

# **Other Supplementary Information**

**Non-Major Governmental Funds  
Combining Statements**

City of Springfield, Oregon

NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET

June 30, 2003

|                                       | Special<br>Revenue Funds | Capital<br>Projects Funds | Debt<br>Service Funds | Total<br>Nonmajor<br>Governmental<br>Funds |
|---------------------------------------|--------------------------|---------------------------|-----------------------|--|
|                                       | <u>          </u>        | <u>          </u>         | <u>          </u>     | <u>          </u>                          |
| <b>ASSETS</b>                         |                          |                           |                       |  |
| Cash and investments                  | \$ 102,619               | \$ 2,756,384              | \$ 3,840,043          | \$ 6,699,046                               |
| Receivables:                          |                          |                           |                       |  |
| Property Taxes                        |                          |                           | 146,617               | 146,617                                    |
| Accounts                              | 174,963                  | -                         |                       | 174,963                                    |
| Assessments and Liens                 | -                        | 130,940                   | 111,035               | 241,975                                    |
| Accrued interest                      | 736                      | 9,376                     | 27,645                | 37,757                                     |
| Mortgage notes                        | -                        | -                         | 106,123               | 106,123                                    |
| Inventory                             | -                        | -                         |                       | -  |
| Internal Balances                     | -                        | -                         |                       | -  |
| Prepaid items                         | -                        | -                         |                       | -  |
| Deposits                              | -                        | -                         |                       | -  |
|                                       | <u>          </u>        | <u>          </u>         | <u>          </u>     | <u>          </u>                          |
| Total assets                          | \$ <u>278,318</u>        | \$ <u>2,896,700</u>       | \$ <u>4,231,463</u>   | \$ <u>7,406,481</u>                        |
| <b>LIABILITIES AND FUND BALANCES</b>  |                          |                           |                       |  |
| Liabilities:                          |                          |                           |                       |  |
| Accounts payable                      | \$ 41,322                | \$ 22,189                 | \$ 197                | \$ 63,708                                  |
| Accrued payroll and other liabilities | 40,742                   | 5,192                     | 1,416                 | 47,351                                     |
| Deferred revenue                      |                          | 103,651                   | 358,182               | 461,831                                    |
| Due to other funds                    | 87,239                   | -                         |                       | 87,239                                     |
|                                       | <u>          </u>        | <u>          </u>         | <u>          </u>     | <u>          </u>                          |
| Total liabilities                     | 169,303                  | 131,032                   | 359,795               | 660,129                                    |
| Fund Balances:                        |                          |                           |                       |  |
| Reserved for:                         |                          |                           |                       |  |
| Debt Service                          | -                        | -                         | 320,227               | 320,227                                    |
| Museum                                | 41,462                   | -                         | -                     | 41,462                                     |
| Unreserved                            | 67,553                   | 2,765,668                 | 3,551,441             | 6,384,663                                  |
|                                       | <u>          </u>        | <u>          </u>         | <u>          </u>     | <u>          </u>                          |
| Total fund balances                   | 109,015                  | 2,765,668                 | 3,871,668             | 6,746,352                                  |
|                                       | <u>          </u>        | <u>          </u>         | <u>          </u>     | <u>          </u>                          |
| Total liabilities and fund balances   | \$ <u>278,318</u>        | \$ <u>2,896,700</u>       | \$ <u>4,231,463</u>   | \$ <u>7,406,481</u>                        |

City of Springfield, Oregon

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

Year Ended June 30, 2003

|   | Special<br>Revenue Funds | Capital<br>Project Funds | Debt<br>Service Funds | Total<br>Nonmajor<br>Governmental<br>Funds |
|---|--------------------------|--------------------------|-----------------------|--|
| <b>Revenues:</b>  |                          |                          |                       |  |
| Taxes   | \$ 603,052               | \$ -                     | \$ 1,020,033          | \$ 1,623,085                               |
| Special assessments   | -                        | 102,010                  | 69,534                | 171,544                                    |
| Use of money and property   | 1,410                    | 71,980                   | 182,157               | 255,547                                    |
| Charges for services  | 272,681                  | -                        | -                     | 272,681                                    |
| Miscellaneous receipts  | <u>15,494</u>            | <u>5,784</u>             | <u>204</u>            | <u>21,482</u>                              |
| <b>Total revenues</b>   | <u>892,637</u>           | <u>179,774</u>           | <u>1,271,928</u>      | <u>2,344,339</u>                           |
| <b>Expenditures:</b>  |                          |                          |                       |  |
| Current operating:  |                          |                          |                       |  |
| General government:   |                          |                          |                       |  |
| Finance   | -                        | 62,173                   | 20,666                | 82,839                                     |
| Fire  | -                        | 30,000                   | -                     | 30,000                                     |
| Police  | -                        | 116,414                  | -                     | 116,414                                    |
| Library   | 39,726                   | -                        | -                     | 39,726                                     |
| Public Works  | 40,972                   | -                        | 4,209                 | 45,181                                     |
| Development Services  | 534,117                  | -                        | -                     | 534,117                                    |
| Capital Projects  | -                        | 221,796                  | -                     | 221,796                                    |
| Debt Service  |                          |                          |                       |  |
| Principal   | -                        | -                        | 681,894               | 681,894                                    |
| Interest  | <u>-</u>                 | <u>-</u>                 | <u>571,376</u>        | <u>571,376</u>                             |
| <b>Total expenditures</b>   | <u>614,815</u>           | <u>430,383</u>           | <u>1,278,145</u>      | <u>2,323,343</u>                           |
| Excess of revenues over<br>(under) expenditures                             | 277,822                  | (250,609)                | (6,217)               | 20,996                                     |
| <b>Other financing uses:</b>  |                          |                          |                       |  |
| Transfers In  | -                        | -                        | 122,193               | 122,193                                    |
| Transfers out   | <u>(359,468)</u>         | <u>(7,186,241)</u>       | <u>(300,000)</u>      | <u>(7,845,709)</u>                         |
| Excess of revenues over (under)<br>expenditures and other<br>financing uses | (81,646)                 | (7,436,850)              | (184,024)             | (7,702,520)                                |
| Fund balance (deficit), beginning of year                                   | <u>190,661</u>           | <u>10,202,520</u>        | <u>4,055,691</u>      | <u>14,448,872</u>                          |
| Fund balance, end of year   | <u>\$ 109,015</u>        | <u>\$ 2,765,670</u>      | <u>\$ 3,871,667</u>   | <u>\$ 6,746,352</u>                        |

# Special Revenue Funds

Combining statements for all individual non major special revenue funds are reported here. The combined totals are reported in the combining non major 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 non major special revenue fund. Budget and actual comparisons for major special revenue funds are reported as required supplementary information.

The Street Fund is a consolidated fund consisting of the Street Fund, the Transportation Capital Fund and the Transportation SDC Fund. The separate budget and actual comparisons for the 3 funds are presented in this section, as well as combining statements.

## **Major 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. The consolidated Street Fund also accounts for revenues from system development charges.

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.

Special Revenue Fund – This fund accounts for the receipt of hotel and motel taxes dedicated to the University of Oregon Hayward Field renovation, the 911 tax collected to provide an emergency communications system, and the receipt and expenditure of grant monies from various state and federal government agencies.

## **Non-major Special Revenue Funds:**

Museum Fund – This fund accounts for the museum operations and projects supported by museum sales, donations and fund-raising.

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.

River Bend Fund – This fund accounts for revenues from the developer and expenditures related to the planning and building activities for the construction of a major hospital.

City of Springfield, Oregon

Street Funds  
COMBINING BALANCE SHEET

June 30, 2003

|                                       | <u>Street</u>       | <u>Transportation<br/>Capital</u> | <u>Transportation<br/>SDC</u> | <u>Total<br/>Street<br/>Fund</u> |
|---------------------------------------|---------------------|-----------------------------------|-------------------------------|----------------------------------|
| <b>ASSETS</b>                         |                     |                                   |                               |                                  |
| Cash and investments                  | \$ 1,476,353        | \$ 110,244                        | \$ 2,795,916                  | \$ 4,382,513                     |
| Receivables:                          |                     |                                   |                               |                                  |
| Accounts                              | 313,765             | -                                 | 63,825                        | 377,590                          |
| Grants                                | 62,327              | -                                 | -                             | 62,327                           |
| Accrued interest                      | 7,933               | 750                               | 18,717                        | 27,400                           |
| Inventory                             | 100,902             | -                                 | -                             | 100,902                          |
| Prepaid items                         | 188                 | -                                 | -                             | 188                              |
|                                       | <u>1,961,467</u>    | <u>110,994</u>                    | <u>2,878,458</u>              | <u>4,950,919</u>                 |
| Total assets                          | \$ <u>1,961,467</u> | <u>110,994</u>                    | <u>2,878,458</u>              | <u>4,950,919</u>                 |
| <b>LIABILITIES AND FUND BALANCES</b>  |                     |                                   |                               |                                  |
| Liabilities:                          |                     |                                   |                               |                                  |
| Accounts payable                      | \$ 55,025           | 36,083                            | 23,869                        | 114,977                          |
| Accrued payroll and other liabilities | 183,234             | -                                 | 19,006                        | 202,240                          |
| Deferred revenue                      | 147,469             | -                                 | 63,825                        | 211,294                          |
|                                       | <u>385,728</u>      | <u>36,083</u>                     | <u>106,700</u>                | <u>528,511</u>                   |
| Total liabilities                     | <u>385,728</u>      | <u>36,083</u>                     | <u>106,700</u>                | <u>528,511</u>                   |
| Fund Balances:                        |                     |                                   |                               |                                  |
| Reserved for:                         |                     |                                   |                               |                                  |
| Inventory                             | 100,902             | -                                 | -                             | 100,902                          |
| Street                                | -                   | 74,911                            | 2,771,758                     | 2,846,669                        |
| Bicycle trails                        | 61,724              | -                                 | -                             | 61,724                           |
| Unreserved                            | 1,413,113           | -                                 | -                             | 1,413,113                        |
|                                       | <u>1,575,739</u>    | <u>74,911</u>                     | <u>2,771,758</u>              | <u>4,422,408</u>                 |
| Total fund balances                   | <u>1,575,739</u>    | <u>74,911</u>                     | <u>2,771,758</u>              | <u>4,422,408</u>                 |
|                                       | <u>1,961,467</u>    | <u>110,994</u>                    | <u>2,878,458</u>              | <u>4,950,919</u>                 |
| Total liabilities and fund balances   | \$ <u>1,961,467</u> | \$ <u>110,994</u>                 | \$ <u>2,878,458</u>           | \$ <u>4,950,919</u>              |

City of Springfield, Oregon

STREET FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

Year Ended June 30, 2003

|   | Street              | Transportation<br>Capital | Transportation<br>SDC | Eliminations   | Total<br>Street     |
|---|---------------------|---------------------------|-----------------------|----------------|---------------------|
| <b>Revenues:</b>  |                     |                           |                       |                |                     |
| Licenses and fees   | \$ 48,386           | \$ -                      | \$ -                  | \$ -           | \$ 48,386           |
| Use of money and property   | 36,029              | 2,463                     | 57,232                |                | 95,724              |
| Intergovernmental revenue   | 2,745,068           | -                         | -                     |                | 2,745,068           |
| Charges for services  | 247,907             | -                         | 1,002,131             |                | 1,250,038           |
| Miscellaneous receipts  | <u>264,948</u>      | <u>-</u>                  | <u>48,150</u>         |                | <u>313,098</u>      |
| <b>Total revenues</b>   | <u>3,342,338</u>    | <u>2,463</u>              | <u>1,107,513</u>      |                | <u>4,452,314</u>    |
| <b>Expenditures:</b>  |                     |                           |                       |                |                     |
| <b>Current:</b>   |                     |                           |                       |                |                     |
| City Manager's Office   | 50,109              | -                         | -                     |                | 50,109              |
| Finance   | -                   | -                         | 8,369                 |                | 8,369               |
| Public Works  | 3,167,180           | -                         | 160,790               |                | 3,327,970           |
| Development Services  | 28,535              | -                         | 43,162                |                | 71,697              |
| Capital Projects  | <u>177,984</u>      | <u>111,552</u>            | <u>824,418</u>        |                | <u>1,113,954</u>    |
| <b>Total expenditures</b>   | <u>3,423,808</u>    | <u>111,552</u>            | <u>1,036,739</u>      |                | <u>4,572,099</u>    |
| Excess of revenues over<br>(under) expenditures   | <u>(81,470)</u>     | <u>(109,089)</u>          | <u>70,774</u>         |                | <u>(119,785)</u>    |
| <b>Other financing sources (uses):</b>  |                     |                           |                       |                |                     |
| Operating transfers in  | 45,998              | 184,000                   | 2,711,382             | (184,000)      | 2,757,380           |
| Operating transfers out   | <u>(195,632)</u>    | <u>-</u>                  | <u>(10,398)</u>       | <u>184,000</u> | <u>(22,030)</u>     |
| <b>Total other financing sources (uses)</b>   | <u>(149,634)</u>    | <u>184,000</u>            | <u>2,700,984</u>      |                | <u>2,735,350</u>    |
| Excess of revenues and other financing<br>sources over (under) expenditures and<br>other financing uses | (231,104)           | 74,911                    | 2,771,758             |                | 2,615,565           |
| Fund balances, beginning of year  | 1,787,572           | -                         | -                     |                | 1,787,572           |
| Change in reserve for inventory   | <u>19,271</u>       | <u>-</u>                  | <u>-</u>              |                | <u>19,271</u>       |
| <b>Fund balances, end of year</b>   | <u>\$ 1,575,739</u> | <u>\$ 74,911</u>          | <u>\$ 2,771,758</u>   | <u>\$ -</u>    | <u>\$ 4,422,408</u> |

City of Springfield, Oregon

NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET

June 30, 2003

|  | Transient<br><u>Room Tax</u> | <u>Museum</u>     | <u>RiverBend</u>  | <u>Total</u>      |
|--|------------------------------|-------------------|-------------------|-------------------|
| <b>ASSETS</b>                            |                              |                   |                   |                   |
| Cash and investments                     | \$ -                         | \$ 102,619        | \$ -              | \$ 102,619        |
| Receivables:                             |                              |                   |                   |                   |
| Accounts                                 | 47,068                       | -                 | 127,895           | 174,963           |
| Accrued interest                         | <u>108</u>                   | <u>565</u>        | <u>63</u>         | <u>736</u>        |
| Total assets                             | \$ <u>47,176</u>             | \$ <u>103,184</u> | \$ <u>127,958</u> | \$ <u>278,318</u> |
| <b>LIABILITIES AND FUND BALANCES</b>     |                              |                   |                   |                   |
| Liabilities:                             |                              |                   |                   |                   |
| Accounts payable                         | \$ 5                         | \$ 1,328          | \$ 39,989         | \$ 41,322         |
| Dut to other fund                        | 16,013                       |                   | 71,226            | 87,239            |
| Accrued payroll and other<br>liabilities | <u>22,608</u>                | <u>1,435</u>      | <u>16,699</u>     | <u>40,742</u>     |
| Total liabilities                        | <u>38,626</u>                | <u>2,763</u>      | <u>127,914</u>    | <u>169,303</u>    |
| Fund Balances:                           |                              |                   |                   |                   |
| Reserved for:                            |                              |                   |                   |                   |
| Museum                                   | -                            | 41,462            | -                 | 41,462            |
| Unreserved                               | <u>8,550</u>                 | <u>58,959</u>     | <u>44</u>         | <u>67,553</u>     |
| Total fund balances                      | <u>8,550</u>                 | <u>100,421</u>    | <u>44</u>         | <u>109,015</u>    |
| Total liabilities and<br>fund balances   | \$ <u>47,176</u>             | \$ <u>103,184</u> | \$ <u>127,958</u> | \$ <u>278,318</u> |

City of Springfield, Oregon

Nonmajor Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Year Ended June 30, 2003

|   | Transient<br>Room Tax | Museum            | RiverBend      | Total             |
|---|-----------------------|-------------------|----------------|-------------------|
| Revenues:   |                       |                   |                |                   |
| Taxes   | \$ 589,269            | \$ 13,783         | \$ -           | \$ 603,052        |
| Use of money and property   | 1,368                 | -                 | 42             | 1,410             |
| Charges for services  | -                     | 32,527            | 240,155        | 272,681           |
| Miscellaneous receipts  | 414                   | 15,080            | -              | 15,494            |
|   | <u>591,051</u>        | <u>61,390</u>     | <u>240,197</u> | <u>892,637</u>    |
| Total revenues  |                       |                   |                |                   |
| Expenditures:   |                       |                   |                |                   |
| Current operating:  |                       |                   |                |                   |
| General government:   |                       |                   |                |                   |
| Library   | 39,726                | -                 | -              | 39,726            |
| Public Works  | 40,972                | -                 | -              | 40,972            |
| Development Services  | 253,695               | 40,270            | 240,153        | 534,117           |
|   | <u>334,393</u>        | <u>40,270</u>     | <u>240,153</u> | <u>614,815</u>    |
| Total expenditures  |                       |                   |                |                   |
| Excess of revenues over<br>(under) expenditures                             | 256,658               | 21,120            | 44             | 277,822           |
| Other financing uses:   |                       |                   |                |                   |
| Transfers out   | (359,468)             | -                 | -              | (359,468)         |
|   | <u>(359,468)</u>      | <u>-</u>          | <u>-</u>       | <u>(359,468)</u>  |
| Excess of revenues over (under)<br>expenditures and other<br>financing uses |                       |                   |                |                   |
|   | (102,810)             | 21,120            | 44             | (81,646)          |
| Fund Balances (deficit), beginning of year                                  | <u>111,360</u>        | <u>79,301</u>     | <u>-</u>       | <u>190,661</u>    |
| Fund Balances, end of year  | <u>\$ 8,550</u>       | <u>\$ 100,421</u> | <u>\$ 44</u>   | <u>\$ 109,015</u> |

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, 2003

|   | Original<br>Budget | Revised<br>Budget | Actual           | Variance        | Adjustments<br>to Budget<br>Basis<br>Actual | GAAP<br>Basis<br>Actual |
|---|--------------------|-------------------|------------------|-----------------|---|-------------------------|
| Revenues:   |                    |                   |                  |                 |   |                         |
| Taxes   | \$ 635,000         | \$ 635,000        | \$ 589,269       | \$ (45,731)     | \$ -  | \$ 589,269              |
| Use of money and property   | 3,500              | 3,500             | 1,495            | (2,005)         | (127)                                       | 1,368                   |
| Miscellaneous receipts  | -                  | -                 | 414              | 414             | -   | 414                     |
| Total revenues  | <u>638,500</u>     | <u>638,500</u>    | <u>591,178</u>   | <u>(47,322)</u> | <u>(127)</u>                                | <u>591,051</u>          |
| Expenditures:   |                    |                   |                  |                 |   |                         |
| Current Operating   |                    |                   |                  |                 |   |                         |
| City Managers Office  |                    |                   | -                |                 |   | -                       |
| Library   | 39,490             | 41,583            | 39,726           | 1,857           | -   | 39,726                  |
| Public Works  | 37,476             | 41,976            | 40,972           | 1,004           |   | 40,972                  |
| Development Services  | 240,257            | 281,257           | 253,695          | 27,562          | -   | 253,695                 |
| Capital Projects  | -                  | -                 |                  | -               | -   | -                       |
| Special Payments  | 3,277              | 17,865            | -                | 17,865          |   | -                       |
| Interfund Transfers   | -                  | -                 |                  | -               | -   | -                       |
| Total expenditures  | <u>320,500</u>     | <u>382,681</u>    | <u>334,393</u>   | <u>48,288</u>   | <u>-</u>                                    | <u>334,393</u>          |
| Excess of revenues over<br>(under) expenditures                             | 318,000            | 255,819           | 256,785          | 966             | (127)                                       | 256,658                 |
| Other financing uses:   |                    |                   |                  |                 |   |                         |
| Transfers (out)   | <u>(367,000)</u>   | <u>(367,000)</u>  | <u>(359,468)</u> | <u>7,532</u>    | <u>-</u>                                    | <u>(359,468)</u>        |
| Excess of revenues over (under)<br>expenditures and other<br>financing uses | (49,000)           | (111,181)         | (102,683)        | 8,498           | (127)                                       | (102,810)               |
| Fund balance (deficit), beginning of year                                   | <u>49,000</u>      | <u>111,181</u>    | <u>111,181</u>   | <u>-</u>        | <u>179</u>                                  | <u>111,360</u>          |
| Fund balance, end of year   | \$ <u>-</u>        | \$ <u>-</u>       | \$ <u>8,498</u>  | \$ <u>8,498</u> | \$ <u>52</u>                                | \$ <u>8,550</u>         |

City of Springfield, Oregon

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

Year Ended June 30, 2003

|   | Original<br>Budget | Revised<br>Budget | Actual            | Variance          | Adjustments<br>to Budget<br>Basis<br>Actual | GAAP<br>Basis<br>Actual |
|---|--------------------|-------------------|-------------------|-------------------|---|-------------------------|
| Revenues:                                       |                    |                   |                   |                   |   |                         |
| Use of money & property                         | \$ 3,131           | \$ 13,131         | \$ 12,513         | \$ (618)          | \$ 1,270                                    | \$ 13,783               |
| Miscellaneous receipts                          | -                  | 9,080             | 9,080             | -                 | 6,000                                       | 15,080                  |
| Charges for services                            | <u>36,850</u>      | <u>26,850</u>     | <u>32,527</u>     | <u>5,677</u>      | <u>-</u>                                    | <u>32,527</u>           |
| Total revenues                                  | <u>39,981</u>      | <u>49,061</u>     | <u>54,120</u>     | <u>5,059</u>      | <u>7,270</u>                                | <u>61,390</u>           |
| Expenditures:                                   |                    |                   |                   |                   |   |                         |
| Current Operating                               |                    |                   |                   |                   |   |                         |
| Development Services                            | 36,375             | 55,367            | 40,511            | 14,856            | (241)                                       | 40,270                  |
| Special payments                                | <u>55,041</u>      | <u>80,236</u>     | <u>-</u>          | <u>80,236</u>     | <u>-</u>                                    | <u>-</u>                |
| Total expenditures                              | <u>91,416</u>      | <u>135,603</u>    | <u>40,511</u>     | <u>95,092</u>     | <u>(241)</u>                                | <u>40,270</u>           |
| Excess of revenues over<br>(under) expenditures | (51,435)           | (86,542)          | 13,609            | 100,151           | 7,511                                       | 21,120                  |
| Fund balance, beginning of year                 | <u>51,435</u>      | <u>86,542</u>     | <u>86,542</u>     | <u>-</u>          | <u>(7,241)</u>                              | <u>79,301</u>           |
| Fund balance, end of year                       | <u>\$ -</u>        | <u>\$ -</u>       | <u>\$ 100,151</u> | <u>\$ 100,151</u> | <u>\$ 270</u>                               | <u>\$ 100,421</u>       |

City of Springfield, Oregon

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

Year Ended June 30, 2003

|   | Original<br>Budget | Revised<br>Budget | Actual      | Variance     | Adjustments<br>to Budget<br>Basis<br>Actual | GAAP<br>Basis<br>Actual |
|---|--------------------|-------------------|-------------|--------------|---|-------------------------|
| Revenues:   |                    |                   |             |              |   |                         |
| Use of money & property                             | \$ -               | \$ -              | \$ 12       | \$ 12        | \$ 30                                       | \$ 42                   |
| Charges for services                                | -                  | 325,975           | 240,155     | (85,820)     | -   | 240,155                 |
| <br>Total revenues                                  | <br>-              | <br>325,975       | <br>240,167 | <br>(85,808) | <br>30                                      | <br>240,197             |
| Expenditures:                                       |                    |                   |             |              |   |                         |
| Current Operating                                   |                    |                   |             |              |   |                         |
| Public Works  | -                  | 79,464            | -           | 79,464       | -   | -                       |
| Development Services                                | -                  | 246,511           | 240,153     | 6,358        | -   | 240,153                 |
| <br>Total expenditures                              | <br>-              | <br>325,975       | <br>240,153 | <br>85,822   | <br>-                                       | <br>240,153             |
| <br>Excess of revenues over<br>(under) expenditures | <br>-              | <br>-             | <br>14      | <br>14       | <br>30                                      | <br>44                  |
| <br>Fund balance, beginning of year                 | <br>-              | <br>-             | <br>-       | <br>-        | <br>-                                       | <br>-                   |
| <br>Fund balance, end of year                       | <br>\$ -           | <br>\$ -          | <br>\$ 14   | <br>\$ 14    | <br>\$ 30                                   | <br>\$ 44               |

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, 2003

|   | Original<br>Budget | Revised<br>Budget | Actual              | Variance            | Adjustments<br>to Budget<br>Basis<br>Actual | GAAP<br>Basis<br>Actual |
|---|--------------------|-------------------|---------------------|---------------------|---|-------------------------|
| <b>Revenues:</b>  |                    |                   |                     |                     |   |                         |
| Licenses and permits  | \$ 18,000          | \$ 18,000         | \$ 48,386           | \$ 30,386           | \$ -  | \$ 48,386               |
| Use of money and property   | 41,000             | 41,000            | 39,364              | (1,636)             | (3,335)                                     | 36,029                  |
| Intergovernmental revenue   | 2,764,631          | 2,766,860         | 2,745,068           | (21,792)            | -   | 2,745,068               |
| Charges for services  | 65,000             | 65,000            | 247,907             | 182,907             | -   | 247,907                 |
| Miscellaneous receipts  | <u>61,000</u>      | <u>64,278</u>     | <u>86,013</u>       | <u>21,735</u>       | <u>178,935</u>                              | <u>264,948</u>          |
| Total revenues  | <u>2,949,631</u>   | <u>2,955,138</u>  | <u>3,166,738</u>    | <u>211,600</u>      | <u>175,600</u>                              | <u>3,342,338</u>        |
| <b>Expenditures:</b>  |                    |                   |                     |                     |   |                         |
| Current Operating   |                    |                   |                     |                     |   |                         |
| City Manager's Office   | 50,109             | 50,109            | 50,109              | -                   | -   | 50,109                  |
| Public Works  | 3,542,477          | 3,478,500         | 3,167,180           | 311,320             | -   | 3,167,180               |
| Development Services  | 28,898             | 28,898            | 28,535              | 363                 | -   | 28,535                  |
| Capital projects  | -                  | -                 | -                   | -                   | 177,984                                     | 177,984                 |
| Special payments  | 313,267            | 841,971           | -                   | 841,971             | -   | -                       |
| Debt service  | <u>11,632</u>      | <u>11,632</u>     | <u>11,632</u>       | <u>-</u>            | <u>(11,632)</u>                             | <u>-</u>                |
| Total expenditures  | <u>3,946,383</u>   | <u>4,411,110</u>  | <u>3,257,456</u>    | <u>1,153,654</u>    | <u>166,352</u>                              | <u>3,423,808</u>        |
| Excess of revenues over<br>(under) expenditures                             | (996,752)          | (1,455,972)       | (90,718)            | 1,365,255           | 9,248                                       | (81,470)                |
| <b>Other financing uses:</b>  |                    |                   |                     |                     |   |                         |
| Transfers in  | -                  | 45,998            | 45,998              | -                   | -   | 45,998                  |
| Transfers out   | <u>(551,750)</u>   | <u>(289,787)</u>  | <u>(184,000)</u>    | <u>105,787</u>      | <u>(11,632)</u>                             | <u>(195,632)</u>        |
| Total other financing sources/(uses)  | <u>(551,750)</u>   | <u>(243,789)</u>  | <u>(138,002)</u>    | <u>105,787</u>      | <u>(11,632)</u>                             | <u>(149,634)</u>        |
| Excess of revenues over (under)<br>expenditures and other<br>financing uses | (1,548,502)        | (1,699,761)       | (228,720)           | 1,259,467           | (2,384)                                     | (231,104)               |
| Fund balance (deficit), beginning of year                                   | 1,548,502          | 1,699,761         | 1,699,759           | (2)                 | 87,813                                      | 1,787,572               |
| Change in reserve for inventory   | <u>-</u>           | <u>-</u>          | <u>-</u>            | <u>-</u>            | <u>19,271</u>                               | <u>19,271</u>           |
| Fund balance, end of year   | <u>\$ -</u>        | <u>\$ -</u>       | <u>\$ 1,471,039</u> | <u>\$ 1,259,465</u> | <u>\$ 104,700</u>                           | <u>\$ 1,575,739</u>     |

City of Springfield, Oregon

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

Year Ended June 30, 2003

|  | Original<br>Budget | Revised<br>Budget | Budget<br>Basis<br>Actual | Variance          | Adjustments<br>to Budget<br>Basis<br>Actual | GAAP<br>Basis<br>Actual |
|--|--------------------|-------------------|---------------------------|-------------------|---|-------------------------|
| Revenues:  |                    |                   |                           |                   |   |                         |
| Use of money and property  | \$ 7,750           | \$ 7,750          | \$ 2,104                  | \$ (5,646)        | \$ 359                                      | \$ 2,463                |
| Total revenues   | <u>7,750</u>       | <u>7,750</u>      | <u>2,104</u>              | <u>(5,646)</u>    | <u>359</u>                                  | <u>2,463</u>            |
| Expenditures:  |                    |                   |                           |                   |   |                         |
| Capital projects   | <u>559,500</u>     | <u>297,537</u>    | <u>111,552</u>            | <u>185,985</u>    | <u>-</u>                                    | <u>111,552</u>          |
| Total expenditures   | <u>559,500</u>     | <u>297,537</u>    | <u>111,552</u>            | <u>185,985</u>    | <u>-</u>                                    | <u>111,552</u>          |
| Excess of revenues over<br>(under) expenditures                                | (551,750)          | (289,787)         | (109,448)                 | 180,339           | 359   | (109,089)               |
| Other financing uses:  |                    |                   |                           |                   |   |                         |
| Transfer in  | <u>551,750</u>     | <u>289,787</u>    | <u>184,000</u>            | <u>(105,787)</u>  | <u>-</u>                                    | <u>184,000</u>          |
| Total other financing sources  | <u>551,750</u>     | <u>289,787</u>    | <u>184,000</u>            | <u>(105,787)</u>  | <u>-</u>                                    | <u>184,000</u>          |
| Excess of revenues over<br>(under) expenditures and<br>other financing sources | -                  | -                 | 74,552                    | 74,552            | 359   | 74,911                  |
| Fund balance, beginning of year  | <u>-</u>           | <u>-</u>          | <u>-</u>                  | <u>-</u>          | <u>-</u>                                    | <u>-</u>                |
| Fund balance, end of year  | <u>\$ -</u>        | <u>\$ -</u>       | <u>\$ 74,552</u>          | <u>\$ 180,339</u> | <u>\$ 359</u>                               | <u>\$ 74,911</u>        |

City of Springfield, Oregon

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

Year Ended June 30, 2003

|   | Original<br>Budget | Revised<br>Budget | Budget<br>Basis<br>Actual | Variance            | Adjustments<br>to Budget<br>Basis<br>Actual | GAAP<br>Basis<br>Actual |
|---|--------------------|-------------------|---------------------------|---------------------|---|-------------------------|
| Revenues:   |                    |                   |                           |                     |   |                         |
| Use of money and property   | \$ 101,838         | \$ 101,838        | \$ 59,131                 | \$ (42,707)         | \$ (1,899)                                  | \$ 57,232               |
| Charges for services  | 554,615            | 554,615           | 1,002,131                 | 447,516             | -   | 1,002,131               |
| Miscellaneous receipts  | 19,800             | 19,800            | 48,150                    | 28,350              | -   | 48,150                  |
| Total revenues  | <u>676,253</u>     | <u>676,253</u>    | <u>1,109,412</u>          | <u>433,159</u>      | <u>(1,899)</u>                              | <u>1,107,513</u>        |
| Expenditures:   |                    |                   |                           |                     |   |                         |
| Current Operating   |                    |                   |                           |                     |   |                         |
| Finance   | 8,823              | 8,823             | 8,369                     | 454                 | -   | 8,369                   |
| Public Works  | 129,471            | 167,221           | 160,790                   | 6,431               | -   | 160,790                 |
| Development Services  | 45,180             | 45,180            | 43,162                    | 2,018               | -   | 43,162                  |
| Capital projects  | 2,256,660          | 2,554,539         | 809,155                   | 1,745,384           | 15,263                                      | 824,418                 |
| Special payments  | 500,043            | 590,616           | -                         | 590,616             | -   | -                       |
| Total expenditures  | <u>2,940,177</u>   | <u>3,366,379</u>  | <u>1,021,476</u>          | <u>2,344,903</u>    | <u>15,263</u>                               | <u>1,036,739</u>        |
| Excess of revenues over<br>(under) expenditures                                       | (2,263,924)        | (2,690,126)       | 87,936                    | 2,778,062           | (17,162)                                    | 70,774                  |
| Other financing uses:   |                    |                   |                           |                     |   |                         |
| Transfer in   | 2,274,322          | 2,700,524         | 2,700,524                 | -                   | 10,858                                      | 2,711,382               |
| Transfer out  | (10,398)           | (10,398)          | (10,398)                  | -                   | -   | (10,398)                |
| Total other financing sources/(uses)  | <u>2,263,924</u>   | <u>2,690,126</u>  | <u>2,690,126</u>          | <u>-</u>            | <u>10,858</u>                               | <u>2,700,984</u>        |
| Excess of revenues over<br>(under) expenditures and<br>other financing sources/(uses) | -                  | -                 | 2,778,062                 | 2,778,062           | (6,304)                                     | 2,771,758               |
| Fund balance, beginning of year   | -                  | -                 | -                         | -                   | -   | -                       |
| Fund balance, end of year   | <u>\$ -</u>        | <u>\$ -</u>       | <u>\$ 2,778,062</u>       | <u>\$ 2,778,062</u> | <u>\$ (6,304)</u>                           | <u>\$ 2,771,758</u>     |

# Debt Service Funds

Combining statements for all individual non major debt service funds are reported here. The combined totals are reported in the combining non major 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.

## **Non Major 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.

City of Springfield, Oregon

NONMAJOR DEBT SERVICE FUNDS  
COMBINING BALANCE SHEET

June 30, 2003

|   | General<br>Obligation<br>Debt Service | Bancroft<br>Redemption | Total               |
|---|---------------------------------------|------------------------|---------------------|
| <b>ASSETS</b>                           |                                       |                        |                     |
| Cash and investments                    | \$ 309,190                            | \$ 3,530,853           | \$ 3,840,043        |
| Receivables:                            |                                       |                        |                     |
| Property taxes                          | 141,365                               | 5,252                  | 146,617             |
| Assessments and liens                   | -                                     | 111,035                | 111,035             |
| Accrued interest                        | 6,477                                 | 21,168                 | 27,645              |
| Mortgage notes                          | -                                     | 106,123                | 106,123             |
|   | <u>          </u>                     | <u>          </u>      | <u>          </u>   |
| Total assets                            | \$ <u>457,032</u>                     | \$ <u>3,774,431</u>    | \$ <u>4,231,463</u> |
| <b>LIABILITIES AND FUND BALANCES</b>    |                                       |                        |                     |
| Liabilities:                            |                                       |                        |                     |
| Accounts and contracts payable          | \$ -                                  | \$ 197                 | \$ 197              |
| Accrued payroll and related liabilities | -                                     | 1,416                  | 1,416               |
| Deferred revenues                       | <u>136,805</u>                        | <u>221,377</u>         | <u>358,182</u>      |
|   | <u>          </u>                     | <u>          </u>      | <u>          </u>   |
| Total liabilities                       | 136,805                               | 222,990                | 359,795             |
| Fund balances:                          |                                       |                        |                     |
| Reserved for debt service               | 320,227                               | -                      | 320,227             |
| Unreserved                              | <u>320,227</u>                        | <u>3,551,441</u>       | <u>3,551,441</u>    |
|   | <u>          </u>                     | <u>          </u>      | <u>          </u>   |
| Total liabilities and fund balances     | \$ <u>457,032</u>                     | \$ <u>3,774,431</u>    | \$ <u>4,231,463</u> |

City of Springfield, Oregon

NONMAJOR DEBT SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

Year Ended June 30, 2003

|   | General<br>Obligation<br>Debt Service | Bancroft<br>Redemption | Total               |
|---|---------------------------------------|------------------------|---------------------|
| Revenues:   |                                       |                        |                     |
| Taxes   | \$ 1,019,766                          | \$ 267                 | \$ 1,020,033        |
| Special assessments   | -                                     | 69,534                 | 69,534              |
| Use of money and property   | 15,566                                | 166,591                | 182,157             |
| Miscellaneous receipts  | -                                     | 204                    | 204                 |
| Total revenues  | <u>1,035,332</u>                      | <u>236,596</u>         | <u>1,271,928</u>    |
| Expenditures:   |                                       |                        |                     |
| Current:  |                                       |                        |                     |
| Finance   | -                                     | 20,666                 | 20,666              |
| Public Works  | -                                     | 4,209                  | 4,209               |
| Debt service:   |                                       |                        |                     |
| Principal   | 621,894                               | 60,000                 | 681,894             |
| Interest  | 568,285                               | 3,090                  | 571,375             |
| Total expenditures  | <u>1,190,179</u>                      | <u>87,965</u>          | <u>1,278,144</u>    |
| Excess of revenues over (under) expenditures  | <u>(154,847)</u>                      | <u>148,631</u>         | <u>(6,216)</u>      |
| Other financing sources (uses):   |                                       |                        |                     |
| Transfers in  | 101,116                               | 21,077                 | 122,193             |
| Transfers out   | -                                     | (300,000)              | (300,000)           |
| Total other financing sources (uses)  | <u>101,116</u>                        | <u>(278,923)</u>       | <u>(177,807)</u>    |
| Excess of revenues and other financing<br>sources over (under) expenditures<br>and other financing uses | (53,731)                              | (130,292)              | (184,023)           |
| Fund balances, beginning of year  | <u>373,958</u>                        | <u>3,681,733</u>       | <u>4,055,691</u>    |
| Fund balances, end of year  | <u>\$ 320,227</u>                     | <u>\$ 3,551,441</u>    | <u>\$ 3,871,668</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, 2003

|   | Original<br>Budget | Revised<br>Budget | Budget<br>Basis<br>Actual | Variance          | Adjustments<br>to Budget<br>Basis<br>Actual | GAAP<br>Basis<br>Actual |
|---|--------------------|-------------------|---------------------------|-------------------|---|-------------------------|
| Revenues:   |                    |                   |                           |                   |   |                         |
| Taxes   | \$ 993,219         | \$ 993,219        | \$ 1,019,766              | \$ 26,547         | \$ -  | \$ 1,019,766            |
| Use of money and property   | 10,000             | 10,000            | 15,493                    | 5,493             | 73  | 15,566                  |
| Total revenues  | <u>1,003,219</u>   | <u>1,003,219</u>  | <u>1,035,259</u>          | <u>32,040</u>     | <u>73</u>                                   | <u>1,035,332</u>        |
| Expenditures:   |                    |                   |                           |                   |   |                         |
| Debt service:   |                    |                   |                           |                   |   |                         |
| Debt Service Principa   | 604,249            | 604,249           | 604,248                   | 1                 | 17,646                                      | 621,894                 |
| Debt Service Interes  | 566,501            | 566,501           | 566,500                   | 1                 | 1,785                                       | 568,285                 |
| Unappropriated fund balance   | <u>262,033</u>     | <u>284,883</u>    | <u>-</u>                  | <u>284,883</u>    | <u>-</u>                                    | <u>-</u>                |
| Total expenditures  | <u>1,432,783</u>   | <u>1,455,633</u>  | <u>1,170,748</u>          | <u>284,885</u>    | <u>19,431</u>                               | <u>1,190,179</u>        |
| Excess of revenues ove<br>(under) expenditures:                                 | (429,564)          | (452,414)         | (135,489)                 | 316,925           | (19,358)                                    | (154,847)               |
| Other financing sources   |                    |                   |                           |                   |   |                         |
| Transfers in  | <u>81,684</u>      | <u>81,684</u>     | <u>81,684</u>             | <u>-</u>          | <u>19,432</u>                               | <u>101,116</u>          |
| Excess of revenues and<br>other financing source:<br>over (under) expenditures: | (347,880)          | (370,730)         | (53,805)                  | 316,925           | 74  | (53,731)                |
| Fund balance (deficit), beginning of yea  | <u>347,880</u>     | <u>370,730</u>    | <u>370,730</u>            | <u>-</u>          | <u>3,228</u>                                | <u>373,958</u>          |
| Fund balance, end of year:  | <u>\$ -</u>        | <u>\$ -</u>       | <u>\$ 316,925</u>         | <u>\$ 316,925</u> | <u>\$ 3,302</u>                             | <u>\$ 320,227</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, 2003

|   | Original<br>Budget | Revised<br>Budget | Budget<br>Basis<br>Actual | Variance         | Adjustment:<br>to Budget<br>Basis<br>Actual | GAAP<br>Basis<br>Actual |
|---|--------------------|-------------------|---------------------------|------------------|---|-------------------------|
| <b>Revenues:</b>  |                    |                   |                           |                  |   |                         |
| Taxes   | \$ -               | \$ -              | \$ 267                    | \$ 267           | \$ -  | \$ 267                  |
| Special assessment  | 89,600             | 105,600           | 105,995                   | 395              | (36,461)                                    | 69,534                  |
| Use of money and property   | 172,425            | 172,425           | 174,136                   | 1,711            | (7,545)                                     | 166,591                 |
| Miscellaneous receipts:   | 35,130             | 35,130            | 204                       | (34,926)         | -   | 204                     |
| <b>Total revenues</b>   | <b>297,155</b>     | <b>313,155</b>    | <b>280,602</b>            | <b>(32,553)</b>  | <b>(44,006)</b>                             | <b>236,596</b>          |
| <b>Expenditures:</b>  |                    |                   |                           |                  |   |                         |
| <b>Current Operating</b>  |                    |                   |                           |                  |   |                         |
| Finance   | 35,130             | 35,130            | 20,666                    | 14,464           | -   | 20,666                  |
| Public Works  | 4,238              | 4,238             | 4,209                     | 29               | -   | 4,209                   |
| <b>Debt service:</b>  |                    |                   |                           |                  |   |                         |
| Principal   | 25,000             | 60,000            | 60,000                    | -                | -   | 60,000                  |
| Interest  | 3,090              | 3,090             | 3,090                     | -                | -   | 3,090                   |
| Special payments:   | 3,384,622          | 3,501,671         | -                         | 3,501,671        | -   | -                       |
| <b>Total expenditures</b>   | <b>3,452,080</b>   | <b>3,604,129</b>  | <b>87,965</b>             | <b>3,516,164</b> | <b>-</b>                                    | <b>87,965</b>           |
| Excess of revenues over<br>(under) expenditures:                            | (3,154,925)        | (3,290,974)       | 192,637                   | 3,483,611        | (44,006)                                    | 148,631                 |
| <b>Other financing sources (uses)</b>                                       |                    |                   |                           |                  |   |                         |
| Transfers in  | -                  | -                 | 21,077                    | 21,077           | -   | 21,077                  |
| Transfers out   | (375,000)          | (375,000)         | (338,381)                 | 36,619           | 38,381                                      | (300,000)               |
| <b>Total other financing use:</b>   | <b>(375,000)</b>   | <b>(375,000)</b>  | <b>(317,304)</b>          | <b>57,696</b>    | <b>38,381</b>                               | <b>(278,923)</b>        |
| Excess of revenues over<br>(under) expenditures and<br>other financing use: | (3,529,925)        | (3,665,974)       | (124,667)                 | 3,541,307        | (5,625)                                     | (130,292)               |
| Fund balance (deficit), beginning of year                                   | 3,529,925          | 3,665,974         | 3,665,974                 | -                | 15,759                                      | 3,681,733               |
| Fund balance (deficit), end of year   | \$ -               | \$ -              | \$ 3,541,307              | \$ 3,541,307     | \$ 10,134                                   | \$ 3,551,441            |

# Capital Projects Funds

The City has three non major capital projects funds. The combining Balance Sheet and the combining Statement of Revenues, Expenditures and Changes in Fund Balance for these fund are presented here. The combined totals are reported on the combining non major governmental fund statements. Fund statements for the one 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** – The fund is used to account for costs of constructing and improving city-owned buildings and for transportation projects with shared funding. Financing is provided by system development charges, grants and intergovernmental revenues.

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

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

General Obligation Bond Capital Projects Fund – The fund is used to account for costs of constructing and improving city infrastructure, major equipment purchases and replacing computer systems. Financing consists of bond proceeds.

System Development Capital Project Fund – The fund is used to account for costs of constructing or improving transportation, sanitary sewer and storm sewer systems which are financed with systems development charges collected for projects approved after July 1, 1991. This fund was discontinued on July 1, 2002 and the equity was allocated to two new funds: The Transportation SDC Fund and the Sewer SDC Fund. The Transportation SDC Fund is a separate budgeted fund, but for reporting purposes, it is consolidated with the Street Fund and the Street Capital Fund and for that reason, the budget to actual comparison is included in the special revenue fund section. The Sewer SDC Fund is a separate budgeted fund but for reporting purposes, it is consolidated with the Sewer Operating Fund and the Sewer Capital Fund and for that reason, the budget to actual comparison is included in the enterprise fund section.

CITY OF SPRINGFIELD, OREGON

Nonmajor Capital Project Funds  
BALANCE SHEET

June 30, 2003

|  | Development<br>Assessments<br>Capital<br>Projects | General<br>Obligation<br>Bond Capital<br>Projects | Total                       |
|--|---|---|-----------------------------|
|  | <u>                    </u>                       | <u>                    </u>                       | <u>                    </u> |
| <b>ASSETS</b>                          |   |   |                             |
| Cash and investments                   | \$ 1,486,423                                      | 1,269,961   | \$ 2,756,384                |
| Accounts receivable:                   |   |   |                             |
| Assessments and liens                  | 130,940   | -   | 130,940                     |
| Accrued interest                       | <u>9,376</u>                                      | <u>-</u>  | <u>9,376</u>                |
| Total assets                           | <u>\$ 1,626,739</u>                               | <u>1,269,961</u>                                  | <u>\$ 2,896,700</u>         |
| <b>LIABILITIES AND FUND BALANCE</b>    |   |   |                             |
| Liabilities:                           |   |   |                             |
| Accounts and contracts payable         | \$ 265  | 21,925  | \$ 22,190                   |
| Accrued payroll and payroll taxes      | 5,192   | -   | 5,192                       |
| Deferred revenue                       | <u>103,651</u>                                    | <u>-</u>  | <u>103,651</u>              |
| Total liabilities                      | <u>109,108</u>                                    | <u>21,925</u>                                     | <u>131,033</u>              |
| Fund balances:                         |   |   |                             |
| Unreserved                             | <u>1,517,631</u>                                  | <u>1,248,036</u>                                  | <u>2,765,667</u>            |
| Total fund balances                    | <u>1,517,631</u>                                  | <u>1,248,036</u>                                  | <u>2,765,667</u>            |
| Total liabilities and<br>fund balances | <u>\$ 1,626,739</u>                               | <u>1,269,961</u>                                  | <u>\$ 2,896,700</u>         |

CITY OF SPRINGFIELD, OREGON

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

Year Ended June 30, 2003

|   | Development<br>Assessments<br>Capital<br>Projects | General<br>Obligation<br>Bond Capital<br>Projects | System<br>Development<br>Capital<br>Projects | Total               |
|---|---|---|--|---------------------|
| Revenues:   |   |   |  |                     |
| Special assessments   | \$ 102,010  | \$ -  | \$ -   | \$ 102,010          |
| Use of money and property   | 54,746  | 17,234  | -  | 71,980              |
| Charges for services  | -   | -   | -  |                     |
| Miscellaneous receipts  | 5,784   | -   | -  | 5,784               |
| <b>Total revenues</b>   | <b>162,540</b>                                    | <b>17,234</b>                                     | <b>-</b>                                     | <b>179,774</b>      |
| Expenditures:   |   |   |  |                     |
| Current Operating:  |   |   |  |                     |
| Finance   | 62,173  | -   | -  | 62,173              |
| Fire  | -   | 30,000  | -  | 30,000              |
| Police  | -   | 116,414   | -  | 116,414             |
| Capital Projects  | 89,218  | 132,578   | -  | 221,796             |
| <b>Total expenditures</b>   | <b>151,391</b>                                    | <b>278,992</b>                                    | <b>-</b>                                     | <b>430,383</b>      |
| Excess of revenues over<br>(under) expenditures                             | 11,149  | (261,758)   | -  | (250,609)           |
| Other financing uses:   |   |   |  |                     |
| Transfer out  | (137,314)   | -   | (7,048,929)                                  | (7,186,243)         |
| Excess of revenues over<br>(under) expenditures and<br>other financing uses | (126,165)   | (261,758)   | (7,048,929)                                  | (7,436,852)         |
| Fund balances, beginning of year  | 1,643,796   | 1,509,795   | 7,048,929                                    | 10,202,520          |
| Fund balances, end of year  | \$ <u>1,517,631</u>                               | \$ <u>1,248,037</u>                               | \$ <u>-</u>                                  | \$ <u>2,765,668</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, 2003

|   | Original<br>Budget | Revised<br>Budget | Budget<br>Basis<br>Actual | Variance         | Adjustments<br>to Budget<br>Basis<br>Actual | GAAP<br>Basis<br>Actual |
|---|--------------------|-------------------|---------------------------|------------------|---|-------------------------|
| <b>Revenues:</b>  |                    |                   |                           |                  |   |                         |
| Special assessments   | \$ 78,200          | \$ 3,200          | \$ 102,010                | \$ 98,810        | \$ -  | \$ 102,010              |
| Use of money and property   | 26,900             | 26,900            | 56,885                    | 29,985           | (2,139)                                     | 54,746                  |
| Charges for services  | 5,000              | 5,000             | -                         | (5,000)          | -   | -                       |
| Miscellaneous receipts  | -                  | -                 | 5,784                     | 5,784            | -   | 5,784                   |
| Bond and note proceeds  | 750,000            | 750,000           | -                         | (750,000)        | -   | -                       |
| <b>Total revenues</b>   | <b>860,100</b>     | <b>785,100</b>    | <b>164,679</b>            | <b>(620,421)</b> | <b>(2,139)</b>                              | <b>162,540</b>          |
| <b>Expenditures:</b>  |                    |                   |                           |                  |   |                         |
| Current Operating   |                    |                   |                           |                  |   |                         |
| Finance   | 79,844             | 79,844            | 62,173                    | 17,671           | -   | 62,173                  |
| Capital projects  | 85,000             | 220,000           | 89,218                    | 130,782          | -   | 89,218                  |
| Miscellaneous fiscal transaction:   | 20,000             | 20,000            | -                         | 20,000           | -   | -                       |
| Special payments  | 2,191,084          | 2,026,059         | -                         | 2,026,059        | -   | -                       |
| <b>Total expenditures</b>   | <b>2,375,928</b>   | <b>2,345,903</b>  | <b>151,391</b>            | <b>2,194,512</b> | <b>-</b>                                    | <b>151,391</b>          |
| Excess of revenues over<br>(under) expenditures                                       | (1,515,828)        | (1,560,803)       | 13,288                    | 1,574,091        | (2,139)                                     | 11,149                  |
| <b>Other financing sources/(uses)</b>   |                    |                   |                           |                  |   |                         |
| Transfer in   | -                  | 75,000            | -                         | (75,000)         | -   | -                       |
| Transfer out  | (55,130)           | (151,367)         | (137,314)                 | 14,053           | -   | (137,314)               |
| <b>Total other financing sources/(uses)</b>   | <b>(55,130)</b>    | <b>(76,367)</b>   | <b>(137,314)</b>          | <b>(60,947)</b>  | <b>-</b>                                    | <b>(137,314)</b>        |
| Excess of revenues over<br>(under) expenditures and<br>other financing sources/(uses) | (1,570,958)        | (1,637,170)       | (124,026)                 | 1,513,144        | (2,139)                                     | (126,165)               |
| Fund balance, beginning of year   | 1,570,958          | 1,637,170         | 1,637,170                 | -                | 6,626                                       | 1,643,796               |
| Fund balance, end of year   | \$ -               | \$ -              | \$ 1,513,144              | \$ 1,513,144     | \$ 4,487                                    | \$ 1,517,631            |

City of Springfield, Oregon

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

Year Ended June 30, 2003

|   | Original<br>Budget | Revised<br>Budget | Budget<br>Basis<br>Actual | Variance            | Adjustments<br>to Budget<br>Basis<br>Actual | GAAP<br>Basis<br>Actual |
|---|--------------------|-------------------|---------------------------|---------------------|---|-------------------------|
| Revenues:                                       |                    |                   |                           |                     |   |                         |
| Use of money and property                       | \$ 35,000          | \$ 35,000         | \$ 24,267                 | \$ (10,733)         | \$ (7,033)                                  | \$ 17,234               |
| Miscellaneous receipts                          | -                  | -                 | -                         | -                   | -   | -                       |
| Total revenues                                  | <u>35,000</u>      | <u>35,000</u>     | <u>24,267</u>             | <u>(10,733)</u>     | <u>(7,033)</u>                              | <u>17,234</u>           |
| Expenditures:                                   |                    |                   |                           |                     |   |                         |
| Departmental Operating                          |                    |                   |                           |                     |   |                         |
| Fire Department                                 | 148,447            | 91,211            | 30,000                    | 61,211              | -   | 30,000                  |
| Police Department                               | 113,739            | 143,739           | 116,414                   | 27,325              | -   | 116,414                 |
| Library   | -                  | 156               | -                         | 156                 | -   | -                       |
| Capital Projects                                | 994,962            | 973,423           | 132,578                   | 840,845             | -   | 132,578                 |
| Special payments                                | 309,445            | 309,862           | -                         | 309,862             | -   | -                       |
| Miscellaneous fiscal transactions               | 50,000             | 40,136            | -                         | 40,136              | -   | -                       |
|   | -                  | -                 | -                         | -                   | -   | -                       |
| Total expenditures                              | <u>1,616,593</u>   | <u>1,558,527</u>  | <u>278,993</u>            | <u>1,279,535</u>    | <u>-</u>                                    | <u>278,992</u>          |
| Excess of revenues over<br>(under) expenditures | (1,581,593)        | (1,523,527)       | (254,726)                 | 1,268,801           | (7,033)                                     | (261,759)               |
| Fund balance (deficit), beginning of year       | <u>1,581,593</u>   | <u>1,523,527</u>  | <u>1,523,527</u>          | <u>-</u>            | <u>(13,732)</u>                             | <u>1,509,795</u>        |
| Fund balance (deficit), end of year             | <u>\$ -</u>        | <u>\$ -</u>       | <u>\$ 1,268,801</u>       | <u>\$ 1,268,801</u> | <u>\$ (20,765)</u>                          | <u>\$ 1,248,036</u>     |



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, 2003

|  | Original<br>Budget | Revised<br>Budget | Budget<br>Basis<br>Actual | Variance         | Adjustments<br>to Budget<br>Basis<br>Actual | GAAP<br>Basis<br>Actual |
|--|--------------------|-------------------|---------------------------|------------------|---|-------------------------|
| <b>Revenues:</b>   |                    |                   |                           |                  |   |                         |
| Use of money and property  | \$ 3,221,532       | \$ 3,221,532      | \$ 93,195                 | \$ #####         | \$ 12,577                                   | \$ 105,772              |
| Intergovernmental revenue  | 1,175,000          | 1,438,943         | 977,188                   | (461,755)        | (513,263)                                   | 463,925                 |
| Charges for service:   | 1,750,000          | -                 | -                         | -                | -   | -                       |
| Miscellaneous receipt:   | 600,000            | 2,714,000         | 364,652                   | #####            | -   | 364,652                 |
| <b>Total revenues</b>  | <b>6,746,532</b>   | <b>7,374,475</b>  | <b>1,435,035</b>          | <b>#####</b>     | <b>(500,686)</b>                            | <b>934,349</b>          |
| <b>Expenditures:</b>   |                    |                   |                           |                  |   |                         |
| <b>Current Operating</b>   |                    |                   |                           |                  |   |                         |
| City Managers Office   | 50,000             | 50,000            | -                         | 50,000           | -   | -                       |
| Police   | -                  | 917               | 917                       | -                | -   | 917                     |
| Public Works   | (0)                | 1,000             | 1,000                     | -                | -   | 1,000                   |
| Development Service:   | 18,170             | 24,896            | 8,600                     | 16,296           | 600,236                                     | 608,836                 |
| Capital projects   | 6,421,418          | 7,166,302         | 1,286,546                 | 5,879,756        | -   | 1,286,546               |
| Special payments:  | 1,075,986          | 970,309           | -                         | 970,309          | -   | -                       |
| <b>Total expenditures</b>  | <b>7,565,574</b>   | <b>8,213,424</b>  | <b>1,297,062</b>          | <b>6,916,361</b> | <b>600,236</b>                              | <b>1,897,299</b>        |
| Excess of revenues over<br>(under) expenditures                                | (819,042)          | (838,949)         | 137,973                   | 976,922          | #####                                       | (962,950)               |
| <b>Other financing sources (uses)</b>  |                    |                   |                           |                  |   |                         |
| Proceeds of sale of capital asse   | -                  | -                 | 4,746,739                 | #####            | 600,235                                     | 5,346,974               |
| Transfer in  | -                  | -                 | -                         | -                | -   | -                       |
| Transfer out   | (400,000)          | (400,000)         | (377,485)                 | (22,515)         | -   | (377,485)               |
| <b>Total other financing<br/>sources/(uses)</b>                                | <b>(400,000)</b>   | <b>(400,000)</b>  | <b>4,369,254</b>          | <b>#####</b>     | <b>600,235</b>                              | <b>4,969,489</b>        |
| Excess of revenues and<br>other financing sources<br>over (under) expenditure: | (1,219,042)        | #####             | 4,507,227                 | #####            | (500,687)                                   | 4,006,539               |
| Fund balance, beginning of year  | 1,219,042          | 1,238,949         | 1,238,949                 | -                | 5,514                                       | 1,244,463               |
| Fund balance, end of year:   | \$ -               | \$ -              | \$ 5,746,176              | \$ #####         | \$ (495,173)                                | \$ 5,251,002            |

# Enterprise Funds

All of the City's enterprise funds meet the criteria for major fund reporting and 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.

The Sewer Utility Fund is a consolidation of the Sewer Operating Fund, the Sewer Capital Fund and the Sewer SDC Fund. All three of these components are budgeted separately and the individual budget and actual comparisons are included in this section.

## **Major Enterprise Funds:**

Sewer Utility Fund – Accounts for the local share of the operation of the wastewater collection system and the stormwater system. Revenue is derived mainly from sewer user fees. The consolidated sewer fund also accounts for revenues from system development charges.

Emergency Medical Services Fund – Accounts for the City's ambulance operations. Revenue is derived mainly from ambulance fees.

Booth-Kelly Fund – Accounts for the cost of improvements and operating expenses of the Booth-Kelly Center. Revenue is derived from commercial leases.

City of Springfield, Oregon

Sewer Funds  
COMBINING STATEMENT OF NET ASSETS

June 30, 2003

|  | Sewer<br>Operating   | Sewer<br>Capital    | Sewer<br>SDC        | Total<br>Sewer<br>Fund |
|--|----------------------|---------------------|---------------------|------------------------|
| <b>ASSETS</b>  |                      |                     |                     |                        |
| Current assets:  |                      |                     |                     |                        |
| Cash and investments   | \$ 1,620,964         | \$ 5,979,970        | \$ 4,913,574        | \$ 12,514,508          |
| Accounts receivable, net of allowance<br>for estimated uncollectible | 551,022              | -                   | 10,330              | 561,352                |
| Prepays  | 54,139               | -                   | -                   | 54,139                 |
| Accrued interest   | 14,249               | 31,113              | 29,235              | 74,597                 |
| Total current assets   | <u>2,240,374</u>     | <u>6,011,083</u>    | <u>4,953,139</u>    | <u>13,204,596</u>      |
| Restricted assets  |                      |                     |                     |                        |
| Cash   | 320,420              | -                   | 2,918               | 323,338                |
| Fixed assets   |                      |                     |                     |                        |
| Plant and buildings  | 33,031,852           | 615                 | -                   | 33,032,467             |
| Machinery and equipment  | 583,486              | -                   | -                   | 583,486                |
|  | <u>33,615,338</u>    | <u>615</u>          | <u>-</u>            | <u>33,615,953</u>      |
| Less accumulated depreciation  | 7,004,372            | -                   | -                   | 7,004,372              |
|  | <u>26,610,966</u>    | <u>615</u>          | <u>-</u>            | <u>26,611,581</u>      |
| Construction in progress:  | 816,102              | 38,700              | 18,047              | 872,849                |
| Land and land rights   | 451,082              | -                   | -                   | 451,082                |
|  | <u>27,878,150</u>    | <u>39,315</u>       | <u>18,047</u>       | <u>27,935,512</u>      |
| Other assets:  |                      |                     |                     |                        |
| Bond costs (net of accumulated amortization)                         | 38,791               | -                   | -                   | 38,791                 |
| Total assets   | <u>\$ 30,477,735</u> | <u>\$ 6,050,398</u> | <u>\$ 4,974,104</u> | <u>\$ 41,502,237</u>   |
| <b>LIABILITIES AND FUND EQUITY</b>                                   |                      |                     |                     |                        |
| Liabilities  |                      |                     |                     |                        |
| Current liabilities  |                      |                     |                     |                        |
| Accounts payable   | \$ 57,132            | \$ 36,869           | \$ 93,866           | \$ 187,867             |
| Accrued payroll and other liabilities                                | 219,078              | -                   | 13,232              | 232,310                |
| Accrued interest   | 71,510               | -                   | -                   | 71,510                 |
| Notes payable - current portion                                      | 263,802              | -                   | -                   | 263,802                |
| Revenue bonds payable - current portion                              | 150,000              | -                   | -                   | 150,000                |
| Deferred revenue   | 10                   | -                   | 2,294               | 2,304                  |
| Unearned revenue   | -                    | -                   | -                   | -                      |
| Deposits   | 1,500                | 875                 | -                   | 2,375                  |
| Total current liabilities  | <u>763,032</u>       | <u>37,744</u>       | <u>109,392</u>      | <u>910,168</u>         |
| Long-term liabilities  |                      |                     |                     |                        |
| Accrued absence payable  | 317,644              | -                   | -                   | 317,644                |
| Revenue bonds payable (net of<br>unamortized discount)               | 2,323,781            | -                   | -                   | 2,323,781              |
| Notes payable  | 2,422,827            | -                   | -                   | 2,422,827              |
| Total long-term liabilities  | <u>5,064,252</u>     | <u>-</u>            | <u>-</u>            | <u>5,064,252</u>       |
| Total liabilities:   | <u>5,827,284</u>     | <u>37,744</u>       | <u>109,392</u>      | <u>5,974,420</u>       |
| Net assets:  |                      |                     |                     |                        |
| Invested in capital assets, net of related debt                      | 22,756,530           | 39,315              | 18,047              | 22,813,892             |
| Restricted   | 361,897              | -                   | 4,864,712           | 5,226,609              |
| Unrestricted   | 1,532,024            | 5,973,339           | (18,047)            | 7,487,316              |
| Total net assets   | <u>\$ 24,650,451</u> | <u>\$ 6,012,654</u> | <u>\$ 4,864,712</u> | <u>\$ 35,527,817</u>   |

City of Springfield, Oregon

Sewer Funds

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

Year Ended June 30, 2003

|  | Business-type Activities<br>Sewer Funds |                     |                     |              | Total<br>Sewer<br>Fund |
|--|---|---------------------|---------------------|--------------|------------------------|
|  | Sewer<br>Operating                      | Sewer<br>Capital    | Sewer<br>SDC        | Eliminations |                        |
| Operating revenues                                 |   |                     |                     |              |                        |
| Charges for services                               | \$ 5,838,851                            | \$ 14,273           | \$ 52,454           | \$ -         | \$ 5,905,577           |
| Intergovernmental revenue                          | -                                       | -                   | -                   | -            | -                      |
| Miscellaneous receipts                             | 38,229                                  | -                   | -                   | -            | 38,229                 |
| Total operating revenues:                          | <u>5,877,080</u>                        | <u>14,273</u>       | <u>52,454</u>       | <u>-</u>     | <u>5,943,807</u>       |
| Operating expenses                                 |   |                     |                     |              |                        |
| Finance  | -                                       | -                   | 7,738               | -            | 7,738                  |
| Public Works                                       | 4,382,057                               | 757,555             | 281,815             | -            | 5,421,427              |
| Development Services                               | 38,123                                  | -                   | 36,726              | -            | 74,849                 |
| Depreciation                                       | 677,563                                 | -                   | -                   | -            | 677,563                |
| Total operating expenses:                          | <u>5,097,743</u>                        | <u>757,555</u>      | <u>326,279</u>      | <u>-</u>     | <u>6,181,577</u>       |
| Operating income (loss):                           | <u>779,337</u>                          | <u>(743,282)</u>    | <u>(273,825)</u>    | <u>-</u>     | <u>(237,770)</u>       |
| Nonoperating revenues (expenses)                   |   |                     |                     |              |                        |
| Interest on investments                            | 66,608                                  | 120,068             | 91,356              | -            | 278,032                |
| Interest expense                                   | (254,070)                               | -                   | -                   | -            | (254,070)              |
| Total nonoperating revenues                        | <u>(187,462)</u>                        | <u>120,068</u>      | <u>91,356</u>       | <u>-</u>     | <u>23,962</u>          |
| Income (loss) before transfer:                     | 591,875                                 | (623,214)           | (182,469)           | -            | (213,808)              |
| Other  |   |                     |                     |              |                        |
| Transfers in                                       | -                                       | 1,267,884           | 4,337,545           | (1,267,884)  | 4,337,545              |
| Transfers out                                      | (1,272,108)                             | -                   | (71,286)            | 1,267,884    | (75,510)               |
| System Development Charge                          | -                                       | -                   | 780,922             | -            | 780,922                |
| Capital contributions                              | 1,151,163                               | -                   | -                   | -            | 1,151,163              |
| Total other:                                       | <u>(120,945)</u>                        | <u>1,267,884</u>    | <u>5,047,181</u>    | <u>-</u>     | <u>6,194,120</u>       |
| Net income (loss)                                  | 470,930                                 | 644,670             | 4,864,712           | -            | 5,980,312              |
| Net assets, beginning of year, as originally state | 23,817,266                              | 5,367,982           | -                   | -            | 29,185,248             |
| Prior period adjustment                            | 362,257                                 | -                   | -                   | -            | 362,257                |
| Net assets, beginning of year, as adjuste          | <u>24,179,523</u>                       | <u>5,367,982</u>    | <u>-</u>            | <u>-</u>     | <u>29,547,505</u>      |
| Net assets, end of year:                           | \$ <u>24,650,453</u>                    | \$ <u>6,012,652</u> | \$ <u>4,864,712</u> | \$ <u>-</u>  | \$ <u>35,527,817</u>   |

City of Springfield, Oregon

EMERGENCY MEDICAL SERVICES FUND  
 SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS  
 (NONGAAP BUDGETARY BASIS) - BUDGET AND ACTUAL

Year Ended June 30, 2003

|  | Original<br>Budget | Revised<br>Budget | Budget<br>Basis<br>Actual | Variance            | Adjustments<br>to Budget<br>Basis<br>Actual | GAAP<br>Basis<br>Actual |
|--|--------------------|-------------------|---------------------------|---------------------|---|-------------------------|
| Revenues:                                    |                    |                   |                           |                     |   |                         |
| Charges for services:                        | \$ 3,799,584       | \$ 3,878,834      | \$ 3,842,930              | \$ (35,904)         | \$ 1,458,578                                | \$ 5,301,507            |
| Less: Contractual adjustments:               |                    |                   |                           |                     | (1,053,488)                                 | #####                   |
| Use of money and property:                   | 90,252             | 90,252            | 47,671                    | (42,581)            | (2,847)                                     | 44,824                  |
| Miscellaneous receipts:                      | <u>5,656</u>       | <u>5,656</u>      | <u>4,620</u>              | <u>(1,036)</u>      | <u>-</u>                                    | <u>4,620</u>            |
| Total revenues                               | <u>3,895,492</u>   | <u>3,974,742</u>  | <u>3,895,221</u>          | <u>(79,521)</u>     | <u>402,243</u>                              | <u>4,297,463</u>        |
| Expenses:                                    |                    |                   |                           |                     |   |                         |
| Current Operating                            |                    |                   |                           |                     |   |                         |
| Fire   | 4,518,748          | 4,625,700         | 4,139,971                 | 485,729             | (63,682)                                    | 4,076,289               |
| Special payments:                            | 1,033,330          | 1,000,040         | -                         | 1,000,040           | -   | -                       |
| Depreciation                                 | -                  | -                 | -                         | -                   | 64,208                                      | 64,208                  |
| Bad debt expense                             | <u>-</u>           | <u>-</u>          | <u>-</u>                  | <u>-</u>            | <u>267,500</u>                              | <u>267,500</u>          |
| Total expenses                               | <u>5,552,078</u>   | <u>5,625,740</u>  | <u>4,139,971</u>          | <u>1,485,769</u>    | <u>268,025</u>                              | <u>4,407,997</u>        |
| Excess of revenues over<br>(under) expenses: | (1,656,586)        | #####             | (244,750)                 | 1,406,248           | 134,218                                     | (110,534)               |
| Net assets, beginning of year                | <u>1,656,586</u>   | <u>1,650,998</u>  | <u>1,650,998</u>          | <u>-</u>            | <u>896,425</u>                              | <u>2,547,424</u>        |
| Net assets, end of year:                     | <u>\$ -</u>        | <u>\$ -</u>       | <u>\$ 1,406,248</u>       | <u>\$ 1,406,248</u> | <u>\$ 1,030,643</u>                         | <u>\$ 2,436,890</u>     |

City of Springfield, Oregon

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

Year Ended June 30, 2003

|  | Original<br>Budget | Revised<br>Budget | Budget<br>Basis<br>Actual | Variance            | Adjustments<br>to Budget<br>Basis<br>Actual | GAAP<br>Basis<br>Actual |
|--|--------------------|-------------------|---------------------------|---------------------|---|-------------------------|
| <b>Revenues:</b>   |                    |                   |                           |                     |   |                         |
| Charges for service:   | \$ 656,915         | \$ 656,915        | \$ 563,247                | \$ (93,668)         | \$ -  | \$ 563,247              |
| Use of money and property:   | 47,427             | 47,427            | 30,403                    | (17,024)            | (3,155)                                     | 27,248                  |
| Miscellaneous receipts:  | -                  | -                 | 33                        | 33                  | -   | 33                      |
| <b>Total revenues</b>  | <u>704,342</u>     | <u>704,342</u>    | <u>593,683</u>            | <u>(110,659)</u>    | <u>(3,155)</u>                              | <u>590,528</u>          |
| <b>Expenses:</b>   |                    |                   |                           |                     |   |                         |
| Current Operating  |                    |                   |                           |                     |   |                         |
| City Manager's Office  | 23,220             | 23,220            | 23,220                    | -                   | -   | 23,220                  |
| Public Works   | 9,308              | 18,908            | 18,674                    | 234                 | -   | 18,674                  |
| Development Services:  | 273,898            | 316,458           | 249,886                   | 66,572              | (7,357)                                     | 242,529                 |
| Capital projects   | 290,000            | 433,849           | 63,637                    | 370,212             | (63,637)                                    | -                       |
| Special payment  | 906,504            | 897,885           | -                         | 897,885             | -   | -                       |
| Depreciation   | -                  | -                 | -                         | -                   | 210,496                                     | 210,496                 |
| <b>Total expenses</b>  | <u>1,502,930</u>   | <u>1,690,320</u>  | <u>355,417</u>            | <u>1,334,903</u>    | <u>139,501</u>                              | <u>494,919</u>          |
| Excess of revenues over<br>(under) expenses:                             | (798,588)          | (985,978)         | 238,266                   | 1,224,244           | (142,656)                                   | 95,609                  |
| <b>Other financing sources/(uses)</b>                                    |                    |                   |                           |                     |   |                         |
| Loss on sale of asset:   |                    |                   |                           |                     |   |                         |
| Transfers out  | (159,398)          | (183,857)         | (152,846)                 | 31,011              | -   | (152,846)               |
| <b>Total other financing uses:</b>                                       | <u>(159,398)</u>   | <u>(183,857)</u>  | <u>(152,846)</u>          | <u>31,011</u>       | <u>-</u>                                    | <u>(152,846)</u>        |
| Excess of revenues over<br>(under) expenses and<br>other financing uses: | (957,986)          | #####             | 85,420                    | 1,255,255           | (142,656)                                   | (57,237)                |
| Net assets, beginning of year  | <u>957,986</u>     | <u>1,169,835</u>  | <u>1,169,835</u>          | <u>-</u>            | <u>4,660,961</u>                            | <u>5,830,795</u>        |
| Net assets (deficit), end of year  | <u>\$ -</u>        | <u>\$ -</u>       | <u>\$ 1,255,255</u>       | <u>\$ 1,255,255</u> | <u>\$ 4,518,305</u>                         | <u>\$ 5,773,558</u>     |

City of Springfield, Oregon

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

Year Ended June 30, 2003

|  | Original<br>Budget | Revised<br>Budget  | Budget<br>Basis<br>Actual | Variance         | Adjustments<br>to Budget<br>Basis<br>Actual | GAAP<br>Basis<br>Actual |
|--|--------------------|--------------------|---------------------------|------------------|---|-------------------------|
| <b>Revenues:</b>   |                    |                    |                           |                  |   |                         |
| Charges for services   | \$ 5,440,600       | \$ 5,440,600       | \$ 5,809,298              | \$ 368,698       | \$ 29,553                                   | \$ 5,838,851            |
| Use of money and property  | 62,825             | 62,825             | 71,396                    | 8,571            | (4,788)                                     | 66,608                  |
| Miscellaneous receipts   | 3,120              | 6,443              | 42,483                    | 36,040           | (4,254)                                     | 38,229                  |
| <b>Total revenues</b>  | <b>5,506,545</b>   | <b>5,509,868</b>   | <b>5,923,177</b>          | <b>413,309</b>   | <b>20,511</b>                               | <b>5,943,688</b>        |
| <b>Expenses:</b>   |                    |                    |                           |                  |   |                         |
| Current Operating  |                    |                    |                           |                  |   |                         |
| Public Works   | 4,674,738          | 4,847,216          | 4,421,257                 | 425,959          | (39,200)                                    | 4,382,057               |
| Development Services   | 38,177             | 38,177             | 38,123                    | 54               |   | 38,123                  |
| Debt service   | 4,224              | 4,224              | 4,224                     | -                | (4,224)                                     | -                       |
| Debt service principal   | 397,094            | 397,094            | 397,087                   | 7                | (397,087)                                   | -                       |
| Interest   | 254,055            | 254,055            | 254,070                   | (15)             | -   | 254,070                 |
| Special payments   | 1,036,953          | 1,367,728          | -                         | 1,367,728        | -   | -                       |
| Depreciation   | -                  | -                  | -                         | -                | 677,563                                     | 677,563                 |
| <b>Total expenses</b>  | <b>6,405,241</b>   | <b>6,908,494</b>   | <b>5,114,761</b>          | <b>1,793,733</b> | <b>237,052</b>                              | <b>5,351,813</b>        |
| Excess of revenues over<br>(under) expenses                                | (898,696)          | (1,398,626)        | 808,416                   | 2,207,042        | (216,541)                                   | 591,875                 |
| <b>Other financing sources (uses)</b>                                      |                    |                    |                           |                  |   |                         |
| Capital contributions  |                    |                    |                           |                  | 1,151,163                                   | 1,151,163               |
| Transfers out  | (1,267,884)        | (1,267,884)        | (1,267,884)               | -                | (4,224)                                     | (1,272,108)             |
| <b>Total other financing sources/(uses)</b>                                | <b>(1,267,884)</b> | <b>(1,267,884)</b> | <b>(1,267,884)</b>        | <b>-</b>         | <b>1,146,939</b>                            | <b>(120,945)</b>        |
| Excess of revenues and other<br>financing sources over (under)<br>expenses | (2,166,580)        | (2,666,510)        | (459,468)                 | 2,207,042        | 930,398                                     | 470,930                 |
| Net assets, beginning of year, as<br>originally stated                     | 2,166,580          | 2,666,510          | 2,666,510                 | -                | #####                                       | 23,817,266              |
| Prior period adjustment  | -                  | -                  | -                         | -                | 362,257                                     | 362,257                 |
| Net assets, beginning of year, as adjusted                                 | 2,166,580          | 2,666,510          | 2,666,510                 | -                | #####                                       | 24,179,523              |
| Net assets, end of year  | \$ -               | \$ -               | \$ 2,207,042              | \$ 2,207,042     | \$ #####                                    | \$ 24,650,453           |

City of Springfield, Oregon

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

Year Ended June 30, 2003

|  | Original<br>Budget | Revised<br>Budget  | Budget<br>Basis<br>Actual  | Variance                   | Adjustments<br>to Budget<br>Basis<br>Actual | GAAP<br>Basis<br>Actual    |
|--|--------------------|--------------------|----------------------------|----------------------------|---|----------------------------|
| Revenues:  |                    |                    |                            |                            |   |                            |
| Charges for services   | \$ -               | \$ -               | \$ 14,273                  | \$ 14,273                  | \$ -  | \$ 14,273                  |
| Use of money and property  | 74,630             | 74,630             | 126,316                    | 51,686                     | (6,248)                                     | 120,068                    |
| Miscellaneous receipts   | 10,000             | 10,000             | -                          | (10,000)                   | -   | -                          |
| Total revenues   | <u>84,630</u>      | <u>84,630</u>      | <u>140,589</u>             | <u>55,959</u>              | <u>(6,248)</u>                              | <u>134,341</u>             |
| Expenses:  |                    |                    |                            |                            |   |                            |
| Current Operating  |                    |                    |                            |                            |   |                            |
| Public Works   | -                  | -                  | -                          | -                          | 757,555                                     | 757,555                    |
| Capital Projects   | 4,271,972          | 4,402,753          | 761,581                    | 3,641,172                  | (761,581)                                   | -                          |
| Special payments   | 2,244,263          | 2,282,070          | -                          | 2,282,070                  | -   | -                          |
| Total expenses   | <u>6,516,235</u>   | <u>6,684,823</u>   | <u>761,582</u>             | <u>5,923,242</u>           | <u>(4,026)</u>                              | <u>757,555</u>             |
| Excess of revenues over<br>(under) expenses                                | (6,431,605)        | (6,600,193)        | (620,993)                  | 5,979,200                  | (2,222)                                     | (623,214)                  |
| Other financing sources (uses):  |                    |                    |                            |                            |   |                            |
| Transfers in   | 1,267,884          | 1,267,884          | 1,267,884                  | -                          | -   | 1,267,884                  |
| Total other financing sources/(uses)                                       | <u>1,267,884</u>   | <u>1,267,884</u>   | <u>1,267,884</u>           | <u>-</u>                   | <u>-</u>                                    | <u>1,267,884</u>           |
| Excess of revenues and other<br>financing sources over (under)<br>expenses | (5,163,721)        | (5,332,309)        | 646,891                    | 5,979,200                  | (2,222)                                     | 644,670                    |
| Net assets, beginning of year  | <u>5,163,721</u>   | <u>5,332,309</u>   | <u>5,332,309</u>           | <u>-</u>                   | <u>35,674</u>                               | <u>5,367,982</u>           |
| Net assets, end of year  | \$ <u><u>-</u></u> | \$ <u><u>-</u></u> | \$ <u><u>5,979,200</u></u> | \$ <u><u>5,979,200</u></u> | \$ <u><u>33,452</u></u>                     | \$ <u><u>6,012,652</u></u> |

City of Springfield, Oregon

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

Year Ended June 30, 2003

|   | Original<br>Budget | Revised<br>Budget | Budget<br>Basis<br>Actual | Variance            | Adjustments<br>to Budget<br>Basis<br>Actual | GAAP<br>Basis<br>Actual |
|---|--------------------|-------------------|---------------------------|---------------------|---|-------------------------|
| Revenues:   |                    |                   |                           |                     |   |                         |
| Use of money and property   | \$ 110,377         | \$ 110,377        | \$ 95,078                 | \$ (15,299)         | \$ (3,722)                                  | \$ 91,356               |
| Charges for services  | 415,000            | 415,000           | 773,379                   | 358,379             | 7,543                                       | 780,922                 |
| Miscellaneous receipts  | 15,900             | 15,900            | 52,454                    | 36,554              | -   | 52,454                  |
| Total revenues  | <u>541,277</u>     | <u>541,277</u>    | <u>920,911</u>            | <u>379,634</u>      | <u>3,821</u>                                | <u>924,732</u>          |
| Expenses:   |                    |                   |                           |                     |   |                         |
| Current Operating   |                    |                   |                           |                     |   |                         |
| Finance   | 8,154              | 8,154             | 7,738                     | 416                 | -   | 7,738                   |
| Public Works  | 136,256            | 151,756           | 133,713                   | 18,043              | 148,102                                     | 281,815                 |
| Development Services  | 37,187             | 37,187            | 36,726                    | 461                 | -   | 36,726                  |
| Capital projects  | 3,019,000          | 3,269,000         | 81,359                    | 3,187,641           | (81,359)                                    | -                       |
| Special payments  | 1,396,731          | 1,323,722         | -                         | 1,323,722           | -   | -                       |
| Total expenditures  | <u>4,597,328</u>   | <u>4,789,819</u>  | <u>259,536</u>            | <u>4,530,283</u>    | <u>66,743</u>                               | <u>326,279</u>          |
| Excess of revenues over<br>(under) expenditures                               | (4,056,051)        | (4,248,542)       | 661,375                   | 4,909,917           | (62,922)                                    | 598,453                 |
| Other financing sources/(uses):   |                    |                   |                           |                     |   |                         |
| Transfer in   | 4,127,337          | 4,319,828         | 4,319,829                 | 1                   | 17,716                                      | 4,337,545               |
| Transfer (out)  | <u>(71,286)</u>    | <u>(71,286)</u>   | <u>(71,286)</u>           | <u>-</u>            | <u>-</u>                                    | <u>(71,286)</u>         |
| Total other financing (uses)  | 4,056,051          | 4,248,542         | 4,248,543                 | 1                   | 17,716                                      | 4,266,259               |
| Excess of revenues over<br>(under) expenditures and<br>other financing (uses) | -                  | -                 | 4,909,918                 | 4,909,918           | (45,206)                                    | 4,864,712               |
| Net assets, beginning of year   | <u>-</u>           | <u>-</u>          | <u>-</u>                  | <u>4,319,829</u>    | <u>-</u>                                    | <u>-</u>                |
| Net assets, end of year   | <u>\$ -</u>        | <u>\$ -</u>       | <u>\$ 4,909,918</u>       | <u>\$ 9,229,747</u> | <u>\$ (45,206)</u>                          | <u>\$ 4,864,712</u>     |

# 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.

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.

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

City of Springfield, Oregon

INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF NET ASSETS

June 30, 2003

|  | Vehicle<br>and<br>Equipment | Insurance         | Total                |
|--|-----------------------------|-------------------|----------------------|
| <b>ASSETS</b>                                    |                             |                   |                      |
| Current assets:                                  |                             |                   |                      |
| Cash and investments                             | \$ 4,260,651                | \$ 510,183        | \$ 4,770,834         |
| Prepaid insurance                                | -                           | 10,200            | 10,200               |
| Accrued interest receivable                      | 24,995                      | 2,487             | 27,482               |
| Total current assets                             | <u>4,285,646</u>            | <u>522,870</u>    | <u>4,808,516</u>     |
| Fixed assets:                                    |                             |                   |                      |
| Machinery and equipment                          | 11,277,935                  | -                 | 11,277,935           |
|  | <u>11,277,935</u>           | <u>-</u>          | <u>11,277,935</u>    |
| Less accumulated depreciation                    | 5,096,394                   | -                 | 5,096,394            |
|  | <u>6,181,541</u>            | <u>-</u>          | <u>6,181,541</u>     |
| Work in progress                                 | -                           | -                 | -                    |
| Total fixed assets                               | <u>6,181,541</u>            | <u>-</u>          | <u>6,181,541</u>     |
| Total assets                                     | <u>10,467,187</u>           | <u>522,870</u>    | <u>10,990,057</u>    |
| Liabilities:                                     |                             |                   |                      |
| Current liabilities:                             |                             |                   |                      |
| Accounts and contracts payable                   | 10,274                      | 32,771            | 43,045               |
| Accrued payroll and other<br>related liabilities | 8,276                       | 88,359            | 96,635               |
| Total current liabilities                        | <u>18,550</u>               | <u>121,130</u>    | <u>139,680</u>       |
| Net assets:                                      |                             |                   |                      |
| Invested in capital assets, net of related debt  | 6,181,541                   |                   | 6,181,541            |
| Unrestricted                                     | 4,267,096                   | 401,740           | 4,668,836            |
| Total net assets                                 | <u>\$ 10,448,637</u>        | <u>\$ 401,740</u> | <u>\$ 10,850,377</u> |

City of Springfield, Oregon

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

Year ended June 30, 2003

|   | Vehicle<br>and<br>Equipment | Insurance         | Total                |
|---|-----------------------------|-------------------|----------------------|
| Operating revenues:   |                             |                   |                      |
| Charges for services  | \$ 723,607                  | \$ 1,277,154      | \$ 2,000,761         |
| Intergovernmental revenue                                   | -                           | -                 | -                    |
| Fines and forfeitures                                       | -                           | 6,420             | 6,420                |
| Miscellaneous receipts                                      | -                           | 118,230           | 118,230              |
| Total operating revenues                                    | <u>723,607</u>              | <u>1,401,804</u>  | <u>2,125,411</u>     |
| Operating expenses:   |                             |                   |                      |
| Current Operating   |                             |                   |                      |
| City Manager's Office                                       | 2,984                       | -                 | 2,984                |
| Court   | 3,705                       | -                 | 3,705                |
| Human Resources   | 7,449                       | 1,447,301         | 1,454,750            |
| Finance   | 4,824                       | -                 | 4,824                |
| Information Technology                                      | 84,781                      | -                 | 84,781               |
| Library   | 8,678                       | -                 | 8,678                |
| Fire  | 31,874                      | -                 | 31,874               |
| Police  | 34,696                      | -                 | 34,696               |
| Public Works  | 39,491                      | -                 | 39,491               |
| Development Services  | 12,159                      | -                 | 12,159               |
| Depreciation  | 1,004,915                   | -                 | 1,004,915            |
| Total operating expenses                                    | <u>1,235,556</u>            | <u>1,447,301</u>  | <u>2,682,857</u>     |
| Operating gain/(loss)                                       | (511,949)                   | (45,497)          | (557,446)            |
| Nonoperating revenues(expenses)                             |                             |                   |                      |
| Interest income   | 103,461                     | 7,396             | 110,857              |
| Gain/(Loss) on disposition of equipmen                      | 700                         | -                 | 700                  |
| Total nonoperating revenues (expenses)                      | 104,161                     | 7,396             | 111,557              |
| Income (loss) before capital contribution:<br>and transfers | (407,788)                   | (38,101)          | (445,889)            |
| Capital contributions                                       | 421,673                     | -                 | 421,673              |
| Transfers out   | (198,387)                   | -                 | (198,387)            |
| Change in net assets  | (184,502)                   | (38,101)          | (222,603)            |
| Total net assets July 1, 2002, as originally stated         | 10,949,343                  | 439,841           | 11,389,184           |
| Prior period adjustment                                     | (316,204)                   | -                 | (316,204)            |
| Total net assets July 1, 2002, as adjusted                  | <u>10,633,139</u>           | <u>439,841</u>    | <u>11,072,980</u>    |
| Total net assets June 30, 2003                              | <u>\$ 10,448,637</u>        | <u>\$ 401,740</u> | <u>\$ 10,850,377</u> |

City of Springfield, Oregon

INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF CASH FLOWS

Year Ended June 30, 2003

|   | <u>Vehicle<br/>and<br/>Equipment</u> | <u>Insurance</u>   | <u>Total</u>        |
|---|--------------------------------------|--------------------|---------------------|
| Decrease in Cash and Investments  |                                      |                    |                     |
| Cash flows from operating activities:   |                                      |                    |                     |
| Cash received from quasi-external operating transactions with other funds                       | \$ 723,607                           | \$ 1,283,574       | \$ 2,007,181        |
| Cash paid for employee services   | (54,084)                             | (368,766)          | (422,850)           |
| Cash paid to suppliers for goods and services   | (289,174)                            | (1,117,268)        | (1,406,442)         |
| Other operating receipts  | <u>(1,000)</u>                       | <u>118,230</u>     | <u>117,230</u>      |
| Net cash provided by (used in) operating activities   | <u>379,349</u>                       | <u>(84,230)</u>    | <u>295,119</u>      |
| Cash flows from noncapital financing activities:  |                                      |                    |                     |
| Operating transfers in from other funds   | <u>(198,387)</u>                     | <u>-</u>           | <u>(198,387)</u>    |
| Net cash provided by noncapital financing activities  | <u>(198,387)</u>                     | <u>-</u>           | <u>(198,387)</u>    |
| Cash flows from capital and related financing activities:                                       |                                      |                    |                     |
| Proceed from sale of capital assets   | 700                                  | -                  | 700                 |
| Reimbursement for assets purchased  |                                      | -                  | -                   |
| Acquisition of capital assets   | <u>(930,654)</u>                     | <u>-</u>           | <u>(930,654)</u>    |
| Net cash used in capital and related financing activities                                       | <u>(929,954)</u>                     | <u>-</u>           | <u>(929,954)</u>    |
| Cash flows from investing activities:   |                                      |                    |                     |
| Interest received   | <u>98,462</u>                        | <u>6,985</u>       | <u>105,447</u>      |
| Net change in cash and investments  | (650,530)                            | (77,245)           | (727,775)           |
| Cash and investments, beginning of year   | <u>4,911,181</u>                     | <u>587,428</u>     | <u>5,498,609</u>    |
| Cash and investments, end of year   | <u>\$ 4,260,651</u>                  | <u>\$ 510,183</u>  | <u>\$ 4,770,834</u> |
| Reconciliation of Operating Loss to Net Cash Provided by (used in) Operating Activities         |                                      |                    |                     |
| Operating loss  | \$ (511,949)                         | \$ (45,497)        | \$ (557,446)        |
| Adjustments to reconcile operating loss to net cash provided by (used in) operating activities: |                                      |                    |                     |
| Depreciation  | 1,004,914                            | -                  | 1,004,914           |
| Changes in assets and liabilities:  |                                      |                    |                     |
| Prepaid insurance   | -                                    | (113)              | (113)               |
| Accounts payable  | (121,892)                            | 10,901             | (110,991)           |
| Accrued payroll and other liabilities   | <u>8,276</u>                         | <u>(49,521)</u>    | <u>(41,245)</u>     |
| Net cash provided by (used in) operating activities   | <u>\$ 379,349</u>                    | <u>\$ (84,230)</u> | <u>\$ 295,119</u>   |
| Noncash capital and related financing activities:   |                                      |                    |                     |
| Contributed fixed assets  | \$ 421,673                           | \$ -               | \$ 421,673          |
| Retirement and disposition of capital assets, net of accumulated depreciation                   |                                      | -                  | -                   |
| Increased basis of newly acquired assets due to trade-ins                                       |                                      | -                  | -                   |
| Sales commission on auctioned capital assets  |                                      | -                  | -                   |

City of Springfield, Oregon

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

Year ended June 30, 2003

|   | Original<br>Budget | Revised<br>Budget  | Budget<br>Basis<br>Actual | Variance            | Adjustments<br>to Budget<br>Basis<br>Actual | GAAP<br>Basis<br>Actual |
|---|--------------------|--------------------|---------------------------|---------------------|---|-------------------------|
| <b>Revenues:</b>  |                    |                    |                           |                     |   |                         |
| Charges for service:  | \$ 869,817         | \$ 869,817         | \$ 723,607                | \$ (146,210)        | \$ -  | \$ 723,607              |
| Use of money and property   | 140,000            | 140,000            | 115,754                   | (24,246)            | (12,292)                                    | 103,461                 |
| Miscellaneous receipts  |                    |                    | -                         | -                   | -   | -                       |
| <b>Total revenues</b>   | <b>1,009,817</b>   | <b>1,009,817</b>   | <b>839,361</b>            | <b>(170,456)</b>    | <b>(12,292)</b>                             | <b>827,068</b>          |
| <b>Expenses:</b>  |                    |                    |                           |                     |   |                         |
| <b>Current operating</b>  |                    |                    |                           |                     |   |                         |
| City Manager's Office   | 3,046              | 3,046              | 2,984                     | 62                  |   | 2,984                   |
| Court   | 3,894              | 3,894              | 3,705                     | 189                 |   | 3,705                   |
| Human Resources:  | 8,732              | 8,732              | 7,449                     | 1,283               |   | 7,449                   |
| Finance   | 8,794              | 8,794              | 4,824                     | 3,970               |   | 4,824                   |
| Information Technology  | 109,690            | 124,717            | 104,036                   | 20,681              | (19,255)                                    | 84,781                  |
| Library   | 8,692              | 8,692              | 8,678                     | 14                  |   | 8,678                   |
| Fire  | 194,876            | 644,876            | 538,646                   | 106,230             | (506,772)                                   | 31,874                  |
| Police  | 154,228            | 198,728            | 159,265                   | 39,463              | (124,569)                                   | 34,696                  |
| Public Works  | 302,749            | 377,277            | 279,154                   | 98,123              | (239,663)                                   | 39,491                  |
| Development Services  | 64,476             | 64,476             | 52,151                    | 12,325              | (39,992)                                    | 12,159                  |
| Special payments  | 4,542,495          | 4,141,340          |                           | 4,141,340           | -   | -                       |
| Depreciation  | -                  | -                  | -                         | -                   | 1,004,915                                   | 1,004,915               |
| <b>Total expenses</b>   | <b>5,401,672</b>   | <b>5,584,572</b>   | <b>1,160,892</b>          | <b>4,423,680</b>    | <b>74,664</b>                               | <b>1,235,556</b>        |
| <b>Excess of revenues over (under) expenses</b>                             | <b>(4,391,855)</b> | <b>(4,574,755)</b> | <b>(321,531)</b>          | <b>4,253,224</b>    | <b>(86,956)</b>                             | <b>(408,488)</b>        |
| <b>Other financing sources (uses)</b>                                       |                    |                    |                           |                     |   |                         |
| Gain/(Loss) on disposal of asset  | -                  | -                  | -                         | -                   | 700   | 700                     |
| Assets contributed by other fund  | -                  | -                  | -                         | -                   | 421,673                                     | 421,673                 |
| Transfers out   | (222,952)          | (227,298)          | (199,387)                 |                     | 1,000                                       | (198,387)               |
| Transfers in  | 22,000             | 22,000             | -                         | 22,000              |   |                         |
| <b>Total other financing sources</b>  | <b>(200,952)</b>   | <b>(205,298)</b>   | <b>(199,387)</b>          | <b>22,000</b>       | <b>423,373</b>                              | <b>223,986</b>          |
| <b>Excess of revenues and other financing sources over (under) expenses</b> | <b>(4,592,807)</b> | <b>(4,780,053)</b> | <b>(520,918)</b>          | <b>4,275,224</b>    | <b>336,417</b>                              | <b>(184,502)</b>        |
| <b>Net assets, beginning of year as originally stated</b>                   | <b>4,592,807</b>   | <b>4,780,053</b>   | <b>4,780,054</b>          | <b>1</b>            | <b>6,169,289</b>                            | <b>10,949,343</b>       |
| <b>Prior period adjustments</b>   | <b>-</b>           | <b>-</b>           | <b>-</b>                  | <b>-</b>            | <b>(316,204)</b>                            | <b>(316,204)</b>        |
| <b>Net assets, beginning of year, as adjusted</b>                           | <b>-</b>           | <b>-</b>           | <b>4,780,054</b>          | <b>1</b>            | <b>5,853,085</b>                            | <b>10,633,139</b>       |
| <b>Net assets, end of year</b>  | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ 4,259,136</b>       | <b>\$ 4,275,225</b> | <b>\$ 6,189,502</b>                         | <b>\$ 10,448,637</b>    |

City of Springfield, Oregon

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

Year ended June 30, 2003

|  | Original<br>Budget | Revised<br>Budget | Budget<br>Basis<br>Actual | Variance          | Adjustments<br>to Budget<br>Basis<br>Actual | GAAP<br>Basis<br>Actual |
|--|--------------------|-------------------|---------------------------|-------------------|---|-------------------------|
| <b>Revenues:</b>   |                    |                   |                           |                   |   |                         |
| Charges for services   | \$ 7,831,000       | \$ 7,831,000      | \$ 7,796,319              | \$ (34,681)       | \$ (6,519,165)                              | \$ 1,277,154            |
| Fines and forfeitures  | 1,000              | 1,000             | 6,420                     | 5,420             | -   | 6,420                   |
| Use of money and property  | 8,635              | 8,635             | 8,277                     | (358)             | (881)                                       | 7,396                   |
| Miscellaneous receipt:   | 20,000             | 70,000            | 132,730                   | 62,730            | (14,500)                                    | 118,230                 |
| <b>Total revenues</b>  | <b>7,860,635</b>   | <b>7,910,635</b>  | <b>7,943,746</b>          | <b>33,111</b>     | <b>(6,534,546)</b>                          | <b>1,409,200</b>        |
| <b>Expenses:</b>   |                    |                   |                           |                   |   |                         |
| <b>Current operating:</b>  |                    |                   |                           |                   |   |                         |
| Human Resources  | 521,804            | 707,675           | 657,586                   | 50,089            | 789,715                                     | 1,447,301               |
| Special payments   | 367,624            | 248,853           | 248,853                   | 248,853           | -   | -                       |
| Statutory payments   | 7,476,216          | 7,476,216         | 7,341,956                 | 134,260           | (7,341,956)                                 | -                       |
| Depreciation   | -                  | -                 | -                         | -                 | -   | -                       |
| <b>Total expenses</b>  | <b>8,365,644</b>   | <b>8,432,744</b>  | <b>7,999,542</b>          | <b>433,202</b>    | <b>(6,552,241)</b>                          | <b>1,447,301</b>        |
| <b>Excess of revenues over<br/>(under) expenses</b>                              | <b>(505,009)</b>   | <b>(522,109)</b>  | <b>(55,796)</b>           | <b>466,313</b>    | <b>17,695</b>                               | <b>(38,101)</b>         |
| <b>Other financing uses</b>  |                    |                   |                           |                   |   |                         |
| Loss on sale of assets   | -                  | -                 | -                         | -                 | -   | -                       |
| Transfers in   | -                  | 2,170             | -                         | 2,170             | -   | -                       |
| <b>Excess of revenues over<br/>(under) expenses and<br/>other financing uses</b> | <b>(505,009)</b>   | <b>(519,939)</b>  | <b>(55,796)</b>           | <b>468,483</b>    | <b>17,695</b>                               | <b>(38,101)</b>         |
| <b>Net assets, beginning of year</b>   | <b>505,009</b>     | <b>519,939</b>    | <b>519,938</b>            | <b>(1)</b>        | <b>(80,097)</b>                             | <b>439,841</b>          |
| <b>Net assets (deficit), end of year</b>   | <b>\$ -</b>        | <b>\$ -</b>       | <b>\$ 464,142</b>         | <b>\$ 468,482</b> | <b>\$ (62,402)</b>                          | <b>\$ 401,740</b>       |

# Component Units

Budget and actual statements are presented here for two of the city's discretely presented component units: the Regional Fiber Consortium and the Metropolitan Wastewater Management Commission.

The Regional Fiber Consortium is budgeted in one proprietary fund.

The Metropolitan Wastewater Management Commission is budgeted in three proprietary funds. A combining statement is also presented here.

The revenues and expenditures of the Hospital Facility Authority, the third of the city's discretely presented component unit, are not included in the city's budget and are therefore not presented.

City of Springfield, Oregon

REGIONAL FIBER CONSORTIUM  
 SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS  
 (NONGAAP BUDGETARY BASIS) - BUDGET AND ACTUAL

Year Ended June 30, 2003

|   | Original<br>Budget | Revised<br>Budget | Actual           | Variance         | Adjustments<br>to Budget<br>Basis<br>Actual | GAAP<br>Basis<br>Actual |
|---|--------------------|-------------------|------------------|------------------|---|-------------------------|
| <b>Revenues:</b>                            |                    |                   |                  |                  |   |                         |
| Use of money & property                     | \$ 1,100           | \$ 1,100          | \$ 87,283        | \$ 86,183        | \$ 98,002                                   | \$ 185,285              |
| Charges for services                        |                    |                   | -                | -                | -   | -                       |
| Miscellaneous receipts                      | <u>153,970</u>     | <u>153,970</u>    | <u>-</u>         | <u>(153,970)</u> | <u>-</u>                                    | <u>-</u>                |
| Total revenues                              | <u>155,070</u>     | <u>155,070</u>    | <u>87,283</u>    | <u>(67,787)</u>  | <u>98,002</u>                               | <u>185,285</u>          |
| <b>Expenses:</b>                            |                    |                   |                  |                  |   |                         |
| Current Operating                           |                    |                   |                  |                  |   |                         |
| Public Works                                | 95,360             | 95,360            | 32,882           | 62,478           |   | 32,882                  |
| Special payments                            | 74,102             | 60,474            | -                | 60,474           | -   | -                       |
| Depreciation                                |                    |                   | -                | -                | <u>1,143,588</u>                            | <u>1,143,588</u>        |
| Total expenses                              | <u>169,462</u>     | <u>155,834</u>    | <u>32,882</u>    | <u>122,952</u>   | <u>1,143,588</u>                            | <u>1,176,470</u>        |
| Excess of revenues over<br>(under) expenses | (14,392)           | (764)             | 54,401           | 55,165           | (1,045,586)                                 | (991,185)               |
| Net assets, beginning of year               | <u>14,392</u>      | <u>764</u>        | <u>764</u>       | <u>-</u>         | <u>26,391,571</u>                           | <u>26,392,335</u>       |
| Net assets, end of year                     | \$ <u>-</u>        | \$ <u>-</u>       | \$ <u>55,165</u> | \$ <u>55,165</u> | \$ <u>25,345,985</u>                        | \$ <u>25,401,150</u>    |

City of Springfield, Oregon

COMPONENT UNIT  
METROPOLITAN WASTEWATER MANAGEMENT COMMISSION

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

Year Ended June 30, 2003

|  | Regional<br>Wastewater<br>Fund | Regional<br>Wastewater<br>Capital<br>Fund | Regional<br>Wastewater<br>SDC<br>Fund | Total              |
|--|--------------------------------|---|---------------------------------------|--------------------|
| Revenues:  |                                |   |                                       |                    |
| Charges for services   | \$ 11,302,830                  | (14,509)                                  | 1,007,192                             | 12,295,513         |
| Use of money and property  | 60,243                         | 324,705                                   | 127,367                               | 512,315            |
| Licenses and permits   | 5,165                          | -   | -                                     | 5,165              |
| Fines and forfeitures  | 1,275                          | -   | -                                     | 1,275              |
| Miscellaneous receipts   | 352,465                        | -   | 2                                     | 352,467            |
| Total revenues   | <u>11,721,978</u>              | <u>310,196</u>                            | <u>1,134,561</u>                      | <u>13,166,735</u>  |
| Expenses:  |                                |   |                                       |                    |
| Current Operating  |                                |   |                                       |                    |
| Finance  | 42,460                         | -   | -                                     | 42,460             |
| Public Works   | 7,134,790                      | 752,342                                   | -                                     | 7,887,132          |
| Depreciation   | 4,851,854                      | 501,449                                   | 1,019,708                             | 6,373,011          |
| Total expenses   | <u>12,029,104</u>              | <u>1,253,791</u>                          | <u>1,019,708</u>                      | <u>14,302,603</u>  |
| Excess of revenues over<br>(under) expenses                                | (307,126)                      | (943,595)                                 | 114,853                               | (1,135,868)        |
| Other financing sources/(uses):  |                                |   |                                       |                    |
| Transfers in   | -                              | 2,343,581                                 | 5,602,665                             | 7,946,246          |
| Transfers (out)  | (2,343,581)                    | (5,602,665)                               | -                                     | (7,946,246)        |
| Gain on disposal of assets   | (69,339)                       | -   | -                                     | (69,339)           |
| Total other financing sources/(uses)                                       | (2,412,920)                    | (3,259,084)                               | 5,602,665                             | (69,339)           |
| Excess of revenues and other<br>financing sources over<br>(under) expenses | <u>(2,720,046)</u>             | <u>(4,202,679)</u>                        | <u>5,717,518</u>                      | <u>(1,205,207)</u> |
| Net assets, beginning of year  | 18,799,297                     | 78,345,546                                | -                                     | 97,144,843         |
| Net assets, end of year  | <u>\$ 16,079,251</u>           | <u>74,142,867</u>                         | <u>5,717,518</u>                      | <u>95,939,636</u>  |

City of Springfield, Oregon

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

Year Ended June 30, 2003

|  | Original<br>Budget | Revised<br>Budget  | Budget<br>Basis<br>Actual | Variance         | Adjustments<br>to Budget<br>Basis<br>Actual | GAAP<br>Basis<br>Actual |
|--|--------------------|--------------------|---------------------------|------------------|---|-------------------------|
| <b>Revenues:</b>   |                    |                    |                           |                  |   |                         |
| Charges for services   | \$ 11,200,000      | \$ 11,200,000      | \$ 11,447,486             | \$ 247,486       | \$ (144,656)                                | \$ 11,302,830           |
| Use of money and property  | 58,380             | 58,380             | 83,755                    | 25,375           | (23,512)                                    | 60,243                  |
| Licenses and permits   | 9,000              | 9,000              | 5,165                     | (3,835)          | -   | 5,165                   |
| Fines and forfeitures  | -                  | -                  | 1,275                     | 1,275            | -   | 1,275                   |
| Miscellaneous receipts   | 758,980            | 758,980            | 370,838                   | (388,142)        | (18,373)                                    | 352,465                 |
| <b>Total revenues</b>  | <b>12,026,360</b>  | <b>12,026,360</b>  | <b>11,908,519</b>         | <b>(117,841)</b> | <b>(186,541)</b>                            | <b>11,721,978</b>       |
| <b>Expenses:</b>   |                    |                    |                           |                  |   |                         |
| Current Operating  |                    |                    |                           |                  |   |                         |
| Finance  | 50,598             | 50,598             | 42,460                    | 8,138            | -   | 42,460                  |
| Public Works   | 9,568,076          | 10,044,103         | 9,481,036                 | 563,067          | (2,346,246)                                 | 7,134,790               |
| Special payments   | 1,691,432          | 1,010,824          | -                         | 1,010,824        | -   | -                       |
| Depreciation   |                    |                    |                           |                  | 4,851,854                                   | 4,851,854               |
| <b>Total expenses</b>  | <b>11,310,106</b>  | <b>11,105,525</b>  | <b>9,523,496</b>          | <b>1,582,029</b> | <b>2,505,608</b>                            | <b>12,029,104</b>       |
| Excess of revenues over<br>(under) expenses                                | 716,254            | 920,835            | 2,385,023                 | 1,464,188        | (2,692,149)                                 | (307,126)               |
| <b>Other financing sources/(uses):</b>                                     |                    |                    |                           |                  |   |                         |
| Transfers in   |                    | 1,000              | 1,000                     | -                | (1,000)                                     | -                       |
| Transfers (out)  | (2,343,581)        | (2,343,581)        | (2,343,581)               | -                | -   | (2,343,581)             |
| Gain on disposal of assets   | -                  | -                  | -                         | -                | (69,339)                                    | (69,339)                |
| <b>Total other financing sources/(uses)</b>                                | <b>(2,343,581)</b> | <b>(2,342,581)</b> | <b>(2,342,581)</b>        | <b>-</b>         | <b>(70,339)</b>                             | <b>(2,412,920)</b>      |
| Excess of revenues and other<br>financing sources over<br>(under) expenses | (1,627,327)        | (1,421,746)        | 42,442                    | 1,464,188        | (2,762,488)                                 | (2,720,046)             |
| Net assets, beginning of year  | 1,627,327          | 1,421,746          | 1,421,746                 | -                | 17,377,551                                  | 18,799,297              |
| Net assets, end of year  | \$ -               | \$ -               | \$ 1,464,188              | \$ 1,464,188     | \$ 14,615,063                               | \$ 16,079,251           |

City of Springfield, Oregon

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

Year Ended June 30, 2003

|  | Original<br>Budget  | Revised<br>Budget   | Budget<br>Basis<br>Actual | Variance             | Adjustments<br>to Budget<br>Basis<br>Actual | GAAP<br>Basis<br>Actual |
|--|---------------------|---------------------|---------------------------|----------------------|---|-------------------------|
| <b>Revenues:</b>   |                     |                     |                           |                      |   |                         |
| Charges for services   | \$ -                | \$ -                | \$ -                      | \$ -                 | \$ (14,509)                                 | \$ (14,509)             |
| Use of money and property  | 361,259             | 361,259             | 365,118                   | 3,859                | (40,413)                                    | 324,705                 |
| Intergovernmental revenue  | -                   | -                   | -                         | -                    | -   | -                       |
| Licenses and permits   | -                   | -                   | -                         | -                    | -   | -                       |
| Fines and forfeitures  | -                   | -                   | -                         | -                    | -   | -                       |
| Miscellaneous receipts   | -                   | -                   | -                         | -                    | -   | -                       |
| <b>Total revenues</b>  | <u>361,259</u>      | <u>361,259</u>      | <u>365,118</u>            | <u>3,859</u>         | <u>(54,922)</u>                             | <u>310,196</u>          |
| <b>Expenses:</b>   |                     |                     |                           |                      |   |                         |
| <b>Current Operating</b>   |                     |                     |                           |                      |   |                         |
| Finance  | -                   | -                   | -                         | -                    | -   | -                       |
| Public Works   | 1,104,637           | 1,397,858           | 970,920                   | 426,938              | (218,577)                                   | 752,342                 |
| Special payments   | 14,530,470          | 15,346,546          | -                         | 15,346,546           | -   | -                       |
| Capital Projects   | 3,409,096           | 3,597,096           | 501,449                   | 3,095,647            | -   | 501,449                 |
| Depreciation   | -                   | -                   | -                         | -                    | -   | -                       |
| Bad debt expense   | -                   | -                   | -                         | -                    | -   | -                       |
| <b>Total expenses</b>  | <u>19,044,203</u>   | <u>20,341,500</u>   | <u>1,472,369</u>          | <u>18,869,131</u>    | <u>(218,577)</u>                            | <u>1,253,791</u>        |
| Excess of revenues over<br>(under) expenses                                | (18,682,944)        | (19,980,241)        | (1,107,251)               | 18,872,990           | 163,655                                     | (943,595)               |
| <b>Other financing sources/(uses)</b>                                      |                     |                     |                           |                      |   |                         |
| Transfers in   | 2,343,581           | 2,343,581           | 2,343,581                 | -                    | -   | 2,343,581               |
| Transfers (out)  | (5,251,860)         | (5,633,762)         | (5,602,665)               | 31,097               | -   | (5,602,665)             |
| Gain on disposal of assets   | -                   | -                   | -                         | -                    | -   | -                       |
| <b>Total other financing sources/(uses)</b>                                | <u>(2,908,279)</u>  | <u>(3,290,181)</u>  | <u>(3,259,084)</u>        | <u>31,097</u>        | <u>-</u>                                    | <u>(3,259,084)</u>      |
| Excess of revenues and other<br>financing sources over<br>(under) expenses | <u>(21,591,223)</u> | <u>(23,270,422)</u> | <u>(4,366,335)</u>        | <u>18,904,087</u>    | <u>163,655</u>                              | <u>(4,202,679)</u>      |
| Net assets, beginning of year  | 21,591,223          | 23,270,422          | 23,270,422                | -                    | 55,075,124                                  | 78,345,546              |
| Net assets, end of year  | <u>\$ -</u>         | <u>\$ -</u>         | <u>\$ 18,904,087</u>      | <u>\$ 18,904,087</u> | <u>\$ 55,238,779</u>                        | <u>\$ 74,142,867</u>    |

City of Springfield, Oregon

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

Year Ended June 30, 2003

|  | Original<br>Budget | Revised<br>Budget | Budget<br>Basis<br>Actual | Variance            | Adjustments<br>to Budget<br>Basis<br>Actual | GAAP<br>Basis<br>Actual |
|--|--------------------|-------------------|---------------------------|---------------------|---|-------------------------|
| <b>Revenues:</b>   |                    |                   |                           |                     |   |                         |
| Charges for services   | \$ 540,000         | \$ 540,000        | \$ 912,190                | \$ 372,190          | \$ 95,002                                   | \$ 1,007,192            |
| Use of money and property  | 58,743             | 58,743            | 112,038                   | 53,295              | 15,329                                      | 127,367                 |
| Intergovernmental revenue  | -                  | -                 | -                         | -                   | -   | -                       |
| Licenses and permits   | -                  | -                 | -                         | -                   | -   | -                       |
| Fines and forfeitures  | -                  | -                 | -                         | -                   | -   | -                       |
| Miscellaneous receipts   | -                  | -                 | 2                         | 2                   | -   | 2                       |
| <b>Total revenues</b>  | <u>598,743</u>     | <u>598,743</u>    | <u>1,024,230</u>          | <u>425,487</u>      | <u>110,331</u>                              | <u>1,134,561</u>        |
| <b>Expenses:</b>   |                    |                   |                           |                     |   |                         |
| Current Operating  |                    |                   |                           |                     |   |                         |
| Finance  | -                  | -                 | -                         | -                   | -   | -                       |
| Public Works   | -                  | -                 | -                         | -                   | -   | -                       |
| Special payments   | 4,062,603          | 4,295,859         | -                         | 4,295,859           | -   | -                       |
| Capital Projects   | 1,788,000          | 1,936,646         | 1,019,708                 | 916,938             | -   | 1,019,708               |
| Depreciation   | -                  | -                 | -                         | -                   | -   | -                       |
| Bad debt expense   | -                  | -                 | -                         | -                   | -   | -                       |
| <b>Total expenses</b>  | <u>5,850,603</u>   | <u>6,232,505</u>  | <u>1,019,708</u>          | <u>5,212,797</u>    | <u>-</u>                                    | <u>1,019,708</u>        |
| Excess of revenues over<br>(under) expenses                                | (5,251,860)        | (5,633,762)       | 4,522                     | 5,638,284           | 110,331                                     | 114,853                 |
| <b>Other financing sources/(uses)</b>                                      |                    |                   |                           |                     |   |                         |
| Transfers in   | 5,251,860          | 5,633,762         | 5,602,665                 | (31,097)            | -   | 5,602,665               |
| Transfers (out)  | -                  | -                 | -                         | -                   | -   | -                       |
| Gain on disposal of assets   | -                  | -                 | -                         | -                   | -   | -                       |
| <b>Total other financing sources/(uses)</b>                                | <u>5,251,860</u>   | <u>5,633,762</u>  | <u>5,602,665</u>          | <u>(31,097)</u>     | <u>-</u>                                    | <u>5,602,665</u>        |
| Excess of revenues and other<br>financing sources over<br>(under) expenses | <u>-</u>           | <u>-</u>          | <u>5,607,187</u>          | <u>5,607,187</u>    | <u>110,331</u>                              | <u>5,717,518</u>        |
| Net assets, beginning of year  | -                  | -                 | -                         | -                   | -   | -                       |
| <b>Net assets, end of year</b>   | <u>-</u>           | <u>\$ -</u>       | <u>\$ 5,607,187</u>       | <u>\$ 5,607,187</u> | <u>\$ 110,331</u>                           | <u>\$ 5,717,518</u>     |

# **Supplemental Schedules**

City of Springfield, Oregon

SCHEDULE OF PROPERTY TAX TRANSACTIONS - ALL FUNDS

Year Ended June 30, 2003

|             | Taxes<br>Receivable<br>7/1/2002 | Tax Levy             | Adjustments,<br>Interest and<br>Discounts | (Deduct)<br>Collections | Taxes<br>Receivable<br>7/1/2003 |
|-------------|---------------------------------|----------------------|---|-------------------------|---------------------------------|
| Prior Years | \$ 76,580                       |                      | (11,057)                                  | \$ (3,339)              | 62,184                          |
| 1995-96     | 5,164                           |                      | 186                                       | (653)                   | 4,698                           |
| 1996-97     | 10,536                          |                      | (1,134)                                   | (1,730)                 | 7,672                           |
| 1997-98     | 22,156                          |                      | (1,591)                                   | (3,183)                 | 17,382                          |
| 1998-99     | 46,623                          |                      | 3,270                                     | (35,175)                | 14,718                          |
| 1999-00     | 120,675                         |                      | 3,679                                     | (79,159)                | 45,195                          |
| 2000-01     | 242,970                         | -                    | (8,022)                                   | (119,829)               | 115,119                         |
| 2001-02     | 522,285                         |                      | (26,380)                                  | (281,511)               | 214,394                         |
| 2002-03     |                                 | 12,895,783           | (3,387)                                   | (12,409,499)            | 482,897                         |
|             | <u>\$ 1,046,989</u>             | <u>\$ 12,895,783</u> | <u>\$ (44,436)</u>                        | <u>\$ (12,934,077)</u>  | <u>\$ 964,259</u>               |

Summary by Fund:

|                     |  |  |  |                      |                   |
|---------------------|--|--|--|----------------------|-------------------|
| General Fund        |  |  |  | \$ 11,914,043        | \$ 817,642        |
| Debt Service Funds: |  |  |  |                      |                   |
| Bancroft Redemption |  |  |  | 268                  | 5,252             |
| General Obligation  |  |  |  | <u>1,019,765</u>     | <u>141,365</u>    |
|                     |  |  |  | <u>\$ 12,934,076</u> | <u>\$ 964,259</u> |

SCHEDULE OF OTHER TAX REVENUES RECEIVED

Special Revenue Funds  
Transient room taxes  
911 Tax

|                   |
|-------------------|
| \$ 604,269        |
| <u>233,010</u>    |
| <u>\$ 837,279</u> |

City of Springfield, Oregon

SCHEDULE OF BONDED DEBT TRANSACTIONS

Year Ended June 30, 2003

|  | Issue Date | Effective Interest Rate | Original Issue | Principal Transactions   |        |                       |            | Interest Transactions     |                          |                 |                 |                           |
|--|------------|-------------------------|----------------|--------------------------|--------|-----------------------|------------|---------------------------|--------------------------|-----------------|-----------------|---------------------------|
|  |            |                         |                | Outstanding July 1, 2002 | Issued | Bonds Matured/ Called | Bonds Paid | Outstanding June 30, 2003 | Outstanding July 1, 2002 | Matured 2002-03 | Paid in 2002-03 | Outstanding June 30, 2003 |
| <u>General Obligation and Limited Tax Obligation Bonds</u> |            |                         |                |                          |        |                       |            |                           |                          |                 |                 |                           |
| General issue bonds:                                       |            |                         |                |                          |        |                       |            |                           |                          |                 |                 |                           |
| Series 1996A   | 03-01-96   | 5.37                    | \$ 12,700,000  | \$ 9,880,000             | -      | \$ 565,000            | \$ 565,000 | \$ 9,315,000              | -                        | \$ 524,065      | \$ 524,065      | \$ -                      |
| Special assessment bonds with government commitment:       |            |                         |                |                          |        |                       |            |                           |                          |                 |                 |                           |
| Series 1997 One  | 06-01-97   | 5.15                    | 450,000        | \$ 60,000                | -      | 60,000                | 60,000     | \$ -                      | -                        | 3,090           | 3,090           | -                         |
| Total all bonds  |            |                         |                | \$ 9,940,000             | \$ -   | \$ 625,000            | \$ 625,000 | \$ 9,315,000              | \$ -                     | \$ 529,330      | \$ 529,330      | \$ -                      |

Note: All bonds mature serially, except for series 1997 which is a limited tax obligation term bond.

City of Springfield, Oregon

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

June 30, 2003

|         |                      | <u>Series 1996 A Bonds</u> |                     |
|---------|----------------------|----------------------------|---------------------|
|         | <u>Total</u>         | <u>Principal</u>           | <u>Interest</u>     |
| 2003-04 | \$ 1,087,510         | \$ 590,000                 | \$ 497,510          |
| 2004-05 | 1,089,190            | 620,000                    | 469,190             |
| 2005-06 | 1,083,810            | 645,000                    | 438,810             |
| 2006-07 | 1,081,560            | 675,000                    | 406,560             |
| 2007-08 | 1,082,135            | 710,000                    | 372,135             |
| 2008-09 | 1,080,215            | 745,000                    | 335,215             |
| 2009-10 | 1,075,730            | 780,000                    | 295,730             |
| 2010-11 | 1,073,610            | 820,000                    | 253,610             |
| 2011-12 | 1,068,510            | 860,000                    | 208,510             |
| 2012-13 | 1,071,210            | 910,000                    | 161,210             |
| 2013-14 | 1,065,250            | 955,000                    | 110,250             |
| 2014-15 | 1,061,531            | 1,005,000                  | 56,531              |
|         | <u>\$ 12,920,261</u> | <u>\$ 9,315,000</u>        | <u>\$ 3,605,261</u> |

City of Springfield

SCHEDULE OF GROSS REVENUES AND OPERATING EXPENSES  
FOR SEWER FUND RATE COVENANT - SEWER SYSTEM REVENUE BONDS  
SERIES 1995 A

Fiscal Year Ending June 30, 2003

|                          |                            |
|--------------------------|----------------------------|
| Gross Revenues:          |                            |
| Charges for services (A) | \$ 5,905,578               |
| Interest Income (A)      | 278,032                    |
| SDC-Sewer (B)            | <u>780,922</u>             |
| Total Gross Revenues     | \$ 6,964,532               |
| Operating Expenses:      |                            |
| Finance                  | 7,738                      |
| Public Works             | 5,421,427                  |
| Development Services     | 74,849                     |
| Financing Leases (C)     | 4,224                      |
| DEQ Loan payments        | <u>72,573</u>              |
| Total Operating Expenses | \$ <u>5,580,811</u>        |
| Net Revenues (1)         | \$ <u><u>1,383,721</u></u> |

(1) As defined in the Bond Indenture

(A) City CAFR - Proprietary Funds Statement of Revenues, Expenses and Changes in Fund Net Assets

(B) Amount represents the sanitary and storm SDC, on a cash basis, as collected by the Sewer SDC Fund.

(C) Amount represents the Sewer Utility Fund's debt service payment for financing leases on a budgetary basis.

City of Springfield

SCHEDULE OF NET OPERATING REVENUE FOR SEWER FUND RATE  
COVENANT - SEWER SYSTEM REVENUE BONDS, SERIES 1995A

Year Ended June 30, 2003

NET OPERATING REVENUE FOR RATE COVENANT PURPOSES

|   |                   |
|---|-------------------|
| Sewer Fund operating revenues per Combining Statement of Revenues,<br>Expenses and Changes in Retained Earnings (A) | \$ 5,943,807      |
| Add:  |                   |
| Interest income (A)   | 278,032           |
| Total gross revenues  | <u>6,221,839</u>  |
| Sewer Fund operating expenses per Combining Statement of Revenues,<br>Expenses and Changes in Retained Earnings (A) | 6,181,577         |
| Less:   |                   |
| Depreciation (A)  | (677,563)         |
| Add:  |                   |
| DEQ loan payments   | 72,573            |
| Financing leases  | <u>4,224</u>      |
| Total expenses  | <u>5,580,812</u>  |
| Net operating revenue   | <u>641,027</u>    |
| AMOUNT REQUIRED   |                   |
| 100% of Actual Annual Debt Service on all outstanding bonds<br>for fiscal year ended June 30, 2003                  | <u>277,557</u>    |
| Excess of net operating revenue for rate covenant purposes<br>over total amount required                            | <u>\$ 363,471</u> |

(A) City CAFR - Proprietary Funds Statement of Revenues, Expenses and Changes in Fund Net Assets

City of Springfield

SCHEDULE OF NET REVENUES FOR SEWER FUND RATE COVENANT  
SEWER SYSTEM REVENUE BONDS SERIES 1995 A

Year Ended June 30, 2003

NET REVENUE FOR RATE COVENANT PURPOSES

|   |                   |
|---|-------------------|
| Sewer Fund operating revenues per Combining Statement of Revenues,<br>Expenses and Changes in Retained Earnings (A) | \$ 5,943,807      |
| Add:  |                   |
| Interest income (A)   | 278,032           |
| SDC-Sewer   | <u>780,922</u>    |
| Total gross revenues  | <u>7,002,761</u>  |
| Sewer Fund operating expenses per Combining Statement of Revenues,<br>Expenses and Changes in Retained Earnings (A) | 6,181,577         |
| Add:  |                   |
| DEQ loan payments   | 72,573            |
| Financing leases  | 4,224             |
| Less:   |                   |
| Depreciation (A)  | <u>(677,563)</u>  |
| Total operating expenses  | <u>5,580,812</u>  |
| Total net revenue   | <u>1,421,949</u>  |
| AMOUNT REQUIRED   |                   |
| 120% of Actual Annual Debt Service on all outstanding<br>bonds for fiscal year ended 6/30/03                        | 333,068           |
| 100% of Actual Annual Debt Service on all outstanding<br>subordinated debt for fiscal year ended 6/30/03            | <u>383,067</u>    |
| Total amount required   | <u>716,135</u>    |
| Excess of net revenue for rate covenant purposes over total amount required   | <u>\$ 705,815</u> |

(A) City CAFR - Proprietary Funds Statement of Revenues, Expenses and Changes in Fund Net Assets

City of Springfield, Oregon

SUMMARY OF BOND PROCEEDS ACCOUNT ACTIVITY  
SEWER SYSTEM REVENUE BONDS, SERIES 1995A

Fiscal Year Ending June 30, 2003

|                  | <u>Debt<br/>Service<br/>Account</u> | <u>Reserve<br/>Account</u> | <u>Total</u>             |
|------------------|-------------------------------------|----------------------------|--------------------------|
| Balance 06/30/02 | \$ 23,667                           | \$ 296,753                 | \$ 320,420               |
| Interest earned  | 493                                 | 4,210                      | 4,703                    |
| Other deposits   | 276,319                             | -                          | 276,319                  |
| Transfers        | 1,353                               | (1,353)                    | -                        |
| Disbursement     | <u>(278,104)</u>                    | <u>-</u>                   | <u>(278,104)</u>         |
| Balance 06/30/03 | <u><u>\$ 23,728</u></u>             | <u><u>\$ 299,610</u></u>   | <u><u>\$ 323,338</u></u> |