

Other Supplementary Information





CITY OF TIGARD, OREGON
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2007

	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>Total</u>
ASSETS:				
Cash and investments	\$ 7,644,153	\$ 3,663,022	\$ 1,080,183	\$ 12,387,358
Accounts receivable	131,373	263,660	-	395,033
Taxes receivable	-	-	27,184	27,184
Assessment liens receivable	-	-	1,386,150	1,386,150
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 7,775,526</u>	<u>\$ 3,926,682</u>	<u>\$ 2,493,517</u>	<u>\$ 14,195,725</u>
LIABILITIES:				
Accounts payable	\$ 77,379	\$ 240,809	\$ -	\$ 318,188
Customer deposits	41,565	1,394,580	-	1,436,145
Deferred revenues - Property taxes	-	-	16,879	16,879
Deferred revenues - Assessment liens	-	263,660	1,386,151	1,649,811
Accrued interest on delinquent assessment	-	-	2,661	2,661
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>118,944</u>	<u>1,899,049</u>	<u>1,405,691</u>	<u>3,423,684</u>
FUND BALANCES -				
Unreserved	<u>7,656,582</u>	<u>2,027,633</u>	<u>1,087,826</u>	<u>10,772,041</u>
Total fund balances	<u>7,656,582</u>	<u>2,027,633</u>	<u>1,087,826</u>	<u>10,772,041</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund balances	<u>\$ 7,775,526</u>	<u>\$ 3,926,682</u>	<u>\$ 2,493,517</u>	<u>\$ 14,195,725</u>

CITY OF TIGARD, OREGON
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the fiscal year ended June 30, 2007

	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
REVENUES:				
Property taxes	\$ -	\$ -	\$ 924,991	\$ 924,991
Licenses and permits	1,761,111	-	-	1,761,111
Special assessments	-	-	163,379	163,379
Charges for services	1,965,335	-	-	1,965,335
Interest earnings	363,494	149,493	165,148	678,135
Miscellaneous revenues	5,911	199,409	-	205,320
	<u>4,095,851</u>	<u>348,902</u>	<u>1,253,518</u>	<u>5,698,271</u>
Total revenues				
EXPENDITURES:				
Development services	1,594,083	-	-	1,594,083
Policy and administration	538,792	-	-	538,792
Debt service	-	282,025	2,015,462	2,297,487
Capital projects	930,838	762,262	-	1,693,100
	<u>3,063,713</u>	<u>1,044,287</u>	<u>2,015,462</u>	<u>6,123,462</u>
Total expenditures				
Changes in fund balance before other financing sources (uses)	<u>1,032,138</u>	<u>(695,385)</u>	<u>(761,944)</u>	<u>(425,191)</u>
Other financing sources (uses):				
Operating transfer in	386,546	911,157	-	1,297,703
Operating transfer out	<u>(1,264,768)</u>	<u>-</u>	<u>-</u>	<u>(1,264,768)</u>
Total other financing sources (uses)	<u>(878,222)</u>	<u>911,157</u>	<u>-</u>	<u>32,935</u>
Changes in fund balance	153,916	215,772	(761,944)	(392,256)
FUND BALANCE - beginning of year	<u>7,502,666</u>	<u>1,811,861</u>	<u>1,849,770</u>	<u>11,164,297</u>
FUND BALANCE - end of year	<u>\$ 7,656,582</u>	<u>\$ 2,027,633</u>	<u>\$ 1,087,826</u>	<u>\$ 10,772,041</u>