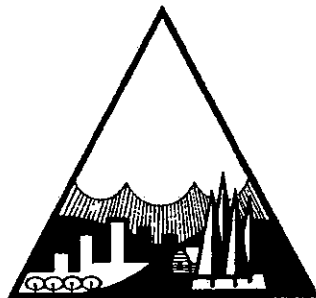


Other Supplementary Information



CITY OF TIGARD, OREGON
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2005

	Special Revenue Funds	Capital Projects Funds	General Obligation Bond Debt Service Fund	Total
ASSETS:				
Cash and investments	\$ 12,469,996	\$ 2,084	\$ 401,213	\$ 12,873,293
Accounts receivable	494,386	-	-	494,386
Taxes receivable	-	-	23,925	23,925
Assessment liens receivable	102,737	-	-	102,737
Total assets	\$ 13,067,119	\$ 2,084	\$ 425,138	\$ 13,494,341
LIABILITIES:				
Accounts payable	\$ 696,115	\$ 2,084	\$ -	\$ 698,199
Customer deposits	765,856	-	-	765,856
Deferred revenues - Property taxes	-	-	16,887	16,887
Deferred revenues - Assessment Liens	372,519	-	-	372,519
Total Liabilities	1,834,490	2,084	16,887	1,853,461
FUND BALANCES -				
Reserved - for capital projects	1,979,162	-	-	1,979,162
Reserved - for debt service	-	-	408,251	408,251
Unreserved	9,253,467	-	-	9,253,467
Total fund balances	11,232,629	-	408,251	11,640,880
Total liabilities and fund balances	\$ 13,067,119	\$ 2,084	\$ 425,138	\$ 13,494,341

CITY OF TIGARD, OREGON
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the fiscal year ended June 30, 2005

	Special Revenue Funds	Capital Projects Funds	General Obligation Bond Debt Service Fund	Total
REVENUES:				
Property taxes	\$ -	\$ -	\$ 708,577	\$ 708,577
Licenses and permits	4,157,154	-	-	4,157,154
Intergovernmental revenues	2,441,421	-	-	2,441,421
Charges for services	972,830	-	-	972,830
Interest earnings	278,476	-	11,766	290,242
Miscellaneous revenues	171,500	-	-	171,500
Total revenues	8,021,381	-	720,343	8,741,724
EXPENDITURES:				
Development services	2,016,314	-	-	2,016,314
Policy and administration	690,006	-	-	690,006
Debt Service	283,126	-	974,413	1,257,539
Capital projects	1,657,635	16,768	-	1,674,403
Total expenditures	4,647,081	16,768	974,413	5,638,262
Changes in fund balance before other financing sources (uses)	3,374,300	(16,768)	(254,070)	3,103,462
Other financing sources (uses):				
Operating transfer in	1,271,893	16,768	-	1,288,661
Operating transfer out	(2,008,639)	(8,971)	-	(2,017,610)
Total other financing sources (uses)	(736,746)	7,797	-	(728,949)
Changes in fund balance	2,637,554	(8,971)	(254,070)	2,374,513
FUND BALANCE - beginning of year	8,595,075	8,971	662,321	9,266,367
FUND BALANCE - end of year	<u>\$ 11,232,629</u>	<u>\$ -</u>	<u>\$ 408,251</u>	<u>\$ 11,640,880</u>