

OTHER FINANCIAL SCHEDULES

- Schedule of Expenditures of Federal Awards
- Schedule of Future Debt Service Requirements
- Schedule of Property Tax Transactions
- Schedule of Accountability for Independently Elected Officials





City of McMinnville, Oregon
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2010

Federal Program Title	Federal CFDA Number	Award Description
U.S. Department of Transportation:		
National Highway Traffic Safety Administration		
Highway Safety Cluster		
Oregon Department of Transportation		
Bicycle Transportation Alliance		
State and Community Highway Safety	20.600	Pedestrian Safety Enforcement Grant
Oregon Association of Chiefs of Police		
State and Community Highway Safety	20.600	Safety Belt/Three Flags Traffic Safety Grant 2009
State and Community Highway Safety	20.600	Safety Belt/Three Flags Traffic Safety Grant 2010
Total State and Community Highway Safety		
Alcohol Impaired Driving Countermeasures Incentive Grant	20.601	DUII Traffic Safety Grant 2009
Alcohol Impaired Driving Countermeasures Incentive Grant	20.601	DUII Traffic Safety Grant 2010
Total Alcohol Impaired Driving Countermeasures Incentive Grant		
Total Highway Safety Cluster		
Federal Aviation Administration:		
Airport Improvement Program	20.106	Airport Improvement Program
Airport Improvement Program	20.106	Airport Improvement Program
Airport Improvement Program	20.106	Airport Improvement Program
Total Airport Improvement Program		
U.S. Department of Justice		
Bureau of Justice Assistance		
Bulletproof Vest Partnership	16.607	Bulletproof Vest Partnership 2008
Bulletproof Vest Partnership	16.607	Bulletproof Vest Partnership 2009
Total Bulletproof Vest Partnership		
U.S. Department of Education		
Office of Educational Research and Improvement		
Oregon Department of Education		
McMinnville School District No. 40		
21st Century Community Learning Centers	84.287	21st Century Community Learning Centers

Total

Note 1. Basis of Presentation - This schedule is presented on the full accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget's (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. The amounts presented in this schedule agree with the presentation in the basic financial statements as all federal grants are reported on the full accrual basis of accounting.

<u>Award Identification Number</u>	<u>Award Period</u>	<u>Total Award</u>	<u>Current Year</u>	<u>Total Project to Date</u>	<u>Unexpended Balance June 30, 2010</u>
PS-10-68-02	3/11/10-9/15/10	\$ 3,508	\$ 30	\$ 30	\$ 3,478
K2-09-46-08	10/08-9/09	8,000	3,620	7,920	80
OP-10-45-08	10/1/09-9/30/10	8,000	5,820	5,820	2,180
		<u>16,000</u>	<u>9,440</u>	<u>13,740</u>	<u>2,260</u>
K8-08-12-38	10/08-9/09	8,500	2,120	8,440	60
K8-10-12-38	1/1/10-9/30/10	8,000	4,740	4,740	3,260
		<u>16,500</u>	<u>6,860</u>	<u>13,180</u>	<u>3,320</u>
		<u>36,008</u>	<u>16,330</u>	<u>26,950</u>	<u>9,058</u>
3-41-0036-012	2/09 - completion	68,073	19,795	45,147	22,926
3-41-0036-013	7/09 - completion	120,687	18,601	18,601	102,086
3-41-0036-014	9/09 - completion	1,650,000	2,308	2,308	1,647,692
		<u>1,838,760</u>	<u>40,704</u>	<u>66,056</u>	<u>1,772,704</u>
2009BUBX0845784	4/1/08-9/30/10	2,800	1,748	2,800	-
2009BUBX09048926	4/1/09-9/30/11	1,748	1,748	1,748	-
		<u>4,548</u>	<u>3,496</u>	<u>4,548</u>	<u>-</u>
16107	7/1/09-6/30/10	16,080	16,080	16,080	-
		<u>\$ 1,895,396</u>	<u>\$ 76,610</u>	<u>\$ 113,634</u>	<u>\$ 1,781,762</u>

City of McMinnville, Oregon
Schedule of Future Debt Service Requirements
June 30, 2010

Fiscal Year of Maturity	Public Safety Civic Buildings Construction Bonds Issued November 14, 2006 3.75 - 5.50%		Park System Improvement Bonds Issued August 1, 2001 4.50 - 5.00%		Total Governmental Activity General Obligation Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
	2010-11	\$ 480,000	\$ 489,013	\$ 430,000	\$ 313,328	\$ 910,000
2011-12	500,000	469,413	450,000	293,528	950,000	762,941
2012-13	525,000	444,975	470,000	272,828	995,000	717,803
2013-14	555,000	415,275	490,000	250,983	1,045,000	666,258
2014-15	585,000	383,925	510,000	227,728	1,095,000	611,653
2015-16	615,000	355,538	535,000	202,903	1,150,000	558,441
2016-17	640,000	330,438	565,000	176,361	1,205,000	506,799
2017-18	665,000	305,169	590,000	148,205	1,255,000	453,374
2018-19	690,000	278,900	620,000	118,250	1,310,000	397,150
2019-20	720,000	251,150	650,000	86,500	1,370,000	337,650
2020-21	750,000	222,200	685,000	53,125	1,435,000	275,325
2021-22	780,000	191,600	720,000	18,000	1,500,000	209,600
2022-23	810,000	159,800	-	-	810,000	159,800
2023-24	845,000	126,700	-	-	845,000	126,700
2024-25	880,000	92,200	-	-	880,000	92,200
2025-26	915,000	56,300	-	-	915,000	56,300
2026-27	950,000	19,000	-	-	950,000	19,000
	<u>\$ 11,905,000</u>	<u>\$ 4,591,596</u>	<u>\$ 6,715,000</u>	<u>\$ 2,161,739</u>	18,620,000	<u>\$ 6,753,335</u>

Add:

General obligation bond premium - public safety buildings construction 160,067

Sewer system revenue refunding bond premium -

Less:

Deferred amount on sewer revenue bond refunding -

\$ 18,780,067

Sewer System Revenue
 Refunding Bonds
 (Parity Obligation)
 Issued February 13, 2004
 3.0 - 5.0%

Principal	Interest
\$ 2,555,000	\$ 383,563
2,680,000	255,812
2,765,000	175,413
2,845,000	92,462
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
10,845,000	\$ 907,250
-	
584,030	
(312,928)	
\$ 11,116,102	

CITY OF MCMINNVILLE, OREGON
SCHEDULE OF PROPERTY TAX TRANSACTIONS
Year Ended June 30, 2010

	<u>Tax Year</u>	<u>Uncollected July 1, 2009</u>	<u>Levy as Extended by Assessor</u>	<u>Discounts Allowed</u>
Current year	2009-10	<u>\$ -</u>	<u>\$ 11,873,607</u>	<u>\$ (282,070)</u>
Prior years	2008-09	550,744	-	-
	2007-08	180,438	-	-
	2006-07	72,585	-	-
	2005-06	27,128	-	-
	2004-05	10,533	-	-
	2003-04 and prior years	<u>41,560</u>	<u>-</u>	<u>-</u>
Total prior years		<u>882,988</u>	<u>-</u>	<u>-</u>
		<u>\$ 882,988</u>	<u>\$ 11,873,607</u>	<u>\$ (282,070)</u>
Reconciliation of property taxes receivable by fund:				
General Fund				\$ 977,598
Debt Service Fund				<u>133,705</u>
				<u>\$ 1,111,303</u>
Reconciliation of property tax collections to revenue on the fund financial statements:				
Collections				\$ 11,349,712
Adjustment to modified accual basis				<u>(69,017)</u>
Total property tax revenue				<u>\$ 11,280,695</u>

<u>Interest</u>	<u>Adjustments</u>	<u>Collections</u>	<u>Uncollected June 30, 2010</u>
\$ 7,380	\$ (44,112)	\$ (10,896,434)	\$ 658,371
19,656	(18,054)	(306,609)	245,737
11,200	(2,946)	(73,954)	114,738
10,409	(1,696)	(46,006)	35,292
5,328	(1,299)	(19,924)	11,233
737	(1,005)	(1,869)	8,396
<u>1,974</u>	<u>(1,082)</u>	<u>(4,916)</u>	<u>37,536</u>
<u>49,304</u>	<u>(26,082)</u>	<u>(453,278)</u>	<u>452,932</u>
<u>\$ 56,684</u>	<u>\$ (70,194)</u>	<u>\$ (11,349,712)</u>	<u>\$ 1,111,303</u>

City of McMinnville, Oregon
Schedule of Accountability for Independently Elected Officials
June 30, 2010

The City has no independently elected officials who collect or receive money for or from the City.