

## **OTHER FINANCIAL SCHEDULES**

- Schedule of Federal Financial Assistance
- 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, 2009**

Federal Program Title	Federal CFDA Number	Award Description
<b>U.S. Department of Transportation:</b>		
<b>National Highway Traffic Safety Administration</b>		
<b>Highway Safety Cluster</b>		
<b>Oregon Department of Transportation</b>		
State Traffic Safety Information System Improvement Grant	20.610	Traffic Safety Project - Electronic Field Data Collection
<b>Oregon Association of Chiefs of Police</b>		
Occupant Protection Incentive Grants	20.602	Safety Belt/Three Flags Traffic Safety Grant 2008
Occupant Protection Incentive Grants	20.602	Safety Belt/Three Flags Traffic Safety Grant 2009
Alcohol Impaired Driving Countermeasures Incentive Grant	20.601	DUII Traffic Safety Grant 2009
Total Highway Safety Cluster		
<b>Federal Aviation Administration:</b>		
Airport Improvement Program	20.106	Airport Improvement Program
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		
<b>U.S. Department of Justice</b>		
<b>Executive Office for Weed and Seed</b>		
<b>Oregon Department of Justice</b>		
Community Capacity Development Office	16.595	National Marijuana Initiative
<b>Bureau of Justice Assistance</b>		
Bulletproof Vest Partnership	16.607	Bulletproof Vest Partnership
<b>Department of the Interior</b>		
<b>National Park Service</b>		
<b>State Historic Preservation Office</b>		
Historic Preservation Fund Grants-In-Aid	15.904	2008 Certified Local Government Grant
<b>Department of Homeland Security</b>		
<b>Federal Emergency Management Agency</b>		
<b>Oregon Emergency Management</b>		
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Infrastructure Contract - City
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Infrastructure Contract - Water & Light
Total		

**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.

Award Identification Number	Award Period	Total Award	Current Year	Total Project to Date	Unexpended Balance June 30, 2009
K9-08-54-02 EMC	8/08 - 9/08	50,000	50,000	50,000	-
K2-08-46-08	10/07-9/08	6,000	120	4,780	1,220
K2-09-46-08	10/08-9/09	8,000	4,300	4,300	3,700
		<u>14,000</u>	<u>4,420</u>	<u>9,080</u>	<u>4,920</u>
K8-08-12-38	10/08-9/09	8,500	6,320	6,320	2,180
		<u>72,500</u>	<u>60,740</u>	<u>65,400</u>	<u>7,100</u>
3-41-0036-009	5/07 - completion	395,761	63,159	395,761	-
3-41-0036-010	6/08 - completion	1,124,398	1,123,358	1,124,398	-
3-41-0036-011	6/08 - completion	1,658,146	1,360,115	1,360,115	298,031
3-41-0036-012	2/09 - completion	68,073	25,352	25,352	42,721
		<u>3,246,378</u>	<u>2,571,984</u>	<u>2,905,626</u>	<u>340,752</u>
n/a	n/a	4,955	4,955	4,955	-
2009BUBX0845784	4/1/08-9/30/10	2,800	1,052	1,052	1,748
OR-08-16	7/1/08-9/30/08	10,500	10,500	10,500	-
DR-1824-OR	12/20/08 - completion	41,490	41,490	41,490	-
DR-1824-OR	12/20/08 - completion	191,944	190,080	190,080	1,864
		<u>233,434</u>	<u>231,570</u>	<u>231,570</u>	<u>1,864</u>
		<u>\$ 3,570,567</u>	<u>\$ 2,880,801</u>	<u>\$ 3,219,103</u>	<u>\$ 351,464</u>

**City of McMinnville, Oregon**  
**Schedule of Future Debt Service Requirements**  
**June 30, 2009**

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
2009-10	\$ 460,000	\$ 507,813	\$ 410,000	\$ 332,228	\$ 870,000	\$ 840,041
2010-11	480,000	489,013	430,000	313,328	910,000	802,341
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	227,729	1,095,000	611,654
2015-16	615,000	355,537	535,000	202,903	1,150,000	558,440
2016-17	640,000	330,437	565,000	176,362	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>\$ 12,365,000</u>	<u>\$ 5,099,407</u>	<u>\$ 7,125,000</u>	<u>\$ 2,493,969</u>	19,490,000	7,593,376
Add:						
	Note payable - Elliott property				27,877	1,426
	Capital lease payable - two detective cars				7,743	292
	General obligation bond premium - public safety buildings construction				169,842	-
	Sewer system revenue refunding bond premium				-	-
Less:						
	Deferred amount on sewer revenue bond refunding				-	-
					<u>\$ 19,695,462</u>	<u>\$ 7,595,094</u>

Sewer System Revenue Refunding Bonds (Parity Obligation) Issued February 13, 2004 3.0 - 5.0%		Sewer System Revenue OECDD - W/WWF Note (Subordinate Obligation) Issued April 12, 2000 5.25%	
Principal	Interest	Principal	Interest
2,430,000	\$ 505,062	\$ 444,727	\$ 23,348
2,555,000	383,563	-	-
2,680,000	255,812	-	-
2,765,000	175,413	-	-
2,845,000	92,462	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
13,275,000	\$ 1,412,312	\$ 444,727	\$ 23,348
-	-	-	-
-	-	-	-
-	-	-	-
745,142	-	-	-
(399,253)	-	-	-
\$ 13,620,889	-	-	-

**City of McMinnville, Oregon**  
**Schedule of Property Tax Transactions**  
**Year Ended June 30, 2009**

	<u>Tax Year</u>	<u>Uncollected July 1, 2008</u>	<u>Levy as Extended by Assessor</u>	<u>Discounts Allowed</u>
Current year	2008-09	<u>\$ -</u>	<u>\$ 11,343,510</u>	<u>\$ (274,042)</u>
Prior years	2007-08	431,489	-	-
	2006-07	128,792	-	-
	2005-06	64,968	-	-
	2004-05	25,432	-	-
	2003-04	8,166	-	-
	2002-03 and prior years	<u>36,970</u>	<u>-</u>	<u>-</u>
Total prior years		<u>695,817</u>	<u>-</u>	<u>-</u>
		<u><u>\$ 695,817</u></u>	<u><u>\$ 11,343,510</u></u>	<u><u>\$ (274,042)</u></u>
Reconciliation of property taxes receivable by fund:				
General Fund				\$ 780,040
Debt Service Fund				<u>102,949</u>
				<u><u>\$ 882,989</u></u>
Reconciliation of property tax collections to revenue on the fund financial statements:				
Collections				\$ 10,865,925
Adjustment to modified accrual basis				<u>10,236</u>
Total property tax revenue on the fund financial statements				<u><u>\$ 10,876,161</u></u>



Interest	Adjustments	Collections	Uncollected June 30, 2009
<u>\$ 7,781</u>	<u>\$ (43,581)</u>	<u>\$ (10,482,923)</u>	<u>\$ 550,744</u>
14,752	(18,480)	(247,324)	180,438
9,055	(1,436)	(63,826)	72,585
10,464	(912)	(47,392)	27,128
4,654	(730)	(18,822)	10,533
377	(364)	(1,142)	7,037
<u>1,585</u>	<u>465</u>	<u>(4,497)</u>	<u>34,523</u>
<u>40,887</u>	<u>(21,457)</u>	<u>(383,003)</u>	<u>332,245</u>
<u><u>\$ 48,668</u></u>	<u><u>\$ (65,038)</u></u>	<u><u>\$ (10,865,925)</u></u>	<u><u>\$ 882,989</u></u>

**City of McMinnville, Oregon**  
**Schedule of Accountability for Independently Elected Officials**  
**June 30, 2009**

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