

PROPRIETARY FUNDS

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City of McMinnville, Oregon
Combining Statement of Net Assets
Internal Service Funds
June 30, 2009

	Information Systems & Services	Insurance Services	Total Internal Service Funds
Assets			
Current assets:			
Cash and investments	\$ 311,304	\$ 468,976	\$ 780,280
Receivables, net of allowance for uncollectibles	849	2,175	3,024
Due from component unit	-	630	630
Prepays	886	6,191	7,077
Total current assets	<u>313,039</u>	<u>477,972</u>	<u>791,011</u>
Non-current assets:			
Capital assets:			
Non-depreciable capital assets	7,566	-	7,566
Depreciable capital assets	2,223,907	-	2,223,907
Accumulated depreciation	(1,092,880)	-	(1,092,880)
Total non-current assets	<u>1,138,593</u>	<u>-</u>	<u>1,138,593</u>
Total assets	<u>1,451,632</u>	<u>477,972</u>	<u>1,929,604</u>
Liabilities			
Current liabilities:			
Accounts payable	69,429	31,988	101,417
Other liabilities	-	41,081	41,081
Compensated absences	9,237	-	9,237
Total current liabilities	<u>78,666</u>	<u>73,069</u>	<u>151,735</u>
Non-current liabilities:			
Other post employment benefits	3,222	-	3,222
Total non-current liabilities	<u>3,222</u>	<u>-</u>	<u>3,222</u>
Total liabilities	<u>81,888</u>	<u>73,069</u>	<u>154,957</u>
Net Assets			
Invested in capital assets, net of related debt	1,138,593	-	1,138,593
Unrestricted	231,151	404,903	636,054
Total net assets	<u>\$ 1,369,744</u>	<u>\$ 404,903</u>	<u>\$ 1,774,647</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, 2009

	Information Systems & Services	Insurance Services	Total Internal Service Funds
Operating revenues			
Charges for services	\$ 974,995	\$ 702,381	\$ 1,677,376
Miscellaneous	-	35,880	35,880
Total operating revenues	<u>974,995</u>	<u>738,261</u>	<u>1,713,256</u>
Operating Expenses			
Personal services	258,861	-	258,861
Materials and services	471,219	551,595	1,022,814
Depreciation	261,446	-	261,446
Total operating expenses	<u>991,526</u>	<u>551,595</u>	<u>1,543,121</u>
Operating income (loss)	<u>(16,531)</u>	<u>186,666</u>	<u>170,135</u>
Nonoperating Revenues (Expenses)			
Investment earnings	2,742	6,536	9,278
Other revenue	2,309	-	2,309
Grant revenue	50,000	750	50,750
Total nonoperating revenues (expenses)	<u>55,051</u>	<u>7,286</u>	<u>62,337</u>
Income (loss) before contributions and transfers	<u>38,520</u>	<u>193,952</u>	<u>232,472</u>
Contributions and Transfers			
Capital contributions from other funds	61,612	-	61,612
Total contributions and transfers	<u>61,612</u>	<u>-</u>	<u>61,612</u>
Change in net assets	100,132	193,952	294,084
Total net assets - beginning	1,269,612	210,951	1,480,563
Total net assets - ending	<u><u>\$ 1,369,744</u></u>	<u><u>\$ 404,903</u></u>	<u><u>\$ 1,774,647</u></u>

City of McMinnville, Oregon
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2009

	Information Systems & Services	Insurance Services	Total
Cash Flows From Operating Activities			
Receipts from interfund services provided	\$ 974,995	\$ 702,381	\$ 1,677,376
Other operating receipts	1,459	33,076	34,535
Payments to suppliers	(390,744)	(599,379)	(990,123)
Payments to employees	(260,740)	-	(260,740)
Payments for interfund services used	(2,220)	-	(2,220)
Net cash from operating activities	<u>322,750</u>	<u>136,078</u>	<u>458,828</u>
Cash Flows From Non-Capital Financing Activities			
FEMA proceeds	-	750	750
Net cash from non-capital financing activities	<u>-</u>	<u>750</u>	<u>750</u>
Cash Flows From Capital and Related Financing Activities			
Grant proceeds	50,000	-	50,000
Additions to capital assets	(197,834)	-	(197,834)
Net cash from capital and related financing activities	<u>(147,834)</u>	<u>-</u>	<u>(147,834)</u>
Cash Flows From Investing Activities			
Interest received	<u>2,742</u>	<u>6,535</u>	<u>9,277</u>
Increase (Decrease) in Cash and Investments	177,658	143,363	321,021
Cash and Investments - Beginning	<u>133,646</u>	<u>325,613</u>	<u>459,259</u>
Cash and Investments - Ending	<u><u>\$ 311,304</u></u>	<u><u>\$ 468,976</u></u>	<u><u>\$ 780,280</u></u>
Reconciliation of Operating Income (Loss) to Net Cash From Operating Activities			
Operating income (loss)	\$ (16,531)	\$ 186,667	\$ 170,136
Adjustments to reconcile operating income (loss) to net cash from operating activities:			
Depreciation	261,446	-	261,446
Other revenue	2,308	-	2,308
Change in current assets and liabilities:			
Receivables	(849)	(2,175)	(3,024)
Due from component unit	-	(630)	(630)
Prepays	37,253	(4,098)	33,155
Accounts payable	41,322	(2,915)	38,407
Compensated absences	(5,421)	-	(5,421)
Other post employment benefits	3,222	-	3,222
Other liabilities	-	(40,771)	(40,771)
Deferred revenue	-	-	-
Net cash from operating activities	<u><u>\$ 322,750</u></u>	<u><u>\$ 136,078</u></u>	<u><u>\$ 458,828</u></u>
Non-Cash Investing, Capital, and Financing Activities			
Capital contributions from other funds	\$ 61,612	\$ -	\$ 61,612

City of McMinnville, Oregon

Building Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Licenses and permits	\$ 690,335	\$ 690,335	\$ 200,994	\$ (489,341)
Miscellaneous	9,000	9,000	9,727	727
Total revenues	<u>699,335</u>	<u>699,335</u>	<u>210,721</u>	<u>(488,614)</u>
Expenditures				
Building:				
Personal services	531,982	531,982	422,559	109,423
Materials and services	111,384	111,384	64,649	46,735
Capital outlay	13,500	13,500	13,201	299
Contingencies	100,000	100,000	-	100,000
Total expenditures	<u>756,866</u>	<u>756,866</u>	<u>500,409</u>	<u>256,457</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(57,531)</u>	<u>(57,531)</u>	<u>(289,688)</u>	<u>(232,157)</u>
Other Financing Sources (Uses)				
Transfers from other funds	800,000	800,000	762,980	(37,020)
Transfers to other funds	(62,594)	(62,594)	(62,594)	-
Total other financing sources (uses)	<u>737,406</u>	<u>737,406</u>	<u>700,386</u>	<u>(37,020)</u>
Net change in fund balances	<u>679,875</u>	<u>679,875</u>	<u>410,698</u>	<u>(269,177)</u>
Fund balances, budgetary basis - beginning	-	-	-	-
Fund balances, budgetary basis - ending	<u>\$ 679,875</u>	<u>\$ 679,875</u>	<u>410,698</u>	<u>\$ (269,177)</u>
Add (deduct):				
Capital assets			393,636	
Accumulated depreciation			(33,091)	
Compensated absences payable			(30,592)	
Other post employment benefits			(5,215)	
Net assets, full accrual - ending			<u>\$ 735,436</u>	
Reconciliation:				
Expenditures, budgetary basis			\$ 500,409	
Change in compensated absences			30,592	
Change in other post employment benefits			5,215	
Expenditures capitalized			(13,201)	
Transfers to other funds - services provided			62,594	
Depreciation			15,044	
Operating expenses, full accrual basis			<u>\$ 600,653</u>	
Other financing sources (uses), budgetary basis			\$ 700,386	
Capital contributions from other funds			362,388	
Transfers to other funds - services provided			62,594	
Total contributions and transfers, full accrual basis			<u>\$ 1,125,368</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, 2009

	Budgeted Amounts			Variance with
	Original	Final	Actual Amounts	Final Budget
Revenues				
Intergovernmental	\$ -	\$ -	\$ 1,100	\$ 1,100
Charges for services	8,025,000	8,025,000	7,919,502	(105,498)
Miscellaneous	66,200	66,200	56,342	(9,858)
Total revenues	8,091,200	8,091,200	7,976,944	(114,256)
Expenditures				
Wastewater:				
Wastewater services administration	639,816	639,816	515,944	123,872
Plant	1,273,364	1,335,364	1,240,743	94,621
Environmental services	400,905	430,905	390,558	40,347
Pump stations	159,500	159,500	134,686	24,814
Conveyance systems	1,202,687	1,207,687	882,079	325,608
Contingencies	300,000	203,000	-	203,000
Total expenditures	3,976,272	3,976,272	3,164,010	812,262
Excess (deficiency) of revenues over (under) expenditures	4,114,928	4,114,928	4,812,934	698,006
Other Financing Sources (Uses)				
Transfers to other funds	(4,578,219)	(4,578,219)	(4,578,219)	-
Total other financing sources (uses)	(4,578,219)	(4,578,219)	(4,578,219)	-
Net change in fund balances	(463,291)	(463,291)	234,715	698,006
Fund balances, budgetary basis - beginning	2,650,000	2,650,000	2,678,932	28,932
Fund balances, budgetary basis - ending	\$ 2,186,709	\$ 2,186,709	2,913,647	\$ 726,938
Add (deduct):				
Wastewater Capital Fund balances, budgetary basis - ending			15,621,471	
Deferred amount on refunding			399,253	
Deferred charges			130,705	
Transfers to other funds			350,000	
Capital assets			77,763,387	
Accumulated depreciation			(29,039,482)	
Accrued interest payable			(224,063)	
Compensated absences payable			(77,699)	
Loan payable			(444,727)	
Revenue bonds payable			(13,275,000)	
Revenue bonds premium			(745,142)	
Other post employment benefits			(17,766)	
Net assets, full accrual - ending			\$ 53,354,584	
Reconciliation:				
Expenditures, budgetary basis			\$ 3,164,010	
Wastewater Capital Fund expenditures, budgetary basis			3,532,016	
Change in compensated absences			(6,154)	
Change in other post employment benefits			17,766	
Expenditures capitalized			(645,109)	
Transfers to other funds - services provided			333,741	
Depreciation			2,355,078	
Debt Service			(3,407,524)	
Operating expenses, full accrual basis			\$ 5,343,824	
Other financing sources (uses), budgetary basis			\$ (4,578,219)	
Wastewater Capital Fund other financing sources (uses), budgetary basis			3,885,428	
Transfers to other funds - services provided			333,741	
Transfers to other funds - advance to other funds			350,000	
Total contributions and transfers, full accrual basis			\$ (9,050)	

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, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Charges for services	\$ 852,500	\$ 852,500	\$ 405,364	\$ (447,136)
Miscellaneous	556,200	556,200	269,088	(287,112)
Total revenues	<u>1,408,700</u>	<u>1,408,700</u>	<u>674,452</u>	<u>(734,248)</u>
Expenditures				
Wastewater:				
Materials and services	942,500	942,500	18,509	923,991
Capital outlay	1,050,000	1,050,000	105,983	944,017
Debt service	3,407,532	3,407,532	3,407,524	8
Contingencies	500,000	500,000	-	500,000
Total expenditures	<u>5,900,032</u>	<u>5,900,032</u>	<u>3,532,016</u>	<u>2,368,016</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,491,332)</u>	<u>(4,491,332)</u>	<u>(2,857,564)</u>	<u>1,633,768</u>
Other Financing Sources (Uses)				
Transfers from other funds	4,357,530	4,357,530	4,357,530	-
Transfers to other funds	<u>(472,102)</u>	<u>(472,102)</u>	<u>(472,102)</u>	-
Total other financing sources (uses)	<u>3,885,428</u>	<u>3,885,428</u>	<u>3,885,428</u>	-
Net change in fund balances	<u>(605,904)</u>	<u>(605,904)</u>	<u>1,027,864</u>	<u>1,633,768</u>
Fund balances, budgetary basis - beginning	14,555,000	14,555,000	14,593,607	38,607
Fund balances, budgetary basis - ending	<u>\$ 13,949,096</u>	<u>\$ 13,949,096</u>	<u>15,621,471</u>	<u>\$ 1,672,375</u>
Add (deduct):				
Wastewater Services Fund balances, budgetary basis - ending			2,913,647	
Deferred amount on refunding			399,253	
Deferred charges			130,705	
Transfers to other funds			350,000	
Capital assets			77,763,387	
Accumulated depreciation			(29,039,482)	
Accrued interest payable			(224,063)	
Compensated absences payable			(77,699)	
Loan payable			(444,727)	
Revenue bonds payable			(13,275,000)	
Revenue bonds premium			(745,142)	
Other post employment benefits			(17,766)	
Net assets, full accrual - ending			<u>\$ 53,354,584</u>	
Reconciliation:				
Expenditures, budgetary basis			\$ 3,532,016	
Wastewater Services Fund expenditures, budgetary basis			3,164,010	
Change in compensated absences			(6,154)	
Change in other post employment benefits			17,766	
Expenditures capitalized			(645,109)	
Transfers to other funds - services provided			333,741	
Depreciation			2,355,078	
Debt Service			(3,407,524)	
Operating expenses, full accrual basis			<u>\$ 5,343,824</u>	
Other financing sources (uses), budgetary basis			\$ 3,885,428	
Wastewater Services Fund other financing sources (uses), budgetary basis			(4,578,219)	
Transfers to other funds - services provided			333,741	
Transfers to other funds - advance to other funds			350,000	
Total contributions and transfers, full accrual basis			<u>\$ (9,050)</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, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$ -	\$ -	\$ 5,829	\$ 5,829
Charges for services	4,391,000	4,738,000	4,845,297	107,297
Miscellaneous	39,200	39,200	29,892	(9,308)
Total revenues	<u>4,430,200</u>	<u>4,777,200</u>	<u>4,881,018</u>	<u>103,818</u>
Expenditures				
Ambulance:				
Personal services	1,808,371	1,808,371	1,723,091	85,280
Materials and services	2,376,731	2,806,731	2,825,168	(18,437)
Capital outlay	401,509	401,509	384,031	17,478
Contingencies	300,000	214,255	-	214,255
Total expenditures	<u>4,886,611</u>	<u>5,230,866</u>	<u>4,932,290</u>	<u>298,576</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(456,411)</u>	<u>(453,666)</u>	<u>(51,272)</u>	<u>402,394</u>
Other Financing Sources (Uses)				
Transfers from other funds	155,000	155,000	155,000	-
Transfers to other funds	(230,132)	(232,877)	(232,877)	-
Total other financing sources (uses)	<u>(75,132)</u>	<u>(77,877)</u>	<u>(77,877)</u>	<u>-</u>
Net change in fund balances	<u>(531,543)</u>	<u>(531,543)</u>	<u>(129,149)</u>	<u>402,394</u>
Fund balances, budgetary basis - beginning	1,475,000	1,475,000	1,612,944	137,944
Fund balances, budgetary basis - ending	<u>\$ 943,457</u>	<u>\$ 943,457</u>	<u>1,483,795</u>	<u>\$ 540,338</u>
Add (deduct):				
Allowance for uncollectibles			(448,986)	
Capital assets			971,614	
Accumulated depreciation			(428,568)	
Compensated absences payable			(76,169)	
Other post employment benefits			(21,267)	
Net assets, full accrual - ending			<u>\$ 1,480,419</u>	
Reconciliation:				
Charges for services, budgetary basis			\$ 4,845,297	
Medical write-offs			(2,431,681)	
Change in allowance for uncollectibles			(47,244)	
Charges for services, full accrual basis			<u>\$ 2,366,372</u>	
Expenditures, budgetary basis			\$ 4,932,290	
Change in compensated absences			(14,411)	
Change in other post employment benefits			21,267	
Medical write-offs			(2,431,681)	
Expenditures capitalized			(353,807)	
Transfers to other funds - services provided			176,022	
Depreciation			65,354	
Operating expenses, full accrual basis			<u>\$ 2,395,034</u>	
Other financing sources (uses), budgetary basis			\$ (77,877)	
Capital assets transferred to other funds			(5,653)	
Transfers to other funds - services provided			176,022	
Total contributions and transfers, full accrual basis			<u>\$ 92,492</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, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$ -	\$ 50,000	\$ 50,000	\$ -
Charges for services	617,883	644,913	689,291	44,378
Miscellaneous	4,900	4,900	5,050	150
Total revenues	<u>622,783</u>	<u>699,813</u>	<u>744,341</u>	<u>44,528</u>
Expenditures				
Personal services	271,864	271,864	261,059	10,805
Materials and services	501,066	613,846	573,209	40,637
Capital outlay	158,490	167,740	95,844	71,896
Debt service	3,000	3,000	-	3,000
Contingencies	80,000	35,000	-	35,000
Total expenditures	<u>1,014,420</u>	<u>1,091,450</u>	<u>930,112</u>	<u>161,338</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(391,637)</u>	<u>(391,637)</u>	<u>(185,771)</u>	<u>205,866</u>
Other Financing Sources (Uses)				
Lease purchase	9,500	9,500	-	(9,500)
Transfers from other funds	285,704	285,704	285,704	-
Total other financing sources (uses)	<u>295,204</u>	<u>295,204</u>	<u>285,704</u>	<u>(9,500)</u>
Net change in fund balances	<u>(96,433)</u>	<u>(96,433)</u>	<u>99,933</u>	<u>196,366</u>
Fund balances, budgetary basis - beginning	105,000	105,000	143,678	38,678
Fund balances, budgetary basis - ending	<u>\$ 8,567</u>	<u>\$ 8,567</u>	<u>243,611</u>	<u>\$ 235,044</u>
Add (deduct):				
Capital assets			2,231,473	
Accumulated depreciation			(1,092,880)	
Compensated absences payable			(9,238)	
Other post employment benefits			(3,222)	
Net assets, full accrual - ending			<u>\$ 1,369,744</u>	
Reconciliation:				
Charges for services, budgetary basis			\$ 689,291	
Transfers from other funds - services provided			285,704	
Charges for services, full accrual basis			<u>\$ 974,995</u>	
Expenditures, budgetary basis			\$ 930,112	
Change in compensated absences			(5,420)	
Change in other post employment benefits			3,222	
Expenditures capitalized			(197,834)	
Depreciation			261,446	
Operating expenses, full accrual basis			<u>\$ 991,526</u>	
Other financing sources (uses), budgetary basis			\$ 285,704	
Capital contributions from other funds			61,612	
Transfers from other funds - services provided			(285,704)	
Total contributions and transfers, full accrual basis			<u>\$ 61,612</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, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$ 3,500	\$ 3,500	\$ 750	\$ (2,750)
Charges for services	726,500	726,500	702,381	(24,119)
Miscellaneous	38,400	38,400	42,417	4,017
Total revenues	<u>768,400</u>	<u>768,400</u>	<u>745,548</u>	<u>(22,852)</u>
Expenditures				
Materials and services	774,400	774,400	546,315	228,085
Contingencies	100,000	100,000	-	100,000
Total expenditures	<u>874,400</u>	<u>874,400</u>	<u>546,315</u>	<u>328,085</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(106,000)</u>	<u>(106,000)</u>	<u>199,233</u>	<u>305,233</u>
Other Financing Sources (Uses)				
Transfers to other funds	<u>(46,051)</u>	<u>(46,051)</u>	<u>(46,051)</u>	<u>-</u>
Total other financing sources (uses)	<u>(46,051)</u>	<u>(46,051)</u>	<u>(46,051)</u>	<u>-</u>
Net change in fund balances	<u>(152,051)</u>	<u>(152,051)</u>	<u>153,182</u>	<u>305,233</u>
Fund balances, budgetary basis - beginning	200,000	200,000	292,803	92,803
Fund balances, budgetary basis - ending	<u>\$ 47,949</u>	<u>\$ 47,949</u>	<u>445,985</u>	<u>\$ 398,036</u>
Deduct:				
Insurance claims liability			(41,082)	
Net assets, full accrual - ending			<u>\$ 404,903</u>	
Reconciliation:				
Expenditures, budgetary basis			\$ 546,315	
Transfers to other funds - services provided			46,051	
Change in insurance claims liability			(40,771)	
Operating expenses, full accrual basis			<u>\$ 551,595</u>	
Other financing sources (uses), budgetary basis			\$ (46,051)	
Transfers to other funds - services provided			46,051	
Total contributions and transfers, full accrual basis			<u>\$ -</u>	

