

Lebanon, Oregon March 7th 1916.

To the Honorable Mayor and City Council of Lebanon, Oregon--

Gentlemen:-

Pursuant to my promise to make a report supplementary to the report of the Com. appointed to audit the City books I respectfully submit the following:-

1. Warrant #339 for \$140.40 in favor of J.W.

Mc Arthur is correct. The Com. is right in the opinion that the \$104.40 noted in the Minute Book is a mistake. Mr Mc Arthur received the exact amount due him as per his bill.

2. Warrant #393, drawn for \$1.50 in favor of L.

Taylor, and warrant #428 drawn for \$ 1.00 in favor of J.R.Green and warrant #436 drawn for \$ 2.00 in favor of J. Ramsey are balances ~~due~~ paid these gentlemen on former bills. The Com. reports that no authority is found for the issuing of these warrants. The original bills were audited and ordered paid. After the warrants were drawn it was found by these gentlemen that the Supt. of Sts. had not allowed them their full time. When their claims of a balance was O.K'd by the Supt. of Sts. I issued the above mentioned warrants, feeling justified in so doing without troubling the Council.

3. The Com. calls attention to warrant #413

for \$57.00 in favor of W.J.Bishop, and reports that they have failed to find where this is authorized. The Com. has evidently overlooked Mr.Bishop's bill for \$67., same date as warrant., which bill is O.K.'d by the Auditing Com. of the Council.

This bill covers Mr.Bishop's salary plus \$2.00 for killing two dogs. I find that two warrants were issued to Mr. Bishop

on this date. Warrant # 412 is for \$10-issued on an order to a local merchant, same to be endorsed by Mr Bishop. Warrant #413--to which the Com. calls attention-- was the balance due Mr Bishop, and was duly authorized.

The Com. calls attention to an apparent difference of \$50.00 between the Recorder's Fines Register and the total receipts noted in the Treasurer's books. I have added up the Treasurer's receipts which I hold, also the totals of the Fines Register for two years, and have submitted the figures to Mr O'Brien. The adding machine shows that during 1914 '15 the Recorder collected \$529.00; the Treasurer's receipts ~~total~~ total \$529.50. The probable explanation is that the Treasurer has ~~debited~~ debited some item to a fund other than the Police Fund.

In the License Register a difference of \$38.10 is noted, the Com. expressing the opinion that some item or items of licenses still due. I fail to find any license still due, and am inclined to the belief that ~~this~~ amount was placed in some fund <sup>and</sup> ~~it~~ was not noted properly. The fact that the Treasurer's totals of monies received from the Recorder not only equals, but exceeds the totals which the Recorder's records ~~show~~ show that he has collected from all sources is satisfactory proof that the City has not suffered any loss.

The Auditing Com. presents two statements----one, the Recorder's Cash account, the other, the Treasurer's record of monies received from the Recorder. The Treasurer's statement shows a total of \$731.36 received from the Recorder in '15. But since the Com. filed its report I have found one item of \$45.00 which is charged to the Recorder but not credited on the Treasurer's statement. The Recorder holds the Treasurer's receipt for this amount. This is a mere oversight on the part of the Treasurer. The Auditing Com. has authorized me to add this item of \$45. to the \$731.36, making a total of \$776.76 received by the Treasurer from the Recorder. As the Recorder's Cash Book shows a total of \$657.76, the Recorder has apparently paid to the Treasurer \$119.40 more than he has collected from all sources. The difference, however, is due to the fact that the Recorder has overlooked charging himself with this amount. The all-important fact is that all monies collected by the Recorder have been duly deposited with the Treasurer, as the Treasurer's

~~books show~~ clearly indicate  
 Respectfully submitted, *W.A. Elkin, Recorder,* <sup>total</sup>