

RESOLUTION NO. 61

WHEREAS, in the course of annual audits of the books and records and accounts of the City of Brookings it has been developed and brought to the attention of the city administration that through inadvertence and also lack of communication and misunderstanding between departments of the city government and the City Recorder various city expenditures which were entirely proper and legal but, by reason of such inadvertence and lack of communication, were charged to the wrong accounting fund; and

WHEREAS, it is necessary and desirable that bookkeeping entries be made in order to adjust and correct the inadvertent charges to the wrong accounts so that the books may properly and accurately reflect the true condition; and

WHEREAS, in each instance the various items and charges were properly chargeable against the General Fund and not against the specialized funds and it is necessary, therefore, to make the charges against the General Fund and credit the various special funds; and

WHEREAS, none of such entries will involve any paying out of money but will be a matter of bookkeeping entries within the City's books,

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Brookings in regular session on December 13, 1960 that the City Recorder be and he hereby is authorized and empowered and directed to forthwith make the following adjustment entries in the books and accounts of the City of Brookings:

- ✓ 1. Make a bookkeeping entry transferring from the General Fund to Sewer District No. 2 the sum of \$849.65.

2. Make a bookkeeping entry transferring from the General Fund to Sewer District No. 4 the sum of \$5,928.73. ✓

3. Make a bookkeeping entry transferring from the General Fund to Sewer District No. 7 the sum of \$294.00. ✓

4. Make a bookkeeping entry transferring from the General Fund to Sewer District No. 8 the sum of \$21.00. ✓

5. Make a bookkeeping entry transferring from the General Fund to Sewer District No. 9 the sum of \$14.00. ✓

6. Make a bookkeeping entry transferring from the General Fund to the State Gasoline Tax Street Fund the sum of \$12,445.02. ✓

12/31/60
entry made
ADOPTED by the Council of the City of Brookings, Oregon, this 13th day of December, 1960.

SUBMITTED to and approved by the Mayor of the City of Brookings, Oregon, this 13th day of December, 1960.

C. F. Campbell
Mayor

ATTEST:

R. B. Cavers
City Recorder