

Lebanon Oregon,
October 14, 1939

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 9 months ended September 30, 1939, and wish to submit my report thereon, accompanied by the following supporting schedules:

Schedule I - - Statement of Receipts and Disbursements
for the nine months ended September 30, 1939

Schedule II- - Statement of Outstanding Warrants.

During the year to date the total receipts from all sources amounted to \$ 27,654.01. These receipts were checked and found to be all properly accounted for. The amounts received from the County Treasurer and the County Clerk were verified by direct correspondence. The amounts received in interest and street assessments are evidenced by receipts issued to the person making the payment. These receipts were checked and traced to deposit in the bank and were found to be correct and properly entered.

The total disbursements during the period under review were \$ 31,098.64. The vouchers for these expenditures were examined and found to be proper and regular. These disbursements were not checked against the budget authorizations nor was the authority for their issuance examined but it was assumed that the proper authorizations for these disbursements appears in the minutes of the Council.

During the year to date the sum of \$ 15,536.56 was spent or set aside to be spent for paving projects. This consists of \$ 8,026.53 spent for the construction of sidewalks, \$ 2510.03 for the paving of alleys and \$ 5000.00 set aside as a paving fund. The money for these projects was transferred from the General Fund. Of the above amounts the sum of \$ 1,439.30 has been received on the sidewalk project and \$ 2,233.70 has been received on the alley paving project. Attention should be called to the fact that amounts borrowed from one fund for the benefit of another must be replaced in the original fund before the end of the calendar year.

During the year \$ 6,000.00 of bonds were retired. These were the balance of the 1931 issue of refunding bonds. The bonds retired were examined and found to be on hand properly canceled. As at September 30, 1939 the only indebtedness of the City of Lebanon was the sum of \$ 8000.00 represented by the Fire Equipment bonds issued in 1936.

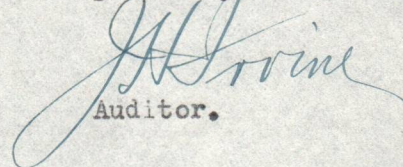
Interest paid to date amountd to \$ 430.00. Coupons covering these payments were checked and found to be on hand properly accounted for and canceled.

The amount of cash on hand as at September 30, 1939 was \$ 14,121.56. This amount does not take into consideration the amounts due the City because of unpaid liens. The amount of cash on hand was verified by the depository, due reconciliation having been made with the books of ~~account~~.

The unpaid liens against local property and the real property owned by the City were not checked.

Acknowledgment is made of the courtesies entended to during the progress of this audit by the various City officials.

Respectfully submitted,


Auditor.

CITY OF LEBANON

STATEMENT OF RECEIPTS AND DISBURSEMENTS 9 MONTHS ENDED SEPTEMBER 30, 1939

RECEIPTS

Balance of Cash as per last audit		\$ 17,566.19
Receipts for period:		
Licenses and Franchises	\$ 1,130.43	
Auto Permits	274.25	
Linn County-Road Fund	2,894.37	
Fines	251.50	
Streets and Sewers	531.77	531.76 - 01
Miscellaneous receipts	821.42	820.58 - 84
Paving Alleys	2,233.70	
Sidewalks Project	1,439.30	7487.30
Old Liens-Principal and Interest	652.88	
City Taxes	17,424.39	
Total Cash to be accounted for		\$ 27,654.01 - 27653.16 <u>45,220.20</u>

DISBURSEMENTS

Mayor and Council	\$ 207.50	
City Officers	1,284.64	
Police Department	1,856.74	
Street Department	3,043.03	
Fire Department	1,532.73	
City Library	334.00	
Accident Insurance	289.45	
Light and Water	2,260.80	
Swimming Pool and Recreation	600.00	
Miscellaneous	1,534.41	
Construction of Sewers	1,188.78	
Paving of Alleys	2,510.03	
Construction of Sidewalks	8,026.53	+ 2500
Payment on Bonds	6,000.00	
Payment of Interest	430.00	
Cash on hand-1st National Bank of Lebanon		\$ 31,098.64 14,121.56
Total as above		<u>45,220.20</u>

175
OSW

7/14/23.31
per this Statement of 175
GHR

CITY OF LEBANON

CHECKS AND WARRANTS OUTSTANDING

DECEMBER 30, 1939

<u>NAME</u>	<u>NUMBER</u>	<u>AMOUNT</u>
Fir Lumber Co.	6437	\$ 1.15
Fir Lumber Co.	6613	.60
Total Warrants outstanding		\$ 1.75

Issued since Sept 13-1939.

Petty Cook	9017	25.00
M. G. Gilson	9018	77.61
J. C. Sott	9019	56.44
W. L. Hubbard	9020	59.66
Mrs. Eugenia Scott	9021	75.50
Ed. Guy	9022	25.99
		<u>320.19</u>

Total of warrants 321.94
 G.H.K.

LEBANON

BERKSHIRE LINEN

U.S.A.