

## **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 FEDERAL FINANCIAL ASSISTANCE**  
**Year Ended June 30, 2007**

	Federal CFDA Number	Grant Period	Grant Identification Number	Total Grant Award
<b>U.S. Department of Justice:</b>				
<b>Bureau of Justice Assistance:</b>				
Bulletproof Vest Partnership Grant	16.607	1/05 - 1/09	2005-05025902	\$ 7,594
Bulletproof Vest Partnership Grant	16.607	4/06 - 3/10	2006-06134200	3,478
<b>U.S. Department of Transportation:</b>				
<b>Oregon Department of Transportation - Traffic Safety Division:</b>				
Building Safer Communities Mini-Grant	20.604	7/06 - 9/06		1,000
Community Cycling Center Grant	20.604	3/07 - 9/07		1,800
<b>Federal Aviation Administration:</b>				
Airport Improvement Program	20.106	5/07 - completion	3-41-0036-009	395,761
<b>Office of Homeland Security - Federal Emergency Management Agency</b>				
<b>Oregon Emergency Management</b>				
Infrastructure Contract - City	97.036	5/07 - completion	FEMA-DR-1683-OR	31,267
Infrastructure Contract - Department	97.036		FEMA-DR-1683-OR	138,804
<b>Department of Health and Human Resources:</b>				
<b>Health Resources and Services Administration:</b>				
<b>Office of Rural Health Policy</b>				
Rural Access to Emergency Devices Grant	93.259	9/03 - 8/06	6-H3DRH01262-03-02	3,600
<b>U.S. Department of Housing and Urban Development:</b>				
<b>Oregon Economic and Community Development Department:</b>				
Oregon Community Development Block Grant	14.228	3/04 - 6/07	C03024	600,000
<b>Total</b>				<b>\$ 1,183,304</b>

**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.

**Note 2. Single Audit** - The City of McMinnville (City) is not subject to the requirements of a single audit for the period ended June 30, 2007. This schedule of federal financial assistance is presented for informational purposes only and includes the federal grant activity of the City.

Receivable (Deferred Revenue) June 30, 2007	Revenues		Expenditures		Unexpended Balance June 30, 2007
	Current Year	Total Project to Date	Current Year	Total Project to Date	
\$ - 1,456	\$ 2,094 3,478	\$ 7,594 3,478	\$ 2,094 3,478	\$ 7,594 3,478	\$ - -
- 1,353	905 1,353	905 1,353	905 1,353	905 1,353	95 447
92,019	92,019	92,019	92,019	92,019	303,742
22,876 -	31,267 138,804	31,267 138,804	31,267 138,804	31,267 138,804	- -
-	3,600	3,600	3,600	3,600	-
-	3,434	600,000	3,434	600,000	-
<u>\$ 117,704</u>	<u>\$ 276,954</u>	<u>\$ 879,020</u>	<u>\$ 276,954</u>	<u>\$ 879,020</u>	<u>\$ 304,284</u>

**CITY OF MC MINNVILLE, OREGON**  
**SCHEDULE OF FUTURE DEBT SERVICE REQUIREMENTS**  
**June 30, 2007**

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
2007-08	\$ 310,000	\$ 658,055	\$ 375,000	\$ 367,440	\$ 685,000	\$ 1,025,495
2008-09	445,000	525,913	390,000	350,228	835,000	876,141
2009-10	460,000	507,813	410,000	332,227	870,000	840,040
2010-11	480,000	489,013	430,000	313,328	910,000	802,341
2011-12	500,000	469,413	450,000	293,527	950,000	762,940
2012-13	525,000	444,975	470,000	272,828	995,000	717,803
2013-14	555,000	415,275	490,000	250,982	1,045,000	666,257
2014-15	585,000	383,925	510,000	227,728	1,095,000	611,653
2015-16	615,000	355,538	535,000	202,902	1,150,000	558,440
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>\$ 13,120,000</u>	<u>\$ 6,283,374</u>	<u>\$ 7,890,000</u>	<u>\$ 3,211,631</u>	21,010,000	9,495,005

Add:

Certificate of participation payable - public safety equipment	395,000	22,025
Certificate of participation premium - public safety equipment	2,087	-
Note payable - Elliott property	79,627	8,283
Capital lease payable - two detective cars	21,717	2,387
General obligation bond premium - public safety buildings construction	189,393	-
Sewer system revenue refunding bond premium	-	-

Less:

Deferred amount on sewer revenue bond refunding	-	-
	<u>\$ 21,697,824</u>	<u>\$ 9,527,700</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
\$ 2,205,000	\$ 731,062	\$ 402,456	\$ 66,842
2,315,000	620,813	425,998	45,713
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	92,463	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
17,795,000	<u>\$ 2,764,188</u>	<u>\$ 1,273,181</u>	<u>\$ 135,903</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
1,067,365	-	-	-
(571,903)	-	-	-
<u>\$ 18,290,462</u>	-	-	-

**CITY OF MC MINNVILLE, OREGON**  
**SCHEDULE OF PROPERTY TAX TRANSACTIONS**  
**Year Ended June 30, 2007**

	<u>Tax Year</u>	<u>Uncollected July 1, 2006</u>	<u>Levy as Extended by Assessor</u>	<u>Discounts Allowed</u>
Current year	2006-07	\$ -	\$ 9,978,850	\$ (244,006)
Prior years	2005-06	592,043		
	2004-05	111,881	-	-
	2003-04	63,888	-	-
	2002-03	31,887	-	-
	2001-02	11,058	-	-
	2000-01 and prior years	32,447	-	-
Total prior years		843,204	-	-
		<u>\$ 843,204</u>	<u>\$ 9,978,850</u>	<u>\$ (244,006)</u>
Reconciliation of property taxes receivable by fund:				
General Fund				\$ 273,794
Special Revenue Fund Type:				
Fire Fund			\$ 90,249	
Parks and Recreation Fund			91,638	
Capital Improvement Fund			34,235	
Total Special Revenue Fund Type				216,122
Debt Service Fund				61,204
				<u>\$ 551,120</u>
Reconciliation of property tax collections to the fund financial statements:				
Collections				\$ 9,551,454
Adjustment to modified accrual basis				189,605
Total property tax revenue on the fund financial statements				<u>\$ 9,741,059</u>



<u>Interest</u>	<u>Adjustments</u>	<u>Collections</u>	<u>Uncollected June 30, 2007</u>
\$ 7,612	\$ (176,392)	\$ (9,258,334)	\$ 307,730
14,059	(341,782)	(153,958)	110,362
9,122	(925)	(60,674)	59,404
9,410	(959)	(43,500)	28,839
6,985	(1,089)	(27,095)	10,688
1,094	(1,986)	(3,102)	7,064
<u>1,872</u>	<u>(2,495)</u>	<u>(4,791)</u>	<u>27,033</u>
<u>42,542</u>	<u>(349,236)</u>	<u>(293,120)</u>	<u>243,390</u>
<u>\$ 50,154</u>	<u>\$ (525,628)</u>	<u>\$ (9,551,454)</u>	<u>\$ 551,120</u>

**CITY OF MCMINNVILLE, OREGON**  
**SCHEDULE OF ACCOUNTABILITY FOR INDEPENDENTLY ELECTED OFFICIALS**  
**June 30, 2007**

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