

ANNUAL FINANCIAL REPORT
OF THE
CITY OF THE DALLES, OREGON
for the fiscal year July 1, 1982 to June 30, 1983

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, 1983

| | | |
|------------------------|------------------------|--|
| John H. Lundell | Mayor | 218 W. 4th Street The Dalles, Oregon |
| Hazel Phillips | Councilman at Large | 1708 Bridge Street The Dalles, Oregon |
| John Mabrey | Councilman | 1927 Garrison The Dalles, Oregon |
| Merritt M. Probstfield | Councilman | 2911 Old Dufur Road E. The Dalles, Oregon |
| Dewanda Clark | Councilman | 900 E. 16th Place The Dalles, Oregon |
| Sue Woods | Councilman | 313 Court 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 |
| William F. Cloran | City Attorney | 313 Court Street The Dalles, Oregon |

CITY OF THE DALLES, OREGON

ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 1983

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Audit Comments and Disclosures Required by State Regulations

NELSON, ROOPER & ONSTOTT, p. c.

Certified Public Accountants

MARSHALL W. NELSON, c.p.a., Retired
WILLIAM S. ROOPER, c.p.a.
KENNETH L. ONSTOTT, c.p.a.
RONALD J. BALES, m.b.a., c.p.a.
JAMES T. BROEHL, c.p.a.

MEMBERS:
American Institute of c.p.a.'s
Oregon Society of c.p.a.'s

Telephone: (503) 296-9131
COLONIAL BUILDING
106 EAST FOURTH STREET
P. O. Box 822
THE DALLES, OREGON 97058

August 26, 1983

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, 1983, 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, except for the amounts shown as 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, 1983, 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 which have been applied on a basis consistent with that of the preceding year.

The accompanying supplemental schedules and related information presented 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

BASIC FINANCIAL STATEMENTS

CITY OF THE DALLES, OREGON

All Fund Types and Account Groups
Combined Balance Sheet as of June 30, 1983

| | Governmental | |
|---|----------------|---------------------------------|
| | General | Special Revenue & Reserve |
| ASSETS | | |
| Current Assets: | | |
| Cash on Hand and in Banks | - | 1,118,669 |
| Cash with Fiscal Agent | - | - |
| Cash with County Treasurer | 14,529 | - |
| Receivables (Net of Allowance for Uncollectibles) | | |
| Taxes | 198,926 | 43,461 |
| Accounts | 157,491 | 54,411 |
| Assessments | - | - |
| Due from Other Funds | 525,885 | 15,210 |
| Inventory of Supplies, at Cost | - | 44,939 |
| Work in Progress | - | - |
| | <u>896,831</u> | <u>1,276,690</u> |
| Total Current Assets | | |
| Restricted Assets: | | |
| Cash | - | - |
| Receivables (Net) | - | - |
| | <u>-</u> | <u>-</u> |
| Total Restricted Assets | | |
| Fixed Assets: | | |
| Property, Plant and Equipment | - | - |
| Amount available in Debt Service Fund | - | - |
| Amount to be Provided for Retirement of Long-Term Debt | - | - |
| | <u>-</u> | <u>-</u> |
| Total Assets | | |
| | <u>896,831</u> | <u>1,276,690</u> |
| LIABILITIES AND FUND EQUITY | | |
| Liabilities: | | |
| Accounts Payable | 21,324 | 20,317 |
| Due to Other Funds | - | 15,210 |
| Accrued Expenses | 57,653 | - |
| Bonds Payable & Current Payable from Restricted Assets | | |
| Construction Contracts | | |
| Accrued Interest | | |
| Bonds Payable-Current | | |
| Bonds Payable - Deferred | | |
| Special Assessments | | |
| Deferred Income | 179,873 | 39,355 |
| | <u>258,850</u> | <u>74,882</u> |
| Total Liabilities | | |

See accompanying Notes to Financial Statements.

| Fund Types | | | Proprietary Fund Types | Fund Account Groups | |
|-----------------|-----------------------|---------------------|------------------------------|----------------------------|------------------------------|
| Debt Service | Special Assessment | Capital Projects | Enterprise | General Fixed Assets | General Long Term Debt |
| - | - | - | 212,054 | - | - |
| 44,762 | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | 77,090 | - | - |
| - | 951,673 | - | - | - | - |
| - | - | - | 21,648 | - | - |
| - | - | - | 183,453 | - | - |
| - | 17,164 | - | 22,155 | - | - |
| <u>44,762</u> | <u>968,837</u> | <u>-</u> | <u>516,400</u> | <u>-</u> | <u>-</u> |
| - | - | - | 1,989,419 | - | - |
| - | - | - | 58,662 | - | - |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>2,048,081</u> | <u>-</u> | <u>-</u> |
| - | - | - | 7,083,795 | 3,098,219 | - |
| - | - | - | - | - | 44,762 |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>841,238</u> |
| <u>44,762</u> | <u>968,837</u> | <u>-</u> | <u>9,648,276</u> | <u>3,098,219</u> | <u>886,000</u> |
| - | - | - | 5,715 | - | - |
| - | 563,204 | - | 21,648 | - | - |
| - | - | - | 40,892 | - | - |
| - | - | - | 40,000 | - | - |
| - | - | - | - | - | - |
| - | - | - | 132,174 | - | - |
| - | - | - | 90,000 | - | - |
| - | - | - | 3,385,000 | - | 886,000 |
| - | - | - | - | - | - |
| <u>-</u> | <u>563,204</u> | <u>-</u> | <u>3,715,429</u> | <u>-</u> | <u>886,000</u> |

CITY OF THE DALLES, OREGON

All Fund Types and Account Groups
Combined Balance Sheet as of June 30, 1983

| | <u>Governmental</u> | |
|--|---------------------|--|
| | <u>General</u> | <u>Special Revenue & Reserve</u> |
| Fund Equity: | | |
| Contributed Capital | - | - |
| Investment in General Fixed Assets | - | - |
| Retained Earnings | - | - |
| | | |
| Fund Balances: | | |
| Reserved for Inventory of Supplies | - | 44,939 |
| Designated for Subsequent Year's Expenditures | - | 583,011 |
| Designated for Debt Service | - | - |
| Unreserved | <u>637,981</u> | <u>573,858</u> |
| | | |
| Total Fund Equity | <u>637,981</u> | <u>1,201,808</u> |
| | | |
| Total Liabilities and Fund Equity | <u>896,831</u> | <u>1,276,690</u> |

See accompanying Notes to Financial Statements.

| <u>Fund Types</u> | | | <u>Proprietary Fund Types</u> | <u>Account Groups</u> | |
|-------------------------|-------------------------------|-----------------------------|---------------------------------------|-------------------------------------|---------------------------------------|
| <u>Debt Service</u> | <u>Special Assessment</u> | <u>Capital Projects</u> | <u>Enterprise</u> | <u>General Fixed Assets</u> | <u>General Long Term Debt</u> |
| - | - | - | 1,818,983 | - | - |
| - | - | - | - | 3,098,219 | - |
| - | - | - | 4,113,864 | - | - |
| - | - | - | - | - | - |
| - | 23,000 | - | - | - | - |
| 44,762 | - | - | - | - | - |
| - | 382,633 | - | - | - | - |
| <u>44,762</u> | <u>405,633</u> | <u>-</u> | <u>5,932,847</u> | <u>3,098,219</u> | <u>-</u> |
| <u>44,762</u> | <u>968,837</u> | <u>-</u> | <u>9,648,276</u> | <u>3,098,219</u> | <u>886,000</u> |

CITY OF THE DALLES, OREGON

All Governmental Fund Types
Statement of Revenues, Expenditures and
Changes in Fund Balance
for the Year Ended June 30, 1983

| | <u>General</u> | <u>Special Revenue & Reserves</u> | <u>Debt Service</u> | <u>Special Assess- ment</u> | <u>Capital Project</u> |
|---------------------------------------|------------------|---|-------------------------|-------------------------------------|----------------------------|
| Revenues: | | | | | |
| Property Taxes | 942,328 | 321,471 | | | |
| Other Taxes and Fees | 399,594 | | | | |
| State and County Shared Revenues | 223,770 | 187,090 | | | |
| Federal and State Grants | 65,620 | 495,967 | | | |
| Special Assessments Levied | | | | 530,406 | |
| Interdepartmental Revenues | 11,279 | 116,486 | | 63,797 | |
| Licenses and Permits | 30,882 | | | | |
| Fines and Forfeitures | 102,771 | | | | |
| Charges for Services and Rents | 204,100 | 94,847 | | | |
| Interest Revenue | 52,345 | 72,299 | 6,335 | 27,374 | |
| Miscellaneous Revenues | 48,289 | 6,387 | | | |
| | <u>2,080,978</u> | <u>1,294,547</u> | <u>6,335</u> | <u>621,577</u> | <u>---</u> |
| Expenditures: | | | | | |
| Current: | | | | | |
| General Government | 648,553 | 41,244 | | 5,562 | |
| Public Safety & Welfare | 1,187,632 | 69,123 | | 594,203 | |
| Highways and Streets | | 429,149 | | | |
| Culture and Recreation | 162,496 | 203,365 | | | |
| Debt Service: | | | | | |
| Principal Retirement | | | 78,000 | | |
| Interest and Fiscal Charges | | | 50,165 | | |
| | <u>1,998,681</u> | <u>742,881</u> | <u>128,165</u> | <u>599,765</u> | <u>---</u> |
| Other Financing Sources (Uses): | | | | | |
| Operating Transfers - In | 201,215 | 166,795 | 127,766 | | |
| Operating Transfers - Out | (155,593) | (263,856) | | | |
| | <u>45,622</u> | <u>(97,061)</u> | <u>127,766</u> | | |
| Revenues Over (Under) Expenditures | | | | | |
| Fund Balance, July 1, 1982 | 127,919 | 454,605 | 5,936 | 21,812 | |
| Decrease in Work in Progress | 567,715 | 719,396 | 38,826 | 383,821 | |
| Accrued Vacation Pay | - | (2,565) | - | - | |
| | 57,653- | (14,567) | | | |
| Fund Balance June 30, 1983 | <u>637,981</u> | <u>1,156,869</u> | <u>44,762</u> | <u>405,633</u> | <u>---</u> |

See accompanying Notes to Financial Statements.

CITY OF THE DALLES, OREGON

Combined Statement of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
General and Special Revenue Fund Types
for the Year Ended June 30, 1983

| | <u>General Fund</u> | | |
|---|---------------------|------------------|---|
| | <u>Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
| Revenues: | | | |
| Property Taxes | 985,853 | 942,328 | (43,525) |
| Other Taxes and Fees | 256,000 | 399,594 | 143,594 |
| State and County | 199,889 | 223,770 | 23,881 |
| Federal and State Grants | 62,000 | 65,620 | 3,620 |
| Interdepartmental | 18,500 | 11,279 | (7,221) |
| Licenses and Permits | 31,000 | 30,882 | (118) |
| Fines and Forfeitures | 160,500 | 102,771 | (57,729) |
| Charges for Services and Rents | 211,200 | 204,100 | (7,100) |
| Interest | 14,000 | 52,345 | 38,345 |
| Miscellaneous | 22,500 | 48,289 | 25,789 |
| | <u>1,961,442</u> | <u>2,080,978</u> | <u>119,536</u> |
| Expenditures: | | | |
| General Government | 784,341 | 648,553 | 135,788 |
| Public Safety and Welfare | 1,323,294 | 1,187,632 | 135,662 |
| Highways and Streets | | | |
| Culture and Recreation | <u>163,778</u> | <u>162,496</u> | <u>1,282</u> |
| | <u>2,271,413</u> | <u>1,998,681</u> | <u>272,732</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>(309,971)</u> | <u>82,297</u> | <u>392,268</u> |
| Other Financing Sources (Uses): | | | |
| Operating Transfers-In | 125,165 | 201,215 | 76,050 |
| Operating Transfers-Out | <u>(165,194)</u> | <u>(155,593)</u> | <u>9,601</u> |
| | <u>(40,029)</u> | <u>45,622</u> | <u>85,651</u> |
| Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses | <u>(350,000)</u> | <u>127,919</u> | <u>477,919</u> |
| Fund Balance July 1, 1982 | 350,000 | 567,715 | 217,715 |
| Decrease in Work in Progress Accrued Vacation Pay | <u>-</u> | <u>57,653-</u> | <u>(57,653)</u> |
| Fund Balance June 30, 1983 | <u>-</u> | <u>637,981</u> | <u>637,981</u> |

See accompanying Notes to Financial Statements.

| <u>Special Revenue and Reserve Funds</u> | | |
|--|--------------------|---|
| <u>Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
| 217,400 | 210,916 | (6,484) |
| 97,200 | 110,555 | 13,355 |
| 216,000 | 187,090 | (28,910) |
| 281,136 | 495,967 | 214,831 |
| 100,000 | 116,486 | 16,486 |
| 24,000 | 57,050 | 33,050 |
| - | - | - |
| 28,750 | 37,797 | 9,047 |
| 55,001 | 72,299 | 17,298 |
| 9,200 | 6,387 | (2,813) |
| <u>1,028,687</u> | <u>1,294,547</u> | <u>265,860</u> |
| 74,875 | 41,244 | 33,631 |
| 86,961 | 69,123 | 17,838 |
| 523,210 | 429,149 | 94,061 |
| <u>278,801</u> | <u>203,365</u> | <u>75,436</u> |
| <u>963,847</u> | <u>742,881</u> | <u>220,966</u> |
| <u>64,840</u> | <u>551,666</u> | <u>486,826</u> |
| 209,750 | 166,795 | (42,955) |
| (<u>269,294</u>) | (<u>263,856</u>) | <u>5,438</u> |
| (<u>59,544</u>) | (<u>97,061</u>) | (<u>37,517</u>) |
| 5,296 | 454,605 | 449,309 |
| 486,252 | 719,396 | 233,144 |
| | (2,565) | (2,565) |
| | (<u>14,567</u>) | (<u>14,567</u>) |
| <u>491,548</u> | <u>1,156,869</u> | <u>665,321</u> |

CITY OF THE DALLES, OREGON

Statement of Revenues, Expenditures and Changes in
Cash Balances - Budget (Non-GAAP Budgetary Basis) and Actual
Special Assessment Fund Type
for the Year Ended June 30, 1983

| | <u>Budget</u> | <u>Actual</u> | Variance Favorable (Unfavorable) |
|---|----------------|------------------|--|
| <u>Revenues:</u> | | | |
| Special Assessments | 300,000 | 164,163 | (135,837) |
| Interest | 52,000 | 26,850 | (25,150) |
| Miscellaneous | - | 524 | 524 |
| <u>TOTAL REVENUES</u> | <u>352,000</u> | <u>191,537</u> | <u>(160,463)</u> |
| <u>Expenditures:</u> | | | |
| Capital Outlay | 496,000 | 264,604 | 231,396 |
| Transfers Out | 229,000 | 136,304 | 92,696 |
| Administration | 5,000 | 5,562 | (562) |
| <u>TOTAL EXPENDITURES</u> | <u>730,000</u> | <u>406,470</u> | <u>323,530</u> |
| Excess (Deficiency) of Revenues Over Expenditures | (378,000) | (214,933) | 163,067 |
| Other Financing Sources | | | |
| Operating Transfers-In | <u>20,000</u> | - | <u>(20,000)</u> |
| Excess (Deficiency) of Revenues and Other Sources Over Expenditures | (358,000) | (214,933) | 143,067 |
| Cash Balance at July 1, 1982 | <u>358,000</u> | <u>(348,271)</u> | <u>(706,271)</u> |
| Cash Balance at June 30, 1983 | <u>-</u> | <u>(563,204)</u> | <u>(563,204)</u> |

See accompanying Notes to Financial Statements.

CITY OF THE DALLES, OREGON

Combined Statement of Revenues, Expenses and Changes in
 Retained Earnings/Fund Balances
 All Proprietary Fund Types
 For the Year Ended June 30, 1983

| | Water Utility Fund | Sewer Utility Fund | Total All Funds |
|---|--------------------------|--------------------------|-----------------------|
| Operating Revenues: | | | |
| Charges for Services | <u>1,003,655</u> | <u>559,526</u> | <u>1,563,181</u> |
| Operating Expenses | | | |
| General System Maintenance | 289,237 | 498,394 | 787,631 |
| Treatment Plant and Watershed Maintenance | 370,671 | - | 370,671 |
| Electricity for Pumping | 51,471 | 53,221 | 104,692 |
| Meter Reading, Repair and Service Calls | 63,775 | - | 63,775 |
| Administration Fees to General Fund | 53,125 | 33,600 | 86,725 |
| Building Rent to Street Fund | 5,000 | 5,000 | 10,000 |
| Depreciation Expense | 55,088 | 52,860 | 107,948 |
| Vacation Expense | <u>3,903</u> | <u>1,590</u> | <u>5,493</u> |
| Total Operating Expense | <u>892,270</u> | <u>644,665</u> | <u>1,536,935</u> |
| Net Operating Income (Loss) | <u>111,385</u> | <u>(85,139)</u> | <u>26,246</u> |
| Non-Operating Revenues (Expense): | | | |
| Interest Income | 10,978 | 787 | 11,765 |
| Interest Expense | (7,053) | - | (7,053) |
| Allowance for Uncollectible Account | <u>3,541</u> | <u>(609)</u> | <u>2,932</u> |
| Total Non-Operating Revenues | <u>7,466</u> | <u>178</u> | <u>7,644</u> |
| Income before Transfers | 118,851 | (84,961) | 33,890 |
| Operating Transfer In (Out) | <u>20,000</u> | <u>20,000</u> | <u>20,000</u> |
| Net Income (Loss) | 118,851 | (64,961) | 53,890 |
| Retained Earnings/Fund Balance July 1, 1982 | <u>3,138,809</u> | <u>475,892</u> | <u>3,614,701</u> |
| Retained Earnings/Fund Balance June 30, 1983 | <u>3,257,660</u> | <u>410,931</u> | <u>3,668,591</u> |

See accompanying Notes to Financial Statements.

CITY OF THE DALLES, OREGON

Combined Statement of Changes in Financial Position
 All Proprietary Fund Types
For the Year Ended June 30, 1983

| | |
|--|----------------------|
| Sources of Working Capital: | |
| Net Income from Operations | 33,890 |
| Add Back Items not Requiring Working Capital - | |
| Depreciation | <u>107,948</u> |
| Working Capital Provided from Operations | 141,838 |
| Property Taxes designated for Debt Service | 259,573 |
| Water Sales designated for Debt Service | 162,427 |
| Net Decrease in Restricted Assets | 581,004 |
| Transfer from Reserve Fund | <u>20,000</u> |
| Total Sources of Working Capital | <u>1,164,842</u> |
| Uses of Working Capital: | |
| Acquisition of Fixed Assets | 984,232 |
| Decrease in General Obligation Bonds Payable | 120,000 |
| Decrease in Liabilities Payable from Restricted Assets | <u>4,167</u> |
| Total Uses of Working Capital | <u>1,108,399</u> |
| Net Increase (Decrease) in Working Capital | <u>56,443</u> |
| Elements of Net Increase (Decrease) in Working Capital: | |
| Cash | 126,430 |
| Receivables | (34,153) |
| Inventory | 15,152 |
| Work in Progress | (45,681) |
| Accounts Payable | (2,614) |
| Accrued Expenses | (2,691) |
| Current Portion Bonds Pay | <u>-</u> |
| Net Increase (Decrease) in Working Capital | <u>56,443</u> |

See accompanying Notes to Financial Statements.

NOTES TO FINANCIAL STATEMENTS

CITY OF THE DALLES, OREGON
NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies:

The following is a summary of significant accounting policies utilized by the City in preparation of the accompanying financial statements:

Basis of Accounting

The following funds are maintained using the modified accrual basis of accounting:

General Fund
Special Revenue Funds
Bonded Debt (Debt Service) Fund

Under such modified accrual basis of accounting, revenues are recorded as they become available and measurable, and expenditures are recorded when the liability for them is incurred except for:

Interfund transactions for services which are recorded on the accrual basis.

Interest expense on general obligation bonds which is recorded on its due date.

Earned but unpaid vacations which are recorded as expenditures when paid.

The following funds are accounted for utilizing the accrual basis of accounting:

Enterprise funds
Special assessment funds

Under the accrual basis of accounting, revenues are recorded at the time they are earned and expenditures are recorded at the time liabilities are incurred.

The basis of accounting described above is in accordance with generally accepted accounting principles.

Investments

Investments are carried at cost, which approximates market.

CITY OF THE DALLES, OREGON
NOTES TO FINANCIAL STATEMENTS, Continued

1. Summary of Significant Accounting Policies, Continued:

Accounts and Loans Receivable and Federal and State Grants Receivable

Revenues which are susceptible to accrual in the general and special revenue funds include accounts receivable and federal and state grants receivable. These receivables are shown in the balance sheet as assets and are included in revenues. Federal and state grant revenues are recognized when the related reimbursable grant expenditures are incurred.

Inventory of Materials and Supplies

The City accounts for materials and supplies using the purchases method of accounting, except for Enterprise Funds where inventories are valued at the lower of cost or market on a first-in, first-out basis. Under the purchases method, materials and supplies are expensed when purchased.

Enterprise Fund Fixed Assets

Fixed assets are capitalized at cost. Depreciation is computed using the straight-line method over the assets' estimated useful lives (five to fifty years). No depreciation is taken in the year the assets are acquired. Normal maintenance and repairs are charged to operations as incurred. Expenditures for major additions, improvements and replacements are capitalized. Gains or losses from sales or retirements of enterprise funds' fixed assets are included in operations.

General Fixed Assets

General fixed assets are stated at cost. Fixed assets are charged to expenditures in the budgetary funds as purchased and capitalized in the General Fixed Assets Account Group. Proceeds from sales of general fixed assets are recorded as General Fund revenue. Depreciation is not computed on fixed assets in the General Fixed Assets Account Group.

CITY OF THE DALLES, OREGON
NOTES TO FINANCIAL STATEMENTS, Continued

1. Summary of Significant Accounting Policies, Continued:

Budget

An annual budget is prepared for the general and special revenue funds in accordance with the modified accrual basis of accounting and legal requirements set forth in the Oregon Local Budget Law. Budget amounts shown in the basic financial statements include the original budget amounts and all appropriation transfer amounts approved by the City Council.

2. Organization and Operation:

The City of The Dalles, under its charter of 1899, is governed by an elected mayor and five councilmembers who comprise the City Council. 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 City's financial operations are accounted for in the following funds and account groups:

General Fund

The General Fund accounts for the ordinary activities of the City which are not accounted for in any other fund.

Special Revenue and Special Reserve Funds

Street and Storm Sewer Fund - This fund accounts for revenues from motor vehicle fee apportionments from the State of Oregon and expenditures as specified under Article IX, Section 3 of the Constitution of the State of Oregon. Other revenues include those from the City fuel license tax and various interfund transfers and interdepartmental revenues. Motor Vehicle fees from the State are not accounted for in a separate fund as they are in some municipalities. Expenditures for street maintenance and construction exceed these license fees each year.

Airport Fund - This fund accounts for revenues derived from rentals from the operator of the airport and the Federal Aviation Administration, and a City aviation gas tax (2 cents per gallon). Expenditures are for basic maintenance and capital outlay incurred in providing airport services.

Parks and Recreation Fund - This fund accounts for revenues derived from a special three-year levy and expenditure thereof.

CITY OF THE DALLES, OREGON
NOTES TO FINANCIAL STATEMENTS, Continued

2. Organization and Operation, Continued:

Selective Traffic Law Program Fund - This fund accounts for grant revenues from a State of Oregon Traffic Safety Grant and expenditures for selective traffic enforcement.

Crime Prevention Program Fund - This fund accounts for donations received for crime prevention and expenditures for the promotion of crime prevention.

Special B.P.A. Sewer Fund - As a result of settlement of a claim against Bonneville Power Administration, this fund was set up to account for the moneys paid to the City by B.P.A. to reimburse the City for additional sewer pumping costs incurred or to be incurred on account of an increase in the water level of the Columbia River.

Federal Revenue Sharing Fund - This fund accounts for revenue sharing funds received from the United States Government and the expenditure thereof.

Tourist Promotion Fund - This fund accounts for revenues derived from a 5% tax on transient room rentals and expenditures for tourist promotion by the Chamber of Commerce.

Equipment Reserve Funds - These funds account for the accumulation of resources to provide for the replacement of equipment. Resources of these funds are provided by transfers from other funds. They include equipment reserves for the water and sewer utility funds, the fire and ambulance departments of the General Fund and a reserve for improvements to the Civic Center.

Unemployment Reserve Fund - This fund accounts for revenues derived from transfers from other funds to provide for possible unemployment claims under the Unemployment Compensation Act and expenditures thereof. No transfers were made this year as the carryover balance was sufficient to meet claims.

Bonded Debt (Debt Service) Fund

The Bonded Debt (Debt Service) Fund accounts for monies provided for the payment of general obligation bond principal and interest not specifically payable by other funds, and bond principal and interest on the State Office Building Revenue Bonds.

Special Assessment Funds

Improvement Fund - This fund accounts for the construction and financing of specific street and sewer projects, the collection of assessments from the benefited property owners and payment of principal and interest on Bancroft Improvement Bonds.

Capital Projects Fund

The only construction in progress is accounted for in the water utility fund.

CITY OF THE DALLES, OREGON
NOTES TO FINANCIAL STATEMENTS, Continued

2. Organization and Operation, Continued:

Enterprise Funds

The Sewer and Water Funds account for the acquisition, operation and maintenance of the municipal sewer and water systems.

Account Groups

General Fixed Assets Account Group - This account group accounts for the City's investment in fixed assets, with the exception of those assets held by enterprise funds.

General Long-Term Debt Account Group - This account group accounts for the amount of unmatured long-term indebtedness not recorded in the enterprise and special assessment funds and is backed by the full faith and credit of the City.

3. Commitments and Contingencies:

Vacation Pay

Accumulated unpaid vacation pay is accrued when incurred in enterprise funds. Beginning with fiscal years that begin after December 31, 1982, the National Council on Governmental Accounting has determined that unpaid vacation pay should be accrued for governmental type funds also. Although it is not mandatory to accrue for this fiscal year, (1982-83), vacation pay has been accrued for this year, but because there was no budget appropriation, the amounts have been shown as adjustment to Fund Balances.

FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS

GENERAL FUND

The General Fund accounts for the financial operations of the City which are not accounted for in any other fund. Principal sources of revenue are property taxes, franchise fees, state and county shared revenues and federal and state grants. Primary expenditures in the General Fund are made for police protection, fire protection, library and general government.

CITY OF THE DALLES, OREGONGENERAL FUNDBalance Sheet as of June 30, 1983ASSETS

| | | |
|--|----------------|----------------|
| Cash on Hand and in Banks | - | |
| Cash with County Treasurer | 14,529 | |
| Due from Other Funds for Cash Advanced | <u>525,885</u> | |
| Total Cash Available | | 540,414 |
| Taxes Receivable - Schedule B | 198,926 | |
| Accounts Receivable - Miscellaneous | 120,758 | |
| Accounts Receivable - Ambulance | <u>36,733</u> | <u>356,417</u> |
| <u>TOTAL ASSETS</u> | | <u>896,831</u> |

LIABILITIES AND FUND BALANCELiabilities:

| | | |
|---|---------------|----------------|
| Accounts Payable | 13,031 | |
| Deposits and Prepayments | 4,215 | |
| Funds held in Trust | 4,078 | |
| Deferred Income | 179,873 | |
| Accrued Vacation Pay | <u>57,653</u> | |
| Total Liabilities | | 258,850 |
| Fund Balance Exhibit B-2 | | <u>637,981</u> |
| <u>TOTAL LIABILITIES AND FUND BALANCE</u> | | <u>896,831</u> |

See accompanying Notes to Financial Statements.

CITY OF THE DALLES, OREGON

GENERAL FUNDStatement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
for the Year Ended June 30, 1983

| | <u>Budget</u> | <u>Actual</u> | Variance Favorable (Unfavorable) |
|------------------------------------|------------------|------------------|--|
| Revenues: | | | |
| Property Taxes: | | | |
| Current | 905,853 | 895,227 | (10,626) |
| Delinquent | 80,000 | 47,101 | (32,899) |
| Franchise Fees | 151,000 | 293,868 | 142,868 |
| Hotel - Motel Tax | 105,000 | 105,726 | 726 |
| Intergovernmental Revenues: | | | |
| County - Share of Library | 78,389 | 78,389 | - |
| State - Liquor Fee | 95,000 | 98,458 | 3,458 |
| State - Cigarette Tax | 26,500 | 24,753 | (1,747) |
| State - Revenue Sharing | 62,000 | 65,620 | 3,620 |
| State - 911 Telephone | - | 22,170 | 22,170 |
| Licenses - Fines - Permits: | | | |
| Court Fines | 133,000 | 71,661 | (61,339) |
| Building Permits | 27,000 | 27,017 | 17 |
| Parking Meters | 25,000 | 24,854 | (146) |
| Misc. Fees and Licenses | 4,000 | 3,865 | (135) |
| Other Revenues: | | | |
| Sales of Land | 15,000 | 33,600 | 18,600 |
| Interest Earned | 14,000 | 52,345 | 38,345 |
| Ambulance Fees | 75,000 | 74,320 | (680) |
| Rents | 136,200 | 129,780 | (6,420) |
| Interdepartmental | 18,500 | 11,279 | (7,221) |
| Library Fines | 2,500 | 6,256 | 3,756 |
| Miscellaneous | 7,500 | 14,689 | 7,189 |
| Total Revenues | <u>1,961,442</u> | <u>2,080,978</u> | <u>119,536</u> |
| Transfers from Other Funds: | | | |
| Federal Revenue Sharing | 9,500 | 85,600 | 76,100 |
| Water Utility Fund | 53,175 | 53,125 | (50) |
| Sewer Utility Fund | 33,600 | 33,600 | - |
| Streets and Storm Sewer Fund | 28,890 | 28,890 | - |
| Total Transfers In | <u>125,165</u> | <u>201,215</u> | <u>76,050</u> |
| Total Revenues and Transfers In | <u>2,086,607</u> | <u>2,282,193</u> | <u>195,586</u> |

See accompanying Notes to Financial Statements.

CITY OF THE DALLES, OREGON

GENERAL FUND

Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
for the Year Ended June 30, 1983

| | <u>Budget</u> | <u>Actual</u> | Variance Favorable (Unfavorable) |
|---------------------------|----------------|----------------|--|
| Expenditures: | | | |
| Administration | | | |
| Personal Services | 104,318 | 82,603 | 21,715 |
| Supplies & Maintenance | 6,925 | 6,915 | 10 |
| Capital Outlay | <u>1,000</u> | <u>-</u> | <u>1,000</u> |
| | <u>112,243</u> | <u>89,518</u> | <u>22,725</u> |
| Finance and General | | | |
| Personal Services | 110,498 | 96,053 | 14,445 |
| Supplies & Maintenance | 183,533 | 160,266 | 23,267 |
| Capital Outlay | <u>41,854</u> | <u>103,904</u> | <u>(62,050)</u> |
| | <u>335,885</u> | <u>360,223</u> | <u>(24,338)</u> |
| Planning/Building Dept | | | |
| Personal Services | 83,761 | 68,379 | 15,382 |
| Supplies & Maintenance | 6,200 | 5,740 | 460 |
| Capital Outlay | <u>7,000</u> | <u>5,180</u> | <u>1,820</u> |
| | <u>96,961</u> | <u>79,299</u> | <u>17,662</u> |
| Legal Department | | | |
| Personal Services | 76,990 | 74,191 | 2,799 |
| Contractual Services | 18,240 | 19,139 | (899) |
| Supplies & Maintenance | 5,400 | 5,274 | 126 |
| Capital Outlay | <u>6,243</u> | <u>4,850</u> | <u>1,393</u> |
| | <u>106,873</u> | <u>103,454</u> | <u>3,419</u> |
| Police Department | | | |
| Personal Services | 484,860 | 452,866 | 31,994 |
| Supplies & Maintenance | 112,600 | 75,406 | 37,194 |
| Capital Outlay | <u>43,424</u> | <u>45,099</u> | <u>(1,675)</u> |
| | <u>640,884</u> | <u>573,371</u> | <u>67,513</u> |
| Police - Meter Department | | | |
| Personal Services | 17,954 | 16,065 | 1,889 |
| Supplies & Maintenance | 7,500 | 6,056 | 1,444 |
| Capital Outlay | <u>19,000</u> | <u>490</u> | <u>18,510</u> |
| | <u>44,454</u> | <u>22,611</u> | <u>21,843</u> |
| Fire Department | | | |
| Personal Services | 350,910 | 342,392 | 8,518 |
| Supplies & Maintenance | 26,770 | 27,373 | (603) |
| Capital Outlay | <u>24,986</u> | <u>4,629</u> | <u>20,357</u> |
| | <u>402,666</u> | <u>374,394</u> | <u>28,272</u> |

See accompanying Notes to Financial Statements.

CITY OF THE DALLES, OREGON

GENERAL FUND

Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
for the Year Ended June 30, 1983

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|--|------------------|------------------|---|
| Expenditures, Continued: | | | |
| Ambulance Department | | | |
| Personal Services | 101,044 | 101,079 | (35) |
| Supplies & Maintenance | 7,600 | 4,759 | 2,841 |
| Capital Outlay | <u>2,600</u> | <u>1,444</u> | <u>1,156</u> |
| | <u>111,244</u> | <u>107,282</u> | <u>3,962</u> |
| Communications Department | | | |
| Personal Services | 109,021 | 100,035 | 8,986 |
| Supplies & Maintenance | 13,225 | 9,939 | 3,286 |
| Capital Outlay | <u>1,800</u> | <u>-</u> | <u>1,800</u> |
| | <u>124,046</u> | <u>109,974</u> | <u>14,072</u> |
| Library | | | |
| Personal Services | 105,814 | 103,883 | 1,931 |
| Supplies & Maintenance | 57,964 | 58,613 | (649) |
| Capital Outlay | <u>-</u> | <u>-</u> | <u>-</u> |
| | <u>163,778</u> | <u>162,496</u> | <u>1,282</u> |
| Properties Department | | | |
| Supplies & Maintenance | <u>21,050</u> | <u>16,059</u> | <u>4,991</u> |
| Operating Contingency | 61,329 | - | 61,329 |
| Unappropriated Balance | <u>50,000</u> | <u>-</u> | <u>50,000</u> |
| Total Expenditures | <u>2,271,413</u> | <u>1,998,681</u> | <u>272,732</u> |
| Transfers to Other Funds | | | |
| Unemployment Insurance Reserve | 10,000 | - | 10,000 |
| Tourist Promotion | 7,350 | 7,429 | (79) |
| Fire Reserve Fund | 15,000 | 15,000 | - |
| Ambulance Reserve Fund | 5,000 | 5,000 | - |
| Debt Service Fund | | | |
| for Library Bonds | 14,326 | 14,326 | - |
| for State Office Building | <u>113,518</u> | <u>113,838</u> | <u>(320)</u> |
| Total Transfers - Out | <u>165,194</u> | <u>155,593</u> | <u>9,601</u> |
| Total Expenditures and Transfers - Out | <u>2,436,607</u> | <u>2,154,274</u> | <u>282,333</u> |
| REVENUES OVER (UNDER) EXPENDITURES | (350,000) | 127,919 | 477,919 |
| Less Accrued Vacation Pay | | 57,653- | (57,653) |
| Fund Balance July 1, 1982 | <u>350,000</u> | <u>567,715</u> | <u>217,715</u> |
| Fund Balance June 30, 1983 | <u>-</u> | <u>637,981</u> | <u>637,981</u> |

See accompanying Notes to Financial Statements.

SPECIAL REVENUE AND SPECIAL RESERVE FUNDS

These funds account for revenue derived from specific tax or other earmarked revenue sources, including state gas tax, grants and funds set aside to finance particular functions or activities. Funds included in the special revenue and special reserve category follow:

Special Revenue Funds:

- . Street & Storm Sewers Fund
- . Airport Fund
- . Parks and Recreation Fund
- . Selective Traffic Law Program Grant
- . Crime Prevention Program Fund
- . Special B.P.A. Sewer Fund
- . Federal Revenue Sharing Fund
- . Land Conservation and Development Fund
- . Tourist Promotion Fund

Special Reserve Funds:

- . Special Sewer Fund
- . Sewer Special Reserve Fund
- . Fire Equipment Reserve Fund
- . Ambulance Equipment Reserve Fund
- . Water Utility Capital Reserve Fund
- . Sewage Treatment Building Conversion and Reserve Fund
- . Street & Storm Sewer Equipment & Reserve Fund
- . Park and Recreation Special Reserve Fund
- . Civic Center Special Reserve Fund
- . Unemployment Insurance Reserve Fund

CITY OF THE DALLES, OREGON

Combining Balance Sheet

All Special Revenue and Special Reserve Funds

as of June 30, 1983

| | <u>Special Revenue Funds</u> | <u>Special Reserve Funds</u> | <u>Totals</u> |
|--|--------------------------------------|--------------------------------------|------------------|
| ASSETS | | | |
| Cash | 535,658 | 583,011 | 1,118,669 |
| Receivables: (Net) | | | |
| Taxes | 43,461 | | 43,461 |
| Accounts | 54,411 | | 54,411 |
| Inventory of Supplies, at Cost | 44,939 | | 44,939 |
| Work in Progress | - | | - |
| Due from Other Funds | <u>15,210</u> | | <u>15,210</u> |
| Total Assets | <u>693,679</u> | <u>583,011</u> | <u>1,276,690</u> |
| LIABILITIES AND FUND BALANCE | | | |
| Liabilities: | | | |
| Accounts Payable | 5,750 | - | 5,750 |
| Accrued Vacation Pay | 14,567 | - | 14,567 |
| Due to Other Funds | 15,210 | - | 15,210 |
| Deferred Income | <u>39,355</u> | <u>-</u> | <u>39,355</u> |
| Total Liabilities | <u>74,882</u> | <u>-</u> | <u>74,882</u> |
| Fund Balances: | | | |
| Reserved for Inventory of Supplies Designated for Subsequent Years' | 44,939 | | 44,939 |
| Expenditures | | 583,011 | 583,011 |
| Unreserved | <u>573,858</u> | | <u>573,858</u> |
| Total Fund Balances | <u>618,797</u> | <u>583,011</u> | <u>1,201,808</u> |
| Total Liabilities and Fund Balances | <u>693,679</u> | <u>583,011</u> | <u>1,276,690</u> |

See accompanying Notes to Financial Statements.

CITY OF THE DALLES, OREGON

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 All Special Revenue and Special Reserve Funds
 for the Year Ending June 30, 1983

| | <u>Special Revenue Funds</u> | <u>Special Reserve Funds</u> | <u>Totals</u> |
|---|--------------------------------------|--------------------------------------|------------------|
| Revenues: | | | |
| Taxes | 321,471 | - | 321,471 |
| Intergovernmental Revenues | 799,543 | - | 799,543 |
| Charges for Services | 26,609 | 57,050 | 83,659 |
| Interest Revenue | 33,629 | 38,670 | 72,299 |
| Miscellaneous Revenue | 6,387 | - | 6,387 |
| Rental Revenue | 11,188 | - | 11,188 |
| Total Revenues | <u>1,198,827</u> | <u>95,720</u> | <u>1,294,547</u> |
| Transfers from Other Funds: | <u>136,795</u> | <u>30,000</u> | <u>166,795</u> |
| Total Revenues and Transfers-In | <u>1,335,622</u> | <u>125,720</u> | <u>1,461,342</u> |
| Expenditures: | | | |
| Personal Services | 417,162 | - | 417,162 |
| Materials and Services | 241,798 | - | 241,798 |
| Capital Outlay | 13,656 | - | 13,656 |
| Intergovernmental Expenses | 60,489 | - | 60,489 |
| Unemployment Claims | - | 9,776 | 9,776 |
| Total Expenditures | <u>733,105</u> | <u>9,776</u> | <u>742,881</u> |
| Transfers to Other Funds: | <u>232,990</u> | <u>30,866</u> | <u>263,856</u> |
| Total Expenditures and Transfers-Out | <u>966,095</u> | <u>40,642</u> | <u>1,006,737</u> |
| Revenues Over (Under) Expenditures | 369,527 | 85,078 | 454,605 |
| Fund Balance July 1, 1982 | 221,463 | 497,933 | 719,396 |
| Decrease in Work in Progress | (2,565) | - | (2,565) |
| Accrued Vacation Pay | (14,567) | - | (14,567) |
| Fund Balance June 30, 1983 | <u>573,858</u> | <u>583,011</u> | <u>1,156,869</u> |

See accompanying Notes to Financial Statements.

CITY OF THE DALLES, OREGON

Combining Balance Sheet - All Special Revenue Funds
June 30, 1983

| | <u>Street and Storm Sewers Fund</u> | <u>Airport Fund</u> | <u>Parks and Recreation Fund</u> | <u>Selective Traffic law Program Fund</u> |
|--|---|-------------------------|--|---|
| ASSETS | | | | |
| Cash | 62,327 | 27,556 | 112,053 | - |
| Receivables: Net | | | | |
| Taxes | - | - | 43,461 | - |
| Miscellaneous | 40,775 | 1,214 | 248 | 12,174 |
| Inventory of Supplies at Cost | 44,939 | - | - | - |
| Work in Progress | - | - | - | - |
| Due from Other Funds | - | - | 15,210 | - |
| | <u>148,041</u> | <u>28,770</u> | <u>170,972</u> | <u>12,174</u> |
| Total Assets | | | | |
| LIABILITIES AND FUND BALANCES | | | | |
| Liabilities: | | | | |
| Accounts Payable | 154 | - | 5,596 | - |
| Accrued Vacation Pay | 9,147 | - | 4,059 | 1,361 |
| Due to Other Funds | - | - | - | 14,282 |
| Deferred Income | - | - | 39,355 | - |
| | <u>9,301</u> | <u>-</u> | <u>49,010</u> | <u>15,643</u> |
| Total Liabilities | | | | |
| Fund Balances: | | | | |
| Reserved for Inventory of Supplies | 44,939 | - | - | - |
| Unreserved | <u>93,801</u> | <u>28,770</u> | <u>121,962</u> | <u>(3,469)</u> |
| | | | | |
| Total Fund Balances | <u>138,740</u> | <u>28,770</u> | <u>121,962</u> | <u>(3,469)</u> |
| | | | | |
| Total Liabilities and Fund Balances | <u>148,041</u> | <u>28,770</u> | <u>170,972</u> | <u>12,174</u> |

See accompanying Notes to Financial Statements.

EXHIBIT D-1

| <u>Crime Prevention Program Fund</u> | <u>Special B.P.A. Sewer Fund</u> | <u>Federal Revenue Sharing Fund</u> | <u>Land Conservation and Development Fund</u> | <u>Tourist Promotion Fund</u> | <u>Totals</u> |
|--|--|---|---|---------------------------------------|----------------|
| 340 | 161,387 | 169,375 | - | 2,620 | 535,658 |
| - | - | - | - | - | 43,461 |
| - | - | - | - | - | 54,411 |
| - | - | - | - | - | 44,939 |
| - | - | - | - | - | - |
| - | - | - | - | - | 15,210 |
| <u>340</u> | <u>161,387</u> | <u>169,375</u> | <u>-</u> | <u>2,620</u> | <u>693,679</u> |
| - | - | - | - | - | 5,750 |
| - | - | - | - | - | 14,567 |
| - | - | - | 928 | - | 15,210 |
| - | - | - | - | - | 39,355 |
| - | - | - | 928 | - | 74,882 |
| - | - | - | - | - | 44,939 |
| <u>340</u> | <u>161,387</u> | <u>169,375</u> | <u>(928)</u> | <u>2,620</u> | <u>573,858</u> |
| <u>340</u> | <u>161,387</u> | <u>169,375</u> | <u>(928)</u> | <u>2,620</u> | <u>618,797</u> |
| <u>340</u> | <u>161,387</u> | <u>169,375</u> | <u>-</u> | <u>2,620</u> | <u>693,679</u> |

CITY OF THE DALLES, OREGON

Combining Statement of Revenues, Expenditures and Changes in
Fund Balances - All Special Revenue Funds
for the Year Ending June 30, 1983

| | <u>Street and Storm Sewers Fund</u> | <u>Airport Fund</u> | <u>Parks and Recreation Fund</u> | <u>Selective Traffic Law Program Fund</u> |
|---------------------------------------|---|-------------------------|--|---|
| Revenues: | | | | |
| Taxes, Property & Gas | 107,523 | 3,032 | 210,916 | - |
| Intergovernmental Revenues | 307,076 | - | 6,500 | 74,653 |
| Charges for Services | 12,240 | - | 14,369 | - |
| Interest Revenue | 4,675 | 1,904 | 7,817 | - |
| Miscellaneous Revenue | - | 5,000 | 1,087 | - |
| Rental Revenue | - | 9,494 | 1,694 | - |
| | <u>431,514</u> | <u>19,430</u> | <u>242,383</u> | <u>74,563</u> |
| Transfers from Other Funds: | <u>129,366</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| | <u>560,880</u> | <u>19,430</u> | <u>242,383</u> | <u>74,653</u> |
| Expenditures: | | | | |
| Personal Services | 229,209 | - | 109,254 | 68,552 |
| Supplies & Maintenance | 136,592 | 14,288 | 83,727 | - |
| Capital Outlay | 2,859 | - | 10,384 | 413 |
| Intergovernmental Expenses | 60,489 | - | - | - |
| | <u>429,149</u> | <u>14,288</u> | <u>203,365</u> | <u>68,965</u> |
| Transfers to Other Funds: | <u>38,890</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| | <u>468,039</u> | <u>14,288</u> | <u>203,365</u> | <u>68,965</u> |
| REVENUES OVER (UNDER) EXPENDITURES | 92,841 | 5,142 | 39,018 | 5,688 |
| Fund Balance July 1 | 12,672 | 23,628 | 87,003 | (7,796) |
| Decrease in Work in Progress | (2,565) | - | - | - |
| Accrued Vacation Pay | <u>(9,147)</u> | <u>-</u> | <u>(4,059)</u> | <u>(1361)</u> |
| Fund Balance June 30 | <u>93,801</u> | <u>28,770</u> | <u>121,962</u> | <u>(3,469)</u> |

See accompanying Notes to Financial Statements.

| <u>Crime Prevention Program Fund</u> | <u>Special B.P.A. Sewer Fund</u> | <u>Federal Revenue Sharing Fund</u> | <u>Land Conservation and Development Fund</u> | <u>Tourist Promotion Fund</u> | <u>Totals</u> |
|--|--|---|---|---------------------------------------|------------------|
| - | - | - | - | - | 321,471 |
| - | 152,427 | 248,874 | 10,013 | - | 799,543 |
| - | - | - | - | - | 26,609 |
| 19 | 8,960 | 10,086 | - 27 | 141 | 33,629 |
| 300 | - | - | - | - | 6,387 |
| - | - | - | - | - | 11,188 |
| <u>319</u> | <u>161,387</u> | <u>258,960</u> | <u>10,040</u> | <u>141</u> | <u>1,198,827</u> |
| - | - | - | - | <u>7,429</u> | <u>136,795</u> |
| <u>319</u> | <u>161,387</u> | <u>258,960</u> | <u>10,040</u> | <u>7,570</u> | <u>1,335,622</u> |
| - | - | - | 10,147 | - | 417,162 |
| 158 | - | - | 866 | 6,167 | 241,798 |
| - | - | - | - | - | 13,656 |
| - | - | - | - | - | 60,489 |
| <u>158</u> | <u>-</u> | <u>-</u> | <u>11,013</u> | <u>6,167</u> | <u>733,105</u> |
| - | - | <u>194,100</u> | - | - | <u>232,990</u> |
| <u>158</u> | <u>-</u> | <u>194,100</u> | <u>11,013</u> | <u>6,167</u> | <u>966,095</u> |
| 161 | 161,387 | 64,860 | (973) | 1,403 | 369,527 |
| 179 | - | 104,515 | 45 | 1,217 | 221,463 |
| - | - | - | - | - | (2,565) |
| - | - | - | - | - | (14,567) |
| <u>340</u> | <u>161,387</u> | <u>169,375</u> | <u>(928)</u> | <u>2,620</u> | <u>573,858</u> |

CITY OF THE DALLES, OREGON

STREET AND STORM SEWERS FUND
(Also State Tax Street Fund)

Balance Sheet as of June 30, 1983

ASSETS

| | | |
|-------------------------------------|---------------|----------------|
| Cash on Hand and in Banks | 62,327 | |
| Accounts Receivable - Miscellaneous | 40,775 | |
| Work in Progress | - | |
| Inventory of Supplies and Gravel | <u>44,939</u> | |
| <u>TOTAL ASSETS</u> | | <u>148,041</u> |

LIABILITIES, RESERVES AND FUND BALANCE

Liabilities:

| | | |
|----------------------|--------------|--|
| Accounts Payable | 154 | |
| Accrued Vacation Pay | <u>9,147</u> | |

Total Liabilities 9,301

Reserves:

| | | |
|--------------------------------------|--------|--|
| For Inventory of Supplies and Gravel | 44,939 | |
|--------------------------------------|--------|--|

Fund Balance (Exhibit E-1-b) 93,801

TOTAL LIABILITIES, RESERVES AND FUND BALANCE 148,041

See accompanying Notes to Financial Statements.

CITY OF THE DALLES, OREGONSTREET AND STORM SEWERS FUND
(Also State Tax Street Fund)Statement of Changes in Fund Balance
for the Year Ended June 30, 1983

| | | |
|----------------------------------|--------------|-----------------|
| Fund Balance as of July 1, 1982 | | 12,672 |
| Plus Revenues - see below | | 560,880 |
| Less: | | |
| Expenditures - Exhibit E-1-b | 468,039 | |
| Accrued Vacation Pay | 9,147 | |
| Decrease in Work in Progress | <u>2,565</u> | <u>479,751-</u> |
| Fund Balance as of June 30, 1983 | | <u>93,801</u> |

Statement of Revenues and Beginning Balance Compared
with Budget Estimates for the Year Ended June 30, 1983

| | <u>Budget</u> | <u>Actual</u> | <u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u> |
|---|----------------|----------------|---|
| Beginning Balance | <u>-</u> | <u>12,672</u> | <u>12,672</u> |
| <u>Revenues:</u> | | | |
| Fuel License Tax | 95,000 | 107,523 | 12,523 |
| State Motor Vehicle Fund | 210,000 | 180,590 | (29,410) |
| Miscellaneous Sales and Services | 4,500 | 12,240 | 7,740 |
| Inter-Department Revenue | 45,000 | 66,200 | 21,200 |
| Interest on Savings | 200 | 4,675 | 4,475 |
| Received from Water Fund - Rental | 5,000 | 5,000 | - |
| Received from Sewer Fund - Rental | 5,000 | 5,000 | - |
| Received from Improvement Fund | 55,000 | 50,286 | (4,714) |
| Received from Special Sewer Fund | 18,900 | 10,866 | (8,034) |
| Received from Revenue Sharing | 108,500 | 108,500 | - |
| Received from Equipment Reserve | 15,000 | - | (15,000) |
| Federal Grants | <u>-</u> | <u>10,000</u> | <u>10,000</u> |
| Total Revenues | <u>562,100</u> | <u>560,880</u> | <u>(1,220)</u> |
| <u>TOTAL REVENUES AND BEGINNING BALANCE</u> | <u>562,100</u> | <u>573,552</u> | <u>11,452</u> |

See accompanying Notes to Financial Statements.

CITY OF THE DALLES, OREGON

STREET AND STORM SEWERS FUND
(Also State Tax Street Fund)

Statement of Expenditures Compared with Budget Estimates
as of June 30, 1983

| | <u>Budget</u> | <u>Actual</u> | Variance Favorable (Unfavorable) |
|---------------------------|----------------|----------------|--|
| Personal Services | 269,614 | 229,209 | 40,405 |
| Supplies and Maintenance | 146,226 | 136,592 | 9,634 |
| Transfers Out | 72,890 | 89,379 | (16,489) |
| Capital Outlay | 55,000 | 12,859 | 42,141 |
| Contingencies and Balance | <u>18,370</u> | <u>-</u> | <u>18,370</u> |
| <u>TOTAL EXPENDITURES</u> | <u>562,100</u> | <u>468,039</u> | <u>94,061</u> |

See accompanying Notes to Financial Statements.

CITY OF THE DALLES, OREGONAIRPORT FUNDStatement of Revenues, Expenditures and Beginning Balance Compared
with Budget Estimates for the Year Ended June 30, 1983

| | <u>Budget</u> | <u>Actual</u> | Variance Favorable (Unfavorable) |
|---|---------------|---------------|--|
| Beginning Balance | <u>10,900</u> | <u>23,628</u> | <u>12,728</u> |
| <u>Revenues:</u> | | | |
| Sale of Land | 5,000 | 5,000 | - |
| Rental Receipts | 8,450 | 9,494 | 1,044 |
| Sale of Gasoline | 2,200 | 3,032 | 832 |
| Interest on Savings | <u>300</u> | <u>1,904</u> | <u>1,604</u> |
| Total Revenues | <u>15,950</u> | <u>19,430</u> | <u>3,480</u> |
| <u>TOTAL REVENUES AND BEGINNING BALANCE</u> | <u>26,850</u> | <u>43,058</u> | <u>16,208</u> |
| <u>Expenditures:</u> | | | |
| Personal Services | 150 | - | 150 |
| Supplies and Maintenance | 15,450 | 14,288 | 1,162 |
| Capital Outlay | 10,750 | - | 10,750 |
| Contingency | <u>500</u> | <u>-</u> | <u>500</u> |
| <u>TOTAL EXPENDITURES</u> | <u>26,850</u> | <u>14,288</u> | <u>12,562</u> |

CITY OF THE DALLES, OREGON

PARKS AND RECREATION FUND

Balance Sheet as of June 30, 1983

ASSETS

| | |
|--|---------------|
| Cash on Hand and in Banks | 112,053 |
| Accounts Receivable - Miscellaneous | 248 |
| Taxes Receivable, Schedule B | 43,461 |
| Due from Other Funds for Cash Advanced | <u>15,210</u> |

TOTAL ASSETS

170,972

LIABILITIES AND FUND BALANCE

Liabilities:

| | |
|----------------------|--------------|
| Accounts Payable | 5,596 |
| Deferred Income | 39,355 |
| Accrued Vacation Pay | <u>4,059</u> |

Total Liabilities

49,010

Fund Balance:

| | |
|-----------------------------|---------------|
| Fund Balance July 1, 1982 | 87,003 |
| Revenues, Exhibit E-3-b | 242,383 |
| Expenditures, Exhibit E-3-b | 203,365- |
| Accrued Vacation Pay | <u>4,059-</u> |

Surplus or Fund Balance at June 30, 1983

121,962

TOTAL LIABILITIES, RESERVES AND SURPLUS

170,972

CITY OF THE DALLES, OREGONPARKS AND RECREATION FUNDStatement of Revenues, Expenditures and Beginning Balance Compared
with Budget Estimates for the Year Ended June 30, 1983

| | <u>Budget</u> | <u>Actual</u> | Variance Favorable (Unfavorable) |
|---|----------------|----------------|--|
| Beginning Balance | <u>35,700</u> | <u>87,003</u> | <u>51,303</u> |
| <u>Revenues:</u> | | | |
| Current Taxes | 203,400 | 201,010 | (2,390) |
| Back Tax and Interest | 14,000 | 9,906 | (4,094) |
| County Share of Recreation | 6,000 | 6,500 | 500 |
| Natatorium Fees | 15,000 | 14,369 | (631) |
| Civic Auditorium Rental | 800 | 1,694 | 894 |
| Interest Income | 2,701 | 7,817 | 5,116 |
| Gifts and Misc. Revenue | - | 438 | 438 |
| Ski Bus | <u>1,200</u> | <u>649</u> | <u>(551)</u> |
| Total Revenues | <u>243,101</u> | <u>242,383</u> | <u>(718)</u> |
| <u>TOTAL REVENUES AND BEGINNING BALANCE</u> | <u>278,801</u> | <u>329,386</u> | <u>50,585</u> |
| <u>Expenditures:</u> | | | |
| Personal Services | 134,320 | 109,254 | 25,066 |
| Supplies and Maintenance | 88,776 | 83,727 | 5,049 |
| Capital Outlay | 54,971 | 10,384 | 44,587 |
| Contingencies | <u>734</u> | <u>-</u> | <u>734</u> |
| <u>TOTAL EXPENDITURES</u> | <u>278,801</u> | <u>203,365</u> | <u>75,436</u> |

CITY OF THE DALLES, OREGONSelective Traffic Law Program FundBalance Sheet as of June 30, 1983ASSETS

| | | |
|---------------------------------------|---------------|--|
| Cash on Hand and in Banks | - | |
| Accounts Receivable - State of Oregon | <u>12,174</u> | |

| | | |
|---------------------|--|---------------|
| <u>TOTAL ASSETS</u> | | <u>12,174</u> |
|---------------------|--|---------------|

LIABILITIES AND FUND BALANCE

| | | |
|--------------------------------------|-------------------|----------------|
| Accrued Vacation Pay | | 1,361 |
| Due to Other Funds for Cash Advanced | | 14,282 |
| Fund balance July 1, 1982 (deficit) | (7,796) | |
| Revenues (see below) | 74,653 | |
| Expenditures (see below) | 68,965- | 5,688 |
| Accrued Vacation Pay | <u> </u> | <u>(1,361)</u> |

| | | |
|--------------------------------------|--|----------------|
| Fund Balance June 30, 1983 (deficit) | | <u>(3,469)</u> |
|--------------------------------------|--|----------------|

| | | |
|---|--|---------------|
| <u>TOTAL LIABILITIES & FUND BALANCE</u> | | <u>12,174</u> |
|---|--|---------------|

Note: This fund was set up to account for the proceeds of a Traffic Safety Grant from the State of Oregon. The grant period is from June 1, 1981 to May 31, 1983, and is for the purpose of increasing traffic safety by reducing accident risks.

Statement of Revenues, Expenditures and Beginning Balance
Compared with Budget Estimates for the Year Ended June 30, 1983

| | <u>Budget</u> | <u>Actual</u> | <u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u> |
|---|---------------|----------------|---|
| Beginning Balance | <u>-0-</u> | <u>(7,796)</u> | <u>(7,796)</u> |
| <u>Revenues:</u> | | | |
| Traffic Safety Grant | <u>84,461</u> | <u>74,653</u> | <u>(9,808)</u> |
| Total Revenues | <u>84,461</u> | <u>74,653</u> | <u>(9,808)</u> |
| <u>TOTAL REVENUES & BEGINNING BALANCE</u> | <u>84,461</u> | <u>66,857</u> | <u>(17,604)</u> |
| <u>Expenditures:</u> | | | |
| Personal Services | <u>81,461</u> | <u>68,552</u> | <u>12,909</u> |
| Supplies & Maintenance | <u>-</u> | <u>-</u> | <u>-</u> |
| Capital Outlay | <u>3,000</u> | <u>413</u> | <u>2,587</u> |
| <u>TOTAL EXPENDITURES</u> | <u>84,461</u> | <u>68,965</u> | <u>15,496</u> |

See accompanying Notes to Financial Statements.

CITY OF THE DALLES, OREGON
Crime Prevention Program Fund
Balance Sheet as of June 30, 1983

ASSETS

| | | |
|-------------------------------------|-------------|------------|
| Cash on Hand and in Banks | <u>340</u> | |
| <u>TOTAL ASSETS</u> | | <u>340</u> |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| Fund Balance June 30, 1982 | 179 | |
| Revenues (see below) | 319 | |
| Expenditures (see below) | <u>158-</u> | <u>161</u> |
| <u>FUND BALANCE JUNE 30, 1983</u> | | <u>340</u> |

Note: This fund was set up to account for donations received for a Crime Prevention Program instituted by The Dalles Police Department. Only cash donations have been included. In-kind donations of office space, labor and materials have been considerable.

Statement of Revenues, Expenditures and Beginning Balance
Compared with Budget Estimates for the Year Ended June 30, 1983

| | <u>Budget</u> | <u>Actual</u> | <u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u> |
|---|---------------|---------------|---|
| Beginning Balance | - - | 180 | 180 |
| Revenues: Donations | 2,500 | 300 | (2,200) |
| Interest Income | - | 19 | 19 |
| Total Revenues | <u>2,500</u> | <u>319</u> | <u>(2,181)</u> |
| <u>TOTAL REVENUES & BEGINNING BALANCE</u> | <u>2,500</u> | <u>499</u> | <u>(2,001)</u> |
| <u>Expenditures:</u> | | | |
| Supplies & Maintenance | 2,500 | 158 | 2,342 |
| Capital Outlay | - | - | - |
| <u>TOTAL EXPENDITURES</u> | <u>2,500</u> | <u>158</u> | <u>2,342</u> |

See accompanying Notes to Financial Statements.

CITY OF THE DALLES, OREGON

Special B.P.A. Sewer Fund

Balance Sheet as of June 30, 1983

ASSETS

| | | |
|---------------------|---------|----------------|
| Cash in Bank | 161,387 | : |
| <u>TOTAL ASSETS</u> | | <u>161,387</u> |

LIABILITIES AND FUND BALANCE

| | | |
|---|----------|----------------|
| Due to Other Funds for Cash Advanced | - | |
| Fund Balance July 1, 1982 | - | |
| Revenues (see below) | 161,387 | |
| Less expenditures (see below) | <u>-</u> | |
| Fund balance June 30, 1983 | 161,387 | |
| <u>TOTAL LIABILITIES AND FUND BALANCE</u> | | <u>161,387</u> |

Note: This fund was set up to account for and keep intact the receipt from Bonneville Power of a payment to reimburse the City for additional pumping costs to be incurred as a result of raising the Bonneville Dam pool. Each year in the future a transfer will be made from this fund to the Sewer Utility Fund.

Statement of Revenues, Expenditures and Beginning Balance
Compared with Budget Estimates for the Year Ended June 30, 1983

| | <u>Budget</u> | <u>Actual</u> | Variance Favorable (Unfavorable) |
|---|---------------|----------------|--|
| Beginning Balance | -- -- | -- -- | -- -- |
| <u>Revenues:</u> | | | |
| BPA Payment | - | 152,427 | 152,427 |
| Interest Income | <u>-</u> | <u>8,960</u> | <u>8,960</u> |
| Total Revenues | <u>-</u> | <u>161,387</u> | <u>161,387</u> |
| <u>TOTAL RECEIPTS AND BEGINNING BALANCE</u> | <u>-</u> | <u>161,387</u> | <u>161,387</u> |
| <u>Expenditures:</u> | | | |
| Transfer Out | <u>-</u> | <u>-</u> | <u>-</u> |

See accompanying Notes to Financial Statements.

CITY OF THE DALLES, OREGON

REVENUE SHARING FUND

Balance Sheet as of June 30, 1983

ASSETS

| | | |
|--|----------|----------------|
| Cash on Hand and in Banks | 169,375 | |
| Due from Other Funds for Cash Advanced | <u>-</u> | |
| <u>TOTAL ASSETS</u> | | <u>169,375</u> |

LIABILITIES AND FUND BALANCE

| | | |
|---|----------------|----------------|
| Accounts Payable | - | |
| Fund Balance | <u>169,375</u> | |
| <u>TOTAL LIABILITIES AND FUND BALANCE</u> | | <u>169,375</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 Fund Balance
for the Year Ended June 30, 1983

| | | |
|-----------------------------------|-----------------|----------------|
| Fund balance at July 1, 1982 | | 104,515 |
| Plus Revenues (Exhibit E-7-b) | 258,960 | |
| Less Expenditures (Exhibit E-7-b) | <u>194,100-</u> | <u>64,860</u> |
| Fund Balance at June 30, 1983 | | <u>169,375</u> |

See accompanying Notes to Financial Statements.

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, 1983

| | <u>Budget</u> | <u>Actual</u> | Variance Favorable (Unfavorable) |
|---|----------------|----------------|--|
| Beginning Balance | <u>6,000</u> | <u>104,515</u> | <u>98,515</u> |
| <u>Revenues:</u> | | | |
| Grants from U.S.A. | 190,000 | 248,874 | 58,874 |
| Interest Income | <u>7,000</u> | <u>10,086</u> | <u>3,086</u> |
| Total Revenues | <u>197,000</u> | <u>258,960</u> | <u>61,960</u> |
| <u>TOTAL REVENUES AND BEGINNING BALANCE</u> | <u>203,000</u> | <u>363,475</u> | <u>160,475</u> |
| <u>Expenditures:</u> | | | |
| Parks & Recreation | - | - | - |
| Library | 9,500 | 9,500 | - |
| Water Department | - | - | - |
| Street Department | 108,500 | 108,500 | - |
| Airport | - | - | - |
| Projects (General Fund) | <u>85,000</u> | <u>76,100</u> | <u>8,900</u> |
| <u>TOTAL EXPENDITURES</u> | <u>203,000</u> | <u>194,100</u> | <u>8,900</u> |

See accompanying Notes to Financial Statements.

CITY OF THE DALLES, OREGONLand Conservation and Development FundBalance Sheet as of June 30, 1983ASSETS

| | | |
|---|----------------|-------------|
| Cash on Hand and in Banks | - | |
| Accounts Receivable - State of Oregon | - | |
| <u>TOTAL ASSETS</u> | | <u>-</u> |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| Due to Other Funds for Cash Advanced | | 928 |
| Fund Balance June 30, 1982 | 45 | |
| Revenues | 10,040 | |
| Expenditures | <u>11,013-</u> | <u>973-</u> |
| Fund Balance June 30, 1983 | | <u>928-</u> |
| <u>TOTAL LIABILITIES AND FUND BALANCE</u> | | <u>-</u> |

Note: This fund was set up to account for the proceeds of a L.C.D.C. Grant from the State of Oregon. The program period is from March 30, 1981 to June 30, 1983 and the purpose is to maintain the city's comprehensive land use plan.

Statement of Revenues and Expenditures and Beginning Balance
Compared with Budget Estimates for the Year Ended June 30, 1983

| | <u>Budget</u> | <u>Actual</u> | Variance Favorable (Unfavorable) |
|---|---------------|---------------|--|
| Beginning Balance | <u>4,300</u> | <u>45</u> | (4,255) |
| Revenues: | | | |
| L.C.D.C. Grant | 6,675 | 10,013 | 3,338 |
| Interest Income | - | <u>27</u> | <u>27</u> |
| Total Revenues | <u>6,675</u> | <u>10,040</u> | <u>3,365</u> |
| <u>TOTAL REVENUES & BEGINNING BALANCE</u> | <u>10,975</u> | <u>10,085</u> | <u>(890)</u> |
| Expenditures: | | | |
| Personal Services | 10,108 | 10,147 | (39) |
| Supplies & Maintenance | <u>867</u> | <u>866</u> | <u>1</u> |
| <u>TOTAL EXPENDITURES</u> | <u>10,975</u> | <u>11,013</u> | <u>(38)</u> |

See accompanying Notes to Financial Statements.

CITY OF THE DALLES, OREGONTOURIST PROMOTION FUNDBalance Sheet as of June 30, 1983ASSETS

| | | |
|--------------------------------------|---------------------|--------------|
| Cash on Hand and in Banks | | <u>2,620</u> |
| <u>TOTAL ASSETS</u> | | <u>2,620</u> |
| | <u>FUND BALANCE</u> | |
| Fund balance July 1, 1982 | | 1,217 |
| Revenues (see below) | 7,570 | |
| Less expenditures (see below) | <u>6,167-</u> | <u>1,403</u> |
| <u>FUND BALANCE AT JUNE 30, 1983</u> | | <u>2,620</u> |

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, 1983

| | <u>Budget</u> | <u>Actual</u> | Variance Favorable (Unfavorable) |
|---|---------------|---------------|--|
| Beginning Balance | <u>1,000</u> | <u>1,217</u> | <u>217</u> |
| <u>Revenues:</u> | | | |
| Transfer from General Fund | 7,350 | 7,429 | 79 |
| Interest Income | <u>200</u> | <u>141</u> | <u>(59)</u> |
| Total Revenues | <u>7,550</u> | <u>7,570</u> | <u>20</u> |
| <u>TOTAL REVENUES AND BEGINNING BALANCE</u> | <u>8,550</u> | <u>8,787</u> | <u>237</u> |
| <u>Expenditures:</u> | | | |
| Tourist Promotion - Chamber of Commerce | <u>8,550</u> | <u>6,167</u> | <u>2,383</u> |

CITY OF THE DALLES, OREGON

Combining Balance Sheet - All Special Reserve Funds
June 30, 1983

| | <u>Special Sewer Fund</u> | <u>Sewer Special Reserve Fund</u> | <u>Fire Equipment Special Reserve Fund</u> | <u>Ambulance Special Reserve Fund</u> | <u>Water Utility Capital Reserve Fund</u> |
|---|-----------------------------------|---|--|---|---|
| <u>ASSETS</u> | | | | | |
| Cash | - | 42,943 | 83,654 | 46,511 | 207,775 |
| Accounts Receivable (net) | - | - | - | - | - |
| Due from Other Funds | - | - | - | - | - |
| | <u>-</u> | <u>42,943</u> | <u>83,654</u> | <u>46,511</u> | <u>207,775</u> |
| <u>TOTAL ASSETS</u> | <u>-</u> | <u>42,943</u> | <u>83,654</u> | <u>46,511</u> | <u>207,775</u> |
| <u>LIABILITIES & FUND BALANCES</u> | | | | | |
| Liabilities: | | | | | |
| Accounts Payable | - | - | - | - | - |
| Due to Other Funds | - | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Liabilities | - | - | - | - | - |
| Fund Balances: | | | | | |
| Designated for subsequent year's expenditures | - | 42,943 | 83,654 | 46,511 | 207,775 |
| | <u>-</u> | <u>42,943</u> | <u>83,654</u> | <u>46,511</u> | <u>207,775</u> |
| Total Fund Balances | - | 42,943 | 83,654 | 46,511 | 207,775 |
| | <u>-</u> | <u>42,943</u> | <u>83,654</u> | <u>46,511</u> | <u>207,775</u> |
| <u>TOTAL LIABILITIES AND FUND BALANCES</u> | <u>-</u> | <u>42,943</u> | <u>83,654</u> | <u>46,511</u> | <u>207,775</u> |

See accompanying Notes to Financial Statements.

| <u>Sewage Building Fund</u> | <u>Public Works Equipment Fund</u> | <u>Parks Special Reserve Fund</u> | <u>Civic Center Special Reserve Fund</u> | <u>Unemployment Insurance Reserve Fund</u> | <u>Totals</u> |
|-------------------------------------|--|---|--|--|----------------|
| 78,912 | 45,556 | 10,423 | 61,803 | 5,434 | 583,011 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>78,912</u> | <u>45,556</u> | <u>10,423</u> | <u>61,803</u> | <u>5,434</u> | <u>583,011</u> |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>78,912</u> | <u>45,556</u> | <u>10,423</u> | <u>61,803</u> | <u>5,434</u> | <u>583,011</u> |
| <u>78,912</u> | <u>45,556</u> | <u>10,423</u> | <u>61,803</u> | <u>5,434</u> | <u>583,011</u> |
| <u>78,912</u> | <u>45,556</u> | <u>10,423</u> | <u>61,803</u> | <u>5,434</u> | <u>583,011</u> |

CITY OF THE DALLES, OREGON

Combining Statement of Revenues, Expenditures and Changes in
Fund Balances - All Special Reserve Funds
for the Year Ending June 30, 1983

| | Special Sewer Fund | Sewer Special Reserve Fund | Fire Equipment Special Reserve Fund | Ambulance Special Reserve Fund | Water Utility Capital Reserve Fund |
|--|--------------------------|-------------------------------------|---|---|--|
| REVENUES: | | | | | |
| Payments in lieu of Dedication - Real Property | - | - | - | - | - |
| Capital Hook on Payments | - | 40,700 | - | - | 16,350 |
| Interest Revenue | - | 1,605 | 5,410 | 3,126 | 14,179 |
| Total Revenues | - | 42,305 | 5,410 | 3,126 | 30,529 |
| Transfers from Other Funds: | - | - | 15,000 | 5,000 | - |
| Total Revenue and Transfer- In | - | 42,305 | 20,410 | 8,126 | 30,529 |
| EXPENDITURES: | | | | | |
| Unemployment claims Land and Improvements Transfers to Other Funds: | 30,866 | - | - | - | - |
| Total Expenditures and Transfers-Out | 30,866 | - | - | - | - |
| REVENUES OVER (UNDER) EXPENDITURES | (30,866) | 42,305 | 20,410 | 8,126 | 30,529 |
| Fund Balance July 1 | 30,866 | 638 | 63,244 | 38,385 | 177,246 |
| Fund Balance June 30 | - | 42,943 | 83,654 | 46,511 | 207,775 |

See accompanying Notes to Financial Statements.

| <u>Sewage Building Fund</u> | <u>Public Works Equipment Fund</u> | <u>Parks Special Reserve Fund</u> | <u>Civic Center Special Reserve Fund</u> | <u>Unemployment Insurance Fund</u> | <u>Totals</u> |
|-------------------------------------|--|---|--|--|-------------------------|
| - | - | - | - | - | - |
| <u>5,606</u> | <u>2,881</u> | <u>740</u> | <u>4,390</u> | <u>733</u> | 57,050 <u>38,670</u> |
| 5,606 | 2,881 | 740 | 4,390 | 733 | 95,720 |
| <u>-</u> | <u>10,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>30,000</u> |
| <u>5,606</u> | <u>12,881</u> | <u>740</u> | <u>4,390</u> | <u>733</u> | <u>125,720</u> |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | 9,776 | 9,776 |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>30,866</u> |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>9,776</u> | <u>40,642</u> |
| 5,606 | 12,881 | 740 | 4,390 | (9,043) | 85,078 |
| <u>73,306</u> | <u>32,675</u> | <u>9,683</u> | <u>57,413</u> | <u>14,477</u> | <u>497,933</u> |
| <u>78,912</u> | <u>45,556</u> | <u>10,423</u> | <u>61,803</u> | <u>5,434</u> | <u>583,011</u> |

CITY OF THE DALLES, OREGONSPECIAL SEWER FUNDBalance Sheet as of June 30, 1983ASSETS

| | | |
|--|---------------------|----------|
| Cash on Hand and in Banks | - | |
| Due from Other Funds for Cash Advanced | - | |
| <u>TOTAL ASSETS</u> | | <u>-</u> |
| | <u>FUND BALANCE</u> | |
| Fund Balance at July 1, 1982 | 30,866 | |
| Plus Revenues (see below) | - | |
| Less Expenditures (see below) | <u>30,866-</u> | <u>-</u> |
| <u>TOTAL FUND BALANCE</u> | | <u>-</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. 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. This fund was closed in 1982-83 by transfer to the Sewer Utility Fund of \$20,000 and the Street & Storm Sewer Fund of \$10,866.

Statement of Revenues, Expenditures and Beginning Balance
Compared with Budget Estimates for the Year Ended June 30, 1983

| | <u>Budget</u> | <u>Actual</u> | Variance Favorable (Unfavorable) |
|---|---------------|---------------|--|
| Beginning Balance | <u>27,404</u> | <u>30,866</u> | <u>3,462</u> |
| Revenues: Interest on Savings | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Revenues | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>TOTAL REVENUES & BEGINNING BALANCE</u> | <u>27,404</u> | <u>30,866</u> | <u>3,462</u> |
| Expenditures: | | | |
| Transfers Out | <u>27,404</u> | <u>30,866</u> | <u>(3,462)</u> |

See accompanying Notes to Financial Statements.

CITY OF THE DALLES, OREGON

SEWER UTILITY SPECIAL RESERVE FUND

Balance Sheet as of June 30, 1983

ASSETS

| | | |
|---|---------------|---------------|
| Cash on Hand and in Banks | <u>42,943</u> | |
| <u>TOTAL ASSETS</u> | | <u>42,943</u> |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| <u>Liabilities</u> | | |
| Accounts Payable and Encumbrances | | none |
| Fund Balance July 1, 1982 | 638 | |
| Plus Revenues (see below) | 42,305 | |
| Less Expenditures (see below) | <u>-</u> | |
| Fund balance June 30, 1983 | <u>42,943</u> | |
| <u>TOTAL LIABILITIES AND FUND BALANCE</u> | | <u>42,943</u> |

Note: This fund was set up on February 1, 1982 under O.R.S. 280.100 for a ten-year period beginning February 1, 1982 to hold funds received as capital payments under City Ordinance No. 888, and additional sums as the council may elect. The funds are to be used for replacing or adding to the City's sewer system, including repayment of bonds or other debts incurred to finance sewer improvements.

Statement of Revenues, Expenditures and Beginning Balance
Compared with Budget Estimates for the Year Ended June 30, 1983

| | <u>Budget</u> | <u>Actual</u> | Variance Favorable (Unfavorable) |
|---|---------------|---------------|--|
| Beginning Balance | - | <u>638</u> | <u>638</u> |
| <u>Revenues:</u> | | | |
| Interest Income | - | 1,605 | 1,605 |
| Capital Payments - Hook on Charges | <u>14,000</u> | <u>40,700</u> | <u>26,700</u> |
| Total Revenues | <u>14,000</u> | <u>42,305</u> | <u>28,305</u> |
| <u>TOTAL REVENUES & BEGINNING BALANCE</u> | <u>14,000</u> | <u>42,943</u> | <u>28,943</u> |
| <u>Expenditures:</u> | | | |
| Capital Outlay | - | - | - |
| Reserve for Future Projects | <u>14,000</u> | <u>-</u> | <u>14,000</u> |
| <u>TOTAL EXPENDITURES</u> | <u>14,000</u> | <u>-</u> | <u>14,000</u> |

See accompanying Notes to Financial Statements.

CITY OF THE DALLES, OREGONFIRE EQUIPMENT SPECIAL FUNDBalance Sheet as of June 30, 1983ASSETS

| | | |
|--|---------------------|---------------|
| Cash on Hand and in Banks | 83,654 | |
| Due from Other Funds for Cash Advanced | <u>-</u> | |
| <u>TOTAL ASSETS</u> | | <u>83,654</u> |
| | <u>FUND BALANCE</u> | |
| Fund Balance July 1, 1982 | 63,244 | |
| Plus Revenues (see below) | 20,410 | |
| Less Expenditures (see below) | <u>-</u> | |
| <u>FUND BALANCE JUNE 30, 1983</u> | | <u>83,654</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. 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, 1983

| | <u>Budget</u> | <u>Actual</u> | Variance Favorable (Unfavorable) |
|---|---------------|---------------|--|
| Beginning Balance | <u>59,430</u> | <u>63,244</u> | <u>3,814</u> |
| <u>Revenues:</u> | | | |
| Transfer from General Fund | 5,000 | 15,000 | 10,000 |
| Interest Income | <u>5,000</u> | <u>5,410</u> | <u>410</u> |
| Total Revenues | <u>10,000</u> | <u>20,410</u> | <u>10,410</u> |
| <u>TOTAL REVENUES & BEGINNING BALANCE</u> | <u>69,430</u> | <u>83,654</u> | <u>14,224</u> |
| <u>Expenditures:</u> | | | |
| Capital Outlay | <u>69,430</u> | <u>-</u> | <u>69,430</u> |

See accompanying Notes to Financial Statements.

CITY OF THE DALLES, OREGONAMBULANCE SPECIAL FUNDBalance Sheet as of June 30, 1983ASSETS

| | | |
|--|----------|---------------|
| Cash on Hand and in Banks | 46,511 | |
| Due from Other Funds for Cash Advanced | <u>-</u> | |
| <u>TOTAL ASSETS</u> | | <u>46,511</u> |

FUND BALANCE

| | | |
|-----------------------------------|----------|---------------|
| Fund Balance July 1, 1982 | 38,385 | |
| Plus Revenues (see below) | 8,126 | |
| Less Expenditures (see below) | <u>-</u> | |
| <u>FUND BALANCE JUNE 30, 1983</u> | | <u>46,511</u> |

Note: This fund was 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. The fund was renewed again in February 1982 for a new ten-year period beginning July 1, 1982.

Statement of Revenues, Expenditures and Beginning Balance
Compared with Budget Estimates for the Year Ended June 30, 1983

| | <u>Budget</u> | <u>Actual</u> | Variance Favorable (Unfavorable) |
|---|---------------|---------------|--|
| Beginning Balance | <u>36,500</u> | <u>38,385</u> | <u>1,885</u> |
| <u>Revenues:</u> | | | |
| Sale of Ambulance | - | - | - |
| General Fund Transfer | 5,000 | 5,000 | - |
| Interest on Savings | <u>3,000</u> | <u>3,126</u> | <u>126</u> |
| Total Revenues | <u>8,000</u> | <u>8,126</u> | <u>126</u> |
| <u>TOTAL REVENUES & BEGINNING BALANCE</u> | <u>44,500</u> | <u>46,511</u> | <u>2,011</u> |
| <u>Expenditures:</u> | | | |
| Capital Outlay | <u>44,500</u> | <u>-</u> | <u>44,500</u> |

See accompanying Notes to Financial Statements.

CITY OF THE DALLES, OREGON

WATER UTILITY CAPITAL RESERVE FUND

Balance Sheet as of June 30, 1983

ASSETS

| | | |
|---------------------------|----------|----------------|
| Cash on Hand and in Banks | 207,775 | |
| Accounts receivable | <u>-</u> | |
| <u>TOTAL ASSETS</u> | | <u>207,775</u> |

LIABILITIES AND FUND BALANCELiabilities

| | | |
|-----------------------------------|----------|----------------|
| Accounts Payable and Encumbrances | | none |
| Fund Balance July 1, 1982 | 177,246 | |
| Plus Revenues (see below) | 30,529 | |
| Less Expenditures (see below) | <u>-</u> | |
| Fund Balance June 30, 1983 | | <u>207,775</u> |

| | | |
|---|--|----------------|
| <u>TOTAL LIABILITIES AND FUND BALANCE</u> | | <u>207,775</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.

Statement of Revenues, Expenditures and Beginning Balance
Compared with Budget Estimates for the Year Ended June 30, 1983

| | <u>Budget</u> | <u>Actual</u> | Variance Favorable (Unfavorable) |
|---|----------------|----------------|--|
| Beginning Balance | <u>212,000</u> | <u>177,246</u> | <u>(34,754)</u> |
| <u>Revenues:</u> | | | |
| Interest Income | 20,000 | 14,179 | (5,821) |
| Capital Payments - Hook on Charges | <u>10,000</u> | <u>16,350</u> | <u>6,350</u> |
| Total Revenues | <u>30,000</u> | <u>30,529</u> | <u>529</u> |
| <u>TOTAL REVENUES & BEGINNING BALANCE</u> | <u>242,000</u> | <u>207,775</u> | <u>(34,225)</u> |
| <u>Expenditures:</u> | | | |
| Capital Outlay | 100,000 | - | 100,000 |
| Reserve for Future Expansion | <u>142,000</u> | <u>-</u> | <u>142,000</u> |
| <u>TOTAL EXPENDITURES</u> | <u>242,000</u> | <u>-</u> | <u>242,000</u> |

See accompanying Notes to Financial Statements.

CITY OF THE DALLES, OREGON

SEWAGE TREATMENT BUILDING CONVERSION & RESERVE FUND

Balance Sheet as of June 30, 1983

| <u>ASSETS</u> | | |
|--|----------|---------------|
| Cash on Hand and in Banks | 78,912 | |
| Due from Other Funds for Cash Advanced | <u>-</u> | |
| <u>TOTAL ASSETS</u> | | <u>78,912</u> |
| <u>FUND BALANCE</u> | | |
| Fund Balance July 1, 1982 | 73,306 | |
| Plus Revenues (see below) | 5,606 | |
| Less Expenditures (see below) | <u>-</u> | |
| <u>FUND BALANCE JUNE 30, 1983</u> | | <u>78,912</u> |

Note: This fund was set up in 1974 as part of the Sewage Treatment Plant Conversion Construction Fund to accumulate funds for the extension of the sewer outfall. Funds were transferred from the Sewage Treatment Fund at various times. This fund has not been legally set up under O.R.S. 280.100. It is technically part of the Sewage Treatment Plant Fund retained earnings.

Statement of Revenues, Expenditures and Beginning Balance
Compared with Budget Estimates for the Year Ended June 30, 1983

| | <u>Budget</u> | <u>Actual</u> | Variance Favorable (Unfavorable) |
|---|----------------|---------------|--|
| Beginning Balance | <u>81,700</u> | <u>73,306</u> | <u>(8,394)</u> |
| <u>Revenues:</u> | | | |
| Interest Income | 8,000 | 5,606 | (2,394) |
| Transfer from Sanitary Sewer Fund | <u>25,000</u> | <u>-</u> | <u>(25,000)</u> |
| Total Revenues | <u>33,000</u> | <u>5,606</u> | <u>(27,394)</u> |
| <u>TOTAL REVENUES & BEGINNING BALANCE</u> | <u>114,700</u> | <u>78,912</u> | <u>(35,788)</u> |
| <u>Expenditures:</u> | | | |
| Capital Outlay (transfer) | 74,700 | - | 74,700 |
| Reserve for Future Projects | <u>40,000</u> | <u>-</u> | <u>40,000</u> |
| <u>TOTAL EXPENDITURES</u> | <u>114,700</u> | <u>-</u> | <u>114,700</u> |

See accompanying Notes to Financial Statements.

CITY OF THE DALLES, OREGON

PUBLIC WORKS EQUIPMENT SPECIAL FUND

Balance Sheet as of June 30, 1983

ASSETS

| | |
|--|---------------|
| Cash on Hand and in Banks | 45,556 |
| Due from Other Funds for Cash Advanced | - |
| <u>TOTAL ASSETS</u> | <u>45,556</u> |

FUND BALANCE

| | |
|-----------------------------------|---------------|
| Fund Balance July 1, 1982 | 32,675 |
| Plus Revenues (see below) | 12,881 |
| Less Expenditures (see below) | - |
| <u>FUND BALANCE JUNE 30, 1983</u> | <u>45,556</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. The fund was again renewed in 1982 for an additional ten-year period to July 1, 1992.

Statement of Revenues, Expenditures and Beginning Balance
Compared with Budget Estimates for the Year Ended June 30, 1983

| | <u>Budget</u> | <u>Actual</u> | Variance Favorable (Unfavorable) |
|---|---------------|---------------|--|
| Beginning Balance | <u>19,570</u> | <u>32,675</u> | <u>13,105</u> |
| <u>Revenues:</u> | | | |
| Public Works Fund transfer | 5,000 | 10,000 | 5,000 |
| Interest Income | <u>2,000</u> | <u>2,881</u> | <u>881</u> |
| Total Revenues | <u>7,000</u> | <u>12,881</u> | <u>5,881</u> |
| <u>TOTAL REVENUES & BEGINNING BALANCE</u> | <u>26,570</u> | <u>45,556</u> | <u>18,986</u> |
| <u>Expenditures:</u> | | | |
| Capital Outlay | 16,570 | - | 16,570 |
| Reserve for Future Projects | <u>10,000</u> | <u>-</u> | <u>10,000</u> |
| <u>TOTAL EXPENDITURES</u> | <u>26,570</u> | <u>-</u> | <u>26,570</u> |

See accompanying Notes to Financial Statements.

CITY OF THE DALLES, OREGONPARKS AND RECREATION SPECIAL FUNDBalance Sheet as of June 30, 1983ASSETS

| | | |
|--|----------|---------------|
| Cash on Hand and in Banks | 10,423 | |
| Due from Other Funds for Cash Advanced | <u>-</u> | |
| <u>TOTAL ASSETS</u> | | <u>10,423</u> |

FUND BALANCE

| | | |
|-----------------------------------|----------|---------------|
| Fund Balance July 1, 1982 | 9,683 | |
| Plus Revenues (see below) | 740 | |
| Less Expenditures (see below) | <u>-</u> | |
| <u>FUND BALANCE JUNE 30, 1983</u> | | <u>10,423</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, 1983

| | <u>Budget</u> | <u>Actual</u> | <u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u> |
|--|---------------|---------------|---|
| Beginning Balance | <u>6,500</u> | <u>9,683</u> | <u>3,183</u> |
| <u>Revenues:</u> | | | |
| Payments in Lieu of Dedication of Real Property | 500 | - | (500) |
| Interest Income | <u>600</u> | <u>740</u> | <u>140</u> |
| Total Revenues | <u>1,100</u> | <u>740</u> | <u>(360)</u> |
| <u>TOTAL REVENUES & BEGINNING BALANCE</u> | <u>7,600</u> | <u>10,423</u> | <u>2,823</u> |
| <u>Expenditures:</u> | | | |
| Capital Outlay | <u>7,600</u> | <u>-</u> | <u>7,600</u> |

See accompanying Notes to Financial Statements.

CITY OF THE DALLES, OREGONCIVIC CENTER SPECIAL FUNDBalance Sheet as of June 30, 1983ASSETS

| | | |
|--|---------------------|---------------|
| Cash on Hand and in Banks | 61,803 | |
| Due from Other Funds for Cash Advanced | <u>-</u> | |
| <u>TOTAL ASSETS</u> | | <u>61,803</u> |
| | <u>FUND BALANCE</u> | |
| Fund Balance July 1, 1982 | 57,413 | |
| Plus Revenues (see below) | 4,390 | |
| Less Expenditures (see below) | <u>-</u> | |
| <u>FUND BALANCE JUNE 30, 1983</u> | | <u>61,803</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. 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, 1983

| | <u>Budget</u> | <u>Actual</u> | <u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u> |
|---|---------------|---------------|---|
| Beginning Balance | <u>50,000</u> | <u>57,413</u> | <u>7,413</u> |
| <u>Revenues:</u> | | | |
| Interest | <u>5,000</u> | <u>4,390</u> | <u>(610)</u> |
| Total Revenues | <u>5,000</u> | <u>4,390</u> | <u>(610)</u> |
| <u>TOTAL REVENUES & BEGINNING BALANCE</u> | <u>55,000</u> | <u>61,803</u> | <u>6,803</u> |
| <u>Expenditures:</u> | | | |
| Land and Improvements | <u>55,000</u> | <u>-</u> | <u>55,000</u> |

See accompanying Notes to Financial Statements.

CITY OF THE DALLES, OREGON
UNEMPLOYMENT INSURANCE RESERVE FUND
Balance Sheet as of June 30, 1983

ASSETS

| | | |
|--|---------------|---------------|
| Cash on Hand and in Banks | 5,434 | |
| Due from Other Funds for Cash Advanced | <u>-</u> | |
| <u>TOTAL ASSETS</u> | | <u>5,434</u> |
| <u>FUND BALANCE</u> | | |
| Fund Balance July 1, 1982 | 14,477 | |
| Plus Revenues (see below) | 733 | |
| Less Expenditures (see below) | <u>9,776-</u> | <u>9,043-</u> |
| Fund Balance June 30, 1983 | <u>5,434</u> | |
| <u>TOTAL FUND BALANCE</u> | | <u>5,434</u> |

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. Revenues are from transfers to this fund from other funds. The fund was formalized in November 1979 by City ordinance.

Statement of Revenues, Expenditures and Beginning Balance
Compared with Budget Estimates for the Year Ended June 30, 1983

| | <u>Budget</u> | <u>Actual</u> | Variance Favorable (Unfavorable) |
|---|---------------|---------------|--|
| Beginning Balance | <u>17,500</u> | <u>14,477</u> | <u>(3,023)</u> |
| <u>Revenues:</u> | | | |
| Interest Income | 1,000 | 733 | (267) |
| Transfer from General Fund | <u>10,000</u> | <u>-</u> | <u>(10,000)</u> |
| Total Revenues | <u>11,000</u> | <u>733</u> | <u>(10,267)</u> |
| <u>TOTAL REVENUES & BEGINNING BALANCE</u> | <u>28,500</u> | <u>15,210</u> | <u>(13,290)</u> |
| <u>Expenditures:</u> | | | |
| Unemployment claims | <u>28,500</u> | <u>9,776</u> | <u>18,724</u> |

See accompanying Notes to Financial Statements.

BONDED DEBT (DEBT SERVICE) FUND

The Bonded Debt (Debt Service) Fund provides for the payment of principal and interest on general obligation Library Bonds and the State Office Building Revenue Bonds.

Bonded debt issued for the water, sewer, and special assessment funds are a liability of those respective funds and serviced by them. The principal sources of revenue for the Debt Service Fund are property taxes transferred from the General Fund and rental revenues from the State Office Building.

CITY OF THE DALLES, OREGONDEBT SERVICE FUNDBalance Sheet as of June 30, 1983ASSETS

| | |
|---|---------------|
| Amount Available for Debt Service (Cash with Oregon Bank, Trustee) | 44,762 |
| TOTAL ASSETS | <u>44,762</u> |

FUND BALANCE

| | |
|------------------------------|-----------------|
| Fund Balance at July 1, 1982 | 38,826 |
| Revenues (see below) | 134,101 |
| Expenditures (see below) | <u>128,165-</u> |
| Fund Balance June 30, 1983 | <u>44,762</u> |
| TOTAL FUND BALANCE | <u>44,762</u> |

Statement of Revenues, Expenditures and Beginning Balance
Compared with Budget Estimates
for the Year Ended June 30, 1983

| | <u>Budget</u> | <u>Actual</u> | Variance Favorable (Unfavorable) |
|---|----------------|----------------|--|
| Beginning Balance | <u>41,373</u> | <u>38,826</u> | <u>(2,547)</u> |
| Revenues: | | | |
| Transfer from the General Fund | 14,326 | 14,326 | - |
| Transfer State Office Building rents | 112,318 | 113,440 | 1,122 |
| Interest Income | <u>2,046</u> | <u>6,335</u> | <u>4,289</u> |
| Total Revenues | <u>128,690</u> | <u>134,101</u> | <u>5,411</u> |
| <u>TOTAL REVENUES & BEGINNING BALANCE</u> | <u>170,063</u> | <u>172,927</u> | <u>2,864</u> |
| Expenditures: | | | |
| Debt Service: | | | |
| Principal Retirement | 78,000 | 78,000 | - |
| Interest Charges | 48,644 | 49,045 | (401) |
| Trustee Fees | 1,200 | 1,120 | 80 |
| Unappropriated Balance | <u>42,219</u> | <u>-</u> | <u>42,219</u> |
| <u>TOTAL EXPENDITURES</u> | <u>170,063</u> | <u>128,165</u> | <u>41,898</u> |

See accompanying Notes to Financial Statements.

CAPITAL PROJECTS FUNDS

Capital projects funds account for the acquisition and use of resources for the construction or purchase of major, long-lived assets. During 1982-83 the City had no capital project funds. Construction costs for the water projects in progress are shown as part of the Water Utility Fund, an Enterprise Fund.

SPECIAL ASSESSMENT FUND

This fund was established to account for the construction of improvements or provision of services which are to be paid for, wholly or in part, from special assessments levied against benefited property and to account for the payment of principal and interest on improvement bonds.

CITY OF THE DALLES, OREGON

IMPROVEMENT FUND

Balance Sheet as of June 30, 1983

ASSETS

Assessments receivable:

| | | |
|------------|----------------|---------|
| Bonded | 764,463 | |
| Non-bonded | <u>187,210</u> | 951,673 |

| | | |
|--|---------------|---------------|
| Work in progress - streets & sidewalks | <u>17,164</u> | <u>17,164</u> |
|--|---------------|---------------|

| | | |
|---------------------|--|----------------|
| <u>TOTAL ASSETS</u> | | <u>968,837</u> |
|---------------------|--|----------------|

LIABILITIES AND FUND BALANCE

Liabilities:

| | | |
|-----------------------|------------|---------|
| Due to other funds | 563,204 | |
| Bonds payable | -0- | |
| Estimated assessments | <u>-0-</u> | |
| Total Liabilities | | 563,204 |

| | | |
|---------------------------|---------|--|
| Fund balance July 1, 1982 | 360,821 | |
|---------------------------|---------|--|

| | | |
|---|---------------|--|
| Plus excess of revenues over expenditures as per Exhibit I-2 | <u>21,812</u> | |
|---|---------------|--|

| | | |
|----------------------------------|--|---------------|
| Fund balance June 30, 1983 | | 382,633 |
| Reserved for future parking lots | | <u>23,000</u> |

| | | |
|--------------------------------------|--|----------------|
| <u>TOTAL LIABILITIES AND SURPLUS</u> | | <u>968,837</u> |
|--------------------------------------|--|----------------|

See accompanying Notes to Financial Statements.

CITY OF THE DALLES, OREGONIMPROVEMENT FUNDStatement of Revenue and Expenditures
for the Year Ended June 30, 1983Revenue:

| | | |
|---|--------------|---------------|
| Improvement projects assessed during year | | 530,406 |
| Improvement projects billed during year | | -0- |
| City's share of improvements: | | |
| Streets & Storm Sewers | 50,838 | |
| Sanitary sewers | 9,891 | |
| Water mains | <u>3,068</u> | 63,797 |
| Interest Income: | | |
| Bonded assessments | 26,556 | |
| Non-bonded assessments | 294 | |
| Old checks cancelled | <u>524</u> | <u>27,374</u> |
| <u>TOTAL REVENUE</u> | | 621,577 |

Expenditures:

| | | |
|---------------------------|----------------|----------------|
| Improvement costs: | | |
| Public Works Fund | 125,404 | |
| Water Fund | 22,687 | |
| Engineering, etc. | 8,065 | |
| Sewage Treatment Fund | 59,102 | |
| Contractors | <u>378,945</u> | 594,203 |
| Interest Expense: | | |
| Matured bond coupons | -0- | |
| Warrants | <u>-0-</u> | -0- |
| Accounting and auditing | 4,000 | |
| Notices and publications | <u>1,562</u> | <u>5,562</u> |
| <u>TOTAL EXPENDITURES</u> | | <u>599,765</u> |

| | |
|--------------------------------------|---------------|
| Excess of Revenues over Expenditures | <u>21,812</u> |
|--------------------------------------|---------------|

See accompanying 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, 1983

| | <u>Budget</u> | <u>Actual</u> | Variance Favorable (Unfavorable) |
|---|----------------|----------------|--|
| Beginning Balance | 358,000 | 360,821 | 2,821 |
| <u>Receipts:</u> | | | |
| Principal, Non-bonded Assessments | 200,000 | 87,449 | (112,551) |
| Interest, Non-bonded Assessments | 10,000 | 294 | (9,706) |
| Principal, Bonded Assessments | 100,000 | 76,714 | (23,286) |
| Interest, Bonded Assessments | 30,000 | 26,556 | (3,444) |
| Interest on Savings | 12,000 | - | (12,000) |
| Transfer from Other Funds | 20,000 | - | (20,000) |
| Old Checks Cancelled | - | 524 | 524 |
| Total Receipts | <u>372,000</u> | <u>191,537</u> | <u>(180,463)</u> |
| <u>TOTAL RECEIPTS & BEGINNING BALANCE</u> | <u>730,000</u> | <u>552,358</u> | <u>(177,642)</u> |
| <u>Disbursements:</u> | | | |
| Postage, Notices, Audit | <u>5,000</u> | <u>5,562</u> | <u>(562)</u> |
| Total Materials and Services | <u>5,000</u> | <u>5,562</u> | <u>(562)</u> |
| <u>Transfers Out:</u> | | | |
| Engineering Services | 10,000 | 38,785 | (28,785) |
| Street & Storm Sewer Construction | 214,000 | 50,286 | 163,714 |
| Water Mains | 5,000 | 19,619 | (14,619) |
| Sanitary Sewer Mains | - | 27,614 | (27,614) |
| Total Transfers Out | <u>229,000</u> | <u>136,304</u> | <u>92,696</u> |
| <u>Capital Outlay:</u> | | | |
| Sidewalk Improvements | 70,000 | 18,566 | 51,434 |
| Street Paving | 426,000 | 246,038 | 179,962 |
| Total Capital Outlay | <u>496,000</u> | <u>264,604</u> | <u>231,396</u> |
| <u>TOTAL DISBURSEMENTS</u> | <u>730,000</u> | <u>406,470</u> | <u>323,530</u> |

See accompanying Notes to Financial Statements.

CITY OF THE DALLES, OREGON

IMPROVEMENT FUND

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

| | | |
|---|-----------------|----------------|
| Total Receipts as per Exhibit I-3 | 191,537 | |
| Total Disbursements as per Exhibit I-3 | <u>406,470-</u> | |
| Excess of Disbursements over Receipts | | 214,933- |
| <u>Deduct:</u> | | |
| Current year project costs | 400,908 | |
| Less costs allocated to current year assessments | <u>594,203-</u> | 193,295- |
| <u>Add:</u> | | |
| Current year assessments and billings | 594,203 | |
| Less current year collections | <u>164,163-</u> | <u>430,040</u> |
| Excess of Revenues over Expenditures as per Exhibit I-2 | | <u>21,812</u> |

See accompanying Notes to Financial Statements.

ENTERPRISE FUNDS

The Sewer Fund and Water Fund are used to finance and account for the acquisition, operation and maintenance of sewer and water facilities and services which are entirely or predominantly self-supporting by user charges. The operations of these funds are accounted for in such a manner as to show a profit or loss similar to a comparable private enterprise.

CITY OF THE DALLES, OREGON

Combining Balance Sheet
All Enterprise Funds
June 30, 1983

| | <u>Water Utility Fund</u> | <u>Sewer Utility Fund</u> | <u>Total All Funds</u> |
|--|-----------------------------------|-----------------------------------|--------------------------------|
| ASSETS | | | |
| Current Assets: | | | |
| Cash | 212,054 | - | 212,054 |
| Receivables (Net) | 45,786 | 31,304 | 77,090 |
| Inventory of Supplies at Cost | 155,501 | 27,952 | 183,453 |
| Work in Progress | 22,155 | - | 22,155 |
| Due from Other Funds | <u>21,648</u> | <u>-</u> | <u>21,648</u> |
| Total Current Assets | <u>457,144</u> | <u>59,256</u> | <u>516,400</u> |
| Restricted Assets: | | | |
| Cash | 1,989,419 | | 1,989,419 |
| Receivables (Net) | <u>58,662</u> | | <u>58,662</u> |
| Total Restricted Assets | <u>2,048,081</u> | <u>-</u> | <u>2,048,081</u> |
| Property, Plant and Equipment | <u>5,779,494</u> | <u>1,304,301</u> | <u>7,083,795</u> |
| Total Assets | <u>8,284,719</u> | <u>1,363,557</u> | <u>9,648,276</u> |
| LIABILITIES AND FUND EQUITY | | | |
| Current Liabilities (Payable from Current Assets) | | | |
| Due to Other Funds | | 21,648 | 21,648 |
| Accounts Payable | 3,926 | 1,789 | 5,715 |
| Accrued Expenses | 24,886 | 16,006 | 40,892 |
| Current Portion - G.O. Bonds | <u>40,000</u> | <u>-</u> | <u>40,000</u> |
| Total Current Liabilities (Payable from Current Assets) | <u>68,812</u> | <u>39,443</u> | <u>108,255</u> |
| Current Liabilities (Payable from Restricted Assets) | | | |
| Accrued Interest | 132,174 | | 132,174 |
| Current Portion of G.O. Bonds | <u>90,000</u> | | <u>90,000</u> |
| Total Current Liabilities (Payable from Restricted Assets) | 222,174 | - | 222,174 |
| Long Term Liabilities - G.O. Bonds | <u>3,385,000</u> | <u>-</u> | <u>3,385,000</u> |
| Total Liabilities | <u>3,675,986</u> | <u>39,443</u> | <u>3,715,429</u> |
| Fund Equity | | | |
| Contributed Capital | 905,800 | 913,183 | 1,818,983 |
| Retained Earnings - Unreserved | 3,257,660 | 410,931 | 3,668,591 |
| Retained Earnings - Reserved for Debt Service | <u>445,273</u> | <u>-</u> | <u>445,273</u> |
| Total Fund Equity | <u>4,608,733</u> | <u>1,324,114</u> | <u>5,932,847</u> |
| Total Liabilities and Fund Equity | <u>8,284,719</u> | <u>1,363,557</u> | <u>9,648,276</u> |

See accompanying Notes to Financial Statements.

CITY OF THE DALLES, OREGONWATER UTILITY FUNDComparative Balance SheetJune 30, 1982 and 1983ASSETS

| | <u>1982</u> | <u>1983</u> |
|--|-------------------|------------------|
| <u>Current Assets:</u> | | |
| Cash | 113,383 | 212,054 |
| Accounts Receivable | 94,915 | 51,737 |
| Less estimated amount uncollectible | 9,492- | 5,951- |
| Work in Progress | 38,933 | 22,155 |
| Inventories at Cost | 147,310 | 155,501 |
| Due from Other Funds for Cash Advanced | <u> </u> | <u>21,648</u> |
| <u>Total Current Assets</u> | <u>385,049</u> | <u>457,144</u> |
| <u>Restricted Assets:</u> | | |
| Construction account cash | 2,509,262 | 1,931,242 |
| Debt Service account cash | 61,257 | 58,177 |
| Debt Service accounts receivable | 8,054 | 16,096 |
| Construction account accrued interest | 29,614 | 3,524 |
| Debt Service - Taxes receivable | <u>20,898</u> | <u>39,042</u> |
| <u>Total Restricted Assets</u> | <u>2,629,085</u> | <u>2,048,081</u> |
| <u>Property, Plant and Equipment:</u> | | |
| Land | 2,508,608 | 2,829,688 |
| Buildings | 1,654,351 | 2,301,934 |
| Wells and Land Improvements | 227,928 | 902,947 |
| Machinery and Equipment | 359,399 | 374,319 |
| Construction in Progress (see note*) | <u>982,761</u> | <u>(55,003)</u> |
| | 5,733,047 | 6,353,885 |
| Less Accumulated Depreciation | <u>523,374-</u> | <u>574,391-</u> |
| <u>Net Property, Plant & Equipment</u> | <u>5,209,673</u> | <u>5,779,494</u> |
| <u>TOTAL ASSETS</u> | <u>8,223,807</u> | <u>8,284,719</u> |

*Note: Interest earned on bond sale proceeds exceeded incomplete capital expenditures for 1982-83.

See accompanying Notes to Financial Statements.

CITY OF THE DALLES, OREGON

WATER UTILITY FUND

Comparative Balance Sheet

June 30, 1982 and 1983

LIABILITIES AND FUND EQUITY

| | <u>1982</u> | <u>1983</u> |
|---|------------------|------------------|
| <u>Liabilities</u> | | |
| Current Liabilities (payable from Current Assets) | | |
| Accounts Payable | - | 2,450 |
| Accrued Interest on G.O. Bonds | 4,842 | 2,040 |
| Customer Meter Deposits | 1,476 | 1,476 |
| Current portion of G.O. Bonds | 40,000 | 40,000 |
| Accrued Vacation Pay | <u>18,943</u> | <u>22,846</u> |
| Total Current Liabilities (Payable from Current Assets) | <u>65,261</u> | <u>68,812</u> |
| Current Liabilities (payable from Restricted Assets) | | |
| Construction Contracts | - | - |
| Accrued G.O. Bond Interest | 136,341 | 132,174 |
| Current Portion of G.O. Bonds | <u>80,000</u> | <u>90,000</u> |
| Total Current Liabilities (Payable from Restricted Assets) | <u>216,341</u> | <u>222,174</u> |
| Long Term Liabilities | | |
| G.O. Bonds (Net of Current Portion) | <u>3,515,000</u> | <u>3,385,000</u> |
| <u>TOTAL LIABILITIES</u> | <u>3,796,602</u> | <u>3,675,986</u> |
| <u>Fund Equity:</u> | | |
| Contributed Capital from USA | 905,800 | 905,800 |
| Retained Earnings - Exhibit J-2-b | 3,138,809 | 3,257,660 |
| Retained Earnings Reserved for Debt Service | <u>382,596</u> | <u>445,273</u> |
| Total Fund Equity | <u>4,427,205</u> | <u>4,608,733</u> |
| <u>TOTAL LIABILITIES AND FUND EQUITY</u> | <u>8,223,807</u> | <u>8,284,719</u> |

See accompanying Notes to Financial Statements.

CITY OF THE DALLES, OREGON

WATER UTILITY FUND

Statement of Changes in Retained Earnings
for the Years Ended June 30, 1982 and 1983

| | |
|---|-------------------------|
| Retained Earnings, June 30, 1981 | 2,926,029 |
| Add: | |
| Net Income for the Year 1981-82 (Exhibit J-2-d) | <u>212,780</u> |
| Retained Earnings, June 30, 1982 (To Exhibit J-2-a) | 3,138,809 |
| Add: | |
| Net Income for the Year 1982-83 (Exhibit J-2-d) | <u>118,851</u> |
| Retained Earnings June 30, 1983 (To Exhibit J-2-a) | <u><u>3,257,660</u></u> |

See accompanying 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, 1983
 (non-GAAP Basis)

| | <u>Budget</u> | <u>Actual</u> | Variance Favorable (Unfavorable) |
|------------------------------------|------------------|------------------|--|
| Beginning Balance | <u>40,000</u> | <u>113,383</u> | <u>73,383</u> |
| <u>Revenues:</u> | | | |
| Miscellaneous Sales and Services | 35,000 | 41,775 | 6,775 |
| Interdepartmental Revenue | 15,000 | 6,800 | (8,200) |
| Consumer Service Charge | 935,000 | 940,440 | 5,440 |
| Hydrant Replacements | 2,000 | - | (2,000) |
| Main Extension Charges | 5,000 | 22,687 | 17,687 |
| Interest on Savings | <u>4,000</u> | <u>10,978</u> | <u>6,978</u> |
| TOTAL REVENUES | <u>996,000</u> | <u>1,022,680</u> | <u>26,680</u> |
| TOTAL REVENUES & BEGINNING BALANCE | <u>1,036,000</u> | <u>1,136,063</u> | <u>100,063</u> |
| <u>Expenditures:</u> | | | |
| <u>TREATMENT PLANT DEPARTMENT</u> | | | |
| Personal Services | 287,826 | 281,856 | 5,970 |
| Supplies and Maintenance | 115,600 | 84,586 | 31,014 |
| Transfers Out | 10,700 | 9,283 | 1,417 |
| Capital Outlay | 43,303 | 47,382 | (4,079) |
| Contingencies and Balance | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL TREATMENT PLANT | <u>457,429</u> | <u>423,107</u> | <u>34,322</u> |
| <u>DISTRIBUTION DEPARTMENT</u> | | | |
| Personal Services | 258,850 | 251,470 | 7,380 |
| Supplies and Maintenance | 105,250 | 101,937 | 3,313 |
| Debt Service | 49,855 | 49,855 | - |
| Transfers Out | 67,925 | 63,401 | 4,524 |
| Capital Outlay | 94,665 | 58,219 | 36,446 |
| Contingencies and Balance | <u>2,026</u> | <u>-</u> | <u>2,026</u> |
| | <u>578,571</u> | <u>524,882</u> | <u>53,689</u> |
| TOTAL EXPENDITURES | <u>1,036,000</u> | <u>947,989</u> | <u>88,011</u> |

See accompanying Notes to Financial Statements.

188,074
 102,427

 25,647

CITY OF THE DALLES, OREGON

Water Utility FundComparative Statement of Operations

| | <u>June 30, 1982</u> | <u>June 30, 1983</u> |
|--|----------------------|----------------------|
| <u>Operating Revenues:</u> | | |
| Water Sales | 960,008 | 940,440 |
| Service Connects and Miscellaneous | 42,606 | 48,575 |
| Sales of Construction Services | 11,137 | 22,687 |
| Less Cost of Construction | <u>10,504- 633</u> | <u>8,047- 14,640</u> |
| <u>TOTAL OPERATING REVENUE</u> | <u>1,003,247</u> | <u>1,003,655</u> |
| <u>Operating Expenses:</u> | | |
| General System Maintenance | 174,656 | 231,650 |
| Treatment Plant and Watershed Operation and Maintenance | 313,173 | 370,671 |
| Reservoir Maintenance | 5,989 | 10,949 |
| Electricity for Pumping | 46,498 | 51,471 |
| Equipment Maintenance | 33,337 | 6,353 |
| Mapping Tools and Yard Maintenance | 29,842 | 36,565 |
| Maintenance - Other | 17,957 | 1,848 |
| Fire Protection and Well Gauging | 1,580 | 1,872 |
| Meter Reading, Repair and Service Calls | 48,593 | 63,775 |
| Administration Fees to General Fund | 50,600 | 53,125 |
| Building Rent to Street Fund | 4,500 | 5,000 |
| Depreciation Expense | 57,795 | 55,088 |
| Engineering | 7,500 | - |
| Vacation Expense | <u>5,595</u> | <u>3,903</u> |
| <u>TOTAL OPERATING EXPENSES</u> | <u>797,615</u> | <u>892,270</u> |
| NET OPERATING INCOME (LOSS) | 205,632 | 111,385 |
| <u>Non-Operating Revenue and(Expense):</u> | | |
| Interest Income | 19,785 | 10,978 |
| Interest Expense on G.O. Bonds | 8,337- | 7,053- |
| Allowance for Uncollectible Accounts | 4,300- | 3,541 |
| Transfer from Revenue Share Fund | <u>-</u> | <u>-</u> |
| <u>NET INCOME</u> | <u>212,780</u> | <u>118,851</u> |

See accompanying Notes to Financial Statements.

CITY OF THE DALLES, OREGON

Water Utility Fund

Reconciliation of Difference between Exhibit J-2-c and Exhibit J-2-d

| | | |
|--|-----------------|----------------|
| Revenues per Exhibit J-2-c | 1,022,680 | |
| Less Expenditures per Exhibit J-2-c | <u>947,989-</u> | |
| INCREASE IN SURPLUS PER EXHIBIT | | 74,691 |
| Add: | | |
| Principal of Bonds Redeemed | | 40,000 |
| Cost of Equipment Purchased | | 65,395 |
| Increase in Inventories | | 8,191 |
| Decrease in Allowance for Uncollectible Accounts | | 3,541 |
| Bond Interest Accrual Difference | | 2,802 |
| Deduct: | | |
| Decrease in Work in Progress | | 16,778- |
| Depreciation Expense | | 55,088- |
| Vacation Pay Expense | | <u>3,903-</u> |
| <u>NET INCOME PER EXHIBIT J-2-d</u> | | <u>118,851</u> |

See accompanying Notes to Financial Statements.

CITY OF THE DALLES, OREGON

Water Utility Fund

Statement of Changes in Cash Position
for the Year Ended June 30, 1983

| | <u>Operating Accounts</u> | <u>Bond Accounts</u> | <u>Total</u> |
|--|-------------------------------|--------------------------|-------------------------|
| Cash Funds were Provided by: | | | |
| Net Income (Loss) per Exhibit J-2-d | 118,851 | | 118,851 |
| Plus Non-cash Expense - Depreciation | <u>55,088</u> | | <u>55,088</u> |
| Cash Provided from Operations | 173,939 | | 173,939 |
| Property Taxes for Debt Services | | 259,573 | 259,573 |
| Water Sales for Debt Service | | 162,427 | 162,427 |
| Interest Earned on Time Deposits | | 164,141 | 164,141 |
| Decrease in Accounts Receivable | 39,637 | | 39,637 |
| Increase in Current Liabilities | 3,551 | | 3,551 |
| Decrease in Work in Progress | <u>16,778</u> | | <u>16,778</u> |
| TOTAL CASH FUNDS PROVIDED | <u>233,905</u> | <u>586,141</u> | <u>820,046</u> |
| Cash Funds were Applied to: | | | |
| Decrease in Current Liabilities | | 4,167 | 4,167 |
| Purchase of Equipment | 65,395 | | 65,395 |
| Payment of Construction Costs | | 759,927 | 759,927 |
| Interest on Bonds | | 323,051 | 323,051 |
| G.O. Bonds Redeemed | 40,000 | 80,000 | 120,000 |
| Increase in Accounts Receivable | | 96 | 96 |
| Increase in Inventories | <u>8,191</u> | | <u>8,191</u> |
| TOTAL CASH FUNDS APPLIED | <u>113,586</u> | <u>1,167,241</u> | <u>1,280,827</u> |
| INCREASE (DECREASE) IN CASH FUNDS | 120,319 | (581,100) | (460,781) |
| CASH BALANCE JULY 1, 1982 | <u>113,383</u> | <u>2,570,519</u> | <u>2,683,902</u> |
| CASH BALANCE JUNE 30, 1983 | <u><u>233,702</u></u> | <u><u>1,989,419</u></u> | <u><u>2,223,121</u></u> |

422,000

See accompanying Notes to Financial Statements.

CITY OF THE DALLES, OREGON

Water Utility FundSchedule of Cash Receipts and Disbursements
General Obligation Water Bonds of 1980

| | <u>Construction Account</u> | <u>Debt Service Account</u> | <u>Total</u> |
|--|---------------------------------|-------------------------------------|------------------|
| Cash and Investments at July 1, 1982 | <u>2,509,262</u> | <u>61,257</u> | <u>2,570,519</u> |
| Cash Receipts: | | | |
| Taxes Received | | 241,429 | 241,429 |
| Interest on Time Deposits | 190,231 | | 190,231 |
| Customer Charges | - | 162,709 | 162,709 |
| TOTAL CASH RECEIPTS | <u>190,231</u> | <u>404,138</u> | <u>594,369</u> |
| TOTAL CASH AND INVESTMENTS AVAILABLE | <u>2,699,493</u> | <u>465,395</u> | <u>3,164,888</u> |
| Cash Disbursements: | | | |
| Construction Contracts | 589,127 | | 589,127 |
| Engineering Fees | 69,689 | | 69,689 |
| Land and Easements | 109,435 | | 109,435 |
| Legal and Administrative | - | | - |
| Bond Coupon | - | 327,218 | 327,218 |
| Bond Redeemed | - | 80,000 | 80,000 |
| TOTAL CASH DISBURSEMENTS | <u>768,251</u> | <u>407,218</u> | <u>1,175,469</u> |
| <u>CASH AND INVESTMENTS AT JUNE 30, 1983</u> | <u>1,931,242</u> | <u>58,177</u> | <u>1,989,419</u> |

See accompanying Notes to Financial Statements.

CITY OF THE DALLES, OREGON

Sanitary Sewers and Treatment Plant FundComparative Balance Sheet
as of June 30, 1982 and June 30, 1983ASSETS

| | <u>1982</u> | <u>1983</u> |
|--------------------------------------|------------------|------------------|
| <u>Current Assets:</u> | | |
| Cash | - | - |
| Accounts Receivable | 28,689 | 34,782 |
| Less estimated amount uncollectible | 2,869- | 3,478- |
| Work in Progress | 28,903 | - |
| Inventory - pipe at cost | <u>20,991</u> | <u>27,952</u> |
| Total Current Assets | <u>75,714</u> | <u>59,256</u> |
| <u>Property Plant and Equipment:</u> | | |
| Buildings | 1,393,636 | 1,393,636 |
| Machinery and Equipment | <u>408,750</u> | <u>408,750</u> |
| | 1,802,386 | 1,802,386 |
| Less Accumulated Depreciation | <u>445,224-</u> | <u>498,085-</u> |
| Net Property Plant and Equipment | <u>1,357,162</u> | <u>1,304,301</u> |
| Total Assets | <u>1,432,876</u> | <u>1,363,557</u> |

LIABILITIES AND FUND EQUITYLiabilities:Current Liabilities

| | | |
|-----------------------------------|---------------|---------------|
| Due other funds for cash advanced | 27,759 | 21,648 |
| Accounts Payable | 1,625 | 1,789 |
| Accrued Vacation Pay | <u>14,416</u> | <u>16,006</u> |

| | | |
|---------------------------|--------|--------|
| Total Current Liabilities | 43,800 | 39,443 |
|---------------------------|--------|--------|

Long Term Liabilities

| | | |
|-------------------|---------------|---------------|
| Total Liabilities | <u>43,800</u> | <u>39,443</u> |
|-------------------|---------------|---------------|

Fund Equity:

| | | |
|-----------------------------------|----------------|----------------|
| Contributions from USA and Oregon | 913,183 | 913,183 |
| Retained Earnings - Exhibit J-3-b | <u>475,893</u> | <u>410,931</u> |

| | | |
|-------------------|------------------|------------------|
| Total Fund Equity | <u>1,389,076</u> | <u>1,324,114</u> |
|-------------------|------------------|------------------|

| | | |
|--------------------------------------|------------------|------------------|
| Total Liabilities and Fund Equity | <u>1,432,876</u> | <u>1,363,557</u> |
|--------------------------------------|------------------|------------------|

See accompanying Notes to Financial Statements.

CITY OF THE DALLES, OREGONSANITARY SEWERS AND TREATMENT PLANT FUNDStatement of Changes in Retained Earnings

| | |
|--|----------------|
| Balance in Retained Earnings June 30, 1981 | 571,348 |
| Less Net Loss for the Year 1981-82 (Exhibit J-3-d) | 115,455- |
| Plus Transfer from Sewage Treatment Reserve Fund | <u>20,000</u> |
| Balance in Retained Earnings June 30, 1982 | 475,893 |
| Less: | |
| Net Loss for the Year 1982-83 (Exhibit J-3-d) | 84,961- |
| Adjust for Rounding | 1- |
| Add: | |
| Transfer from Special Sewer Fund | <u>20,000</u> |
| Balance in Retained Earnings June 30, 1983 | <u>410,931</u> |

See accompanying 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, 1983

| | <u>Budget</u> | <u>Actual</u> | Variance Favorable (Unfavorable) |
|---|----------------|----------------|--|
| Beginning Balance | <u>30,000</u> | <u>46,330</u> | <u>16,330</u> |
| <u>Revenues:</u> | | | |
| Misc. Sales and Services | 3,000 | 6,445 | 3,445 |
| Sewer Connection Fees | 10,000 | - | (10,000) |
| Customer Service Charges | 460,000 | 456,507 | (3,493) |
| Interest on Savings | 2,000 | 787 | (1,213) |
| Main Extensions | 20,000 | 37,505 | 17,505 |
| Interdepartmental Revenue | 60,000 | 59,069 | (931) |
| Transfer from Reserve Fund | 30,000 | - | (30,000) |
| Transfer from Special Sewer Fund | <u>-</u> | <u>20,000</u> | <u>20,000</u> |
| Total Revenues | <u>585,000</u> | <u>580,313</u> | <u>(4,687)</u> |
| <u>TOTAL REVENUES AND BEGINNING BALANCE</u> | <u>615,000</u> | <u>626,643</u> | <u>11,643</u> |
| <u>Expenditures:</u> | | | |
| Personal Services | 372,404 | 355,121 | 17,283 |
| Supplies and Maintenance | 125,700 | 122,771 | 2,929 |
| Transfers Out | 72,100 | 68,972 | 3,128 |
| Capital Outlay | 39,756 | 21,409 | 18,347 |
| Contingencies and Balance | <u>5,040</u> | <u>-</u> | <u>5,040</u> |
| <u>TOTAL EXPENDITURES</u> | <u>615,000</u> | <u>568,273</u> | <u>46,727</u> |

See accompanying Notes to Financial Statements.

CITY OF THE DALLES, OREGON

SANITARY SEWERS AND TREATMENT PLANT FUND

Comparative Statement of Operations

| | <u>June 30, 1982</u> | <u>June 30, 1983</u> |
|---|----------------------|----------------------|
| <u>Operating Revenues:</u> | | |
| Sewer Service Charges | 393,570 | 456,507 |
| Sewer Connection Fees | 6,200 | - |
| Misc. Sales and Services | <u>118,848</u> | <u>103,019</u> |
| Total Operating Revenues | <u>518,618</u> | <u>559,526</u> |
| <u>Operating Revenue Deductions:</u> | | |
| Personal Services | 364,481 | 355,121 |
| Supplies and Maintenance | 107,763 | 122,771 |
| Street Fund Maintenance Charges | 28,462 | 30,372 |
| Major Repair and Replacements | 45,699 | 14,448 |
| Depreciation Expense | 53,683 | 52,860 |
| Engineering Services | 11,450 | - |
| Administration Fee-General Fund | 32,000 | 33,600 |
| Building Rental | 4,500 | 5,000 |
| Vacation Pay | <u>1,164</u> | <u>1,590</u> |
| Total Operating Revenue Deductions | 649,202 | 615,762 |
| Less increase or plus decrease in Work in Progress | <u>14,597-</u> | <u>28,903</u> |
| Net Operating Revenue Deductions | <u>634,605</u> | <u>644,665</u> |
| Net Operating Income (Loss) | (115,987) | (85,139) |
| <u>Non-Operating Income and Expense:</u> | | |
| Interest income | 1,263 | 787 |
| Allowance for Uncollectible Accounts | <u>730-</u> | <u>609-</u> |
| Net Income (Loss) | <u>(115,454)</u> | <u>(84,961)</u> |

See accompanying Notes to Financial Statements.

CITY OF THE DALLES, OREGON

SANITARY SEWERS AND TREATMENT PLANT FUND

Reconciliation of Difference between Exhibit J-3-c and Exhibit J-3-d

| | | |
|---|-----------------|-----------------|
| Revenues | 580,313 | |
| Less: Expenditures | <u>568,273-</u> | |
| Excess of Revenues over Expenditures per Exhibit J-3-c | | 12,040 |
| Add: | | |
| Cost of Equipment Purchased | | - |
| Increase in Inventory | | 6,961 |
| Deduct: | | |
| Transfer from Special Sewer Fund | | 20,000- |
| Depreciation Expense | | 52,860- |
| Vacation Pay Accrual Adjustment | | 1,590- |
| Increase in Allowance for Uncollectible Accounts | | 609- |
| Decrease in Work in Progress | | <u>28,903-</u> |
| Net Income (Loss) per Exhibit J-3-d | | <u>(84,961)</u> |

See accompanying 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, 1983Cash Funds were Provided by:

| | | |
|---|---------------|--------|
| Net Income (Loss) per Exhibit J-3-d | (84,961) | |
| Plus Non-cash Expenses - Depreciation | <u>52,860</u> | |
| Cash Provided from Operations (Deficit) | (32,101) | |
| Increase in Accounts Payable | 1,754 | |
| Transfer from Special Sewer Fund | 20,000 | |
| Decrease in Work in Progress | <u>28,903</u> | |
| Total Cash Funds Provided | | 18,556 |

Cash Funds were Applied to:

| | | |
|--|----------|-----------------|
| Increase in Inventory | 6,961 | |
| Increase in Accounts Receivable | 5,484 | |
| Purchase of Equipment (Net) | <u>-</u> | |
| Total Cash Funds Applied | | <u>12,445-</u> |
| Increase in Cash Funds during the Year | | 6,111 |
| Cash Balance July 1, 1982 | | (27,759) |
| Cash Balance June 30, 1983 | | <u>(21,648)</u> |

Summary per Exhibit J-3-a

| | | |
|-----------------------------------|--|---------------|
| Due Other Funds for Cash Advanced | | <u>21,648</u> |
| Total as Above | | <u>21,648</u> |

See accompanying Notes to Financial Statements.

SUPPLEMENTARY SCHEDULES

CITY OF THE DALLES, OREGON

Summary Statement of Cash and Security Deposits
as of June 30, 1983

Cash in Banks:

| | | | |
|---|--|------------------|---------------|
| U.S. National Bank of Oregon, The Dalles | | | |
| Branch - Payroll Account | | 8,000 | |
| Water Bond checking | | - | |
| All Funds - Time Deposits | | <u>1,060,571</u> | 1,068,571 (1) |
| First Interstate Bank of Oregon, The Dalles | | | |
| Branch - General Checking Account | | | |
| (overdrawn) | | (145,522) | |
| All Funds - Time Deposits | | <u>653,362</u> | 507,840 (2) |
| The Oregon Bank, The Dalles Branch | | | |
| Clerk's Refund Account (checking) | | 1,000 | |
| Trustee Account - State Office Bldg. | | 44,762 | |
| All Funds - Time Deposits | | <u>983,278</u> | 1,029,040 (3) |
| The Columbia River Banking Co., The Dalles, Oregon | | | |
| All Funds - Time Deposits | | 354,221 | |
| Water Bond Checking | | <u>157,507</u> | 511,728 (4) |
| Benjamin Franklin Savings & Loan, The Dalles Branch | | | |
| All Funds - Time Deposits | | | 100,000 (5) |
| Western Heritage Savings & Loan, The Dalles Branch | | | |
| All Funds - Time Deposits | | | 100,000 (6) |

| | <u>Undeposited Receipts</u> | <u>Charge Funds</u> | |
|---------------------------------|---------------------------------|-------------------------|------------------|
| Cash on Hand: | | | |
| Clerk's Office | - | 90 | |
| Planning & Bldg Inspection | 22 | | |
| Police Department | 115 | 90 | |
| Library Department | 198 | - | |
| Petty Cash | - | 190 | |
| Recreation Fund | 7,727 | 10 | |
| Water & Sewer Collections | <u>1,966</u> | - | |
| Total Cash on Hand and in Banks | 10,028 | 380 | <u>10,408</u> |
| | | | <u>3,327,587</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>4,000,000</u> |
| (2) First Interstate Bank of Oregon | <u>750,000</u> |
| (3) The Oregon Bank | <u>850,000</u> |
| (4) The Columbia River Banking Co. | <u>550,000</u> |
| (5) Benjamin Franklin Savings & Loan | <u>-0-</u> |
| (6) Western Heritage Savings & Loan | <u>-0-</u> |

In addition, each bank has F.D.I.C. protection of \$100,000.

See accompanying Notes to Financial Statements.

CITY OF THE DALLES, OREGON

Statement of Taxes Assessed, Received and Receivable
as of June 30, 1983

| Year of Levy | Receivable 7/1/82 | Refunds and Adjustments | Collections | Interest | Receivable 6/30/83 |
|------------------------------|----------------------|-------------------------------|------------------|---------------|-----------------------|
| 1977-78 | 55 | (5) | 75 | 25 | - |
| 1978-79 | 7,396 | (3) | 9,844 | 2,925 | 474 |
| 1979-80 | 16,545 | (2) | 9,611 | 2,376 | 9,308 |
| 1980-81 | 60,645 | 3 | 27,794 | 4,946 | 37,800 |
| 1981-82 | <u>139,766</u> | <u>(2,580)</u> | <u>61,069</u> | <u>4,930</u> | <u>81,047</u> |
| Balance 7/1/82 | 224,407 | (2,587) | 108,393 | 15,202 | 128,629 |
| 1982-83 Levy | <u>1,498,410</u> | <u>(4,127)</u> | <u>1,342,866</u> | <u>1,383</u> | <u>152,800</u> |
| Totals | <u>1,722,817</u> | <u>(6,714)</u> | <u>1,451,259</u> | <u>16,585</u> | <u>281,429</u> |
| Less: Discounts given | | | 27,518 | | |
| Refunds given | | | 21,881 | | |
| Plus: | | | | | |
| Foreclosures and adjustments | | | <u>4,826</u> | | |
| Total Cash Collections | | | <u>1,406,686</u> | | |
| <u>Summary by Funds:</u> | | | | | |
| Water Fund | 285,367 | (1,115) | 246,195 | 985 | 39,042 |
| General Fund | 1,175,564 | (4,590) | 984,907 | 12,859 | 198,926 |
| Recreation Fund | <u>261,886</u> | <u>(1,009)</u> | <u>220,157</u> | <u>2,741</u> | <u>43,461</u> |
| Totals | <u>1,722,817</u> | <u>(6,714)</u> | <u>1,451,259</u> | <u>16,585</u> | <u>281,429</u> |

See accompanying Notes to Financial Statements.

CITY OF THE DALLES, OREGON
Statement of Bond Transactions
for the Fiscal Year Ended June 30, 1983

| | Balances Outstanding <u>7/1/82</u> | Issued | Paid or Redeemed | Balances Outstanding <u>6/30/83</u> |
|---|--|----------|---------------------|---|
| <u>General Fund:</u> | | | | |
| Library 1-1-65 | 39,000 | - | 13,000 | 26,000 |
| State Office Building Revenue bonds 5-1-78 | <u>925,000</u> | <u>-</u> | <u>65,000</u> | <u>860,000</u> |
| Total General Fund | <u>964,000</u> | <u>-</u> | <u>78,000</u> | <u>886,000</u> |
| <u>Water Fund:</u> | | | | |
| Water 3-1-67 | 210,000 | - | 40,000 | 170,000 |
| Water 2-2-81 | <u>3,425,000</u> | <u>-</u> | <u>80,000</u> | <u>3,345,000</u> |
| Total Water Fund | <u>3,635,000</u> | <u>-</u> | <u>120,000</u> | <u>3,515,000</u> |
| Total All Funds | <u>4,599,000</u> | <u>-</u> | <u>198,000</u> | <u>4,401,000</u> |

See accompanying Notes to Financial Statements.

CITY OF THE DALLES, OREGON
Statement of Future Requirements
for Bond and Interest Payments

June 30, 1983

| <u>General Fund:</u> | <u>Date Due</u> | <u>Bonds</u> | <u>Interest</u> | <u>Total</u> |
|----------------------------|-----------------|--------------|-----------------|--------------|
| General Obligation Library | 7-1-83 | - | 442 | 442 |
| Bond of 1968 | 1-1-84 | 13,000 | 442 | 13,442 |
| Due Fiscal | 1983-84 | 13,000 | 884 | 13,884 |
| Due Fiscal | 1984-85 | 13,000 | 442 | 13,442 |
| <u>Total Requirements</u> | | | | |
| Library Bonds | | 26,000 | 1,326 | 27,326 |
| State Office Building | | | | |
| Revenue Bonds | | | | |
| of 5-1-78 | 11-1-81 | - | 123 | 123 |
| | 5-1-82 | - | 245 | 245 |
| | 5-1-83 | - | 850 | 850 |
| | 11-1-83 | - | 21,790 | 21,790 |
| | 5-1-84 | 70,000 | 21,790 | 91,790 |
| Due Fiscal | 1983-84 | 70,000 | 44,798 | 114,798 |
| Due Fiscal | 1984-85 | 70,000 | 40,255 | 110,255 |
| Due Fiscal | 1985-86 | 75,000 | 36,895 | 111,895 |
| Due Fiscal | 1986-87 | 80,000 | 33,220 | 113,220 |
| Due Fiscal | 1987-88 | 85,000 | 29,220 | 114,220 |
| Due Fiscal | 1988-89 | 90,000 | 24,928 | 114,928 |
| Due Fiscal | 1989-90 | 90,000 | 20,338 | 110,338 |
| Due Fiscal | 1990-91 | 95,000 | 15,702 | 110,702 |
| Due Fiscal | 1991-92 | 100,000 | 10,762 | 110,762 |
| Due Fiscal | 1992-93 | 105,000 | 5,512 | 110,512 |
| <u>Total Requirements</u> | | | | |
| State Office Building | | 860,000 | 261,630 | 1,121,630 |
| <u>Total Requirements</u> | | | | |
| General Fund | | 886,000 | 262,956 | 1,148,956 |

See accompanying Notes to Financial Statements.

CITY OF THE DALLES, OREGONStatement of Future Requirementsfor Bond and Interest PaymentsJune 30, 1983

| <u>Water Fund:</u> | <u>Date Due</u> | <u>Bonds</u> | <u>Interest</u> | <u>Total</u> |
|---------------------------|-----------------|-------------------|------------------|-------------------|
| General Obligation Water | | | | |
| Bonds of 1967 | 9-1-83 | - | 3,060 | 3,060 |
| | 3-1-84 | <u>40,000</u> | <u>3,060</u> | <u>43,060</u> |
| Due Fiscal | 1983-84 | 40,000 | 6,120 | 46,120 |
| Due Fiscal | 1984-85 | 40,000 | 4,680 | 44,680 |
| Due Fiscal | 1985-86 | 45,000 | 3,240 | 48,240 |
| Due Fiscal | 1986-87 | <u>45,000</u> | <u>1,620</u> | <u>46,620</u> |
| | | | | <i>46,120</i> |
| <u>Total Requirements</u> | | <u>170,000</u> | <u>15,660</u> | <u>185,660</u> |
| General Obligation | | | | |
| Water Bonds of 1980 | 8-1-83 | - | 158,609 | 158,609 |
| | 2-1-84 | <u>90,000</u> | <u>158,609</u> | <u>248,609</u> |
| Due Fiscal | 1983-84 | 90,000 | 317,218 | 407,218 |
| Due Fiscal | 1984-85 | 95,000 | 306,868 | 401,868 |
| Due Fiscal | 1985-86 | 105,000 | 296,655 | 401,655 |
| Due Fiscal | 1986-87 | 110,000 | 285,630 | 395,630 |
| Due Fiscal | 1987-88 | 120,000 | 275,180 | 395,180 |
| Due Fiscal | 1988-89 | 130,000 | 265,220 | 395,220 |
| Due Fiscal | 1989-90 | 140,000 | 254,560 | 394,560 |
| Due Fiscal | 1990-91 | 155,000 | 242,800 | 397,800 |
| Due Fiscal | 1991-92 | 165,000 | 229,470 | 394,470 |
| Due Fiscal | 1992-93 | 180,000 | 214,950 | 394,950 |
| Due Fiscal | 1993-94 | 195,000 | 198,750 | 393,750 |
| Due Fiscal | 1994-95 | 210,000 | 180,712 | 390,712 |
| Due Fiscal | 1995-96 | 225,000 | 161,288 | 386,288 |
| Due Fiscal | 1996-97 | 245,000 | 139,912 | 384,912 |
| Due Fiscal | 1997-98 | 260,000 | 116,638 | 376,638 |
| Due Fiscal | 1998-99 | 285,000 | 91,287 | 376,287 |
| Due Fiscal | 1999-2000 | 305,000 | 63,500 | 368,500 |
| Due Fiscal | 2000-2001 | <u>330,000</u> | <u>33,000</u> | <u>363,000</u> |
| | | | | <i>407,218</i> |
| <u>Total Requirements</u> | | <u>3,345,000</u> | <u>3,673,638</u> | <u>7,018,638</u> |
| <u>Total Requirements</u> | | | | |
| <u>Water Fund</u> | | <u>3,515,000</u> | <u>3,689,298</u> | <u>7,204,298</u> |

See accompanying Notes to Financial Statements.

AUDIT COMMENTS AND DISCLOSURES
REQUIRED BY STATE REGULATIONS

CITY OF THE DALLES, OREGON
AUDIT COMMENTS AND DISCLOSURES
REQUIRED BY STATE REGULATIONS

Oregon Administrative Rules 165-30-100 through 165-30-295 of the Minimum Standards for Audits of Oregon Municipal Corporations, prescribed by the Secretary of State in cooperation with the Oregon State Board of Accountancy, enumerate the financial statements, schedules, comments and disclosures required in audit reports. The required statements and schedules are set forth in the preceding sections of this report. Required comments and disclosures related to our examination of such statements and schedules are set forth following.

CITY OF THE DALLES, OREGON
AUDIT COMMENTS AND DISCLOSURES
REQUIRED BY STATE REGULATIONS

I. Internal Accounting Control:

We have examined the financial statements of the City of The Dalles, Oregon for the year ended June 30, 1983, and have issued our report thereon dated August 26, 1983. As part of our examination, we made a study and evaluation of the City's system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards, the purposes of such evaluation are to establish a basis for reliance on the system of internal accounting control in determining the nature, timing and extent of other auditing procedures that are necessary for expressing an opinion on the financial statements and to assist the auditor in planning and performing his examination of the financial statements.

The objective of internal accounting control is to provide reasonable, but not absolute, assurance as to the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal accounting control should not exceed the benefits derived and also recognizes that the evaluation of these factors necessarily requires estimates and judgments by management.

There are inherent limitations that should be recognized in considering the potential effectiveness of any system of internal accounting control. In the performance of most control procedures, errors can result from misunderstanding of instructions, mistakes of judgment, carelessness or other personal factors. Control procedures whose effectiveness depends upon segregation of duties can be circumvented by collusion. Similarly, control procedures can be circumvented intentionally by management either with respect to the execution and recording of transactions or with respect to the estimates and judgments required in the preparation of financial statements. Further, projection of any evaluation of internal accounting control to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions and that the degree of compliance with the procedures may deteriorate.

Our examination of the financial statements made in accordance with generally accepted auditing standards, including the study and evaluation of the City's system of internal accounting control for the year ended June 30, 1983, that was made for the purposes set forth in the first paragraph above, would not necessarily disclose all weaknesses in the system because it was based on selective tests of accounting records and related data.

CITY OF THE DALLES, OREGON
AUDIT COMMENTS AND DISCLOSURES
REQUIRED BY STATE REGULATIONS, Continued

I. Internal Accounting Control, Continued:

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.

II. Accounting Records:

The accounting records are kept on a Burroughs automatic bookkeeping machine and are adequate considering the limitations of the equipment. The City is proceeding with plans to purchase new electronic data processing equipment.

III. Adequacy of Collateral Securing Depository Balances:

We examined certificates of participation issued by the City's depositories stating that eligible securities have been pledged by them for the purpose of complying with the provisions of ORS 295.

We compared the City's deposits with the total collateral certificates of participation and the amount insured by F.D.I.C. This comparison revealed several exceptions during the fiscal year. Collateral was sufficient at June 30, 1983, however, with the exception of the Oregon Bank, which was under collateralized by \$179,040.

IV. Indebtedness:

The general obligation indebtedness of the City is in compliance with the limitation imposed by ORS 287.004 and 223.295.

V. Budgets and Budgeting Practices:

The City's budgets for fiscal years June 30, 1982 and June 30, 1983 were reviewed. Except as mentioned below, the City has complied with statutory provisions in the preparation and adoption of budgets for the year under audit and the ensuing year:

CITY OF THE DALLES, OREGON
 AUDIT COMMENTS AND DISCLOSURES
REQUIRED BY STATE REGULATIONS, Continued

V. Budgets and Budgeting Practices, Continued:

ORS 294.435(4) stipulates that no greater expenditure of public money shall be made for any specific purpose than the amount appropriated therefore. Appropriations were properly adjusted so as to avoid this problem.

ORS 294.460(1) stipulates that the payment of any loans not repaid in the year in which the loan is made shall be budgeted as a requirement in the ensuing year. Although there are interfund loans, the City has not budgeted any loan repayments.

ORS 294.396 stipulates that the budget message and the budget document shall be prepared a sufficient length of time in advance to allow adoption of the budget by the close of the current fiscal year. The budget resolutions appropriating funds for 1981-82 and 1983-84 were adopted after June 30 of the respective years.

VI. Tax Levies:

The tax levies as certified to the Wasco County Assessor are as follows:

| | <u>1981-82</u> | <u>1982-83</u> |
|---|--------------------|--------------------|
| General Fund - within 6% limitation | \$ 765,180* | \$ 812,804* |
| Annexation Increase | 1,506 | 1,943 |
| Parks and Recreation Levy | 226,000 | 226,000 |
| Bonded Debt (Debt Service) Fund not Subject to 6% Limitation | 242,393 | 278,576 |
| Special Levy - A&B | <u>279,309</u> | <u>177,430</u> |
| | <u>\$1,514,388</u> | <u>\$1,496,753</u> |

* 106% of largest levy of the prior three years, constituting General Fund tax base as provided by Article XI, Section 11, Oregon Constitution.

CITY OF THE DALLES, OREGON
AUDIT COMMENTS AND DISCLOSURES
REQUIRED BY STATE REGULATIONS, Continued

VII. Programs Funded from Outside Sources:

A. Federal and State Grants:

We reviewed and tested, to the extent deemed appropriate, transactions and reports of the federal and state programs in which the City participates. We did not consider that the scope of our audit engagement required us to make a complete audit examination of each project and our audit opinion on the City's basic financial statements does not cover each individual grant. Each grant is subject to audit by the grantor agency and any adjustments may become a liability of the appropriate fund.

Based on our tests of the accounting records and examination of reports to grantor agencies, we were satisfied as to the propriety of accounting for such expenditures and revenues for the fiscal year ended June 30, 1983, subject to any adjustments subsequently required as a result of audits performed by the grantor agencies.

B. Federal Revenue Sharing:

We reviewed and tested the City's participation in the Federal Revenue Sharing Program for financial compliance as prescribed in the audit guide issued by the Office of Revenue Sharing. The review disclosed no conditions which we considered to be matters of noncompliance..

VIII. Insurance and Fidelity Bonds:

We have examined the City's insurance and fidelity bond coverage at June 30, 1983. We ascertained that such policies appeared to be in force and comply with legal requirements relating to fidelity bond coverage. We are not competent by training to comment on the adequacy of the insurance policies covering City-owned property at June 30, 1983.

CITY OF THE DALLES, OREGON
AUDIT COMMENTS AND DISCLOSURES
REQUIRED BY STATE REGULATIONS, Continued

IX. Other Comments:

A. In April, 1977, the City contracted with U.S. Appraisal Co. to appraise the City's fixed assets for insurance purposes. This appraisal updated in March, 1980, did not cover automotive and movable equipment, but by using this appraisal and other listings 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.

B. 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.

C. Pending litigation involving the City, will, according to counsel, have no adverse impact upon City finances..