

Other Supplementary Information



CITY OF TIGARD, OREGON
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 June 30, 2006

	Special Revenue Funds	Capital Projects Funds	General Obligation Bond Debt Service Fund	Total
ASSETS:				
Cash and investments	\$ 7,978,785	\$ 2,305,801	\$ 252,997	\$ 10,537,583
Accounts receivable	132,690	263,660	-	396,350
Taxes receivable	-	-	23,326	23,326
Assessment liens receivable	90,346	-	-	90,346
Total assets	\$ 8,201,821	\$ 2,569,461	\$ 276,323	\$ 11,047,605
LIABILITIES:				
Accounts payable	\$ 472,253	\$ 53,982	\$ -	\$ 526,235
Customer deposits	249,143	439,958	-	689,101
Deferred revenues - Property taxes	-	-	15,571	15,571
Deferred revenues - Assessment liens	64,851	263,660	-	328,511
Total Liabilities	786,247	757,600	15,571	1,559,418
FUND BALANCES -				
Unreserved	7,415,574	1,811,861	260,752	9,488,187
Total fund balances	7,415,574	1,811,861	260,752	9,488,187
Total liabilities and fund balances	\$ 8,201,821	\$ 2,569,461	\$ 276,323	\$ 11,047,605

CITY OF TIGARD, OREGON
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the fiscal year ended June 30, 2006

	Special Revenue Funds	Capital Projects Funds	General Obligation Bond Debt Service Fund	Total
REVENUES:				
Property taxes	\$ -	\$ -	\$ 819,634	\$ 819,634
Licenses and permits	3,248,488	-	-	3,248,488
Intergovernmental revenues	-	20,160	-	20,160
Charges for services	951,637	-	-	951,637
Interest earnings	192,560	65,399	5,430	263,390
Miscellaneous revenues	218,569	230,402	-	448,971
Total revenues	4,611,254	315,961	825,064	5,752,280
EXPENDITURES:				
Development services	1,615,923	-	-	1,615,923
Policy and administration	503,422	-	-	503,422
Debt Service	-	282,876	972,563	1,255,439
Capital projects	1,245,677	799,790	-	2,045,467
Total expenditures	3,365,022	1,082,666	972,563	5,420,251
Changes in fund balance before other financing sources (uses)	1,246,232	(766,705)	(147,499)	332,029
Other financing sources (uses):				
Operating transfer in	360,547	454,473	-	815,020
Operating transfer out	(944,276)	(1,905,768)	-	(2,850,044)
Total other financing sources (uses)	(583,729)	(1,451,295)	-	(2,035,024)
Changes in fund balance	662,503	(2,218,000)	(147,499)	(1,702,996)
FUND BALANCE - beginning of year	6,753,071	4,029,861	408,251	11,191,183
FUND BALANCE - end of year	<u>\$ 7,415,574</u>	<u>\$ 1,811,861</u>	<u>\$ 260,752</u>	<u>\$ 9,488,187</u>