

REPORT OF AUDITOR FOR THE  
YEARS OF 1919 to 1923 INCLUSIVE

Compiled and Reported April 1, 1924.

for the CITY OF LEBANON, OREGON.

EXCHANGE BOARD

11

Lebanon, Oregon, April 1, 1924.

To the Honorable Mayor and  
Common Council of the City  
of Lebanon, Oregon:

Having been duly appointed to audit the books of the Treasurer and the Recorder of the City of Lebanon, I beg to report as follows, having made a complete audit for the year beginning August 1, 1919, and ending Dec. 31, 1919; for the year 1920; for the year 1921; for the year 1922; for the term beginning Jan. 1, 1923 and ending Feb. 22, 1923; and for the term beginning Feb. 23, 1923 and ending Dec. 31, 1923, making 6 separate statements to cover same.

The complete report is appended hereto, and I have tried to cover everything necessary to show the results. The following pages are an outline of the complete report.

In going through the Treasurer's books, I have found a great many errors, especially in entering the amounts in the wrong accounts, and the only conclusion I could arrive at was to take the accounts as they show in his books, and the report is made accordingly. The Recorder's books show more accurately the receipts in the different Bonded and General Funds, and I have a schedule showing the differences and the reconciliations of the two books.

On account of the books not being audited for a term of five years, there are certain things which could have been corrected and the balances carried forward each year corrected, instead of the old errors carried forward year after year. I am surely convinced that the books should be audited perhaps every year, but certainly not let over two years pass without an audit. The books in Albany, I find are audited every two years, which seems to meet requirements there, but believe a yearly audit the best.

Our system of keeping the receipts is a very poor one, and I would recommend that the Accounts Committee be authorized to have installed a more up to date book for the Recorder to use, so as to have the accounts of the City easier to keep and a great deal more satisfactory both to the recorder and the city. We have Seven (7) receipt books for the Treasurer, one for each separate Fund as to Sinking Bond Improvement, making five, and one for each General Fund, two. In my opinion, ONE Receipt book is all that is necessary and will simplify matters a great deal, as there is always danger of getting the funds mixed in the different books, and that happened a good many times during this audit. I suggest that the present receipt books be discarded (that is the ones outside of the General) and only one form be used for all receipts coming in to the Treasurer. The Treasurer has not been giving the Recorder any record of Moneys received from the taxes, and this should be done the same as for any other moneys received so that the Recorder will have his records the same as the Treasurer. The receipts should be numbered, and none of them destroyed, but if one is spoiled, be marked "VOID" thus every receipt will be accounted for and the danger of mistakes lessened.

In checking over, I find that on Aug: 21, 1920, the City borrowed from the First National Bank for General Fund Purposes the amount of \$1000.00 at the same time having on deposit at the two Banks a balance of \$7151.34, and paid \$11.61 unnecessary Interest. I also find that Some Warrants #1834, 1855, 1873, 1874, 1875, 1881, 1886, 1887, 1896, 1897, 1902, 1904, 1906 and 1909, were presented for payment at the Lebanon National bank during July, August and Sept., 1920, endorsed "Not Paid for want of Funds", and drew Interest till June 18, 1921: Also Warrants #1949, 1957, 1976, 1978, 1981, 1987, 1992, 2000, 2001, 2002, 2003, 2006, 2014, 2016, 2018, 2019 were presented for payment during Nov. and Dec, 1920, and Jan. 1921 at the Lebanon National Bank, endorsed "Not paid for want of Funds" and drew Interest till Sept. 26, 1921. During all this time there was on *deposit*

On Feb. 22, 1923, the report shows a balance due Cruson as Treasurer of \$450.77, the same errors being carried forward, which with some additional errors make the difference as shown.

From Feb. 23, 1923 to the end of the year, all the errors that were made were in posting to the wrong fund, so there were no additional errors, and the balance due Cruson is still \$450.77. I would recommend that the same be paid as soon as convenient.

In the term from August 1, 1919 to the present Audit, as of Dec. 31, 1923, I have listed amounts received by Recorder which were not receipted for by the Treasurer, the amount being \$138.17, which amount is due the City. This would not have occurred had the books of the Treasurer and Recorder been compared, and I cannot urge too strongly that this be done every quarter before the reports are made out. Would suggest this matter be turned over to the Accounts committee for adjustment.

In the Statement of Warrants drawn and paid I find a few minor differences as to the amount of the Bill against the City and the Warrant drawn for same, but these are so small as to be almost negligible. The amount of outstanding Warrants at the beginning of the term was as near as we can determine, \$96.00 and at the end of the term, Dec. 31, 1923, General Fund, \$902.03; Dike Fund, \$116.73, a total of \$1018.76, which are all taken up at the present time.

I had great difficulty in making part of this Audit as the Bank Statements and Checks drawn by Treasurer Cruson have been destroyed, and I had to work from almost nothing in some cases. I think everything should be paid by Check, even amounts due the City from the City, as it makes a double Check on all items, both through the Treasurer's books and through the Banks.

I found one coupon on the City of LaGrande that was paid by Treas. Cruson, and while it is only a small amount, believe everything should be checked over before a check is given the Bank for the Coupons they deliver to the Treasurer, and have urged and in-

Report on the Treasurer's Books for the year 1919. General.

Aug. 1,	Received from former Treasurer Green,		\$ 3664.91	
	Received from County Treasurer, Taxes,	\$ 5072.22	8737.13	
	Received by transfer from other funds,	228.00	8965.13	
	Received from City Recorder,	1976.86	10940.99	
Dec. 31,	Paid for Warrants issued,	5484.24	5456.75	
	Paid out for Redemption of Coupons,	258.00	5198.75	
	Transferred to other Funds,	600.00	4598.75	C
	Errors in above.			
Sept. 28,	Payment War. #1604, \$40.30 as 11.17	- 29.13	4569.62	
Dec. 6,	Receipt \$23.20 entered as \$23.60	- .40	4569.22	
Dec. 26,	Error in assition of Warrants,	- .10	4569.12	Bal
	Capitulation of General Fund.			
Dec. 31,	Balance as per Treasurer Crusons Books,		4598.75	
	Balance as per Audit		4569.12	
	Leaving a balande in Cruson's favor		\$ 29.63	
	South Main St. Sinking Fund.			
Aug. 1,	Received from former Treasurer Green,		\$ 454.06	
	Collections for the year per receipts,		151.82	
	Total, (Nothing paid out)		\$ 605.88	Bal
	East Grant St. Sinking Fund.			
Aug. 1,	Received from former Treasurer Green,		\$ 1086.10	
	Collections for the year per receipts,	587.89	1673.99	
	Nothing paid out	-----	\$ 1673.99	Bal.
	Improvement Bond (and other) Interest Fund.			
Aug. 1,	Received from former Treasurer Green,		\$ 73.14	
	Received from Collections per Book,	784.88	858.02	
	Transferred from other Funds,	600.00	1458.02	
	Amount paid Interest and Coupons,	932.44	525.58	
	Amounts transferred to other Funds,	258.00	267.58	C
	Errors in above,			
Nov. 28,	Receipt of \$5.05 entered as \$3.05	\$ 2.00	269.58	Bal
	Capitulation of Interest Fund.			
Dec. 31,	Balance as per Audit,		\$ 269.58	
	Balance as per Cruson's Book,		267.58	
	Leaving a balance against Cruson of		\$ 2.00	←
	Main Street "A" Sinking Fund.			
Aug. 1,	Received from former Treasurer Green,		\$ 1354.37	
	Collections as per Treasurer's Books,	938.60	2292.97	C
	Errors in above,			
Dec. 20,	Collection entered in fund by error	5.94	2287.03	Bal
	Capitulation of Main St. "A"			
Dec. 31,	Balance as shown by Cruson Books,		2292.97	
	Balance as shown by Audit,		2287.03	
	Leaving a balance in Crusons Favor		\$ 5.94	
	Sherman St. "B" Sinking Fund.			
Aug. 1,	Received from former Treasurer Green,	1123.42	1123.42	
	Collections as per Treasurers Books	92.42	1215.84	C
	Nothing paid out,	-----	1215.84	Bal

never less than \$5000.00 and from that up to \$15,000.00. During this time the City paid Interest on these two bunches of Warrants in the amount of \$103.07, which was entirely unnecessary, making a total of interest paid unnecessarily of \$114.68. Had the Treasurer made a Quarterly Report, and the same been compared with the report of the Recorder, this need not have occurred, and I believe the Finance Committee should insist that the Treasurer report quarterly as does the Recorder, and that their reports be reconciled before they are submitted to the Council.

At the end of 1919, the report shows a balance due Treas. Cruson of \$60.64, errors in entry occurring in the General, Interest, Main Street and Grant Street Funds.

At the end of 1920, the report shows a balance due Treas. Cruson of \$1239.44, errors occurring in the General, Interest, Main Street, Sherman Street, Grant Street, and Refunding Bond Sinking Funds, the largest error being the entry of \$1000.00 in the Refunding Bond Sinking Fund, this being entered as received from the Co. Treasurer, when it should have been transferred from the General Fund.

At the end of 1921, the report shows a balance due Treas. Cruson of \$1906.24, the same errors being carried forward, together with an entry in pencil marked "Error" \$602.37 in General Fund.

At the end of 1922, the report shows a balance due Treas. Cruson of only \$302.00, the errors being carried forward as a matter of course, but reduced by the entry in both General and Sinking Funds of a payment of \$1500.00. In 1920 there was also a pencil entry of "Error" 1217.44, payment of Bonds 9 & 10 Sherman Street, \$1000.00 and a payment of Interest out of both General and Interest Funds of \$500.00, Errors in having entered Deposit Slips as well as Receipts of \$494.95 and not entered at all, \$162.50. besides there were numerous other small errors, all of which are listed in the body of the Report. 1920 was the worst year of all as regards Errors.

Treasurer-1919-con.

Grant Street, "C" Sinking Fund.

Aug. 1,	Received from former Treasurer Green, \$	1023.82	\$ 1023.82
	Collections as per Treasurer Book,	287.86	1311.68 C
	Errors in the above.		
Dec. 29,	Oscar Grisham entered in error (E. Grant)	27.07	1284.61 Bal
	Summary of Grant St. Fund.		
Dec. 31,	Balance as show by Treasurers Books,		\$ 1311.68
	Balance as shown by Audit,		1284.61
	Amount due balance in Cruson's favor,		<u>\$ 27.07</u>

Refunding Bond Sinking Fund.

Dec. 31,	Received from Co. Treasurer during Year,	1000.00	1000.00 C
	Paid Out during the year,	--- --	<u>1000.00 Bal</u>

Summary of Balances and Differences.

	Cruson	Audit	for C	against C
General Fund,	\$4598.75	\$4569.12	\$ 29.63	
South Main Street,	605.88	605.88		
East Grant Street,	1673.99	1673.99		
Impr. Bond Interest,	267.58	269.58		2.00
Main St. "A" Sinking	2292.97	2287.03	5.94	
Sherman St. "B" "	1215.84	1215.84		
Grant St. "C" "	1311.68	1284.61	27.07	
Refund. Bond Sinking	1000.00	1000.00		
Totals,	<u>12966.69</u>	<u>12906.05</u>	<u>62.64</u>	<u>2.00</u>
Leaving a balance in Cruson's favor amounting to				\$ 60.64

Treasurer, 1920-forward.

Report on the Treasurer's Books for the year 1920.

	General Fund.	Items	Balances
Jan. 1,	Balance forward per Treasurer's Books,		4598.75
	Received from County Treasurer, Taxes,	18046.52	22645.27
	Received from County Clerk, Road,	3358.56	26003.83
	Received from Collections per Books,	2081.26	28085.09
	Borrowed from First Nat Bank,	1000.00	29085.09
	Deposited by C.H.Witman (Ent. by GWC)	494.95	29580.04
	Transferred from other Funds,	3500.00	33080.04
	Entries made in error and correction,	1648.09	34728.13
	Warrants paid as per Treasurer's Books,	18082.44	16645.69
	coupon paid out of this fund,	15.00	16630.69
	Transferred to other Funds	11852.00	4778.69
	paid out in this and other fund,	1500.00	3278.69 C
	Errors in above.		
July 8,	Payment on Bonds 9&10 Sherman St.	1000.00	4278.69
Jan. 1,	Auditors Difference in Balance for'd	29.63	4249.06
Aug. 8,	Error in addition of Warrants,	.08	4248.98
Sept. 4,	Payment in Interest Fund in error	5500.00	4748.98
	10, Duplicate Deposit slip entered, error	128.50	4620.48
	11, " " " " " " " " " " " "	366.45	4254.03
Oct. 4,	Amount received not entered (Dep. CHW)	162.50	4416.53
	4, Amount received entered twice,	4.60	4411.93
Dec. 13,	Payment in Interest Fund in error	15.00	4426.93
31,	Entry made by G. W. Cruson in error,	1217.44	3209.49 Bal
	Capitulation of General Fund,		
Dec. 31,	Balance as per Treasurer Cruson's books,		3278.69
Dec. 31,	Balance as per Audit,		3209.49
	Leaving a balance in Cruson's Favor		<u>69.20</u>
	South Main St. Sinking Fund.		
Jan. 1,	Balance forward, per Treas. and Audit,		605.88
	Received from Collections,	197.77	803.65 C
	Balance per Treas. and per Audit,		<u>803.65</u>
	East Grant St. Sinking Fund.		
Jan. 1,	Balance forward, per Treas. and Audit,		1673.99
	Received from collections,	1657.57	3331.56 C
Dec. 31,	Balance per Treas and per Audit,		<u>3331.56</u>
	Improvement Bond (and other) Interest Fund.		
Jan. 1,	Balance per Treasurers Books,		267.58
	Collections as per Treas books,	1857.13	2124.71
	Transferred from other accounts,	7052.00	9176.71
	Payments for Coupons, as entered,	8693.98	482.73
	Other Credit Items, as entered,	101.00	381.73 C
	Errors in above account.		
Jan. 1,	Treasurer's error in balance (difference)	2.00	383.73
Feb. 12,	Entry (error) by Treas. Cruson,	101.00	484.73
Sept. 23,	Payment to Bank not entered	45.00	439.73
Oct. 14,	Entered in fund by error,	2.51	437.22
Nov. 16,	Entered in Fund by error,	.33	436.89
Nov. 18,	Entered in Fund by Error,	2.73	434.16
Nov. 26,	Error, 71¢ entered as 91¢	.20	433.96
	Error in footing, P. 125,	.40	433.56



Treasurer, 1920-forward.

	Items	Balances
	Improvement Bond Interest Fund, con.	
Dec. 31,	Balance as per Treasurer's Cruson Books,	381.73
	Balance as per Audit,	<u>433.56</u>
	Making a balance against Cruson of	\$ 51.83
	Main Street "A" Sinking Fund.	
Jan. 1,	Balance forward per Treasurer's Books,	2292.97
	Collections as per Treasurers Books,	2605.81 4898.78
	Transferred from other funds,	5500.00 10398.78
	Paid on Bonds Redeemed,	2000.00 8398.78
	Paid General Fund War. #1740-1743	2000.00 6398.78
	Transferred to other Funds,	4700.00 1698.78
	Transfer of entries to correct funds,	10.08 1688.70 C
	Errors in the above account,	
Jan. 1,	Error in Balance forward,	5.94 1682.76
Dec. 3,	Entry 16.53 entered 16.50	.03 1682.79 Bal
	Capitulation of Main "A" Fund.	
Dec. 31,	Balance as per Treasurer Cruson's Books	1688.70
	Balance as per Audit,	<u>1682.79</u>
	Making a balance in Cruson's Favor	\$ 5.91
	Sherman Street "B" Sinking Fund.	
Jan. 1,	Balance as per Treasurer and Audit,	1215.84
	Receipts as per Treasurer Books,	809.30 2025.14
	Paid Bonds No. 9 and 10,	1000.00 1025.14
	Transferred entries that belong M. St.	93.20 931.94 C
	Errors in the above account.	
Dec. 21,	A. F. Wilson for Devine Est. in General	55.00 876.94 Bal
	Capitulation of Sherman St. Fund.	
Dec. 31,	Balance as per G. W. Cruson's Books	931.94
	Balance as per Audit,	<u>876.94</u>
	Making a balance in Cruson's Favor	\$ 55.00
	Grant St. "C" Sinking Fund.	
Jan. 1,	Balance as per Treasurer Books,	1311.68
	Receipts as per Treasurer's Books,	590.08 1901.76
	Paid Sinking Fund Bonds #6, 7 & 9,	1500.00 401.76 C
	Errors in the above account.	
Jan. 1,	Difference in Treasurer and Audit Bal.	27.07 374.69
20,	F. W. Seeck Interest entered in error,	134.09 240.60 Bal
	Capitulation of Grant St. "C" Fund.	
Dec. 31,	Balance as per G. W. Cruson's Books,	401.76
	Balance as per Audit,	<u>240.60</u>
	Making a balance in Cruson's favor	161.16
	Refunding Bond Sinking Fund.	
Jan. 1,	Balance as per Treasurer and per Audit,	1000.00
	Receipts as per Treasurer Books,	1000.00 2000.00
	Paid Out as per Treasurers Books	1000.00 1000.00 C
	Errors in the above account,	
April 29,	Entry in error as to receipt of cash,	1000.00 0.00 Bal
	Capitulation of Refunding Bond Fund.	
Dec. 31,	Balance as per Treasurer's Books,	1000.00
	Balance as per Audit,	<u>0.00</u>
	Leaving a balance against G.W. Cruson	1000.00

Treasurer--1920--continued--3.

Summary of Balances and Differences

	Cruson	Audit	for Cru.	Against
General Fund,	3278.69	3209.49	69.20	
South Main Street,	803.65	803.65		
East Grant Street,	3331.56	3331.56		
Imp. Bond Interest	381.73	433.56		51.83
Main Street "A"	1688.70	1682.79	5.91	
Sherman Street "B"	931.94	876.94	55.00	
Grant Street "C"	401.76	240.60	161.16	
Ref. Bond Sinking	1000.00	--.00	1000.00	
<b>Totals,</b>	<b>11818.03</b>	<b>10578.59</b>	<b>1291.27</b>	<b>51.83</b>
Leaving a balance in Cruson's favor of				\$ 1239.44

Report on the Treasurer's Books for the year 1921.

	General Fund.	Items	Balances
Jan. 1,	Balance forward per Treasurer's Books,		3277.44
	Error in carrying forward Balance,	1.25	3278.69
	Received from County Treas., Taxes,	19236.12	22514.81
	Received from County Clerk, Road,	1965.47	24480.28
	Received from Collections per Books,	7688.44	32168.72
	Transferred from other Funds,	2000.00	34168.72
	Error Entry made by G.W.Cruson,	602.37	34771.09
	Warrants paid as per Treas. Books,	19588.89	15182.20
	Coupons and Interest paid out of Gen.	5215.86	9966.34
	Transferred to other Funds,	3965.00	6001.34
	Warrant Interest paid a/c No Funds,	103.07	5898.27
	Error correction on Receipts,	500.00	5398.27
	Deduct error in carrying forward,	1.25	5397.02
	Errors in the above account.		
Aug. 3,	Entered amount twice,	2.50	5394.52
5,	Receipt from Ind. Asphalt Pavg. Co (Er)	500.00	4894.52
	Cross Entry for the above,	500.00	5394.52
18,	Payment of \$2.25 entered as \$2.15	.10	5394.42
Sept. 12,	Payment of Sou Pac Co entered twice	99.90	5294.52
12,	Warrant for Payment City Taxes Not Ent.	56.49	5238.03
Dec. 33,	Entry made by G.W.Cruson in error,	602.37	4635.66
	Auditors Difference in Balance for'd	69.20	4566.46
	Error in carrying forward as per above	1.25	4567.71
	Capitulation of General Fund,		
Dec. 31,	Balance as per Treasurer Cruson's Books,		5397.02
	Balance as per Audit,		4567.71
	Leaving a balance in Cruson's favor		<u>829.31</u>
South Main Street Sinking Fund.			
Jan. 1,	Balance forward per Treas. and Audit,		803.65
	Receipts as per Treas. Books,	641.16	1444.81
	Transferred to the proper accounts,	61.84	1382.97
	Balance as per Treas. and Audit,		<u>1382.97</u>
East Grant St. Sinking Fund.			
Jan. 1,	Balance as per Treas. and Audit,		3331.56
	Receipts as per Treas. Books,	370.11	3701.67
	Transferred to General Fund,	2000.00	1701.67
	Balance as per Treas and per Audit,		<u>1701.67</u>
Improvement Bond (and other) Interest Fund.			
Jan. 1,	Balance as per Treasurer's Books,		381.73
	Receipts as per Treasurer's Books,	542.99	924.72
	Transferred from other Funds,	2465.00	3389.72
	Payments for Coupons, etc. as entered,	1102.22	2287.50
	Paid for Express on Coupons,	.76	2286.74
	Errors in the above account,		
Nov. 17,	Error in entry, 5.13 entered 5.14	.01	
17,	Error in entry 5.13 entered 5.14	.01	2286.72
Dec. 21,	Everett & Kyle payment not entered,	6.65	
	Everett & Kyle payment not entered,	3.73	
	Everett & Kyle Payment not entered	3.85	2300.95
	Auditors difference in bal. forward,	51.83	2352.78
	Capitulation of Interest Fund.		
Dec. 31,	Balance as per Treasurer Cruson's Books,		2286.74
	Balance as per Audit,		2352.78
	Making a balance against G.W.Cruson,		<u>66.04</u>

Treasurer--1921--Continued.

	Items.	Balances
Main Street "A" Sinking Fund.		
Jan. 1,	Balance forward as per Treasurer's Books,	1688.70
	Collections as per Treasurer's Books,	1483.95
	Paid Series "A" Bonds #21 & 22,	1000.00
	Transferred to other Funds,	500.00
	Errors in the above Fund.	
Dec. 22,	Everett & Kyle Not entered,	20.71
22,	Everett & Kyle not entered,	21.47
Jan. 1,	Difference between Audit & Cruson Bal.	5.91
	Capitulation of Main St. Fund.	
Dec. 31,	Balance as per G. W. Cruson Books,	1672.65
	Balance as per Audit,	1708.92
	Leaving a balance against G.W.Cruson	<u>36.27</u>
Sherman Street "B" Sinking Fund.		
Jan 1,	Balance as per Treasurer's Books,	931.94
	Collections as per Treasurer's Books,	283.69
	Paid Bond No. 11,	500.00
	Transferred to Grant St. Fund,	245.79
	Paid Bond No. 12,	60.63
	Error in Balance Dif. bet. GWC & Audit	55.00
	Capitulation of Sherman St.	
Dec. 31,	Balance as per G.W.Cruson Books,	409.21
	Balance as per Audit,	354.21
	Leaving a balance in G.W.Cruson favor	<u>55.00</u>
Grant Street "C" Sinking Fund.		
Jan. 1,	Balance forward as per Treasurer Book,	401.76
	Collections as per Treasurer's Books,	146.30
	Transferred from Sherman St. Fund,	245.79
	Paid Bonds No. 8 and 10,	741.84
	Errors in the above account.	
Jan. 1,	Difference in Cruson and Audit balance,	161.16
Dec. 22,	Everett & Kyle amount not entered,	36.92
	Capitulation of Grant St. Fund,	
Dec. 31,	Balance as per G.W.Cruson Books,	52.01
	Balance as per Audit,	od 72.23
	Leaving a balance in Cruson's Favor	<u>124.24</u>
Refunding Bond Sinking Fund.		
Jan. 1,	Balance as per Treasurer's Books,	1000.00
	Received per Treasurer's Books,	2000.00
	Paid Out " " " "	1500.00
1,	Difference between Cruson & Audit	1000.00
	Capitulation of Ref. Bond. Sink. Fnd.	
Dec. 31,	Balance as per Treasurer Cruson Books,	1500.00
	Balance as per Audit,	500.00
	Making a balance in Cruson's favor.	<u>1000.00</u>

Treasurer--1921--con.-3.

Summary of Balances and Differences.

	Cruson.	Audits.	For Cruson	Against.
General Fund,				
General Fund,	5397.02	4567.71	829.31	
South Main Street	1382.97	1382.97		
East Grant Street,	1701.67	1701.67		
Improvement Bond Interest	2286.74	2352.78		66.04
Main Street "A"	1672.65	1708.92		36.27
Sherman St. "B"	409.21	354.21	55.00	
Grant Str. "C"	52.01	od 72.23	124.24	
Refunding Bond S.F.	11500.00	500.00	1000.00	<del>1000.00</del>
Totals,	14402.27	12496.03	2008.55	102.31

Leaving a net balance in Crusons favor 1906.24

Report on Treasurer' Books for the year 1922.

	General Fund.	Items.	Balance
Jan. 1,	Balance forward as per Treasurer,	(5397.02)	5381.98
	Amount received for Taxes, Co. Treas,	19293.25	24675.23
	Transferred from other funds,	1800.00	26475.23
	Collections as per Treasurer's Books,	1481.12	27956.35
	Warrants paid as per Treas. Books,	16245.64	11710.71
	Interest and Coupons paid this fund,	4911.00	6799.71
	Amount transferred to other funds	3800.00	2999.71
	Items entered in error,	1596.62	1403.09 C
	Errors in the above Fund.		
Jan. 1,	Error in Treasurer Balance forward,	15.04	1418.13
	Auditor's Difference in Bal. Ford.,	829.31	588.82
13,	Entered Paid Out belongs in Sink. F.	1500.00	2088.82
May 13,	Error in transfer to Interest Fund,	1800.00	3888.82
26,	Error in transfer from Int. Fund,	1800.00	2088.82
Nov. 17,	South Main Street entered in General	6.62	2082.20
17,	Pencil entry made to correct above,	6.62	2088.82
Dec. 7	Coupon payment entered in error with W.	90.00	2178.82 Bal
	Capitulation of General Fund.		
Dec. 31,	Balance as per Treasurer Cruson,		1403.09
	Balance as per Audit,		2178.82
	Leaving a balance against Cruson		<u>775.73 -</u>
	South Main Street Sinking Fund.		
Jan. 1,	Balance forward per Treas. and Audit		1382.97
	Collections as per Treas. Books,	157.52	1540.49
	Paid out to Interest Fund (ent.er.)	2.72	1537.77 C
	Balance as per Audit,		<u>1537.77 Bal</u>
	East Grant Street Sinking Fund,		
Jan. 1,	Balance forward per Treas. and Audit,		1701.67
	Collections as per Treas. Books,	1515.73	3217.40
	Transferred from other Funds,	2000.00	5217.40
	Error in addition by G.W.C	.80	55218.20 C
	Errors in the above account,		
	Error in addition of column,	.80	5217.40 Bal
	Leaving a balance due Cruson		<u>.80</u>
	Improvement Bond (and other) Interest Fund.		
Jan. 1,	Balance forward as per Treasurer		2286.74
	Collections as per Treasurer Books,	902.00	3188.74
	Transferred back from General Fund,	1800.00	4988.74
	Paid out for Coupons and Interest,	2107.24	2881.50
	Other payments and errors,	1802.05	1079.45 C
	Errors in the above account,		
Jan. 1,	Difference in Balance forward C and A	66.04	1145.49 Bal
	Making a Balance against Cruson		<u>66.04</u>
	Main St. "A" Sinking Fund.		
Jan. 1,	Balance as per Treasurer's Books		1672.65
	Receipts as per Treasurer's Books,	446.83	2119.48
	Payments for Bond # 27, 28 & 29,	1500.00	619.48 C
	Errors in the above account.		
Jan. 1,	Difference between G.W.C. and Audit Bal,	36.27	655.75 Bal
	Leaving a balance against Cruson		<u>36.27</u>

Treasurer--1922--Forward.

Sherman Street "B" Sinking Fund.

Jan. 1,	Balance as per Treasurer's Books		409.21
	Collections as per Treasurer's Books,	142.46	551.67 C
	Errors in the above account.		
Jan. 1,	Difference between Cruson and Audit.	55.00	<u>496.67</u> Bal
	Leaving a balance in Crusons Favor		55.00

Grant Street "C" Sinking Fund.

Jan. 1,	Balance as per Treasurer's Books,		52.01
	Collections as per Treas. Books,	572.21	624.22
	Credited to East Grant St. (er)	19.45	604.77 C
	Errors in the above account,		
Jan. 1,	Difference between Cruson and Audit	124.24	<u>480.53</u> Bal
	Leaving a balance in Crusons favor,		124.24

Refunding Bond Sinking Fund.

Jan. 1,	Balance as per Treasurer's Books,		1500.00
13,	Paid for Bonds No. 14, 15 & 16,	1500.00	---.00 C
	Errors in the above fund,		
Jan. 1,	Difference between Cruson and Audit,	1000.00	<u>od 1000.00</u> Bal
	Leaving a balance in Cruson's favor		1000.00

Summary of Balances and Differences--1922.

General Fund,	Cruson	Auditor	for Cruson	Against
South Main Street,	1403.09	2178.82		775.73
East Grant Street,	1537.77	1537.77		
Imp. Bond Int. Fund,	5218.20	5217.40	.80	
Main Street "A" Fund	1079.45	1145.49		66.04
Sherman Street "B" Fund	619.48	655.75		36.27
Grant Street "C" Fund	551.67	496.67	55.00	
Refunding Bond Sink.Fnd.	604.77	480.53	124.24	
	--.00	1000.00#	1000.00	
Totals, - - - -	<u>11014.43</u>	<u>10712.43</u>	<u>1180.04</u>	<u>878.04</u>
				\$ 302.00
				Leaving a net balance in Crusons favor

# Overdraft.

Report on Treasurer's Books, Jan. 1 to Feb. 22, 1923,  
being the end of G.W. Cruson's incumbency.  
General Fund.

Jan. 1,	Balance forward as per Treasurer's Books, (1403.09)	1492.21	
	Collections as per Treasurer's Ledger,	175.55	1667.76
	Received from County Treasurer,	527.78	2195.54
	Warrants paid as per Ledger,	1027.17	1168.37
	Coupons paid " " "	99.00	1069.37
	Paid Bond No. 18 (second time)	500.00	569.37
	Transferred to Refunding Bond S.F.	1500.00	930.63# C
	Errors in the above Fund.		
Jan. 1,	Error in amount forward 1492.21-1403.09	89.12	1019.75#
	Difference in Balance G.W.C and Audit	775.73	244.02# Bal
	Capitulation of General Fund.		
Dec. 31,	Overdraft as per Treas. Cruson,		930.63
	Overdraft as per Audit,		244.02
	Leaving a balance against Cruson		<u>686.61</u>

South Main Street Sinking Fund.

Jan. 1,	balance forward as per Treasurer,		1537.77
	Receipts and payments, None.	---.00	1537.77 C
	Balance as per Audit,		<u>1537.77</u> Bal

East Grant Street Sinking Fund.

Jan. 1,	Balance forward per Treasurer,	5218.20	5218.20
	Receipts as per Entries,	186.89	5405.09 C
	Errors in above account,		
Jan. 1,	Difference in Balance, G.W.C and Aud.	.80	5404.29 Bal
	Capitulation East Grant,		
Dec. 31,	Balance as per Treas. Cruson,		5405.09
	Balance as per Audit,		5404.29
	Leaving a balance due Cruson,		<u>.80</u>

Improvement Bond (and other) Interest Fund.

Jan. 1,	Balance as per Treasurer's Books, (1079.45)	1156.26	
	Collections as per Treas. Books,	90.94	1247.20
	Paid R.B.I.F. and Coupons,	786.00	461.20 C
	Errors in the above Fund.		
Jan. 1,	Error in bringing balance forward,	76.81	384.39
	Difference in Balance Cruson & Aud.	66.04	450.43 Bal
	Capitulation of Int. Fund.		
Dec. 31,	Balance as per Treas. Cruson,		461.20
	Balance as per Audit,		450.43
	Leaving a balance in Cruson's favor		<u>10.77</u>

Main Street "A" Sinking Fund.

Jan. 1,	Balance forward Per Treasurers Books,		617.65
	Collections as per Treasurer Books	194.37	812.02
	Paid for Bond No. 26	500.00	312.02 C
	Errors in the above account.		
Jan. 1,	Error in Balance forward,	1.83	313.85
	Difference between G.W.C. and Audit Bal	36.27	350.12 Bal
	Leaving a balance against Cruson		<u>38.10</u>



Treasurer-- Jan.-Feb.22, 1923--forward.

Sherman Street "B" Sinking Fund.

Jan. 1,	Balance as per Treasurers Books,		551.67
	collections as per Treas. Books,	257.69	809.36 C
	Errors in the above account.		
Jan. 1,	Difference in balances Cruson & Audit	55.00	<u>754.36</u> Bal
	Leaving Balance in Crusons Favor		55.00

Grant Street "C" Sinking Fund.

Jan. 1,	Balance as per Treasurer Books,		604.77
	Collections per Treasurer Books,	98.17	702.94 C
	Errors in the above Fund.		
Feb. 22,	Error in addition of Column,	.50	703.44 C
	Difference in Cruson and Audit Bal.	124.24	579.20 Bal
	Capitulation of Grant St. "C"		
Feb. 22,	Treasurer Cruson's Balance,		<u>703.44</u>
	Balance per Audit,		<u>579.20</u>
	Leaving balance in Crusons Favor		124.24

Refunding Bond Sinking Fund.

Jan. 1,	Balance as per Crusons Books,		---/00
	Receipts as per Treasurers Books,	1500.00	1500.00
	Paid for Bonds #17, 18 and 19	1500.00	---.00 C
	Errors in the above Fund.		
Jan. 1,	Difference in Treas and Audit Bal.	1000.00	<u>1000.00</u> #
	Leaving a balance in Crusons favor		1000.00

Road Fund. (should be in General).

Jan. 12,	Received from County Clerk,	2746.37	2746.37
	Balance per Audit,		<u>2746.37</u>

Summary of Balances and Differences--2/22/23.

Gen	Cruson	Audit	for Cruson	Against
General Fund,	930.63#	244.02#	+15.33.	(686.61) 701.94
South Main Street,	1537.77	1537.77	.	.
East Grant Street,	5405.09	5404.29	.80-	.
Imp. Bond Int. Fund	461.20	450.43	10.77-	.
Main Street "A"	312.02	350.12	.	38.10 -
Sherman Street "B"	809.36	754.36	55.00-	.
Grant Street "C"	703.44	579.20	124.24	.
Refunding Bond Sinking	---.00	1000.00#	1000.00-	.
Road (General) Fund	2746.37	2746.37	.	.
Totals, - - - - -				724.71
Leaving a net amount due Treasurer Cruson,				466.10
Oct. 14, 1920. Less difference in Deposit and Receipt				<u>15.33</u>
# Overdraft. Making Amount due Treas. Cruson a/c errors				450.77

10578.52  
 1533  
 -----  
 10593.85

Following is the Balances in each Fund for each year as per Treasurer's Books.

	12/31/19	12/31/20	12/31/21	12/31/22	2/22/23
	*	*	*	*	*
General Fund,	4,598.75	3,278.69	5,397.02	1,403.09	930.63 #
South Main Street	605.88	803.65	1,382.97	1,537.77	1,537.77
East Grant Street	1,673.99	3,331.56	1,701.67	5,218.20	5,405.09
Improvement Bond Int.	267.58	381.73	2,286.74	1,079.45	461.20
Main Street "A" Fund	2,292.97	1,688.70	1,672.65	619.48	312.02
Sherman St. "B" Fund	1,215.84	931.94	409.21	551.67	809.36
Grant Street "C" Fund	1,311.68	401.76	520.1	604.77	703.44
Refunding Bond Sink.Fnd.	1,000.00	1,000.00	1,500.00	#	#
Sewer Bond Sinkg. Fund	#	#	#	#	#
Dike & St. Imp. Fund	#	#	#	#	#
Securities owned (City)	#	#	#	#	#
Ref. Bond Int. Fund	#	#	#	#	#
Road Fund (General)	#	#	#	#	2,746.37
		#			11,044.63 #
<b>TOTALS * * * * *</b>	<b>12,966.69 *</b>	<b>11,818.03 *</b>	<b>14,402.27 *</b>	<b>11,014.43 *</b>	<b>11,044.62 *</b>

Following is the balances in each Fund for each year as per the Audit, to Feb. 22, 1923. Also shows the Treasurer's Balances, and the difference each year in his favor.

	12/31/19	12/31/20	12/31/21	12/31/22	2/22/23
	*	*	*	*	#
General Fund,	4,569.12	3,209.49	4,567.71	2,178.82 #	2,440.2 #
South Main Street	605.88	803.65	1,382.97	1,537.77	1,537.77
East Grant Street	1,673.99	3,331.56	1,701.67	5,217.40	5,404.29
Improvement Bond Int.	269.58	433.56	2,352.78	1,145.49	450.43
Main Street "A" Fund	2,287.03	1,682.79	1,708.92	655.75	350.12
Sherman St. "B" Fund	1,215.84	876.94	354.21	496.67	754.36
Grant Street "C" Fund	1,284.61	240.60	72.23 #	480.53	579.20
Refunding Bond Sinking	1,000.00	#	500.00	1,000.00 #	1,000.00 #
Road Fund (General)	#	#	#	#	2,746.37
					#
Total per Auditor,	12,906.05 *	10,578.59 *	12,496.03 *	10,712.43 *	10,578.52 *
Totals per Cruson	12,966.69 *	11,818.03 *	14,402.27 *	11,014.43 *	11,044.62 *
Balance due Cruson each yr.	60.64 S	1,239.44 S	1,906.24 S	302.00 S	466.10 S

1920 Less Amount not entered Gen Fund 15.33  
 Balance due 450.77

Auditor Report on Bert. L. Cotton from Feb. 23 to Dec. 31, 1923.

P. 200. General Fund.

Feb. 23,	Received from Treasurer Cruson,		930.63#
	Transferred from Road Dist. Fund	2746.37	1815.74
	Received from G.W. Cruson (Bond Paid)	500.00	2315.74
	Received from Collections per Ledger	960.53	3276.27
	Received from County Treas., Taxes	21238.57	24514.84
	Received from County Clerk, Road F.	1160.87	25675.71
	Received from Dike Fund for Warrants	3252.43	28928.14
	Received from other Funds per Ledger	2658.30	31586.44
	Paid out of This Fund for Dike War.,	3252.43	28334.01
	Paid Bonds of South Main Street Fund	2318.68	26015.33
	Paid Coupons out of this Fund,	240.62	25774.71
	Transferred to Interest & Sink Fnd.	7140.00	18634.71
	Amount paid out for Warrants,	11789.47	6845.24 Cot

Note. As the former Treasurer was short \$686.61 on this account, the correct Balance should be \$ 7531.85.

P. 62. South Main Street Imp. Bond Sink. Fund.

Feb. 23,	Received from former Treasurer Cruson,		1537.77
	Collections, as per Ledger account,	39.42	1577.19
	Transferred from Sherman St. "B"	841.49	2418.68
April 17,	Paid South Main Bonds 16-24 incl.	918.68	1500.00
May 17,	Paid South Main Bonds 1-14 incl.	1400.00	100.00 Cot

Note. This balance is correct \$100.00

P. 72. Refunding Bond Sinking Fund.

Feb. 23,	Received from former Treasurer Cruson,		---.00
	collections	---.00	---.00
	Paid out	---.00	---.00 Cot

Note. As the former Treasurer was over \$1000.00 in this account, the correct balance should be \$1000.00#

P. 77. Sewer Bond Sinking Fund.

Feb. 23,	Received from Former Treasurer Cruson,		---.00
Dec. 14	Budget Estimate transferred Gen. Fnd	1500.00	1500.00
18,	Purchased Bonds No. 68 and 70 with Int	1025.85	484.15
18,	Transferred from Ref. Bnd. Int. Fnd.	25.85	500.00 Cot

Note. This balance is correct, \$500.00

P. 91. East Grant Street Imp. Bond Sinking Fund.

Feb. 23,	Received from former Treasurer Cruson,		5405.09
	Collections as per Ledger Account,	215.28	5620.37 Cot

Note. As the former Treasurer was over 80¢ in the above account, the correct balance should be \$5619.57

1923--Treasurer B.L.Cotton. Feb. 23-Dec.31--forward.

P. 136. Improvement Bond Interest Fund.

Feb. 23,	Received from former Treasurer Cruson,		461.20	
	Collections as per Ledger account,	243.21	704.41	
	Transferred from Ref. Bond Int. Fund	720.00	1424.41	
	Paid for Coupons as per entries	449.54	974.87	
	Transferred to Gen. Fund for coupons	279.62	695.25	Cot

Note. As the former treasurer was over \$10.77 in this account, the correct balance should be \$ 684.48

P. 161. Main Street "A" Improvement Bond Sinking Fund.

Feb. 23,	Received from former Treasurer Cruson,		312.02	
	Collections as per Ledger account,	765.07	1077.09	
	Transferred from Grant St. "C" Fund	938.31	2015.40	
	Paid Bonds No 30, 31, 32 and 33	2000.00	15.40	
	Error South Main entered in Main,	15.40	---	Cot

Note. As the former Treasurer was short \$38.10 in this account, the correct balance should be \$ 38.10

P. 174. Sherman Street "B" Improvement Bond Sinking Fund.

Feb. 23,	Received from former Treasurer Cruson,		809.36	
	Collections as per Ledger account,	87.30	896.66	
	Transferred to South Main Street Fund	841.49	55.17	Cot

Note. As the former Treasurer was over \$55.00 in this account, the correct balance should be \$ .17

P. 190. Grant Street "C" Improvement Bond Sinking fund.

Feb. 23,	Received from Former Treasurer Cruson,		703.44	
	Collections as per Ledger Account,	477.70	1181.14	
	Transferred to Main Street "A" Fund,	938.31	242.83	Cot

Note. As the former Treasurer was over \$124.24 in this account, the correct balance should be \$ 118.59

P. 234. Dike Fund. (including special Street Improvement).

October 6	Cash for Bonds Sold,	6000.00	6000.00	
	Premium,	180.00	6180.00	
	Accrued Interest,	34.00	6214.00	
	From General Fund, entered in error	52.00	6266.00	
	Warrants paid through General Fund,	3252.43	3013.57	
	Warrants paid through Dike Fund,	523.92	2489.65	Cot

Note. This Balance is Correct. \$2489.65

P. 240. Sewer Bond Interest Fund.

Dec. 14,	Transferred as per Budget from General	3600.00	3600.00	
	Paid Sewer Bond Interest fund Coupons,	3600.00	---	Cot

Note. This balance is Correct, \$---.00

1923--Treas. B.L.Cotton, Feb.23--Dec.31, Forward-3.

P. 244. Refunding Bond Interest Fund.

Dec. 29,	From General Fund account per Budget,	2040.00	2040.00
Jan. 12,	Paid from Improvmtg Bond Int	720.00	1320.00
	Paid interest on Refunding Bonds,	975.00	345.00
Dec. 18,	Interest on Ref. Bonds #68 & 70 (Purch)	25.85	319.15 COT
<u>Note.</u> The above Balance is Correct, \$319.15			

P. 250. Securities owned by the City

Dec. 18,	purchased Bonds No. 68 & 70 from Alex Power		1000.00 Cot
<u>Note.</u> The above Balance is correct, \$1000.00			

P. 300. Lebanon Road Dist. Fund.

Feb. 23,	Received from former Treas. Cruson,		2746.37
Mar. 22,	Transferred to General Fund,	2746.37	---.00 Cot
<u>Note.</u> The above account is Correct, \$---.00			

Summary of Balances and Differences, Dec. 31, 1923.

	Cotton's	Auditor's ((Due GWC)	(Due City)
General Fund,	\$ 6845.24	7531.85	(686.61)
South Main Street,	100.00	100.00	701.94
Refunding Bond Sinking,	---.00	1000.00	1000.00
Sewer Bond Sinking	500.00	500.00	
East Grant Street,	5620.37	5619.57	.80
Improvement Bond Interest	695.25	684.48	10.77
Main Street "A" Improv.	---.00	38.10	38.10
Sherman St. "B" Improv.	55.17	.17	55.00
Grant Street "C" Improv.	242.83	118.59	124.24
Dike (& St. Impr. ) fund	2489.65	2489.65	
Sewer Bond Interest	---.00	---.00	
Refunding Bond Interest	319.15	319.15	
Securities owned by the City	1000.00	1000.00	
Lebanon Road Dist.	---.00	---.00	
<b>T o t a l s, - - - -</b>	<b>\$ 17867.66</b>	<b>17401.56</b>	<b>1190.81 724.71</b>
Leaving a Net amount due Treasurer Cruson of - -			<b>\$ 466.10</b>
Oct. 11, 1920, C. H. Witman deposited for Crusons Credit in the First National Bank, \$114.24 and got receipts for only \$97.91, making an amount due the City amounting to			<b>15.33</b>
Leaving Net amount due G. W. Cruson from City,			<b>\$ 450.77</b>

Comparison of receipts as shown by Treasurer and Recorder, Aug. 1, 1919 to Dec. 31, 1919.

Fund.	Cruson	Witman	Dr. Amt	Cr. Amt.
General,	1945.86	1937.29	881.57	
So. Main	151.82	151.82		
E. Grant	587.89	588.69		.80
Interest	786.88	794.25		7.37
Main "A"	932.26	932.26		
Sherman	92.42	92.42		
Grant "C"	260.79	260.79		
Totals,	4758.32	4757.92	8.57	8.17

Reconciliation: Cruson entered \$21.63 General in Interest  
 " " 10.00 Interest in E. Grant  
 " " 10.80 E. Grant in General  
 Dec. 6, .40¢ Entry in General.

which makes the amounts the same in both accounts.

Comparison of receipts as shown by Treasurer and Recorder for the year 1920.

Fund.	Cruson	Witman	Over	Short.	General
General,	4793.65	3204.08	1589.57		1217.44
South Main	197.77	197.77			Corrected Difference
Ea. Grant,	1657.57	1657.57			
Interest	1856.73	1848.56	8.17		balances when corrected
Main "A"	2605.81	2559.63	46.18		Balances when corrected
Sherman B	716.10	661.10	55.00		Balances when corrected
Grant St "C"	590.08	455.99	134.09		Balances when corrected

Reconciliation: Cruson entered Interest in Grant also, 134.09  
 Cruson entered General in Sherman also, 55.00  
 Cruson entered Interest in General also 5.57  
 Cruson entered Interest in General 2.40  
 Cruson entered Interest 70¢ as 90¢ .20  
 Cruson transferred Main to Grant, 10.08  
 Cruson entered Main in General also 11.04  
 Cruson made error in entry Main St. .03  
 Cruson Main Street entry belongs in '21 25.09  
 Cruson entered General Fund twice, 499.55  
 General Fund receipts not entered, 96.25  
 General Fund, no receipts from G.W.C. 66.25  
 Witman has no entry for receipt, 5.00  
 General, \$22.00 and 10.50 C.H.W. 32.50  
 Witman error in entry General, .02

Totals, 12417.71 10584.70 1833.01

General Fund, Corrected Footings. Cruson, 4459.00  
 Witman, 3241.56

Difference, amounting to \$ 1217.44 which is the amount that Mr. Cruson entered in pencil figures on Dec. 31 as error.

Comparison of receipts as shown by Treasurer and Recorder for the year 1921.

Fund.	Cruson	Witman	Over	Short	
General,	7790.81	7226.44	564.37		corrected, 602.37
South Main,	579.32	575.32	4.00		Bal. when corrected
East Grant	370.11	365.37	4.74		Bal. when corrected
Interest,	542.99	603.46		60.48	Bal. when corrected
Main St. "A"	1482.15	1532.39		50.24	Bal. when corrected
Sherman St. "B"	283.69	283.69			O.K.
Grant St. "C"	146.30	183.22		36.92	Bal. when corrected
Totals,	11195.37	10769.89	573.11	147.63	

Reconciliation:

Cruson entered in South Main instead of Interest,	\$ 12.60
Cruson entered in E. Grant instead of Interest	4.74
Cruson made error in entry of interest	.02
Cruson did not enter in Interest,	26.12
Cruson entered in Main St. instead of Interest,	17.05
Cruson did not enter Main Street,	42.18
Cruson entered in 1920 instead of 1922,	25.09
Cruson not entered in Grant Street,	36.92
Cruson not entered in So. Main,	30.50
Cruson entered twice in General Fund,	102.40
Cruson entered in 1922 instead of 1921,	30.00
Witman entered in General instead of So. Main	21.90
Witman received, not turned over to Cruson, Gen.	88.50

Corrected footings, General Fund. Cruson, 7718.41  
Witman, 7116.04

leaving a difference in the new Totals of 602.37, which is the amount entered by G.W. Cruson as an error under date Dec. 31.

Comparison of receipts as shown by Treasurer and Recorder for the year 1922.

Fund.	Cruson	Witman	Over	Short.	
General,	1474.50	1539.99		65.49	O.K. When corrected
South Main	154.80	148.18	6.62		O.K. when corrected
East Grant	1515.73	1507.94	7.79		O.K. when corrected
Interest,	900.60	886.49	14.21		O.K. when corrected
Main St. "A"	447.03	440.89	5.94		O.K. when corrected
Sherman "B"	142.46	141.49	.97		O.K. when corrected
Grant St. "C"	552.76	558.70		5.94	OK. when corrected
Totals,	5187.88	5223.70	38.73	71.43	

Reconciliation.

Cruson entered South Main in General,	6.62
Cruson entered Grant St. in Main	5.94
Cruson entered Sherman St. in Interest	.97
Cruson entered Interest in E. Grant	7.79
Cruson entered General in Interest	22.87
Witman, General March 31 not turned in	15.00
Witman Receipts 12/1 and 12/8 reported in '23	10.00
Witman Receipts 11/23, 12/12, 12/27 rep. in '23	11.00

These corrections make the accounts for 1922 balance, the correct footing for both funds being \$1503.99



Comparison of Receipts as shown by Treasurer and  
Recorder for the year 1923.

Fund	Cotton	Witman	Over	Short	
General	1136.08	1229.08		93.00	O.K. when corrected
South Main	39.42	39.42			O.K.
East Grant	402.17	373.67	28.50		O.K. when corrected
Interest	334.15	362.65		28.50	O.K. when corrected
Main St. "A"	944.04	944.04			O.K.
Sherman "B"	344.99	344.99			O.K.
Grant St. "C"	575.87	575.87			O.K.
<b>Totals,</b>	<b>3776.72</b>	<b>3869.72</b>	<b>28.50</b>	<b>121.50</b>	

Reconciliation:

Cruson did not enter Receipt Jan. 5,	15.00
Cruson entered Interest in East Grant Fund,	28.50
Cruson entered 1922 receipts in 1923 acct.	21.00
Witman did not turn in 1923 rec. till 1924.	49.00
Witman did not turn in to Treasurer, 1923,	559.00

These corrections make the accounts agree for the 1923 business, the correct footings being \$3755.72.

Below is list of receipts not turned over to Treasurer.

Jan. 5, 1921,	S. P. R. R. Co.,	Electric License	10.00
March 26 "	E. W. Paine,	Fine	3.00
Apr. 25, "	Noble Norene,	Bail money forfeit	10.00
Apr. 26 "	E. L. Bonar,	Dance Permit	1.00
May 22, "	John Miller,	Fine	20.00
May 3, "	A. L. Hickox	License	10.00
May 14, "	F. Eleeson,	License	5.00
May 18, "	H. M. Johnston	Dance Permit	1.00
May 18, "	W. E. Sears,	Dance Permits	3.00
June 6, "	John Wood,	Baby Rack License	4.00
June 14, "	H. M. Johnston	Dance Permit	1.00
June 18, "	Ludtke	Fine	15.00
July 1, "	H. M. Johnston,	Dance Permit	1.00
July 15, "	H. M. Johnston	Dance Permit	1.00
Oct. 15, "	H. M. Johnston	Dance Permit	1.00
Oct. 17, "	Norvall Gott	Fine	2.50
Total for the year 1921,			88.50
March 31, 1922,	Hurley & Orey	License	15.00
Jan. 2, 1923,	J. B. Hope,	License	10.00
Jan. 4, "	Forest Ray	Dance Permit	1.00
Jan. 25, "	Earl Forster	Athletic Exhibition	2.00
Feb. 1, "	LaMonte Gross	Dance Permit	1.00
Feb. 10, "	Ben Bishop	Fine	25.00
March 10, "	A. L. Stevenson	License Auct.	5.00
March 23 "	E. H. Koehler	Dance Permit	1.00
July 7, "B	H. C. Roloff,	Auction License	5.00
Total for the year 1923,			50.00
Total for the period,			153.50
Oct. 11, 1920, C. H. W.	Deposited more than got receipt		15.33
C. H. Witman (1st N.B.)	to the credit of G. W. Cruson		138.17
Leaving a balance due the City from C.H.W.,			

Statement of Differences between Bank Balances and  
Treasurer's Balances each period.

Date.	F.N.B.	L.N.B.	Total	Cruson	Dif.	Dif.
Dec. 31, 1919	8040.12	4514.34	12554.46	12966.69		412.23
Dec. 31, 1920.	7569.91	2832.95	10402.86	11818.03		1415.17
Dec. 31, 1921.	10469.96	2494.85	12964.81	14402.27		1437.46
Dec. 31, 1922,	9080.94	1885.50	10966.44	11014.43		47.99
Feb. 22, 1923,	8779.92	2264.70	11044.62	11044.62		---.00

Statement of Differences between Bank Balances and  
Audit Balances for each period.

Date	Bank Balance.	Audit Bal.	Differences.
Dec. 31, 1919	12554.46	12906.05	351.59
Dec. 31, 1920,	10402.86	10578.59	175.73
Dec. 31, 1921,	12964.81	12496.03	468.78
Dec. 31, 1922,	10966.44	10712.43	254.01
Feb. 22, 1923,	11044.62	10593.75	450.77

Statement of Warrants drawn and paid, Aug. 1, 1919  
to and including

1919.

Aug. 1, Outstanding Warrants \*

1561 #	12.00
1574 #	2.50
1576 #	81.50
<b>Total,</b>	<b>96.00 *</b>

Warrants Issued.

	*		3,029.10 s
1579 #	276.15	1630 #	20.00
1580 #	75.00	1631 #	25.00
1581 #	60.00	1632 #	20.00
1582 #	69.00	1633 #	284.30
1583 #	40.00	1634 #	3.40
1584 #	20.00	1635 #	17.50
1585 #	39.00	1636 #	5.00
1586 #	64.20	1637 #	25.00
1587 #	42.00	1638 #	10.00
1588 #	72.00	1639 #	20.00
1589 #	118.50	1640 #	60.00
1590 #	6.00	1641 #	75.00
1591 #	39.00	1642 #	285.30
1592 #	122.50	1643 #	72.50
1593 #	12.50	1644 #	16.38
1594 #	19.00	1645 #	15.00
1595 #	9.00	1646 #	12.50
1596 #	10.00	1647 #	12.60
1597 #	108.00	1648 #	197.93
1598 #	87.00	1649 #	50.00
1599 #	60.00	1650 #	62.00
1600 #	75.00	1651 #	18.50
1601 #	<u>63.00</u> 63.00	1652 #	66.06
1602 #	20.00	1653 #	75.10
1603 #	284.30	1654 #	192.50
1604 #	40.30	1655 #	95.00
1605 #	169.00	1656 #	12.50
1606 #	323.00	1657 #	17.50
1607 #	39.50	1658 #	37.50
1608 #	43.20	1659 #	24.00
1609 #	95.00	1660 #	77.50
1610 #	6.00	1661 #	10.00
1611 #	21.50	1662 #	285.60
1612 #	44.00	1663 #	20.00
1613 #	27.00	1664 #	75.00
1614 #	12.50	1665 #	60.00
1615 #	18.50	1666 #	31.00
1616 #	45.00	1667 #	25.00
1617 #	12.50	1668 #	32.56
1618 #	46.20	1669 #	29.10
1619 #	25.00	1670 #	7.53
1620 #	50.50	1671 #	20.48
1621 #	56.00	1672 #	28.00
1622 #	10.50		
1623 #	30.50		
1624 #	11.20		
1625 #	12.50		
1626 #	19.00		
1627 #	75.00		
1628 #	60.00		
1629 #	35.00		

5,531.94 \*

63.00

5525.64  
63.00

Total Issued 5588.64.

Aug 1 - Dec 31  
1919 -

Statement of Warrants drawn, 1920.

Jan. 1, Outstanding Warrants.

		*
16.58 #	37.50	
16.59 #	24.00	
16.63 #	20.00	
16.68 #	32.56	
16.69 #	29.10	
16.70 #	7.53	
16.71 #	20.48	
<b>Total,</b>	<b>171.17</b>	<b>*</b>

Warrants Issued by Recorder.

	*		4,561.15 S
16.73 #	3.00	17.21 #	20.00
16.74 #	void	17.22 #	16.20
16.75 #	38.00	17.23 #	141.00
16.76 #	10.00	17.24 #	13.00
16.77 #	80.00	17.25 #	102.00
16.78 #	75.30	17.26 #	1.50
16.79 #	60.00	17.27 #	109.50
16.80 #	23.50	17.28 #	1.00
16.81 #	35.00	17.29 #	35.25
16.82 #	52.20	17.30 #	11.00
16.83 #	285.60	17.31 #	37.85
16.84 #	4.00	17.32 #	3.00
16.85 #	56.00	17.33 #	3.84
16.86 #	1.25	17.34 #	285.60
16.87 #	24.00	17.35 #	35.00
16.88 #	11.00	17.36 #	65.00
16.89 #	500.00	17.37 #	83.50
16.90 #	500.00	17.38 #	30.00
16.91 #	500.00	17.39 #	45.00
16.92 #	108.35	17.40 #	500.00
16.93 #	285.60	17.41 #	500.00
16.94 #	1.25	17.42 #	500.00
16.95 #	18.50	17.43 #	500.00
16.96 #	85.00	17.44 #	31.80
16.97 #	1.00	17.45 #	29.65
16.98 #	83.50	17.46 #	40.00
16.99 #	60.00	17.47 #	230.52
17.00 #	40.00	17.48 #	18.50
17.01 #	35.00	17.49 #	11.25
17.02 #	30.00	17.50 #	1.50
17.03 #	200.00	17.51 #	54.00
17.04 #	14.75	17.52 #	101.50
17.05 #	12.00	17.53 #	83.50
17.06 #	40.00	17.54 #	65.00
17.07 #	14.75	17.55 #	7.00
17.08 #	1.50	17.56 #	30.00
17.09 #	50.00	17.57 #	40.00
17.10 #	61.50	17.58 #	35.00
17.11 #	285.60	17.59 #	20.00
17.12 #	30.00	17.60 #	9.00
17.13 #	20.00	17.61 #	30.00
17.14 #	35.00	17.62 #	68.25
17.15 #	60.00	17.63 #	69.55
17.16 #	83.50	17.64 #	285.60
17.17 #	24.00	17.65 #	4.32
17.18 #	15.00	17.66 #	20.00
17.19 #	600.00	17.67 #	16.00
17.20 #	6.50	17.68 #	8.00

	8,910.33 S
17.69 #	6.00
17.70 #	20.00
17.71 #	146.00
17.72 #	21.00
17.73 #	1.50
17.74 #	34.00
17.75 #	116.00
17.76 #	25.20
17.77 #	11.00
17.78 #	3.00
17.79 #	16.00
17.80 #	83.50
17.81 #	65.00
17.82 #	35.00
17.83 #	30.00
17.84 #	285.60
17.85 #	3.85
17.86 #	20.00
17.87 #	10.00
17.88 #	10.00
17.89 #	12.00
17.90 #	12.00
17.91 #	2.40
17.92 #	52.00
17.93 #	4.80
17.94 #	14.40
17.95 #	14.40
17.96 #	26.40
17.97 #	9.60
17.98 #	102.00
17.99 #	4.80
18.00 #	28.80
18.01 #	56.40
18.02 #	77.60
18.03 #	24.00
18.04 #	19.20
18.05 #	35.60
18.06 #	1.80
18.07 #	26.40
18.08 #	4.80
18.09 #	26.40
18.10 #	14.40
18.11 #	14.00
18.12 #	387.60
18.13 #	152.00
18.14 #	310.05
18.15 #	69.00
18.16 #	33.70
18.17 #	36.50
18.18 #	68.60
18.19 #	2.00
18.20 #	1.50
void 18.21 #	5.18
18.22 #	285.60
18.23 #	47.00
18.24 #	20.00
18.25 #	30.00
18.26 #	35.00
18.27 #	83.50
18.28 #	65.00
18.29 #	6.50
18.30 #	

12,014.17 S

List of Warrants drawn, 1920-con.

12,014.17 s

14,424.27 s

17,748.51 s

18.31 #	1100	18.84 #	2000	19.37 #	1672
18.32 #	2000	18.85 #	525	19.38 #	12500
18.33 #	958	18.86 #	948	19.39 #	3500
18.34 #	240	18.87 #	4790	19.40 #	3000
18.35 #	1525	18.88 #	5920	19.41 #	1000
18.36 #	175	18.89 #	898	19.42 #	27245
18.37 #	957	18.90 #	5505	19.43 #	6500
18.38 #	239	18.91 #	2975	19.44 #	12500
18.39 #	479	18.92 #	2627	19.45 #	14972
18.40 #	1197	18.93 #	1,000.00	19.46 #	1750
18.41 #	958	18.94 #	250	19.47 #	3000
18.42 #	87	18.95 #	4590	19.48 #	2000
18.43 #	959	18.96 #	150	19.49 #	1598
18.44 #	1028	18.97 #	4000	19.50 #	801
18.45 #	780	18.98 #	1500	19.51 #	2270
18.46 #	1438	18.99 #	1312	19.52 #	450
18.47 #	3600	19.00 #	2200	19.53 #	8000
18.48 #	3825	19.01 #	1676	19.54 #	7900
18.49 #	3580	19.02 #	957	19.55 #	3460
18.50 #	4490	19.03 #	958	19.56 #	6500
18.51 #	1112	19.04 #	2710	19.57 #	12500
18.52 #	4110	19.05 #	4492	19.58 #	3225
18.53 #	958	19.06 #	5093	19.59 #	3500
18.54 #	5850	19.07 #	4612	19.60 #	28120
18.55 #	41251	19.08 #	10400	19.61 #	2000
18.56 #	1000	19.09 #	12500	19.62 #	3995
18.57 #	7340	19.10 #	6500	19.63 #	435
18.58 #	900	19.11 #	3500	19.64 #	5883
18.59 #	900	19.12 #	3000	19.65 #	5090
18.60 #	420	19.13 #	52869	19.66 #	1913
18.61 #	420	19.14 #	3393	19.67 #	6000
18.62 #	6815	19.15 #	6450	19.68 #	3705
18.63 #	5850	19.16 #	1916	19.69 #	6500
18.64 #	4330	19.17 #	2874	19.70 #	5750
18.65 #	27537	19.18 #	958	19.71 #	10300
18.66 #	3080	19.19 #	1437	19.72 #	3080
18.67 #	100	19.20 #	958	19.73 #	2766
18.68 #	2480	19.21 #	1797	19.74 #	280
18.69 #	150	19.22 #	3145	19.75 #	1100
18.70 #	100	19.23 #	958	19.76 #	2000
18.71 #	10560	19.24 #	1676	19.77 #	9750
18.72 #	6500	19.25 #	3845	19.78 #	1520
18.73 #	12500	19.26 #	1380	19.79 #	2910
18.74 #	8900	19.27 #	28560	19.80 #	28560
18.75 #	3000	19.28 #	2000	19.81 #	12500
18.76 #	1000	19.29 #	240	19.82 #	6500
18.77 #	2500	19.30 #	479	19.83 #	450
18.78 #	1237	19.31 #	2846	19.84 #	3500
18.79 #	17375	19.32 #	9650	19.85 #	3000
18.80 #	8000	19.33 #	3280	19.86 #	400
18.81 #	24350	19.34 #	4600	19.87 #	4525
18.82 #	720	19.35 #	150	19.88 #	800
18.83 #	50	19.36 #	375	19.89 #	23500

14,424.27 s

17,748.51 s

21,015.26 \*

1989

List of Warrants Issued, etc., for 1921. Recorder.

Jan. 1, Outstanding Warrants.

18.33 #	9.58		2104 #
18.34 #	2.40		3,735.15 S
18.55 #	412.51	20.48 #	12500
18.70 #	1.00	20.49 #	10000
18.73 #	12500	20.50 #	3500
18.74 #	8900	20.51 #	2115
18.75 #	3000	20.52 #	28235
18.81 #	24350	20.53 #	350
18.86 #	9.48	20.54 #	5675
18.87 #	4790	20.55 #	5250
18.96 #	150	20.56 #	9300
18.97 #	4000	20.57 #	1682
19.02 #	9.57	20.58 #	125
19.04 #	2710	20.59 #	950
19.06 #	5093	20.60 #	1865
19.09 #	12500	20.61 #	1110
19.41 #	1000	20.62 #	11050
19.45 #	1750	20.63 #	4320
19.49 #	801	20.64 #	2500
19.57 #	12500	20.65 #	3900
19.76 #	2000	20.66 #	2400
19.78 #	1520	20.67 #	1280
19.81 #	12500	20.68 #	1040
19.87 #	4525	20.69 #	325
		20.70 #	2798
		20.71 #	28560
		20.72 #	28235
		20.73 #	10000
		20.74 #	12720
		20.75 #	12000
		20.76 #	4000
		20.77 #	3500
		20.78 #	49625
		20.79 #	950
		20.80 #	18865
		20.81 #	4550
		20.82 #	2560
		20.83 #	65930
		20.84 #	4800
		20.85 #	2000
		20.86 #	2000
		20.87 #	135
		20.88 #	350
		20.89 #	2000
		20.90 #	12900
		20.91 #	1920
		20.92 #	2025
		20.93 #	1120
		20.94 #	2600
		20.95 #	8050
		20.96 #	16215
		20.97 #	8160
		20.98 #	640
		20.99 #	15375
		21.00 #	320
		21.01 #	7200
		21.02 #	62110
		21.03 #	340
		21.04 #	3500
			4000
			2000

1,590.43 \*

Warrants Issued.

			1,688.43 S
19.90 #	13500	20.19 #	2300
19.91 #	17.25	20.20 #	11750
19.92 #	16.00	20.21 #	37437
19.93 #	76.50	20.22 #	625
19.94 #	2.50	20.23 #	27720
19.95 #	4.20	20.24 #	2675
19.96 #	4900	20.25 #	10000
19.97 #	1900	20.26 #	12500
19.98 #	28560	20.27 #	1350
19.99 #	6500	20.28 #	234
20.00 #	12500	20.29 #	2000
20.01 #	3380	20.30 #	7935
20.02 #	4500	20.31 #	7200
20.03 #	2000	20.32 #	5771
20.04 #	2169	20.33 #	28235
20.05 #	275	20.34 #	4000
20.06 #	31024	20.35 #	3500
20.07 #	870	20.36 #	2000
20.08 #	900	20.37 #	175
20.09 #	8500	20.38 #	250
20.10 #	2480	20.39 #	1800
20.11 #	12500	20.40 #	12250
20.12 #	3905	20.41 #	575
20.13 #	4335	20.42 #	3040
20.14 #	2000	20.43 #	1350
20.15 #	2000	20.44 #	1800
20.16 #	3500	20.45 #	10200
20.17 #	1000	20.46 #	4000
20.18 #	4000	20.47 #	2000

Forward, - - - 3,810.30 S

Warrants Issued by Recorder, 1921, -- Con.

8,810.40 s

13,301.15 s

16,119.87 s

2105 #	4000	2155 #	3500	2205 #	690
2106 #	10000	2156 #	7000	2206 #	8449
2107 #	12500	2157 #	5600	2207 #	1075
2108 #	400	2158 #	250	2208 #	1760
2109 #	1600	2159 #	6410	2209 #	1900
2110 #	800	2160 #	4167	2210 #	10310
2111 #	800	2161 #	150	2211 #	10000
2112 #	610.65	2162 #	2136	2212 #	10000
2113 #	2000	2163 #	225	2213 #	28190
2114 #	28235	2164 #	3500	2214 #	3500
2115 #	150	2165 #	12500	2215 #	2500
2116 #	15975	2166 #	10000	2216 #	4000
2117 #	1600	2167 #	750	2217 #	2000
2118 #	6880	2168 #	750	2218 #	5649
2119 #	1000	2169 #	4314	2219 #	1750
2120 #	2080	2170 #	28070	2220 #	532
2121 #	8400	2171 #	2000	2221 #	140
2122 #	2600	2172 #	2300	2222 #	700
2123 #	9150	2173 #	160	2223 #	860
2124 #	1540	2174 #	160	2224 #	50
2125 #	1500	2175 #	6200	2225 #	1500
2126 #	10500	2176 #	9100	2226 #	2880
2127 #	825	2177 #	18925	2227 #	275
2128 #	7935	2178 #	3040	2228 #	2675
2129 #	28235	2179 #	6080	2229 #	1520
2130 #	10000	2180 #	2720	2230 #	480
2131 #	4000	2181 #	1345	2231 #	480
2132 #	12500	2182 #	485	2232 #	640
2133 #	10000	2183 #	2850	2233 #	640
2134 #	3500	2184 #	1920	2234 #	12010
2135 #	2000	2185 #	1200	2235 #	160
2136 #	11200	2186 #	10330	2236 #	1030
2137 #	300	2187 #	28190	2237 #	600
2138 #	250	2188 #	14027	2238 #	5298
2139 #	12000	2189 #	12500	2239 #	28515
2140 #	42000	2190 #	10000	2240 #	2000
2141 #	220	2191 #	4163	2241 #	4000
2142 #	1160	2192 #	10250	2242 #	10000
2143 #	8500	2193 #	12000	2243 #	10000
2144 #	5520	2194 #	3500	2244 #	4600
2145 #	36225	2195 #	4000	2245 #	1280
2146 #	4560	2196 #	2000	2246 #	1440
2147 #	2100	2197 #	14860	2247 #	1440
2148 #	5850	2198 #	480	2248 #	2400
2149 #	850	2199 #	1080	2249 #	3665
2150 #	12500	2200 #	2850	2250 #	10235
2151 #	10000	2201 #	2195		
2152 #	2000	2202 #	1125		
2153 #	28070	2203 #	140		
2154 #	4000	2204 #	375		

Total. 18,158.05 \*

List of Warrants issued by Recorder, 1922.

Outstanding War. Jan. 1, 1922		*	2,891.00 s		6,327.84 s
18.33 #	9.58	2297 #	35.00	2359 #	215.00
2181 #	13.45	2298 #	20.00	2360 #	36.80
2205 #	6.90	2299 #	13.83	2361 #	55.55
2220 #	5.32	2300 #	40.00	2362 #	53.00
2236 #	10.30	2301 #	40.00	2363 #	5.20
2237 #	6.00	2302 #	10.70	2364 #	35.20
2240 #	20.00	2303 #	90.00	2365 #	38.40
2245 #	12.80	2304 #	283.65	2366 #	13.60
2246 #	14.40	2305 #	18.25	2367 #	41.60
2247 #	14.40	2306 #	3.20	2368 #	36.50
2250 #	102.35	2307 #	85.30	2369 #	10.00
		2308 #	32.80	2370 #	8.00
	215.50 *	2309 #	14.75	2371 #	10.00
		2310 #	98.00	2372 #	110.25
		2311 #	100.00	2373 #	283.65
		2312 #	95.00	2374 #	1.80
		2313 #	20.00	2375 #	15.00
		2314 #	5.10	2376 #	95.00
		2315 #	35.00	2377 #	69.00
		2316 #	40.00	2378 #	25.50
		2317 #	4.25	2379 #	10.00
		2318 #	25.00	2380 #	41.10
		2319 #	10.75	2381 #	45.00
		2320 #	36.75	2382 #	100.00
		2321 #	2.00	2383 #	100.00
		2322 #	39.00	2384 #	25.00
		2323 #	25.00	2385 #	19.20
		2324 #	40.00	2386 #	12.80
		2325 #	20.00	2387 #	20.00
		2326 #	283.65	2388 #	25.60
		2327 #	40.00	2389 #	8.00
		2328 #	35.00	2390 #	6.72
		2329 #	100.00	2391 #	5.00
		2330 #	100.00	2392 #	152.85
		2331 #	5.00	2393 #	11.50
		2332 #	18.40	2394 #	28.80
		2333 #	76.55	2395 #	6.00
		2334 #	15.00	2396 #	15.00
		2335 #	42.00	2397 #	6.80
		2336 #	19.20	2398 #	X
		2337 #	3.20	2399 #	X
		2338 #	12.00	2400 #	8.00
		2339 #	19.50	2401 #	20.00
		2340 #	15.20	2402 #	71
		2341 #	3.00	2403 #	2.15
		2342 #	5.00	2404 #	283.65
		2343 #	25.00	2405 #	20.00
		2344 #	100.30	2406 #	35.00
		2345 #	100.00	2407 #	100.00
		2346 #	20.00	2408 #	100.00
		2347 #	35.00	2409 #	2.25
		2348 #	40.00	2410 #	25.00
		2349 #	20.00	2411 #	40.00
		2350 #	3.10	2412 #	3.00
		2351 #	22.02	2413 #	99.05
		2352 #	283.65	2414 #	29.50
		2353 #	1.65	2415 #	51.00
		2354 #	474.63	2416 #	3.36
		2355 #	32.36	2417 #	6.60
		2356 #	53.70	2418 #	65.00
		2357 #	113.40	2419 #	24.50
		2358 #	36.00	2420 #	30.40

*not issued*

8,881.93 s



Recorder, Warrants Issued, 1922, Com.

8,881.93 s		11,599.07 s		1,463.459 s	
24.21 #	78.50	24.55 #	7.00	24.89 #	98.75
24.22 #	26.96	24.56 #	240.00	24.90 #	13.00
24.23 #	1.20	24.57 #	4.50	24.91 #	100.00
24.24 #	4.85	24.58 #	27.00	24.92 #	100.00
24.25 #	302.50	24.59 #	7.60	24.93 #	20.00
24.26 #	35.00	24.60 #	100.40	24.94 #	35.00
24.27 #	100.00	24.61 #	4.17	24.95 #	20.00
24.28 #	100.00	24.62 #	3.50	24.96 #	25.00
24.29 #	20.00	24.63 #	4.18	24.97 #	42.30
24.30 #	40.00	24.64 #	2.50	24.98 #	280.40
24.31 #	25.00	24.65 #	4.50	24.99 #	15.00
24.32 #	283.65	24.66 #	22.40	25.00 #	12.50
24.33 #	3.75	24.67 #	2.00	25.01 #	12.50
24.34 #	14.35	24.68 #	20.50	25.02 #	15.00
24.35 #	4.50	24.69 #	100.75	25.03 #	12.50
24.36 #	9.60	24.70 #	100.00	25.04 #	15.00
24.37 #	11.00	24.71 #	100.00	25.05 #	7.50
24.38 #	5.60	24.72 #	40.00	25.06 #	20.10
24.39 #	5.60	24.73 #	350.00	25.07 #	25.00
24.40 #	59.50	24.74 #	21.00	25.08 #	7.25
24.41 #	13.75	24.75 #	20.00	25.09 #	10.00
24.42 #	25.00	24.76 #	280.40	25.10 #	93.80
24.43 #	2.25	24.77 #	25.00	25.11 #	280.40
24.44 #	11.65	24.78 #	2.00	25.12 #	85.00
24.45 #	35.00	24.79 #	53.61	25.13 #	38.00
24.46 #	40.00	24.80 #		25.14 #	45.00
24.47 #	20.00	24.81 #	187.23	25.15 #	101.50
24.48 #	100.00	24.82 #	1,505.68	25.16 #	100.00
24.49 #	40.70	24.83 #	17.10	25.17 #	40.00
24.50 #	100.00	24.84 #	8.25	25.18 #	20.00
24.51 #	100.00	24.85 #	38.25	25.19 #	25.00
24.52 #	282.00	24.86 #	7.50		
24.53 #	500.00	24.87 #	24.00		
24.54 #	315.23	24.88 #	19.50		

1922 total, - - - 16,350.09 \*

EXCHANGE BOND

General Fund Warrants, 1923. Recorder.

Outstanding  
Jan. 1, 1923.

\*

2,106.52 s

4,341.93 s

18.83 #	9.58	25.68 #	3.500	26.29 #	4.59
24.65 #	4.50	25.69 #	2.90	26.30 #	4.50
25.07 #	25.00	25.70 #	3.150	26.31 #	6.20
25.08 #	7.25	25.71 #	1.425	26.32 #	6.25
25.09 #	10.00	25.72 #	3.010	26.33 #	20.80
25.10 #	93.80	25.73 #	3.200	26.34 #	6.00
25.15 #	101.50	25.74 #	6.00	26.35 #	172.96
25.17 #	40.00	25.75 #	2.00	26.36 #	8.98
		25.76 #	7.50	26.37 #	75
	291.63 *	25.77 #	1.950	26.38 #	19.86
		25.78 #	6.00	26.39 #	11.46
		25.79 #	12.405	26.40 #	
		25.80 #	27.51	26.41 #	7.57
		25.81 #	3.00	26.42 #	49.50
		25.82 #	5.08	26.43 #	5.00
		25.83 #	23.75	26.44 #	3.64
		25.84 #	1.50	26.45 #	25.00
		25.85 #	17.50	26.46 #	35.00
		25.86 #	12.50	26.47 #	40.00
		25.87 #	17.50	26.48 #	285.90
		25.88 #	15.00	26.49 #	99.69
		25.89 #	17.50	26.50 #	99.69
		25.90 #	15.00	26.51 #	19.5
		25.91 #	17.50	26.52 #	17.00
		25.92 #	25.00	26.53 #	20.91
		25.93 #	25.00	26.54 #	15.0
		25.94 #	40.00	26.55 #	6.00
		25.95 #	100.00	26.56 #	25.00
		25.96 #	100.00	26.57 #	17.50
		25.97 #	35.00	26.58 #	17.50
		25.98 #	28.430	26.59 #	17.50
		25.99 #	6.25	26.60 #	17.50
		26.00 #	75	26.61 #	17.50
		26.01 #	3.00	26.62 #	12.50
		26.02 #	1.24	26.63 #	17.50
		26.03 #	18.00	26.64 #	2.70
		26.04 #	141.36	26.65 #	28.60
		26.05 #	6.00	26.66 #	75
		26.06 #	93.22	26.67 #	108.43
		26.07 #	30.00	26.68 #	16.00
		26.08 #	20.80	26.69 #	4.50
		26.09 #	4.80	26.70 #	4.50
		26.10 #	25.00	26.71 #	4.50
		26.11 #	24.00	26.72 #	4.50
		26.12 #	1.60	26.73 #	4.50
		26.13 #	12.00	26.74 #	4.50
		26.14 #	6.40	26.75 #	4.50
		26.15 #	19.20	26.76 #	4.50
		26.16 #	19.20	26.77 #	4.50
		26.17 #	22.00	26.78 #	4.50
		26.18 #	25.00	26.79 #	4.50
		26.19 #	65.00	26.80 #	4.50
		26.20 #	40.00	26.81 #	4.50
		26.21 #	35.00	26.82 #	4.50
		26.22 #	25.00	26.83 #	4.50
		26.23 #	3.30	26.84 #	9.90
		26.24 #	100.00	26.85 #	8.20
		26.25 #	100.00	26.86 #	99.70
		26.26 #	285.80	26.87 #	99.70
		26.27 #	5.35	26.88 #	2.25
		26.28 #	2.70	26.89 #	6.240

Warrants Issued.

\*

General Fund Warrants, 1923, Recorder, Con.

5,951.26 s		8,044.45 s		11,207.39 s	
2690 #	40.32	2753 #	1.75	2818 #	41.65
2691 #	20.36	2754 #	40.00	2819 #	92.48
2692 #	15.00	2755 #	5.00	2820 #	103.50
2693 #	285.80	2756 #	1.45	2821 #	33.75
2694 #	25.00	2757 #	34.00	2822 #	75
2695 #	25.00	2758 #	17.92 ✓	2823 #	7.00
2696 #	45.98	2773 #	15.00	2824 #	162.72
2697 #	40.00	2774 #	15.00	2825 #	4.60
2698 #	35.00	2775 #	15.00	<i>Arka</i> 2826 #	9.60
2699 #	1.30	2776 #	12.50	<del>2827 #</del>	<del>14.18</del>
2700 #	8.37	2777 #	12.50	<del>2828 #</del>	<del>51.77</del>
2701 #	4.57	2778 #	15.00	<del>2829 #</del>	<del>28.69</del>
2702 #	77.75	2779 #	10.00	<del>2830 #</del>	<del>23.14</del>
2703 #	4.55	2780 #	99.70	<del>2831 #</del>	<del>2.25</del>
2704 #	16.38	2781 #	99.70	<del>2832 #</del>	<del>99.70</del>
2705 #	4.00	2782 #	56.90	<del>2834 #</del>	<del>99.70</del>
2706 #	3.80	2783 #	15.88	<del>2835 #</del>	<del>25.00 ✓</del>
2707 #	55.27	2784 #	27.40	<del>2836 #</del>	<del>286.80 ✓</del>
2708 #	25.00	2785 #	4.00	<del>2837 #</del>	<del>25.00</del>
2709 #	35.00	2786 #	5.46	<del>2838 #</del>	<del>40.00</del>
2710 #	41.16	2787 #	2.00	<del>2839 #</del>	<del>8.50</del>
2711 #	25.00	2788 #	286.80	<del>2840 #</del>	<del>7.55</del>
2712 #	286.80 ✓	2789 #	35.00	<del>2841 #</del>	<del>27.80</del>
2713 #	22.42	2790 #	20.00	<del>2842 #</del>	<del>47.50</del>
2714 #	19.30	2791 #	25.00	<del>2843 #</del>	<del>100.90</del>
2715 #	99.69	2792 #	40.00	<del>2844 #</del>	<del>—</del>
2716 #	99.69	2793 #	133.75	2845 #	35.00
2717 #	14.27	2794 #	240.00	2846 #	1.75
2718 #	1.00	2795 #	25.00	2847 #	15.00
2719 #	2.80	2805 #	43.50	2848 #	13.50
2720 #	2.75	2806 #	19.70	2849 #	14.64
2721 #	24.33	2807 #	1.35	2850 #	40.00
2722 #	52.00	2808 #	2.50	2851 #	26.55
2723 #	40.00	2809 #	600.00	2863 #	17.50
2724 #	25.00	2810 #	600.00	2864 #	12.50
2725 #	20.00	2811 #	286.80	2865 #	20.00
2726 #	35.00	2812 #	45.00	2866 #	15.00
2727 #	99.69	2813 #	25.00	2867 #	2.50
2728 #	99.69	2814 #	3.00	2868 #	20.00
2729 #	2.35	2815 #	99.69	2869 #	20.00
2730 #	25.00	2816 #	99.69	2870 #	15.00
2731 #	286.80	2817 #	25.00	2871 #	20.00
				2872 #	35.00
				2873 #	40.00
				2874 #	99.69
				2875 #	99.69
				2876 #	25.00
				2877 #	286.80

List of Outstanding Warrants General Fund  
Dec. 31, 1923. \*

18.53 #	9.58		
28.29 #	51.77		
28.36 #	25.00		
28.37 #	286.80		
28.46 #	1.75		
28.48 #	13.50		
28.49 #	14.64		
28.64 #	12.50		
28.65 #	20.00		
28.68 #	20.00		
28.69 #	20.00		
28.73 #	40.00		
28.74 #	99.69		
28.77 #	286.80		
			13,427.04 *

Total O.S. \$ 90,203 \*

Aug. 1, 1919,	Warrants Outstanding,	\$ 96.00	
	Warrants Issued, 1919,	<u>5588.64</u>	
	Total,	5684.64	
	Errors,	<u>29.23</u>	
		5655.41	
	Warrants Paid, per Treas.	<u>5484.24</u>	
Dec. 31, 1919,	Balance,	171.17	
Jan. 1, 1920,	Balance,		171.17
	Warrants Issued,		<u>21015.26</u>
	Total,		21186.43
	Amounts paid not ent. as War.,		<u>1513.56</u>
			19672.87
	Warrants paid as per Treas,		<u>18082.44</u>
Dec. 31, 1920,	Warrants Outstanding,		1590.43
Jan. 1, 1921,	Balance Outstanding,	1590.43	
	Warrants Issued, 1921,	<u>18158.05</u>	
	Total,	19748.48	
	City Payt. not ent, and Error	<u>56.49</u>	
		19804.97	
	Error	<u>.58</u>	
		19804.39	
	Warrants paid as per Treas.	<u>19588.89</u>	
Dec. 31, 1921,	Warrants Outstanding,	215.50	
Jan. 1, 1922,	Balance Outstanding,		215.50
	Warrants Issued,		<u>16350.09</u>
	Total,		16565.59
	Errors,		<u>28.32</u>
			16537.27
	Warrants paid per Treasurer,		<u>16245.64</u>
Dec. 31, 1922,	warrants Outstanding,		291.63
Jan. 1, 1923,	Balance Warrants Outstanding,	291.63	
	Warrants Issued,	<u>13427.04</u>	
	Total,	13718.67	
	Errors,	<u>6.00</u>	
		13712.67	
	Warrants paid per Treasurer,	<u>11021.17</u>	(Cruson)
		12691.50	
	Warrants pd.by Cotton,	<u>11789.47</u>	
Dec. 31, 1923,	Warrants Outstanding,	\$ 902.03	

The errors spoken above are mostly in either addition of amounts paid, or in leaving out the entry of some payment, putting interest paid in with the Warrant, or paying a Coupon out of General Fund and not marking it Coupon.

Auditor.

Dike Warrants, Issued on General Warrant Banks,  
Recorder, 1923

	*		1,142.42 s		2,689.39 s
27.32 #	43.89	27.51 #	131.00	28.00 #	51.75
27.33 #	17.54	27.52 #	100.00	28.01 #	21.00
27.34 #	28.71	27.59 #	23.92	28.02 #	19.13
27.35 #	3.20	27.60 #	33.91	28.03 #	29.92
27.36 #	65.83	27.61 #	43.89	28.04 #	325.92
27.37 #	65.00	27.62 #	132.00	28.26 #	2.00
27.38 #	5.00	27.63 #	93.50	28.33 #	500.00
27.39 #	85.50	27.64 #	114.75	28.52 #	4.00
27.40 #	101.50	27.65 #	78.75	28.53 #	33.60
27.41 #	74.50	27.66 #	98.25	28.54 #	6.40
27.42 #	34.50	27.67 #	1.50	28.55 #	20.80
27.43 #	31.50	27.68 #	133.50	28.56 #	6.40
27.44 #	86.00	27.69 #	123.00	28.57 #	33.60
27.45 #	42.00	27.70 #	136.25	28.58 #	36.80
27.46 #	60.00	27.71 #	107.25	28.59 #	26.91
27.47 #	65.25	27.72 #	126.75,	28.60 #	16.73
27.48 #	123.50	27.96 #	15.00	28.61 #	16.73
27.49 #	110.50	27.97 #	12.75	28.61 #	
27.50 #	98.50	27.98 #	23.00	28.61 #	
		27.99 #	18.00		

(56) Total Warrants issued in Dike Fund, 3,841.08 \*

Warrants outstanding, Dec. 31, 1923,  
on Dike Fund,

	*
27.52 #	100.00
28.61 #	16.73

Total Outstanding Warrants, 116.73 \*

Warrants Issued on Dike Fund,	3,841.08
Outstanding Warrants " "	116.73 #

Warrants Paid on Dike Fund, 3,724.35 \*