

SUPPLEMENTARY INFORMATION

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COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

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GOVERNMENTAL FUNDS

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 - Street Fund
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 - Transportation Fund
 - Park Development Fund
 - Debt Service Fund





City of McMinnville, Oregon
Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2010

Special Revenue Funds

	Special Assessment	Telecom- munications	Emergency Communi- cations	Street	Total
Assets					
Cash and investments	\$ 184,307	\$ 36,370	\$ 289,976	\$ 733,571	\$ 1,244,224
Receivables	34,063	-	-	-	34,063
Restricted cash and investments	-	-	-	-	-
Total assets	\$ 218,370	\$ 36,370	\$ 289,976	\$ 733,571	\$ 1,278,287
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 275	\$ -	\$ -	\$ 69,359	\$ 69,634
Due to other funds	-	-	-	-	-
Due to component unit	-	-	-	1,103	1,103
Retainage payable	-	-	-	-	-
Deferred revenue	34,063	-	-	-	34,063
Liabilities payable from restricted assets:					
Accounts payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Retainage payable	-	-	-	-	-
Total liabilities	34,338	-	-	70,462	104,800
Fund balances:					
Reserved for:					
Highways and streets	-	-	-	663,109	663,109
System expansion	-	-	-	-	-
Park system improvements	-	-	-	-	-
Public safety capital outlay	-	-	-	-	-
Unreserved, undesignated, reported in:					
Special revenue funds	184,032	36,370	289,976	-	510,378
Capital projects funds	-	-	-	-	-
Total fund balances	184,032	36,370	289,976	663,109	1,173,487
Total liabilities and fund balances	\$ 218,370	\$ 36,370	\$ 289,976	\$ 733,571	\$ 1,278,287

Capital Projects Funds

Capital Projects Funds				Total Non-Major Governmental Funds
Public Safety Facilities Construction	Transportation	Park Development	Total	
\$ -	\$ 1,282,791	\$ -	\$ 1,282,791	\$ 2,527,015
-	151,308	-	151,308	185,371
174,139	-	2,544,932	2,719,071	2,719,071
<u>\$ 174,139</u>	<u>\$ 1,434,099</u>	<u>\$ 2,544,932</u>	<u>\$ 4,153,170</u>	<u>\$ 5,431,457</u>
\$ -	\$ 931	\$ 84,356	\$ 85,287	\$ 154,921
-	-	155,312	155,312	155,312
-	-	-	-	1,103
-	-	49,969	49,969	49,969
-	535	-	535	34,598
10,156	-	4,445	14,601	14,601
3,145	-	-	3,145	3,145
-	-	16,033	16,033	16,033
<u>13,301</u>	<u>1,466</u>	<u>310,115</u>	<u>324,882</u>	<u>429,682</u>
-	-	-	-	663,109
-	1,400,796	-	1,400,796	1,400,796
-	-	2,203,728	2,203,728	2,203,728
160,838	-	-	160,838	160,838
-	-	-	-	510,378
-	31,837	31,089	62,926	62,926
<u>160,838</u>	<u>1,432,633</u>	<u>2,234,817</u>	<u>3,828,288</u>	<u>5,001,775</u>
<u>\$ 174,139</u>	<u>\$ 1,434,099</u>	<u>\$ 2,544,932</u>	<u>\$ 4,153,170</u>	<u>\$ 5,431,457</u>

City of McMinnville, Oregon
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended June 30, 2010

Special Revenue Funds

	Special Assessment	Telecommuni- cations	Emergency Communica- tions	Street	Total
Revenues					
Special assessments	\$ 49,479	\$ -	\$ -	\$ -	\$ 49,479
Licenses and permits	-	231,696	65,710	44	297,450
Intergovernmental	-	-	166,906	1,347,095	1,514,001
Charges for services	-	-	-	-	-
Miscellaneous	917	304	1,299	10,780	13,300
Total revenues	50,396	232,000	233,915	1,357,919	1,874,230
Expenditures					
Current:					
General government	57,005	275,696	-	-	332,701
Public safety	-	-	763,514	-	763,514
Highways and streets	-	-	-	1,271,301	1,271,301
Culture and recreation	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Total expenditures	57,005	275,696	763,514	1,271,301	2,367,516
Excess (deficiency) of revenues over (under) expenditures	(6,609)	(43,696)	(529,599)	86,618	(493,286)
Other Financing Sources (Uses)					
Transfers from other funds	-	-	615,800	-	615,800
Transfers to other funds	-	-	-	-	-
Total other financing sources (uses)	-	-	615,800	-	615,800
Net change in fund balances	(6,609)	(43,696)	86,201	86,618	122,514
Fund balances - beginning	190,641	80,066	203,775	576,491	1,050,973
Fund balances - ending	\$ 184,032	\$ 36,370	\$ 289,976	\$ 663,109	\$ 1,173,487

Capital Projects Funds

Capital Projects Funds				Total Non-Major Governmental Funds
Public Safety Facilities Construction	Transportation	Park Development	Total	
\$ -	\$ -	\$ -	\$ -	\$ 49,479
-	-	-	-	297,450
730	150,774	86,542	238,046	1,752,047
-	161,570	95,310	256,880	256,880
4,121	7,341	36,217	47,679	60,979
<u>4,851</u>	<u>319,685</u>	<u>218,069</u>	<u>542,605</u>	<u>2,416,835</u>
18,372	-	-	18,372	351,073
1,352	-	-	1,352	764,866
-	127,590	-	127,590	1,398,891
-	-	55,909	55,909	55,909
211,037	-	-	211,037	211,037
79,561	-	-	79,561	79,561
-	232,857	-	232,857	232,857
-	-	2,280,916	2,280,916	2,280,916
<u>310,322</u>	<u>360,447</u>	<u>2,336,825</u>	<u>3,007,594</u>	<u>5,375,110</u>
<u>(305,471)</u>	<u>(40,762)</u>	<u>(2,118,756)</u>	<u>(2,464,989)</u>	<u>(2,958,275)</u>
-	-	-	-	615,800
-	(300,000)	(40,000)	(340,000)	(340,000)
-	(300,000)	(40,000)	(340,000)	275,800
<u>(305,471)</u>	<u>(340,762)</u>	<u>(2,158,756)</u>	<u>(2,804,989)</u>	<u>(2,682,475)</u>
466,309	1,773,395	4,393,573	6,633,277	7,684,250
<u>\$ 160,838</u>	<u>\$ 1,432,633</u>	<u>\$ 2,234,817</u>	<u>\$ 3,828,288</u>	<u>\$ 5,001,775</u>

City of McMinnville, Oregon
Special Assessment Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Special assessments	\$ 75,000	\$ 75,000	\$ 49,479	\$ (25,521)
Miscellaneous	3,300	3,300	917	(2,383)
Total revenues	<u>78,300</u>	<u>78,300</u>	<u>50,396</u>	<u>(27,904)</u>
Expenditures				
General government:				
Materials and services	75,770	75,770	50,475	25,295
Contingencies	10,000	10,000	-	10,000
Total expenditures	<u>85,770</u>	<u>85,770</u>	<u>50,475</u>	<u>35,295</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(7,470)</u>	<u>(7,470)</u>	<u>(79)</u>	<u>7,391</u>
Other Financing Sources (Uses)				
Transfers to other funds	<u>(6,530)</u>	<u>(6,530)</u>	<u>(6,530)</u>	<u>-</u>
Total other financing sources (uses)	<u>(6,530)</u>	<u>(6,530)</u>	<u>(6,530)</u>	<u>-</u>
Net change in fund balances	<u>(14,000)</u>	<u>(14,000)</u>	<u>(6,609)</u>	<u>7,391</u>
Fund balances, budgetary basis - beginning	190,600	190,600	190,641	41
Fund balances, budgetary basis - ending	<u>\$ 176,600</u>	<u>\$ 176,600</u>	<u>\$ 184,032</u>	<u>\$ 7,432</u>
Reconciliation:				
Expenditures, budgetary basis			\$ 50,475	
Transfers to other funds - services provided			6,530	
Expenditures, modified accrual basis			<u>\$ 57,005</u>	
Other financing sources (uses), budgetary basis			\$ (6,530)	
Transfers to other funds - services provided			6,530	
Other financing sources (uses), modified accrual basis			<u>\$ -</u>	

City of McMinnville, Oregon
Telecommunications Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and permits	\$ 218,000	\$ 218,000	\$ 231,696	\$ 13,696
Miscellaneous	1,700	1,700	304	(1,396)
Total revenues	<u>219,700</u>	<u>219,700</u>	<u>232,000</u>	<u>12,300</u>
Expenditures				
General government:				
Materials and services	262,000	282,000	275,696	6,304
Contingencies	30,000	10,000	-	10,000
Total expenditures	<u>292,000</u>	<u>292,000</u>	<u>275,696</u>	<u>16,304</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(72,300)</u>	<u>(72,300)</u>	<u>(43,696)</u>	<u>28,604</u>
Net change in fund balances	<u>(72,300)</u>	<u>(72,300)</u>	<u>(43,696)</u>	<u>28,604</u>
Fund balances - beginning	80,000	80,000	80,066	66
Fund balances - ending	<u>\$ 7,700</u>	<u>\$ 7,700</u>	<u>\$ 36,370</u>	<u>\$ 28,670</u>

City of McMinnville, Oregon
Emergency Communications Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and permits	\$ 35,000	\$ 35,000	\$ 65,710	\$ 30,710
Intergovernmental	175,000	175,000	166,906	(8,094)
Miscellaneous	2,600	2,600	1,299	(1,301)
Total revenues	<u>212,600</u>	<u>212,600</u>	<u>233,915</u>	<u>21,315</u>
Expenditures				
Public safety:				
Materials and services	790,800	790,800	763,514	27,286
Contingencies	75,000	75,000	-	75,000
Total expenditures	<u>865,800</u>	<u>865,800</u>	<u>763,514</u>	<u>102,286</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(653,200)</u>	<u>(653,200)</u>	<u>(529,599)</u>	<u>123,601</u>
Other Financing Sources (Uses)				
Transfers from other funds	615,800	615,800	615,800	-
Total other financing sources (uses)	<u>615,800</u>	<u>615,800</u>	<u>615,800</u>	<u>-</u>
Net change in fund balances	<u>(37,400)</u>	<u>(37,400)</u>	<u>86,201</u>	<u>123,601</u>
Fund balances - beginning	203,600	203,600	203,775	175
Fund balances - ending	<u>\$ 166,200</u>	<u>\$ 166,200</u>	<u>\$ 289,976</u>	<u>\$ 123,776</u>

City of McMinnville, Oregon
Street Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and permits	\$ 50	\$ 50	\$ 44	\$ (6)
Intergovernmental	1,225,000	1,225,000	1,347,095	122,095
Miscellaneous	15,000	15,000	8,383	(6,617)
Total revenues	<u>1,240,050</u>	<u>1,240,050</u>	<u>1,355,522</u>	<u>115,472</u>
Expenditures				
Highways and streets:				
Personal services	582,478	582,478	577,413	5,065
Materials and services	611,890	611,890	559,351	52,539
Contingencies	100,000	100,000	-	100,000
Total expenditures	<u>1,294,368</u>	<u>1,294,368</u>	<u>1,136,764</u>	<u>157,604</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(54,318)</u>	<u>(54,318)</u>	<u>218,758</u>	<u>273,076</u>
Other Financing Sources (Uses)				
Transfers from other funds	2,397	2,397	2,397	-
Transfers to other funds	(134,537)	(134,537)	(134,537)	-
Total other financing sources (uses)	<u>(132,140)</u>	<u>(132,140)</u>	<u>(132,140)</u>	<u>-</u>
Net change in fund balances	(186,458)	(186,458)	86,618	273,076
Fund balances, budgetary basis - beginning	533,000	533,000	576,491	43,491
Fund balances, budgetary basis - ending	<u>\$ 346,542</u>	<u>\$ 346,542</u>	<u>\$ 663,109</u>	<u>\$ 316,567</u>
Reconciliation:				
Miscellaneous, budgetary basis			\$ 8,383	
Transfers from other funds - services provided			2,397	
Miscellaneous, modified accrual basis			<u>\$ 10,780</u>	
Expenditures, budgetary basis			\$ 1,136,764	
Transfers to other funds - services provided			134,537	
Expenditures, modified accrual basis			<u>\$ 1,271,301</u>	
Other financing sources (uses), budgetary basis			\$ (132,140)	
Transfers from other funds - services provided			(2,397)	
Transfers to other funds - services provided			134,537	
Other financing sources (uses), modified accrual basis			<u>\$ -</u>	

City of McMinnville, Oregon
Public Safety Facilities Construction Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ -	\$ -	\$ 730	\$ 730
Miscellaneous	-	-	4,121	4,121
Total revenues	<u>-</u>	<u>-</u>	<u>4,851</u>	<u>4,851</u>
Expenditures				
General government:				
Materials and services	12,000	29,500	18,372	11,128
Capital outlay	44,500	239,500	211,037	28,463
Total general government	<u>56,500</u>	<u>269,000</u>	<u>229,409</u>	<u>39,591</u>
Public safety:				
Materials and services	183,000	184,000	1,352	182,648
Capital outlay	41,500	120,000	79,561	40,439
Total public safety	<u>224,500</u>	<u>304,000</u>	<u>80,913</u>	<u>223,087</u>
Total expenditures	<u>281,000</u>	<u>573,000</u>	<u>310,322</u>	<u>262,678</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(281,000)</u>	<u>(573,000)</u>	<u>(305,471)</u>	<u>267,529</u>
Net change in fund balances	(281,000)	(573,000)	(305,471)	267,529
Fund balances, budgetary basis - beginning	281,000	573,000	466,309	(106,691)
Fund balances, budgetary basis - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 160,838</u>	<u>\$ 160,838</u>

**City of McMinnville, Oregon
Transportation Fund**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2010**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 141,491	\$ 141,491	\$ 150,774	\$ 9,283
Charges for services	200,000	200,000	161,570	(38,430)
Miscellaneous	25,000	25,000	7,341	(17,659)
Total revenues	<u>366,491</u>	<u>366,491</u>	<u>319,685</u>	<u>(46,806)</u>
Expenditures				
Highways and streets:				
Materials and services	30,000	63,200	52,903	10,297
Capital outlay	10,000	233,000	202,017	30,983
Contingencies	100,000	100,000	-	100,000
Total expenditures	<u>140,000</u>	<u>396,200</u>	<u>254,920</u>	<u>141,280</u>
Excess (deficiency) of revenues over (under) expenditures	<u>226,491</u>	<u>(29,709)</u>	<u>64,765</u>	<u>94,474</u>
Other Financing Sources (Uses)				
Transfers to other funds	(405,527)	(405,527)	(405,527)	-
Total other financing sources (uses)	<u>(405,527)</u>	<u>(405,527)</u>	<u>(405,527)</u>	<u>-</u>
Net change in fund balances	(179,036)	(435,236)	(340,762)	94,474
Fund balances, budgetary basis - beginning	1,778,700	2,034,900	1,773,395	(261,505)
Fund balances, budgetary basis - ending	<u>\$ 1,599,664</u>	<u>\$ 1,599,664</u>	<u>\$ 1,432,633</u>	<u>\$ (167,031)</u>
Reconciliation:				
Expenditures, budgetary basis			\$ 254,920	
Transfers to other funds - services provided			105,527	
Expenditures, modified accrual basis			<u>\$ 360,447</u>	
Other financing sources (uses), budgetary basis			\$ (405,527)	
Transfers to other funds - services provided			105,527	
Other financing sources (uses), modified accrual basis			<u>\$ (300,000)</u>	

City of McMinnville, Oregon
Park Development Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 95,000	\$ 95,000	\$ 86,542	\$ (8,458)
Charges for services	42,360	42,360	95,310	52,950
Miscellaneous	39,200	39,200	36,217	(2,983)
Total revenues	<u>176,560</u>	<u>176,560</u>	<u>218,069</u>	<u>41,509</u>
Expenditures				
Culture and recreation:				
Materials and services	134,240	145,540	143,164	2,376
Capital outlay	3,451,000	3,624,900	2,140,144	1,484,756
Contingencies	859,203	859,203	-	859,203
Total expenditures	<u>4,444,443</u>	<u>4,629,643</u>	<u>2,283,308</u>	<u>2,346,335</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,267,883)</u>	<u>(4,453,083)</u>	<u>(2,065,239)</u>	<u>2,387,844</u>
Other Financing Sources (Uses)				
Transfers to other funds	(93,517)	(93,517)	(93,517)	-
Total other financing sources (uses)	<u>(93,517)</u>	<u>(93,517)</u>	<u>(93,517)</u>	<u>-</u>
Net change in fund balances	(4,361,400)	(4,546,600)	(2,158,756)	2,387,844
Fund balances, budgetary basis - beginning	4,361,400	4,546,600	4,393,573	(153,027)
Fund balances, budgetary basis - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,234,817</u>	<u>\$ 2,234,817</u>
Reconciliation:				
Expenditures, budgetary basis			\$ 2,283,308	
Transfers to other funds - services provided			53,517	
Expenditures, modified accrual basis			<u>\$ 2,336,825</u>	
Other financing sources (uses), budgetary basis			\$ (93,517)	
Transfers to other funds - services provided			53,517	
Other financing sources (uses), modified accrual basis			<u>\$ (40,000)</u>	

City of McMinnville, Oregon

Debt Service Fund

**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2010**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property taxes	\$ 1,562,200	\$ 1,562,200	\$ 1,578,669	\$ 16,469
Miscellaneous	5,700	5,700	3,763	(1,937)
Total revenues	<u>1,567,900</u>	<u>1,567,900</u>	<u>1,582,432</u>	<u>14,532</u>
Expenditures				
Debt service	<u>1,710,055</u>	<u>1,710,055</u>	<u>1,710,040</u>	<u>15</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(142,155)</u>	<u>(142,155)</u>	<u>(127,608)</u>	<u>14,547</u>
Other Financing Sources (Uses)				
Transfers from other funds	<u>340,000</u>	<u>340,000</u>	<u>340,000</u>	<u>-</u>
Total other financing sources (uses)	<u>340,000</u>	<u>340,000</u>	<u>340,000</u>	<u>-</u>
Net change in fund balances	<u>197,845</u>	<u>197,845</u>	<u>212,392</u>	<u>14,547</u>
Fund balances - beginning	<u>1,051,730</u>	<u>1,051,730</u>	<u>1,069,518</u>	<u>17,788</u>
Fund balances - ending	<u>\$ 1,249,575</u>	<u>\$ 1,249,575</u>	<u>\$ 1,281,910</u>	<u>\$ 32,335</u>

