

# **Other Supplementary Information**

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**Nonmajor Governmental Funds  
Combining Statements**

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City of Springfield, Oregon

NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET

June 30, 2010

	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total Nonmajor Governmental Funds
<b>ASSETS</b>				
Cash and investments	\$ 4,906,673	\$ 5,413,908	\$ 1,239,946	\$ 11,560,527
Receivables:				
Accounts	507,274	22,678	-	529,952
Taxes	442,977	-	312,257	755,234
Grants	274,553	-	-	274,553
Accrued interest	25,507	29,370	12,201	67,078
Assessments and liens	-	37,076	15,388	52,464
Mortgage notes	8,409	-	-	8,409
Inventory	66,725	-	-	66,725
Deposits	118,577	-	-	118,577
	<u>6,350,695</u>	<u>5,503,032</u>	<u>1,579,792</u>	<u>13,433,519</u>
Total assets	<u>\$ 6,350,695</u>	<u>\$ 5,503,032</u>	<u>\$ 1,579,792</u>	<u>\$ 13,433,519</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 317,953	\$ 93,590	\$ -	\$ 411,543
Accrued payroll and other liabilities	317,844	2,273	384	320,501
Deferred revenue	485,992	59,754	321,787	867,533
	<u>1,121,789</u>	<u>155,617</u>	<u>322,171</u>	<u>1,599,577</u>
Total liabilities	<u>1,121,789</u>	<u>155,617</u>	<u>322,171</u>	<u>1,599,577</u>
Fund Balances:				
Reserved for:				
Inventory	66,725	-	-	66,725
Bicycle trails	64,233	-	-	64,233
Library	66,160	-	-	66,160
Deposits	118,577	-	-	118,577
Police forfeitures	293,132	-	-	293,132
Transportation	295,269	3,464,741	-	3,760,010
Unreserved	4,324,810	1,882,674	1,257,621	7,465,105
	<u>5,228,906</u>	<u>5,347,415</u>	<u>1,257,621</u>	<u>11,833,942</u>
Total fund balances	<u>5,228,906</u>	<u>5,347,415</u>	<u>1,257,621</u>	<u>11,833,942</u>
Total liabilities and fund balances	<u>\$ 6,350,695</u>	<u>\$ 5,503,032</u>	<u>\$ 1,579,792</u>	<u>\$ 13,433,519</u>

City of Springfield, Oregon

NONMAJOR GOVERNMENTAL FUNDS  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Year ended June 30, 2010

	Special Revenue Funds	Capital Project Funds	Debt Service Funds	Total Nonmajor Governmental Funds
<b>Revenues:</b>				
Taxes	\$ 7,810,630	\$ -	\$ 3,382,188	\$ 11,192,818
Licenses, permits and fees	246,107	-	-	246,107
Intergovernmental revenues	3,195,292	-	-	3,195,292
Charges for services	1,343,830	360,892	-	1,704,722
Fines and forfeitures	29,857	-	-	29,857
Use of money and property	67,633	137,155	25,071	229,859
Special assessments	-	5,126	5,730	10,856
Miscellaneous receipts	115,889	4,350	-	120,239
<b>Total revenues</b>	<b>12,809,238</b>	<b>507,523</b>	<b>3,412,989</b>	<b>16,729,750</b>
<b>Expenditures:</b>				
Current operating:				
General government	499,756	65,755	14,069	579,580
Fire	1,251,747	-	-	1,251,747
Police	4,636,888	-	-	4,636,888
Library	98,964	-	-	98,964
Public works	4,782,449	398,501	-	5,180,950
Development services	1,761,484	-	-	1,761,484
Capital projects	-	5,111,851	-	5,111,851
Debt service				
Principal	-	-	2,023,240	2,023,240
Interest	2,618	-	1,279,636	1,282,254
Arbitrage	-	49,406	-	49,406
<b>Total expenditures</b>	<b>13,033,906</b>	<b>5,625,513</b>	<b>3,316,945</b>	<b>21,976,364</b>
Excess of revenues over (under) expenditures	(224,668)	(5,117,990)	96,044	(5,246,614)
<b>Other financing sources (uses)</b>				
Transfers in	2,504,789	4,000	95,754	2,604,543
Transfers out	(2,200,620)	(474,443)	(304,000)	(2,979,063)
<b>Total other financing sources (uses)</b>	<b>304,169</b>	<b>(470,443)</b>	<b>(208,246)</b>	<b>(374,520)</b>
<b>Net change in fund balances</b>	<b>79,501</b>	<b>(5,588,433)</b>	<b>(112,202)</b>	<b>(5,621,134)</b>
Fund balance, beginning of year	5,133,214	10,935,848	1,369,823	17,438,885
Change in reserve for inventory	16,191	-	-	16,191
<b>Fund balance, end of year</b>	<b>\$ 5,228,906</b>	<b>\$ 5,347,415</b>	<b>\$ 1,257,621</b>	<b>\$ 11,833,942</b>

# Special Revenue Funds

Combining statements for all individual nonmajor special revenue funds are reported here. The combined totals are reported in the combining nonmajor governmental fund statements. Fund statements for major special revenue funds are reported in the basic financial statements.

Schedules of revenues, expenses, and changes in fund balance – budget and actual are presented here for each individual nonmajor special revenue fund. Budget and actual comparisons for major special revenue funds are reported as required supplementary information.

## **Major Special Revenue Funds:**

Housing and Community Development Fund – This fund accounts for the receipt and expenditure of monies received from the United States Government under the Community Development Block Grant Program.

## **Nonmajor Special Revenue Funds:**

Street Fund – This fund accounts for revenues from state gasoline taxes apportioned from the State of Oregon and expenditures as specified under Article IX, Section 3 of the Constitution of the State of Oregon.

Special Revenue Fund – This fund accounts for the receipt of 911 taxes collected to provide an emergency communications system and the receipt and expenditure of grant monies from various state and federal government agencies.

Transient Room Tax Fund – This fund accounts for revenues from hotel and motel taxes and expenditures related and restricted to the economic development of the area.

Building Code Fund – This fund accounts for the dedicated revenues generated in providing building permit and inspection services.

SEDA Glenwood Fund – This fund accounts for the general fund of the Springfield Economic Development Agency Glenwood Urban Renewal District.

SEDA Downtown Fund – This fund accounts for the general fund of the Springfield Economic Development Agency Downtown Urban Renewal District.

Fire Local Option Levy – This fund accounts for revenue received from a 4-year Fire Local Option Levy to restore staffing to Fire Station #3.

Police Local Option Levy – This fund accounts for revenue received from a 4-year Police Local Option Levy to enhance public safety services by adding staff to the Police and Court Departments.

Jail Operations Fund – This fund accounts for revenues and expenditures associated with the operations of the Springfield Jail.

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City of Springfield, Oregon

NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET

June 30, 2010

	Street	Special Revenue	Transient Room Tax	Building	SEDA Glenwood	SEDA Downtown	Fire Levy	Police Levy	Jail Operations	Total
<b>ASSETS</b>										
Cash and investments	\$ 41,302	\$ 292,732	\$ 58,510	\$ 1,072,950	\$ 24,778	\$ 59,604	\$ 912,255	\$ 1,335,927	\$ 1,108,615	\$ 4,906,673
Receivables:										
Accounts	398,604	7,187	70,893	30,590	-	-	-	-	-	507,274
Taxes	77,559	-	-	-	12,051	12,674	99,556	241,137	-	442,977
Grants	60,238	214,315	-	-	-	-	-	-	-	274,553
Accrued interest	-	-	542	7,232	-	-	4,918	9,145	3,670	25,507
Mortgage notes	-	8,409	-	-	-	-	-	-	-	8,409
Inventory	66,725	-	-	-	-	-	-	-	-	66,725
Deposits	-	118,577	-	-	-	-	-	-	-	118,577
<b>Total assets</b>	<b>\$ 644,428</b>	<b>\$ 641,220</b>	<b>\$ 129,945</b>	<b>\$ 1,110,772</b>	<b>\$ 36,829</b>	<b>\$ 72,278</b>	<b>\$ 1,016,729</b>	<b>\$ 1,586,209</b>	<b>\$ 1,112,285</b>	<b>\$ 6,350,695</b>
<b>LIABILITIES AND FUND BALANCES</b>										
Liabilities:										
Accounts payable	\$ 38,378	\$ 131,899	\$ 1,835	\$ 24,630	\$ 24,375	\$ 59,044	\$ 2,367	\$ 5,387	\$ 30,038	\$ 317,953
Accrued payroll and other liabilities	95,659	15,506	5,825	33,692	-	-	35,892	72,910	58,360	317,844
Deferred revenue	84,164	15,595	-	30,590	11,476	12,391	96,898	234,878	-	485,992
<b>Total liabilities</b>	<b>218,201</b>	<b>163,000</b>	<b>7,660</b>	<b>88,912</b>	<b>35,851</b>	<b>71,435</b>	<b>135,157</b>	<b>313,175</b>	<b>88,398</b>	<b>1,121,789</b>
Fund balances:										
Reserved for:										
Inventory	66,725	-	-	-	-	-	-	-	-	66,725
Bicycle trails	64,233	-	-	-	-	-	-	-	-	64,233
Library	-	66,160	-	-	-	-	-	-	-	66,160
Deposits	-	118,577	-	-	-	-	-	-	-	118,577
Police forfeitures	-	293,132	-	-	-	-	-	-	-	293,132
Unreserved	295,269	351	122,285	1,021,860	978	843	881,572	1,273,034	1,023,887	4,620,079
<b>Total fund balances</b>	<b>426,227</b>	<b>478,220</b>	<b>122,285</b>	<b>1,021,860</b>	<b>978</b>	<b>843</b>	<b>881,572</b>	<b>1,273,034</b>	<b>1,023,887</b>	<b>5,228,906</b>
<b>Total liabilities and fund balances</b>	<b>\$ 644,428</b>	<b>\$ 641,220</b>	<b>\$ 129,945</b>	<b>\$ 1,110,772</b>	<b>\$ 36,829</b>	<b>\$ 72,278</b>	<b>\$ 1,016,729</b>	<b>\$ 1,586,209</b>	<b>\$ 1,112,285</b>	<b>\$ 6,350,695</b>

City of Springfield, Oregon

Nonmajor Special Revenue Funds  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

June 30, 2010

	Street	Special Revenue	Transient Room Tax	Building	SEDA Glenwood	SEDA Downtown	Fire Levy	Police Levy	Jail Operations	Total
<b>Revenues:</b>										
Taxes	\$ 1,002,858	\$ 298,051	\$ 679,566	\$ -	\$ 293,822	\$ 222,514	\$ 1,433,700	\$ 3,880,119	\$ -	\$ 7,810,630
Licenses and fees	169,082	-	-	-	-	-	-	-	77,025	246,107
Intergovernmental	2,595,037	600,061	-	-	137	57	-	-	-	3,195,292
Charges for services	518,081	-	-	824,232	-	-	-	-	1,517	1,343,830
Fines and forfeitures	-	29,857	-	-	-	-	-	-	-	29,857
Use of money and property	86	2,072	1,088	13,763	10,779	51	10,878	21,163	7,753	67,633
Miscellaneous receipts	32,203	79,396	56	524	-	-	-	-	3,710	115,889
<b>Total revenues</b>	<b>4,317,347</b>	<b>1,009,437</b>	<b>680,710</b>	<b>838,519</b>	<b>304,738</b>	<b>222,622</b>	<b>1,444,578</b>	<b>3,901,282</b>	<b>90,005</b>	<b>12,809,238</b>
<b>Expenditures:</b>										
<b>Current operating:</b>										
<b>General government:</b>										
City manager's office	1,881	-	158,194	-	122,785	52,343	-	-	-	335,203
Court	-	-	-	-	-	-	-	147,518	-	147,518
Finance	-	-	-	-	11,885	5,150	-	-	-	17,035
Fire	-	43,519	-	-	-	-	1,208,228	-	-	1,251,747
Police	-	799,968	-	-	-	-	-	1,889,429	1,947,491	4,636,888
Library	-	53,469	45,495	-	-	-	-	-	-	98,964
Public works	4,501,840	84,560	38,908	-	157,141	-	-	-	-	4,782,449
Development services	59,620	92,841	48,725	1,233,978	76,863	249,457	-	-	-	1,761,484
<b>Debt Service</b>										
Interest	-	-	-	-	2,575	43	-	-	-	2,618
<b>Total expenditures</b>	<b>4,563,341</b>	<b>1,074,357</b>	<b>291,322</b>	<b>1,233,978</b>	<b>371,249</b>	<b>306,993</b>	<b>1,208,228</b>	<b>2,036,947</b>	<b>1,947,491</b>	<b>13,033,906</b>
Excess of revenues over (under) expenditures	(245,994)	(64,920)	389,388	(395,459)	(66,511)	(84,371)	236,350	1,864,335	(1,857,486)	(224,668)
<b>Other financing sources (uses):</b>										
Transfers in	450,000	86,168	-	-	341,500	93,000	-	-	1,534,121	2,504,789
Transfers out	(69,718)	(239,087)	(415,650)	(53,740)	(277,425)	(8,000)	-	(1,137,000)	-	(2,200,620)
<b>Total other financing sources (uses)</b>	<b>380,282</b>	<b>(152,919)</b>	<b>(415,650)</b>	<b>(53,740)</b>	<b>64,075</b>	<b>85,000</b>	<b>-</b>	<b>(1,137,000)</b>	<b>1,534,121</b>	<b>304,169</b>
<b>Net change in fund balances</b>	<b>134,288</b>	<b>(217,839)</b>	<b>(26,262)</b>	<b>(449,199)</b>	<b>(2,436)</b>	<b>629</b>	<b>236,350</b>	<b>727,335</b>	<b>(323,365)</b>	<b>79,501</b>
Fund balances, beginning of year	275,748	696,059	148,547	1,471,059	3,414	214	645,222	545,699	1,347,252	5,133,214
Change in reserve for inventory	16,191	-	-	-	-	-	-	-	-	16,191
<b>Fund balances, end of year</b>	<b>\$ 426,227</b>	<b>\$ 478,220</b>	<b>\$ 122,285</b>	<b>\$ 1,021,860</b>	<b>\$ 978</b>	<b>\$ 843</b>	<b>\$ 881,572</b>	<b>\$ 1,273,034</b>	<b>\$ 1,023,887</b>	<b>\$ 5,228,906</b>

City of Springfield, Oregon

STREET FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 (NONGAAP BUDGETARY BASIS) - BUDGET AND ACTUAL

Year ended June 30, 2010

	Original Budget	Revised Budget	Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
<b>Revenues:</b>						
Taxes	\$ 1,634,000	\$ 1,264,225	\$ 1,002,858	\$ (261,367)	\$ -	\$ 1,002,858
Licenses and permits	168,800	168,800	169,082	282	-	169,082
Intergovernmental revenue	3,366,000	2,771,620	2,595,037	(176,583)	-	2,595,037
Charges for services	434,600	347,200	518,081	170,881	-	518,081
Use of money and property	15,400	15,400	-	(15,400)	86	86
Miscellaneous receipts	91,100	63,500	32,203	(31,297)	-	32,203
<b>Total revenues</b>	<b>5,709,900</b>	<b>4,630,745</b>	<b>4,317,261</b>	<b>(313,484)</b>	<b>86</b>	<b>4,317,347</b>
<b>Expenditures:</b>						
<b>Current operating:</b>						
City manager's office	1,881	1,881	1,881	-	-	1,881
Public works	5,745,525	5,059,135	4,501,840	557,295	-	4,501,840
Development services	59,620	59,620	59,620	-	-	59,620
<b>Total expenditures</b>	<b>5,807,026</b>	<b>5,120,636</b>	<b>4,563,341</b>	<b>557,295</b>	<b>-</b>	<b>4,563,341</b>
Excess of revenues over (under) expenditures	(97,126)	(489,891)	(246,080)	243,811	86	(245,994)
<b>Other financing sources (uses):</b>						
Transfers in	85,000	450,000	450,000	-	-	450,000
Transfers out	-	(83,734)	(69,718)	14,016	-	(69,718)
<b>Total other financing sources (uses)</b>	<b>85,000</b>	<b>366,266</b>	<b>380,282</b>	<b>14,016</b>	<b>-</b>	<b>380,282</b>
<b>Net change in fund balances</b>	<b>(12,126)</b>	<b>(123,625)</b>	<b>134,202</b>	<b>257,827</b>	<b>86</b>	<b>134,288</b>
Fund balance, beginning of year	21,696	225,299	225,299	-	50,449	275,748
Change in reserve for inventory	-	-	-	-	16,191	16,191
<b>Fund balance, end of year</b>	<b>\$ 9,570</b>	<b>\$ 101,674</b>	<b>\$ 359,501</b>	<b>\$ 257,827</b>	<b>\$ 66,726</b>	<b>\$ 426,227</b>

City of Springfield, Oregon

SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 (NONGAAP BUDGETARY BASIS) - BUDGET AND ACTUAL

Year Ended June 30, 2010

	Original Budget	Revised Budget	Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
<b>Revenues:</b>						
Taxes	\$ 350,000	\$ 350,000	\$ 298,051	\$ (51,949)	\$ -	\$ 298,051
Intergovernmental revenue	430,711	1,371,413	600,061	(771,352)	-	600,061
Fines and forfeitures	-	-	29,857	29,857	-	29,857
Use of money and property	-	-	2,072	2,072	-	2,072
Miscellaneous receipts	44,220	67,788	79,396	11,608	-	79,396
<b>Total revenues</b>	<b>824,931</b>	<b>1,789,201</b>	<b>1,009,437</b>	<b>(779,764)</b>	<b>-</b>	<b>1,009,437</b>
<b>Expenditures:</b>						
Current operating						
City manager's office	18,166	18,166	-	18,166	-	-
Fire	126,448	126,448	43,519	82,929	-	43,519
Police	618,759	1,191,284	799,968	391,316	-	799,968
Library	48,574	64,142	53,469	10,673	-	53,469
Public works	35,065	574,465	84,560	489,905	-	84,560
Development services	115,665	128,148	92,841	35,307	-	92,841
<b>Total expenditures</b>	<b>962,677</b>	<b>2,102,653</b>	<b>1,074,357</b>	<b>1,028,296</b>	<b>-</b>	<b>1,074,357</b>
Excess of revenues over (under) expenditures	(137,746)	(313,452)	(64,920)	248,532	-	(64,920)
<b>Other financing sources (uses):</b>						
Transfers in	147,730	147,730	86,168	(61,562)	-	86,168
Transfers out	(239,087)	(239,087)	(239,087)	-	-	(239,087)
<b>Total other financing sources (uses)</b>	<b>(91,357)</b>	<b>(91,357)</b>	<b>(152,919)</b>	<b>(61,562)</b>	<b>-</b>	<b>(152,919)</b>
<b>Net change in fund balances</b>	<b>(229,103)</b>	<b>(404,809)</b>	<b>(217,839)</b>	<b>186,970</b>	<b>-</b>	<b>(217,839)</b>
Fund balance, beginning of year	678,549	696,059	696,059	-	-	696,059
<b>Fund balance, end of year</b>	<b>\$ 449,446</b>	<b>\$ 291,250</b>	<b>\$ 478,220</b>	<b>\$ 186,970</b>	<b>\$ -</b>	<b>\$ 478,220</b>

City of Springfield, Oregon

TRANSIENT ROOM TAX FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 (NONGAAP BUDGETARY BASIS) - BUDGET AND ACTUAL

Year Ended June 30, 2010

	Original Budget	Revised Budget	Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
<b>Revenues:</b>						
Taxes	\$ 743,802	\$ 743,802	\$ 679,566	\$ (64,236)	\$ -	\$ 679,566
Use of money and property	3,000	3,000	610	(2,390)	478	1,088
Miscellaneous receipts	-	-	56	56	-	56
<b>Total revenues</b>	<b>746,802</b>	<b>746,802</b>	<b>680,232</b>	<b>(66,570)</b>	<b>478</b>	<b>680,710</b>
<b>Expenditures:</b>						
<b>Current operating</b>						
City managers office	165,183	165,183	158,194	6,989	-	158,194
Library	51,934	55,387	45,495	9,892	-	45,495
Public works	38,908	38,908	38,908	-	-	38,908
Development services	49,260	49,260	48,725	535	-	48,725
<b>Total expenditures</b>	<b>305,285</b>	<b>308,738</b>	<b>291,322</b>	<b>17,416</b>	<b>-</b>	<b>291,322</b>
Excess of revenues over (under) expenditures	441,517	438,064	388,910	(49,154)	478	389,388
<b>Other financing sources (uses):</b>						
Transfers out	(413,223)	(462,606)	(415,650)	46,956	-	(415,650)
<b>Net change in fund balances</b>	<b>28,294</b>	<b>(24,542)</b>	<b>(26,740)</b>	<b>(2,198)</b>	<b>478</b>	<b>(26,262)</b>
Fund balance, beginning of year	40,168	148,604	148,604	-	(57)	148,547
<b>Fund balance, end of year</b>	<b>\$ 68,462</b>	<b>\$ 124,062</b>	<b>\$ 121,864</b>	<b>\$ (2,198)</b>	<b>\$ 421</b>	<b>\$ 122,285</b>

City of Springfield, Oregon

BUILDING CODE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 (NONGAAP BUDGETARY BASIS) - BUDGET AND ACTUAL

Year Ended June 30, 2010

	Original Budget	Revised Budget	Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
<b>Revenues:</b>						
Charges for services	\$ 1,020,000	\$ 1,020,000	\$ 824,232	\$ (195,768)	\$ -	\$ 824,232
Use of money & property	32,000	32,000	7,230	(24,770)	6,533	13,763
Miscellaneous receipts	-	-	524	524	-	524
<b>Total revenues</b>	<u>1,052,000</u>	<u>1,052,000</u>	<u>831,986</u>	<u>(220,014)</u>	<u>6,533</u>	<u>838,519</u>
<b>Expenditures:</b>						
Current operating:						
Development services	<u>1,418,413</u>	<u>1,418,413</u>	<u>1,233,978</u>	<u>184,435</u>	<u>-</u>	<u>1,233,978</u>
Excess of revenues over (under) expenditures	(366,413)	(366,413)	(401,992)	(35,579)	6,533	(395,459)
Other financing sources (uses):						
Transfer out	<u>(56,187)</u>	<u>(56,187)</u>	<u>(53,740)</u>	<u>2,447</u>	<u>-</u>	<u>(53,740)</u>
Net change in fund balances	(422,600)	(422,600)	(455,732)	(33,132)	6,533	(449,199)
Fund balance, beginning of year	<u>1,041,655</u>	<u>1,471,972</u>	<u>1,471,972</u>	<u>-</u>	<u>(913)</u>	<u>1,471,059</u>
Fund balance, end of year	<u>\$ 619,055</u>	<u>\$ 1,049,372</u>	<u>\$ 1,016,240</u>	<u>\$ (33,132)</u>	<u>\$ 5,620</u>	<u>\$ 1,021,860</u>

City of Springfield, Oregon

SEDA GLENWOOD FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 (NONGAAP BUDGETARY BASIS) - BUDGET AND ACTUAL

Year Ended June 30, 2010

	Original Budget	Revised Budget	Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
<b>Revenues:</b>						
Taxes	\$ 320,904	\$ 320,904	\$ 293,822	\$ (27,082)	\$ -	\$ 293,822
Intergovernmental revenue	-	-	137	137	-	137
Use of money and property	-	-	10,779	10,779	-	10,779
<b>Total revenues</b>	<b>320,904</b>	<b>320,904</b>	<b>304,738</b>	<b>(16,166)</b>	<b>-</b>	<b>304,738</b>
<b>Expenditures:</b>						
Current operating:						
City manager's office	309,100	240,100	122,785	117,315	-	122,785
Finance	12,350	12,350	11,885	465	-	11,885
Public works	210,000	239,000	157,141	81,859	-	157,141
Development services	40,000	80,000	76,863	3,137	-	76,863
Debt service						
Interest	3,000	3,500	2,575	925	-	2,575
<b>Total expenditures</b>	<b>574,450</b>	<b>574,950</b>	<b>371,249</b>	<b>203,701</b>	<b>-</b>	<b>371,249</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(253,546)</b>	<b>(254,046)</b>	<b>(66,511)</b>	<b>187,535</b>	<b>-</b>	<b>(66,511)</b>
<b>Other financing sources (uses):</b>						
Interfund loan proceeds	575,000	575,000	341,500	(233,500)	(341,500)	-
Interfund loan repaid	(317,000)	(316,500)	(277,425)	39,075	277,425	-
Transfers in	-	-	-	-	341,500	341,500
Transfers out	-	-	-	-	(277,425)	(277,425)
<b>Total other financing sources (uses)</b>	<b>258,000</b>	<b>258,500</b>	<b>64,075</b>	<b>(194,425)</b>	<b>-</b>	<b>64,075</b>
<b>Net change in fund balances</b>	<b>4,454</b>	<b>4,454</b>	<b>(2,436)</b>	<b>(6,890)</b>	<b>-</b>	<b>(2,436)</b>
Fund balance, beginning of year	-	3,414	3,414	-	-	3,414
<b>Fund balance, end of year</b>	<b>\$ 4,454</b>	<b>\$ 7,868</b>	<b>\$ 978</b>	<b>\$ (6,890)</b>	<b>\$ -</b>	<b>\$ 978</b>

City of Springfield, Oregon

SEDA DOWNTOWN FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 (NONGAAP BUDGETARY BASIS) - BUDGET AND ACTUAL

Year Ended June 30, 2010

	Original Budget	Revised Budget	Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
<b>Revenues:</b>						
Taxes	\$ 129,019	\$ 129,019	\$ 222,514	\$ 93,495	\$ -	\$ 222,514
Intergovernmental revenue	-	-	57	57	-	57
Use of money and property	-	-	28	28	23	51
<b>Total revenues</b>	<b>129,019</b>	<b>129,019</b>	<b>222,599</b>	<b>93,580</b>	<b>23</b>	<b>222,622</b>
<b>Expenditures:</b>						
<b>Current operating:</b>						
City manager's office	268,850	207,697	52,343	155,354	-	52,343
Finance	6,150	6,150	5,150	1,000	-	5,150
DSD	202,000	263,153	249,457	13,696	-	249,457
<b>Debt service</b>						
Interest	1,000	1,000	43	957	-	43
<b>Total expenditures</b>	<b>478,000</b>	<b>478,000</b>	<b>306,993</b>	<b>171,007</b>	<b>-</b>	<b>306,993</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(348,981)</b>	<b>(348,981)</b>	<b>(84,394)</b>	<b>264,587</b>	<b>23</b>	<b>(84,371)</b>
<b>Other financing sources (uses):</b>						
Interfund loan proceeds	450,000	450,000	93,000	(357,000)	(93,000)	-
Interfund loan repaid	(100,000)	(100,000)	(8,000)	92,000	8,000	-
Transfers in	-	-	-	-	93,000	93,000
Transfers out	-	-	-	-	(8,000)	(8,000)
<b>Total other financing sources (uses)</b>	<b>350,000</b>	<b>350,000</b>	<b>85,000</b>	<b>(265,000)</b>	<b>-</b>	<b>85,000</b>
<b>Net change in fund balances</b>	<b>1,019</b>	<b>1,019</b>	<b>606</b>	<b>(413)</b>	<b>23</b>	<b>629</b>
Fund balance, beginning of year	200	237	237	-	(23)	214
<b>Fund balance, end of year</b>	<b>\$ 1,219</b>	<b>\$ 1,256</b>	<b>\$ 843</b>	<b>\$ (413)</b>	<b>\$ -</b>	<b>\$ 843</b>

City of Springfield, Oregon

FIRE LOCAL OPTION LEVY  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 (NONGAAP BUDGETARY BASIS) - BUDGET AND ACTUAL

Year Ended June 30, 2010

	Original Budget	Revised Budget	Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
Revenues:						
Taxes	\$ 1,372,268	\$ 1,372,268	\$ 1,433,700	\$ 61,432	\$ -	\$ 1,433,700
Use of money and property	11,800	11,800	6,750	(5,050)	4,128	10,878
Total revenues	<u>1,384,068</u>	<u>1,384,068</u>	<u>1,440,450</u>	<u>56,382</u>	<u>4,128</u>	<u>1,444,578</u>
Expenditures:						
Current operating:						
Fire	1,344,961	1,344,961	1,208,228	136,733	-	1,208,228
Net change in fund balances	39,107	39,107	232,222	193,115	4,128	236,350
Fund balance, beginning of year	<u>457,320</u>	<u>645,528</u>	<u>645,528</u>	<u>-</u>	<u>(306)</u>	<u>645,222</u>
Fund balance, end of year	<u>\$ 496,427</u>	<u>\$ 684,635</u>	<u>\$ 877,750</u>	<u>\$ 193,115</u>	<u>\$ 3,822</u>	<u>\$ 881,572</u>

City of Springfield, Oregon

POLICE LOCAL OPTION LEVY  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 (NONGAAP BUDGETARY BASIS) - BUDGET AND ACTUAL

Year Ended June 30, 2010

	Original Budget	Revised Budget	Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
<b>Revenues:</b>						
Taxes	\$ 3,690,081	\$ 3,690,081	\$ 3,880,119	\$ 190,038	\$ -	\$ 3,880,119
Use of money and property	18,100	18,100	13,680	(4,420)	7,483	21,163
<b>Total revenues</b>	<b>3,708,181</b>	<b>3,708,181</b>	<b>3,893,799</b>	<b>185,618</b>	<b>7,483</b>	<b>3,901,282</b>
<b>Expenditures:</b>						
<b>Current operating:</b>						
Court	218,580	243,580	147,518	96,062	-	147,518
Police	2,130,690	2,130,690	1,889,429	241,261	-	1,889,429
<b>Total expenditures</b>	<b>2,349,270</b>	<b>2,374,270</b>	<b>2,036,947</b>	<b>337,323</b>	<b>-</b>	<b>2,036,947</b>
<b>Excess of revenues over (under) expenditures</b>	<b>1,358,911</b>	<b>1,333,911</b>	<b>1,856,852</b>	<b>522,941</b>	<b>7,483</b>	<b>1,864,335</b>
<b>Other financing sources (uses):</b>						
Transfers out	(1,137,000)	(1,137,000)	(1,137,000)	-	-	(1,137,000)
<b>Net change in fund balances</b>	<b>221,911</b>	<b>196,911</b>	<b>719,852</b>	<b>522,941</b>	<b>7,483</b>	<b>727,335</b>
Fund balance, beginning of year	612,900	546,075	546,075	-	(376)	545,699
<b>Fund balance, end of year</b>	<b>\$ 834,811</b>	<b>\$ 742,986</b>	<b>\$ 1,265,927</b>	<b>\$ 522,941</b>	<b>\$ 7,107</b>	<b>\$ 1,273,034</b>

City of Springfield, Oregon

JAIL OPERATIONS FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 (NONGAAP BUDGETARY BASIS) - BUDGET AND ACTUAL

Year Ended June 30, 2010

	Original Budget	Revised Budget	Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
<b>Revenues:</b>						
Licenses and fees	\$ 62,000	\$ 62,000	\$ 77,025	\$ 15,025	\$ -	\$ 77,025
Charges for services	-	-	1,517	1,517	-	1,517
Use of money & property	22,500	22,500	4,598	(17,902)	3,155	7,753
Miscellaneous receipts	-	2,475	3,710	1,235	-	3,710
<b>Total revenues</b>	<b>84,500</b>	<b>86,975</b>	<b>86,850</b>	<b>(125)</b>	<b>3,155</b>	<b>90,005</b>
<b>Expenditures:</b>						
<b>Current operating</b>						
Police	2,462,762	2,465,237	1,947,491	517,746	-	1,947,491
<b>Excess of revenues over (under) expenditures</b>	<b>(2,378,262)</b>	<b>(2,378,262)</b>	<b>(1,860,641)</b>	<b>517,621</b>	<b>3,155</b>	<b>(1,857,486)</b>
<b>Other financing sources (uses):</b>						
Transfers in	1,599,121	1,599,121	1,534,121	(65,000)	-	1,534,121
<b>Net change in fund balance</b>	<b>(779,141)</b>	<b>(779,141)</b>	<b>(326,520)</b>	<b>452,621</b>	<b>3,155</b>	<b>(323,365)</b>
Fund balance, beginning of year	1,278,746	1,347,555	1,347,555	-	(303)	1,347,252
Fund balance, end of year	\$ 499,605	\$ 568,414	\$ 1,021,035	\$ 452,621	\$ 2,852	\$ 1,023,887

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# Debt Service Funds

Combining statements for all individual nonmajor debt service funds are reported here. The combined totals are reported in the combining nonmajor governmental fund statements. The city has no major debt service funds.

Schedules of revenues, expenses, and changes in fund balance – budget and actual are presented here for each individual debt service fund.

## **Nonmajor Debt Service Funds:**

General Obligation Debt Service Fund – This fund is used to account for payments on all general obligation debt, except for debt secured by assessment liens. Ad Valorem property taxes are levied to make the debt service payments.

Bancroft Redemption Fund – This fund is used to account for all assessments financed at the election of property owners under the State Bancroft Bonding act.

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City of Springfield, Oregon

NONMAJOR DEBT SERVICE FUNDS  
COMBINING BALANCE SHEET

June 30, 2010

	General Obligation Debt Service	Bancroft Redemption	Total
<b>ASSETS</b>			
Cash and investments	\$ 750,860	\$ 489,086	\$ 1,239,946
Receivables:			
Property taxes	310,613	1,644	312,257
Accrued interest	7,986	4,215	12,201
Assessments and liens	-	15,388	15,388
	<u>          </u>	<u>          </u>	<u>          </u>
Total assets	<u>\$ 1,069,459</u>	<u>\$ 510,333</u>	<u>\$ 1,579,792</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accrued payroll and related liabilities	\$ -	\$ 384	\$ 384
Deferred revenues	304,755	17,032	321,787
	<u>          </u>	<u>          </u>	<u>          </u>
Total liabilities	<u>304,755</u>	<u>17,416</u>	<u>322,171</u>
Fund balances:			
Unreserved	764,704	492,917	1,257,621
	<u>          </u>	<u>          </u>	<u>          </u>
Total liabilities and fund balances	<u>\$ 1,069,459</u>	<u>\$ 510,333</u>	<u>\$ 1,579,792</u>

City of Springfield, Oregon

NONMAJOR DEBT SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

Year Ended June 30, 2010

	General Obligation Debt Service	Bancroft Redemption	Total
Revenues:			
Taxes	\$ 3,382,114	\$ 74	\$ 3,382,188
Use of money and property	16,386	8,685	25,071
Special assessments	<u>-</u>	<u>5,730</u>	<u>5,730</u>
Total revenues	<u>3,398,500</u>	<u>14,489</u>	<u>3,412,989</u>
Expenditures:			
Current operating:			
Finance	-	14,069	14,069
Debt service:			
Principal	2,023,240	-	2,023,240
Interest	<u>1,279,636</u>	<u>-</u>	<u>1,279,636</u>
Total expenditures	<u>3,302,876</u>	<u>14,069</u>	<u>3,316,945</u>
Excess of revenues over (under) expenditures	<u>95,624</u>	<u>420</u>	<u>96,044</u>
Other financing sources (uses):			
Transfers in	81,685	14,069	95,754
Transfers out	<u>-</u>	<u>(304,000)</u>	<u>(304,000)</u>
Total other financing sources (uses)	<u>81,685</u>	<u>(289,931)</u>	<u>(208,246)</u>
Net change in fund balances	177,309	(289,511)	(112,202)
Fund balances, beginning of year	<u>587,395</u>	<u>782,428</u>	<u>1,369,823</u>
Fund balances, end of year	<u>\$ 764,704</u>	<u>\$ 492,917</u>	<u>\$ 1,257,621</u>

City of Springfield, Oregon

GENERAL OBLIGATION DEBT SERVICE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 (NONGAAP BUDGETARY BASIS) - BUDGET AND ACTUAL

Year Ended June 30, 2010

	Original Budget	Revised Budget	Budget Basis Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
Revenues:						
Taxes	\$ 3,301,940	\$ 3,301,940	\$ 3,382,113	\$ 80,173	\$ -	\$ 3,382,114
Use of money and property	20,000	20,000	9,419	(10,581)	6,967	16,386
Total revenues	<u>3,321,940</u>	<u>3,321,940</u>	<u>3,391,532</u>	<u>69,592</u>	<u>6,968</u>	<u>3,398,500</u>
Expenditures:						
Debt service:						
Principal	2,668,240	2,023,240	2,023,240	-	-	2,023,240
Interest	<u>2,477,871</u>	<u>1,279,637</u>	<u>1,279,636</u>	<u>1</u>	<u>-</u>	<u>1,279,636</u>
Total expenditures	<u>5,146,111</u>	<u>3,302,877</u>	<u>3,302,876</u>	<u>1</u>	<u>-</u>	<u>3,302,876</u>
Excess of revenues over (under) expenditures	<u>(1,824,171)</u>	<u>19,063</u>	<u>88,656</u>	<u>69,593</u>	<u>6,968</u>	<u>95,624</u>
Other financing sources (uses):						
Transfers in	<u>1,924,919</u>	<u>81,685</u>	<u>81,685</u>	<u>-</u>	<u>-</u>	<u>81,685</u>
Net change in fund balances	100,748	100,748	170,341	69,593	6,968	177,309
Fund balance, beginning of year	<u>527,348</u>	<u>588,157</u>	<u>588,157</u>	<u>-</u>	<u>(762)</u>	<u>587,395</u>
Fund balance, end of year	<u>\$ 628,096</u>	<u>\$ 688,905</u>	<u>\$ 758,498</u>	<u>\$ 69,593</u>	<u>\$ 6,206</u>	<u>\$ 764,704</u>

City of Springfield, Oregon

BANCROFT REDEMPTION FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 (NONGAAP BUDGETARY BASIS) - BUDGET AND ACTUAL

Year Ended June 30, 2010

	Original Budget	Revised Budget	Budget Basis Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
Revenues:						
Taxes	\$ -	\$ -	\$ 74	\$ 74	\$ -	\$ 74
Use of money and property	45,000	45,000	4,829	(40,171)	3,856	8,685
Special assessments	4,000	4,000	5,730	1,730	-	5,730
Total revenues	<u>49,000</u>	<u>49,000</u>	<u>10,633</u>	<u>(38,367)</u>	<u>3,856</u>	<u>14,489</u>
Expenditures:						
Current operating:						
Finance	<u>15,772</u>	<u>15,772</u>	<u>14,069</u>	<u>1,703</u>	<u>-</u>	<u>14,069</u>
Excess of revenues over (under) expenditures	<u>33,228</u>	<u>33,228</u>	<u>(3,436)</u>	<u>(36,664)</u>	<u>3,856</u>	<u>420</u>
Other financing sources (uses):						
Transfers in	15,772	15,772	14,069	(1,703)	-	14,069
Transfers out	<u>(304,000)</u>	<u>(304,000)</u>	<u>(304,000)</u>	<u>-</u>	<u>-</u>	<u>(304,000)</u>
Total other financing sources (uses)	<u>(288,228)</u>	<u>(288,228)</u>	<u>(289,931)</u>	<u>(1,703)</u>	<u>-</u>	<u>(289,931)</u>
Net change in fund balances	<u>(255,000)</u>	<u>(255,000)</u>	<u>(293,367)</u>	<u>(38,367)</u>	<u>3,856</u>	<u>(289,511)</u>
Fund balance, beginning of year	<u>791,379</u>	<u>783,009</u>	<u>783,009</u>	<u>-</u>	<u>(581)</u>	<u>782,428</u>
Fund balance, end of year	<u>\$ 536,379</u>	<u>\$ 528,009</u>	<u>\$ 489,642</u>	<u>\$ (38,367)</u>	<u>\$ 3,275</u>	<u>\$ 492,917</u>

# Capital Projects Funds

The City has six nonmajor capital projects funds. The combining Balance Sheet and the combining Statement of Revenues, Expenditures and Changes in Fund Balance for these funds are presented here. The combined totals are reported on the combining nonmajor governmental fund statements. Fund statements for the major capital projects fund is reported in the basic financial statements.

Schedules of revenues, expenses, and changes in fund balance – budget and actual are presented here for each individual capital projects fund.

## **Major Capital Projects Fund:**

Development Capital Projects Fund – This fund is used to account for costs of constructing and improving city-owned buildings and for infrastructure projects with shared funding. Financing is provided by grants, contracts, intergovernmental revenues, pre-1991 system development charges, and other non-recurring revenues.

## **Non major Capital Projects Funds:**

Street Capital Fund – This fund accounts for transportation capital improvement costs. Financing is provided by transfers from the Street Fund and interest on investments.

SDC Transportation Reimbursement Fund – This fund accounts for public transportation improvements supported by reimbursement system development charges.

SDC Transportation Improvement Fund – This fund accounts for local capacity-increasing public transportation improvements supported by system development charges.

Development Assessments Capital Projects Fund – This fund is used to account for costs of constructing public improvements. Financing is provided by assessing benefiting property owners.

Police Building Bond Capital Projects Fund – This fund is used to account for costs of constructing the Justice Center. Financing consists of bond proceeds.

Springfield Economic Development Agency Glenwood Capital Projects Fund – This fund is used to account for capital projects undertaken by the Springfield Economic Development Agency in Glenwood. Tax increment financing is in place.

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City of Springfield, Oregon  
 Nonmajor Capital Projects Funds  
 BALANCE SHEET

June 30, 2010

	Street Capital	Transportation Reimbursement SDC	Transportation Improvement SDC	Development Assessments Capital Projects	Police Building Bond Capital Projects	SEDA Glenwood Capital Projects	Total
<b>ASSETS</b>							
Cash and investments	\$ 238,730	\$ 366,623	\$ 2,840,699	\$ 1,469,500	\$ 457,668	\$ 40,688	\$ 5,413,908
Receivables:							
Accounts	-	4,208	18,470	-	-	-	22,678
Accrued interest	2,208	2,312	15,812	8,185	-	853	29,370
Assessments and liens	-	-	-	37,076	-	-	37,076
	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,076</u>	<u>-</u>	<u>-</u>	<u>37,076</u>
Total assets	<u>\$ 240,938</u>	<u>\$ 373,143</u>	<u>\$ 2,874,981</u>	<u>\$ 1,514,761</u>	<u>\$ 457,668</u>	<u>\$ 41,541</u>	<u>\$ 5,503,032</u>
<b>LIABILITIES AND FUND BALANCE</b>							
Liabilities:							
Accounts and contracts payable	\$ -	\$ 1,216	\$ 427	\$ -	\$ 91,947	\$ -	\$ 93,590
Accrued payroll and payroll taxes	-	-	-	2,266	7	-	2,273
Deferred revenue	-	4,208	18,470	37,076	-	-	59,754
	<u>-</u>	<u>4,208</u>	<u>18,470</u>	<u>37,076</u>	<u>-</u>	<u>-</u>	<u>59,754</u>
Total liabilities	<u>-</u>	<u>5,424</u>	<u>18,897</u>	<u>39,342</u>	<u>91,954</u>	<u>-</u>	<u>155,617</u>
Fund balances:							
Unreserved	<u>240,938</u>	<u>367,719</u>	<u>2,856,084</u>	<u>1,475,419</u>	<u>365,714</u>	<u>41,541</u>	<u>5,347,415</u>
Total liabilities and fund balances	<u>\$ 240,938</u>	<u>\$ 373,143</u>	<u>\$ 2,874,981</u>	<u>\$ 1,514,761</u>	<u>\$ 457,668</u>	<u>\$ 41,541</u>	<u>\$ 5,503,032</u>

City of Springfield, Oregon

Nonmajor Capital Projects Fund  
Statement of Revenues, Expenditures, and Changes in Fund Balances

Year Ended June 30, 2010

	Street Capital	Transportation Reimbursement SDC	Transportation Improvement SDC	Development Assessments Capital Projects	Police Building Bond Capital Project	SEDA Glenwood Capital Projects	Total
<b>Revenues:</b>							
Charges for services	\$ -	\$ 84,316	\$ 276,576	\$ -	\$ -	\$ -	\$ 360,892
Use of money and property	2,307	4,499	32,721	18,127	78,119	1,382	137,155
Special assessments	-	-	-	5,126	-	-	5,126
Miscellaneous receipts	4,350	-	-	-	-	-	4,350
<b>Total revenues</b>	<b>6,657</b>	<b>88,815</b>	<b>309,297</b>	<b>23,253</b>	<b>78,119</b>	<b>1,382</b>	<b>507,523</b>
<b>Expenditures:</b>							
<b>Current operating:</b>							
General government	-	-	-	65,755	-	-	65,755
Public works	-	40,088	168,984	-	189,429	-	398,501
Capital projects	66,612	138,542	292,304	9,341	3,903,630	701,422	5,111,851
Debt service:							
Arbitrage	-	-	-	-	49,406	-	49,406
<b>Total expenditures</b>	<b>66,612</b>	<b>178,630</b>	<b>461,288</b>	<b>75,096</b>	<b>4,142,465</b>	<b>701,422</b>	<b>5,625,513</b>
Excess of revenues over (under) expenditures	(59,955)	(89,815)	(151,991)	(51,843)	(4,064,346)	(700,040)	(5,117,990)
<b>Other financing sources (uses):</b>							
Transfer in	-	-	-	4,000	-	-	4,000
Transfer out	(450,000)	(10,374)	-	(14,069)	-	-	(474,443)
<b>Total other financing sources (uses)</b>	<b>(450,000)</b>	<b>(10,374)</b>	<b>-</b>	<b>(10,069)</b>	<b>-</b>	<b>-</b>	<b>(470,443)</b>
<b>Net change in fund balances</b>	<b>(509,955)</b>	<b>(100,189)</b>	<b>(151,991)</b>	<b>(61,912)</b>	<b>(4,064,346)</b>	<b>(700,040)</b>	<b>(5,588,433)</b>
Fund balance, beginning of year	750,893	467,908	3,008,075	1,537,331	4,430,060	741,581	10,935,848
Fund balance, end of year	\$ 240,938	\$ 367,719	\$ 2,856,084	\$ 1,475,419	\$ 365,714	\$ 41,541	\$ 5,347,415

City of Springfield, Oregon

DEVELOPMENT CAPITAL PROJECTS FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 (NONGAAP BUDGETARY BASIS) - BUDGET AND ACTUAL

Year Ended June 30, 2010

	Original Budget	Revised Budget	Budget Basis Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
Revenues:						
Intergovernmental revenue	\$ 2,130,160	\$ 634,000	\$ 187,597	\$ (446,403)	\$ -	\$ 187,597
Charges for services	1,395,000	1,322,064	147,900	(1,174,164)	175,000	322,900
Use of money and property	114,000	114,000	24,362	(89,638)	27,498	51,860
Miscellaneous receipts	-	-	-	-	-	-
Total revenues	<u>3,639,160</u>	<u>2,070,064</u>	<u>359,859</u>	<u>(1,710,205)</u>	<u>202,498</u>	<u>562,357</u>
Expenditures:						
Capital projects	<u>6,715,116</u>	<u>7,810,608</u>	<u>6,932,909</u>	<u>877,699</u>	<u>12,400</u>	<u>6,945,309</u>
Excess of revenues over (under) expenditures	<u>(3,075,956)</u>	<u>(5,740,544)</u>	<u>(6,573,050)</u>	<u>(832,506)</u>	<u>190,098</u>	<u>(6,382,952)</u>
Other financing sources (uses):						
Interfund loan repayments	417,000	417,000	285,425	(131,575)	(285,425)	-
Interfund loans issued	(1,025,000)	(1,025,000)	(434,500)	590,500	434,500	-
Transfer in	474,083	474,083	461,384	(12,699)	285,425	746,809
Transfer out	<u>(76,176)</u>	<u>(79,728)</u>	<u>(66,467)</u>	<u>13,261</u>	<u>(434,500)</u>	<u>(500,967)</u>
Total other financing sources (uses)	<u>(210,093)</u>	<u>(213,645)</u>	<u>245,842</u>	<u>459,487</u>	<u>-</u>	<u>245,842</u>
Net change in fund balances	<u>(3,286,049)</u>	<u>(5,954,189)</u>	<u>(6,327,208)</u>	<u>(373,019)</u>	<u>190,098</u>	<u>(6,137,110)</u>
Fund balance, beginning of year	<u>6,606,209</u>	<u>8,401,204</u>	<u>8,401,204</u>	<u>-</u>	<u>7,510</u>	<u>8,408,714</u>
Fund balance, end of year	<u>\$ 3,320,160</u>	<u>\$ 2,447,015</u>	<u>\$ 2,073,996</u>	<u>\$ (373,019)</u>	<u>\$ 197,608</u>	<u>\$ 2,271,604</u>

City of Springfield, Oregon

STREET CAPITAL PROJECTS FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 (NONGAAP BUDGETARY BASIS) - BUDGET AND ACTUAL

Year Ended June 30, 2010

	Original Budget	Revised Budget	Budget Basis Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
Revenues:						
Use of money and property	\$ 11,900	\$ 11,900	\$ -	\$ (11,900)	\$ 2,307	\$ 2,307
Miscellaneous receipts	-	4,350	4,350	-	-	4,350
Total revenues	<u>11,900</u>	<u>16,250</u>	<u>4,350</u>	<u>(11,900)</u>	<u>2,307</u>	<u>6,657</u>
Expenditures:						
Capital projects	<u>113,580</u>	<u>129,930</u>	<u>66,612</u>	<u>63,318</u>	<u>-</u>	<u>66,612</u>
Excess of revenues over (under) expenditures	(101,680)	(113,680)	(62,262)	51,418	2,307	(59,955)
Other financing sources (uses):						
Transfer out	<u>-</u>	<u>(450,000)</u>	<u>(450,000)</u>	<u>-</u>	<u>-</u>	<u>(450,000)</u>
Net change in fund balances	(101,680)	(563,680)	(512,262)	51,418	2,307	(509,955)
Fund balance, beginning of year	<u>877,100</u>	<u>751,485</u>	<u>751,485</u>	<u>-</u>	<u>(592)</u>	<u>750,893</u>
Fund balance, end of year	<u>\$ 775,420</u>	<u>\$ 187,805</u>	<u>\$ 239,223</u>	<u>\$ 51,418</u>	<u>\$ 1,715</u>	<u>\$ 240,938</u>

City of Springfield, Oregon

SDC TRANSPORTATION REIMBURSEMENT  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 (NONGAAP BUDGETARY BASIS) - BUDGET AND ACTUAL

Year Ended June 30, 2010

	Original Budget	Revised Budget	Budget Basis Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
<b>Revenues:</b>						
Charges for services	\$ 258,500	\$ 258,500	\$ 84,316	\$ (174,184)	\$ -	\$ 84,316
Use of money and property	5,800	5,800	2,421	(3,379)	2,078	4,499
Total revenues	<u>264,300</u>	<u>264,300</u>	<u>86,737</u>	<u>(177,563)</u>	<u>2,078</u>	<u>88,815</u>
<b>Expenditures:</b>						
Current operating:						
Public works	60,802	60,802	40,088	20,714	-	40,088
Capital projects	<u>652,743</u>	<u>652,743</u>	<u>138,542</u>	<u>514,201</u>	<u>-</u>	<u>138,542</u>
Total expenditures	<u>713,545</u>	<u>713,545</u>	<u>178,630</u>	<u>534,915</u>	<u>-</u>	<u>178,630</u>
Excess of revenues over (under) expenditures	(449,245)	(449,245)	(91,893)	357,352	2,078	(89,815)
<b>Other financing sources (uses):</b>						
Transfer out	<u>(10,374)</u>	<u>(10,374)</u>	<u>(10,374)</u>	<u>-</u>	<u>-</u>	<u>(10,374)</u>
Net change in fund balances	(459,619)	(459,619)	(102,267)	357,352	2,078	(100,189)
Fund balance, beginning of year	<u>459,620</u>	<u>468,190</u>	<u>468,190</u>	<u>-</u>	<u>(282)</u>	<u>467,908</u>
Fund balance, end of year	<u>\$ 1</u>	<u>\$ 8,571</u>	<u>\$ 365,923</u>	<u>\$ 357,352</u>	<u>\$ 1,796</u>	<u>\$ 367,719</u>

City of Springfield, Oregon

SDC TRANSPORTATION IMPROVEMENT  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 (NONGAAP BUDGETARY BASIS) - BUDGET AND ACTUAL

Year Ended June 30, 2010

	Original Budget	Revised Budget	Budget Basis Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
Revenues:						
Charges for services	\$ 976,300	\$ 1,017,741	\$ 281,404	\$ (736,337)	\$ (4,828)	\$ 276,576
Use of money and property	50,900	50,900	18,936	(31,964)	13,785	32,721
Total revenues	<u>1,027,200</u>	<u>1,068,641</u>	<u>300,340</u>	<u>(768,301)</u>	<u>8,957</u>	<u>309,297</u>
Expenditures:						
Current operating:						
Public works	277,990	319,431	168,984	150,447	-	168,984
Capital projects	<u>2,564,687</u>	<u>3,009,674</u>	<u>292,304</u>	<u>2,717,370</u>	<u>-</u>	<u>292,304</u>
Total expenditures	<u>2,842,677</u>	<u>3,329,105</u>	<u>461,288</u>	<u>2,867,817</u>	<u>-</u>	<u>461,288</u>
Net change in fund balances	(1,815,477)	(2,260,464)	(160,948)	2,099,516	8,957	(151,991)
Fund balance, beginning of year	<u>3,001,778</u>	<u>3,004,745</u>	<u>3,004,745</u>	<u>-</u>	<u>3,330</u>	<u>3,008,075</u>
Fund balance, end of year	<u>\$ 1,186,301</u>	<u>\$ 744,281</u>	<u>\$ 2,843,797</u>	<u>\$ 2,099,516</u>	<u>\$ 12,287</u>	<u>\$ 2,856,084</u>

City of Springfield, Oregon

DEVELOPMENT ASSESSMENTS CAPITAL PROJECTS FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 (NONGAAP BUDGETARY BASIS) - BUDGET AND ACTUAL

Year Ended June 30, 2010

	Original Budget	Revised Budget	Budget Basis Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
Revenues:						
Use of money and property	\$ 35,500	\$ 35,500	\$ 10,984	\$ (24,516)	\$ 7,143	\$ 18,127
Special assessments	2,000	2,000	5,126	3,126	-	5,126
Total revenues	<u>37,500</u>	<u>37,500</u>	<u>16,110</u>	<u>(21,390)</u>	<u>7,143</u>	<u>23,253</u>
Expenditures:						
Current operating:						
Finance	87,506	87,506	65,755	21,751	-	65,755
Capital projects	-	300,000	9,341	290,659	-	9,341
Total expenditures	<u>87,506</u>	<u>387,506</u>	<u>75,096</u>	<u>312,410</u>	<u>-</u>	<u>75,096</u>
Excess of revenues over (under) expenditures	<u>(50,006)</u>	<u>(350,006)</u>	<u>(58,986)</u>	<u>291,020</u>	<u>7,143</u>	<u>(51,843)</u>
Other financing sources (uses):						
Transfer in	4,000	4,000	4,000	-	-	4,000
Transfer out	(15,772)	(15,772)	(14,069)	1,703	-	(14,069)
Total other financing sources (uses)	<u>(11,772)</u>	<u>(11,772)</u>	<u>(10,069)</u>	<u>1,703</u>	<u>-</u>	<u>(10,069)</u>
Net change in fund balances	(61,778)	(361,778)	(69,055)	292,723	7,143	(61,912)
Fund balance, beginning of year	<u>1,516,342</u>	<u>1,538,114</u>	<u>1,538,114</u>	<u>-</u>	<u>(783)</u>	<u>1,537,331</u>
Fund balance, end of year	<u>\$ 1,454,564</u>	<u>\$ 1,176,336</u>	<u>\$ 1,469,059</u>	<u>\$ 292,723</u>	<u>\$ 6,360</u>	<u>\$ 1,475,419</u>

City of Springfield, Oregon

POLICE BUILDING BOND CAPITAL PROJECT  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 (NONGAAP BUDGETARY BASIS) - BUDGET AND ACTUAL

Year Ended June 30, 2010

	Original Budget	Revised Budget	Budget Basis Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
Revenues:						
Use of money and property	\$ -	\$ 19,000	\$ 18,331	\$ (669)	\$ 59,788	\$ 78,119
Expenditures:						
Current operating:						
Public works	157,445	207,445	189,429	18,016	-	189,429
Capital projects	5,473,013	4,238,403	3,903,630	334,773	-	3,903,630
Debt service:						
Arbitrage	-	63,000	49,406	13,594	-	49,406
Total expenditures	5,630,458	4,508,848	4,142,465	366,383	-	4,142,465
Net change in fund balances	(5,630,458)	(4,489,848)	(4,124,134)	365,714	59,788	(4,064,346)
Fund balance, beginning of year	5,630,458	4,489,848	4,489,848	-	(59,788)	4,430,060
Fund balance, end of year	\$ -	\$ -	\$ 365,714	\$ 365,714	\$ -	\$ 365,714

City of Springfield, Oregon

SEDA GLENWOOD CAPITAL PROJECTS  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 (NONGAAP BUDGETARY BASIS) - BUDGET AND ACTUAL

Year Ended June 30, 2010

	Original Budget	Revised Budget	Budget Basis Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
Revenues:						
Use of money and property	\$ 897,500	\$ 897,500	\$ 556	\$ (896,944)	\$ 826	\$ 1,382
Expenditures:						
Capital projects	350,000	860,000	701,422	158,578	-	701,422
Net change in fund balances	547,500	37,500	(700,866)	(738,366)	826	(700,040)
Fund balance, beginning of year	-	741,744	741,744	-	(163)	741,581
Fund balance, end of year	<u>\$ 547,500</u>	<u>\$ 779,244</u>	<u>\$ 40,878</u>	<u>\$ (738,366)</u>	<u>\$ 663</u>	<u>\$ 41,541</u>

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# Enterprise Funds

Combining statements for all individual nonmajor enterprise funds are reported in this section. Fund statements for major enterprise funds are reported in the basic financial statements.

Schedules of revenues, expenses, and changes in fund net assets – budget and actual are presented here for each individual enterprise fund.

## **Major Enterprise Funds:**

Sewer Operations Fund – This fund accounts for the local share of the operation of the wastewater collection system. Primary revenues are sewer user fees.

Storm Drainage Operations Fund – This fund accounts for the operations and maintenance costs of the local public storm drainage system. Primary revenues are storm drainage fees.

Sewer Capital Projects Fund – This fund accounts for sewer capital improvement costs. Revenues are provided by sewer connection fees and Sewer Operations Fund revenues.

Ambulance Fund – This fund accounts for the City's ambulance operations. Revenue sources include ambulance transport fees, ambulance billing services fees and FireMed program memberships.

Booth-Kelly Fund – This fund accounts for the cost of managing and maintaining City-owned income properties. The primary revenue source is rental income.

## **Nonmajor Enterprise Funds:**

Storm Drainage Capital Projects Fund – This fund accounts for storm sewer capital improvement costs supported by drainage system connection fees and Storm Drainage Operations Fund revenues.

Storm Drainage Reimbursement SDC Fund – This fund accounts for public storm drainage improvements supported by reimbursement system development charges.

Storm Drainage Improvement SDC Fund – This fund accounts for capacity-increasing public storm drainage improvements supported by system development charges.

Sewer Reimbursement SDC Fund – This fund accounts for public sanitary sewer improvements supported by reimbursement system development charges.

Sewer Improvement SDC Fund – This fund accounts for local capacity-increasing public sanitary sewer improvements supported by system development charges.

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City of Springfield, Oregon

COMBINING BALANCE SHEET  
Nonmajor Enterprise Funds

June 30, 2010

	Storm Drainage Capital Projects Fund	Storm Drainage Reimbursement SDC Fund	Storm Drainage Improvement SDC Fund	Sewer Reimbursement SDC Fund	Sewer Improvement SDC Fund	Total
<b>ASSETS</b>						
Current assets:						
Cash and investments	\$ 1,340,013	\$ 3,975	\$ 1,785,644	\$ 842,997	\$ 307,237	\$ 4,279,866
Accounts receivable, net of allowance for estimated uncollectibles	-	2,687	10,759	11,807	8,778	34,031
Accrued interest	7,710	-	9,757	4,167	1,645	23,279
Total current assets	<u>1,347,723</u>	<u>6,662</u>	<u>1,806,160</u>	<u>858,971</u>	<u>317,660</u>	<u>4,337,176</u>
<b>LIABILITIES</b>						
Current liabilities:						
Accounts payable	<u>15,055</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,055</u>
<b>NET ASSETS</b>						
Restricted	-	6,662	1,806,160	858,971	317,660	2,989,453
Unrestricted	<u>1,332,668</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,332,668</u>
Total net assets	<u>\$ 1,332,668</u>	<u>\$ 6,662</u>	<u>\$ 1,806,160</u>	<u>\$ 858,971</u>	<u>\$ 317,660</u>	<u>\$ 4,322,121</u>

City of Springfield, Oregon

Nonmajor Enterprise Funds

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS

Year Ended June 30, 2010

	Storm Drainage Capital Projects Fund	Storm Drainage Reimbursement SDC Fund	Storm Drainage Improvement SDC Fund	Sewer Reimbursement SDC Fund	Sewer Improvement SDC Fund	Total Fund
Operating revenues:						
Charges for services	\$ -	\$ 10,965	\$ 140,942	\$ 166,303	\$ 103,625	\$ 421,835
Miscellaneous receipts	-	-	5,450	-	-	5,450
Total revenues	-	10,965	146,392	166,303	103,625	427,285
Operating expenses:						
Public works	279,410	4,306	90,370	82,865	53,136	510,087
Operating income (loss)	(279,410)	6,659	56,022	83,438	50,489	(82,802)
Nonoperating revenues (expenses):						
Interest on investments	14,666	3	16,641	8,711	3,346	43,367
Income (loss) before contributions	(264,744)	6,662	72,663	92,149	53,835	(39,435)
Other financing sources (uses):						
Transfers in	250,000	-	-	-	-	250,000
Transfers out	(460,743)	-	(637,649)	-	(45,662)	(1,144,054)
Total other financing sources (uses)	(210,743)	-	(637,649)	-	(45,662)	(894,054)
Change in net assets	(475,487)	6,662	(564,986)	92,149	8,173	(933,489)
Net assets, beginning of year	1,808,155	-	2,371,146	766,822	309,487	5,255,610
Net assets, end of year	\$ 1,332,668	\$ 6,662	\$ 1,806,160	\$ 858,971	\$ 317,660	\$ 4,322,121

City of Springfield, Oregon

NONMAJOR ENTERPRISE FUNDS  
COMBINING STATEMENT OF CASH FLOWS

Year Ended June 30, 2010

	Storm Drainage Capital Projects Fund	Storm Drainage Reimbursement SDC Fund	Storm Drainage Improvement SDC Fund	Sewer Reimbursement SDC Fund	Sewer Improvement SDC Fund	Total
Cash flows from operating activities:						
Cash received from customers	\$ -	\$ 8,278	\$ 135,864	\$ 159,310	\$ 104,775	\$ 408,227
Cash received from interfund						
Cash paid to suppliers for goods and services	(294,613)	(4,306)	(112,489)	(82,865)	(53,136)	(547,409)
Other operating receipts	-	-	5,450	-	-	5,450
Net cash provided by (used in) operating activities	(294,613)	3,972	28,825	76,445	51,639	(133,732)
Cash flows from noncapital financing activities:						
Operating transfers from other funds	250,000	-	-	-	-	250,000
Operating transfers to other funds	(460,743)	-	(637,649)	-	(45,662)	(1,144,054)
Net cash provided (used) by noncapital financing activities	(210,743)	-	(637,649)	-	(45,662)	(894,054)
Cash flows from investing activities:						
Interest received	16,962	3	23,776	8,327	3,400	52,468
Net change in cash and investments	(488,394)	3,975	(585,048)	84,772	9,377	(975,318)
Cash and investments, beginning of year	1,828,407	-	2,370,692	758,225	297,860	5,255,184
Cash and investments, end of year	\$ 1,340,013	\$ 3,975	\$ 1,785,644	\$ 842,997	\$ 307,237	\$ 4,279,866
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities						
Operating income (loss)	\$ (279,410)	\$ 6,659	\$ 56,022	\$ 83,438	\$ 50,489	\$ (82,802)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:						
Changes in assets and liabilities:						
Accounts receivable	-	(2,687)	(5,078)	(6,993)	1,150	(13,608)
Accounts payable	(15,203)	-	(22,119)	-	-	(37,322)
Net cash provided by (used in) operating activities	\$ (294,613)	\$ 3,972	\$ 28,825	\$ 76,445	\$ 51,639	\$ (133,732)

The accompanying notes are an integral part of this statement.

City of Springfield, Oregon

SEWER OPERATIONS FUND  
 SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS  
 (NONGAAP BUDGETARY BASIS) - BUDGET AND ACTUAL

Year Ended June 30, 2010

	Original Budget	Revised Budget	Budget Basis Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
Revenues:						
Charges for services	\$ 5,443,734	\$ 5,850,384	\$ 6,172,817	\$ 322,433	\$ (117,057)	\$ 6,055,760
Use of money and property	78,579	78,579	50,236	(28,343)	21,408	71,644
Miscellaneous receipts	300	300	2,923	2,623	-	2,923
Total revenues	5,522,613	5,929,263	6,225,976	296,713	(95,649)	6,130,327
Expenses:						
Current operating:						
Public works	3,032,270	2,988,578	2,756,153	232,425	66,988	2,823,141
Development services	23,088	23,088	22,588	500	-	22,588
Finance	9,721	9,721	9,635	86	-	9,635
Debt service						
Principal	533,595	1,193,595	1,193,394	201	(1,193,394)	-
Interest	80,372	1,132,041	1,129,252	2,789	(999,009)	130,243
Depreciation	-	-	-	-	1,657,784	1,657,784
Total expenses	3,679,046	5,347,023	5,111,022	236,001	(467,631)	4,643,391
Excess of revenues over (under) expenses	1,843,567	582,240	1,114,954	532,714	371,982	1,486,936
Other financing sources (uses):						
Capital contributions	-	-	-	-	3,161,477	3,161,477
Transfers in	-	34,859	34,859	-	1,215,044	1,249,903
Transfers out	(3,106,234)	(1,253,000)	(1,253,000)	-	(182,940)	(1,435,940)
Total other financing sources (uses)	(3,106,234)	(1,218,141)	(1,218,141)	-	4,193,581	2,975,440
Change in net assets	(1,262,667)	(635,901)	(103,187)	532,714	4,565,563	4,462,376
Net assets, beginning of year	2,017,981	4,467,674	4,467,674	-	43,419,126	47,886,800
Net assets, end of year	\$ 755,314	\$ 3,831,773	\$ 4,364,487	\$ 532,714	\$ 47,984,689	\$ 52,349,176

City of Springfield, Oregon

STORM DRAINAGE OPERATIONS FUND  
 SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS  
 (NONGAAP BUDGETARY BASIS) - BUDGET AND ACTUAL

Year Ended June 30, 2010

	Original Budget	Revised Budget	Budget Basis Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
Revenues:						
Charges for services	\$ 4,687,369	\$ 4,726,347	\$ 4,914,047	\$ 187,700	\$ (81,222)	\$ 4,832,825
Use of money and property	45,000	45,000	232,621	187,621	(205,924)	26,697
Miscellaneous receipts	25,500	25,500	3	(25,497)	165,720	165,723
Total revenues	4,757,869	4,796,847	5,146,671	349,824	(121,426)	5,025,245
Expenses:						
Current operating						
Public works	4,023,758	4,120,936	3,489,588	631,348	35,213	3,524,801
Development services	48,728	48,728	47,416	1,312	-	47,416
Finance	9,719	9,719	9,633	86	-	9,633
Total expenses	4,082,205	4,179,383	3,546,637	632,746	35,213	3,581,850
Excess of revenues over (under) expenses	675,664	617,464	1,600,034	982,570	(156,639)	1,443,395
Other financing sources (uses):						
Transfers in	-	34,859	34,859	-	182,940	217,799
Transfers out	(250,000)	(250,000)	(250,000)	-	(132,960)	(382,960)
Total other financing sources/(uses)	(250,000)	(215,141)	(215,141)	-	49,980	(165,161)
Change in net assets	425,664	402,323	1,384,893	982,570	(106,659)	1,278,234
Net assets, beginning of year	1,319,318	1,854,210	1,854,210	-	(51,043)	1,803,167
Net assets, end of year	\$ 1,744,982	\$ 2,256,533	\$ 3,239,103	\$ 982,570	\$ (157,702)	\$ 3,081,401

City of Springfield, Oregon

SEWER CAPITAL PROJECTS FUND  
 SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS  
 (NONGAAP BUDGETARY BASIS) - BUDGET AND ACTUAL

Year Ended June 30, 2010

	Original Budget	Revised Budget	Budget Basis Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
Revenues:						
Use of money and property	\$ 80,000	\$ 80,000	\$ 169,617	\$ 89,617	\$ 87,487	\$ 257,104
Miscellaneous receipts	-	810	810	-	9,341	10,151
Total revenues	<u>80,000</u>	<u>80,810</u>	<u>170,427</u>	<u>89,617</u>	<u>96,828</u>	<u>267,255</u>
Expenses:						
Capital projects	<u>19,435,526</u>	<u>21,722,121</u>	<u>4,919,896</u>	<u>16,802,225</u>	<u>(4,919,896)</u>	<u>-</u>
Excess of revenues over (under) expenses	<u>(19,355,526)</u>	<u>(21,641,311)</u>	<u>(4,749,469)</u>	<u>16,891,842</u>	<u>5,016,724</u>	<u>267,255</u>
Other financing sources (uses):						
Transfers out	-	-	-	-	(9,341)	(9,341)
Transfers in	<u>1,263,000</u>	<u>1,253,000</u>	<u>1,253,000</u>	<u>-</u>	<u>-</u>	<u>1,253,000</u>
Total other financing sources (uses)	<u>1,263,000</u>	<u>1,253,000</u>	<u>1,253,000</u>	<u>-</u>	<u>(9,341)</u>	<u>1,243,659</u>
Change in net assets	<u>(18,092,526)</u>	<u>(20,388,311)</u>	<u>(3,496,469)</u>	<u>16,891,842</u>	<u>5,007,383</u>	<u>1,510,914</u>
Net assets, beginning of year	<u>19,363,077</u>	<u>22,402,079</u>	<u>22,402,079</u>	<u>-</u>	<u>(21,003,031)</u>	<u>1,399,048</u>
Net assets, end of year	<u>\$ 1,270,551</u>	<u>\$ 2,013,768</u>	<u>\$ 18,905,610</u>	<u>\$ 16,891,842</u>	<u>\$ (15,995,648)</u>	<u>\$ 2,909,962</u>

City of Springfield, Oregon

AMBULANCE FUND  
 SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS  
 (NONGAAP BUDGETARY BASIS) - BUDGET AND ACTUAL

Year Ended June 30, 2010

	Original Budget	Revised Budget	Budget Basis Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
<b>Revenues:</b>						
Charges for services	\$ 4,713,000	\$ 4,713,000	\$ 4,756,123	\$ 43,123	\$ 5,979,263	\$ 10,735,386
Less: Contractual adjustments	-	-	-	-	(5,901,056)	(5,901,056)
Use of money and property	1,000	1,000	1,300	300	47	1,347
Miscellaneous receipts	5,000	5,000	2,516	(2,484)	-	2,516
<b>Total revenues</b>	<b>4,719,000</b>	<b>4,719,000</b>	<b>4,759,939</b>	<b>40,939</b>	<b>78,254</b>	<b>4,838,193</b>
<b>Expenses:</b>						
Current operating:						
Fire	5,024,507	5,024,507	4,942,827	81,680	99,493	5,042,320
Depreciation	-	-	-	-	24,563	24,563
<b>Total expenses</b>	<b>5,024,507</b>	<b>5,024,507</b>	<b>4,942,827</b>	<b>81,680</b>	<b>124,056</b>	<b>5,066,883</b>
Excess of revenues over (under) expenses	(305,507)	(305,507)	(182,888)	122,619	(45,802)	(228,690)
<b>Other financing sources (uses):</b>						
Transfers in	305,507	305,507	182,883	(122,624)	-	182,883
Change in net assets	-	-	(5)	(5)	(45,802)	(45,807)
Net assets, beginning of year	-	5	5	-	(64,348)	(64,343)
Net assets, end of year	\$ -	\$ 5	\$ -	\$ (5)	\$ (110,150)	\$ (110,150)

City of Springfield, Oregon

BOOTH-KELLY FUND  
 SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS  
 (NONGAAP BUDGETARY BASIS) - BUDGET AND ACTUAL

Year Ended June 30, 2010

	Original Budget	Revised Budget	Budget Basis Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
Revenues:						
Charges for services	\$ 1,531,364	\$ 1,531,364	\$ 1,381,649	\$ (149,715)	\$ -	\$ 1,381,649
Use of money	10,000	10,000	5,469	(4,531)	3,733	9,202
Total revenues	<u>1,541,364</u>	<u>1,541,364</u>	<u>1,387,118</u>	<u>(154,246)</u>	<u>3,733</u>	<u>1,390,851</u>
Expenses:						
Current operating:						
Public works	14,139	27,471	22,657	4,814	-	22,657
Development services	394,095	380,817	277,259	103,558	(6,530)	270,729
Capital projects	505,000	535,281	-	535,281	-	-
Debt service						
Principal	482,663	482,663	482,623	40	(482,623)	-
Interest	436,652	436,652	436,690	(38)	(2,514)	434,176
Depreciation	-	-	-	-	697,259	697,259
Total expenses	<u>1,832,549</u>	<u>1,862,884</u>	<u>1,219,229</u>	<u>643,655</u>	<u>205,592</u>	<u>1,424,821</u>
Excess of revenues over (under) expenses	<u>(291,185)</u>	<u>(321,520)</u>	<u>167,889</u>	<u>489,409</u>	<u>(201,859)</u>	<u>(33,970)</u>
Other financing sources (uses):						
Transfers out	(200,000)	(200,000)	(200,000)	-	-	(200,000)
Transfers in	-	49,383	49,383	-	-	49,383
Total other financing sources (uses)	<u>(200,000)</u>	<u>(150,617)</u>	<u>(150,617)</u>	<u>-</u>	<u>-</u>	<u>(150,617)</u>
Change in net assets	<u>(491,185)</u>	<u>(472,137)</u>	<u>17,272</u>	<u>489,409</u>	<u>(201,859)</u>	<u>(184,587)</u>
Net assets, beginning of year	<u>652,133</u>	<u>735,485</u>	<u>735,485</u>	<u>-</u>	<u>5,074,272</u>	<u>5,809,757</u>
Net assets, end of year	<u>\$ 160,948</u>	<u>\$ 263,348</u>	<u>\$ 752,757</u>	<u>\$ 489,409</u>	<u>\$ 4,872,413</u>	<u>\$ 5,625,170</u>

City of Springfield, Oregon

STORM DRAINAGE CAPITAL PROJECTS FUND  
 SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS  
 (NONGAAP BUDGETARY BASIS) - BUDGET AND ACTUAL

Year Ended June 30, 2010

	Original Budget	Revised Budget	Budget Basis Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
Revenues:						
Use of money and property	\$ 71,000	\$ 71,000	\$ 7,708	\$ (63,292)	\$ 6,958	\$ 14,666
Expenses:						
Current operating:						
Public works	-	-	-	-	279,410	279,410
Capital projects	1,350,675	1,550,675	740,153	810,522	(740,153)	-
Total expenses	1,350,675	1,550,675	740,153	810,522	(460,743)	279,410
Excess of revenues over (under) expenses	(1,279,675)	(1,479,675)	(732,445)	747,230	467,701	(264,744)
Other financing sources:						
Transfers out	-	-	-	-	(460,743)	(460,743)
Transfers in	250,000	250,000	250,000	-	-	250,000
Total other financing sources (uses)	250,000	250,000	250,000	-	(460,743)	(210,743)
Change in net assets	(1,029,675)	(1,229,675)	(482,445)	747,230	6,958	(475,487)
Net assets, beginning of year	1,644,063	1,809,122	1,809,122	-	(967)	1,808,155
Net assets, end of year	\$ 614,388	\$ 579,447	\$ 1,326,677	\$ 747,230	\$ 5,991	\$ 1,332,668

City of Springfield, Oregon

STORM REIMBURSEMENT SYSTEM DEVELOPMENT CAPITAL PROJECT FUND  
 SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS  
 (NONGAAP BUDGETARY BASIS) - BUDGET AND ACTUAL

Year Ended June 30, 2010

	Original Budget	Revised Budget	Budget Basis Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
Revenues:						
Charges for services	\$ -	\$ 25,000	\$ 8,278	\$ (16,722)	\$ 2,687	\$ 10,965
Use of money and property	-	-	2	2	1	3
Total revenues	-	25,000	8,280	(16,720)	2,688	10,968
Expenses:						
Current operating:						
Public works	-	5,000	4,306	694	-	4,306
Change in net assets	-	20,000	3,974	(16,026)	2,688	6,662
Net assets, beginning of year	-	-	-	-	-	-
Net assets, end of year	\$ -	\$ 20,000	\$ 3,974	\$ (16,026)	\$ 2,688	\$ 6,662

City of Springfield, Oregon

STORM IMPROVEMENT SYSTEM DEVELOPMENT CAPITAL PROJECT FUND  
 SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS  
 (NONGAAP BUDGETARY BASIS) - BUDGET AND ACTUAL

Year Ended June 30, 2010

	Original Budget	Revised Budget	Budget Basis Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
Revenues:						
Charges for services	\$ 280,000	\$ 307,786	\$ 135,865	\$ (171,921)	\$ 5,077	\$ 140,942
Use of money and property	80,000	80,000	7,426	(72,574)	9,215	16,641
Miscellaneous receipts	-	-	5,450	5,450		5,450
Total revenues	<u>360,000</u>	<u>387,786</u>	<u>148,741</u>	<u>(239,045)</u>	<u>14,292</u>	<u>163,033</u>
Expenses:						
Current operating:						
Public works	26,062	111,828	90,370	21,458	-	90,370
Capital projects	<u>1,056,726</u>	<u>1,824,965</u>	<u>612,000</u>	<u>1,212,965</u>	<u>(612,000)</u>	<u>-</u>
Total expenses	<u>1,082,788</u>	<u>1,936,793</u>	<u>702,370</u>	<u>1,234,423</u>	<u>(612,000)</u>	<u>90,370</u>
Excess of revenues over (under) expenses	(722,788)	(1,549,007)	(553,629)	995,378	626,292	72,663
Other financing sources (uses):						
Transfers out	<u>(25,649)</u>	<u>(25,649)</u>	<u>(25,649)</u>	<u>-</u>	<u>(612,000)</u>	<u>(637,649)</u>
Change in net assets	(748,437)	(1,574,656)	(579,278)	995,378	14,292	(564,986)
Net assets, beginning of year	<u>3,293,837</u>	<u>2,367,097</u>	<u>2,367,097</u>	<u>-</u>	<u>4,049</u>	<u>2,371,146</u>
Net assets, end of year	<u>\$ 2,545,400</u>	<u>\$ 792,441</u>	<u>\$ 1,787,819</u>	<u>\$ 995,378</u>	<u>\$ 18,341</u>	<u>\$ 1,806,160</u>

City of Springfield, Oregon

SEWER REIMBURSEMENT SYSTEM DEVELOPMENT CAPITAL PROJECT FUND  
 SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS  
 (NONGAAP BUDGETARY BASIS) - BUDGET AND ACTUAL

Year Ended June 30, 2010

	Original Budget	Revised Budget	Budget Basis Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
Revenues:						
Charges for services	\$ 125,000	\$ 125,000	\$ 159,309	\$ 34,309	\$ 6,994	\$ 166,303
Use of money and property	20,000	20,000	5,107	(14,893)	3,604	8,711
Total revenues	145,000	145,000	164,416	19,416	10,598	175,014
Expenses:						
Current operating:						
Public works	111,842	111,842	82,865	28,977	-	82,865
Capital projects	190,000	190,000	-	190,000	-	-
Total expenses	301,842	301,842	82,865	218,977	-	82,865
Change in net assets	(156,842)	(156,842)	81,551	238,393	10,598	92,149
Net assets, beginning of year	692,580	762,374	762,374	-	4,448	766,822
Net assets, end of year	\$ 535,738	\$ 605,532	\$ 843,925	\$ 238,393	\$ 15,046	\$ 858,971

City of Springfield, Oregon

SEWER IMPROVEMENT SYSTEM DEVELOPMENT CAPITAL PROJECT FUND  
 SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS  
 (NONGAAP BUDGETARY BASIS) - BUDGET AND ACTUAL

Year Ended June 30, 2010

	Original Budget	Revised Budget	Budget Basis Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
Revenues:						
Charges for services	\$ 75,000	\$ 75,000	\$ 104,776	\$ 29,776	\$ (1,151)	\$ 103,625
Use of money and property	12,000	12,000	1,902	(10,098)	1,444	3,346
Total revenues	87,000	87,000	106,678	19,678	293	106,971
Expenses:						
Current operating						
Public works	66,242	66,242	53,136	13,106	-	53,136
Capital projects	45,000	45,000	-	45,000	-	-
Total expenses	111,242	111,242	53,136	58,106	-	53,136
Excess of revenues over (under) expenses	(24,242)	(24,242)	53,542	77,784	293	53,835
Other financing sources (uses):						
Transfers out	(45,662)	(45,662)	(45,662)	-	-	(45,662)
Change in net assets	(69,904)	(69,904)	7,880	77,784	293	8,173
Net assets, beginning of year	282,082	299,724	299,724	-	9,763	309,487
Net assets, end of year	\$ 212,178	\$ 229,820	\$ 307,604	\$ 77,784	\$ 10,056	\$ 317,660

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# Internal Service Funds

Combining statements for all internal service funds are reported here. The combined totals are reported alongside the individual enterprise funds in the basic financial statements.

Schedules of revenues, expenses, and changes in fund net assets – budget and actual are presented here for each individual internal service fund.

Vehicle & Equipment Fund – This fund accounts for the ownership and use of major equipment. Resources are provided by charges to other City funds.

Insurance Fund – This fund accounts for the accumulation of resources to provide for the City's insurance, the worker's compensation program and the employee benefits program. Resources are provided by charges to other City funds.

SDC Administration Fund – This fund accounts for the activities required to administer the city's various system development charges. Resources are provided primarily by charges to other City funds.

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City of Springfield, Oregon

INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF NET ASSETS

June 30, 2010

	Vehicle and Equipment	Insurance	SDC Administration	Total
<b>ASSETS</b>				
Current assets:				
Cash and investments	\$ 6,497,220	\$ 4,398,220	\$ 222,916	\$ 11,118,356
Accounts receivable	-	-	12,580	12,580
Accrued interest receivable	33,510	26,759	1,857	62,126
Total current assets	<u>6,530,730</u>	<u>4,424,979</u>	<u>237,353</u>	<u>11,193,062</u>
Capital assets:				
Machinery and equipment	15,435,209	-	-	15,435,209
Less accumulated depreciation	<u>9,241,741</u>	<u>-</u>	<u>-</u>	<u>9,241,741</u>
Total capital assets	<u>6,193,468</u>	<u>-</u>	<u>-</u>	<u>6,193,468</u>
Total assets	<u>12,724,198</u>	<u>4,424,979</u>	<u>237,353</u>	<u>17,386,530</u>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts and contracts payable	9,698	183,378	3,248	196,324
Accrued interest payable	32,188	-	-	32,188
Capital lease obligation, current portion	260,495	-	-	260,495
Accrued payroll and other related liabilities	<u>-</u>	<u>147,498</u>	<u>24,168</u>	<u>171,666</u>
Total current liabilities	<u>302,381</u>	<u>330,876</u>	<u>27,416</u>	<u>660,673</u>
Noncurrent liabilities:				
Accrued absence payable	-	-	27,172	27,172
Capital lease obligation, less current portion	1,121,816	-	-	1,121,816
Net OPEB obligation payable	<u>-</u>	<u>3,894</u>	<u>6,046</u>	<u>9,940</u>
Total noncurrent liabilities	<u>1,121,816</u>	<u>3,894</u>	<u>33,218</u>	<u>1,158,928</u>
Total liabilities	<u>1,424,197</u>	<u>334,770</u>	<u>60,634</u>	<u>1,819,601</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	4,811,157	-	-	4,811,157
Unrestricted	<u>6,488,844</u>	<u>4,090,209</u>	<u>176,719</u>	<u>10,755,772</u>
Total net assets	<u>\$ 11,300,001</u>	<u>\$ 4,090,209</u>	<u>\$ 176,719</u>	<u>\$ 15,566,929</u>

City of Springfield, Oregon

INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN FUND NET ASSETS

Year ended June 30, 2010

	Vehicle and Equipment	Insurance	SDC Administration	Total
Operating revenues:				
Charges for services	\$ 1,396,999	\$ 1,963,861	\$ 411,286	\$ 3,772,146
Licenses & permits	-	-	51,387	51,387
Intergovernmental revenue	-	47,172	-	47,172
Miscellaneous receipts	1,926	206,525	-	208,451
Total operating revenues	<u>1,398,925</u>	<u>2,217,558</u>	<u>462,673</u>	<u>4,079,156</u>
Operating expenses:				
Current operating:				
City manager's office	3,750	-	-	3,750
Court	5,658	-	-	5,658
Human resources	7,593	1,867,089	-	1,874,682
Finance	975	-	25,599	26,574
Information technology	133,979	-	-	133,979
Fire	12,650	-	-	12,650
Police	10,810	-	-	10,810
Public works	13,326	-	469,110	482,436
Development services	5,677	-	92,143	97,820
Depreciation	949,735	-	-	949,735
Total operating expenses	<u>1,144,153</u>	<u>1,867,089</u>	<u>586,852</u>	<u>3,598,094</u>
Operating income (loss)	<u>254,772</u>	<u>350,469</u>	<u>(124,179)</u>	<u>481,062</u>
Nonoperating revenues(expenses):				
Interest income	69,802	55,625	3,782	129,209
Interest expense	(34,399)	-	-	(34,399)
Gain (loss) on disposition of equipment	(57,355)	-	-	(57,355)
Total nonoperating revenues (expenses)	<u>(21,952)</u>	<u>55,625</u>	<u>3,782</u>	<u>37,455</u>
Income (loss) before capital contributions and transfers	232,820	406,094	(120,397)	518,517
Transfers out	-	(531,512)	-	(531,512)
Capital contributions	319,159	-	-	319,159
Change in net assets	551,979	(125,418)	(120,397)	306,164
Net assets, beginning of year	<u>10,748,022</u>	<u>4,215,627</u>	<u>297,116</u>	<u>15,260,765</u>
Net assets, end of year	<u>\$ 11,300,001</u>	<u>\$ 4,090,209</u>	<u>\$ 176,719</u>	<u>\$ 15,566,929</u>

City of Springfield, Oregon

INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF CASH FLOWS

Year Ended June 30, 2010

	Vehicle and Equipment	Insurance	SDC Administration	Total
Cash flows from operating activities:				
Cash received from interfund services provided	\$ 1,396,999	\$ 1,963,861	\$ 418,673	\$ 3,779,533
Cash paid for employee services	-	(1,129,118)	(424,107)	(1,553,225)
Cash paid to suppliers for goods and services	(177,551)	(1,193,961)	(166,340)	(1,537,852)
Other operating receipts	1,926	253,697	51,387	307,010
	<u>1,221,374</u>	<u>(105,521)</u>	<u>(120,387)</u>	<u>995,466</u>
Cash flows from noncapital financing activities:				
Operating transfers to other funds	-	(531,512)	-	(531,512)
Cash flows from capital and related financing activities:				
Acquisition of capital assets	(1,955,431)	-	-	(1,955,431)
Disposition of capital assets	18,510	-	-	18,510
Capital lease principal paid	1,336,006	-	-	1,336,006
Interest paid	(34,399)	-	-	(34,399)
	<u>(635,314)</u>	<u>-</u>	<u>-</u>	<u>(635,314)</u>
Cash flows from investing activities:				
Interest received	67,165	53,764	3,851	124,780
	<u>67,165</u>	<u>53,764</u>	<u>3,851</u>	<u>124,780</u>
Net change in cash and investments	653,225	(583,269)	(116,536)	(46,580)
Cash and investments, beginning of year	5,843,995	4,981,489	339,452	11,164,936
Cash and investments, end of year	<u>\$ 6,497,220</u>	<u>\$ 4,398,220</u>	<u>\$ 222,916</u>	<u>\$ 11,118,356</u>
Reconciliation of Operating Loss to Net Cash Provided by (used in) Operating Activities				
Operating income (loss)	\$ 254,772	\$ 350,469	\$ (124,179)	\$ 481,062
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	949,735	-	-	949,735
Changes in assets and liabilities:				
Prepaid insurance	-	289,858	-	289,858
Accounts receivable	-	-	7,387	7,387
Accounts payable	(15,321)	154,091	(5,459)	133,311
Accrued interest payable	32,188	-	-	32,188
Accrued payroll and other liabilities	-	(903,833)	(4,182)	(908,015)
Net OPEB obligation payable	-	3,894	6,046	9,940
	<u>949,735</u>	<u>(516,889)</u>	<u>1,010</u>	<u>433,856</u>
Net cash provided by (used in) operating activities	<u>\$ 1,221,374</u>	<u>\$ (105,521)</u>	<u>\$ (120,387)</u>	<u>\$ 995,466</u>
Noncash capital and related financing activities:				
Contributed capital assets	\$ 319,159	\$ -	\$ -	\$ 319,159
Retirement and disposition of capital assets, net of accumulated depreciation	(57,355)	-	-	(57,355)

City of Springfield, Oregon

VEHICLE AND EQUIPMENT FUND  
 SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS  
 (NONGAAP BUDGETARY BASIS) - BUDGET AND ACTUAL

Year ended June 30, 2010

	Original Budget	Revised Budget	Budget Basis Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
<b>Revenues:</b>						
Charges for services	\$ 1,344,619	\$ 1,344,619	\$ 1,396,999	\$ 52,380	\$ -	\$ 1,396,999
Use of money and property	140,000	140,000	59,290	(80,710)	10,512	69,802
Miscellaneous receipts	-	-	1,926	1,926	-	1,926
<b>Total revenues</b>	<b>1,484,619</b>	<b>1,484,619</b>	<b>1,458,215</b>	<b>(26,404)</b>	<b>10,512</b>	<b>1,468,727</b>
<b>Expenses:</b>						
<b>Current operating:</b>						
City manager's office	3,900	3,900	3,750	150	-	3,750
Court	5,150	12,334	10,682	1,652	(5,024)	5,658
Human resources	8,000	8,000	7,593	407	-	7,593
Finance	3,600	3,600	975	2,625	-	975
Information technology	207,500	207,500	175,680	31,820	(41,701)	133,979
Fire	320,200	320,200	12,650	307,550	-	12,650
Police	242,100	242,100	126,635	115,465	(115,825)	10,810
Public works	479,313	641,238	429,342	211,896	(416,016)	13,326
Development services	600	5,770	5,677	93	-	5,677
Debt service						
Principal	40,859	40,859	40,859	-	(40,859)	-
Interest	2,211	2,211	2,211	-	32,188	34,399
Depreciation	-	-	-	-	949,735	949,735
<b>Total expenses</b>	<b>1,313,433</b>	<b>1,487,712</b>	<b>816,054</b>	<b>671,658</b>	<b>362,498</b>	<b>1,178,552</b>
<b>Excess of revenues over (under) expenses</b>	<b>171,186</b>	<b>(3,093)</b>	<b>642,161</b>	<b>645,254</b>	<b>(351,986)</b>	<b>290,175</b>
<b>Other financing sources (uses):</b>						
Gain (loss) on disposal of assets	-	-	-	-	(57,355)	(57,355)
Assets contributed by other funds	-	-	-	-	319,159	319,159
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>261,804</b>	<b>261,804</b>
<b>Change in net assets</b>	<b>171,186</b>	<b>(3,093)</b>	<b>642,161</b>	<b>645,254</b>	<b>(90,182)</b>	<b>551,979</b>
Net assets, beginning of year	5,637,383	5,889,253	5,889,253	-	4,858,769	10,748,022
Net assets, end of year	<u>\$ 5,808,569</u>	<u>\$ 5,886,160</u>	<u>\$ 6,531,414</u>	<u>\$ 645,254</u>	<u>\$ 4,768,587</u>	<u>\$ 11,300,001</u>

City of Springfield, Oregon

INSURANCE FUND  
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS  
(NONGAAP BUDGETARY BASIS) - BUDGET AND ACTUAL

Year ended June 30, 2010

	Original Budget	Revised Budget	Budget Basis Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
<b>Revenues:</b>						
Charges for services	\$ 16,500,406	\$ 16,500,406	\$ 14,057,824	\$ (2,442,582)	\$ (12,093,963)	\$ 1,963,861
Intergovernmental revenue	30,000	51,540	47,172	(4,368)	-	47,172
Use of money and property	160,000	160,000	32,426	(127,574)	23,199	55,625
Miscellaneous receipts	13,000	23,000	206,525	183,525	-	206,525
<b>Total revenues</b>	<b>16,703,406</b>	<b>16,734,946</b>	<b>14,343,947</b>	<b>(2,390,999)</b>	<b>(12,070,764)</b>	<b>2,273,183</b>
<b>Expenses:</b>						
<b>Current operating:</b>						
Human resources	708,596	915,896	865,960	49,936	1,001,129	1,867,089
Statutory payments	15,379,406	15,379,406	13,078,197	2,301,209	(13,078,197)	-
<b>Total expenses</b>	<b>16,088,002</b>	<b>16,295,302</b>	<b>13,944,157</b>	<b>2,351,145</b>	<b>(12,077,068)</b>	<b>1,867,089</b>
Excess of revenues over (under) expenses	615,404	439,644	399,790	(39,854)	6,304	406,094
<b>Other financing sources (uses):</b>						
Transfers out	(544,211)	(544,211)	(531,512)	12,699	-	(531,512)
Change in net assets	71,193	(104,567)	(131,722)	(27,155)	6,304	(125,418)
Net assets, beginning of year	4,112,198	4,212,533	4,212,533	-	3,094	4,215,627
Net assets, end of year	<u>\$ 4,183,391</u>	<u>\$ 4,107,966</u>	<u>\$ 4,080,811</u>	<u>\$ (27,155)</u>	<u>\$ 9,398</u>	<u>\$ 4,090,209</u>

City of Springfield, Oregon

SDC ADMINISTRATION FUND  
 SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS  
 (NONGAAP BUDGETARY BASIS) - BUDGET AND ACTUAL

Year ended June 30, 2010

	Original Budget	Revised Budget	Budget Basis Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
Revenues:						
Charges for services	\$ 542,928	\$ 542,928	\$ 421,671	\$ (121,257)	\$ (10,385)	\$ 411,286
Licenses and permits	59,000	59,000	48,389	(10,611)	2,998	51,387
Use of money and property	1,600	1,600	2,153	553	1,629	3,782
Total revenues	603,528	603,528	472,213	(131,315)	(5,758)	466,455
Expenses:						
Current operating:						
Finance	25,599	25,599	25,599	-	-	25,599
Public works	490,945	507,357	469,802	37,555	(692)	469,110
Development services	97,080	97,080	92,143	4,937	-	92,143
Total expenses	613,624	630,036	587,544	42,492	(692)	586,852
Excess of revenues over (under) expenses	(10,096)	(26,508)	(115,331)	(88,823)	(5,066)	(120,397)
Other financing sources (uses):						
Transfers in	-	14,016	-	(14,016)	-	-
Change in net assets	(10,096)	(12,492)	(115,331)	(102,839)	(5,066)	(120,397)
Net assets, beginning of year	66,269	319,000	319,000	-	(21,884)	297,116
Net assets, end of year	\$ 56,173	\$ 306,508	\$ 203,669	\$ (102,839)	\$ (26,950)	\$ 176,719

# Fiduciary Funds

Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, and other governments.

Statement of changes in assets and liabilities of the Agency Fund is presented here.

Agency Fund – The Agency Fund is a non-budgeted fund which accounts for resources received and held by the City in a fiduciary capacity. Disbursements from this fund are made in accordance with the applicable agreements for each type of transaction. This fund is custodial in nature (assets equal liabilities) and does not involve measurement of the results of operations.

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City of Springfield, Oregon  
Statement of Changes in Assets and Liabilities  
Agency Fund

Year Ended June 30, 2010

	Beginning Balance	Additions	Reductions	Ending Balance
Assets				
Cash and investments	\$ 1,886,066	\$ 14,219,564	\$ (13,255,890)	\$ 2,849,741
Liabilities				
Due to other agencies	\$ 1,886,066	\$ 24,623,069	\$ (23,659,395)	\$ 2,849,741

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# Component Unit

Budget and actual statements are presented here for the City's discretely presented component unit, the Metropolitan Wastewater Management Commission.

The Metropolitan Wastewater Management Commission is budgeted in one enterprise fund, four capital project funds and one debt service fund. A combining statement is also presented here.

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METROPOLITAN WASTEWATER MANAGEMENT COMMISSION

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

Year Ended June 30, 2010

	Regional Wastewater Fund	Regional Capital Fund	Regional Bond Capital Fund	Regional Wastewater Improve SDC Fund	Regional Wastewater Reimb SDC Fund	Regional Debt Service Fund	Eliminations	Total
<b>Revenues:</b>								
Charges for services	\$ 26,362,688	\$ 80,000	\$ 437,286	\$ 584,816	\$ 55,412	\$ -	\$ (1,115,410)	\$ 26,404,792
Use of money and property	159,961	374,166	873,165	58,119	13,469	-	-	1,478,880
Licenses and permits	10,005	-	-	-	-	-	-	10,005
Fines and forfeitures	1,200	-	-	-	-	-	-	1,200
Miscellaneous receipts	280	10,000	-	-	-	-	-	10,280
<b>Total revenues</b>	<b>26,534,134</b>	<b>464,166</b>	<b>1,310,451</b>	<b>642,935</b>	<b>68,881</b>	<b>-</b>	<b>(1,115,410)</b>	<b>27,905,157</b>
<b>Expenses:</b>								
Current operating:								
Finance	77,602	-	-	-	-	-	-	77,602
Public works	13,428,729	19,882	13,074	360	3,705	-	(1,115,410)	12,350,340
Debt service:								
Interest	8,059	(156,434)	(14,178)	-	-	2,519,444	-	2,356,891
Depreciation	7,519,908	-	-	-	-	-	-	7,519,908
<b>Total expenses</b>	<b>21,034,298</b>	<b>(136,552)</b>	<b>(1,104)</b>	<b>360</b>	<b>3,705</b>	<b>2,519,444</b>	<b>(1,115,410)</b>	<b>22,304,741</b>
<b>Excess of revenues over (under) expenses</b>	<b>5,499,836</b>	<b>600,718</b>	<b>1,311,555</b>	<b>642,575</b>	<b>65,176</b>	<b>(2,519,444)</b>	<b>-</b>	<b>5,600,416</b>
<b>Other financing sources (uses):</b>								
Transfers in	32,387,034	9,028,743	2,410,427	-	-	8,389,933	(52,216,137)	-
Transfers out	(10,294,700)	(8,017,194)	(23,219,295)	(2,505,013)	(3,003,963)	(5,175,973)	52,216,137	(1)
Loss on disposal of assets	(157,927)	2,000,000	-	-	-	-	-	1,842,073
<b>Total other financing sources (uses)</b>	<b>21,934,407</b>	<b>3,011,549</b>	<b>(20,808,868)</b>	<b>(2,505,013)</b>	<b>(3,003,963)</b>	<b>3,213,960</b>	<b>-</b>	<b>1,842,072</b>
<b>Change in net assets</b>	<b>27,434,243</b>	<b>3,612,267</b>	<b>(19,497,313)</b>	<b>(1,862,438)</b>	<b>(2,938,787)</b>	<b>694,516</b>	<b>-</b>	<b>7,442,488</b>
Net assets, beginning of year	118,487,909	(19,254,046)	252,884	6,296,602	2,970,842	(272,488)	-	108,481,703
Net assets, end of year	\$ 145,922,152	\$ (15,641,779)	\$ (19,244,429)	\$ 4,434,164	\$ 32,055	\$ 422,028	\$ -	\$ 115,924,191

METROPOLITAN WASTEWATER MANAGEMENT COMMISSION  
REGIONAL WASTEWATER FUND  
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS  
(NON-GAAP BUDGETARY BASIS) - BUDGET AND ACTUAL

Year Ended June 30, 2010

	Original Budget	Revised Budget	Budget Basis Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
<b>Revenues:</b>						
Charges for services	\$ 24,214,505	\$ 25,566,551	\$ 26,278,697	\$ 712,146	\$ 83,991	\$ 26,362,688
Use of money and property	360,000	360,000	105,668	(254,332)	54,293	159,961
Licenses and permits	7,500	7,500	10,005	2,505	-	10,005
Fines and forfeitures	1,500	1,500	1,200	(300)	-	1,200
Miscellaneous receipts	700,500	700,500	280	(700,220)	-	280
<b>Total revenues</b>	<b>25,284,005</b>	<b>26,636,051</b>	<b>26,395,850</b>	<b>(240,201)</b>	<b>138,284</b>	<b>26,534,134</b>
<b>Expenses:</b>						
<b>Current operating:</b>						
Finance	87,172	87,172	77,602	9,570	-	77,602
Public works	15,145,200	15,207,200	13,367,417	1,839,783	61,312	13,428,729
<b>Debt service</b>						
Interest	-	-	-	-	8,059	8,059
Depreciation	-	-	-	-	7,519,908	7,519,908
<b>Total expenses</b>	<b>15,232,372</b>	<b>15,294,372</b>	<b>13,445,019</b>	<b>1,849,353</b>	<b>7,589,279</b>	<b>21,034,298</b>
<b>Excess of revenues over (under) expenses</b>	<b>10,051,633</b>	<b>11,341,679</b>	<b>12,950,831</b>	<b>1,609,152</b>	<b>(7,450,995)</b>	<b>5,499,836</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	32,387,034	32,387,034
Transfers out	(7,078,932)	(10,294,700)	(10,294,700)	-	-	(10,294,700)
Gain (loss) on disposal of assets	-	-	-	-	(157,927)	(157,927)
<b>Total other financing sources (uses)</b>	<b>(7,078,932)</b>	<b>(10,294,700)</b>	<b>(10,294,700)</b>	<b>-</b>	<b>32,229,107</b>	<b>21,934,407</b>
<b>Change in net assets</b>	<b>2,972,701</b>	<b>1,046,979</b>	<b>2,656,131</b>	<b>1,609,152</b>	<b>24,778,112</b>	<b>27,434,243</b>
<b>Net assets, beginning of year</b>	<b>6,894,154</b>	<b>8,303,485</b>	<b>8,303,485</b>	<b>-</b>	<b>110,184,424</b>	<b>118,487,909</b>
<b>Net assets, end of year</b>	<b>\$ 9,866,855</b>	<b>\$ 9,350,464</b>	<b>\$ 10,959,616</b>	<b>\$ 1,609,152</b>	<b>\$ 134,962,536</b>	<b>\$ 145,922,152</b>

METROPOLITAN WASTEWATER MANAGEMENT COMMISSION  
REGIONAL WASTEWATER CAPITAL FUND  
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS  
(NON-GAAP BUDGETARY BASIS) - BUDGET AND ACTUAL

Year Ended June 30, 2010

	Original Budget	Revised Budget	Budget Basis Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
<b>Revenues:</b>						
Intergovernmental revenue	\$ 80,000	\$ 80,000	\$ 80,000	\$ -	\$ -	\$ 80,000
Use of money and property	750,000	750,000	201,247	(548,753)	172,919	374,166
Miscellaneous receipts	-	10,000	10,000	-	-	10,000
Total revenues	<u>830,000</u>	<u>840,000</u>	<u>291,247</u>	<u>(548,753)</u>	<u>172,919</u>	<u>464,166</u>
<b>Expenses:</b>						
Current operating:						
Public works	417,410	704,779	345,718	359,061	(325,836)	19,882
Debt service:						
Interest	-	-	-	-	(156,434)	(156,434)
Capital projects	362,000	21,640,375	6,881,050	14,759,325	(6,881,050)	-
Total expenses	<u>779,410</u>	<u>22,345,154</u>	<u>7,226,768</u>	<u>15,118,386</u>	<u>(7,363,320)</u>	<u>(136,552)</u>
Excess of revenues over (under) expenses	<u>50,590</u>	<u>(21,505,154)</u>	<u>(6,935,521)</u>	<u>14,569,633</u>	<u>7,536,239</u>	<u>600,718</u>
<b>Other financing sources (uses):</b>						
Transfers in	4,994,700	7,413,743	7,413,743	-	1,615,000	9,028,743
Transfers out	-	(790,427)	(790,427)	-	(7,226,767)	(8,017,194)
Intergovernmental	-	7,279,700	7,888,838	609,138	(5,888,838)	2,000,000
Total other financing sources (uses)	<u>4,994,700</u>	<u>13,903,016</u>	<u>14,512,154</u>	<u>609,138</u>	<u>(11,500,605)</u>	<u>3,011,549</u>
Change in net assets	5,045,290	(7,602,138)	7,576,633	15,178,771	(3,964,366)	3,612,267
Net assets, beginning of year	<u>29,872,618</u>	<u>27,561,446</u>	<u>27,561,446</u>	<u>-</u>	<u>(46,815,492)</u>	<u>(19,254,046)</u>
Net assets, end of year	<u>\$ 34,917,908</u>	<u>\$ 19,959,308</u>	<u>\$ 35,138,079</u>	<u>\$ 15,178,771</u>	<u>\$ (50,779,858)</u>	<u>\$ (15,641,779)</u>

METROPOLITAN WASTEWATER MANAGEMENT COMMISSION  
REGIONAL WASTEWATER BOND CAPITAL FUND  
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS  
(NON-GAAP BUDGETARY BASIS) - BUDGET AND ACTUAL

Year Ended June 30, 2010

	Original Budget	Revised Budget	Budget Basis Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
<b>Revenues:</b>						
Project reimbursements	\$ -	\$ 437,286	\$ 437,286	\$ -	\$ -	\$ 437,286
Use of money and property	860,000	860,000	296,216	(563,784)	576,949	873,165
Miscellaneous receipts	7,000	7,000	-	(7,000)	-	-
Total revenues	<u>867,000</u>	<u>1,304,286</u>	<u>733,502</u>	<u>(570,784)</u>	<u>576,949</u>	<u>1,310,451</u>
<b>Expenses:</b>						
Current operating						
Public works	-	-	-	-	13,074	13,074
Debt service:						
Interest	-	-	-	-	(14,178)	(14,178)
Arbitrage	200,000	200,000	-	200,000	-	-
Issuance costs	454,939	454,939	-	454,939	-	-
Capital projects	<u>64,654,782</u>	<u>56,953,256</u>	<u>23,219,295</u>	<u>33,733,961</u>	<u>(23,219,295)</u>	<u>-</u>
Total expenses	<u>65,309,721</u>	<u>57,608,195</u>	<u>23,219,295</u>	<u>34,388,900</u>	<u>(23,220,399)</u>	<u>(1,104)</u>
Excess of revenues over (under) expenses	<u>(64,442,721)</u>	<u>(56,303,909)</u>	<u>(22,485,793)</u>	<u>33,818,116</u>	<u>23,797,348</u>	<u>1,311,555</u>
<b>Other financing sources (uses):</b>						
Transfers in	-	790,427	790,427	-	1,620,000	2,410,427
Transfers out	-	-	-	-	(23,219,295)	(23,219,295)
Proceeds of revenue bond sale	<u>34,750,000</u>	<u>20,000,000</u>	<u>-</u>	<u>(20,000,000)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>34,750,000</u>	<u>20,790,427</u>	<u>790,427</u>	<u>(20,000,000)</u>	<u>(21,599,295)</u>	<u>(20,808,868)</u>
Change in net assets	<u>(29,692,721)</u>	<u>(35,513,482)</u>	<u>(21,695,366)</u>	<u>13,818,116</u>	<u>2,198,053</u>	<u>(19,497,313)</u>
Net assets, beginning of year	<u>37,799,448</u>	<u>51,555,059</u>	<u>51,555,059</u>	<u>-</u>	<u>(51,302,175)</u>	<u>252,884</u>
Net assets, end of year	<u>\$ 8,106,727</u>	<u>\$ 16,041,577</u>	<u>\$ 29,859,693</u>	<u>\$ 13,818,116</u>	<u>\$ (49,104,122)</u>	<u>\$ (19,244,429)</u>

METROPOLITAN WASTEWATER MANAGEMENT COMMISSION  
REGIONAL WASTEWATER IMPROVEMENT SDC FUND  
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS  
(NON-GAAP BUDGETARY BASIS) - BUDGET AND ACTUAL

Year Ended June 30, 2010

	Original Budget	Revised Budget	Budget Basis Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
Revenues:						
Charges for services	\$ 605,625	\$ 605,625	\$ 586,472	\$ (19,153)	\$ (1,656)	\$ 584,816
Use of money and property	300,000	300,000	31,386	(268,614)	26,733	58,119
Total revenues	<u>905,625</u>	<u>905,625</u>	<u>617,858</u>	<u>(287,767)</u>	<u>25,077</u>	<u>642,935</u>
Expenses:						
Current operating:						
Public works	4,000	4,000	360	3,640	-	360
Excess of revenues over (under) expenses	901,625	901,625	617,498	(284,127)	25,077	642,575
Other financing sources (uses):						
Transfers out	(2,505,013)	(2,505,013)	(2,505,013)	-	-	(2,505,013)
Change in net assets	(1,603,388)	(1,603,388)	(1,887,515)	(284,127)	25,077	(1,862,438)
Net assets, beginning of year	6,310,160	6,298,460	6,298,460	-	(1,858)	6,296,602
Net assets, end of year	<u>\$ 4,706,772</u>	<u>\$ 4,695,072</u>	<u>\$ 4,410,945</u>	<u>\$ (284,127)</u>	<u>\$ 23,219</u>	<u>\$ 4,434,164</u>

METROPOLITAN WASTEWATER MANAGEMENT COMMISSION  
REGIONAL WASTEWATER REIMBURSEMENT SDC FUND  
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS  
(NON-GAAP BUDGETARY BASIS) - BUDGET AND ACTUAL

Year Ended June 30, 2010

	Original Budget	Revised Budget	Budget Basis Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
Revenues:						
Charges for services	\$ 58,125	\$ 58,125	\$ 55,604	\$ (2,521)	\$ (192)	\$ 55,412
Use of money and property	175,000	175,000	4,409	(170,591)	9,060	13,469
Total revenues	<u>233,125</u>	<u>233,125</u>	<u>60,013</u>	<u>(173,112)</u>	<u>8,868</u>	<u>68,881</u>
Expenses:						
Current operating:						
Public works	7,500	7,500	3,705	3,795	-	3,705
Excess of revenues over (under) expenses	225,625	225,625	56,308	(169,317)	8,868	65,176
Other financing sources (uses):						
Transfers out	(3,003,963)	(3,003,963)	(3,003,963)	-	-	(3,003,963)
Change in net assets	(2,778,338)	(2,778,338)	(2,947,655)	-	8,868	(2,938,787)
Net assets, beginning of year	2,985,046	2,972,613	2,972,613	-	(1,771)	2,970,842
Net assets, end of year	<u>\$ 206,708</u>	<u>\$ 194,275</u>	<u>\$ 24,958</u>	<u>\$ (169,317)</u>	<u>\$ 7,097</u>	<u>\$ 32,055</u>

METROPOLITAN WASTEWATER MANAGEMENT COMMISSION  
REGIONAL WASTEWATER DEBT SERVICE FUND  
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS  
(NON-GAAP BUDGETARY BASIS) - BUDGET AND ACTUAL

Year Ended June 30, 2010

	Original Budget	Revised Budget	Budget Basis Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
Expenses:						
Debt service:						
Principal	\$ 3,235,000	\$ 3,539,143	\$ 3,235,000	\$ 304,143	\$ (3,235,000)	\$ -
Interest	4,477,938	4,970,520	4,477,938	492,582	(1,958,494)	2,519,444
Total expenses	<u>7,712,938</u>	<u>8,509,663</u>	<u>7,712,938</u>	<u>796,725</u>	<u>(5,193,494)</u>	<u>2,519,444</u>
Excess of revenues over (under) expenses	<u>(7,712,938)</u>	<u>(8,509,663)</u>	<u>(7,712,938)</u>	<u>796,725</u>	<u>5,193,494</u>	<u>(2,519,444)</u>
Other financing sources (uses)						
Transfers in	7,593,208	8,389,933	8,389,933	-	-	8,389,933
Transfers out	-	-	-	-	(5,175,973)	(5,175,973)
Total other financing sources (uses)	<u>7,593,208</u>	<u>8,389,933</u>	<u>8,389,933</u>	<u>-</u>	<u>(5,175,973)</u>	<u>3,213,960</u>
Change in net assets	(119,730)	(119,730)	676,995	-	17,521	694,516
Net assets, beginning of year	<u>119,730</u>	<u>482,595</u>	<u>482,595</u>	<u>-</u>	<u>(755,083)</u>	<u>(272,488)</u>
Net assets, end of year	<u>\$ -</u>	<u>\$ 362,865</u>	<u>\$ 1,159,590</u>	<u>\$ 796,725</u>	<u>\$ (737,562)</u>	<u>\$ 422,028</u>

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# **Supplemental Schedules**

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City of Springfield, Oregon

SCHEDULE OF PROPERTY TAX TRANSACTIONS - ALL FUNDS

Year Ended June 30, 2010

	Taxes Receivable 7/1/2009	Tax Levy	(Adjustments) Interest and (Discounts)	(Deduct) Collections	Taxes Receivable 6/30/2010
Prior Years	\$ 80,462	-	\$ (11,490)	\$ (1,288)	\$ 67,684
2000-01	12,973	-	68	(394)	12,648
2001-02	11,707	-	17	(737)	10,987
2002-03	12,096	-	81	(501)	11,675
2003-04	14,524	-	(1,677)	(508)	12,339
2004-05	18,382	-	(1,915)	(2,357)	14,110
2005-06	47,999	-	(1,765)	(28,913)	17,321
2006-07	116,150	-	3,035	(74,163)	45,022
2007-08	272,082	-	(2,612)	(129,151)	140,319
2008-09	801,138	-	(33,772)	(429,755)	337,611
2009-10	-	27,170,891	(508,992)	(25,473,655)	1,188,244
	<u>\$ 1,387,514</u>	<u>\$ 27,170,891</u>	<u>\$ (559,023)</u>	<u>\$ (26,141,422)</u>	<u>\$ 1,857,961</u>
Summary by Fund:					
General Fund				\$ (16,904,275)	\$ 1,180,283
Fire Levy Fund				(1,438,444)	99,556
Police Levy Fund				(3,891,234)	241,137
SEDA Glenwood General Fund				(293,822)	12,053
SEDA Downtown General Fund				(222,514)	12,675
Debt Service Funds:					
Bancroft Redemption				(74)	1,644
General Obligation				(3,391,059)	310,613
				<u>\$ (26,141,422)</u>	<u>\$ 1,857,961</u>

SCHEDULE OF OTHER TAX REVENUES RECEIVED

Special Revenue Funds	
Transient room taxes	\$ 679,566
Gas Tax	1,002,858
911 Tax	298,051
	<u>\$ 1,980,475</u>

City of Springfield, Oregon

SCHEDULE OF BONDED DEBT TRANSACTIONS

Year Ended June 30, 2010

	Issue Date	Effective Interest Rate	Original Issue	Principal Transactions				Interest Transactions				
				Outstanding July 1, 2009	Issued	Bonds Matured/ Called	Bonds Paid	Outstanding June 30, 2010	Outstanding July 1, 2009	Matured 2009-10	Paid in 2009-10	Outstanding June 30, 2010
<u>General Obligation Bonds</u>												
General issue bonds:												
Series 2007	3/9/2007	4.00%	\$ 24,650,000	\$ 23,015,000	\$ -	\$ 955,000	\$ 955,000	\$ 22,060,000	\$ -	\$ 954,435	\$ 954,435	\$ -
Series 2005	7/26/2005	3.48%	12,425,000	<u>8,925,000</u>	<u>-</u>	<u>1,010,000</u>	<u>1,010,000</u>	<u>7,915,000</u>		<u>301,758</u>	<u>301,758</u>	<u>-</u>
Total general obligation bonds				<u>\$ 31,940,000</u>	<u>\$ -</u>	<u>\$ 1,965,000</u>	<u>\$ 1,965,000</u>	<u>\$ 29,975,000</u>	<u>\$ -</u>	<u>\$ 1,256,193</u>	<u>\$ 1,256,193</u>	<u>\$ -</u>
<u>Revenue Bonds</u>												
Revenue Bonds:												
Series 2005	5/13/2005	3.70%	\$ 1,985,000	\$ 1,280,000	\$ -	\$ 200,000	\$ 200,000	\$ 1,080,000	\$ -	\$ 42,563	\$ 42,563	\$ -
Series 2009	4/2/2009	4.07%	22,815,000	<u>22,815,000</u>	<u>-</u>	<u>660,000</u>	<u>660,000</u>	<u>22,155,000</u>		<u>1,051,668</u>	<u>1,051,668</u>	<u>-</u>
Total City revenue bonds				<u>\$ 24,095,000</u>	<u>\$ -</u>	<u>\$ 860,000</u>	<u>\$ 860,000</u>	<u>\$ 23,235,000</u>	<u>\$ -</u>	<u>\$ 1,094,231</u>	<u>\$ 1,094,231</u>	<u>\$ -</u>
<u>Component Unit</u>												
MWMC Revenue Bonds:												
Series 2006	11/15/2006	3.97%	\$ 47,270,000	\$ 44,220,000	\$ -	\$ 1,615,000	\$ 1,615,000	\$ 42,605,000	\$ -	\$ 2,086,725	\$ 2,086,725	\$ -
Series 2008	11/20/2008	4.91%	50,730,000	<u>50,730,000</u>	<u>-</u>	<u>1,620,000</u>	<u>1,620,000</u>	<u>49,110,000</u>		<u>2,391,213</u>	<u>2,391,213</u>	<u>-</u>
Total MWMC revenue bonds				<u>\$ 94,950,000</u>	<u>\$ -</u>	<u>\$ 3,235,000</u>	<u>\$ 3,235,000</u>	<u>\$ 91,715,000</u>	<u>\$ -</u>	<u>\$ 4,477,938</u>	<u>\$ 4,477,938</u>	<u>\$ -</u>

City of Springfield, Oregon

SCHEDULE OF FUTURE REQUIREMENTS FOR RETIREMENTS OF  
CITY ISSUED GENERAL OBLIGATION BONDS  
GENERAL ISSUE

June 30, 2010

	<u>Series 2005 Bonds</u>		<u>Series 2007 Bonds</u>		Total	Total	Total
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>
2010-11	\$ 1,035,000	\$ 271,458	\$ 995,000	\$ 913,370	\$ 2,030,000	\$ 1,184,828	\$ 3,214,828
2011-12	1,065,000	240,408	1,035,000	870,585	2,100,000	1,110,993	3,210,993
2012-13	1,100,000	207,393	1,080,000	826,080	2,180,000	1,033,473	3,213,473
2013-14	1,130,000	171,643	1,125,000	779,640	2,255,000	951,283	3,206,283
2014-15	1,165,000	134,352	1,175,000	731,266	2,340,000	865,618	3,205,618
2015-16	205,000	94,743	1,230,000	678,390	1,435,000	773,133	2,208,133
2016-17	210,000	87,568	1,285,000	623,040	1,495,000	710,608	2,205,608
2017-18	220,000	79,902	1,340,000	565,215	1,560,000	645,117	2,205,117
2018-19	225,000	71,653	1,390,000	514,965	1,615,000	586,618	2,201,618
2019-20	235,000	62,990	1,445,000	462,840	1,680,000	525,830	2,205,830
2020-21	245,000	53,825	1,500,000	406,485	1,745,000	460,310	2,205,310
2021-22	255,000	44,025	1,560,000	346,485	1,815,000	390,510	2,205,510
2022-23	265,000	33,825	1,625,000	284,085	1,890,000	317,910	2,207,910
2023-24	275,000	22,960	1,690,000	219,085	1,965,000	242,045	2,207,045
2024-25	285,000	11,685	1,755,000	151,485	2,040,000	163,170	2,203,170
2025-26	-	-	1,830,000	77,772	1,830,000	77,772	1,907,772
	<u>\$ 7,915,000</u>	<u>\$ 1,588,430</u>	<u>\$ 22,060,000</u>	<u>\$ 8,450,788</u>	<u>\$ 29,975,000</u>	<u>\$ 10,039,218</u>	<u>\$ 40,014,218</u>

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