payable Current:					0.00	
226.01 General Obligation					0.00	
226.02 Revenue	1,690.05	18,476.50			20,166.55	
226.03 Special Assessment					0.00	
227 Unamortized Premiums on Bonds Sold					0.00	
228 Payable from Restricted Assets					0.00	
229 Due to Component Unit					0.00	
230 Compensated Absences Payable - Current					0.00	
Total Current Liabilities	12,011.73	25,758.56	0.00	0.00	37,770.29	0.00

**MUNICIPALITY OF VALLEY SPRINGS
BALANCE SHEET
PROPRIETARY FUNDS
December 31, 2007
(SEE ACCOMPANYING FINANCIAL STATEMENT REPORT)**

	Enterprise Funds				Totals	Internal Service Funds
	Water Fund	Sewer Fund	Fund	Fund		
Noncurrent Liabilities:						
231 Bonds Payable:						
231.01 General Obligation					0.00	
231.02 Revenue	11,509.04	281,719.17			293,228.21	
231.03 Special Assessment						
232 Special Assessment Debt with Governmental Commitment					0.00	
233 Accrued Leave Payable					0.00	
234 Deferred Compensation Payable--Employee					0.00	
235 Accrued Landfill Closure and Postclosure Care Costs					0.00	
236 Advance from _____ Fund					0.00	
238 Net OPEB Obligation					0.00	
237 Other Long-Term Liabilities					0.00	
Total Noncurrent Liabilities	11,509.04	281,719.17	0.00	0.00	293,228.21	0.00
NET ASSETS:						
253.10 Invested in Capital Assets, Net of Related Debt	224,212.11	895,314.64			1,119,526.75	
253.20 Restricted Net Assets, Restricted for:						
253.21 Revenue Bond Debt Service	2,350.00				2,350.00	
253.22 Revenue Bond Retirement					0.00	
253.23 Revenue Bond Contingency					0.00	
253.24 Special Assessment Bond Guarantee					0.00	
253.25 Special Assessment Bond Sinking					0.00	
253.26 Equipment Repair and/or Replacement		306.04			306.04	
253.27 Landfill Closure and Post Closure Costs					0.00	
253.28 Permanently Restricted Purposes					0.00	
253.29 Other Purposes					0.00	
253.90 Unrestricted Net Assets	141,284.02	156,112.89			297,396.91	
Total Net Assets	367,846.13	1,051,733.57	0.00	0.00	1,419,579.70	0.00
TOTAL LIABILITIES AND NET ASSETS	391,366.90	1,359,211.30	0.00	0.00	1,750,578.20	0.00

MUNICIPALITY OF VALLEY SPRINGS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
For the Year Ended December 31, 2007
(SEE ACCOUNTANT'S COMPLIANCE REPORT)

	Enterprise Funds				Totals	Internal Service Funds
	Water Fund	Sewer Fund	Fund	Fund		
Operating Revenue:						
370/380 Charges for Goods and Services	63,913.36	69,888.09			133,801.45	
Revenue Dedicated to Servicing Debt					0.00	
380.05 Lottery Sales					0.00	
367 Contributions and Donations					0.00	
369 Miscellaneous					0.00	
Total Operating Revenue	63,913.36	69,888.09	0.00	0.00	133,801.45	0.00
Operating Expenses:						
410 Personal Services	25,351.48	13,289.53			38,641.01	
420 Other Current Expense	31,288.26	9,139.67			40,427.93	
426.2 Materials (Cost of Goods Sold)					0.00	
453 Amortization					0.00	
457 Depreciation	14,132.15	25,778.22			39,910.37	
Total Operating Expenses	70,771.89	48,207.42	0.00	0.00	118,979.31	0.00
Operating Income (Loss)	(6,858.53)	21,680.67	0.00	0.00	14,822.14	0.00
Nonoperating Revenue (Expense):						
330 Operating Grants					0.00	
361 Investment Earnings	6,123.21	14,985.74			21,108.95	
362 Rental Revenue					0.00	
442 Interest Expense (Enter as Negative)	(736.29)	(16,055.73)			(16,792.02)	
(492)366 Gain (Loss) on Disposition of Assets					0.00	
(429)369.01 Other					0.00	
Total Nonoperating Revenue (Expense)	5,386.92	(1,069.99)	0.00	0.00	4,316.93	0.00

MUNICIPALITY OF VALLEY SPRINGS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
For the Year Ended December 31, 2007
(SEE ACCOUNTING POLICY STATEMENT REPORT)

	Enterprise Funds				Totals	Internal Service Funds
	Water Fund	Sewer Fund	Fund	Fund		
Income (Loss) Before Contributions, Special Items, Extraordinary Items and Transfers	(1,471.61)	20,610.68	0.00	0.00	19,139.07	0.00
391.07 Capital Contributions	85,394.00	109,843.50			195,237.50	
391.1 Transfers In		17,633.00			17,633.00	
511 Transfers Out (Enter as Negative)					0.00	
391.06/(514) Special Items					0.00	
391.05/(515) Extraordinary Items					0.00	
Change in Net Assets	83,922.39	148,087.18	0.00	0.00	232,009.57	0.00
Net Assets - Beginning	283,923.74	903,646.39			1,187,570.13	
Adjustments:					0.00	
					0.00	
Adjusted Net Assets - Beginning	283,923.74	903,646.39	0.00	0.00	1,187,570.13	0.00
NET ASSETS - ENDING	367,846.13	1,051,733.57	0.00	0.00	1,419,579.70	0.00

**MUNICIPALITY OF VALLEY SPRINGS
SCHEDULE OF CHANGES IN LONG-TERM DEBT
For the Year Ended December 31, 2007
(SEE ADDITIONAL FINANCIAL STATEMENT COMPILATION REPORT)**

<u>Indebtedness</u>	<u>Long-Term Debt 01/01/07</u>	<u>Add New Debt</u>	<u>Less Debt Retired</u>	<u>Long-Term Debt 12/31/07</u>
Governmental Long-Term Debt:				
231.01 General Obligation Bonds				
231.02 Revenue Bonds	325,229.00	17,633.00	12,098.92	330,763.08
231.03 Special Assessment Bonds				
236 Advance from Other Funds				
237 Other Long-Term Liabilities	17,964.26	14,720.00	4,146.30	28,537.96
Enterprise Long-Term Debt: (only cash basis entities need to complete the enterprise section)				
231.01 General Obligation Bonds				
231.02 Revenue Bonds				
231.03 Special Assessment Bonds				
235 Accrued Landfill Closure and Postclosure Care Costs				
236 Advance from Other Funds				
237 Other Long-Term Liabilities				
Total	<u>343,193.26</u>	<u>32,353.00</u>	<u>16,245.22</u>	<u>359,301.04</u>