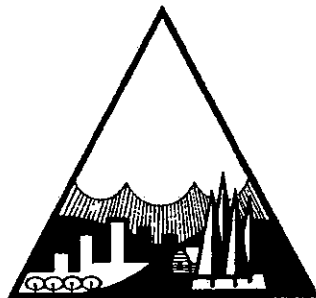


# Other Supplementary Information



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

	<b>Special Revenue Funds</b>	<b>Capital Projects Funds</b>	<b>General Obligation Bond Debt Service Fund</b>	<b>Total</b>
<b>ASSETS:</b>				
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
<b>Total assets</b>	<b>\$ 13,067,119</b>	<b>\$ 2,084</b>	<b>\$ 425,138</b>	<b>\$ 13,494,341</b>
<b>LIABILITIES:</b>				
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
<b>Total Liabilities</b>	<b>1,834,490</b>	<b>2,084</b>	<b>16,887</b>	<b>1,853,461</b>
<b>FUND BALANCES -</b>				
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
<b>Total fund balances</b>	<b>11,232,629</b>	<b>-</b>	<b>408,251</b>	<b>11,640,880</b>
<b>Total liabilities and fund balances</b>	<b>\$ 13,067,119</b>	<b>\$ 2,084</b>	<b>\$ 425,138</b>	<b>\$ 13,494,341</b>

**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
<b>REVENUES:</b>				
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
<b>Total revenues</b>	<b>8,021,381</b>	<b>-</b>	<b>720,343</b>	<b>8,741,724</b>
<b>EXPENDITURES:</b>				
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
<b>Total expenditures</b>	<b>4,647,081</b>	<b>16,768</b>	<b>974,413</b>	<b>5,638,262</b>
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)
<b>Total other financing sources (uses)</b>	<b>(736,746)</b>	<b>7,797</b>	<b>-</b>	<b>(728,949)</b>
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>