

Supplemental Information

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Tualatin Valley Fire and Rescue
Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2010

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Interest	\$ 87,500	\$ 91,092	\$ 3,592
Total revenues	<u>87,500</u>	<u>91,092</u>	<u>3,592</u>
Expenditures			
Capital outlay	31,100,000	11,790,268	19,309,732
Operating contingency	74,808	-	74,808
Total expenditures	<u>31,174,808</u>	<u>11,790,268</u>	<u>19,384,540</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(31,087,308)</u>	<u>(11,699,176)</u>	<u>19,388,132</u>
Other Financing Sources			
Sale of surplus property	<u>-</u>	<u>398,907</u>	<u>398,907</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>(31,087,308)</u>	<u>(11,300,269)</u>	<u>19,787,039</u>
Fund balance - July 1, 2009	<u>31,087,308</u>	<u>22,153,113</u>	<u>(8,934,195)</u>
Fund balance - June 30, 2010	<u>\$ <u>10,852,844</u></u>	<u>\$ <u>10,852,844</u></u>	<u>\$ <u>10,852,844</u></u>

NONMAJOR GOVERNMENTAL FUNDS

These funds account for the accumulation of resources for particular activities or functions from designated sources. Funds included in this category are:

Special Revenue Funds

Apparatus Fund – accounts for the accumulation of resources for emergency service apparatus and vehicles

Capital Improvements Fund – accounts for the accumulation of resources for firefighting, emergency medical service, office and fire technology and other equipment

Emergency Management Fund – accounts for resources used in regional emergency preparedness

Grants Fund – accounts for the resources used for the acquisition of items approved through awarded grants

Retiree Medical Insurance Stipend Fund – accounts for the accumulation of resources to be used for the payment of post-employment health benefits

Debt Service Fund

Debt Service Fund – accounts for payment of general obligation bond principal and interest. The principal source of revenue is property taxes

Capital Projects Fund

Property and Building Fund – accounts for the proceeds of general obligation bond issue and expenditures to be funded with those proceeds, such as construction costs for new and existing facilities

Tualatin Valley Fire and Rescue
Combining Balance Sheet
Nonmajor Governmental Funds
 June 30, 2010

	Special Revenue Fund Type					Debt Service Fund Type	Capital Projects Fund Type	Total Nonmajor Governmental Funds
	Apparatus Fund	Capital Improvements Fund	Emergency Management Fund	Grants Fund	Retiree Medical Insurance Stipend Fund			
Assets								
Cash and cash equivalents	\$ 1,776,988	\$ 7,232,176		\$ 90,554	\$ 216,609	\$ 1,180,567	\$ 7,075,497	\$ 17,572,391
Receivables:								
Property taxes receivable						191,595		191,595
Accounts receivable		39,518	\$ 53,460	17,000				109,978
Total assets	<u>\$ 1,776,988</u>	<u>\$ 7,271,694</u>	<u>\$ 53,460</u>	<u>\$ 107,554</u>	<u>\$ 216,609</u>	<u>\$ 1,372,162</u>	<u>\$ 7,075,497</u>	<u>\$ 17,873,964</u>
Liabilities and Fund Balances								
Liabilities:								
Accounts payable		\$ 1,207,993	\$ 1,615	\$ 17,000	\$ 1,195		\$ 143,192	\$ 1,370,995
Due to other funds			51,845					51,845
Deferred revenue		-				\$ 164,321		164,321
Total liabilities	<u>-</u>	<u>1,207,993</u>	<u>53,460</u>	<u>17,000</u>	<u>1,195</u>	<u>164,321</u>	<u>143,192</u>	<u>1,587,161</u>
Fund balances:								
Reserved for retiree medical insurance					215,414			215,414
Reserved for debt service						1,207,841		1,207,841
Unreserved, reported in:								
Special revenue funds	\$ 1,776,988	6,063,701	-	90,554				7,931,243
Capital projects fund	<u>1,776,988</u>	<u>6,063,701</u>	<u>-</u>	<u>90,554</u>	<u>215,414</u>	<u>1,207,841</u>	<u>6,932,305</u>	<u>6,932,305</u>
Total fund balances	<u>\$ 1,776,988</u>	<u>\$ 7,271,694</u>	<u>\$ 53,460</u>	<u>\$ 107,554</u>	<u>\$ 216,609</u>	<u>\$ 1,372,162</u>	<u>\$ 7,075,497</u>	<u>\$ 16,286,803</u>
Total liabilities and fund balances								<u>\$ 17,873,964</u>

Tualatin Valley Fire and Rescue
**Combining Statement of Revenues,
Expenditures and Changes in Fund Balances**
Nonmajor Governmental Funds
For the Year Ended June 30, 2010

	Special Revenue Fund Type					Debt Service Fund Type		Capital Projects Fund Type		Total Nonmajor Governmental Funds
	Apparatus Fund	Capital Improvements Fund	Emergency Management Fund	Grants Fund	Retiree Medical Insurance Stipend Fund	Debt Service Fund	Property and Building Fund	Total Nonmajor Governmental Funds		
Revenues										
Taxes	\$ 9,970	\$ 42,849			\$ 1,370	\$ 4,564,032	\$ 42,018	\$ 4,564,032	\$ 108,777	\$ 4,564,032
Interest		-				12,570			109,097	109,097
Grants and donations				\$ 109,097						
Total revenues	9,970	42,849	-	109,097	1,370	4,576,602	42,018	4,576,602	109,097	4,781,906
Expenditures										
Current										
Public safety:										
Personnel services			\$ 34,184		80,514					114,698
Materials and services			2,077	17,000						19,077
Debt service:										
Principal						2,115,000				2,115,000
Interest						1,798,179				1,798,179
Capital outlay										
Total expenditures		2,772,537	36,261	92,097	80,514	3,913,179	419,261	419,261	3,283,895	7,330,849
		2,772,537	36,261	109,097	80,514	3,913,179	419,261	419,261	3,283,895	7,330,849
Excess (deficiency) of revenues over (under) expenditures	9,970	(2,729,688)	(36,261)	-	(79,144)	663,423	(377,243)	(377,243)		(2,548,943)
Other Financing Sources										
Transfers in	500,000	2,672,209	36,261		83,285			1,350,000		4,641,755
Sale of surplus property	122,500	12,560						-		135,060
Total other financing sources	622,500	2,684,769	36,261	-	83,285	-	-	1,350,000	-	4,776,815
Net change in fund balances	632,470	(44,919)	-	-	4,141	663,423	972,757	972,757		2,227,872
Fund balances - July 1, 2009	1,144,518	6,108,620	-	90,554	211,273	544,418	5,959,548	5,959,548		14,058,931
Fund balances - June 30, 2010	\$ 1,776,988	\$ 6,063,701	\$ -	\$ 90,554	\$ 215,414	\$ 1,207,841	\$ 6,932,305	\$ 6,932,305	\$	\$ 16,286,803

Tualatin Valley Fire and Rescue
Apparatus Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2010

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Interest	\$ 18,002	\$ 9,970	\$ (8,032)
Total revenues	<u>18,002</u>	<u>9,970</u>	<u>(8,032)</u>
Expenditures			
Operating contingency	<u>500,000</u>	-	500,000
Total expenditures	<u>500,000</u>	-	500,000
Excess (deficiency) of revenues over (under) expenditures	<u>(481,998)</u>	<u>9,970</u>	<u>491,968</u>
Other Financing Sources			
Transfers in	500,000	500,000	-
Sales of surplus property	-	122,500	122,500
Total other financing sources	<u>500,000</u>	<u>622,500</u>	<u>122,500</u>
Net change in fund balances	18,002	632,470	614,468
Fund balance - July 1, 2009	<u>1,140,179</u>	<u>1,144,518</u>	<u>4,339</u>
Fund balance - June 30, 2010	<u><u>\$ 1,158,181</u></u>	<u><u>\$ 1,776,988</u></u>	<u><u>\$ 618,807</u></u>

Tualatin Valley Fire and Rescue
Capital Improvements Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2010

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Interest	\$ 105,656	\$ 42,849	\$ (62,807)
Total revenues	<u>105,656</u>	<u>42,849</u>	<u>(62,807)</u>
Expenditures			
Capital outlay	3,547,639	2,772,537	775,102
Operating contingency	<u>3,415,528</u>	-	<u>3,415,528</u>
Total expenditures	<u>6,963,167</u>	<u>2,772,537</u>	<u>4,190,630</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,857,511)</u>	<u>(2,729,688)</u>	<u>4,127,823</u>
Other Financing Sources			
Transfers in	2,672,209	2,672,209	-
Sale of surplus property	<u>-</u>	<u>12,560</u>	<u>12,560</u>
Total other financing sources	<u>2,672,209</u>	<u>2,684,769</u>	<u>12,560</u>
Net change in fund balances	(4,185,302)	(44,919)	4,140,383
Fund balance - July 1, 2009	<u>6,400,338</u>	<u>6,108,620</u>	<u>(291,718)</u>
Fund balance - June 30, 2010	<u>\$ 2,215,036</u>	<u>\$ 6,063,701</u>	<u>\$ 3,848,665</u>

Tualatin Valley Fire and Rescue
Emergency Management Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2010

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Expenditures			
Current			
Public safety:			
Personnel services	\$ 46,179	\$ 34,184	\$ 11,995
Materials and services	9,069	2,077	6,992
Total expenditures	<u>55,248</u>	<u>36,261</u>	<u>18,987</u>
Other Financing Sources			
Transfers in	55,248	36,261	(18,987)
Total other financing sources	<u>55,248</u>	<u>36,261</u>	<u>(18,987)</u>
Net change in fund balances	-	-	-
Fund balance - July 1, 2009	-	-	-
Fund balance - June 30, 2010	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Tualatin Valley Fire and Rescue
Grants Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2010

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Grants and donations	\$ 1,380,000	\$ 109,097	\$ (1,270,903)
Total revenues	<u>1,380,000</u>	<u>109,097</u>	<u>(1,270,903)</u>
Expenditures			
Materials and services	100,000	17,000	83,000
Capital outlay	<u>1,600,000</u>	<u>92,097</u>	<u>1,507,903</u>
Total expenditures	<u>1,700,000</u>	<u>109,097</u>	<u>1,590,903</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(320,000)</u>	<u>-</u>	<u>320,000</u>
Other Financing Sources			
Transfers in	<u>320,000</u>	<u>-</u>	<u>320,000</u>
Total other financing sources	<u>320,000</u>	<u>-</u>	<u>320,000</u>
Net change in fund balances	-	-	-
Fund balance - July 1, 2009	<u>-</u>	<u>90,554</u>	<u>90,554</u>
Fund balance - June 30, 2010	<u>\$ -</u>	<u>\$ 90,554</u>	<u>\$ 90,554</u>

Tualatin Valley Fire and Rescue
Retiree Medical Insurance Stipend Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2010

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Interest	\$ 2,716	\$ 1,370	\$ (1,346)
Total revenues	<u>2,716</u>	<u>1,370</u>	<u>(1,346)</u>
Expenditures			
Current			
Personnel services	110,103	80,514	29,589
Total expenditures	<u>110,103</u>	<u>80,514</u>	<u>29,589</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(107,387)</u>	<u>(79,144)</u>	<u>28,243</u>
Other Financing Sources			
Transfers in	83,285	83,285	-
Total other financing sources	<u>83,285</u>	<u>83,285</u>	<u>-</u>
Net change in fund balances	(24,102)	4,141	28,243
Fund balance - July 1, 2009	<u>201,275</u>	<u>211,273</u>	<u>9,998</u>
Fund balance - June 30, 2010	<u>\$ 177,173</u>	<u>\$ 215,414</u>	<u>\$ 38,241</u>

Tualatin Valley Fire and Rescue
Debt Service Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2010

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Taxes	\$ 4,448,084	\$ 4,564,032	\$ 115,948
Interest	14,700	12,570	(2,130)
Total revenues	<u>4,462,784</u>	<u>4,576,602</u>	<u>113,818</u>
Expenditures			
Debt service:			
Principal	2,115,000	2,115,000	-
Interest	1,798,181	1,798,179	2
Total expenditures	<u>3,913,181</u>	<u>3,913,179</u>	<u>2</u>
Excess (deficiency) of revenues over (under) expenditures and net change in fund balances	549,603	663,423	113,820
Fund balance - July 1, 2009	<u>319,734</u>	<u>544,418</u>	<u>224,684</u>
Fund balance - June 30, 2010	<u>\$ 869,337</u>	<u>\$ 1,207,841</u>	<u>\$ 338,504</u>

Tualatin Valley Fire and Rescue
Property and Building Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2010

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Interest	\$ 90,118	\$ 42,018	\$ (48,100)
Total revenues	<u>90,118</u>	<u>42,018</u>	<u>(48,100)</u>
Expenditures			
Capital outlay	699,300	419,261	280,039
Operating contingency	<u>7,950,232</u>	<u>-</u>	<u>7,950,232</u>
Total expenditures	<u>8,649,532</u>	<u>419,261</u>	<u>8,230,271</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(8,559,414)</u>	<u>(377,243)</u>	<u>8,182,171</u>
Other Financing Sources			
Transfers in	<u>1,350,000</u>	<u>1,350,000</u>	<u>-</u>
Total other financing sources	<u>1,350,000</u>	<u>1,350,000</u>	<u>-</u>
Net change in fund balances	(7,209,414)	972,757	8,182,171
Fund balance - July 1, 2009	<u>7,209,414</u>	<u>5,959,548</u>	<u>(1,249,866)</u>
Fund balance - June 30, 2010	<u>\$ -</u>	<u>\$ 6,932,305</u>	<u>\$ 6,932,305</u>

Tualatin Valley Fire and Rescue
Insurance Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2010

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Interest	\$ 8,482	\$ 4,424	\$ (4,058)
Insurance refunds	18,000	5,547	(12,453)
Total revenues	<u>26,482</u>	<u>9,971</u>	<u>(16,511)</u>
Expenditures			
Materials and services	705,002	42,869	662,133
Total expenditures	<u>705,002</u>	<u>42,869</u>	<u>662,133</u>
Excess (deficiency) of revenues over (under) expenditures and net change in fund balances	(678,520)	(32,898)	645,622
Fund balance - July 1, 2009	678,520	684,823	6,303
Fund balance - June 30, 2010	<u>\$ -</u>	<u>\$ 651,925</u>	<u>\$ 651,925</u>

Tualatin Valley Fire and Rescue
Combining Statement of Net Assets
Fiduciary Funds
June 30, 2010

	Pension Trust Fund	Volunteer LOSAP Fund	Total Fiduciary Funds
Assets			
Cash and cash equivalents	\$ 2,191	\$ 401,303	\$ 403,494
Investments, mutual funds at fair value		399,857	399,857
Total assets	2,191	801,160	803,351
Net Assets			
Held in trust for pension benefits	\$ 2,191	\$ 801,160	\$ 803,351

Tualatin Valley Fire and Rescue
Combining Statement of Changes in Net Assets
Fiduciary Funds
For the Year Ended June 30, 2010

	<u>Pension Trust Fund</u>	<u>Volunteer LOSAP Fund</u>	<u>Total Fiduciary Funds</u>
Additions			
Contributions:			
Employer		\$ 39,274	\$ 39,274
Miscellaneous	\$ 363	5,253	5,616
Investment earnings:	<u>351</u>	<u>51,073</u>	<u>51,424</u>
Total additions	<u>714</u>	<u>95,600</u>	<u>96,314</u>
Deductions			
Benefits	<u>351,748</u>	<u>32,375</u>	<u>384,123</u>
Total deductions	<u>351,748</u>	<u>32,375</u>	<u>384,123</u>
Change in net assets	(351,034)	63,225	(287,809)
Total net assets, July 1, 2009	<u>353,225</u>	<u>737,935</u>	<u>1,091,160</u>
Total net assets, June 30, 2010	<u>\$ 2,191</u>	<u>\$ 801,160</u>	<u>\$ 803,351</u>

Tualatin Valley Fire and Rescue
Pension Trust Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2010

	<u>Budget Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment earnings	\$ 351	\$ 351	\$ 351	\$ -
Miscellaneous	-	-	363	363
Total revenues	<u>351</u>	<u>351</u>	<u>714</u>	<u>363</u>
Expenditures				
Personnel services	348,806	352,306	351,748	558
Materials and services	<u>5,000</u>	<u>1,500</u>	-	<u>1,500</u>
Total expenditures	<u>353,806</u>	<u>353,806</u>	<u>351,748</u>	<u>2,058</u>
Excess (deficiency) of revenues over (under) expenditures and net change in fund balances	(353,455)	(353,455)	(351,034)	2,421
Fund balance - July 1, 2009	<u>353,455</u>	<u>353,455</u>	<u>353,225</u>	<u>(230)</u>
Fund balance - June 30, 2010	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,191</u>	<u>\$ 2,191</u>

Tualatin Valley Fire and Rescue
Volunteer LOSAP Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2010

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Investment earnings	\$ 674	\$ 51,073	\$ 50,399
Miscellaneous		5,253	5,253
Total revenues	<u>674</u>	<u>56,326</u>	<u>55,652</u>
Expenditures			
Personnel services	714,266	32,375	681,891
Total expenditures	<u>714,266</u>	<u>32,375</u>	<u>681,891</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(713,592)</u>	<u>23,951</u>	<u>737,543</u>
Other Financing Sources			
Transfers in	39,274	39,274	-
Total other financing sources	<u>39,274</u>	<u>39,274</u>	<u>-</u>
Net change in fund balances	(674,318)	63,225	737,543
Fund balance - July 1, 2009	674,318	737,935	63,617
Fund balance - June 30, 2010	<u>\$ -</u>	<u>\$ 801,160</u>	<u>\$ 801,160</u>

Tualatin Valley Fire and Rescue
Schedule of Property Tax Transactions and Outstanding Balances
For the fiscal year ended June 30, 2010

Tax Year	Taxes Uncollected June 30, 2009	Add Levy as Extended by Assessor	Add (Deduct) Discounts Allowed	Add Interest Received	(Deduct) Cancellations and Adjustments	(Deduct) Collections	Taxes Uncollected June 30, 2010
2009-10	-	\$ 74,662,973	\$ (1,862,629)	\$ 27,042	\$ (223,087)	\$ (70,399,625)	\$ 2,204,674
2008-09	\$ 2,293,868		2,292	85,410	(107,363)	(1,425,525)	848,682
2007-08	617,046		844	46,774	(42,534)	(306,649)	315,481
2006-07	217,762		321	32,837	(19,579)	(147,203)	84,138
2005-06	61,971		227	12,461	(8,422)	(47,126)	19,111
2004-05	24,258		160	2,357	(7,100)	(3,135)	16,540
2003-04 and prior	37,658		89	(742)	(6,673)	(1,347)	28,984
Total prior	3,252,563		3,933	179,097	(191,671)	(1,930,985)	1,312,936
Total	<u>\$ 3,252,563</u>	<u>\$ 74,662,973</u>	<u>\$ (1,858,696)</u>	<u>\$ 206,139</u>	<u>\$ (414,758)</u>	<u>\$ (72,330,610)</u>	<u>\$ 3,517,610</u>

	General Fund	Debt Service Fund	Total
Reconciliation to tax revenues on combined financial statements:			
Property tax collections above	\$ 67,779,219	\$ 4,551,391	\$ 72,330,610
Property taxes susceptible to accrual at June 30, 2010	461,125	27,274	488,399
Property taxes susceptible to accrual at June 30, 2009	(378,482)	(14,732)	(393,214)
Taxes in lieu of property taxes	5,512	99	5,611
Tax revenues	<u>\$ 67,867,374</u>	<u>\$ 4,564,032</u>	<u>\$ 72,431,406</u>

	Property Taxes		Taxes in Lieu of Property Taxes	Total	Taxes Uncollected June 30, 2010
	Current Levy	Prior Years			
DISTRIBUTED AS FOLLOWS:					
General Fund	\$ 66,235,696	\$ 1,626,166	\$ 5,512	\$ 67,867,374	\$ 3,326,015
Debt Service Fund	4,499,379	64,554	99	4,564,032	191,595
Total	<u>\$ 70,735,075</u>	<u>\$ 1,690,720</u>	<u>\$ 5,611</u>	<u>\$ 72,431,406</u>	<u>\$ 3,517,610</u>