

CITY OF THE DALLES, OREGON

Audit Report

June 30, 1979

NELSON, ROOPER & ONSTOTT, p.c.
Certified Public Accountants
106 EAST 4TH STREET
P. O. BOX 822
THE DALLES, OREGON 97058

CITY OF THE DALLES, OREGON

Officers and Members of Council

June 30, 1979

John H. Lundell	Mayor	218 W. 4th 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
Hazel Phillips	Councilwoman at Large	1708 Bridge Street The Dalles, Oregon
John Wood	Councilman	415 W. 15th Street The Dalles, Oregon
Henry F. Tiano	Councilman	2010 Lewis Street The Dalles, Oregon
Merritt M. Probstfield	Councilman	2911 Old Dufur Road E. The Dalles, Oregon
John P. Martin	Councilman	200 W. 4th Street The Dalles, Oregon

CITY OF THE DALLES, OREGON

Audit Report as of June 30, 1979

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NELSON, ROOPER & ONSTOTT, p.c.
Certified Public Accountants

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COLONIAL BUILDING
106 EAST FOURTH STREET
P. O. Box 822
THE DALLES, OREGON 97058

October 17, 1979

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

We have examined the basic financial statements of the various funds and account groups of the City of The Dalles for the year ended June 30, 1979, as listed in the foregoing table of contents. Our examination was made in accordance with generally accepted auditing standards and the Minimum Standards for Audits of Oregon Municipal Corporations and, accordingly, included such tests of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

The amounts shown 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 financial statements referred to above present fairly the financial position of the various funds and account groups of the City of The Dalles at June 30, 1979, and the results of operations of such funds and the changes in financial position of the Water and Sewer utility funds for the year then ended in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

The accompanying supplemental schedules and related information presented on pages 57 to 63 are not necessary for a fair presentation of the basic financial statements in accordance with generally accepted accounting principles but are presented as additional analytical data. This information has been subjected to the tests and other auditing procedures applied in the examination of the basic financial statements mentioned above and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Nelson, Rooper and Onstott, P. C.
Certified Public Accountants

by 
W. S. Rooper

EXHIBIT ACITY OF THE DALLES, OREGONALL FUNDSCombined Balance Sheet as of June 30, 1979

<u>ASSETS</u>	<u>General Fund</u>	<u>Enterprise Funds</u>
Cash with State Investment Pool	-	-
Cash on hand and in banks	41,502.42	63,431.14
Cash with County Treasurer	4,174.72	-
Due from other funds	275,956.78	300,000.00
Assessments receivable	-	-
Accounts receivable	65,396.65	51,726.94
Work in progress	-	24,434.38
Taxes receivable	95,176.75	-
To be provided for bonds	-	-
Fixed assets	-	4,336,672.29
<u>TOTAL ASSETS</u>	<u>482,207.32</u>	<u>4,776,264.75</u>
<u>LIABILITIES, RESERVES AND SURPLUS</u>		
<u>LIABILITIES:</u>		
Estimated assessments		
Accounts payable	12,730.89	165,179.24
Warrants payable		
Accrued interest		4,429.16
Prepayments and deposits	-	1,475.50
Bonds payable		347,000.00
Due to other funds		121,508.60
<u>TOTAL LIABILITIES</u>	<u>12,730.89</u>	<u>639,592.50</u>
<u>RESERVES:</u>		
For taxes receivable	95,176.75	-
For special purposes	84.71	-
<u>TOTAL RESERVES</u>	<u>95,261.46</u>	<u>-</u>
<u>SURPLUS (Fund Balance):</u>		
Contributions from U.S.A.		913,183.00
Invested in fixed assets		
Surplus (Fund Balance) (deficit)	374,214.97	3,223,489.25
<u>TOTAL SURPLUS & CONTRIBUTIONS</u>	<u>374,214.97</u>	<u>4,136,672.25</u>
<u>TOTAL LIABILITIES, RESERVES, SURPLUS</u>	<u>482,207.32</u>	<u>4,776,264.75</u>

"See Auditor's Comments and Notes to Financial Statements"

EXHIBIT A

<u>Special Revenue Funds</u>	<u>Special Assessment Funds</u>	<u>Capital Projects Funds</u>	<u>General Fixed Assets</u>	<u>General Long Term Debt</u>
		32,763.61		
496,776.04		-		
-		-		
100,000.00		104,809.31		
-	808,090.60	-		
36,209.70	1,225.01	-		
19,304.10	310,911.88	1,080,044.54		
19,175.64				78,000.00
-			2,835,663.35	
<u>672,465.48</u>	<u>1,120,227.49</u>	<u>1,217,617.46</u>	<u>2,835,633.35</u>	<u>78,000.00</u>
-	527,464.06	-		
12,308.06		-		
-		327,767.97		
-		16,639.15		
-	13,000.00	1,100,000.00		78,000.00
50,417.33	243,446.40	306,769.30		
<u>62,725.39</u>	<u>783,910.46</u>	<u>1,751,176.42</u>	-	<u>78,000.00</u>
19,175.64				
544,694.71	23,000.00	(533,558.96)	-	-
563,870.35	23,000.00	(533,558.96)	-	-
44,869.74	313,317.03	-	2,835,633.35	-
44,869.74	313,317.03	-	2,835,633.35	-
<u>671,465.48</u>	<u>1,120,227.49</u>	<u>1,217,617.46</u>	<u>2,835,633.35</u>	<u>78,000.00</u>

CITY OF THE DALLES, OREGON

ALL FUNDS

Combined Statement of Changes in Surplus
for the Year Ended June 30, 1979

	General Fund	Enterprise Funds	Special Revenue Funds	Special Assessment Funds
Surplus (Fund Balance) July 1, 1978	<u>104,398.95</u>	<u>2,982,607.14</u>	<u>(4,241.34)</u>	<u>264,514.6</u>
Add:				
Revenues	1,490,639.63	1,105,587.23	586,918.13	162,703.6
Transfers in	219,653.00	218,064.37	16,000.00	-
Increase in work in progress	-	-	10,136.08	-
<u>TOTAL ADDITIONS</u>	<u>1,710,292.63</u>	<u>1,323,651.60</u>	<u>613,054.21</u>	<u>162,703.6</u>
Deduct:				
Expenditures	1,417,601.82	1,054,769.49	529,457.13	113,901.2
Transfers out	22,874.79	28,000.00	34,486.00	-
Decrease in work in progress	-	-	-	-
<u>TOTAL DEDUCTIONS</u>	<u>1,440,476.61</u>	<u>1,082,769.49</u>	<u>563,943.13</u>	<u>113,901.2</u>
Surplus (Fund Balance) June 30, 1979	<u>374,214.97</u>	<u>3,223,489.25</u>	<u>44,869.74</u>	<u>313,317.0</u>

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGONGENERAL FUNDBalance Sheet as of June 30, 1979ASSETS

Cash on hand and in banks	41,502.42	
Cash with County Treasurer	4,174.72	
Due from other funds for cash advanced	<u>275,956.78</u>	
Total Cash Available		321,633.92
Taxes receivable - Schedule B	95,176.75	
Accounts receivable - miscellaneous	<u>65,396.65</u>	<u>160,573.40</u>
<u>TOTAL ASSETS</u>		<u>482,207.32</u>

LIABILITIES, RESERVES AND SURPLUSLiabilities:

Accounts payable	12,730.89	
Deposits and prepayments	<u>-</u>	
Total Liabilities		12,730.89

Reserves:

Reserved for taxes receivable	95,176.75	
Reserved for covered swim pool	<u>84.71</u>	
Total Reserves		95,261.46

<u>Surplus:</u> (Fund Balance) Exhibit C-2		<u>374,214.97</u>
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<u>TOTAL LIABILITIES, RESERVES AND SURPLUS</u>		<u>482,207.32</u>
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"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGONGENERAL FUNDStatement of Changes in Surplus
for the Year Ended June 30, 1979

Surplus or Fund Balance as of July 1, 1978		104,398.95
Plus: Excess of expenditures over revenues for fiscal 1978-79		
Revenues - Exhibit C-3	1,710,292.63	
Expenditures - Exhibit C-4	<u>1,440,476.61-</u>	<u>269,816.02</u>
Surplus or Fund Balance as of June 30, 1979		<u>374,214.97</u>

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGON

GENERAL FUND

Statement of Revenues and Beginning Balance
 Compared with Budget Estimates
for the Year Ended June 30, 1979

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
Beginning Balance	<u>115,000.00</u>	<u>104,398.95</u>	<u>10,601.05-</u>
Revenues:			
Property Taxes:			
Current	576,654.00	566,365.74	10,288.26-
Delinquent	<u>70,000.00</u>	<u>69,789.98</u>	<u>210.02-</u>
Total Taxes	<u>646,654.00</u>	<u>636,155.72</u>	<u>10,498.28-</u>
Other Revenues:			
Franchises	102,000.00	121,032.87	19,032.87
State Revenue Sharing	52,000.00	61,362.15	9,362.15
County share library	59,215.00	59,215.00	-
Transfer from Rev. Shar. for library	9,500.00	9,500.00	-
State liquor allocations	83,000.00	89,406.43	6,406.43
Transient room taxes	60,000.00	73,925.64	13,925.64
State gas tax refund	4,000.00	6,267.24	2,267.24
State cigarette tax allocation	28,000.00	27,660.47	339.53-
Fees and licenses	3,000.00	3,428.50	428.50
Permits	9,000.00	24,733.20	15,733.20
Parking meters	33,844.00	26,269.58	7,574.42-
Towing and abandoned cars	2,000.00	4,898.50	2,898.50
Ambulance service	62,000.00	52,139.10	9,860.90-
Fire protection contracts	500.00	300.00	200.00-
Court fines and forfeitures	80,000.00	92,114.54	12,114.54
Library fines and gifts	2,000.00	1,837.04	162.96-
Misc. sales and service	2,000.00	2,082.84	82.84
Interest income	3,000.00	16,675.70	13,675.70
Land sales	10,000.00	4,250.00	5,750.00-
Admin. fees from water fund	38,955.00	38,955.00	-
Admin. fees from sewer fund	26,712.00	26,712.00	-
Admin. fees from public works	24,486.00	24,486.00	-
Engineering fees from improvement fund	14,000.00	11,317.71	2,682.29-
Admin. fee from Rural Fire District	505.00	-	505.00-
Transfer from Rev. Shar. Fund	120,000.00	120,000.00	-
Agencies for teletype service	1,600.00	2,332.25	732.25
Rentals - Stadelman Building	18,000.00	20,981.00	2,981.00
Rentals - State Office Building	<u>111,905.00</u>	<u>47,855.20</u>	<u>64,049.80-</u>
Total Other Revenues	<u>961,222.00</u>	<u>969,737.96</u>	<u>8,515.96</u>
Total Revenues	<u>1,607,876.00</u>	<u>1,605,893.68</u>	<u>1,982.32-</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>1,722,876.00</u>	<u>1,710,292.63</u>	<u>12,583.37-</u>

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGON

GENERAL FUND

Statement of Expenditures Compared with Budget Estimate
for the Year Ended June 30, 1979

	Budget Estimate	Actual	Over Under (-)
<u>FINANCE AND GENERAL DEPARTMENT:</u>			
Personal Services	69,858.00	64,427.15	5,430.85-
Supplies and Maintenance	192,650.00	154,766.20	37,883.80-
Transfers Out	9,000.00	10,174.79	1,174.79
Capital Outlay	15,000.00	13,379.88	1,620.12-
Mall Expense	1,000.00	1,484.48	484.48
Contingencies and Balance	76,443.00	5,235.00	71,208.00-
<u>Total Finance & General Department</u>	<u>363,951.00</u>	<u>249,467.50</u>	<u>114,483.50-</u>
<u>ADMINISTRATION DEPARTMENT:</u>			
Personal Services	66,492.00	63,092.68	3,399.32-
Supplies and Maintenance	4,280.00	4,413.60	133.60
Capital Outlay	875.00	855.04	19.96-
<u>Total Administration Department</u>	<u>71,647.00</u>	<u>68,361.32</u>	<u>3,285.68-</u>
<u>PLANNING DEPARTMENT:</u>			
Personal Services	25,359.00	12,880.69	12,478.31-
Supplies and Maintenance	2,325.00	1,715.80	609.20-
<u>Total Planning Department</u>	<u>27,684.00</u>	<u>14,596.49</u>	<u>13,087.51-</u>
<u>LEGAL AND JUDICIARY DEPARTMENT:</u>			
Personal Services	14,335.00	13,775.12	559.88-
Contractual Services	41,260.00	41,876.17	616.17
Supplies and Maintenance	1,450.00	1,012.97	437.03-
<u>Total Legal & Judiciary Department</u>	<u>57,045.00</u>	<u>56,664.26</u>	<u>380.74-</u>
<u>POLICE DEPARTMENT:</u>			
Personal Services	389,203.00	356,946.76	32,256.24-
Supplies and Maintenance	62,850.00	56,377.75	6,472.25-
Capital Outlay	12,500.00	12,372.15	127.85-
<u>Total Police Department</u>	<u>464,553.00</u>	<u>425,696.66</u>	<u>38,856.34-</u>
<u>POLICE METER DEPARTMENT:</u>			
Personal Services	21,155.00	18,708.26	2,446.74-
Supplies and Maintenance	4,200.00	3,044.21	1,155.79-
Capital Outlay	1,700.00	1,620.80	79.20-
<u>Total Police Meter Department</u>	<u>27,055.00</u>	<u>23,373.27</u>	<u>3,681.73-</u>

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGON

GENERAL FUND

Statement of Expenditures Compared with Budget Estimate
for the Year Ended June 30, 1979

	<u>Budget</u> <u>Estimate</u>	<u>Actual</u>	<u>Over</u> <u>Under (-)</u>
<u>FIRE DEPARTMENT:</u>			
Personal Services	204,122.00	198,753.64	5,368.36-
Supplies and Maintenance	25,021.00	23,207.15	1,813.85-
Transfers Out	5,000.00	5,000.00	-
Capital Outlay	17,925.00	16,758.02	1,166.98-
<u>Total Fire Department</u>	<u>252,068.00</u>	<u>243,718.81</u>	<u>8,349.12-</u>
<u>AMBULANCE DEPARTMENT:</u>			
Personal Services	16,000.00	14,377.25	1,622.75-
Supplies and Maintenance	6,550.00	6,241.65	308.35-
Transfer to Ambulance Reserve Fund	5,000.00	5,000.00	-
Capital Outlay	2,000.00	362.25	1,637.75-
<u>Total Ambulance Department</u>	<u>29,550.00</u>	<u>25,981.15</u>	<u>3,568.85-</u>
<u>ENGINEERING DEPARTMENT:</u>			
Personal Services (Contracted)	87,000.00	87,000.00	-
<u>LIBRARY DEPARTMENT:</u>			
Personal Services	73,309.00	68,799.24	4,509.76-
Supplies and Maintenance	22,845.00	20,925.79	1,919.21-
Debt Service	15,867.00	16,081.00	214.00
Capital Outlay	22,276.00	24,281.55	2,005.55
<u>Total Library Department</u>	<u>134,297.00</u>	<u>130,087.58</u>	<u>4,209.42-</u>
<u>COMMUNICATIONS DEPARTMENT:</u>			
Personal Services	72,121.00	68,957.15	3,163.85-
Supplies and Maintenance	5,000.00	4,340.39	659.61-
Capital Outlay	1,000.00	1,613.00	613.00
<u>Total Communications Department</u>	<u>78,121.00</u>	<u>74,910.54</u>	<u>3,210.46-</u>
<u>PROPERTIES DEPARTMENT:</u>			
Supplies and Maintenance	18,000.00	10,245.26	7,754.74-
Transfers Out	-	-	-
Debt Service	111,905.00	30,373.77	81,531.23-
<u>Total Properties Department</u>	<u>129,905.00</u>	<u>40,619.03</u>	<u>89,285.97-</u>
<u>GRAND TOTAL GENERAL FUND EXPENDITURES</u>	<u>1,722,876.00</u>	<u>1,440,476.61</u>	<u>282,399.39-</u>

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGON

WATER UTILITY FUND

Balance Sheet as of June 30, 1979

ASSETSCurrent Assets:

Cash on hand and in banks		
Accounts receivable	39,966.93	
Less estimated amount uncollectible	<u>4,063.75</u>	35,903.18
Work in progress		<u>24,434.38</u>

Total Current Assets		60,337.56
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Utility Plant in Service:

Land and Rights of Way		1,773,886.37
Wells and Land Improvements	136,863.23	
Less: Allowance for Depreciation	<u>38,858.00-</u>	98,005.23
Buildings and Structures	<u>1,086,407.47</u>	
Less: Allowance for Depreciation	<u>170,715.00-</u>	915,692.47
Machinery and Equipment	<u>322,918.17</u>	
Less: Allowance for Depreciation	<u>186,452.16</u>	<u>136,466.01</u>

Total Utility Plant in Service		2,924,050.08
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<u>TOTAL ASSETS</u>		<u>2,984,387.64</u>
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LIABILITIES AND RETAINED EARNINGSCurrent Liabilities:

Accounts Payable	1,892.24
Accrued Interest Payable on G.O. Bonds	3,906.66
Customer Meter Deposits	1,475.50
Due Other Funds for Cash Advanced	<u>121,508.60</u>

Total Current Liabilities	128,783.00
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Other Liabilities:

General Obligation Bonds Payable	<u>315,000.00</u>
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Total Liabilities	<u>443,783.00</u>
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Retained Earnings - Exhibit D-2	<u>2,540,604.64</u>
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Total Liabilities and Retained Earnings	<u>2,984,387.64</u>
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"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGONWATER UTILITY FUNDStatement of Changes in Surplus
for the Years Ended June 30, 1978 and 1979

Balance of Retained Earnings July 1, 1977	2,449,781.99
Add:	
Net Income (Loss) for the Year 1977-78 (Exhibit D-4)	<u>60,966.39</u>
Retained Earnings June 30, 1978	2,510,748.38
Add:	
Items paid for by Revenue Sharing Fund	68,064.37
Deduct:	
Transfers to East Side Water Construction Fund	(20,000.00)
Net Income (Loss) for the Year 1978-79 (Exhibit D-4)	<u>(18,208.11)</u>
Retained Earnings, June 30, 1979	<u>2,540,604.64</u>

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGON

Water Utility Fund Expenditures

Statement of Revenues, Expenditures and Beginning Balance
 Compared with Budget Estimates
for the Year Ended June 30, 1979

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
Beginning Balance	<u>30,000.00</u>	<u>(73,888.22)</u>	<u>103,888.2</u>
Revenues:			
Miscellaneous sales and services	15,000.00	35,384.08	20,384.0
Interdepartmental revenue	15,000.00	9,922.90	5,077.1
Consumer service charge	630,000.00	577,067.25	52,932.7
Hydrant replacements	2,000.00	-	2,000.0
Main extension charges	5,000.00	14,396.76	9,396.7
Interest on savings	2,100.00	3,734.43	1,634.4
Transfer from Revenue Sharing *	<u>75,000.00</u>	<u>-</u>	<u>75,000.0</u>
Total Revenues	<u>744,100.00</u>	<u>640,505.42</u>	<u>103,594.5</u>
<u>TOTAL REVENUES AND BEGINNING BALANCE</u>	<u>774,100.00</u>	<u>566,617.20</u>	<u>207,482.8</u>
<u>EXPENDITURES:</u>			
Personal Services	340,737.00	330,731.95	10,005.0
Supplies and Maintenance	130,500.00	106,663.11	23,836.8
Debt Service	47,450.00	47,335.00	115.0
Transfers Out	80,950.00	72,334.29	8,615.7
Capital Outlay	167,000.00	84,751.29	82,248.7
Contingencies and Balance	<u>7,463.00</u>	<u>-</u>	<u>7,463.0</u>
<u>TOTAL EXPENDITURES</u>	<u>774,100.00</u>	<u>641,815.64</u>	<u>132,284.3</u>

* Note: Expenditures charged direct to the Revenue Sharing Fund

Capital Outlay	57,284.61
Supplies & Maintenance	<u>10,779.76</u>
Total	<u>68,064.37</u>

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGON

Water Utility Fund

Comparative Statement of Operations
for the Years Ending June 30, 1978 and June 30, 1979

	<u>June 30, 1979</u>	<u>June 30, 1978</u>
<u>Operating Revenues:</u>		
Water Sales	577,067.25	540,493.75
Service Connects and Misc.	43,511.36	36,134.10
Sales of Construction Services	16,192.38	30,072.00
Less Cost of Construction	<u>16,192.38-</u>	<u>30,072.00</u>
Total Operating Revenue	<u>620,578.61</u>	<u>576,627.85</u>
<u>Operating Revenue Deductions:</u>		
General System Maintenance	158,478.84	106,645.98
Treatment Plant Operation & Maint.	212,931.16	200,986.21
Reservoir Maintenance	13,156.78	5,465.09
Watershed Maintenance	23,235.06	11,072.56
Electricity for Pumping	25,886.13	26,133.28
Equipment Maintenance	16,285.97	17,442.85
Mapping Tools & Yard Maint.	8,416.53	1,521.68
Maintenance - Other	8,466.28	8,345.82
Fire Protection & Well Gauging	1,605.27	1,269.22
Meter Reading, Repair & Service Calls	34,353.98	29,933.28
Administration Fees to General Fund	38,955.00	37,100.00
Building Rent to Street Fund	4,000.00	3,900.00
Depreciation Expense	<u>43,463.00</u>	<u>41,004.18</u>
Total Operating Revenue Deductions	<u>589,234.00</u>	<u>490,820.15</u>
Net Operating Income (Loss)	31,344.61	85,807.70
<u>Non-Operating Income and Expense:</u>		
Interest Income	3,734.43	2,906.02
Interest Expense on G.O. Bonds	12,011.66-	13,120.00-
Allowance for Uncollectible Accounts	299.86-	2,718.15-
Water System Study & Mapping	<u>40,975.63-</u>	<u>11,909.18-</u>
Net Income (Loss)	<u>(18,208.11)</u>	<u>60,966.39</u>
Note: Revenue Sharing Fund expenditures included above:	\$10,779.76	\$23,419.96

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGONWater Utility FundReconciliation of Difference between Exhibit D-3 and Exhibit D-4

Revenues per Exhibit D-3	640,505.42	
Less Expenditures per Exhibit D-3	<u>641,815.64</u>	
Decrease in Surplus per Exhibit D-3		(1,310.22)
Add:		
Bond Interest per Cash Basis	12,335.00	
Less Bond Interest per Accrual Basis	<u>12,011.66-</u>	323.34
Principal of Bonds Redeemed		35,000.00
Cost of Equipment Purchased		28,646.48
Increase in Work in Progress		10,959.52
Transfer to East Side Water Construction Fund		20,000.00
Deduct:		
Allowance for Uncollectible Accounts Increase		299.86-
Depreciation Expense		43,463.00-
Items paid for by Revenue Sharing Fund		<u>68,064.37-</u>
Net Loss per Exhibit D-4		<u>(18,208.11)</u>

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGONWater Utility FundStatement of Changes in Cash Position
for the Year Ended June 30, 1979

Cash Funds were Provided by:

Net Income (Loss) per Exhibit D-4	(18,208.11)	
Plus Non-cash Expense - Depreciation	<u>43,463.00</u>	25,254.89
Revenue Sharing Funds		<u>68,064.37</u>

Total Cash Funds Provided		93,319.26
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Cash Funds were Applied to:

Increase in Work in Progress	10,959.52	
Purchase of Equipment	28,646.48	
Retirement of General Obligation Bonds	35,000.00	
Increase in Accounts Receivable (net)	2,028.10	
Decrease in Accounts Payable	1,676.00	
Transfer to East Side Water Construction Fund	<u>20,000.00</u>	

Total Cash Funds Applied		<u>98,310.10</u>
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Decrease in Cash Funds During the Year		4,990.84
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Cash Balance July 1, 1978 (deficit)		<u>(116,517.76)</u>
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Cash Balance June 30, 1979 (deficit)		<u>(121,508.60)</u>
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Reconciliation:

Due Other Funds for Cash Advanced at June 30, 1979		<u>(121,508.60)</u>
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Total as Above		<u>(121,508.60)</u>
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"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGONSanitary Sewers and Treatment Plant FundBalance Sheet as of June 30, 1979ASSETSCurrent Assets:

Cash on hand and in banks		63,431.14
Accounts receivable	17,581.95	
Less estimated amount uncollectible	<u>1,758.19-</u>	15,823.76
Due from Other Funds for cash advanced		<u>300,000.00</u>

Total Current Assets		379,254.9
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Utility Plant in Service:

Buildings - Treatment Plant	1,393,635.75	
Less: Allowance for Depreciation	<u>241,752.00-</u>	1,151,883.75
Machinery and Equipment	310,287.11	
Less: Allowance for Depreciation	<u>49,548.65-</u>	<u>260,738.46</u>

Total Utility Plant in Service		<u>1,412,622.2</u>
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<u>TOTAL ASSETS</u>		<u>1,791,877.1</u>
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LIABILITIES, CONTRIBUTIONS AND RETAINED EARNINGSCurrent Liabilities:

Accounts payable		163,287.00
Accrued interest payable on G.O. Bonds		<u>522.50</u>

Total Current Liabilities		163,809.5
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Other Liabilities:

General Obligation Bonds Payable		<u>32,000.0</u>
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Total Liabilities		195,809.5
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Contributions:

Contributions from U.S.A. and Oregon		913,183.0
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<u>Retained Earnings - Exhibit E-2</u>		<u>682,884.6</u>
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Total Liabilities, Contributions and Retained Earnings		<u>1,791,877.1</u>
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"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGONSANITARY SEWERS AND TREATMENT PLANT FUNDAnalysis of Changes in Retained Earnings
for the Years Ended June 30, 1978 and June 30, 1979

Balance of Retained Earnings, July 1, 1977	504,551.35
Deduct:	
Net loss for the year 1977-78 (Exhibit E-4)	32,610.59-
Loss on disposition of office equipment	<u>82.00-</u>
Balance in Retained Earnings, June 30, 1978	471,858.76
Add:	
Transfer from Sewage Treatment Reserve Fund	150,000.00
Net income for the year 1978-79 (Exhibit E-4)	<u>61,025.85</u>
Balance in Retained Earnings, June 30, 1979	<u>682,884.61</u>

Note: A reimbursement to the U. S. Environmental Protection Agency for unallowed costs in connection with a grant received in prior years for the construction of the East Side Sewer Project, in the amount of \$23,664.00, has been included in accounts payable on Exhibit E-1 and has been deducted from "contributions from U.S.A. and Oregon" on Exhibit E-1.

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGON

SANITARY SEWERS AND TREATMENT PLANT FUND

Statement of Revenues, Expenditures and Beginning Balance
 Compared with Budget Estimates
 for the Year Ended June 30, 1979

	Budget Estimate	Actual	Over Under (-)
Beginning Balance	<u>150,000.00</u>	<u>156,264.93</u>	<u>- 6,264.93</u>
<u>Revenues:</u>			
Misc. sales and services	500.00	5,166.16	4,666.16
Sewer connection fees	5,000.00	56,685.00	51,685.00
Customer service charges	300,000.00	309,550.64	9,550.64
Interest on savings	5,000.00	5,019.33	19.33
Main extensions	5,000.00	60,612.55	55,612.55
Interdepartmental revenue	15,000.00	44,240.51	29,240.51
Transfers in	<u>150,000.00</u>	<u>150,000.00</u>	<u>-</u>
Total Revenues	<u>480,500.00</u>	<u>631,274.19</u>	<u>150,774.19</u>
<u>TOTAL REVENUES AND BEGINNING BALANCE</u>	<u>630,500.00</u>	<u>787,539.12</u>	<u>157,039.12</u>
<u>Expenditures:</u>			
Personal Services	239,518.00	224,604.72	14,913.28-
Supplies and Maintenance	113,300.00	83,687.14	29,612.86-
Debt Service	10,800.00	10,733.75	66.25-
Transfers Out	56,800.00	43,907.93	12,892.07-
Capital Outlay	192,000.00	208,545.66	16,545.66
Contingencies & Balance	<u>18,082.00</u>	<u>-</u>	<u>18,082.00-</u>
<u>TOTAL EXPENDITURES</u>	<u>630,500.00</u>	<u>571,479.20</u>	<u>59,020.80-</u>

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGON

SANITARY SEWERS AND TREATMENT PLANT FUND

Comparative Statement of Operations
for the Years Ending June 30, 1979 and June 30, 1978

	<u>June 30, 1979</u>	<u>June 30, 1978</u>
<u>Operating Revenues:</u>		
Sewer Service Charge	309,550.64	272,771.77
Sewer Connection Fees	56,685.00	26,070.00
Misc. Sales and Services	<u>110,019.22</u>	<u>54,240.17</u>
Total Operating Revenues	<u>476,254.86</u>	<u>353,081.94</u>
<u>Operating Revenue Deductions:</u>		
Personal Services	224,604.72	196,650.91
Supplies and Maintenance	83,687.14	56,068.95
Administration Fee - General Fund	26,712.00	25,440.00
Unemployment Insurance	-	2,000.00
Street Fund Maintenance Charges	13,195.93	15,794.08
Major Repairs and Replacements	24,869.03	42,075.48
Depreciation Expense	41,805.00	40,741.00
Street Fund Building Rental	<u>4,000.00</u>	<u>3,900.00</u>
Total Operating Revenues Deductions	<u>418,873.82</u>	<u>382,670.42</u>
Net Operating Income (Loss)	57,381.04	(29,588.48)
<u>Non-Operating Income and Expense:</u>		
Interest Income	5,019.33	591.56
Interest Expense on Bonds	1,282.50-	1,947.50-
Allowance for Uncollectible Accounts	<u>92.02-</u>	<u>1,666.17-</u>
Net Income (Loss)	<u>61,025.85</u>	<u>(32,610.59)</u>

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGONSANITARY SEWERS AND TREATMENT PLANT FUNDReconciliation of Difference between Exhibit E-3 and Exhibit E-4

Revenues per Exhibit E-3	631,274.19	
Less: Expenditures per Exhibit E-3	<u>571,479.20-</u>	
Increase in Surplus per Exhibit E-3		59,794.99
Add:		
Bond interest per cash basis	1,733.75	
Less: Bond interest per accrual basis	<u>1,282.50-</u>	451.25
Principal of bonds redeemed		9,000.00
Cost of equipment purchased		160,012.63
Reimbursement to U. S. - E. P. A.		23,664.00
Deduct:		
Depreciation expense		41,805.00-
Increase in allowance for uncollectible accounts		92.02-
Transfer from Sewer Treatment Reserve Fund		<u>150,000.00-</u>
Net Income per Exhibit E-4		<u>61,025.85</u>

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGON

SANITARY SEWERS AND TREATMENT PLANT FUND

Statement of Changes in Cash Position
for the Year Ended June 30, 1979Cash Funds were Provided by:

Net Income per Exhibit E-4	61,025.85
Plus non-cash expenses - Depreciation	41,805.00
Uncollectible Accounts	<u>92.02</u>

Cash Provided from Operations	102,922.87
Increase in Accounts Payable	159,705.67
Transfer from Sewage Treatment Reserve Fund	<u>150,000.00</u>

Total Cash Funds Provided

412,628.54

Cash Funds were Applied to:

Increase in Accounts Receivable	920.22
Retirement of General Obligation Bonds	9,000.00
Purchase of Equipment (net)	160,012.63
Reimbursement to U. S. - E. P. A.	<u>23,664.00</u>

Total Cash Funds Applied

193,596.85-

Increase in Cash Funds during the year

219,031.69

Cash Balance July 1, 1978

144,399.45

Cash Balance June 30, 1979

363,431.14Summary per Exhibit E-1

Cash on hand and in banks

63,431.14

Due from Other Funds for cash advanced

300,000.00

Total as Above

363,431.14

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGONSTREET AND STORM SEWERS FUND
(Also State Tax Street Fund)Balance Sheet as of June 30, 1979ASSETS

Accounts receivable - miscellaneous	13,284.79	
Work in progress - 1979 paving program	<u>19,304.10</u>	
<u>TOTAL ASSETS</u>		<u>32,588.89</u>

LIABILITIES, RESERVES AND SURPLUSLiabilities:

Accounts payable	7,855.66	
Due Other Funds for cash advanced	<u>50,417.33</u>	58,272.99

Reserves:

None

Surplus: (Fund Balance)

Surplus (Fund Balance) Exhibit F-2 (deficit)		<u>(25,684.10)</u>
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TOTAL LIABILITIES, RESERVES AND SURPLUS32,588.89

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGONSTREET AND STORM SEWERS FUND
(Also State Tax Street Fund)Statement of Changes in Surplus
for the Year Ended June 30, 1979

Surplus or Fund Balance as of July 1, 1978		(1,116.90)
Deduct: Excess of expenditures over revenues		
Revenues - see below	376,896.82	
Expenditures - Exhibit F-3	<u>411,600.10-</u>	34,703.28-
Add: Increase in work in progress		<u>10,136.08</u>
Surplus or Fund Balance as of June 30, 1979 (deficit)		<u>(25,684.10)</u>

Statement of Revenues and Beginning Balance
Compared with Budget Estimates
for the Year Ended June 30, 1979

	<u>Budget</u> <u>Estimate</u>	<u>Actual</u>	<u>Over</u> <u>Under (-)</u>
Beginning Balance	<u>55,000.00</u>	<u>(1,116.90)</u>	<u>56,116.90</u>
<u>Revenues:</u>			
State Motor Vehicle Fund	144,300.00	162,791.73	18,491.73
Miscellaneous sales and service	4,000.00	14,496.66	10,496.66
Inter-Departmental revenue	30,000.00	31,220.66	1,220.66
Interest on savings	1,200.00	192.20	1,007.80-
Received from Water Fund	4,000.00	4,000.00	-
Received from Sewer Fund	4,000.00	4,000.00	-
Received from Improvement Fund	60,000.00	18,598.98	41,401.02-
Received from Special Sewer Fund	10,000.00	-	10,000.00-
Received from Revenue Sharing	158,200.00	141,596.59	16,603.41-
Received from Equipment Reserve Fund	-	-	-
Total Revenues	<u>415,700.00</u>	<u>376,896.82</u>	<u>38,803.18-</u>
<u>TOTAL REVENUES AND BEGINNING BALANCE</u>	<u>470,700.00</u>	<u>375,779.92</u>	<u>94,920.08-</u>

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGONSTREET AND STORM SEWERS FUND
(Also State Tax Street Fund)Statement of Expenditures Compared with Budget Estimates
as of June 30, 1979

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
Personal Services	205,818.00	185,851.62	19,966.38-
Supplies and Maintenance	138,600.00	138,192.29	407.71-
Transfers Out	76,400.00	75,233.49	1,166.51-
Capital Outlay	27,500.00	12,322.70	15,177.30-
Contingencies and Balance	<u>22,382.00</u>	<u>-</u>	<u>22,382.00-</u>
<u>TOTAL EXPENDITURES</u>	<u>470,700.00</u>	<u>411,600.10</u>	<u>59,099.90-</u>

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGONAIRPORT FUNDBalance Sheet as of June 30, 1979ASSETS

Cash on hand and in banks	9,895.49	
Accounts receivable - miscellaneous	<u>10,654.89</u>	
<u>TOTAL ASSETS</u>		<u>20,550.38</u>

LIABILITIES, RESERVES AND SURPLUSLiabilities:

Accounts payable		42.00
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Reserves:

None

Surplus:

Surplus or Fund Balance July 1, 1978	6,730.35	
Less excess of expenditures over revenues:		
Revenues, Exhibit G-2	34,231.92	
Expenditures, Exhibit G-2	<u>20,453.89-</u>	<u>13,778.03</u>
Surplus or Fund Balance June 30, 1979		<u>20,508.38</u>
<u>TOTAL LIABILITIES, RESERVES AND SURPLUS</u>		<u>20,550.38</u>

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGONAIRPORT FUND

Statement of Revenues, Expenditures and Beginning Balance
 Compared with Budget Estimates
for the Year Ended June 30, 1979

	Budget Estimate	Actual	Over Under (-)
Beginning Balance	<u>1,250.00</u>	<u>6,730.35</u>	<u>5,480.35</u>
<u>Revenues:</u>			
Rental receipts	5,000.00	7,471.00	2,471.00
Agricultural income	-	540.00	540.00
Sale of gasoline	1,500.00	2,180.31	680.31
Interest on savings	100.00	923.33	823.33
Revenue Sharing transfer	5,300.00	5,300.00	-
Transfer from General Fund	2,700.00	2,700.00	-
Federal - State Grants	-	<u>15,117.28</u>	<u>15,117.28</u>
Total Revenues	<u>14,600.00</u>	<u>34,231.92</u>	<u>19,631.92</u>
<u>TOTAL REVENUES AND BEGINNING BALANCE</u>	<u>15,850.00</u>	<u>40,962.27</u>	<u>25,112.27</u>
<u>Expenditures:</u>			
Personal Services	330.00	-	330.00-
Supplies and Maintenance	8,820.00	5,307.92	3,512.08-
Capital Outlay	<u>6,700.00</u>	<u>15,145.97</u>	<u>8,445.97</u>
<u>TOTAL EXPENDITURES</u>	<u>15,850.00</u>	<u>20,453.89</u>	<u>4,603.89</u>

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGONPARKS AND RECREATION FUNDBalance Sheet as of June 30, 1979ASSETS

Cash on hand and in banks	49,884.47
Accounts receivable - miscellaneous	237.02
Taxes receivable, Schedule B	<u>19,175.64</u>

TOTAL ASSETS69,297.13LIABILITIES, RESERVES AND SURPLUSLiabilities:

Accounts payable	76.03
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Reserves:

Reserve for taxes receivable	19,175.64
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Surplus:

Surplus or Fund Balance July 1, 1978	(9,556.23)
Revenues, Exhibit H-2	191,490.83
Expenditures, Exhibit H-2	<u>131,889.14-</u>
	<u>59,601.69</u>

Surplus or Fund Balance at June 30, 1979 (Deficit)	<u>50,045.46</u>
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TOTAL LIABILITIES, RESERVES AND SURPLUS69,297.13

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGON

PARKS AND RECREATION FUND

Statement of Revenues, Expenditures and Beginning Balance
 Compared with Budget Estimates
for the Year Ended June 30, 1979

	Budget Estimate	Actual	Over Under (-)
Beginning Balance	<u>2,369.00</u>	<u>(9,556.23)</u>	<u>11,925.23-</u>
<u>Revenues:</u>			
Current taxes	125,833.00	123,583.54	2,249.46-
Back tax and interest	3,000.00	13,104.74	10,104.74
County share of recreation	6,000.00	6,000.00	-
Natatorium fees	7,000.00	5,579.77	1,420.23-
Civic Auditorium rental & miscellaneous	1,000.00	793.50	206.50-
Interest income	-	2,084.46	2,084.46
Gifts and B.O.R. Grants	-	40,344.82	40,344.82
Total Revenues	<u>142,833.00</u>	<u>191,490.83</u>	<u>48,657.83</u>
<u>TOTAL REVENUES AND BEGINNING BALANCE</u>	<u>145,202.00</u>	<u>181,934.60</u>	<u>36,732.60</u>
<u>Expenditures:</u>			
Personal Services	93,203.00	87,779.87	5,423.13-
Supplies and Maintenance	45,250.00	38,693.57	6,556.43-
Transfers Out	-	-	-
Capital Outlay	<u>6,749.00</u>	<u>5,415.70</u>	<u>1,333.30-</u>
<u>TOTAL EXPENDITURES</u>	<u>145,202.00</u>	<u>131,889.14</u>	<u>13,312.86-</u>

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGONRURAL FIRE DISTRICT FUNDBalance Sheet as of June 30, 1979ASSETS

Cash on hand and in banks -
 Accounts receivable - miscellaneous -

TOTAL ASSETS- 0 -LIABILITIES, RESERVES AND SURPLUSLiabilities and Reserves:

Due to other Funds for cash advanced -

Surplus:

Surplus or Fund Balance July 1, 1978		(298.56)
Revenues, Exhibit I-2	298.56	
Expenditures, Exhibit I-2	<u>-</u>	<u>298.56</u>

Surplus or Fund Balance June 30, 1979 -

TOTAL LIABILITIES, RESERVES AND SURPLUS- 0 -

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGONRURAL FIRE DISTRICT FUND

Statement of Revenues and Beginning Balance
Compared with Budget Estimates for the Year Ended June 30, 1979

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
Beginning Balance	- - - -	(298.56)	298.56-
<u>Revenues:</u>			
W. R. F. P. D. taxes	-	298.56	298.56
Other contracts and charges	-	-	-
Total Revenues	-	298.56	298.56
<u>TOTAL REVENUES AND BEGINNING BALANCE</u>	-	-	-

Statement of Expenditures Compared with Budget Estimates
for the Year Ended June 30, 1979

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
Regular Salaries	-	-	-
Temporary Salaries	-	-	-
Payroll Expenses	-	-	-
Transfers Out	-	-	-
<u>TOTAL EXPENDITURES</u>	-	-	-

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGON

SPECIAL SEWER FUND

Balance Sheet as of June 30, 1979

ASSETS

Cash on hand and in banks	43,900.58
Taxes receivable, Schedule B	<u>- 0 -</u>

TOTAL ASSETS43,900.58RESERVES

Reserves for uncollected taxes		- 0 -
Reserve for sewer construction at July 1, 1978	47,441.25	
Plus revenues (see below)	2,726.89	
Less expenditures (see below)	<u>6,267.56-</u>	<u>43,900.58</u>

TOTAL RESERVES43,900.58

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. 1973-74 was the last year of this Special Levy, and all uncollected taxes have now been collected or written off by the County Sheriff.

Statement of Revenues, Expenditures and Beginning Balance
Compared with Budget Estimates
for the Year Ended June 30, 1979

	Budget Estimate	Actual	Over Under (-)
Beginning Balance	<u>30,000.00</u>	<u>47,441.25</u>	<u>17,441.25</u>
Revenues: Interest on savings	500.00	2,715.66	2,215.66
Taxes	<u>-</u>	<u>11.23</u>	<u>11.23</u>
Total Revenues	<u>500.00</u>	<u>2,726.89</u>	<u>2,226.89</u>
<u>Total Revenues and Beginning Balance</u>	<u>30,500.00</u>	<u>50,168.14</u>	<u>19,668.14</u>
Expenditures:			
Major repairs and replacements	<u>30,500.00</u>	<u>6,267.56</u>	<u>24,232.44-</u>

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGONPARKS AND RECREATION SPECIAL FUNDBalance Sheet as of June 30, 1979ASSETS

Cash on hand and in banks	<u>5,232.88</u>	
<u>TOTAL ASSETS</u>		<u>5,232.88</u>

RESERVES

Reserved for future park acquisition:

Reserve balance July 1, 1978	4,780.20
Plus Revenues (see below)	<u>452.68</u>

Reserve balance June 30, 1979	<u>5,232.88</u>
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<u>TOTAL RESERVES</u>	<u>5,232.88</u>
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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, 1979

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
Beginning Balance	<u>2,900.00</u>	<u>4,780.20</u>	<u>1,880.20</u>
<u>Revenues:</u>			
Payments in lieu of dedication			
real property	300.00	-	300.00-
Interest income	<u>170.00</u>	<u>452.68</u>	<u>282.68</u>
Total Revenues	<u>470.00</u>	<u>452.68</u>	<u>17.32-</u>
<u>TOTAL REVENUES AND BEGINNING BALANCE</u>	<u>3,370.00</u>	<u>5,232.88</u>	<u>1,862.88</u>
<u>Expenditures:</u>			
Reserve for Capital Outlay	<u>3,370.00</u>	<u>-</u>	<u>3,370.00-</u>

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGONAMBULANCE SPECIAL FUNDBalance Sheet as of June 30, 1979ASSETS

Cash on hand and in banks	<u>32,395.55</u>
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TOTAL ASSETS32,395.55RESERVES

Reserve for future ambulance replacement:

Reserve balance July 1, 1978	24,809.35	
Plus revenues (see below)	<u>7,586.20</u>	
Reserve balance June 30, 1979		<u>32,395.55</u>

TOTAL RESERVES32,395.55

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
Compared with Budget Estimates
for the Year Ended June 30, 1979

	Budget Estimate	Actual	Over Under (-)
Beginning Balance	<u>24,000.00</u>	<u>24,809.35</u>	<u>809.35</u>
<u>Revenues:</u>			
Sale of ambulance	300.00	-	300.00-
General Fund Transfer	3,500.00	5,000.00	1,500.00
Interest on savings	<u>1,000.00</u>	<u>2,586.20</u>	<u>1,586.20</u>
Total Revenues	<u>4,800.00</u>	<u>7,586.20</u>	<u>2,786.20</u>
<u>TOTAL REVENUES AND BEGINNING BALANCE</u>	<u>28,800.00</u>	<u>32,395.55</u>	<u>3,595.55</u>
<u>Expenditures:</u>			
Reserve for purchase of ambulance and equipment	<u>28,800.00</u>	<u>-</u>	<u>28,800.00-</u>

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGONFIRE EQUIPMENT SPECIAL FUNDBalance Sheet as of June 30, 1979ASSETS

Cash on hand and in banks	33,030.54
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TOTAL ASSETS33,030.54RESERVES

Reserved for fire equipment acquisition:

Reserve balance July 1, 1978	25,389.41
Plus revenues (see below)	7,641.13
Less expenditures (see below)	<u>-</u>

Reserve balance June 30, 1979	33,030.54
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TOTAL RESERVES33,030.54

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. As the ten-year life of this fund expired during 1976-77, a new ten-year fund was established to continue the accumulation of money.

Statement of Revenues, Expenditures and Beginning Balance
Compared with Budget Estimates
for the Year Ended June 30, 1979

	Budget Estimate	Actual	Over Under (-)
Beginning Balance	24,000.00	25,389.41	1,389.41
<u>Revenues:</u>			
Transfer from General Fund	15,000.00	5,000.00	10,000.00-
Interest income	900.00	2,641.13	1,741.13
Total Revenues	15,900.00	7,641.13	8,258.87-
<u>TOTAL REVENUES AND BEGINNING BALANCE</u>	39,900.00	33,030.54	6,869.46-
<u>Expenditures:</u>			
Reserved for fire equipment	39,900.00	<u>-</u>	39,900.00-

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGON

PUBLIC WORKS EQUIPMENT SPECIAL FUND

Balance Sheet as of June 30, 1979

ASSETS

Cash on hand and in banks	<u>44,862.62</u>	
<u>TOTAL ASSETS</u>		<u>44,862.62</u>

RESERVES

Reserve for equipment replacement:

Reserve balance July 1, 1978	31,414.20	
Plus revenues (see below)	13,448.42	
Less expenditures (see below)	<u>-</u>	
Reserve balance June 30, 1979		<u>44,862.62</u>
<u>TOTAL RESERVES</u>		<u>44,862.62</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, 1979

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
Beginning Balance	<u>30,000.00</u>	<u>31,414.20</u>	<u>1,414.20</u>
<u>Revenues:</u>			
Public Works Fund transfer	10,000.00	10,000.00	-
Interest income	<u>1,000.00</u>	<u>3,448.42</u>	<u>2,448.42</u>
Total Revenues	<u>11,000.00</u>	<u>13,448.42</u>	<u>2,448.42</u>
<u>TOTAL REVENUE AND BEGINNING BALANCE</u>	<u>41,000.00</u>	<u>44,862.62</u>	<u>3,862.62</u>
<u>Expenditures:</u>			
Reserve for future expenses	<u>41,000.00</u>	<u>-</u>	<u>41,000.00--</u>

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGONCIVIC CENTER SPECIAL FUNDBalance sheet as of June 30, 1979ASSETS

Cash on hand and in banks	79,700.40
Due from Other Funds for cash advanced	-

TOTAL ASSETS79,700.40RESERVES

Reserve for Civic Center construction

Reserve balance July 1, 1978	72,805.70
Plus revenues (see below)	6,894.70
Less expenditures (see below)	-

Reserve balance June 30, 1979	79,700.40
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TOTAL RESERVES79,700.40

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. As the ten-year life of this fund expired during 1976-77, a new ten-year fund was established to continue the accumulation of money.

Statement of Revenues, Expenditures and Beginning Balance
Compared with Budget Estimates
for the Year Ended June 30, 1979

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
Beginning Balance	<u>70,000.00</u>	<u>72,805.70</u>	<u>2,805.70</u>
<u>Revenues:</u>			
Sale of land	-	-	-
Interest	<u>4,000.00</u>	<u>6,894.70</u>	<u>2,894.70</u>
Total Revenues	<u>4,000.00</u>	<u>6,894.70</u>	<u>2,894.70</u>
<u>TOTAL REVENUES AND BEGINNING BALANCE</u>	<u>74,000.00</u>	<u>79,700.40</u>	<u>5,700.40</u>
<u>Expenditures:</u>			
Land and improvements	<u>74,000.00</u>	-	<u>74,000.00-</u>
Total Expenditures	<u>74,000.00</u>	-	<u>74,000.00-</u>

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGONOFF-STREET PARKING FUNDBalance Sheet as of June 30, 1979ASSETS

Cash on hand and in banks

- 0 -TOTAL ASSETS- 0 -RESERVES

Reserved for off-street parking:

Reserve balance July 1, 1978

5,890.26

Plus revenues (see below)

371.87

Less expenditures (see below)

6,262.13-

Reserve Balance June 30, 1979

- 0 -TOTAL RESERVES- 0 -

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. Council authorized payment from this fund of back taxes on a parking lot rented from the U.P.R.R. These taxes exceeded the balance in this fund and since the off-street parking facilities are no longer metered, this fund should be closed.

Statement of Revenues, Expenditures and Beginning Balance
Compared with Budget Estimates
for the Year Ended June 30, 1979

	Budget Estimate	Actual	Over Under (-)
Beginning Balance	<u>5,600.00</u>	<u>5,890.26</u>	<u>- 290.26</u>
Revenues:			
Interest income	400.00	371.87	28.13-
Other income	-	-	-
Total Revenues	<u>400.00</u>	<u>371.87</u>	<u>28.13-</u>
<u>TOTAL REVENUES AND BEGINNING BALANCE</u>	<u>6,000.00</u>	<u>6,262.13</u>	<u>262.13</u>
Expenditures:			
Land & land improvements	<u>6,000.00</u>	<u>6,262.13</u>	<u>262.13</u>

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGONREVENUE SHARING FUNDBalance Sheet as of June 30, 1979ASSETS

Cash on hand and in banks	122,367.96	
Accounts receivable	-	
<u>TOTAL ASSETS</u>		<u>122,367.96</u>

LIABILITIES, RESERVES AND SURPLUS

Accounts payable		4,334.37
Reserved for 1979-80 Expenditures		<u>118,033.59</u>
<u>TOTAL LIABILITIES, RESERVES AND SURPLUS</u>		<u>122,367.96</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, 1979

Reserve balance at July 1, 1978		301,776.17
Plus revenues (Exhibit R-2)	205,838.03	
Less expenditures (Exhibit R-2)	<u>389,580.61-</u>	<u>183,742.58-</u>
Reserve balance at June 30, 1979		<u>118,033.59</u>

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGONREVENUE SHARING FUND

Statement of Revenues, Expenditures and Beginning Balance
 Compared with Budget Estimates
for the Year Ended June 30, 1979

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
Beginning Balance	200,000.00	301,776.17	101,776.17
<u>Revenues:</u>			
Grants from U. S. A.	188,000.00	195,639.00	7,639.00
Interest income	10,000.00	10,199.03	199.03
Total Revenues	198,000.00	205,838.03	7,838.03
<u>TOTAL REVENUES AND BEGINNING BALANCE</u>	<u>398,000.00</u>	<u>507,614.20</u>	<u>109,614.20</u>
<u>Expenditures:</u>			
Library	9,500.00	9,500.00	-
Water Department	75,000.00	68,064.37	6,935.63-
Street Department	158,200.00	155,465.37	2,734.63-
Airport	5,300.00	5,300.00	-
Miscellaneous Projects	30,000.00	31,250.87	1,250.87
Transfer to General Fund	120,000.00	120,000.00	-
<u>TOTAL EXPENDITURES</u>	<u>398,000.00</u>	<u>389,580.61</u>	<u>8,419.39-</u>

Miscellaneous Projects Details:

City Hall remodeling	18,372.04
Microfilming	2,485.15
Survey markers (Monumentation)	10,393.68

Total as above

31,250.87

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGONWATER UTILITY CAPITAL RESERVE FUNDBalance Sheet as of June 30, 1979ASSETS

Cash on hand and in banks	2,645.29
Accounts receivable	9,930.00
Due from Other Funds for cash advanced	<u>100,000.00</u>

TOTAL ASSETS112,575.29RESERVES

Reserved for replacement or addition
to the water system:

Reserve balance July 1, 1978	73,348.50
Plus revenues (see below)	<u>39,226.79</u>

Reserve balance June 30, 1979	<u>112,575.29</u>
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TOTAL RESERVES112,575.29

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. Interest income was overstated by \$11,295.00 for 1977-78 due to computation error found after the 1977-78 audit report was published.

Statement of Revenues, Expenditures and Beginning Balance
Compared with Budget Estimates
for the Year Ended June 30, 1979

	Budget Estimate	Actual	Over Under (-)
Beginning Balance	<u>61,500.00</u>	<u>73,348.50</u>	<u>11,848.50</u>
<u>Revenues:</u>			
Interest income (see note above)	3,600.00	8,416.79	4,816.79
Capital payments - hook on charges	<u>15,000.00</u>	<u>30,810.00</u>	<u>15,810.00</u>
Total Revenues	<u>18,600.00</u>	<u>39,226.79</u>	<u>20,626.79</u>
<u>TOTAL REVENUES AND BEGINNING BALANCE</u>	<u>80,100.00</u>	<u>112,575.29</u>	<u>32,475.29</u>
<u>Expenditures:</u>			
Reserve for future expansion	5,100.00	-	5,100.00-
Capital outlay	<u>75,000.00</u>	<u>-</u>	<u>75,000.00-</u>
<u>TOTAL EXPENDITURES</u>	<u>80,100.00</u>	<u>-</u>	<u>80,100.00-</u>

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGONUNEMPLOYMENT INSURANCE RESERVE FUNDBalance Sheet as of June 30, 1979ASSETS

Cash on hand and in banks	<u>26,075.17</u>
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TOTAL ASSETS26,075.17RESERVES

Reserved for future unemployment claims:

Reserve balance July 1, 1978	26,952.73
Plus revenues (see below)	5,000.00
Less expenditures (see below)	<u>5,877.56-</u>

Reserve balance June 30, 1979	<u>26,075.17</u>
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TOTAL RESERVES26,075.17

Note: 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, 1979

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
Beginning Balance	<u>20,000.00</u>	<u>26,952.73</u>	<u>6,952.73</u>
Revenues:			
Transfer from General Fund	5,000.00	5,000.00	-
Transfer from Water Fund	-	-	-
Transfer from Sewage Treatment Fund	-	-	-
Transfer from Public Works Fund	-	-	-
Transfer from Parks and Recreation Fund	-	-	-
Interest income	<u>100.00</u>	<u>-</u>	<u>100.00-</u>
Total Revenues	<u>5,100.00</u>	<u>5,000.00</u>	<u>100.00-</u>
<u>TOTAL REVENUES AND BEGINNING BALANCE</u>	<u>25,100.00</u>	<u>31,952.73</u>	<u>6,852.73</u>
Expenditures:			
Unemployment claims	<u>25,100.00</u>	<u>5,877.56</u>	<u>19,222.44-</u>

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGON

SEWAGE TREATMENT BUILDING CONVERSION & RESERVE FUNDBalance Sheet as of June 30, 1979

<u>ASSETS</u>	
Cash on hand and in banks	<u>44,710.44</u>
<u>TOTAL ASSETS</u>	<u>44,710.44</u>
<u>RESERVES</u>	
Reserve for future construction:	
Reserve balance July 1, 1978	177,866.48
Plus revenues (see below)	16,843.96
Less expenditures (see below)	<u>150,000.00-</u>
Reserve balance June 30, 1979	<u>44,710.44</u>
<u>TOTAL RESERVES</u>	<u>44,710.44</u>

Note: This fund was set up in 1974 as part of the Sewage Treatment Plant Conversion Contruction Fund to accumulate funds for the extension of the sewer outfall. Funds were transferred from the Sewage Treatment Fund in 1973-74 and in 1975-76 but no transfers were made in 1974-75 and none since 1975-76. This fund has not been legally set up under O.R.S. 280.100 so is technically part of the Sewage Treatment Plant Fund surplus. This year \$150,000 was transferred back to the Sewage Treatment Plant Fund.

Statement of Revenues, Expenditures and Beginning Balance
Compared with Budget Estimates
for the Year Ended June 30, 1979

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
Beginning Balance	<u>174,000.00</u>	<u>177,866.48</u>	<u>3,866.48</u>
<u>Revenues:</u>			
Transfer from Sewage Treatment Plant Fund	-	-	-
Interest income	<u>10,000.00</u>	<u>16,843.96</u>	<u>6,843.96</u>
Total Revenues	<u>10,000.00</u>	<u>16,843.96</u>	<u>6,843.96</u>
<u>TOTAL REVENUES AND BEGINNING BALANCE</u>	<u>184,000.00</u>	<u>194,710.44</u>	<u>10,710.44</u>
<u>Expenditures:</u>			
Reserve for future expenses	34,000.00	-	34,000.00-
Capital Outlay (transfer out)	<u>150,000.00</u>	<u>150,000.00</u>	<u>-</u>
<u>TOTAL EXPENDITURES</u>	<u>184,000.00</u>	<u>150,000.00</u>	<u>34,000.00-</u>

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGON

TITLE II TEMPORARY EMPLOYMENT FUND

Balance Sheet as of June 30, 1979

ASSETS

Cash on hand and in banks

- 0 -TOTAL ASSETS- 0 -RESERVES

Reserve for Temporary Employment:

Balance July 1, 1978

79,562.48

Revenues (see below)

10,334.54

Less expenditures (see below)

89,897.02-- 0 -TOTAL RESERVES- 0 -

Note: This fund was set up to handle antirecession Fiscal Assistance Funds from the U. S. Government. The funds are to be used for hiring temporary employees the grant amounts are based on an unemployment rate statutory formula. The Federal Government has discontinued this program, so this fund should be closed.

Statement of Revenues, Expenditures and Beginning Balance
Compared with Budget Estimates
for the Year Ended June 30, 1979

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
Beginning Balance	<u>79,301.00</u>	<u>79,562.48</u>	<u>- 261.48</u>
Revenues:			
Federal Grants	21,000.00	9,276.00	11,724.00-
Interest income	-	<u>1,058.54</u>	<u>1,058.54</u>
Total Revenues	<u>21,000.00</u>	<u>10,334.54</u>	<u>10,665.46-</u>
Total Revenues and Beginning Balance	<u>100,301.00</u>	<u>89,897.02</u>	<u>10,403.98-</u>
Expenditures:			
Temporary salaries - Ambulance Dept.	72,384.00	71,055.52	1,328.48-
Payroll expense - Ambulance Dept.	27,014.00	18,841.50	8,172.50-
Contingencies	<u>903.00</u>	<u>-</u>	<u>903.00-</u>
Total Expenditures	<u>100,301.00</u>	<u>89,897.02</u>	<u>10,403.98-</u>

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGONL. C. D. C. GRANT FUNDBalance Sheet as of June 30, 1979ASSETS

Cash in bank	518.12	
Due from L. C. D. C.	<u>2,103.00</u>	
<u>TOTAL ASSETS</u>		<u>2,621.12</u>

LIABILITIES AND RESERVES

Accounts payable		-
Reserve for Land use planning:		
Reserve balance July 1, 1978	8,580.97	
Revenues (see below)	1,375.00-	
Less expenditures (see below)	<u>4,584.85-</u>	
Reserve balance June 30, 1979		<u>2,621.12</u>
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>2,621.12</u>

Note: This fund was set up to account for the receipt and expenditure of grant funds from the Oregon Land Conservation and Development Commission. The grant is to be used for land use planning, as required by L.C.D.C. and is to be used before June 30, 1978. The total grant income was budgeted for expenditure in 1977-78 and was shown as received or receivable on the 1977-78 audit report. Due to personnel changes, all reports and expenditures were not made on time and the City lost \$1,375 of the grant.

Statement of Receipts, Disbursements and Beginning Balance
Compared with Budget Estimates
for the Year Ended June 30, 1979

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
Beginning Balance	<u>7,181.00</u>	<u>8,580.97</u>	<u>1,399.97</u>
<u>Receipts:</u>			
L.C.D.C. Grant	-	(1,375.00)	1,375.00-
Interest income	-	-	-
Total Receipts	<u>-</u>	<u>(1,375.00)</u>	<u>1,375.00-</u>
<u>TOTAL RECEIPTS AND BEGINNING BALANCE</u>	<u>7,181.00</u>	<u>7,205.97</u>	<u>24.97</u>
<u>Disbursements:</u>			
Personal Services	4,471.00	3,784.23	686.77-
Materials & Services	2,710.00	800.62	1,909.38-
Capital Outlay	-	-	-
<u>TOTAL DISBURSEMENTS</u>	<u>7,181.00</u>	<u>4,584.85</u>	<u>2,596.15-</u>

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGON

TOURIST PROMOTION FUND

Balance Sheet as of June 30, 1979

ASSETS

Cash on hand and in banks

1,556.53TOTAL ASSETS1,556.53RESERVES

Reserve for Tourist Promotion:

Balance July 1, 1978

3,302.81

Revenues (see below)

5,394.48

Less Expenditures (see below)

7,140.76-1,556.53TOTAL RESERVES1,556.53

Note: This fund was set up under Ordinance No. 950, which provides for a 5% tax on transient room rentals. It is established to promote tourism in The Dalles; 7% of all moneys collected on the 5% transient room rental tax is to be transferred into this fund. The City has contracted with The Chamber of Commerce to do this tourist promotion, and the expenditures this year have been made to the Chamber.

Statement of Revenues, Expenditures and Beginning Balance
Compared with Budget Estimates
for the Year Ended June 30, 1979

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
Beginning Balance	- - - -	<u>3,302.81</u>	<u>3,302.81</u>
<u>Revenues:</u>			
Transfer from General Fund	4,000.00	5,174.79	1,174.79
Interest Income	-	219.69	219.69
Total Revenues	<u>4,000.00</u>	<u>5,394.48</u>	<u>1,394.48</u>
<u>TOTAL REVENUES AND BEGINNING BALANCE</u>	<u>4,000.00</u>	<u>8,697.29</u>	<u>4,697.29</u>
<u>Expenditures:</u>			
Tourist Promotion - Chamber of Commerce	<u>4,000.00</u>	<u>7,140.76</u>	<u>3,140.76</u>

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGONIMPROVEMENT FUNDBalance Sheet as of June 30, 1979ASSETS

Accounts receivable - miscellaneous		
Assessments receivable:		1,225.01
Bonded	648,208.90	
Non-bonded	<u>159,881.70</u>	808,090.60
Work in progress - parking lots & mall	113,719.45	
Work in progress - East Side water	104,809.31	
Work in progress - streets & sidewalks	28,766.37	
Work in progress - sanitary sewers	<u>63,616.75</u>	<u>310,911.88</u>
<u>TOTAL ASSETS</u>		<u>1,120,227.49</u>

LIABILITIES AND SURPLUSLiabilities:

Due to Other Funds	243,446.40	
Bonds payable, Schedule C	13,000.00	
Estimated assessments	<u>527,464.06</u>	
Total Liabilities		783,910.46
<u>Surplus:</u> (Fund Balance) July 1, 1978	264,514.63	
Plus excess of revenues over expenditures as per Exhibit Y-2	<u>48,802.40</u>	
Surplus (Fund Balance) June 30, 1979		313,317.03
Surplus reserved for future parking lots		<u>23,000.00</u>
<u>TOTAL LIABILITIES AND SURPLUS</u>		<u>1,120,227.49</u>

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGONIMPROVEMENT FUNDStatement of Revenue and Expenditures
for the Year Ended June 30, 1979Revenue:

Improvement projects assessed during year (final)		85,441.42	
Improvement projects billed during year		1,000.00	
City's share of improvements:			
Water mains	5,581.41		
Sanitary sewers	9,420.30		
Storm sewers	<u>6,267.56</u>	21,269.27	
Interest Income:			
Bonded assessments	39,267.51		
Non-bonded assessments	82.81		
Time deposits	<u>15,642.62</u>	<u>54,992.94</u>	
<u>TOTAL REVENUE</u>			162,703.63

Expenditures:

Improvement Costs:			
Public Works Fund	18,598.98		
Water Fund	14,396.76		
General Fund - engineering, etc.	11,317.71		
Sewage Treatment Fund	60,612.55		
Contractors	<u>2,784.69</u>	107,710.69	
Interest Expense:			
Matured bond coupons	1,115.50		
Warrants	<u>-</u>	1,115.50	
Accounting and auditing	3,500.00		
Notices and publications	<u>1,575.04</u>	<u>5,075.04</u>	
<u>TOTAL EXPENDITURES</u>			<u>113,901.23</u>

Excess of Revenues over Expenditures		<u>48,802.40</u>
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"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGON

IMPROVEMENT FUND

Statement of Receipts, Disbursements and Beginning Balance
Compared with Budget Estimates
for the Year Ended June 30, 1979

	Budget Estimate	Actual	Over Under (-)
Beginning Balance	<u>220,000.00</u>	<u>264,514.63</u>	<u>44,514.63</u>
<u>Receipts:</u>			
Principal, non-bonded assessments	50,000.00	19,975.45	30,024.55-
Interest, non-bonded assessments	1,500.00	82.81	1,417.19-
Principal, bonded assessments	100,000.00	107,631.43	7,631.43
Interest, bonded assessments	25,000.00	39,267.51	14,267.51
Interest on savings	10,000.00	15,642.62	5,642.62
Transfer from General Fund:			
For future Parking Lot	7,000.00	-	7,000.00-
For present Parking Lot	-	-	-
Transfer from Other Funds	3,000.00	21,269.27	18,269.27
Federal - State Grants	400,000.00	-	400,000.00-
Warrants issued	<u>100,000.00</u>	<u>-</u>	<u>100,000.00-</u>
Total Receipts	<u>696,500.00</u>	<u>203,869.09</u>	<u>492,630.91-</u>
<u>TOTAL RECEIPTS AND BEGINNING BALANCE</u>	<u>916,500.00</u>	<u>468,383.72</u>	<u>448,116.28-</u>
<u>Disbursements:</u>			
Administration expense	4,000.00	5,075.04	1,075.04
Interest on bonds	1,116.00	1,115.50	.50-
Principal on bonds	12,116.00	11,000.00	1,116.00-
Interest on warrants	37,268.00	-	37,268.00-
Principal on warrants	<u>602,000.00</u>	<u>-</u>	<u>602,000.00-</u>
Total Debt Service and Administration	<u>656,500.00</u>	<u>17,190.54</u>	<u>639,309.46-</u>
Engineering service	25,000.00	11,317.71	13,682.29-
Street and storm sewer construction	100,000.00	18,598.98	81,401.02-
Sewer improvements	60,000.00	124,229.30	64,229.30
Sidewalk improvements	75,000.00	10,139.18	64,860.82-
Water improvements	<u>-</u>	<u>14,396.76</u>	<u>14,396.76</u>
Total Improvements	<u>260,000.00</u>	<u>178,681.93</u>	<u>81,318.07-</u>
<u>TOTAL DISBURSEMENTS</u>	<u>916,500.00</u>	<u>195,872.47</u>	<u>720,627.53-</u>

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGONIMPROVEMENT FUND

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

Total Receipts as per Exhibit Y-3	203,869.09	
Total Disbursements as per Exhibit Y-3	<u>195,872.47-</u>	
Excess of Receipts over Disbursements		7,996.62
<u>Add:</u>		
Current year project costs	178,681.93	
Less costs allocated to current year assessments	<u>107,710.69-</u>	70,971.24
Bonds Redeemed		11,000.00
<u>Deduct:</u>		
Current year assessments and billings	107,710.69	
Less current year collections	<u>148,876.15-</u>	41,165.46-
Excess of Revenues over Expenditures as per Exhibit Y-2		<u>48,802.40</u>

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGONEASTSIDE WATER CONSTRUCTION FUNDBalance Sheet as of June 30, 1979ASSETS

Cash on hand and in banks	-	
Due from Improvement Fund	104,809.31	
<u>TOTAL ASSETS</u>		<u>104,809.31</u>

LIABILITIES AND RESERVES

Warrants payable	327,767.97	
Accrued interest on warrants	16,639.15	
Due to other funds for cash advanced	<u>306,769.30</u>	
Total Liabilities		651,176.42
Reserved for Water Main Construction:		
Reserve balance July 1, 1978	443,009.40-	
Revenues (see below)	25,461.53	
Less warrants issued	-	
Less expenditures (see below)	128,819.24-	
Plus warrants repaid	<u>-</u>	
Reserve balance June 30, 1979 (deficit)		(546,367.11)
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>104,809.31</u>

Statement of Revenues and Expenditures
Cumulative to June 30, 1979

	<u>Fiscal Year</u> 1978-79	<u>Construction</u> To Date
<u>Revenues:</u>		
Federal - State Grants	-	-
City share	20,000.00	20,000.00
Property owners share	5,461.53	104,809.31
Sale of warrants	-	392,505.31
Total Revenues	<u>25,461.53</u>	<u>517,314.62</u>
<u>Expenditures:</u>		
Contractors	66,895.40	478,699.39
Engineering	28,836.04	139,690.50
Legal and Administrative	610.12	3,182.92
Right of Way Easements	22.00	573.26
Contingencies	-	595.00
Warrant interest	32,455.68	48,435.35
Repay warrants	-	64,737.34
Total Expenditures	<u>128,819.24</u>	<u>735,913.76</u>

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGON

EASTSIDE WATER CONSTRUCTION FUND

Statement of Revenues, Expenditures and Beginning Balance
 Compared with Budget Estimates
for the Year Ended June 30, 1979

	<u>Budget Estimate</u>	<u>Actual</u>	<u>Over Under (-)</u>
Beginning Balance	— — — — -	(443,009.40)	(443,009.40)
<u>Revenues:</u>			
Property owners share	181,000.00	5,461.53	175,538.47-
City share	20,000.00	20,000.00	-
Federal Grant	400,000.00	-	400,000.00-
Sale of warrants	200,500.00	-	200,500.00-
Other	15,000.00	-	15,000.00-
Total Revenues	816,500.00	25,461.53	791,038.47-
<u>TOTAL REVENUES AND BEGINNING BALANCE</u>	<u>816,500.00</u>	<u>(417,547.87)</u>	<u>1,234,047.87-</u>
<u>Expenditures:</u>			
Contractual services	311,000.00	66,895.40	244,104.60-
Engineering	35,000.00	28,836.04	6,163.96-
Administration and Legal	15,000.00	610.12	14,389.88-
Easements	500.00	22.00	478.00-
Project contingencies	25,000.00	-	25,000.00-
Warrants and interest	430,000.00	32,455.68	397,544.32-
<u>TOTAL EXPENDITURES</u>	<u>816,500.00</u>	<u>128,819.24</u>	<u>687,680.76-</u>

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGONState Office Building Construction FundBalance Sheet as of June 30, 1979ASSETS

Cash with Oregon Bank Trustee	490.00	
Cash in State Investment Pool	32,273.61	
Accrued interest receivable	-	
Construction in progress	<u>1,080,044.54</u>	
<u>TOTAL ASSETS</u>		<u>1,112,808.15</u>

LIABILITIES AND RESERVES

Accounts payable	-	
Bonds payable	1,100,000.00	
Contribution by General Fund toward redemption of bonds	<u>12,808.15</u>	
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>1,112,808.15</u>

This fund was set up to account for the proceeds of \$1,150,000.00 in Revenue Bonds sold to finance construction of a State Office Building in The Dalles. The moneys are handled by the Oregon Bank as trustee for the City.

Statement of Revenues and Expenditures

	<u>Fiscal Year 1978-79</u>	<u>Construction to Date</u>
<u>Revenues:</u>		
Sale of Bonds	-	1,150,000.00
Interest earned on Investment Pool	<u>31,029.82</u>	<u>40,927.50</u>
Total Revenues	<u>31,029.82</u>	<u>1,190,927.50</u>
<u>Expenditures:</u>		
Contractor	827,310.45	965,406.25
Architect	12,265.42	74,192.35
Legal and Administrative	1,652.50	28,048.54
Interest during Construction	33,531.88	41,441.93
Miscellaneous Construction Costs	<u>6,496.18</u>	<u>11,882.97</u>
Total Expenditures	<u>881,256.43</u>	<u>1,120,972.04</u>

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGON

AUDITOR'S COMMENTS AND NOTES TO FINANCIAL STATEMENTS

Accounting Policies

The accounting record of The City of The Dalles are maintained on a modified accrual basis for the General Fund, the various Special Revenue Funds and the Debt Service Fund. Enterprise Funds and Special Assessment Funds are maintained on a full accrual basis.

Fixed Assets records are not kept and the amounts shown for Fixed Assets are a compilation of additions, less sales and retirements through the years. Streets, sidewalks, bridges, water and sewer mains are not included in the compilation. Depreciation has been accounted for in the Enterprise Funds but not in the General Fixed Asset group.

Organization and Fund Structure

The City has adopted the manager-council form of government with the manager the chief executive officer and the council acting as a legislative body. The City Clerk-Treasurer is the financial officer and all financial transactions are handled by his office.

The General Fund is primarily financed from property and other taxes and provides the police, fire and administrative functions of the City.

The Water and Sewer Utility Funds are financed by user charges and provide water and sanitary sewer service to the residents of the City. Commercial and industrial consumers are generally metered while residential consumers pay a flat rate. Billings are sent out for a two month period in advance on flat rates but these financial statements do not reflect the advance billings.

Special Revenue Funds:

Street and Storm Sewers Fund. Revenues come from a share of State gasoline taxes, property owners share of assessment projects, and other city funds. A major source of revenue in recent years has been the Revenue Sharing Fund. The Street and Storm Sewer Fund is responsible for street and storm sewer maintenance, construction and reconstruction.

The Airport Fund is financed from rentals and a gas tax on aviation gas. The airport is operated for general public use and is unique in that it is located in the State of Washington. A Federal ADAP grant this year financed the removal of obstructions and the purchase of easements for flight paths.

The Parks and Recreation Fund is financed from a special property tax levy plus some user fees and a contribution from Wasco County. It operates and maintains a swim pool, a public auditorium and several beautiful parks as well as a recreation program for all ages. Federal grants and donations from individuals were received this year to partially reimburse for prior year over-expenditures.

The Rural Fire District Fund provides an accounting for the money received from the Wasco Rural Fire Protection District under contract with that District to provide fire service in the area outside of the City limits comprising the District. This contract was concluded as of July 31, 1978, and consequently this fund is closed out this year.

The Special Funds shown on Exhibits J through Q and S through X are explained on those individual exhibits.

The Revenue Sharing Fund accounts for the monies received quarterly from the U. S. Office of Revenue Sharing. Transfers are made from this fund to other City Funds, in addition to direct expenditures by the Revenue Sharing Fund.

Special Assessment Funds:

The Improvement Fund operates as a financing vehicle for various projects^o assessed to property owners. It issues bonds and warrants and collects assessments, which funds are then used to pay for the cost of the projects. Interest income and interest expense are its main revenues and expense.

Capital Projects Funds:

The Eastside Water Construction Fund was set up to account for the cost of constructing new water mains and a reservoir in the east side of the City. It is financed from U. S. grants, property owner assessments, sale of warrants, and transfers from the Water Fund. The assessments are collected by the Improvement Fund and turned over to this fund.

The State Office Building Construction Fund accounts for the receipts from the sale of bonds and the costs of construction of an office building being constructed on City land. The State of Oregon has agreed to lease the building for 15 years for an annual rental that will amortize the bond principal and interest, and to pay certain other operating costs. The City will pay for exterior and structural maintenance costs. The building was completed in January 1979, but all construction costs are not yet paid so the fund was not closed this year.

Accounting and Internal Control Systems

The accounting records are kept on a Burroughs automatic bookkeeping machine and are quite adequate considering the limitations of the equipment. If the water and sewer flat rate billings were not posted on the machine, or if some of the posting were done at night, the machine could be used for additional purposes.

The Internal Control system could be improved by separating the cashier function from the account receivable posting function, but staff limitations seem to preclude this. As mentioned above, a night posting period would accomplish this separation

We have made some specific recommendations in a separate management letter.

Indebtedness

The legal debt limit of the City has not been exceeded, all payments on bonds and warrants are made promptly when due, and bond indenture provisions are being adhered to. An installment purchase for property was entered into during 1976-77. The total price was \$8,500 and as of June 30, 1979 a balance of \$998.13 was still due at \$203.69 per month including interest at 8%.

A bond issue of \$1,150,000 to finance construction of a State Office Building on City property was approved by the voters on March 8, 1977 and were sold in May 1978. See State Office Building Construction Fund comment above.

Budgets

Budget and tax levy procedures for 1978-79 and 1979-80 generally followed Oregon Budget Law provisions except as follows:

Some Reserve Funds are not separately listed and Bonded Debt funds are not provided. Bonded Debt payment provisions are provided, but they are not set up in separate funds. CETA grant funds are used to reduce expenses instead of being budgeted as receipts and expenditures. The budget resolutions appropriating funds for 1978-79 and 1979-80, were adopted after June 30 of the respective years.

In addition, see comments following pertaining to State Revenue Sharing and over-expended funds.

Insurance and Fidelity Bonds

The City's insurance program seems to adequately cover all risks.

Programs Funded from Outside Sources and Reporting Requirements

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 R-1 and R-2 present fairly the results of operation and status of the Revenue Sharing Fund as of June 30, 1979. The City is within the 24 month spending limit imposed on Revenue Sharing Funds and has complied with all filing and other requirements. Title II, Antirecession Grant Funds, have all been spent or appropriated within the six-month period required, and since that program has been discontinued, the Title II Fund has been closed.

Federal grants have been approved for Airport Development and Eastside Water Construction.

All of the grant funds are being expended in the manner provided in the grant agreements.

Oregon State Revenue Sharing moneys were properly budgeted and the required reports filed with the State.

Other Comments

Cash in banks was adequately secured as of June 30, 1979 and at other times during the year, as required by state law.

In April 1977 the City contracted with U. S. Appraisal Co. to appraise the City's fixed assets for insurance purposes. This appraisal did not cover automotive and movable equipment, but by using this appraisal and other list-

ings prepared for insurance purposes a starting place is available for setting up Fixed Asset records. As noted in our report letter, the City has no Fixed Asset ledger, and consequently, no effective control over fixed assets.

The City's retirement plan for employees is a money purchase plan in which the City matches contributions made by employees. There is no unfunded liability.

The gas tax refund claims to recover gas taxes paid to the State of Oregon on gas used by the City were prepared this year and refunds of \$6,200 received. These claims should be filed annually.

Pending litigation involving the City, will, according to counsel, have no adverse impact upon City finances. In fact, the only pending case pertains to a claim for compensation from the U. S. Corps of Engineers for Bonneville Dam pool fluctuation damages. The major question is the amount of compensation to be paid the City by the Corps of Engineers.

Three Funds were over-expended this year. This is contrary to Oregon Budget Law. The Airport Fund over-expenditure is directly related to Federal Grants that were not included in the Budget. The other two funds were special funds and the moneys were disbursed for the purpose for which the fund was established.

As mentioned above under "Budgets", C.E.T.A. grant funds were used to reduce expenditures instead of being accounted for as a separate fund. The City is a "secondary" recipient of CETA funds through the Mid-Columbia Economic Development District.

If a separate fund had been set up for C.E.T.A. employees, the breakdown would be as follows:

<u>General Fund Departments:</u>	<u>Regular Salaries</u>	<u>Payroll Expenses</u>	<u>Total</u>
Administration	14,297.62	3,316.91	17,614.53
Fire	26,612.16	5,746.26	32,358.42
Communications	14,429.36	3,422.40	17,851.76
Library	<u>7,486.00</u>	<u>1,063.47</u>	<u>8,549.47</u>
Total General Fund	62,825.14	13,549.04	76,374.18
Parks and Recreation Fund	<u>5,368.00</u>	<u>869.06</u>	<u>6,237.06</u>
Total CETA Receipts	<u>68,193.14</u>	<u>14,418.10</u>	<u>82,611.24</u>

CITY OF THE DALLES, OREGONSummary Statement of Cash and Security Therefor
as of June 30, 1979

Cash in banks:

U. S. National Bank of Oregon, The Dalles			
Branch - Payroll Account	8,000.00		
All Funds - time deposits	131,808.39	139,808.39	(
First National Bank of Oregon, The Dalles			
Branch - General checking account (overdrawn)	(151,951.94)		
General Savings Account	<u>378,123.99</u>	226,172.05	(
The Oregon Bank, The Dalles Branch			
Clerk's refund account (checking)	695.50		
Trustee Account - State Office Bldg.	<u>8,754.89</u>	9,450.39	(
Equitable Savings and Loan, The Dalles Branch		27,090.34	
Benjamin Franklin Savings & Loan, The Dalles Branch		27,089.16	
The Columbia River Banking Co., The Dalles, Oregon			
All Funds - time deposits		159,425.00	

	<u>Undeposited Receipts</u>	<u>Change Fund</u>	
Cash on hand:			
Clerk's office	-	90.00	
Police Department	213.00	70.00	
Engineering Department	2,031.36	-	
Library Department	68.50	-	
Petty cash	-	140.00	
Recreation fund	1,856.08	-	
Water & sewer collections	<u>8,205.33</u>	<u>-</u>	
Total Cash on hand and in Banks	12,374.27	300.00	<u>12,674.27</u>
			<u>601,709.60</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>500,000.00</u>
(3) The Oregon Bank	<u>300,000.00</u>
(4) The Columbia River Banking Co.	<u>125,000.00</u>

In addition, each bank has F.D.I.C. protection of \$40,000.00 on checking accounts and \$100,000.00 on Time Deposits, and the Savings and Loan banks have deposit protection of \$100,000.00.

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGON

Statement of Taxes Assessed, Received and Receivable
as of June 30, 1979

<u>Year of Levy</u>	<u>Receivable 7-1-78</u>	<u>Refunds and Adjustments</u>	<u>Interest</u>	<u>Sheriff Tax Collections</u>	<u>Receivable 6-30-79</u>
1971-72	18.71	(18.71)			-
1972-73	33.37	(33.37)			-
1973-74	438.44	(44.57)	2.78	393.87	-
1974-75	4,432.46	(118.35)	998.94	3,925.39	388.72
1975-76	11,785.55	(48.07)	1,789.35	6,233.05	5,504.43
1976-77	21,816.28	(48.47)	1,458.65	7,956.30	13,811.51
1977-78	<u>77,184.73</u>	<u>129.37</u>	<u>2,100.00</u>	<u>58,064.22</u>	<u>19,249.88</u>
Balance 7/1/78	115,709.54	(182.17)	6,349.72	76,572.83	38,954.54
1978-79 Levy	<u>781,977.67</u>	<u>299.16</u>	<u>483.46</u>	<u>706,878.98</u>	<u>75,397.85</u>
Totals	<u>897,687.21</u>	<u>116.99</u>	<u>6,833.18</u>	783,451.81	<u>114,352.39</u>
Less discounts given				17,383.41-	
Less refunds given				47.54-	
Plus interest received				6,833.18	
Plus deferred tax receipts				<u>1.19</u>	
Total Cash Collections				<u>772,855.23</u>	
<u>Summary by Funds:</u>					
General Fund	739,717.66	87.42	5,835.48	644,628.33	95,176.75
Special Sewer Fund	14.01	(2.86)	.08	11.15	-
Recreation Fund	<u>157,955.54</u>	<u>32.43</u>	<u>997.62</u>	<u>138,812.33</u>	<u>19,175.64</u>
Totals	<u>897,687.21</u>	<u>116.99</u>	<u>6,833.18</u>	<u>783,451.81</u>	<u>114,352.39</u>
<u>Collections Net</u>	<u>Current Levy</u>	<u>Prior Year Taxes</u>	<u>Total Taxes</u>	<u>Interest</u>	<u>Total Revenue</u>
General Fund	565,968.87	64,351.37	630,320.24	5,835.48	636,155.72
Special Sewer Fund	-	11.15	11.15	.08	11.23
Recreation Fund	<u>123,480.35</u>	<u>12,210.31</u>	<u>135,690.66</u>	<u>997.62</u>	<u>136,688.28</u>
Totals	<u>689,449.22</u>	<u>76,572.83</u>	<u>766,022.05</u>	<u>6,833.18</u>	<u>772,855.23</u>

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGONStatement of Bond Transactionsfor the Fiscal Year Ended June 30, 1979

	Balances Outstanding		Paid or	Balances Outstanding
	6/30/78	Issued	Redeemed	7/1/79
<u>General Fund:</u>				
Library 1-1-65	<u>91,000.00</u>	<u>-</u>	<u>13,000.00</u>	<u>78,000.00</u>
<u>Sewage Treatment Plant Fund:</u>				
Storm Sewer 7-1-73	<u>41,000.00</u>	<u>-</u>	<u>9,000.00</u>	<u>32,000.00</u>
Total Sewage Fund	<u>41,000.00</u>	<u>-</u>	<u>9,000.00</u>	<u>32,000.00</u>
<u>Water Fund:</u>				
Water 3-1-67	<u>350,000.00</u>	<u>-</u>	<u>35,000.00</u>	<u>315,000.00</u>
<u>Improvement Fund:</u>				
31st Bluff 2-1-68	<u>6,000.00</u>	<u>-</u>	<u>6,000.00</u>	<u>- 0 -</u>
32nd Bluff 10-1-70	<u>18,000.00</u>	<u>-</u>	<u>5,000.00</u>	<u>13,000.00</u>
Total Improvement Fund	<u>24,000.00</u>	<u>-</u>	<u>11,000.00</u>	<u>13,000.00</u>
<u>State Office Building Fund:</u>				
Revenue Bonds 5-1-78	<u>1,150,000.00</u>	<u>-</u>	<u>50,000.00</u>	<u>1,100,000.00</u>
Total All Funds	<u>1,656,000.00</u>	<u>-</u>	<u>118,000.00</u>	<u>1,538,000.00</u>

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGON

Statement of Future Requirements
for Bond and Interest Payments

June 30, 1979

<u>General Fund:</u>	<u>Date Due</u>	<u>Bonds</u>	<u>Interest</u>	<u>Total</u>
General Obligation Library	7-1-79	-	1,326.00	1,326.00
Bonds of 1968	1-1-80	<u>13,000.00</u>	<u>1,326.00</u>	<u>14,326.00</u>
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	<u>13,000.00</u>	<u>442.00</u>	<u>13,442.00</u>
<u>Total Requirements</u>				
<u>General Fund</u>		<u>78,000.00</u>	<u>9,282.00</u>	<u>87,282.00</u>
<u>Water Fund:</u>				
General Obligation Water	3-1-79	-	175.00	175.00
Bonds of 1967	9-1-79	-	5,597.50	5,597.50
	3-1-80	<u>35,000.00</u>	<u>5,597.50</u>	<u>40,597.50</u>
Due Fiscal	1979-80	35,000.00	11,370.00	46,370.00
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	<u>45,000.00</u>	<u>1,620.00</u>	<u>46,620.00</u>
<u>Total Requirements - Water Fund</u>		<u>315,000.00</u>	<u>53,265.00</u>	<u>368,265.00</u>

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGONStatement of Future Requirements
for Bond and Interest PaymentsJune 30, 1979

<u>Sewage Treatment Plant Fund:</u>	<u>Date Due</u>	<u>Bonds</u>	<u>Interest</u>	<u>Total</u>
General Obligation Sewer				
Bonds of 7-1-73	7-1-79	10,000.00	760.00	10,760.00
	1-1-80	-	522.50	522.50
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	11,000.00	261.25	11,261.25
<u>Total Requirements</u>				
Sewage Treatment Fund		32,000.00	2,327.50	34,327.50
<u>Improvement Fund:</u>				
32nd Bluff Improvement	10-1-79	5,000.00	361.50	5,361.50
	4-1-80	-	224.00	224.00
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>		13,000.00	1,033.50	14,033.50
<u>Total Requirements</u>				
Improvement Fund		13,000.00	1,033.50	14,033.50

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGON

Statement of Future Requirements
for Bond and Interest Payments

June 30, 1979

<u>State Office Building Fund:</u>	<u>Date Due</u>	<u>Bonds</u>	<u>Interest</u>	<u>Total</u>
Revenue Bonds of 5-1-78	5-1-79	-	490.00	490.00
	11-1-79	-	29,265.00	29,265.00
	5-1-80	55,000.00	29,265.00	84,265.00
Due Fiscal	1979-80	55,000.00	59,020.00	114,020.00
Due Fiscal	1980-81	60,000.00	54,817.50	114,817.50
Due Fiscal	1981-82	60,000.00	50,767.50	110,767.50
Due Fiscal	1982-83	65,000.00	47,317.50	112,317.50
Due Fiscal	1983-84	70,000.00	43,580.00	113,580.00
Due Fiscal	1984-85	70,000.00	40,255.00	110,255.00
Due Fiscal	1985-86	75,000.00	36,895.00	111,895.00
Due Fiscal	1986-87	80,000.00	33,220.00	113,220.00
Due Fiscal	1987-88	85,000.00	29,220.00	114,220.00
Due Fiscal	1988-89	90,000.00	24,927.50	114,927.50
Due Fiscal	1989-90	90,000.00	20,337.50	110,337.50
Due Fiscal	1990-91	95,000.00	15,702.50	110,702.50
Due Fiscal	1991-92	100,000.00	10,762.50	110,762.50
Due Fiscal	1992-93	105,000.00	5,512.50	110,512.50
<u>Total Requirements</u>				
<u>State Office Building Fund</u>		<u>1,100,000.00</u>	<u>472,335.00</u>	<u>1,572,335.00</u>

"See Auditor's Comments and Notes to Financial Statements"

CITY OF THE DALLES, OREGONSchedule of Warrants Outstanding
as of June 30, 1979

<u>Date of Issue</u>	<u>Payee</u>	<u>Warrant Number</u>	<u>Amount</u>	<u>Interest Rate</u>	<u>Accrued Interest</u>
<u>Eastside Water Construction Fund</u>					
7/11/77	First National Bank	#12	111,574.07 *	4 1/4%	5,664.30
9/ 9/77	First National Bank	#13	167,527.12	4 1/4%	8,504.34
10/10/77	First National Bank	#14	<u>48,666.78</u>	4 1/4%	<u>2,470.51</u>
	Total Warrants Outstanding		<u>327,767.97</u>		<u>16,639.15</u>

* Redeemed with accrued interest 7/9/79.

"See Auditor's Comments and Notes to Financial Statements"