

Supplemental Information

This page intentionally left blank.

Tualatin Valley Fire and Rescue
Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2011

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Interest	\$ 47,500	\$ 25,527	\$ (21,973)
Miscellaneous		15,738	15,738
Total revenues	<u>47,500</u>	<u>41,265</u>	<u>(6,235)</u>
Expenditures			
Materials and services	250,000	195,991	54,009
Capital outlay	21,732,727	9,037,215	12,695,512
Operating contingency	10,654,633		10,654,633
Total expenditures	<u>32,637,360</u>	<u>9,233,206</u>	<u>23,404,154</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(32,589,860)</u>	<u>(9,191,941)</u>	<u>23,397,919</u>
Other Financing Sources (Uses)			
Proceeds from debt issuance	28,500,000	23,500,000	(5,000,000)
Premium on debt issuance		1,249,264	1,249,264
Total other financing sources (uses)	<u>28,500,000</u>	<u>24,749,264</u>	<u>(3,750,736)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	<u>(4,089,860)</u>	<u>15,557,323</u>	<u>19,647,183</u>
Fund balance - July 1, 2010	<u>14,032,967</u>	<u>10,852,844</u>	<u>(3,180,123)</u>
Fund balance - June 30, 2011	<u>\$ 9,943,107</u>	<u>\$ 26,410,167</u>	<u>\$ 16,467,060</u>

NONMAJOR GOVERNMENTAL FUNDS

These funds account for the accumulation of resources for particular activities or functions from designated sources. Funds included in this category are:

Special Revenue Fund

Grants Fund – accounts for the resources used for the acquisition of items approved through awarded grants

Debt Service Fund

Debt Service Fund – accounts for payment of general obligation bond principal and interest. The principal source of revenue is property taxes

Capital Projects Fund

Property and Building Fund – accounts for the proceeds of general obligation bond issue and expenditures to be funded with those proceeds, such as construction costs for new and existing facilities

Tualatin Valley Fire and Rescue
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2011

	<i>Special Revenue Fund Type</i>	<i>Debt Service Fund Type</i>	<i>Capital Projects Fund Type</i>	
	Grants Fund	Debt Service Fund	Property and Building Fund	Total Nonmajor Governmental Funds
Assets				
Cash and cash equivalents		\$ 1,214,808	\$ 6,202,039	\$ 7,416,847
Receivables:				
Property taxes receivable		184,915		184,915
Accounts receivable	\$ 89,172			89,172
Prepaid expenses	18,670			18,670
Total assets	<u>\$ 107,842</u>	<u>\$ 1,399,723</u>	<u>\$ 6,202,039</u>	<u>\$ 7,709,604</u>
Liabilities and Fund Balances				
Liabilities:				
Due to other funds	\$ 17,277			\$ 17,277
Deferred revenue		\$ 159,336		159,336
Total liabilities	<u>17,277</u>	<u>159,336</u>		<u>176,613</u>
Fund balances:				
Non-spendable	18,670			18,670
Restricted	71,895	1,240,387		1,312,282
Assigned			\$ 6,202,039	6,202,039
Total fund balances	<u>90,565</u>	<u>1,240,387</u>	<u>6,202,039</u>	<u>7,532,991</u>
Total liabilities and fund balances	<u>\$ 107,842</u>	<u>\$ 1,399,723</u>	<u>\$ 6,202,039</u>	<u>\$ 7,709,604</u>

Tualatin Valley Fire and Rescue
**Combining Statement of Revenues,
Expenditures and Changes in Fund Balances**
Nonmajor Governmental Funds
For the Year Ended June 30, 2011

	<i>Special Revenue Fund Type</i>	<i>Debt Service Fund Type</i>	<i>Capital Projects Fund Type</i>	
	Grants Fund	Debt Service Fund	Property and Building Fund	Total Nonmajor Governmental Funds
Revenues				
Taxes		\$ 4,278,149		\$ 4,278,149
Interest		13,070	\$ 33,175	46,245
Grants and donations	\$ 94,935			94,935
Total revenues	<u>94,935</u>	<u>4,291,219</u>	<u>33,175</u>	<u>4,419,329</u>
Expenditures				
Current				
Public safety:				
Personnel services	89,172			89,172
Materials and services	5,752			5,752
Debt service:				
Principal		2,520,000		2,520,000
Interest		1,738,673		1,738,673
Capital outlay			766,291	766,291
Total expenditures	<u>94,924</u>	<u>4,258,673</u>	<u>766,291</u>	<u>5,119,888</u>
Excess (deficiency) of revenues over (under) expenditures	<u>11</u>	<u>32,546</u>	<u>(733,116)</u>	<u>(700,559)</u>
Other Financing Sources				
Sale of surplus property			2,850	2,850
Net change in fund balances	11	32,546	(730,266)	(697,709)
Fund balances - July 1, 2010	90,554	1,207,841	6,932,305	8,230,700
Fund balances - June 30, 2011	<u>\$ 90,565</u>	<u>\$ 1,240,387</u>	<u>\$ 6,202,039</u>	<u>\$ 7,532,991</u>

Tualatin Valley Fire and Rescue
Grants Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2011

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Grants and donations	\$ 1,185,802	\$ 94,935	\$ (1,090,867)
Total revenues	<u>1,185,802</u>	<u>94,935</u>	<u>(1,090,867)</u>
Expenditures			
Personnel services	1,219,221	89,172	1,130,049
Materials and services	30,000	5,752	24,248
Capital outlay	20,750		20,750
Operating contingency	100,000		100,000
Total expenditures	<u>1,369,971</u>	<u>94,924</u>	<u>1,275,047</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(184,169)</u>	<u>11</u>	<u>184,180</u>
Other Financing Sources			
Transfers in	93,614		(93,614)
Total other financing sources	<u>93,614</u>		<u>(93,614)</u>
Net change in fund balances	(90,555)	11	90,566
Fund balance - July 1, 2010	90,555	90,554	(1)
Fund balance - June 30, 2011	<u>\$ -</u>	<u>\$ 90,565</u>	<u>\$ 90,565</u>

Tualatin Valley Fire and Rescue
Debt Service Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2011

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Taxes	\$ 4,204,658	\$ 4,278,149	\$ 73,491
Interest	9,965	13,070	3,105
Total revenues	<u>4,214,623</u>	<u>4,291,219</u>	<u>76,596</u>
Expenditures			
Debt service:			
Principal	2,520,000	2,520,000	
Interest	1,738,673	1,738,673	
Total expenditures	<u>4,258,673</u>	<u>4,258,673</u>	
Excess (deficiency) of revenues over (under) expenditures and net change in fund balances	(44,050)	32,546	76,596
Fund balance - July 1, 2010	869,337	1,207,841	338,504
Fund balance - June 30, 2011	<u>\$ 825,287</u>	<u>\$ 1,240,387</u>	<u>\$ 415,100</u>

Tualatin Valley Fire and Rescue
Property and Building Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2011

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Interest	\$ 17,173	\$ 33,175	\$ 16,002
Total revenues	<u>17,173</u>	<u>33,175</u>	<u>16,002</u>
Expenditures			
Capital outlay	818,705	766,291	52,414
Operating contingency	<u>1,934,248</u>	<u>1,934,248</u>	<u>1,934,248</u>
Total expenditures	<u>2,752,953</u>	<u>766,291</u>	<u>1,986,662</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,735,780)</u>	<u>(733,116)</u>	<u>2,002,664</u>
Other Financing Sources			
Sale of surplus property	<u> </u>	<u>2,850</u>	<u>2,850</u>
Total other financing sources	<u> </u>	<u>2,850</u>	<u>2,850</u>
Net change in fund balances	(2,735,780)	(730,266)	2,005,514
Fund balance - July 1, 2010	<u>6,869,075</u>	<u>6,932,305</u>	<u>63,230</u>
Fund balance - June 30, 2011	<u>\$ 4,133,295</u>	<u>\$ 6,202,039</u>	<u>\$ 2,068,744</u>

Tualatin Valley Fire and Rescue
Insurance Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2011

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Interest	\$ 9,500	\$ 3,307	\$ (6,193)
Total revenues	<u>9,500</u>	<u>3,307</u>	<u>(6,193)</u>
Expenditures			
Materials and services	<u>659,595</u>	<u>16,120</u>	<u>643,475</u>
Total expenditures	<u>659,595</u>	<u>16,120</u>	<u>643,475</u>
Excess (deficiency) of revenues over (under) expenditures and net change in fund balances	(650,095)	(12,813)	637,282
Fund balance - July 1, 2010	<u>650,095</u>	<u>651,925</u>	<u>1,830</u>
Fund balance - June 30, 2011	<u>\$ -</u>	<u>\$ 639,112</u>	<u>\$ 639,112</u>

Tualatin Valley Fire and Rescue
Combining Statement of Net Assets
Fiduciary Funds
June 30, 2011

	<u>Pension Trust Fund</u>	<u>Volunteer LOSAP Fund</u>	<u>Total Fiduciary Funds</u>
Assets			
Cash and cash equivalents	\$ 452	\$ 416,298	\$ 416,750
Investments, mutual funds at fair value		507,796	507,796
Total assets	<u>452</u>	<u>924,094</u>	<u>924,546</u>
Net Assets			
Held in trust for pension benefits	<u>\$ 452</u>	<u>\$ 924,094</u>	<u>\$ 924,546</u>

Tualatin Valley Fire and Rescue
Combining Statement of Changes in Net Assets
Fiduciary Funds
For the Year Ended June 30, 2011

	Pension Trust Fund	Volunteer LOSAP Fund	Total Fiduciary Funds
Additions			
Contributions:			
Employer	\$ 300,160	\$ 39,274	\$ 339,434
Miscellaneous	40	440	480
Investment earnings:		110,035	110,035
Total additions	300,200	149,749	449,949
Deductions			
Benefits	301,910	26,815	328,725
Materials and services	29		29
Total deductions	301,939	26,815	328,754
Change in net assets	(1,739)	122,934	121,195
Total net assets, July 1, 2010	2,191	801,160	803,351
Total net assets, June 30, 2011	\$ 452	\$ 924,094	\$ 924,546

Tualatin Valley Fire and Rescue
Pension Trust Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2011

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Investment earnings	\$ 351		\$ (351)
Miscellaneous		\$ 40	40
Total revenues	<u>351</u>	<u>40</u>	<u>(311)</u>
Expenditures			
Personnel services	363,882	301,910	61,972
Materials and services	10,000	29	9,971
Total expenditures	<u>373,882</u>	<u>301,939</u>	<u>71,943</u>
Excess (deficiency) of revenues over (under) expenditures and net change in fund balances	(373,531)	(301,899)	71,632
Other Financing Sources			
Transfers in	373,852	300,160	(73,692)
Total other financing sources	<u>373,852</u>	<u>300,160</u>	<u>(73,692)</u>
Net change in fund balances	321	(1,739)	(2,060)
Fund balance - July 1, 2010	1,964	2,191	227
Fund balance - June 30, 2011	<u>\$ 2,285</u>	<u>\$ 452</u>	<u>\$ (1,833)</u>

Tualatin Valley Fire and Rescue
Volunteer LOSAP Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2011

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Investment earnings		\$ 110,035	\$ 110,035
Miscellaneous		440	440
Total revenues		<u>110,475</u>	<u>110,475</u>
Expenditures			
Personnel services	\$ 764,399	26,815	737,584
Total expenditures	<u>764,399</u>	<u>26,815</u>	<u>737,584</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(764,399)</u>	<u>83,660</u>	<u>848,059</u>
Other Financing Sources			
Transfers in	39,274	39,274	
Total other financing sources	<u>39,274</u>	<u>39,274</u>	
Net change in fund balances	(725,125)	122,934	848,059
Fund balance - July 1, 2010	725,125	801,160	76,035
Fund balance - June 30, 2011	<u>\$ -</u>	<u>\$ 924,094</u>	<u>\$ 924,094</u>

GENERAL FUND

These funds account for the accumulation of resources for particular activities or functions from designated sources. Funds included in this category roll into the General Fund in the combined basic financial statements and are:

Apparatus Fund – accounts for the accumulation of resources for emergency service apparatus and vehicles

Capital Improvements Fund – accounts for the accumulation of resources for firefighting, emergency medical service, office and fire technology and other equipment

Emergency Management Fund – accounts for resources used in regional emergency preparedness

Retiree Medical Insurance Stipend Fund – accounts for the accumulation of resources to be used for the payment of post-employment health benefits

Tualatin Valley Fire and Rescue
Combining Balance Sheet
General Fund
June 30, 2011

	General Fund	Apparatus Fund	Capital Improvements Fund	Emergency Management Fund	Retiree Medical Insurance Stipend Fund	Total General Fund
Assets						
Cash and cash equivalents	\$ 44,214,805	\$ 1,790,728	\$ 6,146,083	\$ 6,100	\$ 180,142	\$ 52,337,858
Receivables:						
Property taxes receivable	3,157,786					3,157,786
Accounts receivable	484,656		2,700	61,921		549,277
Due from other funds	71,033					71,033
Supplies inventory	283,918					283,918
Total assets	<u>\$ 48,212,198</u>	<u>\$ 1,790,728</u>	<u>\$ 6,148,783</u>	<u>\$ 68,021</u>	<u>\$ 180,142</u>	<u>\$ 56,399,872</u>
Liabilities and Fund Balances						
Liabilities:						
Accounts payable	\$ 1,106,830		\$ 114,845	\$ 14,265	\$ 660	\$ 1,236,600
Accrued salaries and benefits payable	4,008,470					4,008,470
Due to other funds				53,756		53,756
Deferred revenue	2,732,415					2,732,415
Total liabilities	<u>7,847,715</u>		<u>114,845</u>	<u>68,021</u>	<u>660</u>	<u>8,031,241</u>
Fund balances:						
Nonspendable	283,918					283,918
Committed		\$ 1,790,728	6,033,938		179,482	8,004,148
Unassigned	40,080,565					40,080,565
Total fund balances	<u>40,364,483</u>	<u>1,790,728</u>	<u>6,033,938</u>		<u>179,482</u>	<u>48,368,631</u>
Total liabilities and fund balances	<u>\$ 48,212,198</u>	<u>\$ 1,790,728</u>	<u>\$ 6,148,783</u>	<u>\$ 68,021</u>	<u>\$ 180,142</u>	<u>\$ 56,399,872</u>

Tualatin Valley Fire and Rescue
**Combining Schedule of Revenues,
 Expenditures and Changes in Fund Balances**
General Fund

For the Year Ended June 30, 2011

	General Fund	Apparatus Fund	Capital Improvements Fund	Emergency Management Fund	Retiree Medical Insurance Stipend Fund	Total General Fund
Revenues						
Program Revenues:						
Charges for services	\$ 763,085				\$	\$ 763,085
Operating grants and contributions	62,016					62,016
General Revenues:						
Taxes	70,775,306					70,775,306
Interest	180,535	\$ 9,129	\$ 33,641		\$ 1,009	224,314
Insurance refunds	655,797					655,797
Miscellaneous	77,900					77,900
Total revenues	72,514,639	9,129	33,641		1,009	72,558,418
Expenditures						
Current						
Public safety:						
Personnel services	59,103,535			\$ 34,719	71,941	59,210,195
Materials and services	7,783,312			6,812		7,790,124
Capital outlay			3,189,636			3,189,636
Total expenditures	66,886,847		3,189,636	41,531	71,941	70,189,955
Excess (deficiency) of revenues over (under) expenditures	5,627,792	9,129	(3,155,995)	(41,531)	(70,932)	2,368,463
Other Financing Sources (Uses)						
Transfers in			3,109,354	41,531	35,000	3,185,885
Transfers out	(3,525,319)					(3,525,319)
Sale of surplus property	850	4,611	16,878			22,339
Total other financing sources	(3,524,469)	4,611	3,126,232	41,531	35,000	(317,095)
Net change in fund balances	2,103,323	13,740	(29,763)		(35,932)	2,051,368
Fund balances - July 1, 2010	38,261,159	1,776,988	6,063,701		215,414	46,317,262
Fund balances - June 30, 2011	\$ 40,364,482	\$ 1,790,728	\$ 6,033,938	\$ -	\$ 179,482	\$ 48,368,630

Tualatin Valley Fire and Rescue
Apparatus Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2011

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Interest	\$ 4,111	\$ 9,129	\$ 5,018
Total revenues	<u>4,111</u>	<u>9,129</u>	<u>5,018</u>
Expenditures			
Operating contingency	500,000		500,000
Total expenditures	<u>500,000</u>		<u>500,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(495,889)</u>	<u>9,129</u>	<u>505,018</u>
Other Financing Sources			
Sales of surplus property		4,611	4,611
Total other financing sources		<u>4,611</u>	<u>4,611</u>
Net change in fund balances	(495,889)	13,740	509,629
Fund balance - July 1, 2010	1,644,518	1,776,988	132,470
Fund balance - June 30, 2011	<u>\$ 1,148,629</u>	<u>\$ 1,790,728</u>	<u>\$ 642,099</u>

Tualatin Valley Fire and Rescue
Capital Improvements Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2011

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Interest	\$ 15,503	\$ 33,641	\$ 18,138
Total revenues	<u>15,503</u>	<u>33,641</u>	<u>18,138</u>
Expenditures			
Capital outlay	4,774,041	3,189,636	1,584,405
Operating contingency	<u>2,811,763</u>	<u> </u>	<u>2,811,763</u>
Total expenditures	<u>7,585,804</u>	<u>3,189,636</u>	<u>4,396,168</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(7,570,301)</u>	<u>(3,155,995)</u>	<u>4,414,306</u>
Other Financing Sources			
Transfers in	3,109,354	3,109,354	
Sale of surplus property	<u> </u>	<u>16,878</u>	<u>16,878</u>
Total other financing sources	<u>3,109,354</u>	<u>3,126,232</u>	<u>16,878</u>
Net change in fund balances	(4,460,947)	(29,763)	4,431,184
Fund balance - July 1, 2010	<u>6,326,338</u>	<u>6,063,701</u>	<u>(262,637)</u>
Fund balance - June 30, 2011	<u>\$ 1,865,391</u>	<u>\$ 6,033,938</u>	<u>\$ 4,168,547</u>

Tualatin Valley Fire and Rescue
Emergency Management Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2011

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Expenditures			
Current			
Public safety:			
Personnel services	\$ 47,912	\$ 34,719	\$ 13,193
Materials and services	9,107	6,812	2,295
Total expenditures	<u>57,019</u>	<u>41,531</u>	<u>15,488</u>
Other Financing Sources			
Transfers in	<u>57,019</u>	<u>41,531</u>	<u>(15,488)</u>
Total other financing sources	<u>57,019</u>	<u>41,531</u>	<u>(15,488)</u>
Net change in fund balances			
Fund balance - July 1, 2010	<u> </u>	<u> </u>	<u> </u>
Fund balance - June 30, 2011	<u>\$ </u>	<u>\$ </u>	<u>\$ </u>

Tualatin Valley Fire and Rescue
Retiree Medical Insurance Stipend Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2011

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Interest	\$ 708	\$ 1,009	\$ 301
Total revenues	<u>708</u>	<u>1,009</u>	<u>301</u>
Expenditures			
Current:			
Personnel services	110,103	71,941	38,162
Total expenditures	<u>110,103</u>	<u>71,941</u>	<u>38,162</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(109,395)</u>	<u>(70,932)</u>	<u>38,463</u>
Other Financing Sources			
Transfers in	83,285	35,000	(48,285)
Total other financing sources	<u>83,285</u>	<u>35,000</u>	<u>(48,285)</u>
Net change in fund balances	(26,110)	(35,932)	(9,822)
Fund balance - July 1, 2010	211,273	215,414	4,141
Fund balance - June 30, 2011	<u>\$ 185,163</u>	<u>\$ 179,482</u>	<u>\$ (5,681)</u>

Tualatin Valley Fire and Rescue
Schedule of Property Tax Transactions and Outstanding Balances
For the fiscal year ended June 30, 2011

Tax Year	Taxes Uncollected June 30, 2010	Add Levy as Extended by Assessor	Add (Deduct) Discounts Allowed	Add Interest Received	(Deduct) Cancellations and Adjustments	(Deduct) Collections	Taxes Uncollected June 30, 2011
2010-11		\$ 76,954,903	\$ (1,944,217)	\$ 26,427	\$ (389,912)	\$ (72,714,192)	\$ 1,933,009
2009-10	\$ 2,204,674		1,077	86,557	90,603	(1,563,989)	818,922
2008-09	848,681		529	71,477	(37,042)	(479,233)	404,412
2007-08	315,481		55	53,415	(12,594)	(246,959)	109,398
2006-07	84,137		28	16,954	(4,273)	(68,166)	28,680
2005-06	19,112		1	2,236	(6,588)	(1,914)	12,847
2004-05 and prior	45,525		5	4,427	(8,980)	(5,544)	35,433
Total prior	3,517,610		1,695	235,066	21,126	(2,365,805)	1,409,692
Total	<u>\$ 3,517,610</u>	<u>\$ 76,954,903</u>	<u>\$ (1,942,522)</u>	<u>\$ 261,493</u>	<u>\$ (368,786)</u>	<u>\$ (75,079,997)</u>	<u>\$ 3,342,701</u>

	General Fund	Debt Service Fund	Total
Reconciliation to tax revenues on fund financial statements:			
Property tax collections above Property taxes susceptible to accrual at June 30, 2011	\$ 70,800,172	\$ 4,279,825	\$ 75,079,997
Property taxes susceptible to accrual at June 30, 2010	435,430	25,579	461,009
Taxes in lieu of property taxes	(461,125)	(27,274)	(488,399)
Tax revenues (page 33)	<u>829</u>	<u>19</u>	<u>848</u>
	<u>\$ 70,775,306</u>	<u>\$ 4,278,149</u>	<u>\$ 75,053,455</u>

	Property Taxes		Taxes in Lieu of Property Taxes	Total	Taxes Uncollected June 30, 2011
	Current Levy	Prior Years			
DISTRIBUTED AS FOLLOWS:					
General Fund	\$ 68,859,043	\$ 1,915,434	\$ 829	\$ 70,775,306	\$ 3,157,786
Debt Service Fund	4,176,534	101,596	19	4,278,149	184,915
Total	<u>\$ 73,035,577</u>	<u>\$ 2,017,030</u>	<u>\$ 848</u>	<u>\$ 75,053,455</u>	<u>\$ 3,342,701</u>