

OTHER SUPPLEMENTARY INFORMATION

OTHER SUPPLEMENTARY INFORMATION

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- Combining Schedules – Non-Major Governmental Funds
- Schedule of Changes in Assets and Liabilities – Fiduciary funds
- Budgetary Comparison Schedules – Other governmental funds
- Budgetary Comparison Schedules – Proprietary Funds
- Capital Assets Used in the Operation of Governmental Funds
- Other Financial Schedules

COMBINING STATEMENTS

Non-Major Governmental Funds

Special Revenue Funds

These funds account for revenue derived from specific taxes or other earmarked revenue sources, which are legally restricted to expenditures for specified purposes. Funds included in this category are:

Assessment Fund

This fund accounts for the receipts and expenditures for all local improvement districts of the City. The major revenue sources are proceeds from unbonded assessment principal and interest payments received.

Police Communication Fund

This fund accounts for revenues received from the Oregon telephone excise tax, which is used for operation of the South Lane emergency phone system. Additionally, the city has consolidated its police support services with 911 operations and is funding police support services with a transfer from the General Fund.

Bicycle and Footpath Fund

This fund was established to provide for the operational and capital improvement needs of the City's bike paths. Revenues and other financing sources consist primarily of 1% of the City's state gasoline tax and transfers from the Street Fund.

Small Business Loan Fund

This fund accounts for monies originally received from a Community Development Block Grant. These monies are loaned to qualified small businesses.

Rehabilitation Loan Fund

This fund accounts for monies received from Community Development Block Grants. The monies are to provide assistance to homeowners that are disadvantaged by age, handicap, or income, to correct health, safety and/or structural hazards.

General Reserve Fund

This fund was established for the purpose of accumulating monies to acquire equipment or vehicles, to make major emergency repairs and/or to contract for services related to General Fund activities or programs. Transfers are the major source of financing.

Narcotics Forfeiture

This fund accounts for monies received from forfeitures. The monies must be used for drug enforcement activities and other drug enforcement programs.

Building Inspection Program

This fund accounts for building permit revenues and the activities of the City's Building Permit Program. It was established because of State legislation mandating that building permit revenues not be used for any purpose other than building permit programs.

Capital Projects Funds

These funds are used to account for financial resources to be used for the acquisition or construction of major capital items and facilities. Funds included in this category are:

Street Systems Development Fund

This fund was established to accumulate monies derived from street systems development charges for facility expansion or improvement. The use of these funds is restricted by City ordinance.

Parks Systems Development Fund

This fund was established to accumulate monies derived from parks systems development charges for facility expansion or improvement. The use of these funds is restricted by City ordinance.

Urban Renewal Agency Capital Projects Fund

This fund was established to administer the Cottage Grove Redevelopment Project. Major sources of revenue and other financing sources are bond proceeds and interest earnings. The Urban Renewal Agency is a component unit of the City of Cottage Grove.

Permanent Fund

These funds are used to report resources that are legally restricted to the extent that only earning, not principal, may be used for purposes that support the reporting government's programs.

Ed Jenks and Memorial Tree Fund

This fund was established to account for interest earnings on a fixed principal donation by a private individual. Disbursements are restricted to purchases of nonfiction books for the library and the purchases and maintenance of trees.

CITY OF COTTAGE GROVE, OREGON
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
June 30, 2009

	Total Nonmajor Special Revenue Funds	Total Nonmajor Capital Projects Funds	Ed Jenks and Memorial Trees Permanent Fund	Total
ASSETS				
Cash and cash equivalents	\$ 1,172,543	\$ 792,842	\$ 15,690	\$ 1,981,075
Accounts receivable	310	-	-	310
Notes receivable	18,744	-	-	18,744
Other	2,923	-	-	2,923
	<u>2,923</u>	<u>-</u>	<u>-</u>	<u>2,923</u>
Total assets	<u>\$ 1,194,520</u>	<u>\$ 792,842</u>	<u>\$ 15,690</u>	<u>\$ 2,003,052</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable	\$ 190,681	\$ 4,428	\$ 2,880	\$ 197,989
Deposits	1,032	-	-	1,032
Deferred revenue	18,744	-	-	18,744
	<u>18,744</u>	<u>-</u>	<u>-</u>	<u>18,744</u>
Total liabilities	<u>210,457</u>	<u>4,428</u>	<u>2,880</u>	<u>217,765</u>
FUND BALANCES:				
Reserved for:				
Public library	-	-	3,000	3,000
Unreserved, reported in:				
Special revenue fund	984,063	-	-	984,063
Capital projects fund	-	788,414	-	788,414
Permanent fund	-	-	9,810	9,810
	<u>-</u>	<u>-</u>	<u>9,810</u>	<u>9,810</u>
Total fund balance	<u>984,063</u>	<u>788,414</u>	<u>12,810</u>	<u>1,785,287</u>
Total liabilities and fund balance	<u>\$ 1,194,520</u>	<u>\$ 792,842</u>	<u>\$ 15,690</u>	<u>\$ 2,003,052</u>

CITY OF COTTAGE GROVE, OREGON
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2009

	Total Nonmajor Special Revenue Funds	Total Nonmajor Capital Projects Funds	Ed Jenks and Memorial Trees Permanent Fund	Total
REVENUES:				
Intergovernmental	\$ 205,086	\$ -	\$ -	\$ 205,086
Charges for services	217,261	-	-	217,261
Special assessments	-	11,405	-	11,405
Interest	29,468	28,499	224	58,191
Miscellaneous	5	-	9,735	9,740
	<u>451,820</u>	<u>39,904</u>	<u>9,959</u>	<u>501,683</u>
EXPENDITURES:				
General government	200	-	-	200
Public safety	566,188	600,415	-	1,166,603
Highways and streets	1,185	38,294	-	39,479
Culture and recreation	-	15,781	-	15,781
Community development	205,572	-	7,544	213,116
Capital outlay	636,754	166,809	-	803,563
	<u>1,409,899</u>	<u>821,299</u>	<u>7,544</u>	<u>2,238,742</u>
Revenues over (under) expenditures	(958,079)	(781,395)	2,415	(1,737,059)
OTHER FINANCING SOURCES (USES):				
Transfers in	396,410	-	-	396,410
Transfers out	(37,293)	-	-	(37,293)
	<u>359,117</u>	<u>-</u>	<u>-</u>	<u>359,117</u>
Net changes in fund balances	(598,962)	(781,395)	2,415	(1,377,942)
FUND BALANCES, BEGINNING	<u>1,583,025</u>	<u>1,569,809</u>	<u>10,395</u>	<u>3,163,229</u>
FUND BALANCES, ENDING	<u>\$ 984,063</u>	<u>\$ 788,414</u>	<u>\$ 12,810</u>	<u>\$ 1,785,287</u>

CITY OF COTTAGE GROVE, OREGON
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2009

	Assessment Fund	Police Communication Fund	Bicycle and Footpath Fund	Small Business Loan Fund
ASSETS				
Cash and cash equivalents	\$ 148,451	\$ 139,781	\$ 6,168	\$ 9,461
Accounts receivable	-	-	310	-
Notes receivable	-	-	-	-
Other	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 148,451</u>	<u>\$ 139,781</u>	<u>\$ 6,478</u>	<u>\$ 9,461</u>
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
Accounts payable	\$ -	\$ 46,983	\$ -	\$ -
Deposits	-	-	-	-
Deferred revenue	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>46,983</u>	<u>-</u>	<u>-</u>
FUND BALANCES:				
Unreserved, reported in:				
Special revenue fund	<u>148,451</u>	<u>92,798</u>	<u>6,478</u>	<u>9,461</u>
Total fund equity	<u>148,451</u>	<u>92,798</u>	<u>6,478</u>	<u>9,461</u>
Total liabilities and fund equity	<u>\$ 148,451</u>	<u>\$ 139,781</u>	<u>\$ 6,478</u>	<u>\$ 9,461</u>

<u>Rehabilitation Loan Fund</u>	<u>General Reserve Fund</u>	<u>Narcotics Forfeiture</u>	<u>Building Inspection Program</u>	<u>Total</u>
\$ 439,536	\$ 154,429	\$ 203,642	\$ 71,075	\$ 1,172,543
-	-	-	-	310
18,744	-	-	-	18,744
-	-	2,923	-	2,923
<u>\$ 458,280</u>	<u>\$ 154,429</u>	<u>\$ 206,565</u>	<u>\$ 71,075</u>	<u>\$ 1,194,520</u>

\$ -	\$ 119,953	\$ 853	\$ 22,892	\$ 190,681
-	-	1,032	-	1,032
18,744	-	-	-	18,744
<u>18,744</u>	<u>119,953</u>	<u>1,885</u>	<u>22,892</u>	<u>210,457</u>

<u>439,536</u>	<u>34,476</u>	<u>204,680</u>	<u>48,183</u>	<u>984,063</u>
<u>439,536</u>	<u>34,476</u>	<u>204,680</u>	<u>48,183</u>	<u>984,063</u>
<u>\$ 458,280</u>	<u>\$ 154,429</u>	<u>\$ 206,565</u>	<u>\$ 71,075</u>	<u>\$ 1,194,520</u>

CITY OF COTTAGE GROVE, OREGON
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2009

	Assessment Fund	Police Communication Fund	Bicycle and Footpath Fund	Small Business Loan Fund
REVENUES:				
Intergovernmental	\$ -	\$ 201,468	\$ 3,618	\$ -
Charges for services	-	29,589	-	-
Interest	2,820	1,284	85	180
Miscellaneous	-	-	5	-
	<u>2,820</u>	<u>232,341</u>	<u>3,708</u>	<u>180</u>
Total revenues	2,820	232,341	3,708	180
EXPENDITURES:				
General government	-	-	-	-
Public safety	-	547,991	-	-
Highways and streets	-	-	1,185	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
	<u>-</u>	<u>547,991</u>	<u>1,185</u>	<u>-</u>
Total expenditures	-	547,991	1,185	-
Revenues over (under) expenditures	2,820	(315,650)	2,523	180
OTHER FINANCING SOURCES (USES):				
Transfers in	-	289,195	-	-
Transfers out	-	(8,265)	-	-
	<u>-</u>	<u>280,930</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	-	280,930	-	-
Net changes in fund balances	2,820	(34,720)	2,523	180
FUND BALANCES, BEGINNING	<u>145,631</u>	<u>127,518</u>	<u>3,955</u>	<u>9,281</u>
FUND BALANCES, ENDING	<u>\$ 148,451</u>	<u>\$ 92,798</u>	<u>\$ 6,478</u>	<u>\$ 9,461</u>

<u>Rehabilitation Loan Fund</u>	<u>General Reserve Fund</u>	<u>Narcotics Forfeiture</u>	<u>Building Inspection Program</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ 205,086
-	-	-	187,672	217,261
8,352	11,047	4,120	1,580	29,468
-	-	-	-	5
<u>8,352</u>	<u>11,047</u>	<u>4,120</u>	<u>189,252</u>	<u>451,820</u>
-	200	-	-	200
-	-	18,197	-	566,188
-	-	-	-	1,185
200	-	-	205,372	205,572
-	636,754	-	-	636,754
<u>200</u>	<u>636,954</u>	<u>18,197</u>	<u>205,372</u>	<u>1,409,899</u>
8,152	(625,907)	(14,077)	(16,120)	(958,079)
-	107,215	-	-	396,410
-	(26,916)	(1,089)	(1,023)	(37,293)
<u>-</u>	<u>80,299</u>	<u>(1,089)</u>	<u>(1,023)</u>	<u>359,117</u>
8,152	(545,608)	(15,166)	(17,143)	(598,962)
<u>431,384</u>	<u>580,084</u>	<u>219,846</u>	<u>65,326</u>	<u>1,583,025</u>
<u>\$ 439,536</u>	<u>\$ 34,476</u>	<u>\$ 204,680</u>	<u>\$ 48,183</u>	<u>\$ 984,063</u>

CITY OF COTTAGE GROVE, OREGON
NON-MAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
June 30, 2009

	Street Systems Development Fund	Parks Systems Development Fund	Urban Renewal Agency Capital Projects Fund	Total
ASSETS				
Cash and cash equivalents	\$ 455,518	\$ 105,250	\$ 232,074	\$ 792,842
Total assets	<u>\$ 455,518</u>	<u>\$ 105,250</u>	<u>\$ 232,074</u>	<u>\$ 792,842</u>
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
Accounts payable	\$ 2,214	\$ 2,214	\$ -	\$ 4,428
Total liabilities	<u>2,214</u>	<u>2,214</u>	<u>-</u>	<u>4,428</u>
FUND BALANCES:				
Unreserved, reported in:				
Capital projects fund	<u>453,304</u>	<u>103,036</u>	<u>232,074</u>	<u>788,414</u>
Total fund equity	<u>453,304</u>	<u>103,036</u>	<u>232,074</u>	<u>788,414</u>
Total liabilities and fund equity	<u>\$ 455,518</u>	<u>\$ 105,250</u>	<u>\$ 232,074</u>	<u>\$ 792,842</u>

CITY OF COTTAGE GROVE, OREGON
NON-MAJOR CAPITAL PROJECTS FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2009

	Street Systems Development Fund	Parks Systems Development Fund	Urban Renewal Agency Capital Projects Fund	Total
REVENUES:				
Special assessments	\$ 6,872	\$ 4,533	\$ -	\$ 11,405
Interest	10,800	2,109	15,590	28,499
Total revenues	<u>17,672</u>	<u>6,642</u>	<u>15,590</u>	<u>39,904</u>
EXPENDITURES:				
Public safety	-	-	600,415	600,415
Highways and streets	38,294	-	-	38,294
Culture and recreation	-	15,781	-	15,781
Capital outlay	166,809	-	-	166,809
Total expenditures	<u>205,103</u>	<u>15,781</u>	<u>600,415</u>	<u>821,299</u>
Net changes in fund balances	(187,431)	(9,139)	(584,825)	(781,395)
FUND BALANCES, BEGINNING	<u>640,735</u>	<u>112,175</u>	<u>816,899</u>	<u>1,569,809</u>
FUND BALANCES, ENDING	<u>\$ 453,304</u>	<u>\$ 103,036</u>	<u>\$ 232,074</u>	<u>\$ 788,414</u>

BUDGETARY COMPARISON SCHEDULES

Pursuant to the provisions of Oregon Revised Statute, an individual schedule of revenues, expenditures, and changes in fund balances - budget and actual be displayed for each fund where legally adopted budgets are required.

Major Governmental Budgetary Comparison schedules not included in the required supplemental information include the following:

- General Fund Schedule of Expenditures
- City Debt Service Fund
- Urban Renewal Agency Debt Service Fund

Nonmajor Governmental Budgetary Comparison schedules include the following:

- Special Revenue Funds
 - Assessment Fund
 - Police Communication Fund
 - Bicycle and Footpath Fund
 - Small Business Loan Fund
 - Rehabilitation Loan Fund
 - General Reserve Fund
 - Narcotics Forfeiture
 - Building Inspection Program
- Capital Project Funds
 - Street Systems Development Fund
 - Parks Systems Development Fund
 - Urban Renewal Agency Capital Projects Fund
- Private Purpose Trust Fund
 - Ed Jenks and Memorial Tree Fund

CITY OF COTTAGE GROVE, OREGON
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
City manager:				
Personal services	\$ 224,815	\$ 224,815	\$ 232,174	\$ (7,359)
Materials and services	38,325	38,325	28,974	9,351
Subtotal	263,140	263,140	261,148	1,992
City attorney:				
Materials and services	69,400	69,400	67,694	1,706
Subtotal	69,400	69,400	67,694	1,706
Community development:				
Personal services	315,055	315,055	313,215	1,840
Materials and services	1,395,800	1,431,030	606,958	824,072
Subtotal	1,710,855	1,746,085	920,173	825,912
City council:				
Materials and services	34,620	38,620	37,086	1,534
Subtotal	34,620	38,620	37,086	1,534
Community center:				
Personal services	101,980	101,980	96,319	5,661
Materials and services	24,900	24,900	23,187	1,713
Subtotal	126,880	126,880	119,506	7,374
Municipal court:				
Personal services	75,620	75,620	72,930	2,690
Materials and services	24,310	34,810	29,520	5,290
Subtotal	99,930	110,430	102,450	7,980

CITY OF COTTAGE GROVE, OREGON
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
Continued				
Police operations:				
Personal services	1,778,990	1,778,990	1,679,216	99,774
Materials and services	330,900	330,900	258,139	72,761
Capital outlay	105,852	107,552	75,962	31,590
Subtotal	2,215,742	2,217,442	2,013,317	204,125
Youth peer court:				
Personal services	21,600	21,600	20,246	1,354
Materials and services	2,600	2,600	2,488	112
Subtotal	24,200	24,200	22,734	1,466
Parks:				
Personal services	64,705	64,705	63,669	1,036
Materials and services	41,400	41,400	33,522	7,878
Capital outlay	500,000	500,000	-	500,000
Subtotal	606,105	606,105	97,191	508,914
Building maintenance:				
Personal services	85,535	85,535	84,689	846
Materials and services	60,750	60,750	54,060	6,690
Subtotal	146,285	146,285	138,749	7,536
Community promotions:				
Materials and services	67,650	67,650	48,802	18,848
Subtotal	67,650	67,650	48,802	18,848
Engineering department:				
Personal services	223,855	223,855	225,643	(1,788)
Materials and services	30,375	30,375	19,435	10,940
Subtotal	254,230	254,230	245,078	9,152

CITY OF COTTAGE GROVE, OREGON
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
Continued				
Finance:				
Personal services	261,705	269,205	265,430	3,775
Materials and services	44,191	44,191	42,577	1,614
Capital outlay	1,000	1,000	-	1,000
Subtotal	306,896	314,396	308,007	6,389
Library:				
Personal services	278,090	278,090	253,422	24,668
Materials and services	62,300	69,100	61,790	7,310
Subtotal	340,390	347,190	315,212	31,978
Non-departmental:				
Materials and services	199,400	199,400	785,231	(585,831)
Capital outlay	221,577	1,251,577	665,321	586,256
Debt Service:				
Principal	171,070	171,070	171,066	4
Interest	107,342	107,342	53,269	54,073
Contingency	220,750	198,750	-	198,750
Subtotal	920,139	1,928,139	1,674,887	253,252
Total expenditures	<u>\$ 7,186,462</u>	<u>\$ 8,260,192</u>	<u>\$ 6,372,034</u>	<u>\$ 1,888,158</u>

CITY OF COTTAGE GROVE, OREGON
CITY DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Interest	\$ 150	\$ 150	\$ 299	\$ 149
Total revenues	150	150	299	149
EXPENDITURES:				
Debt service:				
Principal	1,056,698	1,056,698	161,149	895,549
Interest	803,058	803,058	190,304	612,754
Contingency	3,000	3,000	-	3,000
Total expenditures	1,862,756	1,862,756	351,453	1,511,303
Revenues over (under) expenditures	(1,862,606)	(1,862,606)	(351,154)	1,511,452
OTHER FINANCING SOURCES (USES):				
Transfers in	1,858,896	1,858,896	350,707	(1,508,189)
Total other financing sources (uses)	1,858,896	1,858,896	350,707	(1,508,189)
Net changes in fund balances	(3,710)	(3,710)	(447)	3,263
FUND BALANCES, BEGINNING	3,710	3,710	4,005	295
FUND BALANCES, ENDING	\$ -	\$ -	\$ 3,558	\$ 3,558

CITY OF COTTAGE GROVE, OREGON
URBAN RENEWAL AGENCY DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Interest	\$ 45,000	\$ 45,000	\$ 23,045	\$ (21,955)
Total revenues	45,000	45,000	23,045	(21,955)
EXPENDITURES:				
Debt service:				
Principal	507,985	507,985	-	507,985
Interest	50,000	50,000	-	50,000
Contingency	675,975	675,975	-	675,975
Total expenditures	1,233,960	1,233,960	-	1,233,960
Revenues over (under) expenditures	(1,188,960)	(1,188,960)	23,045	1,212,005
Net changes in fund balances	(1,188,960)	(1,188,960)	23,045	1,212,005
FUND BALANCE, BEGINNING	1,188,960	1,188,960	1,189,985	1,025
FUND BALANCE, ENDING	\$ -	\$ -	\$ 1,213,030	\$ 1,213,030

CITY OF COTTAGE GROVE, OREGON
ASSESSMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Interest:	\$ 4,300	\$ 4,300	\$ 2,820	\$ (1,480)
Total revenues	4,300	4,300	2,820	(1,480)
EXPENDITURES:				
Capital outlay	149,800	149,800	-	149,800
Total expenditures	149,800	149,800	-	149,800
Revenues over (under) expenditures	(145,500)	(145,500)	2,820	148,320
Net changes in fund balances	(145,500)	(145,500)	2,820	148,320
FUND BALANCES, BEGINNING	145,500	145,500	145,631	131
FUND BALANCES, ENDING	\$ -	\$ -	\$ 148,451	\$ 148,451

CITY OF COTTAGE GROVE, OREGON
POLICE COMMUNICATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Intergovernmental:				
State of Oregon - 911 telephone tax	\$ 99,782	\$ 99,782	\$ 99,782	\$ -
911 service contract	51,677	51,677	51,677	-
Lane County Fire and Rescue	50,009	50,009	50,009	-
Charges for services	29,589	29,589	29,589	-
Interest	2,100	2,100	1,284	(816)
Total revenues	233,157	233,157	232,341	(816)
EXPENDITURES:				
Police support services	359,685	359,685	329,376	30,309
911 services	237,202	237,202	218,615	18,587
Contingency	2,000	2,000	-	2,000
Total expenditures	598,887	598,887	547,991	50,896
Revenues over (under) expenditures	(365,730)	(365,730)	(315,650)	50,080
OTHER FINANCING SOURCES (USES):				
Transfers in	289,195	289,195	289,195	-
Transfers out	(8,265)	(8,265)	(8,265)	-
Total other financing sources (uses)	280,930	280,930	280,930	-
Net changes in fund balances	(84,800)	(84,800)	(34,720)	50,080
FUND BALANCES, BEGINNING	84,800	84,800	127,518	42,718
FUND BALANCES, ENDING	\$ -	\$ -	\$ 92,798	\$ 92,798

CITY OF COTTAGE GROVE, OREGON
BICYCLE AND FOOTPATH FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Intergovernmental:				
State highway apportionment	\$ 3,565	\$ 3,565	\$ 3,618	\$ 53
Grants	1,315,370	1,315,370	-	(1,315,370)
Interest	100	100	85	(15)
Miscellaneous	-	-	5	5
Total revenues	<u>1,319,035</u>	<u>1,319,035</u>	<u>3,708</u>	<u>(1,315,327)</u>
EXPENDITURES:				
Materials and services	410,560	410,560	1,185	409,375
Capital outlay	<u>1,088,370</u>	<u>1,088,370</u>	<u>-</u>	<u>1,088,370</u>
Total expenditures	<u>1,498,930</u>	<u>1,498,930</u>	<u>1,185</u>	<u>1,497,745</u>
Revenues over (under) expenditures	(179,895)	(179,895)	2,523	182,418
OTHER FINANCING SOURCES (USES):				
Transfers in	<u>175,775</u>	<u>175,775</u>	<u>-</u>	<u>(175,775)</u>
Total other financing sources (uses)	<u>175,775</u>	<u>175,775</u>	<u>-</u>	<u>(175,775)</u>
Net changes in fund balances	(4,120)	(4,120)	2,523	6,643
FUND BALANCES, BEGINNING	<u>4,120</u>	<u>4,120</u>	<u>3,955</u>	<u>(165)</u>
FUND BALANCES, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,478</u>	<u>\$ 6,478</u>

CITY OF COTTAGE GROVE, OREGON
SMALL BUSINESS LOAN FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Interest	\$ 300	\$ 300	\$ 180	\$ (120)
Total revenues	300	300	180	(120)
EXPENDITURES:				
Materials and services	9,575	9,575	-	9,575
Total expenditures	9,575	9,575	-	9,575
Net changes in fund balances	(9,275)	(9,275)	180	9,455
FUND BALANCES, BEGINNING	9,275	9,275	9,281	6
FUND BALANCES, ENDING	\$ -	\$ -	\$ 9,461	\$ 9,461

CITY OF COTTAGE GROVE, OREGON
REHABILITATION LOAN FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Interest	\$ 12,840	\$ 12,840	\$ 8,352	\$ (4,488)
Total revenues	12,840	12,840	8,352	(4,488)
EXPENDITURES:				
Materials and services	10,100	10,100	200	9,900
Contingency	430,740	430,740	-	430,740
Total expenditures	440,840	440,840	200	440,640
Net changes in fund balances	(428,000)	(428,000)	8,152	436,152
FUND BALANCES, BEGINNING	428,000	428,000	431,384	3,384
FUND BALANCES, ENDING	\$ -	\$ -	\$ 439,536	\$ 439,536

CITY OF COTTAGE GROVE, OREGON
GENERAL RESERVE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Interest	\$ 5,000	\$ 5,000	\$ 11,047	\$ 6,047
Total revenues	5,000	5,000	11,047	6,047
EXPENDITURES:				
Materials and services	2,400	2,400	200	2,200
Capital outlay	422,500	637,500	636,754	746
Contingency	15,000	15,000	-	15,000
Total expenditures	439,900	654,900	636,954	17,946
Revenues over (under) expenditures	(434,900)	(649,900)	(625,907)	23,993
OTHER FINANCING SOURCES (USES):				
Transfers in	107,215	107,215	107,215	-
Transfers out	(26,920)	(26,920)	(26,916)	4
Total other financing sources (uses)	80,295	80,295	80,299	4
Net changes in fund balances	(354,605)	(569,605)	(545,608)	23,997
FUND BALANCES, BEGINNING	354,605	569,605	580,084	10,479
FUND BALANCES, ENDING	\$ -	\$ -	\$ 34,476	\$ 34,476

CITY OF COTTAGE GROVE, OREGON
NARCOTICS FORFEITURE
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Interest	\$ 6,300	\$ 6,300	\$ 4,120	\$ (2,180)
Total revenues	6,300	6,300	4,120	(2,180)
EXPENDITURES:				
Personal services	15,955	15,955	642	15,313
Materials and services	54,467	54,467	17,555	36,912
Capital outlay	37,500	37,500	-	37,500
Contingency	107,289	107,289	-	107,289
Total expenditures	215,211	215,211	18,197	197,014
Revenues over (under) expenditures	(208,911)	(208,911)	(14,077)	194,834
OTHER FINANCING SOURCES (USES):				
Transfers out	(1,089)	(1,089)	(1,089)	-
Total other financing sources (uses)	(1,089)	(1,089)	(1,089)	-
Net changes in fund balances	(210,000)	(210,000)	(15,166)	194,834
FUND BALANCES, BEGINNING	210,000	210,000	219,846	9,846
FUND BALANCES, ENDING	\$ -	\$ -	\$ 204,680	\$ 204,680

CITY OF COTTAGE GROVE, OREGON
BUILDING INSPECTION PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Charges for services	\$ 301,850	\$ 301,850	\$ 187,672	\$ (114,178)
Interest	2,183	2,183	1,580	(603)
Total revenues	304,033	304,033	189,252	(114,781)
EXPENDITURES:				
Personal services	40,480	45,480	41,097	4,383
Materials and services	262,530	257,530	164,275	93,255
Total expenditures	303,010	303,010	205,372	97,638
Revenues over (under) expenditures	1,023	1,023	(16,120)	(17,143)
OTHER FINANCING SOURCES (USES):				
Transfers out	(1,023)	(1,023)	(1,023)	-
Total other financing sources (uses)	(1,023)	(1,023)	(1,023)	-
Net changes in fund balances	-	-	(17,143)	(17,143)
FUND BALANCES, BEGINNING	-	-	65,326	65,326
FUND BALANCES, ENDING	\$ -	\$ -	\$ 48,183	\$ 48,183

CITY OF COTTAGE GROVE, OREGON
STREET SYSTEMS DEVELOPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Special assessment	\$ 65,000	\$ 65,000	\$ 6,872	\$ (58,128)
Interest	2,000	2,000	10,800	8,800
Total revenues	67,000	67,000	17,672	(49,328)
EXPENDITURES:				
Materials and services	44,230	44,230	38,294	5,936
Capital outlay	518,225	518,225	166,809	351,416
Total expenditures	562,455	562,455	205,103	357,352
Revenues over (under) expenditures	(495,455)	(495,455)	(187,431)	308,024
OTHER FINANCING SOURCES (USES):				
Transfers in	(75,485)	(75,485)	-	75,485
Total other financing sources (uses)	(75,485)	(75,485)	-	75,485
Net changes in fund balances	(570,940)	(570,940)	(187,431)	383,509
FUND BALANCE, BEGINNING	570,940	570,940	640,735	69,795
FUND BALANCE, ENDING	\$ -	\$ -	\$ 453,304	\$ 453,304

**CITY OF COTTAGE GROVE, OREGON
PARKS SYSTEMS DEVELOPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Special assessment	\$ 12,650	\$ 12,650	\$ 4,533	\$ (8,117)
Interest	4,000	4,000	2,109	(1,891)
Total revenues	16,650	16,650	6,642	(10,008)
EXPENDITURES:				
Materials and services	15,800	15,800	15,781	19
Capital outlay	170,170	170,170	-	170,170
Total expenditures	185,970	185,970	15,781	170,189
Net changes in fund balances	(169,320)	(169,320)	(9,139)	160,181
FUND BALANCE, BEGINNING	169,320	169,320	112,175	(57,145)
FUND BALANCE, ENDING	\$ -	\$ -	\$ 103,036	\$ 103,036

CITY OF COTTAGE GROVE, OREGON
URBAN RENEWAL AGENCY CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Interest	\$ 30,000	\$ 30,000	\$ 15,590	\$ (14,410)
Total revenues	30,000	30,000	15,590	(14,410)
EXPENDITURES:				
Materials and services	714,600	714,600	600,415	114,185
Capital outlay	700,000	700,000	-	700,000
Total expenditures	1,414,600	1,414,600	600,415	814,185
Revenues over (under) expenditures	(1,384,600)	(1,384,600)	(584,825)	799,775
OTHER FINANCING SOURCES:				
Issuance of debt	565,445	565,445	-	(565,445)
Total other financing sources (uses)	565,445	565,445	-	(565,445)
Net changes in fund balance	(819,155)	(819,155)	(584,825)	234,330
FUND BALANCE, BEGINNING	819,155	819,155	816,899	(2,256)
FUND BALANCE, ENDING	\$ -	\$ -	\$ 232,074	\$ 232,074

**CITY OF COTTAGE GROVE, OREGON
ED JENKS AND MEMORIAL TREE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Interest	\$ 250	\$ 250	\$ 224	\$ (26)
Miscellaneous	-	7,700	7,700	-
Signal reimbursment	61,500	61,500	-	(61,500)
Grant	173,335	173,335	2,035	(171,300)
Total revenues	235,085	242,785	9,959	(232,826)
EXPENDITURES:				
Materials and services	960	8,660	7,544	1,116
Capital outlay	61,500	61,500	-	61,500
Total expenditures	62,460	70,160	7,544	62,616
Revenues over (under) expenditures	172,625	172,625	2,415	(170,210)
OTHER FINANCING SOURCES:				
Transfer out	(175,775)	(175,775)	-	175,775
Total other financing sources (uses)	(175,775)	(175,775)	-	175,775
Net changes in fund balance	(3,150)	(3,150)	2,415	5,565
FUND BALANCE, BEGINNING	6,150	6,150	10,395	4,245
FUND BALANCE, ENDING	\$ 3,000	\$ 3,000	\$ 12,810	\$ 9,810

BUDGETARY COMPARISON SCHEDULES

Proprietary Funds

Pursuant to the provisions of Oregon Revised Statute, an individual schedule of revenues, expenditures, and changes in fund balances - budget and actual be displayed for each fund where legally adopted budgets are required.

Proprietary Budgetary Comparison schedules include the following:

- Water Operations
 - Water Fund
 - Water Systems Development Fund
 - Water Reserve Fund

- Wastewater Operations
 - Wastewater Fund
 - Wastewater Systems Development Charge Fund
 - Wastewater Reserve Fund

- Storm Drain Operations
 - Storm Drainage Utility Fund
 - Storm Drainage Systems Development Fund
 - Storm Drainage Reserve Fund

**CITY OF COTTAGE GROVE, OREGON
WATER OPERATIONS COMBINED
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2009**

	Water Fund	Water Systems Development Fund	Water Reserve Fund	Total Water Operations
REVENUES:				
Charges for services:				
Sale of water	\$ 1,199,337	\$ -	\$ -	\$ 1,199,337
Water surcharge	-	-	1,012,061	1,012,061
Turn on fees	22,527	-	-	22,527
Other reimbursements	22,917	-	-	22,917
SDC charges	-	11,089	-	11,089
Interest	4,674	1,640	14,603	20,917
Miscellaneous	48,747	-	123	48,870
Total revenues	<u>1,298,202</u>	<u>12,729</u>	<u>1,026,787</u>	<u>2,337,718</u>
EXPENDITURES:				
Water distribution	604,066	-	-	604,066
Water production	453,207	-	-	453,207
Water system development	-	80,796	-	80,796
Water system improvement	-	-	2,112,566	2,112,566
Non-departmental	139,099	-	-	139,099
Total expenditures	<u>1,196,372</u>	<u>80,796</u>	<u>2,112,566</u>	<u>3,389,734</u>
Revenues over (under) expenditures	101,830	(68,067)	(1,085,779)	(1,052,016)
OTHER FINANCING SOURCES (USES):				
Issuance of debt	-	-	1,067,577	1,067,577
Transfers out	(11,598)	-	(26,876)	(38,474)
Total other financing sources (uses)	<u>(11,598)</u>	<u>-</u>	<u>1,040,701</u>	<u>1,029,103</u>
Net changes in fund balances	90,232	(68,067)	(45,078)	(22,913)
FUND BALANCE, BEGINNING BUDGETARY BASIS	<u>209,908</u>	<u>92,804</u>	<u>883,440</u>	<u>1,186,152</u>
FUND BALANCE, ENDING BUDGETARY BASIS	<u>\$ 300,140</u>	<u>\$ 24,737</u>	<u>\$ 838,362</u>	<u>\$ 1,163,239</u>

	Revenues	Expenditures
Total revenue and expenditures above	\$ 2,337,718	\$ 3,389,734
Transfers in/out	-	38,474
Expenditures capitalized	-	(1,825,182)
Debt service principal payments	-	(262,708)
Capital contributions	34,263	-
Depreciation and amortization expense	-	410,362
Interest payable	-	258,300
Inventory	-	(4,024)
Interest added to debt	-	135,644
Accrued absences	-	(795)
Total revenues and expenses - generally accepted accounting principles	<u>\$ 2,371,981</u>	<u>2,139,805</u>
Change in net assets		<u>\$ 232,176</u>

CITY OF COTTAGE GROVE, OREGON
WATER FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Charges for services:				
Sale of water	\$ 1,232,475	\$ 1,232,475	\$ 1,199,337	\$ (33,138)
Turn on fees	19,000	19,000	22,527	3,527
Other reimbursements	10,000	10,000	22,917	12,917
Interest	7,000	7,000	4,674	(2,326)
Miscellaneous	16,500	16,500	48,747	32,247
Total revenues	<u>1,284,975</u>	<u>1,284,975</u>	<u>1,298,202</u>	<u>13,227</u>
EXPENDITURES:				
Water distribution	654,285	654,285	604,066	50,219
Water production	580,445	580,445	453,207	127,238
Non-departmental	147,415	147,415	139,099	8,316
Contingency	49,940	49,940	-	49,940
Total expenditures	<u>1,432,085</u>	<u>1,432,085</u>	<u>1,196,372</u>	<u>235,713</u>
Revenues over (under) expenditures	(147,110)	(147,110)	101,830	248,940
OTHER FINANCING SOURCES (USES):				
Transfers out	<u>(11,600)</u>	<u>(11,600)</u>	<u>(11,598)</u>	<u>2</u>
Total other financing sources (uses)	<u>(11,600)</u>	<u>(11,600)</u>	<u>(11,598)</u>	<u>2</u>
Net changes in fund balances	(158,710)	(158,710)	90,232	248,942
FUND BALANCE, BEGINNING BUDGETARY BASIS	<u>158,710</u>	<u>158,710</u>	<u>209,908</u>	<u>51,198</u>
FUND BALANCE, ENDING BUDGETARY BASIS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 300,140</u>	<u>\$ 300,140</u>

CITY OF COTTAGE GROVE, OREGON
WATER SYSTEMS DEVELOPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Charges for services:				
SDC charges	\$ 33,645	\$ 33,645	\$ 11,089	\$ (22,556)
Interest	10,000	10,000	1,640	(8,360)
Total revenues	<u>43,645</u>	<u>43,645</u>	<u>12,729</u>	<u>(30,916)</u>
EXPENDITURES:				
Materials and services	23,665	23,665	23,654	11
Capital outlay	<u>100,100</u>	<u>100,100</u>	<u>57,142</u>	<u>42,958</u>
Total expenditures	<u>123,765</u>	<u>123,765</u>	<u>80,796</u>	<u>42,969</u>
Net changes in fund balances	(80,120)	(80,120)	(68,067)	12,053
FUND BALANCE, BEGINNING BUDGETARY BASIS	<u>80,120</u>	<u>80,120</u>	<u>92,804</u>	<u>12,684</u>
FUND BALANCE, ENDING BUDGETARY BASIS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,737</u>	<u>\$ 24,737</u>

CITY OF COTTAGE GROVE, OREGON
WATER RESERVE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Charges for services:				
Water surcharge	\$ 1,064,610	\$ 1,064,610	\$ 1,012,061	\$ (52,549)
Interest	9,000	9,000	14,603	5,603
Miscellaneous	30,000	30,000	123	(29,877)
Total revenues	<u>1,103,610</u>	<u>1,103,610</u>	<u>1,026,787</u>	<u>(76,823)</u>
EXPENDITURES:				
Materials and services	139,820	139,820	137,659	2,161
Capital outlay	1,097,590	2,165,167	1,592,437	572,730
Debt service:				
Principal	267,407	267,407	267,407	-
Interest	115,063	115,063	115,063	-
Contingency	38,610	38,610	-	38,610
Total expenditures	<u>1,658,490</u>	<u>2,726,067</u>	<u>2,112,566</u>	<u>613,501</u>
Revenues over (under) expenditures	<u>(554,880)</u>	<u>(1,622,457)</u>	<u>(1,085,779)</u>	<u>536,678</u>
OTHER FINANCING SOURCES (USES):				
Issuance of debt	-	1,067,577	1,067,577	-
Transfers out	(398,725)	(398,725)	(26,876)	371,849
Total other financing sources (uses)	<u>(398,725)</u>	<u>668,852</u>	<u>1,040,701</u>	<u>371,849</u>
Net changes in fund balances	(953,605)	(953,605)	(45,078)	908,527
FUND BALANCE, BEGINNING BUDGETARY BASIS	<u>953,605</u>	<u>953,605</u>	<u>883,440</u>	<u>(70,165)</u>
FUND BALANCE, ENDING BUDGETARY BASIS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 838,362</u>	<u>\$ 838,362</u>

**CITY OF COTTAGE GROVE, OREGON
WASTEWATER OPERATIONS COMBINED
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2009**

	Wastewater Fund	Wastewater Systems Development Charge Fund	Wastewater Reserve Fund	Total Wastewater Operations
REVENUES:				
Charges for services:				
Wastewater charges	\$ 998,331	\$ -	\$ -	\$ 998,331
Surcharges	-	-	655,892	655,892
SDC Charges	-	18,685	-	18,685
Golf Course fees	322,958	-	-	322,958
Pro Shop sales/rentals	164,315	-	-	164,315
Grants	24,784	-	-	24,784
Interest	2,924	7,219	2,839	12,982
Miscellaneous	24,462	-	275	24,737
Total revenues	<u>1,537,774</u>	<u>25,904</u>	<u>659,006</u>	<u>2,222,684</u>
EXPENDITURES:				
Wastewater collection	337,655	-	-	337,655
Wastewater treatment plant	515,608	-	-	515,608
Golf Course operations	420,325	-	-	420,325
Wastewater system development	-	78,383	-	78,383
Wastewater system improvements	-	-	933,531	933,531
Non-departmental	268,509	-	-	268,509
Total expenditures	<u>1,542,097</u>	<u>78,383</u>	<u>933,531</u>	<u>2,554,011</u>
Revenues over (under) expenditures	(4,323)	(52,479)	(274,525)	(331,327)
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	(79,440)	(79,440)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(79,440)</u>	<u>(79,440)</u>
Net changes in fund balances	(4,323)	(52,479)	(353,965)	(410,767)
FUND BALANCE, BEGINNING BUDGETARY BASIS	<u>139,827</u>	<u>385,482</u>	<u>382,306</u>	<u>907,615</u>
FUND BALANCE, ENDING BUDGETARY BASIS	<u>\$ 135,504</u>	<u>\$ 333,003</u>	<u>\$ 28,341</u>	<u>\$ 496,848</u>
			<u>Revenues</u>	<u>Expenditures</u>
Total revenue and expenditures above			\$ 2,222,684	\$ 2,554,011
Transfers in/out			-	79,440
Expenditures capitalized			-	(322,222)
Debt service principal payments			-	(410,534)
Depreciation and amortization expense			-	484,708
Interest payable			-	(7,706)
Inventory			-	(1,596)
Capital contributions			29,290	-
Accrued absences			-	(13,321)
Total revenues and expenses - generally accepted accounting principles			<u>\$ 2,251,974</u>	<u>2,362,780</u>
Change in net assets				<u>\$ (110,806)</u>

CITY OF COTTAGE GROVE, OREGON
WASTEWATER FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Charges for services:				
Wastewater charges	\$ 1,004,185	\$ 1,004,185	\$ 998,331	\$ (5,854)
Golf Course fees	330,000	330,000	322,958	(7,042)
Pro Shop sales/rentals	159,445	159,445	164,315	4,870
Grants	-	48,275	24,784	(23,491)
Interest	4,000	4,000	2,924	(1,076)
Miscellaneous	12,000	12,000	24,462	12,462
	<u>1,509,630</u>	<u>1,557,905</u>	<u>1,537,774</u>	<u>(20,131)</u>
Total revenues				
EXPENDITURES:				
Wastewater collection	363,175	363,175	337,655	25,520
Wastewater treatment plant	536,985	536,985	515,608	21,377
Golf Course operations	453,020	453,020	420,325	32,695
Non-departmental	161,755	210,030	158,145	51,885
Debt service:				
Principal	60,825	60,825	60,825	-
Interest	49,540	49,540	49,539	1
Contingency	19,170	19,170	-	19,170
	<u>1,644,470</u>	<u>1,692,745</u>	<u>1,542,097</u>	<u>150,648</u>
Total expenditures				
Revenues over (under) expenditures	(134,840)	(134,840)	(4,323)	130,517
Net changes in fund balances	(134,840)	(134,840)	(4,323)	130,517
FUND BALANCE, BEGINNING BUDGETARY BASIS	<u>134,840</u>	<u>134,840</u>	<u>139,827</u>	<u>4,987</u>
FUND BALANCE, ENDING BUDGETARY BASIS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 135,504</u>	<u>\$ 135,504</u>

CITY OF COTTAGE GROVE, OREGON
WASTEWATER SYSTEMS DEVELOPMENT CHARGE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Charges for services:				
SDC Charges	\$ 38,005	\$ 38,005	\$ 18,685	\$ (19,320)
Interest	20,000	20,000	7,219	(12,781)
Total revenues	<u>58,005</u>	<u>58,005</u>	<u>25,904</u>	<u>(32,101)</u>
EXPENDITURES:				
Materials and services	38,020	38,020	35,798	2,222
Capital outlay	363,325	363,325	42,585	320,740
Total expenditures	<u>401,345</u>	<u>401,345</u>	<u>78,383</u>	<u>322,962</u>
Net changes in fund balances	(343,340)	(343,340)	(52,479)	290,861
FUND BALANCE, BEGINNING BUDGETARY BASIS	<u>343,340</u>	<u>343,340</u>	<u>385,482</u>	<u>42,142</u>
FUND BALANCE, ENDING BUDGETARY BASIS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 333,003</u>	<u>\$ 333,003</u>

CITY OF COTTAGE GROVE, OREGON
WASTEWATER RESERVE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Charges for services:				
Surcharges	\$ 666,110	\$ 666,110	\$ 655,892	\$ (10,218)
Interest	7,000	7,000	2,839	(4,161)
Miscellaneous	2,000	2,000	275	(1,725)
Total revenues	<u>675,110</u>	<u>675,110</u>	<u>659,006</u>	<u>(16,104)</u>
EXPENDITURES:				
Materials and services	121,815	121,815	72,665	49,150
Capital outlay	303,160	303,160	226,830	76,330
Debt service:				
Principal	349,435	349,435	349,435	-
Interest	284,601	284,601	284,601	-
Contingency	8,840	8,840	-	8,840
Total expenditures	<u>1,067,851</u>	<u>1,067,851</u>	<u>933,531</u>	<u>134,320</u>
Revenues over (under) expenditures	(392,741)	(392,741)	(274,525)	118,216
OTHER FINANCING SOURCES (USES):				
Transfers out	<u>(79,444)</u>	<u>(79,444)</u>	<u>(79,440)</u>	<u>4</u>
Total other financing sources (uses)	<u>(79,444)</u>	<u>(79,444)</u>	<u>(79,440)</u>	<u>4</u>
Net changes in fund balances	(472,185)	(472,185)	(353,965)	118,220
FUND BALANCE, BEGINNING BUDGETARY BASIS	<u>793,575</u>	<u>793,575</u>	<u>382,306</u>	<u>(411,269)</u>
FUND BALANCE, ENDING BUDGETARY BASIS	<u>\$ 321,390</u>	<u>\$ 321,390</u>	<u>\$ 28,341</u>	<u>\$ (293,049)</u>

CITY OF COTTAGE GROVE, OREGON
STORM DRAIN OPERATIONS COMBINED
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2009

	Storm Drainage Utility Fund	Storm Drainage Systems Development Fund	Storm Drainage Reserve Fund	Total Storm Drain Operations
REVENUES:				
Charges for services:				
Storm drainage charges	\$ 145,672	\$ 21,334	\$ -	\$ 167,006
Surcharges	-	-	123,024	123,024
Interest	1,065	7,829	11,844	20,738
Miscellaneous	754	-	-	754
	<u>147,491</u>	<u>29,163</u>	<u>134,868</u>	<u>311,522</u>
EXPENDITURES:				
Personal services	97,486	-	-	97,486
Material and services	30,406	34,507	27,762	92,675
Capital outlay	-	93,520	134,862	228,382
Debt service:				
Principal	-	-	7,909	7,909
Interest	-	-	1,549	1,549
	<u>127,892</u>	<u>128,027</u>	<u>172,082</u>	<u>428,001</u>
Total expenditures	<u>127,892</u>	<u>128,027</u>	<u>172,082</u>	<u>428,001</u>
Revenues over (under) expenditures	19,599	(98,864)	(37,214)	(116,479)
OTHER FINANCING SOURCES (USES):				
Transfers out	(1,902)	-	(26,913)	(28,815)
Total other financing sources (uses)	<u>(1,902)</u>	<u>-</u>	<u>(26,913)</u>	<u>(28,815)</u>
Net changes in fund balances	17,697	(98,864)	(64,127)	(145,294)
FUND BALANCE, BEGINNING BUDGETARY BASIS	<u>49,307</u>	<u>420,523</u>	<u>650,247</u>	<u>1,120,077</u>
FUND BALANCE, ENDING BUDGETARY BASIS	<u>\$ 67,004</u>	<u>\$ 321,659</u>	<u>\$ 586,120</u>	<u>\$ 974,783</u>

	Revenues	Expenditures
Total revenue and expenditures above	\$ 311,522	\$ 428,001
Transfers in/out	-	28,815
Expenditures capitalized	-	(228,382)
Debt service principal payments	-	(7,910)
Capital contributions	7,150	-
Depreciation and amortization expense	-	48,604
Accrued absences	-	(20)
Total revenues and expenses - generally accepted accounting principles	<u>\$ 318,672</u>	<u>269,108</u>
Change in net assets		<u>\$ 49,564</u>

**CITY OF COTTAGE GROVE, OREGON
STORM DRAINAGE UTILITY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Charges for services:				
Storm drainage charges	\$ 143,770	\$ 143,770	\$ 145,672	\$ 1,902
Interest	1,000	1,000	1,065	65
Miscellaneous	1,100	1,100	754	(346)
	<u>145,870</u>	<u>145,870</u>	<u>147,491</u>	<u>1,621</u>
Total revenues				
EXPENDITURES:				
Personal services	100,020	100,020	97,486	2,534
Material and services	43,205	43,205	30,406	12,799
Contingency	46,885	46,885	-	46,885
	<u>190,110</u>	<u>190,110</u>	<u>127,892</u>	<u>62,218</u>
Total expenditures				
Revenues over (under) expenditures	(44,240)	(44,240)	19,599	63,839
OTHER FINANCING SOURCES (USES):				
Transfers out	(1,905)	(1,905)	(1,902)	3
	<u>(1,905)</u>	<u>(1,905)</u>	<u>(1,902)</u>	<u>3</u>
Total other financing sources (uses)				
Net changes in fund balances	(46,145)	(46,145)	17,697	63,842
FUND BALANCE, BEGINNING BUDGETARY BASIS	<u>46,145</u>	<u>46,145</u>	<u>49,307</u>	<u>3,162</u>
FUND BALANCE, ENDING BUDGETARY BASIS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 67,004</u>	<u>\$ 67,004</u>

CITY OF COTTAGE GROVE, OREGON
STORM DRAINAGE SYSTEMS DEVELOPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Charges for services:				
Storm drainage charges	\$ 86,195	\$ 86,195	\$ 21,334	\$ (64,861)
Interest	14,990	14,990	7,829	(7,161)
Total revenues	<u>101,185</u>	<u>101,185</u>	<u>29,163</u>	<u>(72,022)</u>
EXPENDITURES:				
Material and services	81,535	81,535	34,507	47,028
Capital outlay	428,225	428,225	93,520	334,705
Total expenditures	<u>509,760</u>	<u>509,760</u>	<u>128,027</u>	<u>381,733</u>
Net changes in fund balances	(408,575)	(408,575)	(98,864)	309,711
FUND BALANCE, BEGINNING BUDGETARY BASIS	<u>408,575</u>	<u>408,575</u>	<u>420,523</u>	<u>11,948</u>
FUND BALANCE, ENDING BUDGETARY BASIS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 321,659</u>	<u>\$ 321,659</u>

**CITY OF COTTAGE GROVE, OREGON
STORM DRAINAGE RESERVE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Charges for services:				
Surcharges	\$ 123,805	\$ 123,805	\$ 123,024	\$ (781)
Interest	18,000	18,000	11,844	(6,156)
Total revenues	<u>141,805</u>	<u>141,805</u>	<u>134,868</u>	<u>(6,937)</u>
EXPENDITURES:				
Material and services	94,675	94,675	27,762	66,913
Capital outlay	616,460	616,460	134,862	481,598
Debt service:				
Principal	7,910	7,910	7,909	1
Interest	1,550	1,550	1,549	1
Contingency	4,240	4,240	-	4,240
Total expenditures	<u>724,835</u>	<u>724,835</u>	<u>172,082</u>	<u>552,753</u>
Revenues over (under) expenditures	(583,030)	(583,030)	(37,214)	545,816
OTHER FINANCING SOURCES (USES):				
Transfers out	(26,915)	(26,915)	(26,913)	2
Total other financing sources (uses)	<u>(26,915)</u>	<u>(26,915)</u>	<u>(26,913)</u>	<u>2</u>
Net changes in fund balances	(609,945)	(609,945)	(64,127)	545,818
FUND BALANCE, BEGINNING BUDGETARY BASIS	<u>609,945</u>	<u>609,945</u>	<u>650,247</u>	<u>40,302</u>
FUND BALANCE, ENDING BUDGETARY BASIS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 586,120</u>	<u>\$ 586,120</u>

OTHER FINANCIAL SCHEDULES

- Schedule of Property Tax Transactions and Outstanding Balances

CITY OF COTTAGE GROVE, OREGON
SCHEDULE OF PROPERTY TAX TRANSACTIONS AND OUTSTANDING BALANCES
For the Fiscal Year Ended June 30, 2009

<u>Fiscal Year</u>	<u>Uncollected Balance July 1, 2008</u>	<u>2008-2009 Levy</u>	<u>Discount</u>	<u>Adjustments</u>	<u>Collections</u>	<u>Uncollected Balance June 30, 2009</u>
2008-09	\$ -	\$ 3,608,243	\$ (90,174)	\$ (13,396)	\$ (3,404,618)	\$ 100,055
2007-08	92,862	-	112	(5,783)	(48,091)	39,100
2006-07	34,511	-	34	(1,395)	(14,718)	18,432
2005-06	16,533	-	22	(808)	(8,600)	7,147
2004-05	6,295	-	3	(160)	(3,510)	2,628
2003-04	2,493	-	2	(246)	(439)	1,810
2002-03	2,642	-	1	(79)	(345)	2,219
Prior years	22,643	-	-	(17)	(458)	22,168
Totals	<u>\$ 177,979</u>	<u>\$ 3,608,243</u>	<u>\$ (90,000)</u>	<u>\$ (21,884)</u>	<u>\$ (3,480,779)</u>	<u>\$ 193,559</u>