

**REPORT OF AUDIT OF BOOKS OF THE CITY RECORDER
AND THE CITY TREASURER FOR THE YEAR 1931.**

Lebanon, Oregon, May 28, 1932.

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

Gentlemen:

Under orders of the Finance Committee, I beg to submit
the following REPORT:

I have carefully examined the books of the Recorder and
of the Treasurer of the City of Lebanon, checked over all Entries,
Receipts, Checks and other papers, and find that the books have
been kept in a proper manner, and that with the exception of two
small errors, one of 5¢ and one of 6¢, the books agree in each
and every particular. These errors have been corrected, and for the
beginning of the year 1932, the balances in each set of books
agree to the cent.

Following is a detailed report of the conditions:

BANK BALANCES, Dec. 31, 1931:

FIRST NATIONAL BANK:

| | | |
|-----------------------------------|---------------------|-------------|
| Jan. 1, 1931, Balance on Hand, | \$ 7,259.81 | |
| Deposits during the year, | 77,326.23 | |
| Total, | <u>\$ 84,586.04</u> | |
| Checks drawn, #1 to 24 inclusive, | 78,619.43 | |
| Balance on hand Dec. 31, 1931, | | \$ 5,966.61 |

LEBANON NATIONAL BANK:

| | | |
|-------------------------------------|---------------------|--------------------|
| Jan. 1, 1931, Balance on Hand, | \$ 1,556.45 | |
| Deposits during the year, | 11,459.51 | |
| Total, | <u>\$ 13,015.96</u> | |
| Checks drawn, #106 to 115 inclusive | 9,941.69 | |
| Balance on Hand, Dec. 31, 1931, | | \$ 3,074.27 |
| Total Balance Both Banks, | | <u>\$ 9,040.88</u> |

| | |
|--|---------------------|
| Cash Balance on Hand (in Banks) Jan. 1, 1931, | \$ 8,816.26 |
| Cash Received from all sources, 1931, | 88,835.74 |
| Total, Balance and deposited in Banks, | <u>\$ 97,652.00</u> |
| Cash paid out (Checks drawn during year) | 88,611.12 |
| Balance on hand (Deposits in both Banks | <u>\$ 9,040.88</u> |

The Cash received is deposited in one of the two Banks
within a day or two after received, and there is no cash on
hand held by either the City Recorder or the City Treasurer.

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DISTRIBUTION OF CASH RECEIVED, 1931.

General Fund:

| | | |
|------------------------------------|-----------|------------------|
| Licenses, | \$ 884.75 | |
| Fines, | 220.00 | |
| Linn County Road Tax Fund, | 3,108.43 | |
| General Street Fund, (Inc. Road) | 327.51 | |
| Sale of Property, | 48.08 | |
| Auto permits Issued, | 181.00 | |
| Miscellaneous Items, | 175.50 | |
| Borrowed from First National Bank, | 2,000.60 | |
| Total, | | \$ 6,945.27 |
| General Taxes from Linn County, | | 24,190.20 |
| Premium on Refunding Bonds, | | 495.00 |
| Total, | | <u>31,630.47</u> |

BONDED STREETS:

| | | |
|---|-------------------|---------------------|
| Grant Street, | \$ 1,308.03 | |
| Main Street, | 578.98 | |
| Second Street, | 1,594.71 | |
| Other Bonded Streets, | 69.40 | |
| Total Bonded Streets, | | \$ 3,551.12 |
| Street Fund Improvement Bond Interest, | | 862.42 |
| Sale of Refunding Bonds (Sewer) | | 30,000.00 |
| Sale to Individuals, Improvement Bonds, | | 12,500.00 |
| Accrued Interest on same, | 141.73 | 141.73 |
| Certificates of Deposit Cashd, | | 10,000.00 |
| Interest on Certificates of Deposit, | | 150.00 |
| Total Cash Received from all sources, | | <u>\$ 88,835.74</u> |

DISTRIBUTION OF CASH PAID OUT, 1931:

General Fund:

| | |
|---------------------------------------|-----------|
| Mayor & Councilmen Salary, | \$ 480.00 |
| City Recorder's Office, | 1,220.50 |
| City Treasurer's Office | 327.29 |
| City Attorney's Office | 443.60 |
| City Health Officer, | 100.00 |
| Fire Chief Salary, | 300.00 |
| City Engineer's Fees, | 35.00 |
| Police Department, | 2,868.35 |
| City Library Appropriation, | 300.00 |
| Rent of City Hall for 1931, | 300.00 |
| Water for City Fire Hydrants, | 1,164.00 |
| Street Lighting, | 2,352.00 |
| State Industrial Accident Commission, | 279.66 |
| Repair Light Columns | 46.59 |
| Appropriation for Band, | 250.00 |
| Appropriation for Swimming Pool, | 250.00 |
| Streets & Sewers, | 3,109.33 |
| Fire Department, | 1,247.31 |
| Contingent Fund, | 840.68 |
| Borrowed Money and Interest, | 2,009.78 |

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Distribution of Cash Paid Out - Continued:

General Fund:-Con.

| | | |
|--------------------------------|-------------|--------------------|
| Addition to City Building, | \$ 3,612.04 | |
| 1930 Warrant paid in 1931, | 17.50 | |
| Total Paid out General Fund, | | \$21,563.62 |
| Bonds Paid (Including Reissue) | | 64,800.00 |
| Interest on Bonds, | | 2,247.50 |
| Total Paid out All Funds, | | <u>\$88,611.12</u> |

BALANCES IN DIFFERENT FUNDS, December 31, 1931.

| | | |
|---------------------------------------|---------------|-------------|
| General Fund, | \$ 934.33 | |
| Dike & Improvement Bond Sinking Fund | 2,298.53 | |
| Payment Refunding Bonds, | 3,500.00 | |
| Interest Dike & Improvement Bonds, | 180.00 | |
| Refunding Bond Interest, | 425.00 | |
| Grant Street Improvement Bond Fund, | 127.72 | |
| Main Street " " " " | 352.47 | |
| Second Street " " " " | 562.52 | |
| Other Street " " " " | 12.46 | |
| Street Improvement Bond Interest Fund | <u>627.79</u> | |
| Total Balances All Funds, | | \$ 8,040.83 |

Bonds held by the City of Lebanon as Investment.

| | | |
|-------------------------------------|---------------|--------------------|
| #66 Series 1915 Refunding Bonds, | \$ 500.00 | |
| #70 " " " " " | <u>500.00</u> | |
| Total Refunding Bonds, | | \$ 1,000.00 |
| # 7 Series 9/1/26 Improvement Bonds | \$ 500.00 | |
| 8 " " " " " | 500.00 | |
| 9 " " " " " | 500.00 | |
| 10 " " " " " | 500.00 | |
| 11 " " " " " | 500.00 | |
| 12 " " " " " | 500.00 | |
| 13 " " " " " | 500.00 | |
| 14 " " " " " | <u>500.00</u> | |
| Total Improvement Bonds, | | <u>\$ 4,000.00</u> |
| Total Bonds held by City, | | \$ 5,000.00 |

Respectfully Submitted,

G. H. Haude
Auditor.

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