

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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 - Park Development Fund
 - Transportation Fund
 - Debt Service Fund





City of McMinnville, Oregon
Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2009

	Special Revenue Funds			
	Special Assessment	Telecom- munications	Emergency Communi- cations	Street
Assets				
Cash and investments	\$ 190,641	\$ 80,066	\$ 247,553	\$ 632,097
Receivables	28,361	-	-	22,269
Prepays	-	-	-	5
Total assets	\$ 219,002	\$ 80,066	\$ 247,553	\$ 654,371
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 43,778	\$ 77,208
Due to component unit	-	-	-	672
Deferred revenue	28,361	-	-	-
Total liabilities	28,361	-	43,778	77,880
Fund balances:				
Reserved for:				
Highways and streets	-	-	-	576,486
System expansion	-	-	-	-
Prepays	-	-	-	5
Unreserved, undesignated, reported in:				
Special revenue funds	190,641	80,066	203,775	-
Capital projects funds	-	-	-	-
Total fund balances	190,641	80,066	203,775	576,491
Total liabilities and fund balances	\$ 219,002	\$ 80,066	\$ 247,553	\$ 654,371

Capital Projects Fund		
Total	Transportation	Total Non-Major Governmental Funds
\$ 1,150,357	\$ 1,670,223	\$ 2,820,580
50,630	121,039	171,669
5	-	5
<u>\$ 1,200,992</u>	<u>\$ 1,791,262</u>	<u>\$ 2,992,254</u>
\$ 120,986	\$ 17,360	\$ 138,346
672	-	672
28,361	507	28,868
<u>150,019</u>	<u>17,867</u>	<u>167,886</u>
576,486	-	576,486
-	1,532,374	1,532,374
5	-	5
474,482	-	474,482
-	241,021	241,021
<u>1,050,973</u>	<u>1,773,395</u>	<u>2,824,368</u>
<u>\$ 1,200,992</u>	<u>\$ 1,791,262</u>	<u>\$ 2,992,254</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, 2009

	Special Revenue Funds			
	Special Assessment	Telecommuni- cations	Emergency Communications	Street
Revenues				
Special assessments	\$ 55,139	\$ -	\$ -	\$ -
Licenses and permits	-	208,136	38,778	50
Intergovernmental	-	-	171,242	1,258,607
Charges for services	-	-	-	-
Miscellaneous	3,635	2,018	3,283	18,805
Total revenues	<u>58,774</u>	<u>210,154</u>	<u>213,303</u>	<u>1,277,462</u>
Expenditures				
Current:				
General government	58,777	252,136	-	-
Public safety	-	-	752,192	-
Highways and streets	-	-	-	1,304,700
Capital outlay:				
Highways and streets	-	-	-	-
Total expenditures	<u>58,777</u>	<u>252,136</u>	<u>752,192</u>	<u>1,304,700</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3)</u>	<u>(41,982)</u>	<u>(538,889)</u>	<u>(27,238)</u>
Other Financing Sources (Uses)				
Transfers from other funds	-	-	582,445	-
Transfers to other funds	-	-	-	(78,850)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>582,445</u>	<u>(78,850)</u>
Net change in fund balances	<u>(3)</u>	<u>(41,982)</u>	<u>43,556</u>	<u>(106,088)</u>
Fund balances - beginning	190,644	122,048	160,219	682,579
Fund balances - ending	<u>\$ 190,641</u>	<u>\$ 80,066</u>	<u>\$ 203,775</u>	<u>\$ 576,491</u>

	Capital Projects Fund		Total Non-Major Governmental Funds
Total	Transportation		
\$ 55,139	\$ -	\$	55,139
246,964	-		246,964
1,429,849	418,218		1,848,067
-	123,411		123,411
27,741	31,695		59,436
<u>1,759,693</u>	<u>573,324</u>		<u>2,333,017</u>
310,913	-		310,913
752,192	-		752,192
1,304,700	155,703		1,460,403
-	391,442		391,442
<u>2,367,805</u>	<u>547,145</u>		<u>2,914,950</u>
<u>(608,112)</u>	<u>26,179</u>		<u>(581,933)</u>
582,445	75,000		657,445
<u>(78,850)</u>	<u>(304,010)</u>		<u>(382,860)</u>
<u>503,595</u>	<u>(229,010)</u>		<u>274,585</u>
<u>(104,517)</u>	<u>(202,831)</u>		<u>(307,348)</u>
<u>1,155,490</u>	<u>1,976,226</u>		<u>3,131,716</u>
<u>\$ 1,050,973</u>	<u>\$ 1,773,395</u>	<u>\$</u>	<u>2,824,368</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, 2009**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Special assessments	\$ 80,200	\$ 80,200	\$ 55,139	\$ (25,061)
Miscellaneous	6,445	6,445	3,635	(2,810)
Total revenues	<u>86,645</u>	<u>86,645</u>	<u>58,774</u>	<u>(27,871)</u>
Expenditures				
General government:				
Materials and services	76,000	76,000	51,634	24,366
Contingencies	10,000	10,000	-	10,000
Total expenditures	<u>86,000</u>	<u>86,000</u>	<u>51,634</u>	<u>34,366</u>
Excess (deficiency) of revenues over (under) expenditures	<u>645</u>	<u>645</u>	<u>7,140</u>	<u>6,495</u>
Other Financing Sources (Uses)				
Transfers to other funds	(7,143)	(7,143)	(7,143)	-
Total other financing sources (uses)	<u>(7,143)</u>	<u>(7,143)</u>	<u>(7,143)</u>	<u>-</u>
Net change in fund balances	(6,498)	(6,498)	(3)	6,495
Fund balances, budgetary basis - beginning	190,000	190,000	190,644	644
Fund balances, budgetary basis - ending	<u>\$ 183,502</u>	<u>\$ 183,502</u>	<u>\$ 190,641</u>	<u>\$ 7,139</u>
Reconciliation:				
Expenditures, budgetary basis			\$ 51,634	
Transfers to other funds - services provided			7,143	
Expenditures, modified accrual basis			<u>\$ 58,777</u>	
Other financing sources (uses), budgetary basis			\$ (7,143)	
Transfers to other funds - services provided			7,143	
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, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and permits	\$ 195,000	\$ 195,000	\$ 208,136	\$ 13,136
Miscellaneous	5,100	5,100	2,018	(3,082)
Total revenues	<u>200,100</u>	<u>200,100</u>	<u>210,154</u>	<u>10,054</u>
Expenditures				
General government:				
Materials and services	239,000	256,500	252,136	4,364
Contingencies	30,000	12,500	-	12,500
Total expenditures	<u>269,000</u>	<u>269,000</u>	<u>252,136</u>	<u>16,864</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(68,900)</u>	<u>(68,900)</u>	<u>(41,982)</u>	<u>26,918</u>
Net change in fund balances	<u>(68,900)</u>	<u>(68,900)</u>	<u>(41,982)</u>	<u>26,918</u>
Fund balances - beginning	120,000	120,000	122,048	2,048
Fund balances - ending	<u>\$ 51,100</u>	<u>\$ 51,100</u>	<u>\$ 80,066</u>	<u>\$ 28,966</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and permits	\$ 45,000	\$ 45,000	\$ 38,778	\$ (6,222)
Intergovernmental	165,000	165,000	171,242	6,242
Miscellaneous	5,300	5,300	3,283	(2,017)
Total revenues	<u>215,300</u>	<u>215,300</u>	<u>213,303</u>	<u>(1,997)</u>
Expenditures				
Public safety:				
Materials and services	718,505	752,950	752,192	758
Contingencies	75,000	68,000	-	68,000
Total expenditures	<u>793,505</u>	<u>820,950</u>	<u>752,192</u>	<u>68,758</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(578,205)</u>	<u>(605,650)</u>	<u>(538,889)</u>	<u>66,761</u>
Other Financing Sources (Uses)				
Transfers from other funds	555,000	582,445	582,445	-
Total other financing sources (uses)	<u>555,000</u>	<u>582,445</u>	<u>582,445</u>	<u>-</u>
Net change in fund balances	<u>(23,205)</u>	<u>(23,205)</u>	<u>43,556</u>	<u>66,761</u>
Fund balances - beginning	160,000	160,000	160,219	219
Fund balances - ending	<u>\$ 136,795</u>	<u>\$ 136,795</u>	<u>\$ 203,775</u>	<u>\$ 66,980</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, 2009**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and permits	\$ 50	\$ 50	\$ 50	\$ -
Intergovernmental	1,400,000	1,400,000	1,258,607	(141,393)
Miscellaneous	25,300	25,300	16,525	(8,775)
Total revenues	<u>1,425,350</u>	<u>1,425,350</u>	<u>1,275,182</u>	<u>(150,168)</u>
Expenditures				
Highways and streets:				
Personal services	624,762	631,762	601,810	29,952
Materials and services	679,664	679,664	569,324	110,340
Capital outlay	55,000	55,000	-	55,000
Contingencies	100,000	93,000	-	93,000
Total expenditures	<u>1,459,426</u>	<u>1,459,426</u>	<u>1,171,134</u>	<u>288,292</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(34,076)</u>	<u>(34,076)</u>	<u>104,048</u>	<u>138,124</u>
Other Financing Sources (Uses)				
Transfers from other funds	2,280	2,280	2,280	-
Transfers to other funds	<u>(212,416)</u>	<u>(212,416)</u>	<u>(212,416)</u>	<u>-</u>
Total other financing sources (uses)	<u>(210,136)</u>	<u>(210,136)</u>	<u>(210,136)</u>	<u>-</u>
Net change in fund balances	<u>(244,212)</u>	<u>(244,212)</u>	<u>(106,088)</u>	<u>138,124</u>
Fund balances, budgetary basis - beginning	625,000	625,000	682,579	57,579
Fund balances, budgetary basis - ending	<u>\$ 380,788</u>	<u>\$ 380,788</u>	<u>\$ 576,491</u>	<u>\$ 195,703</u>
Reconciliation:				
Miscellaneous, budgetary basis			\$ 16,525	
Transfers from other funds - services provided			2,280	
Charges for services, modified accrual basis			<u>\$ 18,805</u>	
Expenditures, budgetary basis			\$ 1,171,134	
Transfers to other funds - services provided			133,566	
Expenditures, modified accrual basis			<u>\$ 1,304,700</u>	
Other financing sources (uses), budgetary basis			\$ (210,136)	
Transfers from other funds - services provided			(2,280)	
Transfers to other funds - services provided			133,566	
Other financing sources (uses), modified accrual basis			<u>\$ (78,850)</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 50,000	\$ 50,000	\$ 41,022	\$ (8,978)
Miscellaneous	100,000	100,000	82,752	(17,248)
Total revenues	<u>150,000</u>	<u>150,000</u>	<u>123,774</u>	<u>(26,226)</u>
Expenditures				
General government:				
Materials and services	424,000	429,050	246,109	182,941
Capital outlay	3,190,000	3,240,000	2,987,947	252,053
Total general government	<u>3,614,000</u>	<u>3,669,050</u>	<u>3,234,056</u>	<u>434,994</u>
Public safety:				
Materials and services	10,000	10,000	49,188	(39,188)
Capital outlay	100,000	100,000	110,611	(10,611)
Total public safety	<u>110,000</u>	<u>110,000</u>	<u>159,799</u>	<u>(49,799)</u>
Contingencies	130,000	74,950	-	74,950
Total expenditures	<u>3,854,000</u>	<u>3,854,000</u>	<u>3,393,855</u>	<u>460,145</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,704,000)</u>	<u>(3,704,000)</u>	<u>(3,270,081)</u>	<u>433,919</u>
Other Financing Sources (Uses)				
Transfers from other funds	45,000	45,000	50,050	5,050
Transfers to other funds	(40,851)	(40,851)	(40,851)	-
Total other financing sources (uses)	<u>4,149</u>	<u>4,149</u>	<u>9,199</u>	<u>5,050</u>
Net change in fund balances	<u>(3,699,851)</u>	<u>(3,699,851)</u>	<u>(3,260,882)</u>	<u>438,969</u>
Fund balances, budgetary basis - beginning	3,700,000	3,700,000	3,727,191	27,191
Fund balances, budgetary basis - ending	<u>\$ 149</u>	<u>\$ 149</u>	<u>\$ 466,309</u>	<u>\$ 466,160</u>
Reconciliation:				
Expenditures, budgetary basis			\$ 3,393,855	
Transfers to other funds - services provided			40,851	
Expenditures, modified accrual basis			<u>\$ 3,434,706</u>	
Other financing sources (uses), budgetary basis			\$ 9,199	
Transfers to other funds - services provided			40,851	
Other financing sources (uses), modified accrual basis			<u>\$ 50,050</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 245,000	\$ 245,000	\$ 8,708	\$ (236,292)
Charges for services	450,000	450,000	203,328	(246,672)
Miscellaneous	176,550	176,550	118,372	(58,178)
Total revenues	<u>871,550</u>	<u>871,550</u>	<u>330,408</u>	<u>(541,142)</u>
Expenditures				
Culture and recreation:				
Materials and services	299,800	299,800	200,827	98,973
Capital outlay	4,295,000	4,295,000	247,615	4,047,385
Contingencies	250,000	250,000	-	250,000
Total expenditures	<u>4,844,800</u>	<u>4,844,800</u>	<u>448,442</u>	<u>4,396,358</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,973,250)</u>	<u>(3,973,250)</u>	<u>(118,034)</u>	<u>3,855,216</u>
Other Financing Sources (Uses)				
Transfers to other funds	(158,235)	(158,235)	(158,235)	-
Total other financing sources (uses)	<u>(158,235)</u>	<u>(158,235)</u>	<u>(158,235)</u>	<u>-</u>
Net change in fund balances	(4,131,485)	(4,131,485)	(276,269)	3,855,216
Fund balances, budgetary basis - beginning	4,652,500	4,652,500	4,669,842	17,342
Fund balances, budgetary basis - ending	<u>\$ 521,015</u>	<u>\$ 521,015</u>	<u>\$ 4,393,573</u>	<u>\$ 3,872,558</u>
Reconciliation:				
Expenditures, budgetary basis			\$ 448,442	
Transfers to other funds - services provided			57,105	
Expenditures, modified accrual basis			<u>\$ 505,547</u>	
Other financing sources (uses), budgetary basis			\$ (158,235)	
Transfers to other funds - services provided			57,105	
Other financing sources (uses), modified accrual basis			<u>\$ (101,130)</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, 2009**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 568,991	\$ 568,991	\$ 418,218	\$ (150,773)
Charges for services	400,000	400,000	123,411	(276,589)
Miscellaneous	43,100	43,100	31,695	(11,405)
Total revenues	<u>1,012,091</u>	<u>1,012,091</u>	<u>573,324</u>	<u>(438,767)</u>
Expenditures				
Highways and streets:				
Materials and services	95,000	177,000	144,419	32,581
Capital outlay	600,000	600,000	298,185	301,815
Contingencies	100,000	18,000	-	18,000
Total expenditures	<u>795,000</u>	<u>795,000</u>	<u>442,604</u>	<u>352,396</u>
Excess (deficiency) of revenues over (under) expenditures	<u>217,091</u>	<u>217,091</u>	<u>130,720</u>	<u>(86,371)</u>
Other Financing Sources (Uses)				
Transfers from other funds	75,000	75,000	75,000	-
Transfers to other funds	(408,551)	(408,551)	(408,551)	-
Total other financing sources (uses)	<u>(333,551)</u>	<u>(333,551)</u>	<u>(333,551)</u>	<u>-</u>
Net change in fund balances	(116,460)	(116,460)	(202,831)	(86,371)
Fund balances, budgetary basis - beginning	1,955,000	1,955,000	1,976,226	21,226
Fund balances, budgetary basis - ending	<u>\$ 1,838,540</u>	<u>\$ 1,838,540</u>	<u>\$ 1,773,395</u>	<u>\$ (65,145)</u>
Reconciliation:				
Expenditures, budgetary basis			\$ 442,604	
Transfers to other funds - services provided			104,541	
Expenditures, modified accrual basis			<u>\$ 547,145</u>	
Other financing sources (uses), budgetary basis			\$ (333,551)	
Transfers to other funds - services provided			104,541	
Other financing sources (uses), modified accrual basis			<u>\$ (229,010)</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, 2009**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property taxes	\$ 1,507,000	\$ 1,507,000	\$ 1,537,698	\$ 30,698
Miscellaneous	10,700	10,700	7,892	(2,808)
Total revenues	<u>1,517,700</u>	<u>1,517,700</u>	<u>1,545,590</u>	<u>27,890</u>
Expenditures				
Debt service	1,711,155	1,711,155	1,711,140	15
Excess (deficiency) of revenues over (under) expenditures	<u>(193,455)</u>	<u>(193,455)</u>	<u>(165,550)</u>	<u>27,905</u>
Other Financing Sources (Uses)				
Transfers from other funds	400,000	400,000	400,000	-
Total other financing sources (uses)	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>-</u>
Net change in fund balances	206,545	206,545	234,450	27,905
Fund balances - beginning	814,505	814,505	835,068	20,563
Fund balances - ending	<u>\$ 1,021,050</u>	<u>\$ 1,021,050</u>	<u>\$ 1,069,518</u>	<u>\$ 48,468</u>

