

## **SUPPLEMENTARY INFORMATION**

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## **COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES**

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**City of McMinnville, Oregon**  
**Combining Balance Sheet**  
**Non-Major Governmental Funds**  
**June 30, 2008**

	<b>Special Revenue Funds</b>			
	<b>Special Assessment</b>	<b>Telecom- munications</b>	<b>Emergency Communi- cations</b>	<b>Street</b>
<b>Assets</b>				
Cash and investments	\$ 190,325	\$ 122,048	\$ 160,219	\$ 721,708
Receivables	28,748	-	-	989
Prepays	319	-	-	802
<b>Total assets</b>	<b>\$ 219,392</b>	<b>\$ 122,048</b>	<b>\$ 160,219</b>	<b>\$ 723,499</b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities:</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ 39,231
Due to component unit	-	-	-	1,689
Deferred revenue	28,748	-	-	-
<b>Total liabilities</b>	<b>28,748</b>	<b>-</b>	<b>-</b>	<b>40,920</b>
<b>Fund balances:</b>				
<b>Reserved for:</b>				
Highways and streets	-	-	-	681,777
System expansion	-	-	-	-
Prepays	319	-	-	802
<b>Unreserved, undesignated, reported in:</b>				
Special revenue funds	190,325	122,048	160,219	-
Capital projects funds	-	-	-	-
<b>Total fund balances</b>	<b>190,644</b>	<b>122,048</b>	<b>160,219</b>	<b>682,579</b>
<b>Total liabilities and fund balances</b>	<b>\$ 219,392</b>	<b>\$ 122,048</b>	<b>\$ 160,219</b>	<b>\$ 723,499</b>

		<b>Capital Projects Fund</b>			
<b>Airport Maintenance</b>	<b>Total</b>	<b>Transportation</b>	<b>Total Non-Major Governmental Funds</b>		
\$ 775,734	\$ 1,970,034	\$ 1,965,668	\$ 3,935,702		
61,991	91,728	12,421	104,149		
319	1,440	319	1,759		
<u>\$ 838,044</u>	<u>\$ 2,063,202</u>	<u>\$ 1,978,408</u>	<u>\$ 4,041,610</u>		
\$ 21,413	\$ 60,644	\$ 1,703	\$ 62,347		
-	1,689	-	1,689		
16,832	45,580	479	46,059		
<u>38,245</u>	<u>107,913</u>	<u>2,182</u>	<u>110,095</u>		
-	681,777	-	681,777		
-	-	1,697,000	1,697,000		
319	1,440	319	1,759		
799,480	1,272,072	-	1,272,072		
-	-	278,907	278,907		
<u>799,799</u>	<u>1,955,289</u>	<u>1,976,226</u>	<u>3,931,515</u>		
<u>\$ 838,044</u>	<u>\$ 2,063,202</u>	<u>\$ 1,978,408</u>	<u>\$ 4,041,610</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, 2008**

	<b>Special Revenue Funds</b>			
	<b>Special Assessment</b>	<b>Telecom- munications</b>	<b>Emergency Communi- cations</b>	<b>Street</b>
<b>Revenues</b>				
Special assessments	\$ 55,997	\$ -	\$ -	\$ -
Licenses and permits	-	192,471	48,774	44
Intergovernmental	-	-	157,634	1,368,910
Charges for services	-	-	-	-
Miscellaneous	9,178	6,937	8,361	45,178
<b>Total revenues</b>	<b>65,175</b>	<b>199,408</b>	<b>214,769</b>	<b>1,414,132</b>
<b>Expenditures</b>				
Current:				
General government	51,700	236,471	-	-
Public safety	-	-	699,911	-
Highways and streets	-	-	-	1,133,267
Airport	-	-	-	-
Capital outlay:				
Highways and streets	-	-	-	-
<b>Total expenditures</b>	<b>51,700</b>	<b>236,471</b>	<b>699,911</b>	<b>1,133,267</b>
Excess (deficiency) of revenues over (under) expenditures	13,475	(37,063)	(485,142)	280,865
<b>Other Financing Sources (Uses)</b>				
Transfers from other funds	-	-	500,000	120,178
Transfers to other funds	(4,938)	-	-	(385,730)
<b>Total other financing sources (uses)</b>	<b>(4,938)</b>	<b>-</b>	<b>500,000</b>	<b>(265,552)</b>
<b>Net change in fund balances</b>	<b>8,537</b>	<b>(37,063)</b>	<b>14,858</b>	<b>15,313</b>
Fund balances - beginning	182,107	159,111	145,361	667,266
<b>Fund balances - ending</b>	<b>\$ 190,644</b>	<b>\$ 122,048</b>	<b>\$ 160,219</b>	<b>\$ 682,579</b>

		Capital Projects Fund			
Airport Maintenance	Total	Transportation	Total Non-Major Governmental Funds		
\$ -	\$ 55,997	\$ -	\$ -	\$ 55,997	
-	241,289	-	-	241,289	
241,623	1,768,167	159,417		1,927,584	
208,306	208,306	861,540		1,069,846	
41,722	111,376	70,615		181,991	
<u>491,651</u>	<u>2,385,135</u>	<u>1,091,572</u>		<u>3,476,707</u>	
-	288,171	-		288,171	
-	699,911	-		699,911	
-	1,133,267	38,079		1,171,346	
337,342	337,342	-		337,342	
-	-	170,828		170,828	
<u>337,342</u>	<u>2,458,691</u>	<u>208,907</u>		<u>2,667,598</u>	
<u>154,309</u>	<u>(73,556)</u>	<u>882,665</u>		<u>809,109</u>	
-	620,178	150,000		770,178	
<u>(27,418)</u>	<u>(418,086)</u>	<u>(407,239)</u>		<u>(825,325)</u>	
<u>(27,418)</u>	<u>202,092</u>	<u>(257,239)</u>		<u>(55,147)</u>	
126,891	128,536	625,426		753,962	
672,908	1,826,753	1,350,800		3,177,553	
<u>\$ 799,799</u>	<u>\$ 1,955,289</u>	<u>\$ 1,976,226</u>		<u>\$ 3,931,515</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, 2008**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Special assessments	\$ 75,000	\$ 75,000	\$ 55,997	\$ (19,003)
Miscellaneous	9,545	9,545	9,178	(367)
<b>Total revenues</b>	<u>84,545</u>	<u>84,545</u>	<u>65,175</u>	<u>(19,370)</u>
<b>Expenditures</b>				
General government:				
Materials and services	70,800	71,350	51,700	19,650
Contingencies	10,000	9,450	-	9,450
<b>Total expenditures</b>	<u>80,800</u>	<u>80,800</u>	<u>51,700</u>	<u>29,100</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,745</u>	<u>3,745</u>	<u>13,475</u>	<u>9,730</u>
<b>Other Financing Sources (Uses)</b>				
Transfers to other funds	(4,938)	(4,938)	(4,938)	-
<b>Total other financing sources (uses)</b>	<u>(4,938)</u>	<u>(4,938)</u>	<u>(4,938)</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>(1,193)</u>	<u>(1,193)</u>	<u>8,537</u>	<u>9,730</u>
Fund balances - beginning	180,000	180,000	182,107	2,107
<b>Fund balances - ending</b>	<u>\$ 178,807</u>	<u>\$ 178,807</u>	<u>\$ 190,644</u>	<u>\$ 11,837</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, 2008**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and permits	\$ 180,000	\$ 198,539	\$ 192,471	\$ (6,068)
Miscellaneous	7,700	7,700	6,937	(763)
<b>Total revenues</b>	<u>187,700</u>	<u>206,239</u>	<u>199,408</u>	<u>(6,831)</u>
<b>Expenditures</b>				
General government:				
Materials and services	224,000	245,539	236,471	9,068
Contingencies	30,000	27,000	-	27,000
<b>Total expenditures</b>	<u>254,000</u>	<u>272,539</u>	<u>236,471</u>	<u>36,068</u>
Excess (deficiency) of revenues over (under) expenditures	(66,300)	(66,300)	(37,063)	29,237
Net change in fund balances	(66,300)	(66,300)	(37,063)	29,237
Fund balances - beginning	155,000	155,000	159,111	4,111
<b>Fund balances - ending</b>	<u>\$ 88,700</u>	<u>\$ 88,700</u>	<u>\$ 122,048</u>	<u>\$ 33,348</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, 2008**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and permits	\$ 54,500	\$ 54,500	\$ 48,774	\$ (5,726)
Intergovernmental	150,000	165,000	157,634	(7,366)
Miscellaneous	6,800	6,800	8,361	1,561
<b>Total revenues</b>	<u>211,300</u>	<u>226,300</u>	<u>214,769</u>	<u>(11,531)</u>
<b>Expenditures</b>				
<b>Public safety:</b>				
Materials and services	692,610	707,610	699,911	7,699
Contingencies	75,000	75,000	-	75,000
<b>Total expenditures</b>	<u>767,610</u>	<u>782,610</u>	<u>699,911</u>	<u>82,699</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(556,310)</u>	<u>(556,310)</u>	<u>(485,142)</u>	<u>71,168</u>
<b>Other Financing Sources (Uses)</b>				
Transfers from other funds	500,000	500,000	500,000	-
<b>Total other financing sources (uses)</b>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>(56,310)</u>	<u>(56,310)</u>	<u>14,858</u>	<u>71,168</u>
<b>Fund balances - beginning</b>	<u>145,000</u>	<u>145,000</u>	<u>145,361</u>	<u>361</u>
<b>Fund balances - ending</b>	<u>\$ 88,690</u>	<u>\$ 88,690</u>	<u>\$ 160,219</u>	<u>\$ 71,529</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, 2008**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Licenses and permits	\$ 50	\$ 50	\$ 44	\$ (6)
Intergovernmental	1,385,000	1,385,000	1,368,910	(16,090)
Miscellaneous	28,600	28,600	45,178	16,578
<b>Total revenues</b>	<b>1,413,650</b>	<b>1,413,650</b>	<b>1,414,132</b>	<b>482</b>
<b>Expenditures</b>				
Highways and streets:				
Personal services	636,899	636,899	578,976	57,923
Materials and services	629,579	629,579	549,208	80,371
Capital outlay	50,000	50,000	5,083	44,917
Contingencies	100,000	75,000	-	75,000
<b>Total expenditures</b>	<b>1,416,478</b>	<b>1,391,478</b>	<b>1,133,267</b>	<b>258,211</b>
Excess (deficiency) of revenues over (under) expenditures	(2,828)	22,172	280,865	258,693
<b>Other Financing Sources (Uses)</b>				
Transfers from other funds	120,178	120,178	120,178	-
Transfers to other funds	(360,730)	(385,730)	(385,730)	-
<b>Total other financing sources (uses)</b>	<b>(240,552)</b>	<b>(265,552)</b>	<b>(265,552)</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(243,380)</b>	<b>(243,380)</b>	<b>15,313</b>	<b>258,693</b>
Fund balances - beginning	650,000	650,000	667,266	17,266
<b>Fund balances - ending</b>	<b>\$ 406,620</b>	<b>\$ 406,620</b>	<b>\$ 682,579</b>	<b>\$ 275,959</b>

**City of McMinnville, Oregon**  
**Airport Maintenance Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Year Ended June 30, 2008**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 2,599,374	\$ 2,599,374	\$ 241,623	\$ (2,357,751)
Charges for services	129,950	129,950	208,306	78,356
Miscellaneous	28,100	28,100	41,722	13,622
<b>Total revenues</b>	<u>2,757,424</u>	<u>2,757,424</u>	<u>491,651</u>	<u>(2,265,773)</u>
<b>Expenditures</b>				
Airport:				
Materials and services	565,810	595,810	337,342	258,468
Capital outlay	2,301,183	2,301,183	-	2,301,183
Contingencies	150,000	120,000	-	120,000
<b>Total expenditures</b>	<u>3,016,993</u>	<u>3,016,993</u>	<u>337,342</u>	<u>2,679,651</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(259,569)</u>	<u>(259,569)</u>	<u>154,309</u>	<u>413,878</u>
<b>Other Financing Sources (Uses)</b>				
Transfers to other funds	<u>(27,418)</u>	<u>(27,418)</u>	<u>(27,418)</u>	-
<b>Total other financing sources (uses)</b>	<u>(27,418)</u>	<u>(27,418)</u>	<u>(27,418)</u>	-
<b>Net change in fund balances</b>	<u>(286,987)</u>	<u>(286,987)</u>	<u>126,891</u>	<u>413,878</u>
Fund balances - beginning	659,500	659,500	672,908	13,408
<b>Fund balances - ending</b>	<u>\$ 372,513</u>	<u>\$ 372,513</u>	<u>\$ 799,799</u>	<u>\$ 427,286</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, 2008**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ 59,505	\$ 59,505
Miscellaneous	320,000	320,000	458,342	138,342
<b>Total revenues</b>	<u>320,000</u>	<u>320,000</u>	<u>517,847</u>	<u>197,847</u>
<b>Expenditures</b>				
General government:				
Materials and services	400,000	400,000	193,381	206,619
Capital outlay	3,005,000	3,005,000	24,875	2,980,125
Total general government	<u>3,405,000</u>	<u>3,405,000</u>	<u>218,256</u>	<u>3,186,744</u>
Public safety:				
Materials and services	292,750	292,750	317,904	(25,154)
Capital outlay	9,005,000	9,005,000	9,129,146	(124,146)
Total public safety	<u>9,297,750</u>	<u>9,297,750</u>	<u>9,447,050</u>	<u>(149,300)</u>
Contingencies	485,000	485,000	-	485,000
<b>Total expenditures</b>	<u>13,187,750</u>	<u>13,187,750</u>	<u>9,665,306</u>	<u>3,522,444</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(12,867,750)</u>	<u>(12,867,750)</u>	<u>(9,147,459)</u>	<u>3,720,291</u>
<b>Other Financing Sources (Uses)</b>				
Transfers to other funds	(30,528)	(30,528)	(30,528)	-
<b>Total other financing sources (uses)</b>	<u>(30,528)</u>	<u>(30,528)</u>	<u>(30,528)</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>(12,898,278)</u>	<u>(12,898,278)</u>	<u>(9,177,987)</u>	<u>3,720,291</u>
Fund balances - beginning	12,900,000	12,900,000	12,905,178	5,178
<b>Fund balances - ending</b>	<u>\$ 1,722</u>	<u>\$ 1,722</u>	<u>\$ 3,727,191</u>	<u>\$ 3,725,469</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, 2008**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for services	\$ 450,000	\$ 450,000	\$ 416,338	\$ (33,662)
Miscellaneous	97,200	97,200	236,877	139,677
<b>Total revenues</b>	<u>547,200</u>	<u>547,200</u>	<u>653,215</u>	<u>106,015</u>
<b>Expenditures</b>				
Culture and recreation:				
Materials and services	261,800	261,800	107,795	154,005
Capital outlay	2,925,000	2,925,000	811,458	2,113,542
Contingencies	150,000	150,000	-	150,000
<b>Total expenditures</b>	<u>3,336,800</u>	<u>3,336,800</u>	<u>919,253</u>	<u>2,417,547</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,789,600)</u>	<u>(2,789,600)</u>	<u>(266,038)</u>	<u>2,523,562</u>
<b>Other Financing Sources (Uses)</b>				
Transfers to other funds	(140,087)	(140,087)	(140,087)	-
<b>Total other financing sources (uses)</b>	<u>(140,087)</u>	<u>(140,087)</u>	<u>(140,087)</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>(2,929,687)</u>	<u>(2,929,687)</u>	<u>(406,125)</u>	<u>2,523,562</u>
Fund balances - beginning	4,188,000	4,188,000	5,075,967	887,967
<b>Fund balances - ending</b>	<u>\$ 1,258,313</u>	<u>\$ 1,258,313</u>	<u>\$ 4,669,842</u>	<u>\$ 3,411,529</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, 2008**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ 159,410	\$ 159,410	\$ 159,417	\$ 7
Charges for services	435,000	435,000	861,540	426,540
Miscellaneous	65,200	65,200	70,615	5,415
<b>Total revenues</b>	<b>659,610</b>	<b>659,610</b>	<b>1,091,572</b>	<b>431,962</b>
<b>Expenditures</b>				
Highways and streets:				
Materials and services	84,950	84,950	38,079	46,871
Capital outlay	220,000	220,000	170,828	49,172
Contingencies	100,000	100,000	-	100,000
<b>Total expenditures</b>	<b>404,950</b>	<b>404,950</b>	<b>208,907</b>	<b>196,043</b>
Excess (deficiency) of revenues over (under) expenditures	254,660	254,660	882,665	628,005
<b>Other Financing Sources (Uses)</b>				
Transfers from other funds	150,000	150,000	150,000	-
Transfers to other funds	(407,239)	(407,239)	(407,239)	-
<b>Total other financing sources (uses)</b>	<b>(257,239)</b>	<b>(257,239)</b>	<b>(257,239)</b>	<b>-</b>
Net change in fund balances	(2,579)	(2,579)	625,426	628,005
Fund balances - beginning	1,323,000	1,323,000	1,350,800	27,800
<b>Fund balances - ending</b>	<b>\$ 1,320,421</b>	<b>\$ 1,320,421</b>	<b>\$ 1,976,226</b>	<b>\$ 655,805</b>

**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, 2008**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Property taxes	\$ 1,450,000	\$ 1,450,000	\$ 1,471,819	\$ 21,819
Miscellaneous	30,000	30,000	16,296	(13,704)
<b>Total revenues</b>	<u>1,480,000</u>	<u>1,480,000</u>	<u>1,488,115</u>	<u>8,115</u>
<b>Expenditures</b>				
Debt service:				
Principal	685,000	685,000	685,000	-
Interest	1,025,505	1,025,505	1,025,495	10
<b>Total expenditures</b>	<u>1,710,505</u>	<u>1,710,505</u>	<u>1,710,495</u>	<u>10</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(230,505)</u>	<u>(230,505)</u>	<u>(222,380)</u>	<u>8,125</u>
<b>Other Financing Sources (Uses)</b>				
Transfers from other funds	400,000	400,000	400,000	-
<b>Total other financing sources (uses)</b>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>169,495</u>	<u>169,495</u>	<u>177,620</u>	<u>8,125</u>
Fund balances - beginning	642,500	642,500	657,448	14,948
<b>Fund balances - ending</b>	<u>\$ 811,995</u>	<u>\$ 811,995</u>	<u>\$ 835,068</u>	<u>\$ 23,073</u>