

Lebanon, Oregon
April 17, 1937

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

Gentlemen:

In accordance with your instructions I have made an audit of the books of the Recorder and Treasurer of the City of Lebanon, for the year ended December 31, 1936 and wish to submit herewith my report thereon, accompanied by the following supporting schedules:

Schedule I -- Statement of Receipts and Disbursements
for the year ended December 31, 1936

Schedule II-- Statement of Funds on Hand

Schedule III--Statement of Outstanding Warrants.

During the year 1936 the total receipts from all sources amounted to \$51,105.25. These receipts were checked and found to be all properly accounted for. The amounts received from the County Treasurer and from the County Road Fund were verified by direct correspondence with the County Treasurer and County Clerk respectively. The amounts received in interest and street assessments are evidenced by receipts issued to the person making the payment. These receipts were checked with the lien docket register and also traced to deposit in the bank. These receipts were found to be correct and properly entered with the exception of a few minor clerical errors which were corrected.

The total disbursements during the year were \$ 40,254.20. The vouchers for these expenditures were examined and found to be proper and regular. The authority for the issuance of these vouchers was not checked but it was assumed that proper authorization appears in the minutes of the Council.

As at December 31, 1936 the bonded indebtedness of the City of Lebanon was \$26,000.00 distributed as follows:

<u>Date of Issue</u>	<u>Kind of Bond</u>	<u>Amount Outstanding</u>
1931	Refunding	\$ 18,000.00
1936	Fire Pumper	8,000.00
		<u>26,000.00</u>

Jackson, Oregon
April 17, 1937

To the
Honorable Mayor and City Council,
Jackson, Oregon.

Gentlemen:

In accordance with your instructions I have made an audit of the books of the Recorder and Treasurer of the City of Jackson, for the year ended December 31, 1936 and wish to submit herewith my report thereon, accompanied by the following supporting schedules:

Schedule I -- Statement of Receipts and Disbursements for the year ended December 31, 1936

Schedule II -- Statement of Funds on Hand

Schedule III -- Statement of Outstanding Warrants.

During the year 1936 the total receipts from all sources amounted to \$31,105.25. These receipts were checked and found to be all properly accounted for. The amounts received from the County Treasurer and from the County Road Fund were verified by direct correspondence with the County Treasurer and County Clerk respectively. The amounts received in interest and street assessments are evidenced by receipts issued to the person making the payment. These receipts were checked with the lien docket register and also traced to deposit in the bank. These receipts were found to be correct and properly entered with the exception of a few minor clerical errors which were corrected.

The total disbursements during the year were \$40,254.30. The vouchers for these expenditures were examined and found to be proper and regular. The authority for the issuance of these vouchers was not checked but it was assumed that proper authorization appears in the minutes of the Council.

As at December 31, 1936 the bonded indebtedness of the City of Jackson was \$28,000.00 distributed as follows:

<u>Date of Issue</u>	<u>Kind of Bond</u>	<u>Amount Outstanding</u>
1931	Refunding	\$ 18,000.00
1935	Fire Pumper	8,000.00
		<u>28,000.00</u>

During the past year \$ 10,000.00 of bonds were retired. These were as follows: 1925/26 bond issue \$ 4,000.00; and 1931 issue \$ 6,000.00. These bonds were examined and found to be on hand properly canceled.

Interest paid in 1936 amounted to \$ 1,160.00. Coupons covering these payments were checked and found to be on hand properly canceled.

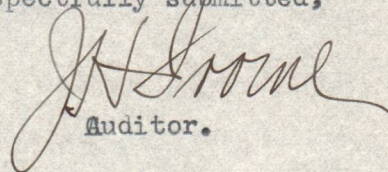
The amount of cash on hand was verified by the depository due reconciliation having been made with the books of account. The distribution of the cash among the various funds is shown in Schedule II of this report.

Unpaid liens against local property as of the date of the audit amounted to \$4,470.29 exclusive of accrued interest as shown by the lien docket register.

No check was made as to the real property owned by the City.

Acknowledgment is made of the courtesies extended to me by the City Recorder and City Treasurer during the progress of this audit.

Respectfully submitted,


Auditor.

During the past year \$10,000.00 of bonds were retired.
These were as follows: 1937 1/2 bond issue \$4,000.00; and
1931 issue \$6,000.00. These bonds were examined and found to
be on hand properly canceled.

Interest paid in 1938 amounted to \$1,150.00. Coupons
covering these payments were checked and found to be on hand
properly canceled.

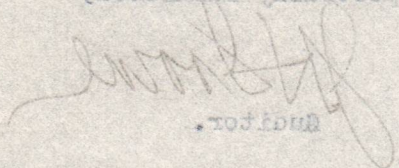
The amount of cash on hand was verified by the depository
and reconciliation having been made with the books of account.
The distribution of the cash among the various funds is shown
in Schedule II of this report.

Unpaid liens against local property as of the date of the
audit amounted to \$2,470.29 exclusive of accrued interest as
shown by the lien docket register.

No check was made as to the real property owned by the
City.

Acknowledgment is made of the courtesies extended to me
by the City Recorder and City Treasurer during the progress
of this audit.

Respectfully submitted,



Auditor.

BATON Rouge
LOUISIANA
STATE ARCHIVES

CITY OF LEBANON

STATEMENT OF RECEIPTS AND DISBURSEMENTS YEAR ENDED DECEMBER 31, 1936

RECEIPTS

Balance of cash as per last audit		\$ 8,656.54
Receipts for year:		
Licenses, Franchises and Fines	1,358.00	
Auto Permits	301.75	
Linn County - Road Fund	3,278.78	
Sale of Property	7,940.59	
Rent	120.00	
Oiling Streets	262.04	
Pin Ball Permits	567.00	
Interest on bank balance	29.21	
Sale of Bonds	8,175.00	
Fines	492.50	
Miscellaneous	670.44	
Street Assessments	3,531.24	
Linn County - Taxes	<u>24,378.70</u>	
		<u>51,105.25</u>
Total cash to be accounted for		<u>59,761.79</u>

DISBURSEMENTS

Mayor and Council	427.50	
City Officers - Recorder, Treas. etc.	1,930.10	
Superintendent of Streets	716.40	
City Library	300.00	
Police Department	2,441.02	
Water and Lights	3,642.60	
Swimming Pool	200.00	
Fire Department	942.57	
Flushing Streets	600.00	
Fire Equipment	7,619.00	
Sewers, Streets, & Bridges	2,558.12	
Band	350.00	
Payments on Pr operty & Taxes	5,585.70	
Miscellaneous	1,464.45	
Payment of Bonds	10,000.00	
Payment of Interest	1,160.00	
State Industrial Accident Comm.	<u>316.74</u>	
		40,254.20
Cash on Hand:		
First National Bank of Lebanon, Oregon		<u>19,507.59</u>
Total as above		<u>59,761.79</u>

Total as above
 First National Bank of Lebanon, Oregon
 Cash on hand:

\$8,751.73
 18,507.88

40,284.20

216.74	State Industrial Accident Comm.
1,180.00	Payment of interest
10,000.00	Payment of Bonds
1,484.45	Miscellaneous
5,885.70	Payments on Property & Taxes
380.00	Bond
8,588.15	Sewers, Streets, & Bridges
7,818.00	Fire Equipment
800.00	Flushing Streets
948.57	Fire Department
200.00	Swimming Pool
3,848.80	Water and Lights
2,441.02	Police Department
200.00	City Library
718.40	Superintendent of Streets
1,930.10	City Officers - Recorder, Treas. etc.
427.50	Mayor and Council

DISBURSEMENTS

Total cash to be accounted for

\$8,751.73
 51,108.28

24,378.70	Lebanon County - Taxes
8,581.34	Street Assessments
870.44	Miscellaneous
482.50	Fines
8,178.00	Sale of Bonds
28.21	Interest on bank balance
587.00	Pin Ball Permits
282.04	Oiling Streets
120.00	Rent
7,940.89	Sale of Property
8,278.78	Lebanon County - Road Fund
301.75	Auto Permits
1,358.00	Licenses, Permits and Fines

\$8,688.54

RECEIPTS

Balance of cash as per last audit
 Receipts for year:

STATEMENT OF RECEIPTS AND DISBURSEMENTS YEAR ENDING DECEMBER 31, 1938

CITY OF LEBANON

CITY OF LEBANON

FUNDS ON HAND

DECEMBER 31, 1936

<u>Fund</u>	<u>Amount</u>
General Fund	\$ 6,190.02
Bonded Street Fund	6,077.57
Payment 1931 Bonds	6,000.00
Payment 1931 bond interest	100.00
Building Fund	1,000.00
Payment Fire Equipment bond interest	140.00
Total Funds	\$ <u>19,507.59</u>

SCHEDULE II

CITY OF LEANON

DECEMBER 31, 1988

FUNDS ON HAND

<u>Amount</u>	<u>Fund</u>
\$ 8,130.03	General Fund
8,077.57	Bonded Street Fund
8,000.00	Payment 1981 Bonds
100.00	Payment 1981 bond interest
1,000.00	Building Fund
140.00	Payment Fire Equipment bond interest
<u>\$ 19,307.60</u>	Total Funds

BATONS

EXRISHIRE LONEN

CITY OF LEBANON

WARRANTS OUTSTANDING

DECEMBER 31, 1936

<u>Name</u>	<u>Number</u>	<u>Amount</u>
Fir Lumber Company	6437	\$ 1.15
Fir Lumber Company	6613	.60
Hallie Cormier	7193	1.00
Emma Newport	7449	2.00
T.W.Munyan	7507	17.50
Lebanon Library	7523	25.00
Lebanon High School Band	7534	350.00
Total Warrants outstanding		\$ <u>397.25</u>

22/34
719/35

SCHEDULE III

RECEIVED
DECEMBER 31 1936
CITY OF LEBANON

CITY OF LEBANON

DECEMBER 31, 1988

WARRANTS OUTSTANDING

Amount	Number	Name
1.18	0437	Mr. Lumber Company
.80	6013	Mr. Lumber Company
1.00	1193	Helene Cormier
3.00	1449	James Newbert
17.50	1607	T.W. Haysen
25.00	1633	Lebanon Library
250.00	1634	Lebanon High School Band
<u>397.38</u>		Total warrants outstanding

SCHEDULE III

BATONS
 BERKSHIRE LINEN
 U.S.A.