

Lebanon, Oregon.

February 10, 1925

AUDITOR'S REPORT - BOOKS OF THE CITY OF LEBANON  
FOR THE YEAR 1924

I have carefully checked the books of the City Treasurer and have found the errors listed below. These errors have all been corrected and the correct balances brought forward.

Warrant #2908 entered in General Fund as \$99.67. This should have been \$99.69. Page 206

Warrant #2891 entered in General Fund as \$95.21. This should have been \$95.25. Page 205

Check in payment of Warrants at First National Bank entered as \$288.54. Should be \$282.54. Page 206

Warrant #2913 for .91¢ entered in General Fund. This should have been entered in the Dike Fund account. Page 206

Warrant #2988 for \$3.20 entered in General Fund. Should have been entered in the Dike Fund account. Page 208

Warrant #3051 for \$71.00 not entered. Page 209

Check in payment of Warrants at First National Bank for \$165.29 entered in General Fund as \$165.20. Page 210

Warrant #3145 for \$100 entered in General Fund. Should have been entered in the Dike Fund account. Page 211

Warrant #3130 for \$27.90 entered in General Fund. Should have been entered in the Dike Fund account.

Warrant #3083 for \$10.50 entered in General Fund. Should have been entered in the Dike Fund account.

Warrant #2989 for \$7.20 entered in General Fund. Should have been entered in the Dike Fund account.

Warrant #2990 for \$14.40 entered in General Fund. Should have been entered in the Dike Fund account.

Warrant #2914 for \$5.60 entered in General Fund. Should have been entered in the Dike Fund account. Page 206

Warrant #2967 for \$19.20 entered in General Fund. Should have been entered in the Dike Fund account.

Warrant #3131 for \$197.40 entered in General Fund. Should have been entered in the Dike Fund account.

\$3600.00 transferred out of the General Fund for Sewer Bond Interest Fund but not entered in that account. Page 211 & 240

Check for \$21.00 entered as \$71.00 Page 140

Interest on street assessment, \$1.32 not entered. Page 140

Street assessment of \$22.03 not entered-Page 162

Street assessment of \$5.96 entered in Grant Street account Page 191. Should have been entered in the Main Street account. Pg.162

Error of .61¢ in addition. Page 162

Error of \$10.00 in addition. Page 207

Charge of \$1.46 by Federal Reserve Bank for wiring \$600.00 to National Park Bank not entered.

Entry of \$500.00 in payment of Bond #22 duplicated, being entered in both January and February, 1924. in Refunding Bond Sinking Fund. Page 73.

Entry of \$540.00 in February, 1924 also duplicated. This amount is included in payment of \$845.00 in January, 1924. Page 244

Street assessment for \$13.02 entered as \$10.50. Page 210

Interest on street assessment for \$2.52 entered in Improvement Bond Interest Fund. This should have been entered in the General Fund and is included in the foregoing amount of \$13.02. Page 140

Street assessment for \$57.79 entered on page 92 includes the interest. \$6.19 of this amount belongs in the Improvement Bond Interest Fund, leaving \$51.60 as the correct amount. Page 140

Street assessment for \$36.96 entered in Grant street account (Page 191) should be in Main Street account. Page 162

On January 5th, 1925 \$2,053.20 was deposited in the First National Bank. This was entered in the General Fund as \$2,028.20. This is a difference of \$25.00.

I have carefully checked the books of the City Recorder and find them to be correct, with the exception of an error of \$9.99 in addition in the Dike & Street Improvement account. The Warrants issued against this account are totaled \$338.10 and should be \$328.11.

On May 31, 1924 according to the Recorder's Books a license was issued to A. Hammond for \$5.00 and in error \$10.00 was paid the City Treasurer. The Treasurer's books show \$10.00 received. This would leave the City owing C.H. Witman \$5.00

With this one exception the Recorder's books agree with those of the Treasurer.

Outstanding Warrants December 31, 1924 are as follows-

#3153 -- \$15.00	#3167 -- \$83.75
#3161 -- 287.60	(These 3 were paid January 5, 1925)
<u>Warrant issued in 1920 - \$9.58 still outstanding.</u>	

Warrants issued in 1924 and outstanding in addition to those listed above.	
#3146 - \$47.00	#3157 - \$50.15
#3164 - \$13.90	#3168 - \$25.00

I would recommend the purchase of a new book for the City Treasurer. The present book has been in use for the past eleven years and some of the pages have been thumbed over so many times that many of the figures are illegible. The present book contains 580 pages. It required only 16 pages for the year 1924. At this rate the present book would last 35 years providing it held together that long. Considerable time will be saved in future audits if a smaller book is provided, as it is obvious that searching for 16 pages scattered through a 580 page book greatly hinders the work.



BANK RECONCILIATIONFirst National Bank

January 1, 1924 Balance	\$14,930.66	
Deposited during Year 1924	<u>16,219.55</u>	31,150.21
Checks issued during 1924		<u>27,542.62</u>
January 1, 1925 Balance		\$3,607.59

Lebanon National Bank

January 1, 1924 Balance	\$ 1,682.27	
Deposited during Year 1924	<u>18,230.47</u>	19,912.74
Checks issued during 1924		<u>15,547.92</u>
January 1, 1925 Balance		\$4,364.82

First National Bank Time Deposit  
Securities, Owned by the City

	5,000.00
	1,000.00
	<u>\$13,972.41</u>

Outstanding Check

	1,800.00
	<u>\$12,172.41</u>

Due the City from the City Treasurer

	137.04
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TOTAL BALANCE ON HAND, JANUARY 1, 1925\$12,309.45CITY TREASURER'S BOOKS

Improvement Bond Sinking Fund, S. Main St.		\$24.02
Refunding Bond Sinking Fund,		500.00
Improvement Bond Sinking Fund, E. Grant St.	6.19	
Improvement Bond Sinking Fund, Sherman St.		82.91
Improvement Bond Interest Fund		476.81
Improvement Bond Sinking Fund, Main St.		734.94
Improvement Bond Sinking Fund, Grant St.		161.14
General Fund		3,961.70
Dike & Street Improvement Fund		144.81
Sewer Bond Interest Fund		-0-
Refunding Bond Interest Fund	571.46	
Dike & Street Improvement Bond Interest Fund	150.00	
Sewer Bond Sinking Fund		500.00
Time Deposit Account		5,000.00
Securities Owned by the City		1,000.00
G.W. Cruson, Temporary Account		450.77
	<u>727.65</u>	<u>13,037.10</u>
		<u>727.65</u>
		<u>12,309.45</u>

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