

## **REQUIRED SUPPLEMENTARY INFORMATION**

This page intentionally left blank.

**Tualatin Valley Fire and Rescue  
Required Supplementary Information**

**Schedule of Funding Progress  
Single-Employer Defined Benefit Pension Plan**

Actuarial Date June 30,	AVA <sup>(1)</sup>	AAL <sup>(2)</sup>	FAAL/ (UAAL) <sup>(3)</sup>	Percent Funded	Covered Payroll	FAAL/(UAAL) as a Percentage of Covered Payroll
2001	\$ 2,706,837	\$ 2,670,258	\$ 36,579	101%	N/A	N/A
1999	2,950,136	2,900,897	49,239	102	N/A	N/A
1995	2,942,996	2,874,084	68,912	102	N/A	N/A

<sup>(1)</sup> Actuarial Value of Assets

<sup>(2)</sup> Actuarial Accrued Liability

<sup>(3)</sup> Funded/(Unfunded) Actuarial Accrued Liability

**Schedule of Funding Progress  
Volunteer Length of Service Award Plan**

Actuarial Date June 30,	AVA <sup>(1)</sup>	AAL <sup>(2)</sup>	FAAL/ (UAAL) <sup>(3)</sup>	Percent Funded	Covered Payroll	FAAL/(UAAL) as a Percentage of Covered Payroll
1999	\$ 411,627	\$ 504,004	\$ (92,377)	82%	N/A	N/A

<sup>(1)</sup> Actuarial Value of Assets

<sup>(2)</sup> Actuarial Accrued Liability

<sup>(3)</sup> Funded/(Unfunded) Actuarial Accrued Liability

This page intentionally left blank.

## **SUPPLEMENTAL INFORMATION**

This page intentionally left blank.

TUALATIN VALLEY FIRE AND RESCUE  
**PROPERTY AND BUILDING FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
FOR THE YEAR ENDED JUNE 30, 2006

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Interest	\$ 99,177	\$ 215,721	\$ 116,544
Charges for services		103,056	103,056
Total revenues	<u>99,177</u>	<u>318,777</u>	<u>219,600</u>
<b>EXPENDITURES</b>			
Capital outlay	5,247,454	2,226,931	3,020,523
Operating contingency	385,398		385,398
Total expenditures	<u>5,632,852</u>	<u>2,226,931</u>	<u>3,405,921</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,533,675)</u>	<u>(1,908,154)</u>	<u>3,625,521</u>
<b>OTHER FINANCING SOURCES</b>			
Transfers in	1,566,569	1,566,569	
Total other financing sources	<u>1,566,569</u>	<u>1,566,569</u>	
Net change in fund balances	(3,967,106)	(341,585)	3,625,521
Fund balances - July 1, 2005	3,967,106	4,224,381	257,275
Fund balances - June 30, 2006	<u>\$ -</u>	<u>\$ 3,882,796</u>	<u>\$ 3,882,796</u>

TUALATIN VALLEY FIRE AND RESCUE  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
 JUNE 30, 2006

	<i>Special Revenue Fund Type</i>						
	Apparatus Fund	Capital Improvements Fund	Emergency Management Fund	Grants Fund	Retiree Medical Insurance Stipend Fund	Debt Service Fund	Total Other Governmental Funds
<b>ASSETS</b>							
Cash and cash equivalents	\$ 474,407	\$ 1,996,131	\$ 17,177	\$ 26,260	\$ 264,401	\$ 1,158,260	\$ 3,936,636
Receivables:							
Property taxes receivable	42,552	4,951	48,371	85,873		46,559	46,559
Accounts receivable	516,959	2,001,082	65,548	112,133	264,401	1,204,819	181,747
Total assets	<u>\$ 474,407</u>	<u>\$ 2,001,082</u>	<u>\$ 65,548</u>	<u>\$ 112,133</u>	<u>\$ 264,401</u>	<u>\$ 1,204,819</u>	<u>\$ 4,164,942</u>
<b>LIABILITIES AND FUND BALANCES</b>							
Liabilities:							
Accounts payable		\$ 32,311	\$ 5,278	\$ 32,302	\$ 1,530		\$ 71,421
Due to other funds			60,270				60,270
Unearned revenue	42,552					39,072	81,624
Total liabilities	<u>\$ 42,552</u>	<u>\$ 32,311</u>	<u>\$ 65,548</u>	<u>\$ 32,302</u>	<u>\$ 1,530</u>	<u>\$ 39,072</u>	<u>\$ 213,315</u>
Fund balances:							
Reserved for retiree medical insurance					262,871		262,871
Unreserved, reported in:							
Special revenue funds	474,407	1,968,771		79,831			2,523,009
Reserved, reported in:							
Debt service fund						1,165,747	1,165,747
Total fund balances	<u>474,407</u>	<u>1,968,771</u>		<u>79,831</u>	<u>262,871</u>	<u>1,165,747</u>	<u>3,951,627</u>
Total liabilities and fund balances	<u>\$ 516,959</u>	<u>\$ 2,001,082</u>	<u>\$ 65,548</u>	<u>\$ 112,133</u>	<u>\$ 264,401</u>	<u>\$ 1,204,819</u>	<u>\$ 4,164,942</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, 2006

	<i>Special Revenue Fund Type</i>						Total Other Governmental Funds
	Apparatus Fund	Capital Improvements Fund	Emergency Management Fund	Grants Fund	Retiree Medical Insurance Stipend Fund	Debt Service Fund	
<b>REVENUES</b>							
Taxes	\$ 23,312	\$ 89,188			\$ 12,569	\$ 1,515,560	\$ 1,515,560
Interest						34,604	159,673
Grants and donations				\$ 528,952			528,952
Total revenues	<u>23,312</u>	<u>89,188</u>		<u>528,952</u>	<u>12,569</u>	<u>1,550,164</u>	<u>2,204,185</u>
<b>EXPENDITURES</b>							
Current							
Public safety			\$ 34,630	275,971	143,751		454,352
Debt service:						1,190,000	1,190,000
Principal						225,450	225,450
Interest	1,371,351	1,506,698		343,188			3,221,237
Capital outlay	<u>1,371,351</u>	<u>1,506,698</u>	<u>34,630</u>	<u>619,159</u>	<u>143,751</u>	<u>1,415,450</u>	<u>5,091,039</u>
Total expenditures							
Excess (deficiency) of revenues over (under) expenditures	<u>(1,348,039)</u>	<u>(1,417,510)</u>	<u>(34,630)</u>	<u>(90,207)</u>	<u>(131,182)</u>	<u>134,714</u>	<u>(2,886,854)</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Sale of surplus property	102,000	71,229					173,229
Transfers in	<u>1,026,561</u>	<u>1,276,561</u>	<u>34,630</u>	<u>100,723</u>	<u>85,809</u>		<u>2,524,284</u>
Total other financing sources (uses)	<u>1,128,561</u>	<u>1,347,790</u>	<u>34,630</u>	<u>100,723</u>	<u>85,809</u>		<u>2,697,513</u>
Net change in fund balances	(219,478)	(69,720)		10,516	(45,373)	134,714	(189,341)
Fund balances - July 1, 2005	693,885	2,038,491		69,315	308,244	1,031,033	4,140,968
Fund balances - June 30, 2006	<u>\$ 474,407</u>	<u>\$ 1,968,771</u>	<u>\$ -</u>	<u>\$ 79,831</u>	<u>\$ 262,871</u>	<u>\$ 1,165,747</u>	<u>\$ 3,951,627</u>

TUALATIN VALLEY FIRE AND RESCUE  
**APPARATUS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2006**

	Budget Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Interest	\$ 17,197	\$ 17,197	\$ 23,312	\$ 6,115
Total revenues	<u>17,197</u>	<u>17,197</u>	<u>23,312</u>	<u>6,115</u>
<b>EXPENDITURES</b>				
Capital outlay	1,355,000	1,491,630	1,371,351	120,279
Operating contingency	<u>281,902</u>	<u>145,272</u>	<u>        </u>	<u>145,272</u>
Total expenditures	<u>1,636,902</u>	<u>1,636,902</u>	<u>1,371,351</u>	<u>265,551</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,619,705)</u>	<u>(1,619,705)</u>	<u>(1,348,039)</u>	<u>271,666</u>
<b>OTHER FINANCING SOURCES</b>				
Sales of surplus property			102,000	102,000
Transfers in	<u>1,026,561</u>	<u>1,026,561</u>	<u>1,026,561</u>	<u>        </u>
Total other financing sources	<u>1,026,561</u>	<u>1,026,561</u>	<u>1,128,561</u>	<u>102,000</u>
Net change in fund balances	(593,144)	(593,144)	(219,478)	373,666
Fund balances - July 1, 2005	<u>657,901</u>	<u>657,901</u>	<u>693,885</u>	<u>35,984</u>
Fund balances - June 30, 2006	<u>\$ 64,757</u>	<u>\$ 64,757</u>	<u>\$ 474,407</u>	<u>\$ 409,650</u>

TUALATIN VALLEY FIRE AND RESCUE  
**CAPITAL IMPROVEMENTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2006**

	<u>Budget Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Interest	\$ 34,075	\$ 34,075	\$ 89,188	\$ 55,113
Total revenues	<u>34,075</u>	<u>34,075</u>	<u>89,188</u>	<u>55,113</u>
<b>EXPENDITURES</b>				
Capital outlay	2,155,369	2,229,905	1,506,698	723,207
Operating contingency	399,159	324,623		324,623
Total expenditures	<u>2,554,528</u>	<u>2,554,528</u>	<u>1,506,698</u>	<u>1,047,830</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,520,453)</u>	<u>(2,520,453)</u>	<u>(1,417,510)</u>	<u>1,102,943</u>
<b>OTHER FINANCING SOURCES</b>				
Sale of surplus property	15,000	15,000	71,229	56,229
Transfers in	<u>1,276,561</u>	<u>1,276,561</u>	<u>1,276,561</u>	
Total other financing sources	<u>1,291,561</u>	<u>1,291,561</u>	<u>1,347,790</u>	<u>56,229</u>
Net change in fund balances	<u>(1,228,892)</u>	<u>(1,228,892)</u>	<u>(69,720)</u>	<u>1,159,172</u>
Fund balances - July 1, 2005	<u>1,685,842</u>	<u>1,685,842</u>	<u>2,038,491</u>	<u>352,649</u>
Fund balances - June 30, 2006	<u><u>\$ 456,950</u></u>	<u><u>\$ 456,950</u></u>	<u><u>\$ 1,968,771</u></u>	<u><u>\$ 1,511,821</u></u>

TUALATIN VALLEY FIRE AND RESCUE  
**EMERGENCY MANAGEMENT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2006**

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>EXPENDITURES</b>			
Current			
Public safety:			
Personal services	\$ 37,982	\$ 30,109	\$ 7,873
Materials and services	6,518	4,521	1,997
Total public safety	<u>44,500</u>	<u>34,630</u>	<u>9,870</u>
<b>OTHER FINANCING SOURCES</b>			
Transfers in	44,500	34,630	(9,870)
Total other financing sources	<u>44,500</u>	<u>34,630</u>	<u>(9,870)</u>
Net change in fund balances			
Fund balances - July 1, 2005			
Fund balances - June 30, 2006	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TUALATIN VALLEY FIRE AND RESCUE  
**GRANTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2006**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Grants and donations	\$ 793,975	\$ 528,952	\$ (265,023)
Total revenues	<u>793,975</u>	<u>528,952</u>	<u>(265,023)</u>
<b>EXPENDITURES</b>			
Public safety - materials and services	279,410	275,971	3,439
Capital outlay	615,288	343,188	272,100
Total expenditures	<u>894,698</u>	<u>619,159</u>	<u>275,539</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(100,723)</u>	<u>(90,207)</u>	<u>10,516</u>
<b>OTHER FINANCING SOURCES</b>			
Transfers in	100,723	100,723	
Total other financing sources	<u>100,723</u>	<u>100,723</u>	
Net change in fund balances		10,516	10,516
Fund balances - July 1, 2005		69,315	69,315
Fund balances - June 30, 2006	<u>\$ -</u>	<u>\$ 79,831</u>	<u>\$ 79,831</u>

TUALATIN VALLEY FIRE AND RESCUE  
**RETIREE MEDICAL INSURANCE STIPEND FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
 FOR THE YEAR ENDED JUNE 30, 2006

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Interest	\$ 4,800	\$ 12,569	\$ 7,769
Total revenues	<u>4,800</u>	<u>12,569</u>	<u>7,769</u>
<b>EXPENDITURES</b>			
Current			
Public safety - personal services	172,768	143,751	29,017
Total expenditures	<u>172,768</u>	<u>143,751</u>	<u>29,017</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(167,968)</u>	<u>(131,182)</u>	<u>36,786</u>
<b>OTHER FINANCING SOURCES</b>			
Transfers in	85,809	85,809	
Total other financing sources	<u>85,809</u>	<u>85,809</u>	
Net change in fund balances	(82,159)	(45,373)	36,786
Fund balances - July 1, 2005	292,994	308,244	15,250
Fund balances - June 30, 2006	<u>\$ 210,835</u>	<u>\$ 262,871</u>	<u>\$ 52,036</u>

TUALATIN VALLEY FIRE AND RESCUE  
**DEBT SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2006**

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Taxes	\$ 1,462,782	\$ 1,515,560	\$ 52,778
Interest	9,160	34,604	25,444
Total revenues	<u>1,471,942</u>	<u>1,550,164</u>	<u>78,222</u>
<b>EXPENDITURES</b>			
Debt service:			
Principal	1,190,000	1,190,000	
Interest	225,450	225,450	
Total expenditures	<u>1,415,450</u>	<u>1,415,450</u>	
Excess of revenues over expenditures and net change in fund balances	56,492	134,714	78,222
Fund balances - July 1, 2005	727,233	1,031,033	303,800
Fund balances - June 30, 2006	<u>\$ 783,725</u>	<u>\$ 1,165,747</u>	<u>\$ 382,022</u>

TUALATIN VALLEY FIRE AND RESCUE  
**INSURANCE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2006**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Interest	\$ 11,895	\$ 31,414	\$ 19,519
Insurance refunds	28,000	66,640	38,640
Total revenues	<u>39,895</u>	<u>98,054</u>	<u>58,159</u>
<b>EXPENDITURES</b>			
Materials and services	690,684	94,504	596,180
Total expenditures	<u>690,684</u>	<u>94,504</u>	<u>596,180</u>
Excess (deficiency) of revenues over (under) expenditures and net change in fund balances	(650,789)	3,550	654,339
Fund balances - July 1, 2005	650,789	677,916	27,127
Fund balances - June 30, 2006	<u>\$ -</u>	<u>\$ 681,466</u>	<u>\$ 681,466</u>

TUALATIN VALLEY FIRE AND RESCUE  
**COMBINING STATEMENT OF NET ASSETS**  
**FIDUCIARY FUNDS**  
 JUNE 30, 2006

---

	Pension Trust Fund	Volunteer LOSAP Fund	Total Fiduciary Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 219,385	\$ 237,680	\$ 457,065
Investments	1,361,256	415,664	1,776,920
Interest receivable	2,192		2,192
Total assets	1,582,833	653,344	2,236,177
<b>NET ASSETS</b>			
Held in trust for pension benefits	\$ 1,582,833	\$ 653,344	\$ 2,236,177

---

TUALATIN VALLEY FIRE AND RESCUE  
**COMBINING STATEMENT OF CHANGES IN NET ASSETS**  
**FIDUCIARY FUNDS**  
 FOR THE YEAR ENDED JUNE 30, 2006

	<u>Pension Trust Fund</u>	<u>Volunteer LOSAP Fund</u>	<u>Total Fiduciary Funds</u>
<b>ADDITIONS</b>			
Contributions:			
Employer		\$ 60,000	\$ 60,000
Total contributions		<u>60,000</u>	<u>60,000</u>
Investment earnings:			
Interest	\$ 22,541	9,812	32,353
Dividends	86,751	8,919	95,670
Net increase in the fair value of investments	21,885	23,822	45,707
Net investment earnings	<u>131,177</u>	<u>42,553</u>	<u>173,730</u>
Total additions	<u>131,177</u>	<u>102,553</u>	<u>233,730</u>
<b>DEDUCTIONS</b>			
Benefits	313,733	11,801	325,534
Administration expenses	466		466
Total deductions	<u>314,199</u>	<u>11,801</u>	<u>326,000</u>
Change in net assets	(183,022)	90,752	(92,270)
Total net assets, July 1, 2005	1,765,855	562,592	2,328,447
Total net assets, June 30, 2006	<u>\$ 1,582,833</u>	<u>\$ 653,344</u>	<u>\$ 2,236,177</u>

TUALATIN VALLEY FIRE AND RESCUE  
**PENSION TRUST FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
FOR THE YEAR ENDED JUNE 30, 2006

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Investment earnings	\$ 69,199	\$ 131,177	\$ 61,978
Total revenues	<u>69,199</u>	<u>131,177</u>	<u>61,978</u>
<b>EXPENDITURES</b>			
Personnel services	364,025	313,733	50,292
Materials and services	4,500	466	4,034
Total expenditures	<u>368,525</u>	<u>314,199</u>	<u>54,326</u>
Excess (deficiency) of revenues over (under) expenditures and net change in fund balances	(299,326)	(183,022)	116,304
Fund balances - July 1, 2005	1,767,145	1,765,855	(1,290)
Fund balances - June 30, 2006	<u>\$ 1,467,819</u>	<u>\$ 1,582,833</u>	<u>\$ 115,014</u>

TUALATIN VALLEY FIRE AND RESCUE  
**VOLUNTEER LOSAP FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2006**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Investment earnings	\$ 23,411	\$ 42,553	\$ 19,142
Total revenues	<u>23,411</u>	<u>42,553</u>	<u>19,142</u>
<b>EXPENDITURES</b>			
Personnel services	535,977	11,801	524,176
Total expenditures	<u>535,977</u>	<u>11,801</u>	<u>524,176</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(512,566)</u>	<u>30,752</u>	<u>543,318</u>
<b>OTHER FINANCING SOURCES</b>			
Transfers in	60,000	60,000	
Total other financing sources	<u>60,000</u>	<u>60,000</u>	
Net change in fund balances	(452,566)	90,752	543,318
Fund balances - July 1, 2005	544,460	562,592	18,132
Fund balances - June 30, 2006	<u>\$ 91,894</u>	<u>\$ 653,344</u>	<u>\$ 561,450</u>

TUALATIN VALLEY FIRE AND RESCUE  
**SCHEDULE OF PROPERTY TAX TRANSACTIONS AND OUTSTANDING BALANCES**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2006

Tax Year	Taxes Uncollected June 30, 2005	Add Levy as Extended by Assessor	Add (Deduct) Discounts Allowed	Add Interest Received	(Deduct) Cancellations and Adjustments	(Deduct) Collections	Taxes Uncollected June 30, 2006
2005-2006		\$59,783,920	(\$1,505,464)	\$23,164	(\$253,603)	(\$56,844,054)	\$1,203,963
2004-2005	\$1,269,336		2,171	58,250	(42,851)	(971,449)	315,457
2003-2004	329,182		244	31,387	(16,349)	(205,558)	138,906
2002-2003	160,250		245	27,249	(10,181)	(118,867)	58,696
2001-2002	62,112		185	14,880	(9,411)	(50,791)	16,975
2001 and prior	34,171		56	(3,658)	(16,118)	7,028	21,479
Total prior	1,855,051		2,901	128,108	(94,910)	(1,339,637)	551,513
	<u>\$1,855,051</u>	<u>\$59,783,920</u>	<u>(\$1,502,563)</u>	<u>\$151,272</u>	<u>(\$348,513)</u>	<u>(\$58,183,691)</u>	<u>\$1,755,476</u>

	General Fund	Debt Service Fund	Total
Reconciliation to tax revenues on combined financial statements:			
Property tax collections above	\$56,666,385	\$1,517,306	\$58,183,691
Property taxes susceptible to accrual at June 30, 2006	281,157	7,486	288,643
Property taxes susceptible to accrual at June 30, 2005	(331,494)	(9,447)	(340,941)
Taxes in lieu of property taxes	8,065	215	8,280
Tax revenues	<u>\$56,624,113</u>	<u>\$1,515,560</u>	<u>\$58,139,673</u>

	Property Taxes		Taxes in Lieu of Property Taxes	Total	Taxes Uncollected June 30, 2006
	Current Levy	Prior Years			
<b>DISTRIBUTED AS FOLLOWS:</b>					
General Fund	\$55,585,747	\$1,030,301	\$8,065	\$56,624,113	\$1,708,917
Debt Service Fund	1,485,980	29,365	215	1,515,560	46,559
	<u>\$57,071,727</u>	<u>\$1,059,666</u>	<u>\$8,280</u>	<u>\$58,139,673</u>	<u>\$1,755,476</u>