

PROPRIETARY FUNDS

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 - Insurance Services Fund



City Of

McMinnville

City of McMinnville, Oregon
Combining Statement of Net Assets
Internal Service Funds
June 30, 2010

	Information Systems & Services	Insurance Services	Total Internal Service Funds
Assets			
Current assets:			
Cash and investments	\$ 212,402	\$ 649,485	\$ 861,887
Due from component unit	-	77	77
Prepays	15,783	-	15,783
Total current assets	<u>228,185</u>	<u>649,562</u>	<u>877,747</u>
Non-current assets:			
Capital assets:			
Depreciable capital assets	2,156,022	-	2,156,022
Accumulated depreciation	(1,249,064)	-	(1,249,064)
Total non-current assets	<u>906,958</u>	<u>-</u>	<u>906,958</u>
Total assets	<u>1,135,143</u>	<u>649,562</u>	<u>1,784,705</u>
Liabilities			
Current liabilities:			
Accounts payable	28,083	29,910	57,993
Other liabilities	-	31,589	31,589
Compensated absences	12,371	-	12,371
Total current liabilities	<u>40,454</u>	<u>61,499</u>	<u>101,953</u>
Non-current liabilities:			
Other post employment benefits	6,509	-	6,509
Total non-current liabilities	<u>6,509</u>	<u>-</u>	<u>6,509</u>
Total liabilities	<u>46,963</u>	<u>61,499</u>	<u>108,462</u>
Net Assets			
Invested in capital assets, net of related debt	906,958	-	906,958
Unrestricted	181,222	588,063	769,285
Total net assets	<u>\$ 1,088,180</u>	<u>\$ 588,063</u>	<u>\$ 1,676,243</u>

City of McMinnville, Oregon
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended June 30, 2010

	Information Systems & Services	Insurance Services	Total Internal Service Funds
Operating revenues			
Charges for services	\$ 684,738	\$ 662,622	\$ 1,347,360
Miscellaneous	-	86,411	86,411
Total operating revenues	<u>684,738</u>	<u>749,033</u>	<u>1,433,771</u>
Operating Expenses			
Personal services	266,643	-	266,643
Materials and services	406,586	521,252	927,838
Depreciation	298,260	-	298,260
Total operating expenses	<u>971,489</u>	<u>521,252</u>	<u>1,492,741</u>
Operating income (loss)	<u>(286,751)</u>	<u>227,781</u>	<u>(58,970)</u>
Nonoperating Revenues (Expenses)			
Investment earnings	944	2,379	3,323
Other revenue	4,243	-	4,243
Total nonoperating revenues (expenses)	<u>5,187</u>	<u>2,379</u>	<u>7,566</u>
Income (loss) before contributions and transfers	<u>(281,564)</u>	<u>230,160</u>	<u>(51,404)</u>
Contributions and Transfers			
Transfers to other funds	-	(47,000)	(47,000)
Total contributions and transfers	<u>-</u>	<u>(47,000)</u>	<u>(47,000)</u>
Change in net assets	<u>(281,564)</u>	<u>183,160</u>	<u>(98,404)</u>
Total net assets - beginning	1,369,744	404,903	1,774,647
Total net assets - ending	<u>\$ 1,088,180</u>	<u>\$ 588,063</u>	<u>\$ 1,676,243</u>

City of McMinnville, Oregon
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2010

	<u>Information Systems & Services</u>	<u>Insurance Services</u>	<u>Total</u>
Cash Flows From Operating Activities			
Receipts from interfund services provided	\$ 684,738	\$ 662,622	\$ 1,347,360
Other operating receipts	5,092	89,139	94,231
Payments to suppliers	(461,029)	(526,631)	(987,660)
Payments to employees	(259,881)	-	(259,881)
Payments for interfund services used	<u>(2,140)</u>	<u>-</u>	<u>(2,140)</u>
Net cash from operating activities	<u>(33,220)</u>	<u>225,130</u>	<u>191,910</u>
Cash Flows From Non-Capital Financing Activities			
Transfers to other funds	<u>-</u>	<u>(47,000)</u>	<u>(47,000)</u>
Net cash from non-capital financing activities	<u>-</u>	<u>(47,000)</u>	<u>(47,000)</u>
Cash Flows From Capital and Related Financing Activities			
Additions to capital assets	<u>(66,626)</u>	<u>-</u>	<u>(66,626)</u>
Net cash from capital and related financing activities	<u>(66,626)</u>	<u>-</u>	<u>(66,626)</u>
Cash Flows From Investing Activities			
Interest received	<u>944</u>	<u>2,379</u>	<u>3,323</u>
Net cash flows from investing activities	<u>944</u>	<u>2,379</u>	<u>3,323</u>
Increase (Decrease) in Cash and Investments	(98,902)	180,509	81,607
Cash and Investments - Beginning	<u>311,304</u>	<u>468,976</u>	<u>780,280</u>
Cash and Investments - Ending	<u>\$ 212,402</u>	<u>\$ 649,485</u>	<u>\$ 861,887</u>
Reconciliation of Operating Income (Loss) to Net Cash From Operating Activities			
Operating income (loss)	\$ (286,751)	\$ 227,781	\$ (58,970)
Adjustments to reconcile operating income (loss) to net cash from operating activities:			
Depreciation	298,260	-	298,260
Other revenue	4,243	-	4,243
Change in current assets and liabilities:			
Receivables	849	2,175	3,024
Due from component unit	-	553	553
Prepays	(14,897)	6,191	(8,706)
Accounts payable	(41,345)	(2,077)	(43,422)
Compensated absences	3,134	-	3,134
Other post employment benefits	3,287	-	3,287
Other liabilities	<u>-</u>	<u>(9,493)</u>	<u>(9,493)</u>
Net cash from operating activities	<u>\$ (33,220)</u>	<u>\$ 225,130</u>	<u>\$ 191,910</u>

**City of McMinnville, Oregon
Wastewater Services 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	\$ -	\$ -	\$ 25,033	\$ 25,033
Charges for services	7,935,000	7,935,000	7,868,667	(66,333)
Miscellaneous	51,800	51,800	10,610	(41,190)
Total revenues	<u>7,986,800</u>	<u>7,986,800</u>	<u>7,904,310</u>	<u>(82,490)</u>
Expenditures				
Wastewater:				
Wastewater services administration	573,959	573,959	516,251	57,708
Plant	1,258,559	1,260,559	1,155,386	105,173
Environmental services	412,138	412,138	396,790	15,348
Pump stations	165,500	165,500	137,003	28,497
Conveyance systems	1,166,775	1,166,775	949,474	217,301
Contingencies	300,000	298,000	-	298,000
Total expenditures	<u>3,876,931</u>	<u>3,876,931</u>	<u>3,154,904</u>	<u>722,027</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,109,869</u>	<u>4,109,869</u>	<u>4,749,406</u>	<u>639,537</u>
Other Financing Sources (Uses)				
Transfers to other funds	<u>(4,577,672)</u>	<u>(4,577,672)</u>	<u>(4,577,672)</u>	<u>-</u>
Total other financing sources (uses)	<u>(4,577,672)</u>	<u>(4,577,672)</u>	<u>(4,577,672)</u>	<u>-</u>
Net change in fund balances	<u>(467,803)</u>	<u>(467,803)</u>	<u>171,734</u>	<u>639,537</u>
Fund balances, budgetary basis - beginning	2,731,000	2,731,000	2,913,647	182,647
Fund balances, budgetary basis - ending	<u>\$ 2,263,197</u>	<u>\$ 2,263,197</u>	<u>\$ 3,085,381</u>	<u>\$ 822,184</u>

Wastewater Services Fund and Wastewater Capital Fund Reconciliation of Budgetary Basis to Full Accrual Basis follows Wastewater Capital Fund Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

City of McMinnville, Oregon
Wastewater Capital 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				
Charges for services	\$ 425,000	\$ 425,000	\$ 374,218	\$ (50,782)
Miscellaneous	400,300	400,300	73,057	(327,243)
Total revenues	<u>825,300</u>	<u>825,300</u>	<u>447,275</u>	<u>(378,025)</u>
Expenditures				
Wastewater:				
Materials and services	947,680	947,680	248,905	698,775
Capital outlay	3,075,000	3,075,000	1,282,644	1,792,356
Debt service	3,403,140	3,403,140	3,403,138	2
Contingencies	500,000	500,000	-	500,000
Total expenditures	<u>7,925,820</u>	<u>7,925,820</u>	<u>4,934,687</u>	<u>2,991,133</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(7,100,520)</u>	<u>(7,100,520)</u>	<u>(4,487,412)</u>	<u>2,613,108</u>
Other Financing Sources (Uses)				
Transfers from other funds	4,423,150	4,423,150	4,423,150	-
Transfers to other funds	(137,701)	(137,701)	(137,701)	-
Total other financing sources (uses)	<u>4,285,449</u>	<u>4,285,449</u>	<u>4,285,449</u>	<u>-</u>
Net change in fund balances	<u>(2,815,071)</u>	<u>(2,815,071)</u>	<u>(201,963)</u>	<u>2,613,108</u>
Fund balances, budgetary basis - beginning	15,595,000	15,595,000	15,621,471	26,471
Fund balances, budgetary basis - ending	<u>\$ 12,779,929</u>	<u>\$ 12,779,929</u>	<u>\$ 15,419,508</u>	<u>\$ 2,639,579</u>

Wastewater Services Fund and Wastewater Capital Fund Reconciliation of Budgetary Basis to Full Accrual Basis follows
Wastewater Capital Fund Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

City of McMinnville, Oregon
Wastewater Services Fund and Wastewater Capital Fund
Reconciliation of Budgetary Basis to Full Accrual Basis
For the Year Ended June 30, 2010

Reconciliation:

Wastewater Services Fund balance, budgetary basis - ending	\$ 3,085,381
Wastewater Capital Fund balance, budgetary basis - ending	15,419,508
Deferred amount on refunding	312,928
Deferred charges	96,860
Advance to other fund	280,000
Capital assets	79,684,144
Accumulated depreciation	(31,057,053)
Accrued interest payable	(159,818)
Compensated absences payable	(58,884)
Revenue bonds payable	(10,845,000)
Revenue bonds premium	(584,030)
Other post employment benefits	(36,618)
Net assets, full accrual - ending	<u>\$ 56,137,418</u>

Wastewater Services Fund charges for services, budgetary basis	\$ 7,868,667
Wastewater Capital Fund charges for services, budgetary basis	374,218
Development charges and fees	(374,218)
Other revenue, property rentals	(19,779)
Charges for services, full accrual basis	<u>\$ 7,848,888</u>

Wastewater Services Fund expenditures, budgetary basis	\$ 3,154,904
Wastewater Capital Fund expenditures, budgetary basis	4,934,687
Change in compensated absences	(18,815)
Change in other post employment benefits	18,852
Expenditures capitalized	(1,974,616)
Transfers to other funds - services provided	362,223
Depreciation	2,355,675
Debt Service	(3,403,138)
Operating expenses, full accrual basis	<u>\$ 5,429,772</u>

Wastewater Services Fund other financing sources (uses), budgetary basis	\$ (4,577,672)
Wastewater Capital Fund other financing sources (uses), budgetary basis	4,285,449
Transfers to other funds - services provided	362,223
Donations - infrastructure	34,704
Transfers from other funds - advance to other fund	(70,000)
Total contributions and transfers, full accrual basis	<u>\$ 34,704</u>

City of McMinnville, Oregon

Ambulance 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	\$ -	\$ -	\$ 8,273	\$ 8,273
Charges for services	4,792,000	4,792,000	4,700,763	(91,237)
Miscellaneous	25,000	25,000	31,195	6,195
Total revenues	<u>4,817,000</u>	<u>4,817,000</u>	<u>4,740,231</u>	<u>(76,769)</u>
Expenditures				
Ambulance:				
Personal services	1,752,096	1,837,096	1,806,699	30,397
Materials and services	2,938,757	2,964,757	2,777,317	187,440
Capital outlay	277,750	277,750	256,313	21,437
Contingencies	300,000	189,000	-	189,000
Total expenditures	<u>5,268,603</u>	<u>5,268,603</u>	<u>4,840,329</u>	<u>428,274</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(451,603)</u>	<u>(451,603)</u>	<u>(100,098)</u>	<u>351,505</u>
Other Financing Sources (Uses)				
Transfers from other funds	500,000	500,000	515,667	15,667
Transfers to other funds	<u>(226,867)</u>	<u>(226,867)</u>	<u>(226,867)</u>	<u>-</u>
Total other financing sources (uses)	<u>273,133</u>	<u>273,133</u>	<u>288,800</u>	<u>15,667</u>
Net change in fund balances	<u>(178,470)</u>	<u>(178,470)</u>	<u>188,702</u>	<u>367,172</u>
Fund balances, budgetary basis - beginning	1,439,000	1,439,000	1,483,795	44,795
Fund balances, budgetary basis - ending	<u>\$ 1,260,530</u>	<u>\$ 1,260,530</u>	<u>1,672,497</u>	<u>\$ 411,967</u>
Add (deduct):				
Allowance for uncollectibles			(425,604)	
Capital assets			1,018,725	
Accumulated depreciation			(301,216)	
Compensated absences payable			(86,143)	
Other post employment benefits			(44,085)	
Net assets, full accrual - ending			<u>\$ 1,834,174</u>	
Reconciliation:				
Charges for service, budgetary basis			\$ 4,700,763	
Medical write-offs			(2,426,172)	
Change in allowance for uncollectibles			23,383	
Charges for services, full accrual basis			<u>\$ 2,297,974</u>	
Expenditures, budgetary basis			\$ 4,840,329	
Change in compensated absences			9,975	
Change in other post employment benefits			22,818	
Medical write-offs			(2,426,172)	
Expenditures capitalized			(250,673)	
Transfers to other funds - services provided			166,827	
Depreciation			73,409	
Operating expenses, full accrual basis			<u>\$ 2,436,513</u>	
Other financing sources (uses), budgetary basis			\$ 288,800	
Transfers to other funds - services provided			166,827	
Total contributions and transfers, full accrual basis			<u>\$ 455,627</u>	

**City of McMinnville, Oregon
Building 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	\$ 226,100	\$ 226,100	\$ 334,380	\$ 108,280
Miscellaneous	9,600	9,600	1,619	(7,981)
Total revenues	<u>235,700</u>	<u>235,700</u>	<u>335,999</u>	<u>100,299</u>
Expenditures				
Building:				
Personal services	348,206	348,206	340,460	7,746
Materials and services	59,665	59,665	31,721	27,944
Contingencies	150,000	150,000	-	150,000
Total expenditures	<u>557,871</u>	<u>557,871</u>	<u>372,181</u>	<u>185,690</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(322,171)</u>	<u>(322,171)</u>	<u>(36,182)</u>	<u>285,989</u>
Other Financing Sources (Uses)				
Transfers to other funds	(42,732)	(42,732)	(42,732)	-
Total other financing sources (uses)	<u>(42,732)</u>	<u>(42,732)</u>	<u>(42,732)</u>	<u>-</u>
Net change in fund balances	(364,903)	(364,903)	(78,914)	285,989
Fund balances, budgetary basis - beginning	418,000	418,000	410,698	(7,302)
Fund balances, budgetary basis - ending	<u>\$ 53,097</u>	<u>\$ 53,097</u>	<u>331,784</u>	<u>\$ 278,687</u>
Add (deduct):				
Capital assets			393,636	
Accumulated depreciation			(48,685)	
Compensated absences payable			(38,204)	
Other post employment benefits			(9,515)	
Net assets, full accrual - ending			<u>\$ 629,016</u>	
Reconciliation:				
Expenditures, budgetary basis			\$ 372,181	
Change in compensated absences			7,612	
Change in other post employment benefits			4,300	
Transfers to other funds - services provided			42,732	
Depreciation			15,594	
Operating expenses, full accrual basis			<u>\$ 442,419</u>	
Other financing sources (uses), budgetary basis			\$ (42,732)	
Transfers to other funds - services provided			42,732	
Total contributions and transfers, full accrual basis			<u>\$ -</u>	

City of McMinnville, Oregon
Information Systems & Services 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				
Charges for services	\$ 416,330	\$ 416,330	\$ 416,330	\$ -
Miscellaneous	2,600	2,600	5,187	2,587
Total revenues	<u>418,930</u>	<u>418,930</u>	<u>421,517</u>	<u>2,587</u>
Expenditures				
Personal services	267,218	267,218	260,222	6,996
Materials and services	390,073	429,573	405,700	23,873
Capital outlay	71,257	71,257	67,512	3,745
Contingencies	65,000	25,500	-	25,500
Total expenditures	<u>793,548</u>	<u>793,548</u>	<u>733,434</u>	<u>60,114</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(374,618)</u>	<u>(374,618)</u>	<u>(311,917)</u>	<u>62,701</u>
Other Financing Sources (Uses)				
Transfers from other funds	268,408	268,408	268,408	-
Total other financing sources (uses)	<u>268,408</u>	<u>268,408</u>	<u>268,408</u>	<u>-</u>
Net change in fund balances	<u>(106,210)</u>	<u>(106,210)</u>	<u>(43,509)</u>	<u>62,701</u>
Fund balances, budgetary basis - beginning	208,225	208,225	243,611	35,386
Fund balances, budgetary basis - ending	<u>\$ 102,015</u>	<u>\$ 102,015</u>	<u>200,102</u>	<u>\$ 98,087</u>
Add (deduct):				
Capital assets			2,156,022	
Accumulated depreciation			(1,249,064)	
Compensated absences payable			(12,371)	
Other post employment benefits			(6,509)	
Net assets, full accrual - ending			<u>\$ 1,088,180</u>	
Reconciliation:				
Charges for services, budgetary basis			\$ 416,330	
Transfers from other funds - services provided			268,408	
Charges for services, full accrual basis			<u>\$ 684,738</u>	
Expenditures, budgetary basis			\$ 733,434	
Change in compensated absences			3,134	
Change in other post employment benefits			3,287	
Expenditures capitalized			(66,626)	
Depreciation			298,260	
Operating expenses, full accrual basis			<u>\$ 971,489</u>	
Other financing sources (uses), budgetary basis			\$ 268,408	
Transfers from other funds - services provided			(268,408)	
Total contributions and transfers, full accrual basis			<u>\$ -</u>	

**City of McMinnville, Oregon
Insurance Services 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	\$ 3,500	\$ 3,500	\$ -	\$ (3,500)
Charges for services	688,201	688,201	662,622	(25,579)
Miscellaneous	37,600	84,600	88,790	4,190
Total revenues	<u>729,301</u>	<u>776,301</u>	<u>751,412</u>	<u>(24,889)</u>
Expenditures				
Materials and services	789,470	789,470	490,279	299,191
Contingencies	100,000	100,000	-	100,000
Total expenditures	<u>889,470</u>	<u>889,470</u>	<u>490,279</u>	<u>399,191</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(160,169)</u>	<u>(113,169)</u>	<u>261,133</u>	<u>374,302</u>
Other Financing Sources (Uses)				
Transfers to other funds	(40,466)	(87,466)	(87,466)	-
Total other financing sources (uses)	<u>(40,466)</u>	<u>(87,466)</u>	<u>(87,466)</u>	<u>-</u>
Net change in fund balances	(200,635)	(200,635)	173,667	374,302
Fund balances, budgetary basis - beginning	377,700	377,700	445,985	68,285
Fund balances, budgetary basis - ending	<u>\$ 177,065</u>	<u>\$ 177,065</u>	<u>619,652</u>	<u>\$ 442,587</u>
Deduct:				
Insurance claims payable			(31,589)	
Net assets, full accrual - ending			<u>\$ 588,063</u>	
Reconciliation:				
Expenditures, budgetary basis			\$ 490,279	
Transfers to other funds - services provided			40,466	
Change in insurance claims liability			(9,493)	
Operating expenses, full accrual basis			<u>\$ 521,252</u>	
Other financing sources (uses), budgetary basis			\$ (87,466)	
Transfers to other funds - services provided			40,466	
Total contributions and transfers, full accrual basis			<u>\$ (47,000)</u>	