

# **Other Supplementary Information**

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**Non-Major Governmental Funds  
Combining Statements**

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City of Springfield, Oregon

NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET

June 30, 2003

	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total Nonmajor Governmental Funds
<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	-	-		-
 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
 Total liabilities	 <u>169,303</u>	 <u>131,032</u>	 <u>359,795</u>	 <u>660,129</u>
 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
 Total fund balances	 <u>109,015</u>	 <u>2,765,668</u>	 <u>3,871,668</u>	 <u>6,746,352</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>

# 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.

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# 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.

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# 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.

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# 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.

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# Internal Service Funds

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

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

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.

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# 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.

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