

CITY OF THE DALLES

THE DALLES, OREGON

AUDIT REPORT

JUNE 30, 1975

NELSON *and* ROOPER
Certified Public Accountants

106 EAST 4TH STREET
THE DALLES, OREGON 97058

CITY OF THE DALLES, OREGON

Officers and Members of Council

June 30, 1975

Donnell J. Smith	Mayor	1601 E. 20th Street The Dalles, Oregon
Delbert M. Cesar	City Manager	313 Court Street The Dalles, Oregon
John B. Thomas	Clerk-Treasurer	313 Court Street The Dalles, Oregon
Ronald M. Somers	Municipal Judge	313 Court Street The Dalles, Oregon
Charles A. Phipps	City Attorney	313 Court Street The Dalles, Oregon
Milton Skov	Councilman at Large	622 W. 7th Place The Dalles, Oregon
Phillip Hammond	Councilman	1415 Jordan Street The Dalles, Oregon
Frank Adams	Councilman	1616 Nevada Street The Dalles, Oregon
Ray P. Matthew	Councilman	P. O. Box 419 The Dalles, Oregon
John H. Lundell	Councilman	218 W. 4th Street The Dalles, Oregon

CITY OF THE DALLES, OREGON

REPORT OF AUDIT

June 30, 1975

TABLE OF CONTENTS

	<u>No. of Pages</u>
Officer and Members of the Council	1
Letter of Transmittal	1
Comments	7
<u>GENERAL FUND</u>	
EXHIBIT A-1 Balance Sheet	1
EXHIBIT A-2 Statement of Changes in surplus	1
EXHIBIT A-3 Statement of Revenues and Beginning Balances Compared with Budget Estimates	1
EXHIBIT A-4 Statement of Expenditures Compared with Budget Estimates	8
<u>WATER FUND</u>	
EXHIBIT B-1 Balance Sheet	1
EXHIBIT B-2 Statement of Changes in Surplus and Statement of Revenues and Beginning Balances Compared with Budget Estimates	1
EXHIBIT B-3 Statement of Expenditures Compared with Budget Estimates	2
EXHIBIT B-4 Statement of Income and Expenses (Near Utility Basis)	1
EXHIBIT B-5 Reconciliation of Difference	1

SEWAGE TREATMENT FUND

EXHIBIT C-1	Balance Sheet	1
EXHIBIT C-2	Statement of Changes in Surplus and Statement of Revenues and Beginning Balances Compared with Budget Estimates	1
EXHIBIT C-3	Statement of Expenditures Compared with Budget Estimates	2

PUBLIC WORKS FUND (also State Tax Street Fund)

EXHIBIT D-1	Balance Sheet	1
EXHIBIT D-2	Statement of Changes in Surplus, and Statement of Revenues and Beginning Balance Compared with Budget Estimates	1
EXHIBIT D-3	Statement of Expenditures Compared with Budget Estimates	2

AIRPORT FUND

EXHIBIT E-1	Balance Sheet with Details of Changes in Surplus	1
EXHIBIT E-2	Statement of Revenues, Expenditures and Beginning Balances Compared with Budget Estimates	1

PARKS AND RECREATION FUND

EXHIBIT F-1	Balance Sheet and Statement of Changes in Surplus	1
EXHIBIT F-2	Statement of Revenues, Expenditures and Beginning Balances Compared with Budget Estimates	2

RURAL FIRE DISTRICT FUND

EXHIBIT G-1	Balance Sheet and Statement of Revenues and Beginning Balances Compared with Budget Estimates	1
EXHIBIT G-2	Statement of Expenditures Compared with Budget Estimates	1

IMPROVEMENT FUND

EXHIBIT H-1	Balance Sheet and Statement of Changes in Surplus	1
EXHIBIT H-2	Statement of Revenues and Expenditures	1

	No	No. of <u>Pages</u>
EXHIBIT H-3 Statement of Receipts, Disbursements and Beginning Balances Compared with Budget Estimates	1	
EXHIBIT H-4 Reconciliation of Cash with Accrual Basis	1	
<u>SPECIAL SEWER FUND</u>		
EXHIBIT I-1 Balance Sheet and Statement of Revenues, Expenditures and Beginning Balances Compared with Budget Estimates	1	
<u>SPECIAL TWO MILL LEVY FUND</u>		
EXHIBIT I-2 Balance Sheet and Statement of Revenues, Expenditures and Beginning Balances Compared with Budget Estimates	1	
<u>PARKS AND RECREATION SPECIAL FUND</u>		
EXHIBIT I-3 Balance Sheet and Statement of Revenues, Expenditures and Beginning Balances Compared with Budget Estimates	1	
<u>AMBULANCE SPECIAL FUND</u>		
EXHIBIT I-4 Balance Sheet and Statement of Revenues, Expenditures and Beginning Balances Compared with Budget Estimates	1	
<u>FIRE EQUIPMENT SPECIAL FUND</u>		
EXHIBIT I-5 Balance Sheet and Statement of Revenues, Expenditures and Beginning Balances Compared with Budget Estimates	1	
<u>PUBLIC WORKS EQUIPMENT SPECIAL FUND</u>		
EXHIBIT I-6 Balance Sheet and Statement of Revenues, Expenditures and Beginning Balance Compared with Budget Estimates	1	
<u>CIVIC CENTER SPECIAL FUND</u>		
EXHIBIT I-7 Balance Sheet and Statement of Revenues, Expenditures and Beginning Balance Compared with Budget Estimates	1	
<u>OFF-STREET PARKING FUND</u>		
EXHIBIT I-8 Balance Sheet and Statement of Revenues, Expenditures and Beginning Balance Compared with Budget Estimates	1	
<u>REVENUE SHARING FUND</u>		
EXHIBIT I-9 Balance Sheet and Statement of Changes in Reserves	1	

	<u>No. of Pages</u>
EXHIBIT I-10 Statement of Revenues, Expenditures, and Beginning Balance Compared with Budget Estimates	1
<u>WATER DEPARTMENT CAPITAL RESERVE FUND</u>	
EXHIBIT I-11 Balance Sheet and Statement of Revenues, Expenditures and Beginning Balance Compared with Budget Estimates	1
<u>UNEMPLOYMENT INSURANCE FUND</u>	
EXHIBIT I-12 Balance Sheet and Statement of Revenues, Expenditures and Beginning Balance Compared with Budget Estimates	1
<u>LIBRARY CONSTRUCTION FUND</u>	
EXHIBIT J-1 Balance Sheet and Statement of Revenues, Expenditures and Beginning Balance Compared with Budget Estimates	1
<u>SEWAGE TREATMENT PLANT CONVERSION CONSTRUCTION FUND</u>	
EXHIBIT J-2 Balance Sheet and Statement of Revenues and Expenditures Cumulative to Date	1
EXHIBIT J-2a Statement of Revenues, Expenditures and Beginning Balances Compared with Budget Estimates	1
<u>ALL FUNDS</u>	
EXHIBIT K-1 Combined Balance Sheet	1 (double)
EXHIBIT K-1a Combined Balance Sheet - Special Purpose Funds	1
EXHIBIT K-2 Combined Statement of Changes in Surplus	1 (double)
EXHIBIT K-3 Summary Statement of Cash and Security Therefor	2
EXHIBIT K-4 Summary Statement of Revenues, Expenditures and Beginning Balances Compared with Budget Estimates	3
EXHIBIT K-5 Statement of Taxes Assessed, Received and Receivable	1
EXHIBIT K-6 Statement of Bond Transactions	1
EXHIBIT K-7 Statement of Future Requirements for Bonds	3
EXHIBIT K-8 Schedule of Insurance in Force	1 (double)
EXHIBIT K-9 Schedule of Surety Bonds	1
EXHIBIT K-10 Statement of General Fixed Assets	1

NELSON ^{and} ROOPER
Certified Public Accountants

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WILLIAM S. ROOPER, c.p.a.

Telephone (503) 296-9131
COLONIAL BUILDING
106 EAST 4th STREET
THE DALLES, OREGON 97058

September 25, 1975

Honorable Mayor and Members of the Council
City of The Dalles
The Dalles, Oregon

Gentlemen:

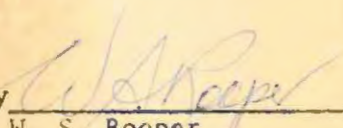
We have examined the accounts and records of the City of The Dalles, Oregon, for the fiscal year ended June 30, 1975. The examination was conducted in accordance with generally accepted municipal auditing standards and with those prescribed by Oregon Law (O.R.S. 297.630) and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The amounts shown on the Statement of General Fixed Assets and the Water Utility Fund Balance Sheet as Fixed Assets represent an accumulation of additions, less sales and retirements. Since no fixed asset register is maintained by the City, we are in no position to express an opinion on these values as shown on the various balance sheets.

In our opinion, subject to the above comments on fixed assets, the attached financial statements and related schedules present fairly the financial position of the various funds of the City of The Dalles at June 30, 1975, and the financial transactions for the year ended on that date, in accordance with generally accepted municipal accounting principles applied on a basis consistent with that of the preceding year.

Yours very truly,

NELSON AND ROOPER
Certified Public Accountants

by 
W. S. Rooper

CITY OF THE DALLES, OREGON

COMMENTS

Accounting Method

The accounting records of the City of The Dalles are maintained on a modified accrual basis, with the most important revenues being recorded when earned and expenditures being recorded when incurred. Accounting records for the City's utilities and other enterprises are maintained on a full accrual basis.

Fund Balance Sheets

We have shown individual fund balance sheets in addition to a combined balance sheet for all funds (Exhibit K-1). Comments on the balance sheet items follow:

Cash on Hand and in Banks - \$1,014,297.96

Exhibit K-3 sets out a detailed breakdown of cash.

The amounts on deposit at the various banks were adequately secured as of June 30, 1975 and at other times during the year by collateral as required by state law.

Cash with County Treasurer - \$6,815.06

This represents tax receipts that had not been physically transferred to the City at June 30, 1975. They have been included in revenue.

Taxes Receivable - \$108,306.24

A breakdown by years and other details is shown in Exhibit K-5. These taxes are fully reserved and are included in revenue only when received.

Assessments Receivable - \$857,640.84

The individual fund balance sheet for the Improvement Fund shows the breakdown of this amount as to bonded and non-bonded assessments receivable. The bonded liens are under good control and for the most part are current.

Assessments Receivable - cont'd.

The non-bonded liens are under good control also, but the delinquencies are more serious. Several of the more seriously delinquent accounts should be foreclosed or action taken to collect. Advance assessments are reserved from revenue until the project is completed and a final assessment is made. (See below.)

Accounts Receivable - \$117,939.26

Water and sewer charges due as of June 30, 1975 amounted to \$19,411.68 and are well controlled, with few delinquencies. Miscellaneous accounts receivable, amounting to \$31,690.29, represent charges for various services made by the City, such as ambulance charges, auditorium rental, water taps and service connects, street services, etc. These accounts need more attention in order to improve collections. \$66,837.29 is due the Improvement Fund for the City's share of Parking District No. 2, and will be budgeted and paid over a period of years.

Work in Progress - \$595,478.49

This represents the costs accumulated against various jobs in progress at June 30, 1975, as compiled by the Public Works Office. Some jobs, such as Parking District No. 1, are completed but the final assessment has not been made.

Due from Other Funds - \$179,819.92 (See Due to Other Funds also)

As of June 30, 1975, the Improvement Fund, Water Fund, Public Works Fund, and Parks Fund had their cash accounts overdrawn. These have been shown as loans or advances from the other funds. The details by funds are shown on the individual fund balance sheets. By law, these advances must be repaid within the next fiscal year.

Estimated Assessments - \$819,555.94

See Assessments Receivable above. These assessments were made in advance of construction in order to get funds for construction of the East Side Sewer project and Parking Districts No. 1 and No. 2. Parking District No. 1 has been completed for some time but the final assessment has not been made.

Fixed Assets - \$7,204,509.42

As mentioned in our letter, this figure is an accumulation of additions, less sales and retirements through the years. It means very little, as the City maintains no fixed asset records. An appraisal was made as of November 28, 1969, by the U. S. Appraisal Co. for insurance purposes, which shows values of buildings and equipment that could or should be covered by fire insurance. Costs of streets, sewer and water mains and sidewalks have been dropped from the compilation as they serve little if any purpose.

Bonds Payable - \$937,000.00

Exhibits K-6 and K-7 set out in detail these bonds and due dates. The total bonded debt is within the legal debt limits set by State law. During the year \$310,000 in Sewage Treatment Bonds were redeemed from excess funds in the Sewage Treatment Plant Conversion Construction Fund. It is expected

Assessments Receivable - cont'd.

that additional bonds will be redeemed when the final payment is received on the construction grant from the U.S.A. This has been held up due to problems with the roof on the new building.

Deposits and Prepayments - \$3,088.76

Unused gift for Sorosis Park Development	30.00
Meter deposits - Water Fund	1,475.50
Deposits on street cut permits	150.00
Unused balance of gift for library books	<u>1,433.26</u>
	<u>3,088.76</u>

Accounts Payable - \$24,445.23

Payments for regular June bills, which were paid in July, have been shown as outstanding checks reducing the bank balance rather than as accounts payable. The above amount represents invoices received too late to be included with the regular June bills.

Installment Contracts - None

Prior year contracts were liquidated during the year and no new contracts were entered into. The Frantz industrial tract was sold to Port of The Dalles who assumed the unpaid balance on that contract.

Accrued Interest - \$5,288.54Warrants Payable - \$213,077.12

In order to finance construction projects the Improvement Fund sold interest bearing warrants to the First National Bank. Although they were issued for a two year term, some were redeemed during the year and interest has accrued on the balance. See Exhibit H-4.

Revenues and Expenditures

Exhibit K-4 shows in summary form the difference between budgeted revenues and expenditures and actual revenues and expenditures. The details are shown in exhibits following the balance sheets for each individual fund.

Although, the Library and Comprehensive Planning departments overspent their budget, the General Fund as a whole, spent less than was budgeted. The Public Works Fund and Parks and Recreation Fund, however, overspent their budget by \$32,027.51 and \$30,355.51 respectively. In the case of the Public Works Fund, this overexpenditure was more than overcome by increases in Work in Progress which will be recovered in future years. The Parks and Recreation overexpenditure is expected to be made up in 1975-76 by receipt of Bureau of Outdoor Recreation grants reimbursing the City for costs of the Sorosis Park Restroom and Thompson Park improvements.

Oregon Budget Law prohibits overexpenditures of the budget by line items as adopted. The following line items as adopted were overspent during the year:

General Fund Administration Dept.	Supplies & Maint.	over	297.19
General Fund Legal and Judiciary Dept.	Personal Services	over	105.70
General Fund Legal and Judiciary Dept.	Supplies & Maint.	over	8.19
General Fund Fire Dept.	Personal Services	over	1,764.11
General Fund Library Dept.	Supplies & Maint.	over	2,400.77
General Fund Library Dept.	Debt Service	over	2,515.79
General Fund Comp. Planning	Supplies & Maint.	over	647.77
General Fund Comp. Planning	Capital Outlay	over	680.54
Water Fund	Personal Services	over	6,807.68
Water Fund	Supplies & Maint.	over	7,614.32
Water Fund	Debt Service	over	10.00
Water Fund	Capital Outlay	over	4,487.53
Public Works Fund	Supplies & Maint.	over	29,675.97
Public Works Fund	Transfers out	over	2,636.02
Public Works Fund	Capital Outlay	over	2,640.42
Parks & Recreation Fund	Personal Services	over	6,361.00
Parks & Recreation Fund	Capital Outlay	over	28,015.59
Improvement Fund	Warrants Payable	over	3,240.82
Improvement Fund	Sidewalk Improvements	over	1,416.36

Operating Contingencies

New roof on old library building	1,395.00
Historical study of downtown The Dalles	625.00
Improvements to Court St. parking lot	<u>2,685.29</u>
Total Contingencies expenditures (All were authorized by Council)	<u>4,705.29</u>

In addition to the actual expenditures above, \$10,350.00 was transferred from the original budget figure for operating contingencies for the General Fund to various General Fund departments, and \$15,653.00 was transferred from Public Works contingencies to other sections of the Public Works Fund budget.

Public Works Fund or State Tax Street Fund

This fund handles street and sewer maintenance and in addition contracts for most of the City's improvement projects. The State Gas Tax allocation is to be used only for street construction and maintenance, and some cities keep it in a separate fund in order to show its expenditure for that purpose. Our analysis of expenditures shows that the City consistently spends more for construction and maintenance of streets than they receive from the State Gas Tax allocation so that there are no funds subject to recovery by the State under O. R. S. 366.814 (2). See prior comments regarding overexpenditures of this years budget.

Water Fund

Generally accepted accounting principles contemplate a utility such as the Water Fund being kept in accord. This is not being done; therefore, it is not feasible to present an operating statement on that basis. We have done the next best thing on Exhibits B-4 and B-5 by eliminating known capital outlay and bond redemptions from the expenses and adding an estimate for depreciation. The expenses have been reclassified in accordance with job cost records. Applications have been filed with the U.S.A. for disaster relief funds to assist with the cost of repairs to the water system caused by floods in January 1974. Part of the work in progress shown in this fund will be paid for from these disaster grants.

Improvement Fund

The Statement of Budget Comparisons (Exhibit H-3) does not show the full operation of this fund, so we have included Exhibits H-2 and H-4 to complete the picture. Exhibit H-2 contemplates the operation of the fund as a financing operation, with all expenditures for projects recoverable from property owners or from other city funds. On this basis, the problem is to collect the assessments and to insure that the interest charged amounts to more than the interest paid. The billing and collecting costs are paid for by the General Fund.

To be technically correct, this fund is a combination of many funds-- each small fund being one improvement project or special assessment district. To carry this out to its full concept would involve recording each bond issue, each warrant and each collection of principal and interest to each particular project. Individual records are kept on each assessment but other items are lumped together.

This fund has built up a surplus over the years amounting to \$179,469.72. As it does not seem necessary to have a surplus in this fund, procedures should be explored for transferring all or part of this amount to the General Fund or Public Works Fund.

Special Two Mill Levy Fund

In June 1963, the people voted a special levy to help pay for the City's share of street and sidewalk construction costs. The 1966-67 levy was the last year authorized and this levy was not renewed. All prior taxes have now been collected or written off by Wasco County.

Parks and Recreation Fund

An increase to \$93,692.00 in the special tax levy for this fund was approved by the voters in 1972 beginning with the 1972-73 tax levy. See prior comments regarding overexpenditures of this years budget.

Ambulance Special Fund

See Exhibit I-4 for note regarding this fund. Records of receipts and disbursements as per Exhibits A-3 and A-4 are summarized as follows:

Ambulance Special Fund, Cont'd.

Receipts - collections of ambulance fees		15,153.23
Expenditures - Fire-Ambulance Dept.		
Standby charges paid to firemen	8,554.97	
Operating Expenses - gas, oil, etc.	<u>2,537.77</u>	<u>11,092.74</u>
Excess of receipts over expenditures		<u>4,060.54</u>

A transfer of \$3,500.00 was made from the General Fund to the Ambulance Special Fund this fiscal year.

Public Works Equipment Special FundFire Equipemnt Special FundParks and Recreation Special FundUnemployment Insurance Reserve FundSpecial Sewer FundCivic Center Special FundWater Department Capital Reserve FundOff-Street Parking Fund

See Exhibits I-1 through I-12 for notes regarding the establishment and purpose of these funds.

Revenue Sharing Fund

We have expanded the scope of our audit to include the additional items required by the "Audit Guide and Standards for Revenue Sharing Recipients". Exhibits I-9 and I-10 present fairly the results of operation and status of the Revenue Sharing Fund as of June 30, 1975. We did note some differences between the above Exhibits and the reports filed with the Federal Government as follows;

1. Actual Use Report for 1974-75. Due to audit adjustments the Actual Use Report does not include \$10,591 expenditures made in 1974-75.
2. Planned Use Report 1974-75. Amounts budgeted for street work were \$57,115 more than shown on the Planned Use Report.
3. Census Report R.S.9 1974-75. Actual property taxes received were \$1,282 more than shown on the Census Report.

GENERAL COMMENTS

Two lawsuits are in progress involving the City and/or the Police Department. No adverse effect on the City's financial status is expected from either suit.

We have mentioned above a few suggestions as to improvements that could be made. We list them again below:

1. Continue efforts to clear out uncollectible and city-owned assessments.
2. Set up and keep up to date a fixed asset record.
3. More and better collection efforts on the miscellaneous accounts receivable. A procedure for regular re-billing and review needs to be instituted.
4. Although some budget transfers were made at year end to cover overexpenditures, several more should have been made. See page 3 of these comments.

Generally, however, we found the accounting records well kept and reasonably adequate. Internal control procedures could be improved, but are limited by the size of the office staff. Budget and tax levy preparation procedures for 1974-75 and 1975-76 were in compliance with statutory provisions except that the Off-Street Parking Fund, the Public Employees Program the CETA II Program, and the Water Department Capital Reserve Fund were not budgeted for 1973-74 nor 1974-75.

The Public Employees Program and the CETA II Program administered by the State of Oregon for the U.S.A. have not been budgeted and reimbursements have been credited back against the account charged with the disbursement. This in effect, creates a special fund with no permanent record in the City books. Both those programs pertain to disadvantaged workers hired and trained by the City with the employment costs reimbursed by Federal funds. One P.E.P. Program was discontinued in June 1974 and after several months of haggling, the City was reimbursed \$8,157.07 instead of having to pay \$2,956.39 as was reported in our 1973-74 audit report. The other P.E.P. Program was discontinued in December 1974 with the final claim being paid in January 1975. The CETA II Program began in February 1975 and monthly claims are current. We have examined the monthly reports required under these programs and have test checked the computations involved. We believe the City has complied with the requirements of these programs.

An analysis of receipts and disbursements follows:

Receipts - Federal, State Gants

Prior years P.E.P.	8,157.07	
Current years P.E.P.	2,388.06	
Current years CETA II	<u>9,804.34</u>	<u>20,349.47</u>

Disbursements:

Police - Regular Salaries	2,306.98
Police - Payroll Expense	81.08
Communications - Regular Salaries	2,439.84
Communications - Payroll Expense	343.95
Water Fund - Regular Salaries	6,261.60
Water Fund - Payroll Expense	<u>758.95</u>

Total Disbursements

12,192.40

We must commend the City Clerk-Treasurer on his diligence in investing temporarily idle City moneys. A total of \$112,522.78 was collected this year on time deposit certificates and savings accounts. This is in excess of 10% of the average amounts invested.

Throughout the course of our engagement, the excellent cooperation afforded us by the manager, the clerk-treasurer, indeed by all the City employees with whom we worked, was extremely helpful and appreciated.

CITY OF THE DALLES, OREGONGENERAL FUNDBalance Sheet as of June 30, 1975ASSETS

Cash on hand and in banks	-	
Cash with County Treasurer	6,815.06	
Due from other funds for cash advanced	<u>170,476.74</u>	
Total Cash Available		177,291.80
Taxes receivable - Exhibit K-5	91,917.64	
Accounts receivable - miscellaneous	6,625.27	
Amount to be provided for bond redemption	<u>130,000.00</u>	<u>228,542.91</u>
<u>TOTAL ASSETS</u>		<u>405,834.71</u>

LIABILITIES, RESERVES AND SURPLUSLiabilities:

Accounts payable	-	
Deposits and prepayments	1,613.26	
Bonds payable - Exhibit K-6	<u>130,000.00</u>	
Total Liabilities		131,613.26

Reserves:

Reserved for taxes receivable	91,917.64	
Reserved for covered swim pool	<u>84.71</u>	
Total Reserves		92,002.35

<u>Surplus:</u> (Fund Balance) Exhibit A-2		<u>182,219.10</u>
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<u>TOTAL LIABILITIES, RESERVES AND SURPLUS</u>		<u>405,834.71</u>
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CITY OF THE DALLES, OREGON

GENERAL FUND

Statement of Changes in Surplus
for the Year Ended June 30, 1975

Surplus or Fund Balance as of July 1, 1974		252,633.45
Less: Excess of expenditure over revenues for fiscal 1974-75		
Revenues - Exhibit A-3	988,790.21	
Expenditures - Exhibit A-4 Page 8	<u>1,059,204.56-</u>	<u>70,414.35-</u>
Surplus or Fund Balance as of June 30, 1975		<u>182,219.10</u>

CITY OF THE DALLES, OREGONGENERAL FUND

Statement of Revenues and Beginning Balance
 Compared with Budget Estimates
for the Year Ended June 30, 1975

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
Beginning Balance	275,000.00	252,633.45	22,366.55-
<u>Revenues:</u>			
Property Taxes:			
Current	498,263.00	471,316.59	26,946.41-
Delinquent	40,000.00	69,332.28	29,332.28
Total Taxes	538,263.00	540,648.87	2,385.87
Other Revenues:			
Franchises	50,000.00	58,431.00	8,431.00
County share dog control	4,500.00	4,500.00	-
County share library	33,487.00	33,487.00	-
State liquor allocations	73,000.00	80,181.69	7,181.69
Gas tax refund	3,000.00	3,792.18	792.18
State cigarette tax allocations	29,000.00	28,032.34	967.66-
Fees and licenses	2,100.00	4,927.20	2,827.20
Permits	3,000.00	5,059.95	2,059.95
Parking meters	29,000.00	26,256.01	2,743.99-
Towing and abandoned cars	500.00	560.00	60.00
Ambulance service	13,175.00	15,153.28	1,978.28
Fire protection contracts	1,250.00	1,312.50	62.50
Court fines and forfeitures	55,000.00	62,746.32	7,746.32
Library fines and gifts	3,000.00	4,351.28	1,351.28
Misc. sales and service	7,000.00	20,451.09	13,451.09
Interest income	4,000.00	10,012.40	6,012.40
Land sales	4,000.00	25,259.56	21,259.56
Admin. fees from water fund	25,725.00	25,725.00	-
Admin. fees from sewer fund	11,200.00	11,200.00	-
Admin. fees from public works fund	9,250.00	9,250.00	-
Engineering fees from improvement fund	1,000.00	5,623.77	4,623.77
Admin. fee from Rural Fire District	7,000.00	7,000.00	-
Rec'd. from State/Fed. Gov't-Planning	3,430.00	4,828.77	1,398.77
Total Other Revenues	372,617.00	448,141.34	75,524.34
Total Revenues	910,880.00	988,790.21	77,910.21
<u>TOTAL REVENUES AND BEGINNING BALANCE</u>	<u>1,185,880.00</u>	<u>1,241,423.66</u>	<u>55,543.66</u>

CITY OF THE DALLES, OREGON

GENERAL FUND

Statement of Expenditures Compared with Budget Estimate
for the Year Ended June 30, 1975

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
<u>FINANCE AND GENERAL DEPARTMENT:</u>			
<u>Personal Services:</u>			
Regular salaries	33,180.00	32,474.96	705.04-
Temporary salaries	600.00	390.61	209.39-
Payroll expense	<u>7,132.00</u>	<u>6,581.58</u>	<u>550.42-</u>
Total Personal Services	<u>40,912.00</u>	<u>39,447.15</u>	<u>1,464.85-</u>
<u>Supplies and Maintenance:</u>			
Regular auditing	3,700.00	3,762.00	62.00
Accounting advisory service	100.00	-	100.00-
Special studies and reports	2,500.00	852.50	1,647.50-
Notices and publications	1,750.00	1,311.47	438.53-
Office supplies	4,000.00	7,360.34	3,360.34
Janitor supplies	1,000.00	1,752.72	752.72
Building maintenance	2,000.00	1,299.27	700.73-
Office equipment maintenance	1,500.00	1,570.55	70.55
Communications	4,000.00	4,024.89	24.89
Training and conferences	200.00	186.66	13.34-
Membership dues and subscriptions	2,500.00	2,204.80	295.20-
Insurance and bonds	25,000.00	26,590.74	1,590.74
Street and traffic light maint.	32,000.00	28,332.67	3,667.33-
Utilities	4,500.00	5,685.36	1,185.36
Legislative expense	2,500.00	2,292.63	207.37-
Retirement contributions	3,500.00	3,324.00	176.00-
Miscellaneous items	1,000.00	670.03	329.97-
Cash short	-	.12	.12
Mosquito control	2,860.00	2,860.00	-
City share of Museum	6,000.00	6,000.00	-
Employees cont. education	500.00	57.50	442.50-
Council of governments	2,400.00	2,400.00	-
Transfer in	<u>3,000.00</u>	<u>-</u>	<u>3,000.00-</u>
Total Supplies and Maintenance	<u>106,510.00</u>	<u>102,538.25</u>	<u>3,971.75-</u>
<u>Transfers:</u>			
Transfer to Parking Dist.	20,000.00	20,000.00	-
Transfer to Future Parking Dist.	9,000.00	9,000.00	-
Transfer to Unemployment Insurance	<u>10,000.00</u>	<u>10,000.00</u>	<u>-</u>
Total Transfers Out	<u>39,000.00</u>	<u>39,000.00</u>	<u>-</u>

GENERAL FUNDStatement of Expenditures Compared with Budget Estimate
for the Year Ending June 30, 1975

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
<u>FINANCE AND GENERAL DEPARTMENT, Con't:</u>			
<u>Capital Outlay:</u>			
Land acquisition and improvements	20,000.00	23,603.65	3,603.65
Buildings and additions	4,000.00	-	4,000.00-
Office equipment	1,000.00	324.00	676.00-
Major repairs and replacements	<u>10,000.00</u>	<u>7,494.44</u>	<u>2,505.56-</u>
Total Capital Outlay	<u>35,000.00</u>	<u>31,422.09</u>	<u>3,577.91-</u>
<u>Contingencies and Balances:</u>			
Operating contingencies	46,963.00	4,705.29	42,257.71-
Less budget transfers	<u>10,350.00-</u>	-	<u>10,350.00</u>
Contingencies budget adjusted	36,613.00		31,907.71-
Unappropriated balance	<u>45,000.00</u>	-	<u>45,000.00-</u>
Total Contingencies and Balance	<u>81,613.00</u>	<u>4,705.29</u>	<u>76,907.71-</u>
Total Departmental Expenditures	<u>303,035.00</u>	<u>217,112.78</u>	<u>85,922.22-</u>
<u>ADMINISTRATION DEPARTMENT:</u>			
<u>Personal Services:</u>			
Regular salaries	35,722.00	35,722.00	-
Temporary salaries	600.00	533.99	66.01-
Payroll expense	<u>6,235.00</u>	<u>5,663.79</u>	<u>571.21-</u>
Total Personal Services	<u>42,557.00</u>	<u>41,919.78</u>	<u>637.22-</u>
<u>Supplies and Maintenance:</u>			
Office supplies	350.00	400.04	50.04
Office equipment maintenance	150.00	48.32	101.68-
Vehicle parts and services	125.00	116.96	8.04-
Tires and tire repair	150.00	-	150.00-
Communications	500.00	878.20	378.20
Training and conferences	1,000.00	1,064.07	64.07
Membership dues and subscriptions	300.00	384.50	84.50
Miscellaneous	<u>50.00</u>	<u>30.10</u>	<u>19.90-</u>
Total Supplies and Maintenance	<u>2,625.00</u>	<u>2,922.19</u>	<u>297.19</u>
<u>Capital Outlay:</u>			
Office equipment	<u>850.00</u>	<u>648.00</u>	<u>202.00-</u>
Total Capital Outlay	<u>850.00</u>	<u>648.00</u>	<u>202.00-</u>
Total Departmental Expenditures	<u>46,032.00</u>	<u>45,489.97</u>	<u>542.03-</u>

CITY OF THE DALLES, OREGON

GENERAL FUND

Statement of Expenditures Compared with Budget Estimate
for the Year Ended June 30, 1975

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
<u>LEGAL AND JUDICIARY:</u>			
<u>Personal Services:</u>			
Regular salaries	6,186.00	6,186.00	-
Payroll expense	<u>2,810.00</u>	<u>2,915.70</u>	<u>105.70</u>
Total Personal Services	<u>8,966.00</u>	<u>9,101.70</u>	<u>105.70</u>
<u>Contractual Services:</u>			
Regular legal services	13,500.00	13,500.00	-
Special legal services	5,000.00	3,983.33	1,016.67-
Judicial services	<u>9,300.00</u>	<u>9,300.00</u>	<u>-</u>
Total Contractual Services	<u>27,800.00</u>	<u>26,783.33</u>	<u>1,016.67-</u>
<u>Supplies and Maintenance:</u>			
Office Supplies	125.00	90.31	34.69-
Communications	100.00	174.45	74.45
Training and conferences	210.00	147.35	62.65-
Membership dues and subscriptions	225.00	178.50	46.50-
Miscellaneous items	<u>75.00</u>	<u>152.58</u>	<u>77.58</u>
Total Supplies and Maintenance	<u>735.00</u>	<u>743.19</u>	<u>8.19</u>
Total Departmental Expenditures	<u>37,531.00</u>	<u>36,628.22</u>	<u>902.78-</u>
<u>POLICE DEPARTMENT:</u>			
<u>Personal Services:</u>			
Regular salaries	212,922.00	201,544.35	11,377.65-
Temporary salaries	11,000.00	12,146.90	1,146.90
Payroll expense	<u>45,702.00</u>	<u>46,278.16</u>	<u>576.16</u>
Total Personal Services	<u>269,624.00</u>	<u>259,969.41</u>	<u>9,654.59-</u>
<u>Supplies and Maintenance:</u>			
Food supplies and services	6,000.00	5,361.71	638.29-
Medical supplies and services	500.00	306.74	193.26-
Office supplies	800.00	794.53	5.47-
Special department supplies	3,500.00	3,493.11	6.89-
Building maintenance	800.00	1,306.73	506.73
Office equip	200.00	67.95	132.05-
Vehicle parts and service	5,000.00	7,566.29	2,566.29
Tires and tire repairs	2,500.00	2,040.00	460.00-
Gas, oil, diesel, etc.	20,000.00	10,004.16	9,995.84-
Communications	3,800.00	3,747.56	52.44

CITY OF THE DALLES, OREGON

GENERAL FUND

Statement of Expenditures Compared with Budget Estimate
for the Year Ended June 30, 1975

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
<u>POLICE DEPARTMENT, Con't:</u>			
<u>Supplies and Maintenance, Con't.:</u>			
Training and conferences	1,000.00	734.65	265.35-
Membership dues and subscriptions	200.00	134.00	66.00-
Clothing and laundry	3,500.00	5,956.24	2,456.24
Miscellaneous items	700.00	337.64	362.36-
Total Supplies and Maintenance	<u>48,500.00</u>	<u>41,851.31</u>	<u>6,648.69-</u>
<u>Capital Outlay:</u>			
Buildings and additions	5,000.00	207.70	4,792.30-
Passenger vehicles	12,500.00	-	12,500.00-
Other machinery and equipment	1,200.00	600.00	600.00-
Total Capital Outlay	<u>18,700.00</u>	<u>807.70</u>	<u>17,892.30-</u>
Total Departmental Expenditures	<u>336,824.00</u>	<u>302,628.42</u>	<u>34,195.58-</u>
<u>POLICE METER DEPARTMENT:</u>			
<u>Personal Services:</u>			
Regular salaries	5,834.00	5,681.16	152.84-
Temporary salaries	4,250.00	3,801.00	449.00-
Payroll expense	1,429.00	1,892.93	463.93
Total Personal Services	<u>11,513.00</u>	<u>11,375.09</u>	<u>137.91-</u>
<u>Supplies and Maintenance:</u>			
Office supplies	800.00	685.14	114.86-
General equipment maintenance	1,000.00	1,002.67	2.67
Communications	500.00	450.00	50.00-
Clothing and laundry	225.00	259.40	34.40
Miscellaneous items	100.00	56.35	43.65-
Total Supplies and Maintenance	<u>2,625.00</u>	<u>2,453.56</u>	<u>171.44-</u>
Total Departmental Expenditures	<u>14,138.00</u>	<u>13,828.65</u>	<u>309.35-</u>

CITY OF THE DALLES, OREGON

GENERAL FUND

Statement of Expenditures Compared with Budget Estimate
for the Year Ended June 30, 1975

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
<u>FIRE DEPARTMENT:</u>			
<u>Personal Service:</u>			
Regular salaries	147,180.00	150,761.48	3,581.48
Temporary salaries	14,000.00	10,415.21	3,584.79-
Payroll expense	<u>35,198.00</u>	<u>36,965.42</u>	<u>1,767.42</u>
Total Personal Services	<u>196,378.00</u>	<u>198,142.11</u>	<u>1,764.11</u>
<u>Supplies and Maintenance:</u>			
Office expense	400.00	276.83	123.17-
Special department supplies	1,200.00	688.70	511.30-
Building maintenance	650.00	761.17	111.17
General equipment maintenance	4,150.00	475.39	3,674.61-
Shop tools and repairs	350.00	146.73	203.27-
Vehicle parts and service	1,250.00	1,013.36	236.64-
Tires and tire repair	600.00	74.25	525.75-
Gas, oil, diesel, etc.	1,800.00	1,466.82	333.18-
Communications	3,500.00	3,357.25	142.75-
Training and conferences	750.00	937.66	187.66
Membership dues and subscriptions	300.00	176.48	123.52-
Heat, light, garbage, water	1,100.00	693.61	406.39-
Clothing and laundry	3,000.00	2,737.41	262.59-
Miscellaneous items	<u>500.00</u>	<u>318.85</u>	<u>181.15-</u>
Total Supplies and Maintenance	<u>19,550.00</u>	<u>13,124.51</u>	<u>6,425.49-</u>
<u>Capital Outlay:</u>			
Hydrants and valves	-	-	-
Buildings and additions	500.00	995.00	495.00
Major repairs and replacements	500.00	395.00	105.00-
Other machinery and equipment	<u>2,200.00</u>	<u>-</u>	<u>2,200.00-</u>
Total Capital Outlay	<u>3,200.00</u>	<u>1,390.00</u>	<u>1,810.00-</u>
Total Departmental Expenditures	<u>219,128.00</u>	<u>212,656.62</u>	<u>6,471.38-</u>
<u>AMBULANCE DEPARTMENT: -</u>			
<u>Personal Services:</u>			
Temporary salaries	6,000.00	8,554.97	2,554.97
Transfer in	<u>3,000.00</u>	<u>-</u>	<u>3,000.00-</u>
Total Personal Services	<u>9,000.00</u>	<u>8,554.97</u>	<u>445.03-</u>

CITY OF THE DALLES, OREGON

EXHIBIT A-4

Page 6

GENERAL FUNDStatement of Expenditures Compared with Budget Estimate
for the Year Ended June 30, 1975

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
<u>AMBULANCE DEPARTMENT, Cont'd.:</u>			
<u>Total Supplies and Maintenance:</u>			
Office supplies	75.00	-	75.00-
Special department supplies	500.00	333.87	166.13-
Vehicle parts and service	500.00	215.95	284.05-
Tire and tire repair	300.00	358.96	58.96
Gas, oil, diesel, etc.	800.00	450.51	349.49-
Communications	500.00	498.10	1.90-
Training conference	200.00	21.85	178.15-
Clothing and laundry	300.00	580.80	280.80
Miscellaneous items	500.00	77.73	422.27-
Transfer out	<u>1,000.00-</u>	<u>-</u>	<u>1,000.00</u>
Total Supplies and Maintenance	<u>2,675.00</u>	<u>2,537.77</u>	<u>137.23-</u>
Transfer to Ambulance Reserve Fund	<u>3,500.00</u>	<u>3,500.00</u>	<u>-</u>
<u>Total Departmental Expenditures</u>	<u>15,175.00</u>	<u>14,592.74</u>	<u>582.26-</u>
<u>ENGINEERING DEPARTMENT:</u>			
Regular engineering service	<u>60,000.00</u>	<u>60,000.00</u>	<u>-</u>
Total Departmental Expenditures	<u>60,000.00</u>	<u>60,000.00</u>	<u>-</u>
<u>LIBRARY DEPARTMENT:</u>			
<u>Personal Services:</u>			
Regular salaries	33,937.00	31,742.53	2,194.47-
Temporary salaries	4,128.00	5,802.17	1,674.17
Payroll expense	<u>7,347.00</u>	<u>5,953.21</u>	<u>1,393.79-</u>
Total Personal Services	<u>45,412.00</u>	<u>43,497.91</u>	<u>1,914.09-</u>
<u>Supplies and Maintenance:</u>			
Office supplies	1,500.00	2,085.25	585.25
Janitor supplies	700.00	513.64	186.36-
Building maintenance	2,000.00	3,128.80	1,128.80
Office equipment maintenance	100.00	83.89	16.11-
General equipment maintenance	200.00	31.00	169.00-
Gas, oil, diesel, etc.	350.00	145.50	204.50-
Equipment rental	620.00	601.90	18.10-
Communications	970.00	947.03	22.97-
Training and conferences	500.00	493.68	6.32-
Membership dues and subscriptions	60.00	298.00	238.00
Periodicals	1,000.00	1,271.84	271.84

GENERAL FUNDStatement of Expenditures Compared with Budget Estimate
for the Year Ended June 30, 1975

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
<u>LIBRARY DEPARTMENT, Cont'd.:</u>			
Insurance and bonds	950.00	950.00	-
Heat, light, garbage, water	3,000.00	3,994.85	994.85
Miscellaneous items	250.00	55.39	194.61-
Total Supplies and Maintenance	<u>12,200.00</u>	<u>14,600.77</u>	<u>2,400.77</u>
<u>Debt Service:</u>			
Interest on bonds	4,775.00	4,775.00	-
Principal on bonds	12,000.00	12,000.00	-
Total Debt Service	<u>16,775.00</u>	<u>16,775.00</u>	- - - -
<u>Capital Outlay:</u>			
Books, binding and other media	9,362.00	11,877.79	2,515.79
Total Capital Outlay	<u>9,362.00</u>	<u>11,877.79</u>	<u>2,515.79</u>
<u>Total Departmental Expenditures</u>	<u>83,749.00</u>	<u>86,751.47</u>	<u>3,002.47</u>
<u>COMMUNICATIONS:</u>			
<u>Personal Services:</u>			
Regular salaries	31,163.00	33,141.51	1,978.51
Temporary salaries	1,000.00	3,014.03	2,014.03
Payroll expense	6,704.00	5,680.15	1,023.85-
Transfer in	3,000.00	-	3,000.00-
Total Personal Services	<u>41,867.00</u>	<u>41,835.69</u>	<u>31.31-</u>
<u>Supplies and Maintenance:</u>			
Office supplies	400.00	149.89	250.11-
Special department supplies	600.00	687.25	87.25
General equipment maintenance	500.00	603.03	103.03
Communications	200.00	621.84	421.84
Training and conferences	200.00	73.67	126.33-
Membership dues and subscriptions	50.00	25.00	25.00-
Utilities	300.00	267.24	32.76-
Miscellaneous items	250.00	132.26	117.74-
Transfer in	1,000.00	-	1,000.00-
Total Supplies and Maintenance	<u>3,500.00</u>	<u>2,560.18</u>	<u>939.82-</u>
Budget Transfer in	350.00	-	350.00-
Communications equipment	-	349.73	349.73
<u>Total Departmental Expenditures</u>	<u>45,717.00</u>	<u>44,745.60</u>	<u>971.40-</u>

CITY OF THE DALLES, OREGON

EXHIBIT A-4

Page 8

GENERAL FUNDStatement of Expenditures Compared with Budget Estimate
for the Year Ended June 30, 1975

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
<u>COMPREHENSIVE PLANNING DEPARTMENT:</u>			
<u>Personal Services:</u>			
Regular salaries	1,500.00	1,500.00	-
Payroll service	<u>150.00</u>	<u>118.96</u>	<u>31.04-</u>
Total Personal Services	1,650.00	1,618.96	31.04-
<u>Supplies and Maintenance:</u>			
Consultants	120.00	138.50	18.50
Office supplies	-	-	-
Printing	1,600.00	2,274.67	674.67
Communications	15.00	-	15.00-
Training and conferences	<u>45.00</u>	<u>14.60</u>	<u>30.40-</u>
Total Supplies and Maintenance	<u>1,780.00</u>	<u>2,427.77</u>	<u>647.77</u>
Capital Outlay: Office Equipment	-	<u>680.54</u>	<u>680.54</u>
Total Departmental Expenditures	<u>3,430.00</u>	<u>4,727.27</u>	<u>1,297.27</u>
<u>REGULAR PLANNING DEPARTMENT:</u>			
<u>Personal Services:</u>			
Regular salaries	14,166.00	13,554.91	611.09-
Temporary salaries	200.00	421.54	221.54
Payroll expense	<u>3,105.00</u>	<u>2,625.12</u>	<u>479.88-</u>
Total Personal Services	<u>17,471.00</u>	<u>16,601.57</u>	<u>869.43-</u>
<u>Supplies and Maintenance:</u>			
Office supplies	400.00	386.71	13.29-
Special departmental supplies	100.00	94.94	5.06-
Communications	100.00	240.83	140.83
Training and conferences	200.00	280.15	80.15
Membership dues and subscriptions	100.00	88.98	11.02-
Miscellaneous items	50.00	69.26	19.26
Special legal services	500.00	1,252.00	752.00
Transfer in	<u>1,000.00</u>	<u>-</u>	<u>1,000.00-</u>
Total Supplies and Maintenance	<u>2,450.00</u>	<u>2,412.87</u>	<u>37.13-</u>
Capital Outlay: Office Equipment	<u>1,200.00</u>	<u>1,028.38</u>	<u>171.62-</u>
Total Departmental Expenditures	<u>21,121.00</u>	<u>20,042.82</u>	<u>1,078.18-</u>
<u>GRAND TOTAL GENERAL FUND EXPENDITURES</u>	<u>1,185,880.00</u>	<u>1,059,204.56</u>	<u>126,675.44-</u>

CITY OF THE DALLES, OREGONWATER FUNDBalance Sheet as of June 30, 1975ASSETS

Accounts receivable - miscellaneous	12,895.93	
Accounts receivable - consumers	7,523.84	
Work in progress	<u>30,403.88</u>	
Total Current Assets		50,823.65
Amount to be provided for bond redemption		440,000.00
Fixed assets		<u>3,206,789.82</u>
<u>TOTAL ASSETS</u>		<u>3,697,613.47</u>

LIABILITIES, RESERVES AND SURPLUSLiabilities:

Due other funds for cash advanced	14,656.11	
Accounts payable	1,051.97	
Consumer meter deposits	1,475.50	
Bonds payable - Exhibit K-6	<u>440,000.00</u>	
Total Liabilities		457,183.58

Reserves:

None

Surplus: (Fund Balance)

Investment in fixed assets	3,206,789.82	
Surplus (Fund Balance) Exhibit B-2	<u>33,640.07</u>	
Total Surplus (Fund Balance)		<u>3,240,429.89</u>
<u>TOTAL LIABILITIES, RESERVES AND SURPLUS</u>		<u>3,697,613.47</u>

CITY OF THE DALLES, OREGONWATER FUNDStatement of Changes in Surplus
for the Year Ended June 30, 1975

Surplus or Fund Balance as of July 1, 1974		92,086.96
Less: Excess of expenditures over revenues for Fiscal 1974-75		
Revenues - see below	404,584.66	
Expenditures - Exhibit B-3	<u>484,814.58-</u>	80,229.92-
Plus: Work in progress increase		<u>21,783.03</u>
Surplus or Fund Balance as of June 30, 1975		<u>33,640.07</u>

Statement of Revenues and Beginning Balance
Compared with Budget Estimates
for the Year Ended June 30, 1975

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
Beginning Balance	<u>100,000.00</u>	<u>92,086.96</u>	<u>7,913.04-</u>
Revenues:			
Miscellaneous sales and services	10,000.00	18,431.56	8,431.56
Interdepartmental revenue	10,000.00	12,253.04	2,253.04
Consumer service charges	310,000.00	322,692.70	12,692.70
Hydrant replacements	3,500.00	-	3,500.00-
Main extension charges	8,000.00	-	8,000.00-
Interest on savings	3,500.00	3,207.36	292.64-
Transfer from Revenue Sharing*	48,000.00	48,000.00	-
Connection fee	<u>15,000.00</u>	<u>-</u>	<u>15,000.00-</u>
Total Revenues	<u>408,000.00</u>	<u>404,584.66</u>	<u>3,415.34-</u>
<u>TOTAL REVENUES AND BEGINNING BALANCE</u>	<u>508,000.00</u>	<u>496,671.62</u>	<u>11,328.38-</u>

*Note: Shown in budget document as a transfer, but is actually a reimbursement to the Water Fund for pipe purchased to be used in the Mill Creek transmission line. (See "New Water Mains" on Exhibit B-3 page 1.)

WATER FUND

Statement of Expenditures Compared with Budget Estimates
for the Year Ended June 30, 1975

<u>EXPENDITURES:</u>	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
<u>Personal Services:</u>			
Regular salaries	125,382.00	125,174.27	207.73-
Temporary salaries	8,000.00	9,880.80	1,880.80
Payroll expense	23,638.00	28,772.61	5,134.61
Total Personal Services	<u>157,020.00</u>	<u>163,827.68</u>	<u>6,807.68</u>
<u>Supplies and Maintenance:</u>			
Office supplies	300.00	607.87	307.87
Chemical and laboratory supplies	10,000.00	18,857.25	8,857.25
Special department supplies	3,000.00	1,618.51	1,381.49-
Construction supplies	10,000.00	5,732.90	4,267.10-
Building maintenance	2,000.00	1,427.43	572.57-
General equipment maintenance	3,500.00	4,875.53	1,375.53
Shop tools and repairs	500.00	219.43	280.57-
Vehicle parts and service	2,000.00	1,896.62	103.38-
Tire and tire repairs	1,500.00	995.30	504.70-
Gas, oil, diesel, etc.	4,500.00	2,926.41	1,573.59-
Communications	3,750.00	4,719.08	969.08
Training and conferences	550.00	1,095.22	545.22
Membership dues and subscriptions	100.00	139.83	39.83
Heat, light, garbage, water	9,000.00	12,677.64	3,677.64
Clothing and laundry	1,000.00	970.90	29.10-
Miscellaneous items	150.00	624.07	474.07
Water Dept. share Fire Patrol	1,800.00	1,880.33	80.33
Total Supplies and Maintenance	<u>53,650.00</u>	<u>61,264.32</u>	<u>7,614.32</u>
<u>Debt Service:</u>			
Interest on bonds	17,120.00	17,130.00	10.00
Principal on bonds	53,000.00	53,000.00	-
Total Debt Service	<u>70,120.00</u>	<u>70,130.00</u>	<u>10.00</u>
<u>Transfers Out:</u>			
Transfers to General Fund	25,725.00	25,725.00	-
Transfers to Public Works Fund	3,000.00	3,000.00	-
Joint use of men and equipment	15,000.00	12,380.05	2,619.95-
Transfer Unemployment Insurance	2,000.00	2,000.00	-
Total Transfers Out	<u>45,725.00</u>	<u>43,105.05</u>	<u>2,619.95-</u>
<u>Capital Outlay:</u>			
Land acquisition and improvement	5,000.00	1,604.16	3,395.84-
Other structures	15,000.00	13,500.00	1,500.00-
New water mains	68,000.00	82,987.79	14,987.79
Trucks and pickups	8,000.00	-	8,000.00-
Other machinery and equipment	6,000.00	8,420.00	2,420.00
Major repairs and replacements	40,000.00	39,975.58	24.42-

CITY OF THE DALLES, OREGON

WATER FUND

Statement of Expenditures Compared with Budget Estimates
for the Year Ended June 30, 1975

<u>EXPENDITURES, Con't.:</u>	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
<u>Capital Outlay, Con't.:</u>			
Total Capital Outlay	<u>142,000.00</u>	<u>146,487.53</u>	<u>4,487.53</u>
<u>Contingencies and Balance:</u>			
Operating contingencies	19,485.00	-	19,485.00-
Reserve	<u>20,000.00</u>	<u>-</u>	<u>20,000.00-</u>
Total Contingencies and Balance	<u>39,485.00</u>	<u>-</u>	<u>39,485.00-</u>
<u>TOTAL EXPENDITURES</u>	<u>508,000.00</u>	<u>484,814.58</u>	<u>23,185.42-</u>

CITY OF THE DALLES, OREGONWATER FUNDStatement of Income and Expense
for the Year Ended June 30, 1975Near Utility BasisOperating Revenues:

Sales of water		322,692.70
Sales of construction services	66,334.95	
Less cost of construction	<u>66,334.95-</u>	-
Service connects and miscellaneous		<u>12,349.65</u>
Total Operating Revenues		335,042.35

Operating Expenses:

General system repair and maintenance	77,686.99	
Treatment plant operating and maint.	74,627.12	
Reservoir maintenance	6,607.08	
Watershed maintenance	23,942.36	
Electricity for pumping	12,677.64	
Equipment maintenance	12,394.80	
Mapping, tools and yard maintenance	1,484.91	
Maintenance not otherwise classified	8,409.00	
Fire protection and well gauging	<u>1,880.33</u>	
Total Operating Expenses		219,710.23

Administrative Expenses:

Meter reading, repair, service calls	19,673.59	
Collection, insurance, etc. as paid to General Fund	25,725.00	
Building rent to Public Works Fund	<u>3,000.00</u>	

Total Administrative Expense	48,398.59
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Depreciation expense - estimated at 2%	<u>64,135.80</u>
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Total Expenses	<u>332,244.62-</u>
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Operating Income	2,797.73
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Less non-operating income and expenses:

Interest on bonds outstanding	17,130.00-	
Interest earned on time deposits	<u>3,207.36</u>	<u>13,922.64-</u>

<u>TOTAL NET INCOME (Loss)</u>	<u>(11,124.91)</u>
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CITY OF THE DALLES, OREGONWATER FUNDReconciliation of Difference Between Increase in Surplus
as per Exhibit B-2, and Net Income as per Exhibit B-4

Surplus Balance at July 1, 1974	92,086.96	
Surplus Balance at June 30, 1975	<u>33,640.07-</u>	
Net Decrease in Surplus		58,446.89-
Add: Capital additions		59,627.71
Bond redemptions		53,000.00
Deduct: Estimated depreciation		64,135.80-
Reduction in inventory		<u>1,169.93-</u>
Net Decrease as per Exhibit B-4		<u>11,124.91-</u>

Detail of Capital Additions:

Repaint Sorosis Tank	13,500.00	
Fire hydrant installation	2,719.92	
Water main (Mill Creek)	34,987.79	
Boat	420.00	
Telemetering Equipment	<u>8,000.00</u>	
Total as above		<u>59,627.71</u>

CITY OF THE DALLES, OREGONSEWAGE TREATMENT FUNDBalance Sheet as of June 30, 1975ASSETS

Cash on hand and in banks		253,511.05
Accounts receivable - consumers	11,887.84	
Accounts receivable miscellaneous	<u>250.00</u>	12,137.84
Amount to be provided for bond redemption		307,000.00
Due from other funds for cash advanced		<u>24,343.18</u>
<u>TOTAL ASSETS</u>		<u>596,992.07</u>

LIABILITIES, RESERVES AND SURPLUSLiabilities:

Accounts payable	3,487.62	
Bonds payable	<u>307,000.00</u>	
Total Liabilities		310,487.62

Reserves:

None

Surplus:

Surplus (Fund Balance - see Sched. C-2)		<u>286,504.45</u>
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<u>TOTAL LIABILITIES, RESERVES AND SURPLUS</u>		<u>596,992.07</u>
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CITY OF THE DALLES, OREGONSEWAGE TREATMENT FUNDStatement of Changes in Surplus
for the Year Ended June 30, 1975

Surplus or Fund Balance of July 1, 1974		207,324.11
Add: Excess of Revenues over Expenditures:		
Revenues - Exhibit C-2	316,200.48	
Expenditures - Exhibit C-3	<u>237,020.14-</u>	<u>79,180.34</u>
Surplus of Fund Balance as of June 30, 1975		<u>286,504.45</u>

Statement of Revenues and Beginning Balances
Compared with Budget Estimates
for the Year Ended June 30, 1975

	Budget Estimate	Actual	Over Under (-)
Beginning Balance	<u>160,000.00</u>	<u>207,324.11</u>	<u>47,324.11</u>
<u>Revenues:</u>			
Misc. sales and services	-	6,931.26	6,931.26
Sewer connection fees	15,000.00	34,020.00	19,020.00
Customer service charges	245,000.00	264,622.22	19,622.22
Interest on savings	<u>3,000.00</u>	<u>10,627.00</u>	<u>7,627.00</u>
Total Revenues	<u>263,000.00</u>	<u>316,200.48</u>	<u>53,200.48</u>
<u>TOTAL REVENUES AND BEGINNING BALANCE</u>	<u>423,000.00</u>	<u>523,524.59</u>	<u>100,524.59</u>

SEWAGE TREATMENT FUNDStatement of Expenditures Compared with Budget Estimates
for the Year Ended June 30, 1975

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
<u>EXPENDITURES:</u>			
<u>Personal Services:</u>			
Regular salaries	70,430.00	68,284.36	2,145.64-
Temporary salaries	10,000.00	6,004.32	3,995.68-
Payroll expense	13,230.00	13,152.78	77.22-
Total Personal Services	<u>93,660.00</u>	<u>87,441.46</u>	<u>6,218.54-</u>
<u>Supplies and Maintenance:</u>			
Office supplies	200.00	267.80	67.80
Chemical and lab. supplies	9,000.00	6,741.13	2,258.87-
Special department supplies	1,500.00	1,407.74	92.26-
Construction supplies	10,000.00	396.53	9,603.47-
Building maintenance	2,500.00	2,689.77	189.77
General equipment maintenance	5,000.00	4,621.03	378.97-
Shop tools and repairs	500.00	194.31	305.69-
Vehicle parts and service	750.00	659.13	90.87-
Tires and tire repair	500.00	400.07	99.93-
Gas, oil, diesel, etc.	3,000.00	1,506.61	1,493.39-
Communications	600.00	414.28	185.72-
Training and conferences	750.00	616.47	133.53-
Membership dues and subscriptions	100.00	122.00	22.00
Heat, light, garbage, water	15,000.00	13,102.81	1,897.19-
Clothing and laundry	850.00	498.82	351.18-
Equipment rental	500.00	-	500.00-
Total Supplies and Maintenance	<u>50,750.00</u>	<u>33,638.50</u>	<u>17,111.50-</u>
<u>Debt Service:</u>			
Interest on bonds	39,000.00	33,522.50	5,477.50-
Principal on bonds	31,000.00	39,000.00	8,000.00
Separation bonds	75,000.00	-	75,000.00-
Total Debt Service	<u>145,000.00</u>	<u>72,522.50</u>	<u>72,477.50-</u>

CITY OF THE DALLES, OREGONSEWAGE TREATMENT FUNDStatement of Expenditures Compared with Budget Estimates
for the Year Ended June 30, 1975

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
<u>EXPENDITURES, Con't.:</u>			
<u>Transfers:</u>			
Transfer to General Fund	11,200.00	11,200.00	-
Transfer to unemployment insurance	2,000.00	2,000.00	-
Joint use of men and equipment	50,000.00	18,532.15	31,467.85-
Total Transfers Out	<u>63,200.00</u>	<u>31,732.15</u>	<u>31,467.85-</u>
<u>Capital Outlay:</u>			
New sewer mains	25,000.00	1,301.85	23,698.15-
Communication Equipment	700.00	-	700.00-
Major repairs and replacements	20,000.00	10,383.68	9,616.32-
Total Capital Outlay	<u>45,700.00</u>	<u>11,685.53</u>	<u>34,014.47-</u>
Operating Contingencies	10,350.00	-	10,350.00-
Reserve	14,340.00	-	14,340.00-
<u>TOTAL EXPENDITURES</u>	<u>423,000.00</u>	<u>237,020.14</u>	<u>185,979.86-</u>

CITY OF THE DALLES, OREGON

PUBLIC WORKS FUND
(Also State Tax Street Fund)

Balance Sheet as of June 30, 1975

ASSETS

Accounts receivable - miscellaneous	5,932.16
Work in progress - 1975 paving program	<u>126,753.81</u>
<u>TOTAL ASSETS</u>	<u>132,685.97</u>

LIABILITIES, RESERVES AND SURPLUS

Liabilities:

Accounts payable	4,905.64	
Due other funds for cash advanced	<u>88,671.70</u>	93,577.34

Reserves:

None

Surplus: (Fund Balance)

Surplus (Fund Balance) Exhibit D-2	<u>39,108.63</u>
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TOTAL LIABILITIES, RESERVES AND SURPLUS

132,685.97

CITY OF THE DALLES, OREGONPUBLIC WORKS FUND
(Also State Tax Street Fund)Statement of Changes in Surplus
for the Year Ended June 30, 1975

Surplus or Fund Balance as of July 1, 1974		60,501.84
Deduct: Excess of expenditures over revenues		
Revenues - see below	346,886.95	
Expenditures - Exhibit D-3	<u>460,627.51-</u>	113,740.56-
Plus: Increase in work in progress		<u>92,347.35</u>
Surplus or Fund Balance as of June 30, 1975		<u>39,108.63</u>

Statement of Revenues and Beginning Balance
Compared with Budget Estimates
for the Year Ended June 30, 1975

	<u>Budget</u> <u>Estimate</u>	<u>Actual</u>	<u>Over</u> <u>Under (-)</u>
Beginning Balance	-----	<u>60,501.84</u>	<u>60,501.84</u>
<u>Revenues:</u>			
State Motor Vehicle Fund	120,000.00	173,281.63	53,281.63
Miscellaneous sales and service	12,100.00	2,651.37	9,448.63-
Inter-Departmental revenue	56,500.00	35,649.77	20,850.23-
Interest on savings	1,000.00	198.38	801.62-
Received from Water Fund	3,000.00	3,000.00	-
Received from Improvement Fund	20,000.00	7,175.38	12,824.62-
Received from Special Sewer Fund	25,000.00	6,454.10	18,545.90-
Received from Two Mill Fund	21,900.00	3,335.03	18,564.97-
Received from Revenue Sharing	<u>169,100.00</u>	<u>115,141.29</u>	<u>53,958.71-</u>
Total Revenues	<u>428,600.00</u>	<u>346,886.95</u>	<u>81,713.05-</u>
<u>TOTAL REVENUES AND BEGINNING BALANCE</u>	<u>428,600.00</u>	<u>407,388.79</u>	<u>21,211.21-</u>

CITY OF THE DALLES, OREGON

EXHIBIT D-3

Page 1

PUBLIC WORKS FUND
(Also State Tax Street Fund)Statement of Expenditures Compared with Budget Estimates
as of June 30, 1975

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
<u>Personal Services:</u>			
Regular salaries	143,179.00	149,768.02	6,589.02
Temporary salaries	10,000.00	14,940.83	4,940.83
Payroll expenses	34,418.00	39,963.25	5,545.25
Transfer in	<u>20,000.00</u>	<u>-</u>	<u>20,000.00-</u>
Total Personal Services	<u>207,597.00</u>	<u>204,672.10</u>	<u>2,924.90-</u>
<u>Supplies and Maintenance:</u>			
Office supplies	500.00	142.26	357.74-
Chemical and lab. supplies	250.00	332.03	82.03
Special department supplies	10,500.00	11,674.92	1,174.92
Construction supplies	50,000.00	108,678.52	58,678.52
Building maintenance	4,000.00	1,525.65	2,474.35-
Office equipment maintenance	100.00	-	100.00-
General equipment maintenance	14,000.00	22,831.89	8,831.89
Shop tools and repair	500.00	580.10	80.10
Vehicle parts and service	5,000.00	9,459.48	4,459.48
Tires and tire repair	4,000.00	4,822.55	822.55
Gas, oil, diesel, etc.	10,000.00	15,595.84	5,595.84
Communications	1,400.00	1,184.33	215.67-
Training and conferences	100.00	127.03	27.03
Membership dues and subscriptions	50.00	35.73	14.27-
Heat, light, garbage, water	1,500.00	1,364.62	135.38-
Clothing and laundry	1,500.00	1,474.02	25.98-
Equipment rental	1,200.00	100.00	1,100.00-
Transfer in	<u>45,653.00</u>	<u>-</u>	<u>45,653.00-</u>
Total Supplies and Maintenance	<u>150,253.00</u>	<u>179,928.97</u>	<u>29,675.97</u>
<u>Transfers:</u>			
Transfer to General Fund	9,250.00	9,250.00	-
Joint use of men and equipment	7,000.00	9,636.02	2,636.02
Transfer unemployment insurance	<u>2,000.00</u>	<u>2,000.00</u>	<u>-</u>
Total Transfers Out	<u>18,250.00</u>	<u>20,886.02</u>	<u>2,636.02</u>

CITY OF THE DALLES, OREGONPUBLIC WORKS FUND

(Also State Tax Street Fund)

Statement of Expenditures Compared with Budget Estimates
as of June 30, 1975

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
<u>Capital Outlay:</u>			
Land acquisition and improvement	27,000.00	-	27,000.00-
Other structures	20,000.00	-	20,000.00-
New storm sewers	10,000.00	6,412.35	3,587.65-
Other machinery and equipment	20,500.00	20,393.76	106.24-
Major repairs or equipment res.	15,000.00	19,851.16	4,851.16
New sewer mains	10,000.00	8,483.15	1,516.85-
Transfer out	<u>50,000.00-</u>	<u>-</u>	<u>50,000.00</u>
 Total Capital Outlay	<u>52,500.00</u>	<u>55,140.42</u>	<u>2,640.42</u>
 Operating Contingencies	15,653.00	-	15,653.00-
Transfer out	<u>15,653.00-</u>	<u>-</u>	<u>15,653.00</u>
 <u>TOTAL EXPENDITURES</u>	<u>428,600.00</u>	<u>460,627.51</u>	<u>32,027.51</u>

CITY OF THE DALLES, OREGONAIRPORT FUNDBalance Sheet as of June 30, 1975ASSETS

Cash on hand and in banks	7,748.85	
Accounts receivable - miscellaneous	<u>622.50</u>	
<u>TOTAL ASSETS</u>		<u>8,371.35</u>

LIABILITIES, RESERVES AND SURPLUSLiabilities:

Accounts payable		None
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Reserves:

None

Surplus:

Surplus or Fund Balance July 1, 1974	8,028.00	
Plus excess of revenues over expenditures:		
Revenues, Exhibit E-2	4,825.09	
Expenditures, Exhibit E-2	<u>4,481.74-</u>	<u>343.35</u>
Surplus or Fund Balance June 30, 1975		<u>8,371.35</u>
<u>TOTAL LIABILITIES, RESERVES AND SURPLUS</u>		<u>8,371.35</u>

CITY OF THE DALLES, OREGON

AIRPORT FUND

Statement of Revenues, Expenditures and Beginning Balances
 Compared with Budget Estimates
 for the Year Ended June 30, 1975

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
Beginning Balance	2,000.00	8,028.00	6,028.00
<u>Revenues:</u>			
Rental receipts	2,000.00	2,365.00	365.00
Agricultural income	400.00	380.60	19.40-
Sale of gasoline	600.00	1,752.74	1,152.74
Interest on savings	50.00	326.75	276.75
Total Revenues	3,050.00	4,825.09	1,775.09
<u>Total Revenues and Beginning Balance</u>	<u>5,050.00</u>	<u>12,853.09</u>	<u>7,803.09</u>
<u>EXPENDITURES:</u>			
<u>Personal Services:</u>			
Temporary salaries	200.00	-	200.00-
Payroll expense	20.00	-	20.00-
Total Personal Services	220.00	-	220.00-
<u>Supplies and Maintenance:</u>			
Building maintenance	1,000.00	1,862.91	862.91
Communications	70.00	140.87	70.87
Training and conferences	25.00	126.31	101.31
Heat, light, garbage, water	1,500.00	2,125.18	625.18
Miscellaneous items	100.00	103.33	3.33
City share of bridge	50.00	4.50	45.50-
Transfer in	1,966.00	-	1,966.00-
Total Supplies and Maintenance	4,711.00	4,363.10	347.90-
<u>Capital Outlay:</u>			
Buildings and additions	2,085.00	118.64	1,966.36-
Transfer out	1,966.00-	-	1,966.00
Total Capital Outlay	119.00	118.64	.36-
<u>TOTAL EXPENDITURES</u>	<u>5,050.00</u>	<u>4,481.74</u>	<u>568.26-</u>

CITY OF THE DALLES, OREGONPARKS AND RECREATION FUNDBalance Sheet as of June 30, 1975ASSETS

Accounts receivable - miscellaneous	234.68
Taxes receivable, Exhibit K-5	<u>15,703.31</u>

<u>TOTAL ASSETS</u>	<u>15,937.99</u>
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LIABILITIES, RESERVES AND SURPLUSLiabilities:

Due other Funds for cash advanced	15,043.50
Accounts payable	None

Reserves:

Reserve for taxes receivable	15,703.31
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Surplus:

Surplus or Fund Balance July 1, 1974	18,637.59
Revenues	105,732.10
Expenditures	<u>139,178.51-</u>
	<u>33,446.41-</u>

Surplus or Fund Balance at June 30, 1975 (Deficit)	(14,808.82)
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<u>TOTAL LIABILITIES, RESERVES AND SURPLUS</u>	<u>15,937.99</u>
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CITY OF THE DALLES, OREGON

EXHIBIT F-2

Page 1

PARKS AND RECREATION FUND

Statement of Revenues, Expenditures and Beginning Balances
 Compared with Budget Estimates
for the Year Ended June 30, 1975

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
Beginning Balance	<u>8,000.00</u>	<u>18,637.59</u>	<u>10,637.59</u>
<u>Revenues:</u>			
Current taxes	84,323.00	79,737.53	4,585.47-
Back tax and interest	3,000.00	12,116.95	9,116.95
County share of recreation	6,000.00	6,000.00	-
Natatorium fees	7,000.00	6,752.92	247.08-
Civic Auditorium rental & misc.	500.00	1,124.70	624.70
Interest income	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>100,823.00</u>	<u>105,732.10</u>	<u>4,909.10</u>
<u>TOTAL REVENUES AND BEGINNING BALANCE</u>	<u>108,823.00</u>	<u>124,369.69</u>	<u>15,546.69</u>
<u>EXPENDITURES:</u>			
<u>Personal Services:</u>			
Regular salaries	30,768.00	32,304.75	1,536.75
Temporary salaries	25,350.00	28,005.21	2,655.21
Payroll expenses	<u>8,858.00</u>	<u>11,027.04</u>	<u>2,169.04</u>
Total Personal Services	<u>64,976.00</u>	<u>71,337.00</u>	<u>6,361.00</u>
<u>Supplies and Maintenance:</u>			
Office supplies	250.00	374.23	124.23
Chemical and lab. supplies	1,800.00	1,057.71	742.29-
Special department supplies	500.00	484.23	15.77-
Building maintenance	6,000.00	5,707.05	292.95-
General equipment maintenance	1,400.00	1,087.53	312.47-
Vehicle parts and service	700.00	237.63	462.37-
Tires and tire repairs	250.00	43.55	206.45-
Gas, oil, deisel, etc.	2,000.00	879.02	1,120.98-
Communications	350.00	420.95	70.95
Training and conferences	350.00	81.25	268.75-
Membership dues and subscriptions	125.00	62.00	63.00-
Heat, light, garbage, water	9,500.00	3,990.09	509.91-
Clothing and laundry	<u>300.00</u>	<u>78.68</u>	<u>221.32-</u>
Total Supplies and Maintenance	<u>23,525.00</u>	<u>19,503.92</u>	<u>4,021.08-</u>

CITY OF THE DALLES, OREGON

PARKS AND RECREATION FUND

Statement of Revenues, Expenditures and Beginning Balances
Compared with Budget Estimates
for the Year Ended June 30, 1975

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
<u>Transfers - Unemployment Insurance Fund</u>	<u>2,000.00</u>	<u>2,000.00</u>	<u>-----</u>
<u>Capital Outlay:</u>			
Land acquisition and improvement	13,747.00	43,830.91	30,083.91
Other machinery and equipment	2,300.00	2,014.86	285.14-
Major repairs and replacements	<u>2,275.00</u>	<u>491.82</u>	<u>1,783.18-</u>
Total Capital Outlay	<u>18,322.00</u>	<u>46,337.59</u>	<u>28,015.59</u>
<u>TOTAL EXPENDITURES</u>	<u>108,823.00</u>	<u>139,178.51</u>	<u>30,355.51</u>

CITY OF THE DALLES, OREGONRURAL FIRE DISTRICT FUNDBalance Sheet as of June 30, 1975ASSETS

Cash on hand and in banks	4,850.12	
Accounts receivable - miscellaneous	<u>2,088.75</u>	
<u>TOTAL ASSETS</u>		<u>6,938.87</u>

LIABILITIES, RESERVES AND SURPLUSLiabilities and Reserves:

Accounts payable		- 0 -
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Surplus:

Surplus or Fund Balance July 1, 1974	6,953.08	
Revenues	99,908.21	
Expenditures	<u>99,922.42-</u>	<u>14.21-</u>
Surplus or Fund Balance June 30, 1975		<u>6,938.87</u>
<u>TOTAL LIABILITIES, RESERVES AND SURPLUS</u>		<u>6,938.87</u>

Statement of Revenues and Beginning Balance
Compared with Budget Estimates for the Year Ended June 30, 1975

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
Beginning Balance	- - - - -	<u>6,953.08</u>	<u>6,953.08</u>
<u>Revenues:</u>			
Rural Fire District contract	109,720.00	96,000.00	13,720.00-
Other contracts and charges	-	3,624.25	3,624.25
Interest on savings	-	<u>283.96</u>	<u>283.96</u>
Total Revenues	<u>109,720.00</u>	<u>99,908.21</u>	<u>9,811.79-</u>
<u>TOTAL REVENUES AND BEGINNING BALANCE</u>	<u>109,720.00</u>	<u>106,861.29</u>	<u>2,858.71-</u>

CITY OF THE DALLES, OREGONRURAL FIRE DISTRICT FUNDStatement of Expenditures Compared with Budget Estimates
for the Year Ended June 30, 1975

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
<u>Personal Services:</u>			
Regular salaries	59,007.00	60,176.04	1,169.04
Temporary salaries	14,000.00	7,968.20	6,031.80-
Payroll expense	<u>15,113.00</u>	<u>16,292.57</u>	<u>1,179.57</u>
Total Personal Services	<u>88,120.00</u>	<u>84,436.81</u>	<u>3,683.19-</u>
<u>Supplies and Maintenance:</u>			
Office supplies	200.00	75.35	124.65-
Special department supplies	1,000.00	889.37	110.63-
Vehicle parts and service	1,000.00	776.05	223.95-
Tire and tire repair	600.00	206.68	393.32-
Gas, oil diesel, etc.	1,600.00	341.96	1,258.04-
Communications	2,100.00	1,747.06	352.94-
Training and conferences	600.00	584.11	15.89-
Insurance and bonds	2,300.00	2,300.00	-
Clothing and laundry	1,900.00	811.32	1,088.68-
Miscellaneous items	<u>800.00</u>	<u>753.71</u>	<u>46.29-</u>
Total Supplies and Maintenance	<u>12,100.00</u>	<u>8,485.61</u>	<u>3,614.39-</u>
Transfer to General Fund	<u>7,000.00</u>	<u>7,000.00</u>	<u>-</u>
Total Transfers Out	<u>7,000.00</u>	<u>7,000.00</u>	<u>- - -</u>
<u>Capital Outlay:</u>			
Other machinery and equipment	<u>2,500.00</u>	<u>-</u>	<u>2,500.00-</u>
Total Capital Outlay	<u>2,500.00</u>	<u>-</u>	<u>2,500.00-</u>
<u>TOTAL EXPENDITURES</u>	<u>109,720.00</u>	<u>99,922.42</u>	<u>9,797.58-</u>

CITY OF THE DALLES, OREGONIMPROVEMENT FUNDBalance Sheet as of June 30, 1975ASSETS

Accounts receivable - General Fund -		
Park District #2		66,837.29
Accounts receivable - miscellaneous		41.00
Assessments receivable:		
Bonded	773,976.82	
Non-bonded	<u>83,664.02</u>	857,640.84
Work in progress - sidewalks	15,882.38	
Work in progress - parking lots and mall	208,195.48	
Work in progress - sewers	193,451.58	
Work in progress - water mains	-	
Work in progress - streets	<u>20,791.36</u>	<u>438,320.80</u>
<u>TOTAL ASSETS</u>		<u>1,362,839.93</u>

LIABILITIES AND SURPLUSLiabilities:

Accrued interest on warrants	5,288.54	
Due to Other Funds for cash advanced	76,448.61	
Bonds payable, Exhibit K-6	60,000.00	
Estimated assessments	819,555.94	
Warrants payable	<u>213,077.12</u>	

Total Liabilities		1,174,370.21
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<u>Surplus:</u> (Fund Balance) July 1, 1974	147,478.04	
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Plus excess of revenues over expenditures as per Exhibit H-2	<u>31,991.68</u>	
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Surplus (Fund Balance) June 30, 1975		179,469.72
Surplus reserved for future Parking Lots		<u>9,000.00</u>

<u>TOTAL LIABILITIES AND SURPLUS</u>		<u>1,362,839.93</u>
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CITY OF THE DALLES, OREGONIMPROVEMENT FUNDStatement of Revenue and Expenditures
for the Year Ended June 30, 1975Revenue:

Improvement projects assessed during year (final)		26,115.54	
Improvement projects billed during year		-	
City's share of improvements:			
Water mains	423.04		
Sanitary and storm sewers	28,838.61		
Paving and sidewalks	<u>37,990.81</u>	67,252.46	
Interest Income:			
Bonded assessments	27,259.13		
Non-bonded assessments	4,613.30		
Time deposits	<u>10,199.12</u>	<u>42,071.55</u>	
<u>TOTAL REVENUE</u>			135,439.55

Expenditures:

Improvement Costs:			
Public Works Fund	78,710.21		
Water Fund	-		
General Fund - engineering, etc.	5,585.36		
Contractors	<u>9,072.44</u>	93,368.00	
Interest Expense:			
Matured bond coupons	3,359.25		
Warrants	<u>6,299.65</u>	9,658.90	
Sale of bonds expense	-		
Notices and publications	<u>420.97</u>	<u>420.97</u>	
<u>TOTAL EXPENDITURES</u>			<u>103,447.87</u>
Excess of Revenues over Expenditures			<u>31,991.68</u>

CITY OF THE DALLES, OREGON

IMPROVEMENT FUND

Statement of Receipts, Disbursements and Beginning Balance
Compared with Budget Estimates
for the Year Ended June 30, 1975

	Budget Estimate	Actual	Over Under (-)
Beginning Balance	<u>125,000.00</u>	<u>147,478.04</u>	<u>22,478.04</u>
<u>Receipts:</u>			
Principal non-bonded assessments	200,000.00	108,262.37	91,737.63-
Interest, non-bonded assessments	3,000.00	4,613.30	1,613.30
Principal, bonded assessments	150,000.00	97,016.04	52,983.96-
Interest, bonded assessments	25,000.00	27,259.13	2,259.13
Interest on savings	2,860.00	10,199.12	7,339.12
Warrants issued	-	471,317.94	471,317.94
Bond sale proceeds	560,000.00	-	560,000.00-
Received from Sewer Fund	-	-	-
Received from General Fund	29,000.00	29,000.00	-
Received from 2-Mill Fund	-	-	-
Received from Water Fund	-	-	-
Federal - State Grants	-	311,480.00	311,480.00
Total Receipts	<u>969,860.00</u>	<u>1,059,147.90</u>	<u>89,287.90</u>
<u>TOTAL RECEIPTS AND BEGINNING BALANCE</u>	<u>1,094,860.00</u>	<u>1,206,625.94</u>	<u>111,765.94</u>
<u>Disbursements:</u>			
Notices and postage	1,500.00	763.56	736.44-
Interest on bonds	3,360.00	3,354.25	.75-
Principal on bonds	16,000.00	16,000.00	-
Interest on warrants	4,000.00	1,011.11	2,988.89-
Principal on warrants	255,000.00	258,240.82	3,240.82
Total Debt Service	<u>279,860.00</u>	<u>279,374.74</u>	<u>485.26-</u>
Engineering service (General Fund)	10,000.00	5,585.36	4,414.64-
Street and water improvements	90,000.00	6,908.70	83,091.30-
Sewer improvements	575,000.00	525,154.27	49,835.73-
Sidewalk improvements	20,000.00	21,416.36	1,416.36
Parking lot improvements	120,000.00	17,260.22	102,739.78-
Total Improvements	<u>815,000.00</u>	<u>576,334.91</u>	<u>238,665.09-</u>
<u>TOTAL DISBURSEMENTS</u>	<u>1,094,860.00</u>	<u>855,709.65</u>	<u>239,150.35-</u>

CITY OF THE DALLES, OREGONIMPROVEMENT FUND

Reconciliation of Differences between the Excess of Revenues
Over Expenditures as per Exhibit H-2 and Receipts and Disbursements
as per Exhibit H-3 - Reconcile Cash with Accrual Basis

Total receipts as per Exhibit H-3	1,059,147.90	
Total disbursements as per Exhibit H-3	<u>855,709.65-</u>	
Excess of Receipts over Disbursements		203,438.25
<u>Deduct:</u>		
Collections on assessments	225,278.41	
Less current year billings	<u>93,368.00-</u>	131,910.41-
General Fund contribution for Future Parking Lots		9,000.00-
Warrants issued	471,317.94	
Less warrants redeemed	<u>258,240.82-</u>	213,077.12-
Bond and warrant interest accrued	9,658.90	
Less bond and warrant interest paid	<u>4,370.36-</u>	5,288.54-
<u>Add:</u>		
Bonds redeemed		16,000.00
Current year project costs	576,677.50	
Less Federal - State Grants	311,480.00-	
Costs allocated to current year assessments	<u>93,368.00-</u>	<u>171,829.50</u>
Excess of Revenues over Expenditures as per Exhibit H-2		<u>31,991.68</u>

CITY OF THE DALLES, OREGONSPECIAL SEWER FUNDBalance Sheet as of June 30, 1975ASSETS

Cash on hand and in banks	44,686.86	
Taxes receivable, Exhibit K-5	<u>685.29</u>	
<u>TOTAL ASSETS</u>		<u>45,372.15</u>

RESERVES

Reserves for uncollected taxes		685.29
Reserve for sewer construction at July 1, 1974	50,051.33	
Plus revenues (see below)	4,532.79	
Less expenditures (see below)	<u>9,897.26-</u>	<u>44,686.86</u>
<u>TOTAL RESERVES</u>		<u>45,372.15</u>

Note: This fund was set up as a result of a special election held in May, 1964, in which the voters of the City of The Dalles authorized a special tax levy of \$18,000 annually for ten years beginning in 1964-65, for the purpose of providing money to be used for the construction, improvement and maintenance of the sewer system in the City of The Dalles. This year's levy, (1974-75) was the last year of this Special levy, and it was not renewed.

Statement of Revenues, Expenditures and Beginning Balance
Compared with Budget Estimates
for the Year Ended June 30, 1975

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
Beginning Balance	<u>30,000.00</u>	<u>50,051.33</u>	<u>20,051.33</u>
Revenues: Interest on savings	1,800.00	2,112.17	312.17
Taxes	<u>5,000.00</u>	<u>2,420.62</u>	<u>2,579.38-</u>
Total Revenues	<u>6,800.00</u>	<u>4,532.79</u>	<u>2,267.21-</u>
<u>Total Revenues and Beginning Balance</u>	<u>36,800.00</u>	<u>54,584.12</u>	<u>17,784.12</u>
Expenditures:			
Sewer construction and reserves	<u>36,800.00</u>	<u>2,897.26</u>	<u>26,902.74-</u>

CITY OF THE DALLES, OREGONSPECIAL TWO MILL LEVY FUNDBalance Sheet as of June 30, 1975ASSETS

Cash on hand and in banks	11,681.24
Taxes receivable - Exhibit K-5	<u>- 0 -</u>

TOTAL ASSETS11,681.24RESERVES AND SURPLUSReserves:

Reserve for uncollected taxes

- 0 -

Reserves for street and sidewalk construction:

Reserve balance July 1, 1974

14,479.47

Plus excess of expenditures over revenues:

Revenues (see below)

536.80

Expenditures (see below)

3,335.03-

Decrease in reserve for current year

2,798.23-

Reserve balance June 30, 1974

11,681.24

Surplus:NoneTOTAL RESERVES AND SURPLUS11,681.24

Statement of Revenues, Expenditures and Beginning Balance
Compared with Budget Estimates
for the Year Ended June 30, 1975

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
Beginning Balance	<u>5,000.00</u>	<u>14,479.47</u>	<u>9,479.47</u>
<u>Revenues:</u>			
Interest on savings	300.00	536.80	236.80
Delinquent taxes and interest	<u>25.00</u>	<u>-</u>	<u>25.00-</u>
Total Revenues	<u>325.00</u>	<u>536.80</u>	<u>211.80</u>
<u>TOTAL REVENUES AND BEGINNING BALANCE</u>	<u>5,325.00</u>	<u>15,016.27</u>	<u>9,691.27</u>
<u>Expenditures:</u>			
Street improvements and reserves	<u>5,325.00</u>	<u>3,335.03</u>	<u>1,989.97-</u>

CITY OF THE DALLES, OREGONPARKS AND RECREATION SPECIAL FUNDBalance Sheet as of June 30, 1975ASSETS

Cash on hand and in banks	<u>2,545.39</u>	
<u>TOTAL ASSETS</u>		<u>2,545.39</u>

RESERVES AND SURPLUS

Reserved for future park acquisition	2,545.39	
Surplus	<u>None</u>	
<u>TOTAL RESERVES AND SURPLUS</u>		<u>2,545.39</u>

Note: This fund was set up in February, 1964, under O.R.S. 280.100 for a ten-year period from the date of the first deposit (1/31/64), to hold funds received as payments in lieu of the dedication of land for park and recreation purposes, pursuant to city ordinances relating to new sub-divisions. Moneys are to be used to acquire and develop park and recreation facilities in the City of The Dalles as directed by the Council. The ten-year life of this fund expired 1/31/74, and a new ten-year fund was established October 21, 1974 to continue the accumulation of money to acquire and develop park and recreation facilities until February 4, 1984.

Statement of Revenues, Expenditures and Beginning Balance
Compared with Budget Estimates
for the Year Ended June 30, 1975

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
Beginning Balance	<u>2,650.00</u>	<u>2,313.39</u>	<u>336.61-</u>
<u>Revenues:</u>			
Payments in lieu of dedication of real property	500.00	-	500.00-
Interest income	<u>150.00</u>	<u>232.00</u>	<u>82.00</u>
Total Revenues	<u>650.00</u>	<u>232.00</u>	<u>418.00-</u>
<u>TOTAL REVENUES AND BEGINNING BALANCE</u>	<u>3,300.00</u>	<u>2,545.39</u>	<u>754.61-</u>
<u>Expenditures:</u>			
Reserve for parks and recreation facilities	<u>3,300.00</u>	-	<u>3,300.00-</u>

CITY OF THE DALLES, OREGONAMBULANCE SPECIAL FUNDBalance Sheet as of June 30, 1975ASSETS

Cash on hand and in banks	10,855.69	
<u>TOTAL ASSETS</u>		<u>10,855.69</u>

LIABILITIES, RESERVES AND SURPLUS

Reserve for future ambulance replacement	10,855.69	
Surplus	<u>None</u>	
<u>TOTAL LIABILITIES, RESERVES AND SURPLUS</u>		<u>10,855.69</u>

Note: This fund was first set up in September, 1961, under O.R.S. 280.100 for a ten-year period from the date of the first deposit (Jan. 1962), to make funds available to replace or add to the City's ambulance equipment. As determined by Council, net receipts from the operation of the ambulance are to be deposited in this fund, either annually or semi-annually. As the ten year life of this fund expired in January 1972, a new ten-year fund was established July 1, 1972 to continue the accumulation of money for the replacement of ambulance and equipment.

Statement of Revenues, Expenditures and Beginning Balance
Combined with Budget Estimates
for the Year Ended June 30, 1975

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
Beginning Balance	6,500.00	6,526.69	26.69
<u>Revenues:</u>			
Sale of ambulance	1,000.00	-	1,000.00-
General Fund transfer	3,500.00	3,500.00	-
Interest on savings	400.00	829.00	429.00
Total Revenues	4,900.00	4,329.00	571.00-
<u>TOTAL REVENUES AND BEGINNING BALANCE</u>	<u>11,400.00</u>	<u>10,855.69</u>	<u>544.31-</u>
<u>Expenditures:</u>			
Reserve for purchase of ambulance and equipment	11,400.00	-	11,400.00-

CITY OF THE DALLES, OREGONFIRE EQUIPMENT SPECIAL FUNDBalance Sheet as of June 30, 1975ASSETS

Cash on hand and in banks	<u>43,566.24</u>	
<u>TOTAL ASSETS</u>		<u>43,566.24</u>

LIABILITIES, RESERVES AND SURPLUS

Reserved for fire equipment acquisition	43,566.24	
Surplus	<u>None</u>	
<u>TOTAL LIABILITIES, RESERVES AND SURPLUS</u>		<u>43,566.24</u>

Note: This fund was set up in November, 1966 under O. R. S. 280.100 for a period of ten years from July 1, 1966 to provide funds for replacing or adding to the fire department equipment. Deposits are to be made annually, to the extent funds are available, sufficient to cover reasonable depreciation charges for the preceding year. Funds previously set aside for this purpose were included in this fund.

Statement of Revenues, Expenditures and Beginning Balance
Compared with Budget Estimates
for the Year Ended June 30, 1975

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
Beginning Balance	<u>38,000.00</u>	<u>39,928.59</u>	<u>1,928.59</u>
<u>Revenues:</u>			
Transfer from General Fund	-	-	-
Interest income	<u>1,000.00</u>	<u>3,983.00</u>	<u>2,983.00</u>
Total Revenues	<u>1,000.00</u>	<u>3,983.00</u>	<u>2,983.00</u>
<u>TOTAL REVENUES AND BEGINNING BALANCE</u>	<u>39,000.00</u>	<u>43,911.59</u>	<u>4,911.59</u>
<u>Expenditures:</u>			
Reserved for fire equipment	<u>39,000.00</u>	<u>345.35</u>	<u>38,654.65-</u>

CITY OF THE DALLES, OREGON
PUBLIC WORKS EQUIPMENT SPECIAL FUND
Balance Sheet as of June 30, 1975

ASSETS

Cash on hand and in banks	34,996.25	
<u>TOTAL ASSETS</u>		<u>34,996.25</u>

RESERVES AND SURPLUS

Reserve for equipment replacement	34,996.25	
Surplus	<u>None</u>	
<u>TOTAL RESERVES AND SURPLUS</u>		<u>34,996.25</u>

Note: This fund was set up in September, 1961, under O.R.S. 280.100 for a period of ten years from the date of the first deposit, to provide funds for replacement of public works equipment. Deposits are to be made annually to the extent funds are available, sufficient to cover reasonable depreciation charges for the previous year. As the ten year life of this fund expired during 1971, a new ten-year fund was established July 1, 1972 to continue the accumulation of money for large equipment replacements.

Statement of Revenues, Expenditures and Beginning Balance
 Compared with Budget Estimates
for the Year Ended June 30, 1975

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
Beginning Balance	<u>27,000.00</u>	<u>27,037.25</u>	<u>37.25</u>
<u>Revenues:</u>			
Public Works Fund transfer	5,000.00	5,000.00	-
Interest income	<u>1,000.00</u>	<u>2,959.00</u>	<u>1,959.00</u>
Total Revenues	<u>6,000.00</u>	<u>7,959.00</u>	<u>1,959.00</u>
<u>TOTAL REVENUE AND BEGINNING BALANCE</u>	<u>33,000.00</u>	<u>34,996.25</u>	<u>1,996.25</u>
<u>Expenditures:</u>			
Equipment purchases	<u>33,000.00</u>	<u>-</u>	<u>33,000.00-</u>

CITY OF THE DALLES, OREGONCIVIC CENTER SPECIAL FUNDBalance Sheet as of June 30, 1975ASSETS

Cash on hand and in banks	<u>38,702.49</u>	
<u>TOTAL ASSETS</u>		<u>38,702.49</u>

RESERVES AND SURPLUS

Reserve for Civic Center construction	38,702.49	
Surplus	<u>None</u>	
<u>TOTAL RESERVES AND SURPLUS</u>		<u>38,702.49</u>

Note: This fund was set up in December, 1967 under O.R.S. 280.100 for a period of ten years from July 1, 1967, to provide funds to establish, construct and equip a Civic Center. Deposits are to be made annually, to the extent funds are available for that purpose.

Statement of Revenues, Expenditures and Beginning Balance
Compared with Budget Estimates
for the Year Ended June 30, 1975

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
Beginning Balance	<u>35,000.00</u>	<u>35,178.49</u>	<u>- 178.49</u>
<u>Revenues:</u>			
General Fund transfer	2,200.00	-	2,200.00-
Interest	<u>-</u>	<u>3,524.00</u>	<u>3,524.00</u>
Total Revenues	<u>2,200.00</u>	<u>3,524.00</u>	<u>1,324.00</u>
<u>TOTAL REVENUES AND BEGINNING BALANCE</u>	<u>37,200.00</u>	<u>38,702.49</u>	<u>1,502.49</u>
<u>Expenditures:</u>			
Civic Center Construction and Planning	<u>37,200.00</u>	<u>-</u>	<u>37,200.00-</u>

CITY OF THE DALLES, OREGONOFF-STREET PARKING FUNDBalance Sheet as of June 30, 1975ASSETS

Cash on hand and in banks	<u>4,850.95</u>	
<u>TOTAL ASSETS</u>		<u>4,850.95</u>

RESERVES AND SURPLUS

Reserved for off-street parking	4,850.95	
Surplus	<u>None</u>	
<u>TOTAL RESERVES AND SURPLUS</u>		<u>4,850.95</u>

Note: This fund was set up under the provisions of General Ordinance Number 840, to accumulate funds received from parking meters or other rentals of off-street parking facilities. It may be expended for operating costs, capital additions, repayment of bonds, etc., as set forth in the ordinance. This fund was not included in the budget for 1974-75, but it was for 1975-76.

Statement of Revenues, Expenditures and Beginning Balance
Compared with Budget Estimates
for the Year Ended June 30, 1975

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
Beginning Balance	- - - - -	<u>4,408.95</u>	<u>4,408.95</u>
<u>Revenues:</u>			
Interest income	-	442.00	442.00
Parking meter receipts	-	-	-
Total Revenues	-	<u>442.00</u>	<u>442.00</u>
<u>TOTAL REVENUES AND BEGINNING BALANCE</u>	<u>-</u>	<u>4,850.95</u>	<u>4,850.95</u>
<u>Expenditures:</u>			
Operating costs	-	-	-

CITY OF THE DALLES, OREGONREVENUE SHARING FUNDBalance Sheet as of June 30, 1975ASSETS

Cash on hand and in banks	376,293.67	
Accounts receivable	<u>3,000.00</u>	
<u>TOTAL ASSETS</u>		<u>379,293.67</u>

LIABILITIES, RESERVES AND SURPLUS

Accounts payable		15,000.00
Reserved for 1975-76 expenditures		364,293.67
Surplus		<u>None</u>
<u>TOTAL LIABILITIES, RESERVES AND SURPLUS</u>		<u>379,293.67</u>

Note: This fund was set up to keep separate the moneys received from the U.S.A as part of their "Revenue Sharing" program.

Statement of Changes in Reserves
for the Year Ended June 30, 1975

Reserve balance at July 1, 1974		336,479.72
Plus revenues (Exhibit I-10)	225,995.37	
Less expenditures (Exhibit I-10)	<u>198,181.42-</u>	<u>27,813.95</u>
Reserve Balance at June 30, 1975		<u>364,293.67</u>

CITY OF THE DALLES, OREGON

REVENUE SHARING FUND

Statement of Revenues, Expenditures and Beginning Balance
Compared with Budget Estimates
for the Year Ended June 30, 1975

	Budget Estimate	Actual	Over Under (-)
Beginning Balance	<u>25,000.00</u>	<u>336,479.72</u>	<u>311,479.72</u>
<u>Revenues:</u>			
Grants from U.S.A.	213,300.00	192,057.00	21,243.00-
Interest income	6,000.00	27,068.37	21,068.37
County share library	<u>7,200.00</u>	<u>6,870.00</u>	<u>330.00-</u>
Total Revenues	<u>226,500.00</u>	<u>225,995.37</u>	<u>504.63-</u>
<u>TOTAL REVENUES AND BEGINNING BALANCE</u>	<u>251,500.00</u>	<u>562,475.09</u>	<u>310,975.09</u>
<u>EXPENDITURES:</u>			
<u>Library:</u>			
Match. money/County for assistant	8,400.00	7,727.72	672.28-
Match. money/County for books	<u>6,000.00</u>	<u>5,991.07</u>	<u>8.93-</u>
Total Library	<u>14,400.00</u>	<u>13,718.79</u>	<u>681.21-</u>
<u>Water Department:</u>			
2,000 Ft. 20" Transm. Line	<u>48,000.00</u>	<u>48,000.00</u>	<u>-</u>
Total Water Department	<u>48,000.00</u>	<u>48,000.00</u>	<u>-</u>
<u>Street Department:</u>			
Annual repair and maintenance	34,000.00	30,838.41	3,161.59-
Tenth Street Bridge or street projects	30,000.00	-	30,000.00-
Annual Street widening & recon.	55,000.00	48,517.08	6,482.92-
Street overlays & sealing	<u>50,100.00</u>	<u>38,700.77</u>	<u>11,399.23-</u>
Total Street Department	<u>169,100.00</u>	<u>118,056.26</u>	<u>51,043.74-</u>
<u>Storm & Sanitary Separation:</u>			
Drain & Street imp. project	10,000.00	9,649.61	350.39-
Replace drains in slide area	<u>10,000.00</u>	<u>8,756.76</u>	<u>1,243.24-</u>
Total Storm & Sanitary Separation	<u>20,000.00</u>	<u>18,406.37</u>	<u>1,593.63-</u>
<u>TOTAL EXPENDITURES</u>	<u>251,500.00</u>	<u>198,181.42</u>	<u>53,318.58-</u>

CITY OF THE DALLES, OREGON
WATER DEPARTMENT CAPITAL RESERVE FUND
Balance Sheet as of June 30, 1975

ASSETS

Cash on hand and in banks	5,291.00	
<u>TOTAL ASSETS</u>		<u>5,291.00</u>

RESERVES AND SURPLUS

Reserved for replacement or addition to the water system	5,291.00	
Surplus	<u>None</u>	
<u>TOTAL RESERVES AND SURPLUS</u>		<u>5,291.00</u>

Note: This fund was set up on March 4, 1974 under O.R.S. 280.100 for a ten-year period beginning January 1, 1974 to hold funds received as capital payments under Section (6)h of City Ordinance No. 878, and additional sums as the council may elect. The funds are to be used for replacing or adding to the City's water supply, transmission and storage system and works. This fund was not included in the budget for 1974-75, but it has been for 1975-76.

Statement of Revenues, Expenditures and Beginning Balance
 Compared with Budget Estimates
for the Year Ended June 30, 1975

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
Beginning Balance	-- -- -	-- 800.00	-- 800.00
<u>Revenues:</u>			
Interest Income	-	291.00	291.00
Capital payments - hook on charges	-	4,200.00	4,200.00
Total Revenues	-	4,491.00	4,491.00
<u>TOTAL REVENUES AND BEGINNING BALANCE</u>	-	<u>5,291.00</u>	<u>5,291.00</u>
<u>Expenditures:</u>			
Reserve for replacement or addition	-	-	-

CITY OF THE DALLES, OREGONUnemployment Insurance Reserve FundBalance Sheet as of June 30, 1975ASSETS

Cash on hand and in banks	17,516.75	
<u>TOTAL ASSETS</u>		<u>17,516.75</u>

RESERVES AND SURPLUS

Reserved for future unemployment claims	17,516.75	
Surplus	<u>None</u>	
<u>TOTAL RESERVES AND SURPLUS</u>		<u>17,516.75</u>

This fund was set up in 1974-75 to provide for possible claims against the City in accordance with a new state law subjecting municipalities to the provisions of the unemployment Compensation Act. The City chose to reimburse the State for actual claims paid, instead of paying the tax based on gross payroll. No formal ordinance has been passed to set up this fund.

Statement of Revenues, Expenditures and Beginning Balance
Compared with Budget Estimates
for the Year Ended June 30, 1975

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
Beginning Balance	--- --	--- --	--- --
<u>Revenues:</u>			
Transfer from General Fund	10,000.00	10,000.00	-
Transfer from Water Fund	2,000.00	2,000.00	-
Transfer from Sewage Treatment Fund	2,000.00	2,000.00	-
Transfer from Public Works Fund	2,000.00	2,000.00	-
Transfer from Parks & Recreation Fund	<u>2,000.00</u>	<u>2,000.00</u>	<u>-</u>
<u>TOTAL REVENUES AND BEGINNING BALANCE</u>	<u>18,000.00</u>	<u>18,000.00</u>	<u>-</u>
<u>Expenditures:</u>			
Unemployment claims	18,000.00	483.25	17,516.75-
Total Expenditures	<u>18,000.00</u>	<u>483.25</u>	<u>17,516.75</u>

CITY OF THE DALLES, OREGONLIBRARY CONSTRUCTION FUNDBalance Sheet as of June 30, 1975ASSETSTOTAL ASSETSNoneLIABILITIES, RESERVES AND SURPLUS

Due to other funds for cash advanced

None

Fund Balance (Surplus) (deficit)

None

TOTAL LIABILITIES, RESERVES AND SURPLUSNone

Note: Eventual sale of the old library building was expected to provide revenues to bring this fund out of a deficit position, but in May 1973 the City Council decided to keep it as a public building, as a result of a preference poll of the citizens of the City. During 1974-75 the City council approved a transfer from the General Fund in order to close this fund.

EXHIBIT J-1a

Statement of Revenues, Expenditures and Beginning Balance
Compared with Budget Estimates
for the Year Ended June 30, 1975

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
Beginning Balance	(23,673.00)	(23,672.75)	--- .25
<u>Revenues:</u>			
Transfer from General Fund	-	23,402.75	23,402.75
Sale of land	60,000.00	-	60,000.00-
Other (Parking space rental)	270.00	270.00	---
Total Revenues	60,270.00	23,672.75	36,597.25-
<u>TOTAL REVENUES AND BEGINNING BALANCE</u>	36,597.00	-	36,597.00-
<u>Expenditures:</u>			
Land and improvements	36,597.00	-	36,597.00-
Other	1,000.00	-	1,000.00-
Total Expenditures	36,597.00	-	36,597.00-

CITY OF THE DALLES, OREGONSEWAGE TREATMENT PLANT CONVERSION CONSTRUCTION FUNDBalance Sheet as of June 30, 1975ASSETS

Cash on hand and in banks	<u>157,201.41</u>	
<u>TOTAL ASSETS</u>		<u>157,201.41</u>

LIABILITIES, RESERVES AND SURPLUS

Reserve for repayment of bonds		32,201.41
Reserves for construction of sewer outfall		75,000.00
Surplus (Fund Balance)		<u>None</u>
<u>TOTAL LIABILITIES, RESERVES AND SURPLUS</u>		<u>157,201.41</u>

Statement of Revenues and Expenditures
Cumulative to June 30, 1975

	<u>Fiscal Year 1974-75</u>	<u>Construction to Date</u>
<u>Revenues:</u>		
Federal - State Grants	-	713,475.00
Sale of Bonds	-	650,000.00
Interest Income	35,690.47	81,603.43
Transfer from Sewage Treatment Plant Fund	<u>-</u>	<u>182,403.90</u>
Total Revenues	<u>35,690.47</u>	<u>1,627,482.38</u>
<u>Expenditures:</u>		
Redemption of bonds	310,000.00	310,000.00
Construction of Storm Sewers	-	77,624.18
Architect and Engineering	-	111,663.57
Sale of Bonds Expense	-	3,873.89
Construction of Treatment Plant	-	914,046.43
Miscellaneous	-	17,233.16
Contingencies (Interest Capitalized)	<u>-</u>	<u>35,839.74</u>
Total Expenditures	<u>310,000.00</u>	<u>1,470,230.97</u>

CITY OF THE DALLES, OREGONSEWAGE TREATMENT PLANT CONVERSION CONSTRUCTION FUNDStatement of Revenues, Expenditures and Beginning Balances
Compared with Budget Estimates
for the Year Ended June 30, 1975

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
Beginning Balance	<u>476,500.00</u>	<u>431,510.94</u>	<u>44,989.06-</u>
<u>Revenues:</u>			
State - Federal Grant	50,000.00	-	50,000.00-
Interest income	2,000.00	35,690.47	33,690.47
Transfer from Sewage Treatment Plant Fund	<u>75,000.00</u>	<u>-</u>	<u>75,000.00-</u>
Total Revenues	<u>127,000.00</u>	<u>35,690.47</u>	<u>91,309.53-</u>
<u>TOTAL REVENUES AND BEGINNING BALANCE</u>	<u>603,500.00</u>	<u>467,201.41</u>	<u>136,298.59-</u>
<u>Expenditures:</u>			
Reserve for Treatment Plant Conversion	150,000.00	-	150,000.00-
Repay bonds	402,500.00	310,000.00	92,500.00-
Capitalized interest	41,500.00	-	41,500.00-
Construction	2,000.00	-	2,000.00-
Miscellaneous	2,500.00	-	2,500.00-
Contingencies	<u>5,000.00</u>	<u>-</u>	<u>5,000.00-</u>
Total Expenditures	<u>603,500.00</u>	<u>310,000.00</u>	<u>293,500.00-</u>

Note: The City has separated this fund into three separate budget items:

Sewage Treatment Plant Conversion Construction

Special Storm Sewers Construction

Sewage Treatment Building Conversion and Reserve

CITY OF THE DALLES, OREGONALL FUNDSCombined Balance Sheet as of June 30, 1975

<u>ASSETS</u>	<u>Total All Funds</u>	<u>General Fund</u>	<u>Water Fund</u>
Cash on hand and in banks	1,014,297.96		
Cash with County Treasurer	6,815.06	6,815.06	
Due from other funds	194,819.92	170,476.74	
Assessments receivable	857,640.84		
Accounts receivable	117,939.26	6,625.27	20,419.77
Work in progress	595,478.49		30,403.88
Taxes receivable	108,306.24	91,917.64	
To be provided for bonds	877,000.00	130,000.00	440,000.00
Fixed assets	7,204,509.42		3,206,789.82
<u>TOTAL ASSETS</u>	<u>10,976,807.19</u>	<u>405,834.71</u>	<u>3,697,613.47</u>
<u>LIABILITIES, RESERVES AND SURPLUS</u>			
<u>LIABILITIES:</u>			
Estimated assessments	819,555.94		
Accounts payable	24,445.23		1,051.97
Warrants payable	213,077.12		
Accrued interest	5,288.54		
Prepayments and deposits	3,088.76	1,613.26	1,475.50
Bonds payable	937,000.00	130,000.00	440,000.00
Due to other funds	194,819.92		14,656.11
<u>TOTAL LIABILITIES</u>	<u>2,197,275.51</u>	<u>131,613.26</u>	<u>457,183.58</u>
<u>RESERVES:</u>			
For taxes receivable	108,306.24	91,917.64	-
For special purposes	745,272.65	84.71	-
<u>TOTAL RESERVES</u>	<u>853,578.89</u>	<u>92,002.35</u>	<u>-</u>
<u>SURPLUS (Fund Balance):</u>			
Invested in fixed assets	7,204,509.42		3,206,789.82
Surplus (Fund Balance) (deficit)	721,443.37	182,219.10	33,640.07
<u>TOTAL SURPLUS</u>	<u>7,925,952.79</u>	<u>182,219.10</u>	<u>3,240,429.89</u>
<u>TOTAL LIABILITIES, RESERVES, SURPLUS</u>	<u>10,976,807.19</u>	<u>405,834.71</u>	<u>3,697,613.47</u>

EXHIBIT K-1

<u>Sewage Treatment Fund</u>	<u>Public Works Fund</u>	<u>Airport Fund</u>	<u>Parks & Recreation Fund</u>	<u>Rural Fire District Fund</u>	<u>Special Purpose Funds</u>	<u>General Fixed Assets</u>
253,511.05		7,748.85		4,850.12	748,187.94	
24,343.18						
12,137.84	5,932.16	622.50	234.68	2,088.75	857,640.84	
	126,753.81				69,878.29	
			15,703.31		438,320.80	
307,000.00					685.29	
						<u>3,997,719.60</u>
<u>596,992.07</u>	<u>132,685.97</u>	<u>8,371.35</u>	<u>15,937.99</u>	<u>6,938.87</u>	<u>2,114,713.16</u>	<u>3,997,719.60</u>
3,487.62	4,905.64				819,555.94	
					15,000.00	
					213,077.12	
					5,288.54	
307,000.00					60,000.00	
	88,671.70		15,043.50		76,448.61	
<u>310,487.62</u>	<u>93,577.34</u>	<u>-</u>	<u>15,043.50</u>	<u>-</u>	<u>1,189,370.21</u>	<u>-</u>
			15,703.31		685.29	
			-		745,187.94	
-	-	-	15,703.31	-	745,873.23	-
286,504.45	39,108.63	8,371.35	(14,808.82)	6,938.87	179,469.72	3,997,719.60
						-
286,504.45	39,108.63	8,371.35	(14,808.82)	6,938.87	179,469.72	3,997,719.60
<u>596,992.07</u>	<u>132,685.97</u>	<u>8,371.35</u>	<u>15,937.99</u>	<u>6,938.87</u>	<u>2,114,713.16</u>	<u>3,997,719.60</u>

CITY OF THE DALLES, OREGON

SPECIAL PURPOSE FUNDS

Combined Balance Sheet as of June 30, 1975

ASSETS	Total All Special Purpose Funds	Improvement Fund	Special Funds	Construction Funds
Cash on hand and in banks	748,187.94		590,986.53	157,201.41
Taxes receivable	685.29		685.29	
Assessments receivable	857,640.84	857,640.84		
Accounts receivable	69,878.29	66,878.29	3,000.00	
Due from other funds	-			
Work in progress	438,320.80	438,320.80		
<u>TOTAL ASSETS</u>	<u>2,114,713.16</u>	<u>1,362,839.93</u>	<u>594,671.82</u>	<u>157,201.41</u>
<u>LIABILITIES, RESERVES AND SURPLUS</u>				
<u>LIABILITIES:</u>				
Bonds payable	60,000.00	60,000.00		
Estimated assessments	819,555.94	819,555.94		
Warrants payable	213,077.12	213,077.12		
Due to other funds	76,448.61	76,448.61		
Accounts payable	-		15,000.00	
Accrued interest	5,288.54	5,288.54		
<u>TOTAL LIABILITIES</u>	<u>1,189,370.21</u>	<u>1,174,370.21</u>	<u>15,000.00</u>	<u>-</u>
<u>RESERVES:</u>				
For off-street parking	13,850.95	9,000.00	4,850.95	
For Civic Center construction	38,702.49		38,702.49	
For public works equip. replace.	34,996.25		34,996.25	
For repayment of bonds (Sewer Bonds)	82,201.41			82,201.41
For fire equipment replacement	43,566.24		43,566.24	
For taxes receivable	685.29		685.29	
For ambulance replacement	10,855.69		10,855.69	
For park acquisition and development	2,545.39		2,545.39	
For sewer construction	119,686.86		44,686.86	75,000.00
For street & sidewalk const.	11,681.24		11,681.24	
For 1975-76 expenditures	364,293.67		364,293.67	
For water system	5,291.00		5,291.00	
For unemployment claims	17,516.75		17,516.75	
<u>TOTAL RESERVES</u>	<u>745,873.23</u>	<u>9,000.00</u>	<u>579,671.82</u>	<u>157,201.41</u>
<u>SURPLUS (Fund Balance):</u>				
Surplus (Fund Balance) (deficit)	179,469.72	179,469.72	-	-
<u>TOTAL SURPLUS</u>	<u>179,469.72</u>	<u>179,469.72</u>	<u>-</u>	<u>-</u>
<u>TOTAL LIABILITIES, RESERVES AND SURPLUS</u>	<u>2,114,713.16</u>	<u>1,362,839.93</u>	<u>594,671.82</u>	<u>157,201.41</u>

CITY OF THE DALLES, OREGONALL FUNDSCombined Statement of Changes in Surplus
for the Year Ended June 30, 1975

	<u>All Funds</u>	<u>General Fund</u>	<u>Water Fund</u>
Surplus (Fund Balance) July 1, 1974	<u>769,970.32</u>	<u>252,633.45</u>	<u>92,086.96</u>
Add:			
Revenues	2,346,462.25	935,615.21	404,584.66
Transfers in	79,577.75	53,175.00	-
Increase in work in progress	<u>114,130.38</u>	<u>-</u>	<u>21,783.03</u>
<u>TOTAL ADDITIONS</u>	<u>2,540,170.38</u>	<u>988,790.21</u>	<u>426,367.69</u>
Deduct:			
Expenditures	2,473,619.58	1,013,301.81	454,089.58
Transfers out	115,077.75	45,902.75	30,725.00
Decrease in work in progress	<u>-</u>	<u>-</u>	<u>-</u>
<u>TOTAL DEDUCTIONS</u>	<u>2,588,697.33</u>	<u>1,059,204.56</u>	<u>484,814.58</u>
Surplus (Fund Balance) June 30, 1975	<u>721,443.37</u>	<u>182,219.10</u>	<u>33,640.07</u>

<u>Sewage Treatment Fund</u>	<u>Public Works Fund</u>	<u>Airport Fund</u>	<u>Parks & Recreation Fund</u>	<u>Improvement Fund</u>	<u>Rural Fire District Fund</u>	<u>Conctruction Funds</u>
<u>207,324.11</u>	<u>60,501.84</u>	<u>8,028.00</u>	<u>18,637.59</u>	<u>147,478.04</u>	<u>6,953.08</u>	<u>(23,672.75)</u>
316,200.48	343,886.95	4,825.09	105,732.10	135,439.55	99,908.21	270.00
-	3,000.00	-	-	-	-	23,402.75
-	92,347.35	-	-	-	-	-
<u>316,200.48</u>	<u>439,234.30</u>	<u>4,825.09</u>	<u>105,732.10</u>	<u>135,439.55</u>	<u>99,908.21</u>	<u>23,672.75</u>
223,820.14	444,377.51	4,481.74	137,178.51	103,447.87	92,922.42	-
13,200.00	16,250.00	-	2,000.00	-	7,000.00	-
-	-	-	-	-	-	-
<u>237,020.14</u>	<u>460,627.51</u>	<u>4,481.74</u>	<u>139,178.51</u>	<u>103,447.87</u>	<u>99,922.41</u>	<u>-</u>
<u>286,504.45</u>	<u>39,108.63</u>	<u>8,371.35</u>	<u>(14,808.82)</u>	<u>179,469.72</u>	<u>6,938.87</u>	<u>-</u>

CITY OF THE DALLES, OREGONSummary Statement of Cash and Security Therefor
as of June 30, 1975

Cash in banks:

U. S. National Bank of Oregon, The Dalles			
Branch - Payroll account	6,000.00		
Construction checking account (overdrawn)	3,629.16		
Sewer Const. - repurchase agreements	176,000.00		
Revenue Sharing - time deposits	118,163.99		
Other Funds - time deposits	<u>100,511.11</u>	404,304.26	(1)

First National Bank of Oregon, The Dalles			
Branch - General checking account (overdrawn)	(300,081.51)		
Sewer and Water Const. checking account	2,012.00		
Water Fund - time deposits	33,521.55		
Sewer Const. - time deposits and repurchase agreements	221,183.49		
Revenue Sharing - time deposits	117,199.97		
Other Funds - time deposits	<u>100,974.29</u>	174,809.79	(2)

The Oregon Bank, The Dalles Branch			
Revenue Sharing - time deposits	129,833.15		
Other Funds - time deposits	259,445.35		
Clerk's refund account (checking)	1,000.00	390,278.50	(3)

Equitable Savings and Loan, The Dalles Branch		20,680.72	
---	--	-----------	--

Benjamin Franklin Savings & Loan, The Dalles Branch		20,679.50	
---	--	-----------	--

	<u>Undeposited Receipts</u>	<u>Change Fund</u>	
Cash on hand:			
Clerk's office	2,657.65	90.00	
Police department	494.00	70.00	
Engineering Department	-	-	
Library department	93.54	-	
Petty cash	-	140.00	
Recreation fund	-	-	
Total Cash on hand and in Banks	3,245.19	300.00	<u>3,545.19</u>
			<u>1,014,297.96</u>

Security Deposits: Evidenced by Certificates of Deposit
in the collateral pool of the Oregon State Treasurer

(1) U. S. National Bank of Oregon	<u>500,000.00</u>
(2) First National Bank of Oregon	<u>600,000.00</u>
(3) The Oregon Bank	<u>475,000.00</u>

In addition, each bank has F.D.I.C. protection of \$40,000.00, and the Savings and Loan banks have deposit protection of \$40,000.00.

CITY OF THE DALLES, OREGON

Summary Statement of Cash and Security Therefor
as of June 30, 1975

Note: On June 25, 1975, the City purchased G.N.M.A. 8% Bonds in the amount of \$176,000.00 from the U. S. Bank and \$135,000.00 from the First National Bank. The banks guaranteed to repurchase these Bonds on July 2, 1975 and July 7, 1975 at a rate that would guarantee the City to earn 5.3% on the money invested. The bonds were redeemed as agreed.

CITY OF THE DALLES, OREGONALL FUNDS

Summary Statement of Revenues, Expenditures and
Beginning Balances Compared with Budget Estimates
for the Year Ended June 30, 1975
(in even dollars)

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over</u>	<u>Under</u>
<u>General Fund:</u>				
Beginning balance	275,000.00	252,633.45		22,366.55
Revenues	910,880.00	988,790.21	77,910.21	
Expenditures	1,185,880.00	1,059,204.56		126,675.44
Ending Balance	-	182,219.10		
<u>Water Fund:</u>				
Beginning balance	100,000.00	92,086.96		7,913.04
Revenues	408,000.00	404,584.66		3,415.34
Expenditures	508,000.00	484,814.58		23,185.42
Ending balance	-	11,857.04		
<u>Sewage Treatment Fund:</u>				
Beginning balance	160,000.00	207,324.11	47,324.11	
Revenues	263,000.00	316,200.48	53,200.48	
Expenditures	423,000.00	237,020.14		185,979.86
Ending balance	-	286,504.45		
<u>Public Works Fund:</u>				
Beginning balance	-	60,501.84	60,501.84	
Revenues	428,600.00	346,886.95		81,713.05
Expenditures	428,600.00	460,627.51	32,027.51	
Ending balance	-	53,238.72-		
<u>Airport Fund:</u>				
Beginning balance	2,000.00	3,028.00	6,028.00	
Revenues	3,050.00	4,825.09	1,775.09	
Expenditures	5,050.00	4,481.74		568.26
Ending balance	-	8,371.35		
<u>Parks and Recreation Fund:</u>				
Beginning balance	8,000.00	18,637.59	10,637.59	
Revenues	100,823.00	105,732.10	4,909.10	
Expenditures	108,823.00	139,178.51	30,355.51	
Ending balance	-	14,808.82-		
<u>Rural Fire District Fund:</u>				
Beginning balance	-	6,953.08	6,953.08	
Revenues	109,720.00	99,908.21		9,811.79
Expenditures	109,720.00	99,922.42		9,797.58
Ending balance	-	6,938.87		

	Budget Estimate	Actual	Over	Under
<u>Improvement Fund:</u>				
Beginning balance	125,000.00	147,478.04	22,478.04	
Revenues	969,860.00	1,059,147.90	89,287.90	
Expenditures	1,094,860.00	855,709.65		239,150.35
Ending balance	-	350,916.29		
<u>Special Sewer Fund:</u>				
Beginning balance	30,000.00	50,051.33	20,051.33	
Revenues	6,800.00	4,532.79		2,267.21
Expenditures	36,800.00	9,897.26		26,902.74
Ending balance	-	44,686.86		
<u>Special Two Mill Levy Fund:</u>				
Beginning balance	5,000.00	14,479.47	9,479.47	
Revenues	325.00	536.80	211.80	
Expenditures	5,325.00	3,335.03		1,989.97
Ending balance	-	11,681.24		
<u>Parks and Recreation Special Fund:</u>				
Beginning balance	2,650.00	2,313.39		336.61
Revenues	650.00	232.00		418.00
Expenditures	3,300.00	-		3,300.00
Ending balance	-	2,545.39		
<u>Ambulance Special Fund:</u>				
Beginning balance	6,500.00	6,526.69	26.69	
Revenues	4,900.00	4,329.00		571.00
Expenditures	11,400.00	-		11,400.00
Ending balance	-	10,855.69		
<u>Fire Equipment Special Fund:</u>				
Beginning balance	38,000.00	39,928.59	1,928.59	
Revenues	1,000.00	3,983.00	2,983.00	
Expenditures	39,000.00	345.35		38,654.65
Ending balance	-	43,566.24		
<u>Civic Center Special Fund:</u>				
Beginning balance	35,000.00	35,178.49	178.49	
Revenues	2,200.00	3,524.00	1,324.00	
Expenditures	37,200.00	-		37,200.00
Ending balance	-	38,702.49		
<u>Public Works Equipment Special Fund:</u>				
Beginning balance	27,000.00	27,037.25	37.25	
Revenues	6,000.00	7,959.00	1,959.00	
Expenditures	33,000.00	-		33,000.00
Ending balance	-	34,996.25		
<u>Off-Street Parking Special Fund:</u>				
Beginning balance	-	4,408.95	4,408.95	
Revenues	-	442.00	442.00	
Expenditures	-	-	-	
Ending balance	-	4,850.95		

	Budget Estimate	Actual	Over	Under
<u>Unemployment Insurance Fund:</u>				
Beginning balance	-	-	-	-
Revenues	18,000.00	18,000.00	-	
Expenditures	18,000.00	483.25		17,516.75
Ending balance	-	17,516.75		
<u>Revenue Sharing Fund:</u>				
Beginning balance	25,000.00	336,479.72	311,479.72	
Revenues	226,500.00	225,995.37		504.63
Expenditures	251,500.00	198,181.42		53,318.58
Ending balance	-	364,293.67		
<u>Library Construction Fund:</u>				
Beginning balance	(23,673.00)	(23,672.75)	.25	
Revenues	60,270.00	23,672.75		36,597.25
Expenditures	36,597.00	-		36,597.00
Ending balance	-	-		
<u>Water Department Capital Reserve Fund:</u>				
Beginning balance	-	800.00	800.00	
Revenues	-	4,491.00	4,491.00	
Expenditures	-	-	-	
Ending balance	-	5,291.00		
<u>Sewage Treatment Plant Conversion Construction Fund:</u>				
Beginning balance	476,500.00	431,510.94		44,989.06
Revenues	127,000.00	35,690.47		91,309.53
Expenditures	603,500.00	310,000.00		293,500.00
Ending balance	-	157,201.41		
<u>Total All Funds:</u>				
Beginning balance	1,291,977.00	1,718,685.14	426,708.14	
Revenues	3,647,578.00	3,659,463.78	11,885.78	
Expenditures	4,939,555.00	3,863,201.42		1,076,353.58
Ending balance	-	1,514,947.50		

CITY OF THE DALLES, OREGON

Statement of Taxes Assessed, Received and Receivable
as of June 30, 1975

<u>Year of Levy</u>	<u>Receivable 7/1/74</u>	<u>Refunds and Adjustments</u>	<u>Interest</u>	<u>Sheriff Tax Collections</u>	<u>Receivable 6/30/75</u>
Inactive,					
1951 to 1962	110.92	(110.92)			-
1962-63	20.26	(20.26)			-
1963-64	20.74	(20.74)			-
1964-65	20.90	(20.90)			-
1965-66	20.37	(20.37)			-
1966-67	250.80	(250.80)			-
1967-68	192.06	(192.06)			-
1968-69	87.50	(81.89)	2.58	5.61	-
1969-70	289.54	(159.33)	45.52	128.47	1.74
1970-71	1,660.07	(134.73)	363.85	1,323.50	201.84
1971-72	6,019.02	(54.20)	800.58	3,705.69	2,259.13
1972-73	17,236.89	(838.01)	1,246.54	9,065.83	7,333.05
1973-74	<u>79,629.67</u>	<u>779.10</u>	<u>1,106.15</u>	<u>66,075.53</u>	<u>14,333.24</u>
Balance 7/1/74	105,558.74	(1,125.11)	3,565.22	80,304.63	24,129.00
1974-75 levy	<u>647,800.06</u>	<u>(694.16)</u>	<u>253.00</u>	<u>562,928.66</u>	<u>84,177.24</u>
Totals	<u>753,358.80</u>	<u>(1,819.27)</u>	<u>3,818.22</u>	643,233.29	<u>108,306.24</u>
Less discounts given				11,819.13-	
Less refunds given				385.21-	
Plus foreclosure sale receipts				64.81	
Plus trailer license fees				<u>11.99</u>	
Total Cash Collections				<u>631,105.75</u>	
<u>Summary by Funds:</u>					
General Fund	641,257.94	(1,516.04)	3,197.29	547,824.26	91,917.64
Special Sewer Fund	3,046.54	(49.80)	109.17	2,311.45	685.29
Two Mill Fund	38.21	(38.21)	-	-	-
Recreation Fund	<u>109,016.11</u>	<u>(215.22)</u>	<u>511.76</u>	<u>93,097.58</u>	<u>15,703.31</u>
Totals	<u>753,358.80</u>	<u>(1,819.27)</u>	<u>3,818.22</u>	<u>643,233.29</u>	<u>108,306.24</u>
	<u>Current Levy</u>	<u>Prior Year Levies</u>	<u>Total Taxes</u>	<u>Interest</u>	<u>Total Revenues</u>
General Fund	471,100.20	66,351.38	537,451.58	3,197.29	540,648.87
Special Sewer Fund	-	2,311.45	2,311.45	109.17	2,420.62
Two Mill Fund	-	-	-	-	-
Recreation Fund	<u>79,700.92</u>	<u>11,641.80</u>	<u>91,342.72</u>	<u>511.76</u>	<u>91,854.48</u>
Totals	<u>550,801.12</u>	<u>80,304.63</u>	<u>631,105.75</u>	<u>3,818.22</u>	<u>634,923.97</u>

CITY OF THE DALLES, OREGONStatement of Bond TransactionsFor the Fiscal Year Ended June 30, 1975

	Balances Outstanding 6/30/74	Issued	Paid or Redeemed	Balances Outstanding 7/1/75
<u>General Fund:</u>				
Library 1-1-65	<u>142,000.00</u>	<u>-</u>	<u>12,000.00</u>	<u>130,000.00</u>
<u>Sewage Treatment Plant Fund:</u>				
Treatment Plant 8-1-59	16,000.00	-	16,000.00	-
10-1-71	565,000.00	-	325,000.00	240,000.00
Storm Sewer 7-1-73	<u>75,000.00</u>	<u>-</u>	<u>8,000.00</u>	<u>67,000.00</u>
Total Sewage Fund	<u>656,000.00</u>	<u>-</u>	<u>349,000.00</u>	<u>307,000.00</u>
<u>Water Fund:</u>				
Water 10-1-49	8,000.00	-	8,000.00	-
7-1-53	15,000.00	-	15,000.00	-
3-1-67	<u>470,000.00</u>	<u>-</u>	<u>30,000.00</u>	<u>440,000.00</u>
Total Water Fund	<u>493,000.00</u>	<u>-</u>	<u>53,000.00</u>	<u>440,000.00</u>
<u>Improvement Fund:</u>				
30th Bluff 10-1-65	12,000.00	-	6,000.00	6,000.00
31st Bluff 2-1-68	26,000.00	-	5,000.00	21,000.00
32nd Bluff 10-1-70	<u>38,000.00</u>	<u>-</u>	<u>5,000.00</u>	<u>33,000.00</u>
Total Improvement Fund	<u>76,000.00</u>	<u>-</u>	<u>16,000.00</u>	<u>60,000.00</u>
<u>Total, All Funds</u>	<u>1,367,000.00</u>	<u>-</u>	<u>430,000.00</u>	<u>937,000.00</u>

CITY OF THE DALLES, OREGONStatement of Future Requirements
for Bond and Interest PaymentsJune 30, 1975

<u>General Fund:</u>	<u>Date Due</u>	<u>Bonds</u>	<u>Interest</u>	<u>Total</u>
General Obligation Library	7-1-75	-	2,177.50	2,177.50
Bonds of 1968	1-1-76	13,000.00	2,177.50	15,177.50
Due Fiscal	1975-76	13,000.00	4,355.00	17,355.00
Due Fiscal	1976-77	13,000.00	3,932.50	16,932.50
Due Fiscal	1977-78	13,000.00	3,510.00	16,510.00
Due Fiscal	1978-79	13,000.00	3,081.00	16,081.00
Due Fiscal	1979-80	13,000.00	2,652.00	15,652.00
Due Fiscal	1980-81	13,000.00	2,210.00	15,210.00
Due Fiscal	1981-82	13,000.00	1,768.00	14,768.00
Due Fiscal	1982-83	13,000.00	1,326.00	14,326.00
Due Fiscal	1983-84	13,000.00	884.00	13,884.00
Due Fiscal	1984-85	13,000.00	442.00	13,442.00
<u>Total Requirements</u>				
<u>General Fund</u>		<u>130,000.00</u>	<u>24,160.50</u>	<u>154,160.50</u>
<u>Water Fund:</u>				
General Obligation Water	3-1-74	-	87.50	87.50
Bonds of 1967	9-1-74	-	262.50	262.50
	3-1-75	-	175.00	175.00
	9-1-75	-	7,785.00	7,785.00
	3-1-76	30,000.00	7,785.00	37,785.00
Due Fiscal	1975-76	30,000.00	16,095.00	46,095.00
Due Fiscal	1976-77	30,000.00	14,520.00	44,520.00
Due Fiscal	1977-78	30,000.00	13,470.00	43,470.00
Due Fiscal	1978-79	35,000.00	12,420.00	47,420.00
Due Fiscal	1979-80	35,000.00	11,195.00	46,195.00
Due Fiscal	1980-81	35,000.00	9,970.00	44,970.00
Due Fiscal	1981-82	35,000.00	8,745.00	43,745.00
Due Fiscal	1982-83	40,000.00	7,520.00	47,520.00
Due Fiscal	1983-84	40,000.00	6,120.00	46,120.00
Due Fiscal	1984-85	40,000.00	4,680.00	44,680.00
Due Fiscal	1985-86	45,000.00	3,240.00	48,240.00
Due Fiscal	1986-87	45,000.00	1,620.00	46,620.00
<u>Total Requirements - Water Fund</u>		<u>440,000.00</u>	<u>109,595.00</u>	<u>549,595.00</u>

CITY OF THE DALLES, OREGON

Statement of Future Requirements
for Bond and Interest Payments

June 30, 1975

<u>Sewage Treatment Plant Fund:</u>	<u>Date Due</u>	<u>Bonds</u>	<u>Interest</u>	<u>Total</u>
General Obligation Sewage	7-15-74	-	3,420.00	3,420.00
Treatment Plant Bonds	10-1-75	-	5,877.50	5,877.50
of 1971	4-1-76	<u>25,000.00</u>	<u>5,877.50</u>	<u>30,877.50</u>
Due Fiscal	1975-76	25,000.00	15,175.00	40,175.00
Due Fiscal	1976-77	25,000.00	10,255.00	35,255.00
Due Fiscal	1977-78	30,000.00	8,755.00	38,755.00
Due Fiscal	1978-79	30,000.00	6,955.00	36,955.00
Due Fiscal	1979-80	30,000.00	5,305.00	35,305.00
Due Fiscal	1980-81	30,000.00	4,105.00	34,105.00
Due Fiscal	1981-82	35,000.00	2,905.00	37,905.00
Due Fiscal	1982-83	<u>35,000.00</u>	<u>1,470.00</u>	<u>36,470.00</u>
<u>Total Requirements</u>		<u>240,000.00</u>	<u>54,925.00</u>	<u>294,925.00</u>
General Obligation Sewer				
Bonds of 7-1-73	7-1-75	-	1,623.75	1,623.75
	1-1-76	<u>8,000.00</u>	<u>1,423.75</u>	<u>9,423.75</u>
Due Fiscal	1975-76	8,000.00	3,047.50	11,047.50
Due Fiscal	1976-77	9,000.00	2,622.50	11,622.50
Due Fiscal	1977-78	9,000.00	2,172.50	11,172.50
Due Fiscal	1978-79	9,000.00	1,733.75	10,733.75
Due Fiscal	1979-80	10,000.00	1,282.50	11,282.50
Due Fiscal	1980-81	11,000.00	783.75	11,783.75
Due Fiscal	1981-82	<u>11,000.00</u>	<u>261.25</u>	<u>11,261.25</u>
<u>Total Requirements</u>		<u>67,000.00</u>	<u>11,903.75</u>	<u>78,903.75</u>
<u>Total Requirements</u>				
<u>Sewage Treatment Fund</u>		<u>307,000.00</u>	<u>66,828.75</u>	<u>373,828.75</u>

CITY OF THE DALLES, OREGON

Statements of Future Requirements
for Bond and Interest Payments

June 30, 1975

<u>Improvement Fund:</u>	<u>Date Due</u>	<u>Bonds</u>	<u>Interest</u>	<u>Total</u>
30th Bluff Improvement	10-1-75	6,000.00	97.50	97.50
	4-1-76	-	-	-
Due Fiscal	1975-76	6,000.00	97.50	6,097.50
<u>Total Requirements</u>		<u>6,000.00</u>	<u>97.50</u>	<u>6,097.50</u>
31st Bluff Improvement	8-1-75	-	452.50	452.50
	2-1-76	5,000.00	452.50	5,452.50
Due Fiscal	1975-76	5,000.00	905.00	5,905.00
Due Fiscal	1976-77	5,000.00	680.00	5,680.00
Due Fiscal	1977-78	5,000.00	467.50	5,467.50
Due Fiscal	1978-79	6,000.00	255.00	6,255.00
<u>Total Requirements</u>		<u>21,000.00</u>	<u>2,307.50</u>	<u>23,307.50</u>
32nd Bluff Improvement	10-1-75	5,000.00	896.50	5,896.50
	4-1-76	-	764.00	764.00
Due Fiscal	1975-76	5,000.00	1,660.50	6,660.50
Due Fiscal	1976-77	5,000.00	1,395.50	6,395.50
Due Fiscal	1977-78	5,000.00	1,130.50	6,130.50
Due Fiscal	1978-79	5,000.00	860.50	5,860.50
Due Fiscal	1979-80	5,000.00	585.50	5,585.50
Due Fiscal	1980-81	4,000.00	336.00	4,336.00
Due Fiscal	1981-82	4,000.00	112.00	4,112.00
<u>Total Requirements</u>		<u>33,000.00</u>	<u>6,080.50</u>	<u>39,080.50</u>
<u>Total Requirements Improvement Fund</u>		<u>60,000.00</u>	<u>8,485.50</u>	<u>68,485.50</u>

CITY OF THE DALLES, OREGON

Schedule of Insurance
in Force as of June 30, 1975

<u>Policy Number</u>	<u>Insurance Company</u>	<u>Amount of Coverage</u>
<u>LIABILITY INSURANCE:</u>		
APL 971552	Fireman's Fund Insurance Co.	300/500/1,000,000
LO 7780-65-63	Northwestern Pacific Indemnity Co.	250,500/500, 300/300, 300,250/500 250/500, 50/300
NXL 7780-85-44	Northwestern Pacific Indemnity Co.	100 300 300 50/300
<u>FIRE INSURANCE:</u>		
52 CF 520144	Hartford Fire Insurance Co.	10,000
F 21269	Northwestern National Insurance Co.	50,000
FS 233033	Hartford Fire Insurance Co.	11,800
FS 233694	Hartford Fire Insurance Co.	27,200
FS 212141	Hartford Fire Insurance Co.	2,000
3YT-003-376	American Manufacturers Mutual Insurance Co.	921,667
4WT003711	American Motorist Insurance Co.	921,666
FS 187358	Twin City Insurance Co.	1,236,667
FS 223598	Hartford Fire Insurance Co.	3,900
3YT-003-369	American Manufacturers Mutual Insurance Co.	10,000
IC 225720	Hartford Fire Insurance Co.	900
FS 222772	Twin City Fire Insurance Co.	29,700
<u>OTHER INSURANCE:</u>		
387 JA 6108	The St. Paul Companies	362,210
3XL 83356	Lumberman's Mutual Insurance Co.	300,000

<u>Type of Coverage</u>	<u>Policy Dates</u>	<u>Premiums 1974-75</u>	<u>Co-ins. Clause</u>
Owners, Landlords and Tenants	7/28/74-75	681.00	None
Wasco Rural Fire Protection District and City of The Dalles			
Blanket liability - bodily injury property damage - auto BI & PD personal injury - errors or omissions liability	7/28/74-76	17,367.00	None
Excess liability - employers liability, bodily injury - property damage auto BI & PD - errors or omissions liability	7/28/73-76	1,690.00	None
Airport hangar	1/ 3/75-78	234.00	None
Airport buildings and hangar	7/ 1/73-76	1,105.00	None
Wick's Reservoir, dwelling & garage	6/ 1/74-77	316.00	None
Wick's Reservoir, filtration plant and equipment, bacterial lab & equipment	7/ 1/74-77	424.00	90%
Dog River cabin	7/ 1/72-75	-	90%
All property - buildings & equipment	7/ 1/73-76	(68.00)	PIP \$1000 D
All property - buildings & equipment	7/ 1/74-77	4,222.00	PIP \$1000 D
All property - buildings & equipment	7/ 1/70-75	207.00	PIP \$1000 D
Library books - various locations	6/ 6/73-76	-	None
Girl Scout Lodge building	7/ 1/73-76	-	90%
Radios and record player (library)	10/21/74-75	27.00	None
Mall, Dog Pound, 14th St. Reservoir buildings & equipment	6/22/73-76	46.00	90%
Moveable equipment loss and damage (contractors equipment floater policy)	7/28/74-78	2,384.00	
Boiler insurance - various locations	1/24/73-76	576.30	
		29,211.30	

CITY OF THE DALLES, OREGONSchedule of Surety Bondsas of June 30, 1975

<u>Bond No. and Company</u>	<u>Person Bonded</u>	<u>Amount</u>	<u>Expiration Date</u>	<u>Cost 1974-75</u>
209 7717 Western Surety Co.	Delbert Cesar City Manager	10,000.00	9/ 1/75	35.00
2023012 Western Surety Co.	John B. Thomas Clerk-Treas.	50,000.00	7/ 5/75	250.00
2023014 Western Surety Co.	Robert Brower Chief of Police	5,000.00	7/15/75	17.50
2090892 Western Surety Co.	Ronald M. Somers City Recorder	5,000.00	7/10/75	17.50
2024977 Western Surety Co.	Secretary	5,000.00	7/ 1/75	139.44
	Senior Clerk	5,000.00		
	Junior Clerk	5,000.00		
	Junior Clerk	5,000.00		
	All Councilmen	2,500.00		
	Blanket Position Bond	2,500.00		
				<u>459.44</u>

CITY OF THE DALLES, OREGONStatement of General Fixed Assetsas of June 30, 1975General Fixed Assets:

Equipment & buildings - General Fund	1,880,004.82
Equipment & buildings - Parks & Recreation Fund	195,356.02
Equipment & buildings - Airport Fund	475,491.04
Equipment & buildings - Sewage Treatment Fund	<u>1,446,867.72</u>

Total General Fixed Assets

3,997,719.60Investment in Fixed Assets:

From General and Public Works Funds	1,880,004.82
From Parks & Recreation Fund	195,356.02
From Airport Fund	475,491.04
From Sewage Treatment Fund	<u>1,446,867.72</u>

Total Investment in Fixed Assets

3,997,719.60

Note: The amounts shown above are an accumulation of costs incurred from year to year, less sales and retirements as shown by our worksheets. The City maintains no fixed asset register or inventory of equipment, consequently these costs are probably not complete as there is no way of checking them. Streets, sidewalks, sewers, and water mains are not included in the above costs.