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CITY OF MCMINNVILLE, OREGON
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
June 30, 2006

	Special Revenue Funds				
	Telecom- munications	Emergency Communi- cations	Street (State Gas Tax)	Airport Maintenance	Special Assess- ment
ASSETS:					
Cash and investments	\$ 193,667	\$ 87,289	\$ 617,847	\$ 228,125	\$ 174,371
Receivables	-	38,185	583	14,257	27,504
Restricted cash and investments	-	-	-	-	-
Total assets	<u>\$ 193,667</u>	<u>\$ 125,474</u>	<u>\$ 618,430</u>	<u>\$ 242,382</u>	<u>\$ 201,875</u>
LIABILITIES AND FUND BALANCES:					
Liabilities:					
Accounts payable	\$ -	\$ 36,397	\$ 16,280	\$ 10,734	\$ -
Due to other funds	-	-	-	-	-
Due to component unit	-	-	206	-	-
Deferred revenue	-	-	-	505	27,504
Liabilities payable from restricted assets:					
Accounts payable	-	-	-	-	-
Total liabilities	<u>-</u>	<u>36,397</u>	<u>16,486</u>	<u>11,239</u>	<u>27,504</u>
Fund balances:					
Reserved for:					
Highways and streets	-	-	601,944	-	-
System expansion	-	-	-	-	-
Unreserved, undesignated, reported in:					
Special revenue funds	193,667	89,077	-	231,143	174,371
Capital projects funds	-	-	-	-	-
Total fund balances	<u>193,667</u>	<u>89,077</u>	<u>601,944</u>	<u>231,143</u>	<u>174,371</u>
Total liabilities and fund balances	<u>\$ 193,667</u>	<u>\$ 125,474</u>	<u>\$ 618,430</u>	<u>\$ 242,382</u>	<u>\$ 201,875</u>

<u>Total</u>	<u>Capital Projects Funds</u>			<u>Total Non-major Governmental Funds</u>
	<u>Trans- portation</u>	<u>Special Capital Projects</u>	<u>Total</u>	
\$ 1,301,299	\$ 1,205,433	\$ -	\$ 1,205,433	\$ 2,506,732
80,529	18,191	315,915	334,106	414,635
-	-	446,889	446,889	446,889
<u>\$ 1,381,828</u>	<u>\$ 1,223,624</u>	<u>\$ 762,804</u>	<u>\$ 1,986,428</u>	<u>\$ 3,368,256</u>
\$ 63,411	\$ 87,186	\$ -	\$ 87,186	\$ 150,597
-	-	453,814	453,814	453,814
206	-	-	-	206
28,009	91,919	-	91,919	119,928
-	-	308,990	308,990	308,990
<u>91,626</u>	<u>179,105</u>	<u>762,804</u>	<u>941,909</u>	<u>1,033,535</u>
601,944	-	-	-	601,944
-	933,090	-	933,090	933,090
688,258	-	-	-	688,258
-	111,429	-	111,429	111,429
<u>1,290,202</u>	<u>1,044,519</u>	<u>-</u>	<u>1,044,519</u>	<u>2,334,721</u>
<u>\$ 1,381,828</u>	<u>\$ 1,223,624</u>	<u>\$ 762,804</u>	<u>\$ 1,986,428</u>	<u>\$ 3,368,256</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, 2006

	Special Revenue Funds				
	Telecom- munications	Emergency Communi- cations	Street (State Gas Tax)	Airport Maintenance	Special Assess- ment
REVENUES:					
Special assessments	\$ -	\$ -	\$ -	\$ -	\$ 51,058
Licenses and permits	170,531	57,332	62	-	-
Intergovernmental	-	123,104	1,437,989	-	-
Charges for services	-	-	-	193,558	-
Miscellaneous	8,354	2,429	26,867	12,590	8,854
Total revenues	<u>178,885</u>	<u>182,865</u>	<u>1,464,918</u>	<u>206,148</u>	<u>59,912</u>
EXPENDITURES:					
Current:					
General government	214,531	-	-	-	47,910
Public safety	-	666,700	-	-	-
Highways and streets	-	-	959,467	-	-
Airport	-	-	-	86,563	-
Capital outlay:					
Highways and streets	-	-	-	-	-
Total expenditures	<u>214,531</u>	<u>666,700</u>	<u>959,467</u>	<u>86,563</u>	<u>47,910</u>
Revenues over (under) expenditures	<u>(35,646)</u>	<u>(483,835)</u>	<u>505,451</u>	<u>119,585</u>	<u>12,002</u>
OTHER FINANCING SOURCES (USES):					
Transfers from other funds	-	525,000	114,324	-	-
Transfers to other funds	-	-	(470,882)	(44,749)	(9,135)
Total other financing sources (uses)	<u>-</u>	<u>525,000</u>	<u>(356,558)</u>	<u>(44,749)</u>	<u>(9,135)</u>
Net change in fund balances	(35,646)	41,165	148,893	74,836	2,867
Fund balances - beginning	229,313	47,912	453,051	156,307	171,504
Fund balances - ending	<u>\$ 193,667</u>	<u>\$ 89,077</u>	<u>\$ 601,944</u>	<u>\$ 231,143</u>	<u>\$ 174,371</u>

<u>Total</u>	<u>Capital Projects Funds</u>			<u>Total Non-major Governmental Funds</u>
	<u>Trans- portation</u>	<u>Special Capital Projects</u>	<u>Total</u>	
\$ 51,058	\$ -	\$ -	\$ -	\$ 51,058
227,925	-	-	-	227,925
1,561,093	229,538	696,442	925,980	2,487,073
193,558	683,468	-	683,468	877,026
59,094	38,202	883,604	921,806	980,900
<u>2,092,728</u>	<u>951,208</u>	<u>1,580,046</u>	<u>2,531,254</u>	<u>4,623,982</u>
262,441	-	1,580,046	1,580,046	1,842,487
666,700	-	-	-	666,700
959,467	44,160	-	44,160	1,003,627
86,563	-	-	-	86,563
-	337,223	-	337,223	337,223
<u>1,975,171</u>	<u>381,383</u>	<u>1,580,046</u>	<u>1,961,429</u>	<u>3,936,600</u>
117,557	569,825	-	569,825	687,382
639,324	200,000	-	200,000	839,324
(524,766)	(436,636)	-	(436,636)	(961,402)
<u>114,558</u>	<u>(236,636)</u>	<u>-</u>	<u>(236,636)</u>	<u>(122,078)</u>
232,115	333,189	-	333,189	565,304
1,058,087	711,330	-	711,330	1,769,417
<u>\$ 1,290,202</u>	<u>\$ 1,044,519</u>	<u>\$ -</u>	<u>\$ 1,044,519</u>	<u>\$ 2,334,721</u>

CITY OF MCMINNVILLE, OREGON
TELECOMMUNICATIONS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
For the Year Ended June 30, 2006

	<u>Budget</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		with Final
REVENUES:				
Licenses and permits:				
Comcast cable franchise fee	\$ 95,000	\$ 95,000	\$ 97,234	\$ 2,234
Comcast local access subscriber fee	76,000	76,000	73,297	(2,703)
Miscellaneous:				
Interest	5,000	5,000	8,354	3,354
Total revenues	<u>176,000</u>	<u>176,000</u>	<u>178,885</u>	<u>2,885</u>
EXPENDITURES:				
General government:				
Materials and services	139,000	144,000	141,234	2,766
Capital outlay	76,000	76,000	73,297	2,703
Contingency	25,000	20,000	-	20,000
Total expenditures	<u>240,000</u>	<u>240,000</u>	<u>214,531</u>	<u>25,469</u>
REVENUES OVER (UNDER) EXPENDITURES	(64,000)	(64,000)	(35,646)	28,354
FUND BALANCE - beginning	<u>230,000</u>	<u>230,000</u>	<u>229,313</u>	<u>(687)</u>
FUND BALANCE - ending	<u>\$ 166,000</u>	<u>\$ 166,000</u>	<u>\$ 193,667</u>	<u>\$ 27,667</u>

CITY OF MCMINNVILLE, OREGON
EMERGENCY COMMUNICATIONS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
For the Year Ended June 30, 2006

	<u>Budget</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		<u>with</u>
				<u>Final</u>
REVENUES:				
Licenses and permits:				
Verizon - E-911 fee	\$ 45,000	\$ 45,000	\$ 57,332	\$ 12,332
Intergovernmental:				
State 911 emergency services	136,600	136,600	123,104	(13,496)
Miscellaneous:				
Interest	300	300	2,429	2,129
Total revenues	<u>181,900</u>	<u>181,900</u>	<u>182,865</u>	<u>965</u>
EXPENDITURES:				
Public safety:				
Materials and services	666,700	666,700	666,700	-
Contingency	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>30,000</u>
Total expenditures	<u>696,700</u>	<u>696,700</u>	<u>666,700</u>	<u>30,000</u>
REVENUES OVER (UNDER) EXPENDITURES	(514,800)	(514,800)	(483,835)	30,965
OTHER FINANCING SOURCES (USES):				
Transfers from other funds	<u>525,000</u>	<u>525,000</u>	<u>525,000</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	10,200	10,200	41,165	30,965
FUND BALANCE - beginning	<u>25,000</u>	<u>25,000</u>	<u>47,912</u>	<u>22,912</u>
FUND BALANCE - ending	<u>\$ 35,200</u>	<u>\$ 35,200</u>	<u>\$ 89,077</u>	<u>\$ 53,877</u>

CITY OF MCMINNVILLE, OREGON
STREET (STATE GAS TAX) FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
For the Year Ended June 30, 2006

	<u>Budget</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		with Final
REVENUES:				
Licenses and permits:				
Bicycle fees	\$ 100	\$ 100	\$ 62	\$ (38)
Intergovernmental revenues:				
State gas tax	1,361,000	1,361,000	1,437,989	76,989
Miscellaneous:				
Interest	7,800	7,800	21,413	13,613
Other	5,000	5,000	5,454	454
Total revenues	<u>1,373,900</u>	<u>1,373,900</u>	<u>1,464,918</u>	<u>91,018</u>
EXPENDITURES:				
Highways and streets:				
Personal services	610,536	610,536	507,040	103,496
Materials and services	551,551	551,551	452,427	99,124
Capital outlay	40,000	40,000	-	40,000
Contingency	100,000	96,000	-	96,000
Total expenditures	<u>1,302,087</u>	<u>1,298,087</u>	<u>959,467</u>	<u>338,620</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>71,813</u>	<u>75,813</u>	<u>505,451</u>	<u>429,638</u>
OTHER FINANCING SOURCES (USES):				
Transfers from other funds	114,324	114,324	114,324	-
Transfers to other funds	(467,217)	(471,217)	(470,882)	335
Total other financing sources (uses)	<u>(352,893)</u>	<u>(356,893)</u>	<u>(356,558)</u>	<u>335</u>
Revenues and other financing sources over (under) expenditures and other financing uses	(281,080)	(281,080)	148,893	429,973
FUND BALANCE - beginning	<u>393,000</u>	<u>393,000</u>	<u>453,051</u>	<u>60,051</u>
FUND BALANCE - ending	<u>\$ 111,920</u>	<u>\$ 111,920</u>	<u>\$ 601,944</u>	<u>\$ 490,024</u>

CITY OF MCMINNVILLE, OREGON
AIRPORT MAINTENANCE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
For the Year Ended June 30, 2006

	<u>Budget</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		with Final
REVENUES:				
Charges for services:				
Airport land leases	\$ 52,000	\$ 52,000	\$ 59,289	\$ 7,289
Automated flight service station rental	75,000	75,000	88,333	13,333
Fixed based operation lease	8,000	8,000	8,304	304
Hangar rentals	39,000	39,000	37,632	(1,368)
Miscellaneous:				
Interest	2,600	2,600	7,447	4,847
Public/private partnership	400,000	400,000	-	(400,000)
Other	4,000	4,000	5,143	1,143
Total revenues	<u>580,600</u>	<u>580,600</u>	<u>206,148</u>	<u>(374,452)</u>
EXPENDITURES:				
Airport:				
Materials and services	499,000	499,000	86,563	412,437
Contingency	75,000	74,000	-	74,000
Total expenditures	<u>574,000</u>	<u>573,000</u>	<u>86,563</u>	<u>486,437</u>
REVENUES OVER (UNDER) EXPENDITURES	6,600	7,600	119,585	111,985
OTHER FINANCING USES:				
Transfers to other funds	<u>(44,095)</u>	<u>(45,095)</u>	<u>(44,749)</u>	<u>346</u>
Revenues over (under) expenditures and other financing uses	(37,495)	(37,495)	74,836	112,331
FUND BALANCE - beginning	<u>140,000</u>	<u>140,000</u>	<u>156,307</u>	<u>16,307</u>
FUND BALANCE - ending	<u>\$ 102,505</u>	<u>\$ 102,505</u>	<u>\$ 231,143</u>	<u>\$ 128,638</u>

CITY OF MCMINNVILLE, OREGON
SPECIAL ASSESSMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
For the Year Ended June 30, 2006

	<u>Budget</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		with Final
REVENUES:				
Assessments:				
Street and sidewalk	\$ 11,825	\$ 11,825	\$ 3,948	\$ (7,877)
Downtown economic improvement	61,000	61,000	47,110	(13,890)
Miscellaneous:				
Interest	5,320	5,320	8,854	3,534
Total revenues	<u>78,145</u>	<u>78,145</u>	<u>59,912</u>	<u>(18,233)</u>
EXPENDITURES:				
General government:				
Materials and services	62,000	62,000	47,910	14,090
Capital outlay	75,000	75,000	-	75,000
Contingency	20,000	20,000	-	20,000
Total expenditures	<u>157,000</u>	<u>157,000</u>	<u>47,910</u>	<u>109,090</u>
REVENUES OVER (UNDER) EXPENDITURES	(78,855)	(78,855)	12,002	90,857
OTHER FINANCING USES:				
Transfers to other funds	<u>(9,135)</u>	<u>(9,135)</u>	<u>(9,135)</u>	<u>-</u>
Revenues over (under) expenditures and other financing uses	(87,990)	(87,990)	2,867	90,857
FUND BALANCE - beginning	<u>170,000</u>	<u>170,000</u>	<u>171,504</u>	<u>1,504</u>
FUND BALANCE - ending	<u>\$ 82,010</u>	<u>\$ 82,010</u>	<u>\$ 174,371</u>	<u>\$ 92,361</u>

CITY OF MCMINNVILLE, OREGON
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
For the Year Ended June 30, 2006

	<u>Budget</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		with Final
REVENUES:				
Property taxes:				
Current year	\$ 1,300,000	\$ 1,300,000	\$ 1,295,102	\$ (4,898)
Prior years	45,000	45,000	34,448	(10,552)
Miscellaneous:				
Interest	13,500	13,500	20,962	7,462
Total revenues	<u>1,358,500</u>	<u>1,358,500</u>	<u>1,350,512</u>	<u>(7,988)</u>
EXPENDITURES:				
Debt service:				
Principal	1,370,000	1,370,000	1,370,000	-
Interest	482,455	482,455	482,445	10
Total expenditures	<u>1,852,455</u>	<u>1,852,455</u>	<u>1,852,445</u>	<u>10</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(493,955)</u>	<u>(493,955)</u>	<u>(501,933)</u>	<u>(7,978)</u>
OTHER FINANCING SOURCES:				
Transfers from other funds	400,000	400,000	400,000	-
Total other financing sources	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures	(93,955)	(93,955)	(101,933)	(7,978)
FUND BALANCE - beginning	<u>661,830</u>	<u>661,830</u>	<u>687,407</u>	<u>25,577</u>
FUND BALANCE - ending	<u>\$ 567,875</u>	<u>\$ 567,875</u>	<u>\$ 585,474</u>	<u>\$ 17,599</u>

CITY OF MCMINNVILLE, OREGON
TRANSPORTATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
For the Year Ended June 30, 2006

	<u>Budget</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		with
				Final
REVENUES:				
Charges for services:				
System development charges	\$ 425,000	\$ 425,000	\$ 683,468	\$ 258,468
Intergovernmental revenues:				
Oregon department of transportation grant	112,500	112,500	3,342	(109,158)
OECDD grant	-	-	7,072	7,072
ISTEA revenues - federal/state gas tax exchange	480,000	480,000	219,124	(260,876)
Miscellaneous:				
Interest	11,200	11,200	31,131	19,931
Other	1,000	1,000	7,071	6,071
Total revenues	<u>1,029,700</u>	<u>1,029,700</u>	<u>951,208</u>	<u>(78,492)</u>
EXPENDITURES:				
Highways and streets:				
Materials and services	135,750	135,750	91,376	44,374
Capital outlay	532,500	532,500	290,007	242,493
Contingency	100,000	97,000	-	97,000
Total expenditures	<u>768,250</u>	<u>765,250</u>	<u>381,383</u>	<u>383,867</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>261,450</u>	<u>264,450</u>	<u>569,825</u>	<u>305,375</u>
OTHER FINANCING SOURCES (USES):				
Transfers from other funds	200,000	200,000	200,000	-
Transfers to other funds	(433,795)	(436,795)	(436,636)	159
Total other financing sources (uses)	<u>(233,795)</u>	<u>(236,795)</u>	<u>(236,636)</u>	<u>159</u>
Revenues and other financing sources over (under) expenditures and other financing uses	27,655	27,655	333,189	305,534
FUND BALANCE - beginning	<u>670,000</u>	<u>670,000</u>	<u>711,330</u>	<u>41,330</u>
FUND BALANCE - ending	<u>\$ 697,655</u>	<u>\$ 697,655</u>	<u>\$ 1,044,519</u>	<u>\$ 346,864</u>

CITY OF MCMINNVILLE, OREGON
SPECIAL CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
For the Year Ended June 30, 2006

	<u>Budget</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		with Final
REVENUES:				
Intergovernmental revenues:				
Community development block grants	\$ 780,000	\$ 780,000	\$ 696,442	\$ (83,558)
Miscellaneous:				
Interest	-	-	7,855	7,855
Other	1,250,700	1,250,700	875,749	(374,951)
Total revenues	<u>2,030,700</u>	<u>2,030,700</u>	<u>1,580,046</u>	<u>(450,654)</u>
EXPENDITURES:				
General government:				
Materials and services	218,700	268,700	33,789	234,911
Capital outlay	1,812,000	1,762,000	1,546,257	215,743
Total expenditures	<u>2,030,700</u>	<u>2,030,700</u>	<u>1,580,046</u>	<u>450,654</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF MCMINNVILLE, OREGON
PARK DEVELOPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
For the Year Ended June 30, 2006

	<u>Budget</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		with Final
REVENUES:				
Charges for services:				
System development charges	\$ 500,000	\$ 500,000	\$ 535,982	\$ 35,982
Miscellaneous:				
Interest	56,600	56,600	172,370	115,770
Donations	-	-	5,000	5,000
Other	500	500	25	(475)
Total revenues	<u>557,100</u>	<u>557,100</u>	<u>713,377</u>	<u>156,277</u>
EXPENDITURES:				
Culture and recreation:				
Materials and services	36,650	36,650	22,430	14,220
Capital outlay	1,502,500	1,502,500	216,658	1,285,842
Contingency	250,000	250,000	-	250,000
Total expenditures	<u>1,789,150</u>	<u>1,789,150</u>	<u>239,088</u>	<u>1,550,062</u>
REVENUES OVER (UNDER) EXPENDITURES	(1,232,050)	(1,232,050)	474,289	1,706,339
OTHER FINANCING SOURCES (USES):				
Transfers to other funds	<u>(155,517)</u>	<u>(155,517)</u>	<u>(155,517)</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	(1,387,567)	(1,387,567)	318,772	1,706,339
FUND BALANCE - beginning	<u>4,250,000</u>	<u>4,250,000</u>	<u>4,206,415</u>	<u>(43,585)</u>
FUND BALANCE - ending	<u>\$ 2,862,433</u>	<u>\$ 2,862,433</u>	<u>\$ 4,525,187</u>	<u>\$ 1,662,754</u>