

OTHER FINANCIAL SCHEDULES

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- Schedule of Property Tax Transactions
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CITY OF MCMINNVILLE, OREGON
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
Year Ended June 30, 2006

	Federal CFDA Number	Grant Period	Grant Identification Number	Total Grant Award
U.S. Department of Justice:				
Oregon State Police:				
Local Law Enforcement Block Grant	16.592	10/04 - 9/05	03-LB-BX-03-463	7,216
Local Law Enforcement Block Grant - program income	16.592	10/04 - 9/05	03-LB-BX-03-463	109
Oregon State Police:				
Local Law Enforcement Block Grant	16.592	10/05 - 9/06	04-LB-BX-04-457	3,410
Local Law Enforcement Block Grant - program income	16.592	10/05 - 9/06	04-LB-BX-04-457	36
Bureau of Justice Assistance:				
Bulletproof Vest Partnership Grant	16.607	5/05 - 10/09	2005-05025902	7,594
Bulletproof Vest Partnership Grant	16.607	5/06 - 10/10	2006-06134200	3,478
Department of Health and Human Resources:				
Health Resources and Services Administration:				
Office of Rural Health Policy				
Rural Access to Emergency Devices Grant	93.259	09/03 - 08/06	6-H3DRH01262-03-02	3,600
U.S. Department of Housing and Urban Development:				
Oregon Housing and Community Service:				
Oregon Community Development Block Grant	14.228 **	10/03 - 9/05	HR 309	300,000
Oregon Economic and Community Development Department:				
Oregon Community Development Block Grant	14.228 **	3/04 - 3/07	C03024	<u>600,000</u>
Total				<u><u>\$ 925,443</u></u>

** Major program

Note 1. Basis of Presentation - The discretely presented component unit, McMinnville Water and Light Department (Department), received no federal grants for the period ended June 30, 2006. 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. Subrecipients - Of the federal expenditures presented in this schedule, the City has one subrecipient. The City passes through to the Yamhill County Affordable Housing Corporation the Oregon Community Development Block Grant received from Oregon Housing and Community Service.

Receivable (Deferred Revenue) June 30, 2006	Revenues		Expenditures		
	Current Year	Total Project to Date	Current Year	Total Project to Date	Unexpended Balance June 30, 2006
-	4,963	6,995	4,963	6,995	221
-	-	-	-	-	109
-	3,410	3,410	3,410	3,410	-
-	36	36	36	36	-
-	5,500	5,500	5,500	5,500	2,094
-	-	-	-	-	3,478
-	-	-	-	-	3,600
-	101,653	300,000	101,653	300,000	-
<u>49,774</u>	<u>594,789</u>	<u>596,566</u>	<u>594,789</u>	<u>596,566</u>	<u>3,434</u>
<u>\$ 49,774</u>	<u>\$ 710,351</u>	<u>\$ 912,507</u>	<u>\$ 710,351</u>	<u>\$ 912,507</u>	<u>\$ 12,936</u>

CITY OF MCMINNVILLE, OREGON
SCHEDULE OF FUTURE DEBT SERVICE REQUIREMENTS
June 30, 2006

Fiscal Year of Maturity	Transportation Bonds Issued October 1, 1996 3.9 - 5.0%		General Obligation Refunding Bonds Issued March 1, 1997 3.75 - 4.95%		Park System Improvement Bonds Issued August 1, 2001 4.50 - 5.00%		Total Governmental Activity General Obligation Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
	2006-07	\$ 905,000	\$ 22,625	\$ 170,000	\$ 8,415	\$ 355,000	\$ 383,865	\$ 1,430,000
2007-08	-	-	-	-	375,000	367,440	375,000	367,440
2008-09	-	-	-	-	390,000	350,229	390,000	350,229
2009-10	-	-	-	-	410,000	332,228	410,000	332,228
2010-11	-	-	-	-	430,000	313,328	430,000	313,328
2011-12	-	-	-	-	450,000	293,527	450,000	293,527
2012-13	-	-	-	-	470,000	272,828	470,000	272,828
2013-14	-	-	-	-	490,000	250,983	490,000	250,983
2014-15	-	-	-	-	510,000	227,729	510,000	227,729
2015-16	-	-	-	-	535,000	202,902	535,000	202,902
2016-17	-	-	-	-	565,000	176,361	565,000	176,361
2017-18	-	-	-	-	590,000	148,205	590,000	148,205
2018-19	-	-	-	-	620,000	118,250	620,000	118,250
2019-20	-	-	-	-	650,000	86,500	650,000	86,500
2020-21	-	-	-	-	685,000	53,125	685,000	53,125
2021-22	-	-	-	-	720,000	18,000	720,000	18,000
	<u>\$ 905,000</u>	<u>\$ 22,625</u>	<u>\$ 170,000</u>	<u>\$ 8,415</u>	<u>\$ 8,245,000</u>	<u>\$ 3,595,500</u>	9,320,000	3,626,540
Add:								
Certificate of participation payable - fire self contained breathing apparatus							40,000	1,520
Certificate of participation payable - public safety equipment							585,000	42,537
Certificate of participation premium - public safety equipment							3,176	-
Note payable - Elliott property							103,628	13,585
Capital lease payable - peer court van							3,425	111
Add: sewer system revenue refunding bond premium							-	-
Less: deferred amount on sewer revenue bond refunding							-	-
							<u>\$ 10,055,229</u>	<u>\$ 3,684,293</u>

Sewer System Revenue Refunding Bonds (Parity Obligation) Issued February 13, 2004 3.0 - 5.0%		Sewer System Revenue OECD - W/WWF Note (Subordinate Obligation) Issued April 12, 2000 5.25%	
Principal	Interest	Principal	Interest
\$ 2,100,000	\$ 836,063	\$ 384,091	\$ 87,007
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	92,462	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
19,895,000	<u>\$ 3,600,250</u>	<u>\$ 1,657,272</u>	<u>\$ 222,910</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
1,228,477	-	-	-
(658,228)	-	-	-
<u>\$ 20,465,249</u>	-	-	-

CITY OF MCMINNVILLE, OREGON
SCHEDULE OF PROPERTY TAX TRANSACTIONS
Year Ended June 30, 2006

	Tax Year	Uncollected July 1, 2005	Levy as Extended by Assessor	Discounts Allowed
Current year	2005-06	\$ -	\$ 9,316,566	\$ (231,123)
Prior years	2004-05	341,293	-	-
	2003-04	126,506	-	-
	2002-03	74,194	-	-
	2001-02	35,000	-	-
	2000-01	10,456	-	-
	1999-00 and prior years	28,234	-	-
Total prior years		615,683	-	-
		\$ 615,683	\$ 9,316,566	\$ (231,123)
Reconciliation of property taxes receivable by fund:				
General Fund				\$ 390,773
Special Revenue Fund Type:				
Fire Fund			\$ 122,522	
Parks and Recreation Fund			151,429	
Capital Improvement Fund			66,316	
Total Special Revenue Fund Type				340,267
Debt Service Fund				112,164
				\$ 843,204
Reconciliation of property tax collections to the fund financial statements:				
Collections - full accrual basis				\$ 8,820,694
Adjustment to modified accrual basis				(89,081)
Total property tax revenue on the fund financial statements				\$ 8,731,613

<u>Interest</u>	<u>Adjustments</u>	<u>Collections</u>	<u>Uncollected June 30, 2006</u>
\$ 7,419	\$ (11,575)	\$ (8,489,244)	\$ 592,043
15,845	(11,569)	(233,688)	111,881
11,607	(6,828)	(67,397)	63,888
12,078	(2,618)	(51,767)	31,887
8,356	(10,186)	(22,112)	11,058
1,199	(8,926)	4,982	7,711
<u>2,115</u>	<u>(44,145)</u>	<u>38,532</u>	<u>24,736</u>
<u>51,200</u>	<u>(84,272)</u>	<u>(331,450)</u>	<u>251,161</u>
<u>\$ 58,619</u>	<u>\$ (95,847)</u>	<u>\$ (8,820,694)</u>	<u>\$ 843,204</u>

CITY OF MCMINNVILLE, OREGON
SCHEDULE OF ACCOUNTABILITY FOR INDEPENDENTLY ELECTED OFFICIALS
June 30, 2006

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