
REQUIRED SUPPLEMENTARY INFORMATION



Required Supplementary Information

June 30, 2013

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

Actuarial Date	AVA ⁽¹⁾	AAL ⁽²⁾	(UAAL) ⁽⁴⁾	Percent Funded	Covered Payroll
June 30, 2012	\$ 307	\$ 2,803,775	\$ (2,803,468)	0.00%	N/A
2010	2,191	2,921,875	(2,919,684)	0.00	N/A
2008	1,002,973	2,603,541	(1,600,568)	39.00	N/A

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

Actuarial Date	AVA ⁽¹⁾	AAL ⁽²⁾	FAAL/ (UAAL) ⁽⁴⁾	Percent Funded	Covered Payroll
June 30, 2012	\$ 615,620	\$ 538,315	\$ 77,305	114.36%	N/A
2010	801,161	982,436	(181,275)	81.55	N/A
2008	823,021	939,824	(116,803)	87.57	N/A

**Schedule of Funding Progress
Health Benefit Retiree Program**

Actuarial Date	AVA ⁽¹⁾	AAL ⁽²⁾	(UAAL) ⁽⁴⁾	Percent Funded	Covered Payroll	UAAL ⁽³⁾
June 30, 2013		\$ 1,391,312	\$ (1,391,312)	0.00%	\$ 9,758,266	14.26%
2011		1,806,831	(1,806,831)	0.00	8,460,763	21.36
2009		1,721,578	(1,721,578)	0.00	7,450,107	23.11

- ⁽¹⁾ Actuarial Value of Assets
- ⁽²⁾ Actuarial Accrued Liability
- ⁽³⁾ As a Percentage of Covered Payroll
- ⁽⁴⁾ Funded/Unfunded Actuarial Accrued Liability



OTHER SUPPLEMENTARY INFORMATION



COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

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, 2013

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Interest	\$ 76,126	\$ 55,752	\$ (20,374)
Miscellaneous		145,313	145,313
Total revenues	<u>76,126</u>	<u>201,065</u>	<u>124,939</u>
Expenditures			
Capital outlay	11,376,866	6,861,942	4,514,924
Operating contingency	2,449,501		2,449,501
Total expenditures	<u>13,826,367</u>	<u>6,861,942</u>	<u>6,964,425</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(13,750,241)</u>	<u>(6,660,877)</u>	<u>7,089,364</u>
Fund balance - July 1, 2012	<u>21,750,241</u>	<u>20,872,868</u>	<u>(877,373)</u>
Fund balance - June 30, 2013	<u>\$ 8,000,000</u>	<u>\$ 14,211,991</u>	<u>\$ 6,211,991</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 expenditures for construction costs for new and existing facilities, site acquisition and major facility maintenance projects. Revenue sources are transfers from the General Fund, sales of surplus property, rental revenue and interest earnings.

Tualatin Valley Fire and Rescue
Combining Balance Sheet
Nonmajor Governmental Funds

June 30, 2013

	Fund Type			Total Nonmajor Governmental Funds
	<i>Special Revenue</i>	<i>Debt Service</i>	<i>Capital Projects</i>	
	Grants Fund	Debt Service Fund	Property and Building Fund	
Assets				
Cash and cash equivalents	\$ 132,189	\$ 1,580,138	\$ 8,260,339	\$ 9,972,666
Receivables:				
Property taxes receivable		280,832		280,832
Accounts receivable	26,305			26,305
Total assets	<u>\$ 158,494</u>	<u>\$ 1,860,970</u>	<u>\$ 8,260,339</u>	<u>\$ 10,279,803</u>
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ 9,381			\$ 9,381
Unearned revenue		\$ 254,261		254,261
Total liabilities	<u>9,381</u>	<u>254,261</u>		<u>263,642</u>
Fund balances:				
Restricted	149,113	1,606,709		1,755,822
Assigned			\$ 8,260,339	8,260,339
Total fund balances	<u>149,113</u>	<u>1,606,709</u>	<u>8,260,339</u>	<u>10,016,161</u>
Total liabilities and fund balances	<u>\$ 158,494</u>	<u>\$ 1,860,970</u>	<u>\$ 8,260,339</u>	<u>\$ 10,279,803</u>

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds**

For the Year Ended June 30, 2013

	Fund Type			Total Nonmajor Governmental Funds
	Special Revenue	Debt Service	Capital Projects	
	Grants Fund	Debt Service Fund	Property and Building Fund	
Revenues				
Taxes		\$ 5,821,898		\$ 5,821,898
Interest		20,297	\$ 41,881	62,178
Grants and contributions	\$ 846,961			846,961
Total revenues	<u>846,961</u>	<u>5,842,195</u>	<u>41,881</u>	<u>6,731,037</u>
Expenditures				
Current:				
Public safety:				
Personnel services	918,692			918,692
Materials and services	69,721			69,721
Debt service:				
Principal		3,420,000		3,420,000
Interest		2,419,635		2,419,635
Total expenditures	<u>988,413</u>	<u>5,839,635</u>		<u>6,828,048</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(141,452)</u>	<u>2,560</u>	<u>41,881</u>	<u>(97,011)</u>
Other Financing Sources				
Proceeds from sale of surplus property			921,885	921,885
Transfers in			500,000	500,000
Total Other Financing Sources			<u>1,421,885</u>	<u>1,421,885</u>
Net change in fund balances	(141,452)	2,560	1,463,766	1,324,874
Fund balances - July 1, 2012	290,565	1,604,149	6,796,573	8,691,287
Fund balances - June 30, 2013	<u>\$ 149,113</u>	<u>\$ 1,606,709</u>	<u>\$ 8,260,339</u>	<u>\$ 10,016,161</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, 2013

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Grants and contributions	\$ 1,692,180	\$ 846,961	\$ (845,219)
Expenditures			
Personnel services	1,756,395	918,692	837,703
Materials and services	116,350	69,721	46,629
Operating contingency	10,000		10,000
Total expenditures	1,882,745	988,413	894,332
Excess (deficiency) of revenues over (under) expenditures	(190,565)	(141,452)	49,113
Other Financing Sources			
Transfers in	100,000		(100,000)
Net change in fund balances	(90,565)	(141,452)	(50,887)
Fund balance - July 1, 2012	90,565	290,565	200,000
Fund balance - June 30, 2013	\$	\$ 149,113	\$ 149,113

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, 2013

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Taxes	\$ 5,805,023	\$ 5,821,898	\$ 16,875
Interest	11,940	20,297	8,357
Total revenues	<u>5,816,963</u>	<u>5,842,195</u>	<u>25,232</u>
Expenditures			
Debt service:			
Principal	3,420,000	3,420,000	
Interest	<u>2,419,637</u>	<u>2,419,635</u>	<u>2</u>
Total expenditures	<u>5,839,637</u>	<u>5,839,635</u>	<u>2</u>
Excess (deficiency) of revenues over (under) expenditures and net change in fund balances	(22,674)	2,560	25,234
Fund balance - July 1, 2012	<u>1,180,593</u>	<u>1,604,149</u>	<u>423,556</u>
Fund balance - June 30, 2013	<u>\$ 1,157,919</u>	<u>\$ 1,606,709</u>	<u>\$ 448,790</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, 2013

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Interest	\$ 30,436	\$ 41,881	\$ 11,445
Expenditures			
Operating contingency	1,617,664		1,617,664
Excess (deficiency) of revenues over (under) expenditures	(1,587,228)	41,881	1,629,109
Other Financing Sources			
Proceeds from sale of surplus property		921,885	921,885
Transfers in	500,000	500,000	
Total other financing sources	500,000	1,421,885	921,885
Net change in fund balances	(1,087,228)	1,463,766	2,550,994
Fund balance - July 1, 2012	6,087,228	6,796,573	709,345
Fund balance - June 30, 2013	\$ 5,000,000	\$ 8,260,339	\$ 3,260,339

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, 2013

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Interest	\$ 3,240	\$ 3,687	\$ 447
Insurance refunds		1,302	1,302
Total revenues	<u>3,240</u>	<u>4,989</u>	<u>1,749</u>
Expenditures			
Materials and services	<u>640,164</u>	<u>6,213</u>	<u>633,951</u>
Excess (deficiency) of revenues over (under) expenditures and net change in fund balances	(636,924)	(1,224)	635,700
Fund balance - July 1, 2012	<u>636,924</u>	<u>639,921</u>	<u>2,997</u>
Fund balance - June 30, 2013	<u>\$</u>	<u>\$ 638,697</u>	<u>\$ 638,697</u>

Tualatin Valley Fire and Rescue
Combining Statement of Net Position
Fiduciary Funds
June 30, 2013

	Pension Trust Fund	Volunteer LOSAP Fund	Total Fiduciary Funds
Assets			
Cash and cash equivalents	\$	\$ 67,009	\$ 67,009
Investments, mutual funds at fair value	<u> </u>	<u>592,119</u>	<u>592,119</u>
Total assets	<u> </u>	<u>659,128</u>	<u>659,128</u>
Net Position			
Held in trust for pension benefits	<u>\$</u>	<u>\$ 659,128</u>	<u>\$ 659,128</u>

Tualatin Valley Fire and Rescue

**Combining Statement of Changes in Net Position
Fiduciary Funds**

For the Year Ended June 30, 2013

	Pension Trust Fund	Volunteer LOSAP Fund	Total Fiduciary Funds
Additions			
Contributions:			
Employer	\$ 329,069	\$ 24,007	\$ 353,076
Investment earnings:		74,252	74,252
Total additions	<u>329,069</u>	<u>98,259</u>	<u>427,328</u>
Deductions			
Benefits	<u>329,376</u>	<u>54,751</u>	<u>384,127</u>
Change in net position	(307)	43,508	43,201
Total net position, July 1, 2012	<u>307</u>	<u>615,620</u>	<u>615,927</u>
Total net position, June 30, 2013	<u>\$</u>	<u>\$ 659,128</u>	<u>\$ 659,128</u>

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, 2013

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
Expenditures			
Personnel services	\$ 346,444	\$ 329,376	\$ 17,068
Other Financing Sources			
Transfers in	<u>346,444</u>	<u>329,069</u>	<u>(17,375)</u>
Net change in fund balances		(307)	(307)
Fund balance - July 1, 2012	<u> </u>	<u>307</u>	<u>307</u>
Fund balance - June 30, 2013	<u>\$ <u> </u></u>	<u>\$ <u> </u></u>	<u>\$ <u> </u></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, 2013

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Investment earnings	\$ 6,850	\$ 74,252	\$ 67,402
Expenditures			
Personnel services	896,729	54,751	841,978
Excess (deficiency) of revenues over (under) expenditures	(889,879)	19,501	909,380
Other Financing Sources			
Transfers in	65,102	24,007	(41,095)
Net change in fund balances	(824,777)	43,508	868,285
Fund balance - July 1, 2012	824,777	615,620	(209,157)
Fund balance - June 30, 2013	\$	\$ 659,128	\$ 659,128



GENERAL FUND

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

General Fund - accounts for the basic financial operations of the District.

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

Capital Improvements Fund - accounts for the resources provided for firefighting, emergency medical service, office and fire technology and other equipment used in operations.

Emergency Management Fund - accounts for resources provided for and used in emergency preparedness, through a regional partnership.

Retiree Medical Insurance Stipend Fund - accounts for the use of accumulated resources for the payment of post-employment health benefits under a plan closed in 2000 for firefighters and other employees until age 65.

Tualatin Valley Fire and Rescue

Combining Balance Sheet

General Fund

June 30, 2013

	General Fund	Apparatus Fund	Capital Improvements Fund	Emergency Management Fund	Retiree Medical Insurance Stipend Fund	Eliminations	Total General Fund
Assets							
Cash and cash equivalents	\$ 46,795,599	\$ 3,691,112	\$ 8,646,214		\$ 77,105		\$ 59,210,030
Receivables:							
Property taxes receivable	3,728,591						3,728,591
Accounts receivable	166,455		3,525	\$ 68,970			238,950
Due from other funds	68,146					\$ (68,146)	
Supplies inventory	323,981						323,981
Total assets	<u>\$ 51,082,772</u>	<u>\$ 3,691,112</u>	<u>\$ 8,649,739</u>	<u>\$ 68,970</u>	<u>\$ 77,105</u>	<u>\$ (68,146)</u>	<u>\$ 63,501,552</u>
Liabilities and Fund Balances							
Liabilities:							
Accounts payable	\$ 652,634		\$ 224,148	\$ 824	\$ 80		\$ 877,686
Accrued salaries and benefits payable	6,083,891						6,083,891
Due to other funds				68,146		\$ (68,146)	
Deferred revenue	3,384,718						3,384,718
Total liabilities	<u>10,121,243</u>		<u>224,148</u>	<u>68,970</u>	<u>80</u>	<u>(68,146)</u>	<u>10,346,295</u>
Fund balances:							
Nonspendable	323,981						323,981
Committed		\$ 3,691,112	8,425,591		77,025		12,193,728
Unassigned	40,637,548						40,637,548
Total fund balances	<u>40,961,529</u>	<u>3,691,112</u>	<u>8,425,591</u>		<u>77,025</u>		<u>53,155,257</u>
Total liabilities and fund balances	<u>\$ 51,082,772</u>	<u>\$ 3,691,112</u>	<u>\$ 8,649,739</u>	<u>\$ 68,970</u>	<u>\$ 77,105</u>	<u>\$ (68,146)</u>	<u>\$ 63,501,552</u>

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

For the Year Ended June 30, 2013

	General Fund	Apparatus Fund	Capital Improvements Fund	Emergency Management Fund	Retiree Medical Insurance Stipend Fund	Eliminations	Total General Fund
Revenues							
Program Revenues:							
Charges for services	\$ 1,227,268			\$ 179,514			\$ 1,406,782
Grants and contributions			\$ 17,541				17,541
General Revenues:							
Taxes	74,187,616						74,187,616
Interest	149,414	\$ 18,340	46,570		\$ 571		214,895
Insurance refunds	526,133						526,133
Miscellaneous	239,710						239,710
Total revenues	<u>76,330,141</u>	<u>18,340</u>	<u>64,111</u>	<u>179,514</u>	<u>571</u>		<u>76,592,677</u>
Expenditures							
Current:							
Public safety:							
Personnel services	63,749,453			190,319	47,292	\$ 353,077	64,340,141
Materials and services	7,879,019			13,073			7,892,092
Capital outlay			1,213,976	23,165			1,237,141
Total expenditures	<u>71,628,472</u>		<u>1,213,976</u>	<u>226,557</u>	<u>47,292</u>	<u>353,077</u>	<u>73,469,374</u>
Excess (deficiency) of revenues over (under) expenditures	4,701,669	18,340	(1,149,865)	(47,043)	(46,721)	(353,077)	3,123,303
Other Financing Sources (Uses)							
Transfers in		500,000	2,000,000	47,043		(2,547,043)	
Transfers out	(3,400,120)					2,900,120	(500,000)
Proceeds on sale of surplus property	4,294	3,500	21,810				29,604
Total other financing sources (uses)	<u>(3,395,826)</u>	<u>503,500</u>	<u>2,021,810</u>	<u>47,043</u>		<u>353,077</u>	<u>(470,396)</u>
Net change in fund balances	1,305,843	521,840	871,945		(46,721)		2,652,907
Fund balances - July 1, 2012	<u>39,655,686</u>	<u>3,169,272</u>	<u>7,553,646</u>		<u>123,746</u>		<u>50,502,350</u>
Fund balances - June 30, 2013	<u>\$ 40,961,529</u>	<u>\$ 3,691,112</u>	<u>\$ 8,425,591</u>	<u>\$</u>	<u>\$ 77,025</u>	<u>\$</u>	<u>\$ 53,155,257</u>

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, 2013

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Interest	\$ 12,802	\$ 18,340	\$ 5,538
Expenditures			
Operating contingency	500,000		500,000
Excess (deficiency) of revenues over (under) expenditures	(487,198)	18,340	505,538
Other Financing Sources			
Transfers in	500,000	500,000	
Sales of surplus property		3,500	3,500
Total other financing sources	500,000	503,500	3,500
Net change in fund balances	12,802	521,840	509,038
Fund balance - July 1, 2012	2,560,462	3,169,272	608,810
Fund balance - June 30, 2013	\$ 2,573,264	\$ 3,691,112	\$ 1,117,848

Capital Improvements Fund**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**

For the Year Ended June 30, 2013

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Interest	\$ 32,423	\$ 46,570	\$ 14,147
Grants and contributions		17,541	17,541
Total revenues	<u>32,423</u>	<u>64,111</u>	<u>31,688</u>
Expenditures			
Capital outlay	3,004,701	1,213,976	1,790,725
Operating contingency	2,648,870		2,648,870
Total expenditures	<u>5,653,571</u>	<u>1,213,976</u>	<u>4,439,595</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,621,148)</u>	<u>(1,149,865)</u>	<u>4,471,283</u>
Other Financing Sources			
Transfers in	2,000,000	2,000,000	
Sale of surplus property		21,810	21,810
Total other financing sources	<u>2,000,000</u>	<u>2,021,810</u>	<u>21,810</u>
Net change in fund balances	(3,621,148)	871,945	4,493,093
Fund balance - July 1, 2012	6,484,635	7,553,646	1,069,011
Fund balance - June 30, 2013	<u>\$ 2,863,487</u>	<u>\$ 8,425,591</u>	<u>\$ 5,562,104</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, 2013

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues				
Program Revenues:				
Charges for Services	\$ 204,982	\$ 204,982	\$ 179,514	\$ (25,468)
Expenditures				
Current:				
Public safety:				
Personnel services	186,458	191,458	190,319	1,139
Materials and services	44,570	36,570	13,073	23,497
Capital outlay	21,000	24,000	23,165	835
Total expenditures	252,028	252,028	226,557	25,471
Excess (deficiency) of revenues over (under) expenditures	(47,046)	(47,046)	(47,043)	3
Other Financing Sources				
Transfers in	47,046	47,046	47,043	(3)
Fund balance - July 1, 2012				
Fund balance - June 30, 2013	\$	\$	\$	\$

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, 2013

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Interest	\$ 500	\$ 571	\$ 71
Expenditures			
Current:			
Public Safety:			
Personnel services	48,256	47,292	964
Excess (deficiency) of revenues over (under) expenditures	(47,756)	(46,721)	1,035
Fund balance - July 1, 2012	123,745	123,746	1
Fund balance - June 30, 2013	\$ 75,989	\$ 77,025	\$ 1,036

Tualatin Valley Fire and Rescue

Schedule of Property Tax Transactions and Outstanding Balances

For the fiscal year ended June 30, 2013

Tax Year	Taxes Uncollected June 30, 2012	Add Levy as Extended by Assessor	Add (Deduct) Discounts Allowed	Add Interest Received	(Deduct) Cancellations and Adjustments	(Deduct) Collections	Taxes Uncollected June 30, 2013
2012-13		\$ 82,413,293	\$ (2,127,044)	\$ 26,055	\$ 90,516	\$ (78,548,654)	\$ 1,854,166
2011-12	\$ 2,131,205		4,301	67,400	(546,379)	(685,134)	971,393
2010-11	1,140,989		3,182	60,084	(246,430)	(284,498)	673,327
2009-10	669,802		132	76,115	(8,756)	(337,761)	399,532
2008-09	133,128		35	28,812	(3,603)	(111,789)	46,583
2007-08	33,321		26	6,309	(2,502)	(15,360)	21,794
2006-07 and prior	53,504			2,550	(1,568)	(11,858)	42,628
Total prior	4,161,949		7,676	241,270	(809,238)	(1,446,400)	2,155,257
Total	<u>\$ 4,161,949</u>	<u>\$ 82,413,293</u>	<u>\$ (2,119,368)</u>	<u>\$ 267,325</u>	<u>\$ (718,722)</u>	<u>\$ (79,995,054)</u>	<u>\$ 4,009,423</u>

	General Fund	Debt Service Fund	Total
Reconciliation to tax revenues on combined financial statements:			
Property tax collections above	\$ 74,174,232	\$ 5,820,822	\$ 79,995,054
Property taxes susceptible to accrual at June 30, 2013	343,873	26,572	370,445
Property taxes susceptible to accrual at June 30, 2012	(340,361)	(26,200)	(366,561)
Taxes in lieu of property taxes	9,872	704	10,576
Tax revenues	<u>\$ 74,187,616</u>	<u>\$ 5,821,898</u>	<u>\$ 80,009,514</u>

DISTRIBUTED AS FOLLOWS:	Property Taxes		Taxes in Lieu of Property Taxes	Total	Taxes Uncollected June 30, 2013
	Current Levy	Prior Years			
General Fund	\$ 73,080,625	\$ 1,097,119	\$ 9,872	\$ 74,187,616	\$ 3,728,591
Debt Service Fund	5,742,963	78,231	704	5,821,898	280,832
Total	<u>\$ 78,823,588</u>	<u>\$ 1,175,350</u>	<u>\$ 10,576</u>	<u>\$ 80,009,514</u>	<u>\$ 4,009,423</u>