

CITY OF LEBANON
Lebanon, Oregon

AUDIT REPORT
FOR THE PERIOD JULY 1, 1944 TO JUNE 30, 1948

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BOWERS, DAVIS AND HOFFMAN
CERTIFIED PUBLIC ACCOUNTANTS
PIONEER TRUST BUILDING
SALEM, OREGON

September 13, 1948

Honorable Mayor and Councilmen
CITY OF LEBANON
Lebanon, Oregon

Gentlemen:

In accordance with your request, we have made an audit of the financial accounts and records of the CITY OF LEBANON, Oregon for the period July 1, 1944 to June 30, 1948.

Our audit was made in accordance with generally accepted auditing standards applicable in the circumstances, and included tests of the accounting records and other supporting evidence, by methods and to the extent we deemed appropriate. The assessments liens receivable were not confirmed directly with the individual debtors.

The auditors' comments and financial statements contained herein present the financial position of the City at June 30, 1948 and the financial transactions for the period July 1, 1944 to June 30, 1948.

Yours very truly,

Bowers Davis and Hoffman

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AUDITORS' COMMENTS

FINANCIAL CONDITION

Cash in Bank

\$128,408.56

The cash in bank at June 30, 1948 consisted of the following:

Treasurer's Checking Account	\$ 80,341.32
Savings Account - Time Deposit	<u>40,000.00</u>
Total City Accounts	<u>\$120,341.32</u>
Recorder's Checking Account	\$ 206.82
Parking Meter Checking Account	<u>7,860.42</u>
Total Suspense Accounts	<u>\$ 8,067.24</u>
Total Cash in Bank	<u><u>\$128,408.56</u></u>

The cash on deposit was verified by direct correspondence with the depository and was satisfactorily reconciled to the records of the City. The above balance was protected by collateral security amounting to \$76,000.00 and \$5,000.00 F. D. I. C. coverage. The collateral security is inadequate. According to Section 97 - 502, O. C. L. A. the security should not be less than 110% of the amount of the bank balance.

Other Cash and Cash Items

\$ 4,807.72

The other cash and cash items consisted of the following:

In Custody of City Recorder	
City Warrants	\$ 989.95
Bail Moneys	
Cash	48.00
Watches held for Security	174.00
Receivable from City of Lebanon	<u>34.83</u>
Total in Custody of Recorder	<u>\$1,246.78</u>

In Custody of City of Lebanon, Veterans Housing	
In Rent Checking Account	\$3,390.25
In Garbage Checking Account	<u>170.69</u>
Total in Custody of City of Lebanon - Veteran's Housing	<u>\$3,560.94</u>
Total	<u><u>\$4,807.72</u></u>

The above items were inspected and satisfactorily reconciled to the records of the **custodians**. A separate Balance Sheet of the City of Lebanon - Veterans Housing is set forth in EXHIBIT E.

Investment in Property \$14,440.49

The investment in property represents the expenditures of the Highway One Way Street Fund in procuring right of way for new highway construction. In lieu of paying right of way damages the city acquired some property facing the new highway, which we were informed it intends to dispose of in the future and for which we were advised an offer in the amount of \$10,000.00 has been received.

Assessments Receivable \$9,574.58

The above amount was the uncollected balance of assessments receivable at June 30, 1944. The amounts due were not confirmed with the individual debtors. No amount receivable has been set forth herein for city improvements made since June 30, 1944 because of the inadequacy of the records of the City. Under present plans they will be determined at a later date. Taxes Receivable at June 30, 1948 are not set forth herein, due to the inadequacy of the tax record controls by districts in the office of the Linn County Tax Collector.

Conversion Loss Receivable \$1,205.52

During the course of the audit it was determined that there was a cash shortage in the office of the City Recorder. Upon the presentation of certain facts the City Recorder admitted a cash shortage at June 30, 1948 of an estimated amount of \$1,200.00. His resignation followed and was accepted by the City Council as of

August 3, 1948 at 1:00 P.M. At the request of the City Council a detailed audit of the transactions pertaining to his office has not been made. The transactions for the period July 1, 1948 to August 3, 1948 at 1:00 P.M were test checked and no additional shortage was found. A statement of the shortage at June 30, 1948 is set forth in EXHIBIT F.

Due From Other Funds

\$5,792.43

The amount due from other funds at June 30, 1948 consisted of the following loans:

From the Civic Improvements Fund to the General Fund	\$5,142.43
From the Drainage and Reconstruction Fund to the 1941 Series A Bond Interest Fund	<u>650.00</u>
Total	<u>\$5,792.43</u>

Fixed Assets

\$ --

No fixed assets are shown due to the lack of valuations on the records of the City. The fixed assets should be evaluated and entered to the records of the city.

Warrants Payable

\$24,423.25

The outstanding warrants at June 30, 1948 were reconciled to the records of the City and traced to subsequent payment except for a warrant of \$14,000.00 on the Highway One Way Street Fund which is held by the First National Bank of Lebanon as security for a bank loan of \$14,000.00.

Current Surplus

\$119,933.14

Current surplus represents the net unencumbered cash in each fund. An analysis of the changes in current surplus of the various funds during the audit period is shown in Schedule A2.

Fund Balances

\$14,080.48

The fund balances represent the undistributed balances in the custody of the City Recorder and the City of Lebanon - Veteran's Housing. Analyses of these balances are set forth in Schedule A2a and Schedule A2b.

Bonds Payable

\$ --

The City had no bonds payable at June 30, 1948. A summary of the bond transactions is shown in Schedule A1.

GENERAL COMMENTS

Budgets

A comparative statement of estimated and actual receipts is shown in EXHIBIT B.

It was noted that the general road fund was budgeted separately as provided by statute but that in so far as the records of the city were concerned the transactions of the fund were intermingled with those of the general fund.

Beginning available cash balances were budgeted considerably in excess of the actual available cash balances. Errors of this nature generally result in the City having a very poor financial position.

A comparative statement of estimated and actual expenditures is shown in EXHIBIT C.

Many of the budget appropriation accounts were overdrawn in each of the years covered by the audit. Overdrafts in the total expenditures of funds appear to be in violation of the provisions of Section 110 - 1209, O. C. L. A.

The City has made a practice of budgeting two amounts for emergency expenditures. This practice seemingly does not comply with the provisions of Section 110 - 1205, O. C. L. A. The City has also charged various expenditures to

the budgeted amounts for emergency instead of making budget transfers from the amount budgeted for emergency.

A true statement of actual City indebtedness has not been shown in the published budgets.

Budgets of previous years as published for comparison are misleading and have not been true reproductions of the original budgets as finally published.

Insurance and Fidelity Bonds

Insurance policies and fidelity bonds in force at June 30, 1948 are shown in EXHIBIT D.

Accounting System and Records

At the request of the City Council there is being installed an adequate accounting system.

City of Lebanon - Veteran's Housing

EXHIBIT E

The Balance Sheet of the City of Lebanon - Veteran's Housing is set forth in EXHIBIT E.

The City of Lebanon has an agreement with The Federal Public Housing Authority whereby the City is to manage a housing unit consisting of sixty (60) rental units. The City is to receive as revenue the excess of the allowable expenditures of \$897.60 per month over the actual expenditures necessary for maintenance and operation of the housing unit. The records of the housing unit are not kept in the City Hall and the transactions are not reflected on the records of the City other than to the extent of turnovers made to the City. An amount of \$5,000.00 was turned over to the City in the fiscal year 1947-48. The Veteran's Housing Clerk collects the Garbage Service fee from the renters and maintains a separate bank account for moneys received therefor. The account is carried under

the title of Mabel Wells, Trustee. A collection of \$1.25 per rental unit per month is made and a fee of \$1.00 per rental unit per month is turned over to the garbage company. The remaining \$0.25 per rental unit per month is retained by the City of Lebanon - Veteran's Housing as a collection fee.

Cash in Bank

\$15,604.66

The cash in bank at June 30, 1948 consisted of the following:

Rent Account	\$14,699.00
Tenant's Security Deposit Account	674.97
Garbage Fee Account	<u>230.69</u>
Total	<u>\$15,604.66</u>

The cash on deposit was verified by direct correspondence with the depository and was satisfactorily reconciled to the records maintained. The outstanding checks at June 30, 1948 were traced into subsequent payment by the bank. The above balance was protected by \$5,000.00 F. D. I. C. coverage, but the depository reported that it was not protected by any collateral security.

A statement of Actual Receipts, Disbursements and Turnovers for the period of operation December 1946 to June 30, 1948 is set forth in Schedule El.

Rents Receivable

\$75.27

Rents receivable at June 30, 1948 agreed with the individual rent rolls maintained, but were not confirmed with the individual renters.

Liabilities

\$118.10

The liabilities at June 30, 1948 consisted of the following:

Withholding Taxes Payable	\$ 58.10
Due Bills Garbage Service	
June 1948 Collections	<u>60.00</u>
Total	<u>\$118.10</u>

Reserves\$15,561.83

The reserves at June 30, 1948 consisted of the following:

For Payment to the Federal Government	\$11,026.50
For Payment to the City of Lebanon	3,560.94
For Tenants Security Deposit	600.00
For Prepaid Rentals	<u>374.39</u>

Total	<u>\$15,561.83</u>
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The Veterans Housing unit collects all of the rental from the housing units and pays to the Federal Government the excess of actual rent collected over the allowable expenditures. The above amount \$11,026.50 represented the balance due the Federal Government at June 30, 1948.

The Reserve for Payment to the City of Lebanon represented the balance due the City from the excess of allowable expenditures over actual expenditures, in the amount of \$3,390.25 plus the balance due the City from Garbage Collection fees in the amount of \$170.69.

The Reserve for Tenants Security Deposit represented a deposit of \$10.00 per rental unit.

The Reserve for Prepaid Rentals represented the net amount of rents paid in advance at June 30, 1948. This amount was in agreement with the individual rent rolls maintained.

Drivers License Renewal Commission\$351.72

EXHIBIT G of this report is a statement showing amounts paid to George H. Randle by the Secretary of State during the period audited. This amount of \$351.72 has not been turned over to the City Treasurer nor has it been included in the cash shortage. We were informed by employees of the Secretary of State's office that they considered Mr. Randle an employee of the State and had deducted State Withholding tax from his gross salary of \$351.72.

EXHIBIT A

CITY OF LEBANON
Linn County, Oregon

Combined Balance Sheet - All Funds
June 30, 1948

ASSETS	<u>Total</u>	<u>Cash in Bank</u>	
		<u>Treasurer's & Recorder's Account</u>	<u>Savings Account</u>
General Fund	\$ 4,691.89	\$ 4,691.89	\$ --
Building Fund	800.00	--	800.00
Building Sinking Fund	49,152.11	49,152.11	--
Drainage and Reconstruction Sinking Fund	12,709.14	(6,690.86)	19,400.00
Sewage Disposal Sinking Fund	33,755.34	17,305.34	15,800.00
State Tax Street Fund	10,736.45	10,736.45	--
Highway One Way Street Fund	15,398.49	958.00	--
1941 Series A Bond Sinking Fund	9,574.58	--	--
1941 Series A Bond Interest Fund	--	--	--
Fire Equipment Sinking Fund	.49	(3,999.51)	4,000.00
Civic Improvements Fund	10,091.18	4,948.75	--
Lebanon Rural Fire District Fund	<u>3,239.15</u>	<u>3,239.15</u>	<u>--</u>
Total City Funds	\$150,148.82	\$80,341.32	\$40,000.00
Trust and Agency Suspense Funds			
City Recorder	10,519.54	206.82	--
City of Lebanon - Veterans' Housing	<u>3,560.94</u>	<u>--</u>	<u>--</u>
Total	<u>\$164,229.30</u>	<u>\$80,548.14</u>	<u>\$40,000.00</u>

EXHIBIT A

CITY OF LEBANON
Linn County, OregonCombined Balance Sheet - All Funds
June 30, 1948

<u>Parking Meter Account</u>	<u>Other Cash and Cash Items</u>	<u>Investment in Property</u>	<u>Assessments Receivable</u>	<u>Conversion Loss Receivable</u>	<u>Due From Other Funds</u>
\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---
---	---	---	---	---	---
---	---	---	---	---	---
---	---	---	---	---	---
---	---	---	---	---	650.00
---	---	---	---	---	---
---	---	14,440.49	---	---	---
---	---	---	9,574.58	---	---
---	---	---	---	---	---
---	---	---	---	---	---
---	---	---	---	---	5,142.43
---	---	---	---	---	---
\$ ---	\$ ---	\$14,440.49	\$9,574.58	\$ ---	\$5,792.43
7,860.42	1,246.78	---	---	1,205.52	---
---	3,560.94	---	---	---	---
<u>\$7,860.42</u>	<u>\$4,807.72</u>	<u>\$14,440.49</u>	<u>\$9,574.58</u>	<u>\$1,205.52</u>	<u>\$5,792.43</u>

EXHIBIT A
(Continued)

CITY OF LEBANON
Linn County, Oregon
Combined Balance Sheet - All Funds
June 30, 1948

LIABILITIES AND FUND BALANCES	<u>Total</u>
General Fund	\$ 4,691.89
Building Fund	800.00
Building Sinking Fund	49,152.11
Drainage and Reconstruction Sinking Fund	12,709.14
Sewage Disposal Sinking Fund	33,755.34
State Tax Street Fund	10,736.45
Highway One Way Street Fund	15,398.49
1941 Series A Bond Sinking Fund	9,574.58
1941 Series A Bond Interest Fund	--
Fire Equipment Sinking Fund	.49
Civic Improvements Fund	10,091.18
Lebanon Rural Fire District Fund	<u>3,239.15</u>
Total City Funds	\$150,148.82
Trust and Agency Suspense Funds	
City Recorder	10,519.54
City of Lebanon - Veteran's Housing	<u>3,560.94</u>
Total	<u>\$164,229.30</u>

EXHIBIT A
(Continued)

CITY OF LEBANON
Linn County, Oregon
Combined Balance Sheet - All Funds
June 30, 1948

<u>Warrants Payable</u>	<u>Due to Other Funds</u>	<u>Current Surplus (Deficit)</u>	<u>Fund Balances</u>
\$ 7,938.26	\$5,142.43	\$ (8,388.80)	\$ --
--	--	800.00	--
--	--	49,152.11	--
1,086.50	--	11,622.64	--
--	--	33,755.34	--
--	--	10,736.45	--
15,398.49	--	--	--
--	--	9,574.58	--
--	650.00	(650.00)	--
--	--	.49	--
--	--	10,091.18	--
--	--	3,239.15	--
<u>\$24,423.25</u>	<u>\$5,792.43</u>	<u>\$119,933.14</u>	<u>\$ --</u>
--	--	--	10,519.54
--	--	--	3,560.94
<u>\$24,423.25</u>	<u>\$5,792.43</u>	<u>\$119,933.14</u>	<u>\$14,080.48</u>

CITY OF LEBANON
Linn County, Oregon

Summary Statement of Bonded Debt
June 30, 1948

1941 Series A Improve- ment Bonds	Date of Issue	Maturity	Interest Rate	Interest Payable	Amount Issued	Redeemed 6-2-45	Unpaid Balance 6-30-48
19 to 24	6-1-41	6-1-45	1 $\frac{1}{2}$ %	12-1 & 6-1	\$ 3,000.00	\$ 3,000.00	\$ --
25 to 30	6-1-41	6-1-46	1 $\frac{1}{2}$ %	12-1 & 6-1	3,000.00	3,000.00	--
31 to 36	6-1-41	6-1-47	1 $\frac{1}{2}$ %	12-1 & 6-1	3,000.00	3,000.00	--
37 to 42	6-1-41	6-1-48	1 $\frac{1}{2}$ %	12-1 & 6-1	3,000.00	3,000.00	--
43 to 49	6-1-41	6-1-49	1 $\frac{1}{4}$ %	12-1 & 6-1	3,500.00	3,500.00	--
50 to 56	6-1-41	6-1-50	1 $\frac{1}{4}$ %	12-1 & 6-1	3,500.00	3,500.00	--
57 to 63	6-1-41	6-1-51	1 $\frac{1}{4}$ %	12-1 & 6-1	<u>3,500.00</u>	<u>3,500.00</u>	--
Total					<u>\$22,500.00</u>	<u>\$22,500.00</u>	\$ --

C I T Y O F L E B A N O N
Linn County, Oregon

Summary Statement of Changes in Current Surplus - All Funds
July 1, 1944 to June 30, 1948

FUND	Current Surplus 6-30-44	1944-45		1945- Receipts
		Receipts	Expenditures	
General Fund	\$ 7,157.34	\$42,124.03	\$45,491.74	\$50,275.25
Building Fund	899.25	213.37	--	350.00
Building Sinking Fund	--	--	--	8,773.04
Drainage and Reconstruction Sinking Fund	14,835.15	15,340.13	9,677.51	17,546.07
Sewage Disposal Sinking Fund	8,814.02	7,670.07	--	8,773.04
State Tax Street Fund	3,618.54	3,814.45	3,718.19	2,098.99
1941 Series A Bond Sinking Fund	10,148.68	--	--	--
1941 Series A Bond Interest Fund	2,451.81	569.14	311.46	285.11
Fire Equipment Sinking Fund	4,301.53	1,000.00	--	2,000.00
Civic Improvements Fund	--	4,589.92	700.00	7,004.08
Lebanon Rural Fire District Fund	--	--	--	--
Total City Funds	<u>\$52,226.32</u>	<u>\$75,321.11</u>	<u>\$59,898.90</u>	<u>\$97,105.58</u>
Trust and Agency Suspense Funds				
City Recorder (Schedule A-1a)				
City of Lebanon Veterans Housing (Schedule A-1b)				
Total				

CITY OF LEBANON
Linn County, Oregon

Summary Statement of Changes in Current Surplus - All Funds
July 1, 1944 to June 30, 1948

1946-47		1947-48		Net Cash	Current
Expenditures	Receipts	Expenditures	Receipts	Transfers In (Out)	Surplus 6-30-48
\$61,333.50	\$ 52,266.10	\$ 64,539.56	\$ 98,498.01	\$ 91,983.58	\$ 4,638.85
--	--	--	--	-- (662.62)	800.00
--	14,609.75 ✓	7,838.89 ✓	17,394.84 ✓	-- ✓ 16,213.37	49,152.11
583.96	18,419.51 ✓	26,142.36 ✓	16,789.68 ✓	34,904.07 ✓	-- 11,622.64
300.00	9,209.75 ✓	411.54 ✓	-- ✓	-- ✓	-- 33,755.34
4,195.79	5,473.32 ✓	8,024.31 ✓	11,669.44 ✓	-- ✓	-- 10,736.45
--	--	--	--	-- (574.10)	9,574.58
--	150.42 ✓	-- ✓	107.11 ✓	-- ✓ (3,902.13)	(650.00)
--	4,030.70 ✓	11,331.74 ✓	-- ✓	-- ✓	-- .49
--	7,456.58 ✓	360.00 ✓	8,313.97 ✓	-- ✓ (16,213.37)	10,091.18
--	5,000.00 ✓	2,558.52 ✓	6,500.00 ✓	5,702.33 ✓	-- 3,239.15
<u>\$66,413.25</u>	<u>\$116,616.13</u>	<u>\$121,206.92</u>	<u>\$159,273.05</u>	<u>\$132,589.98</u>	<u>\$ (500.00)</u>
					<u>\$119,933.14</u>

10,519.54

3,560.94\$134,013.62

C I T Y O F L E B A N O N
Linn County, Oregon

Statement of City Recorder's Fund Balance
June 30, 1948

Petty Cash		\$	500.00
Cash Bond - W. A. Clendenen			250.00
Bail Moneys			
Deposited in Bank	\$210.00		
Held in Office	<u>234.00</u>		444.00
City Moneys Received and Not Turned over to City Treasurer			
Partial Collection of Fines	\$ 36.00		
July 1947 Taxes			
Amount Received	\$2,043.84		
Turned over to City Treasurer	<u>2,042.84</u>	1.00	
City Fees on 1948 Temporary Automobile Licenses	625.75		
Punch Board Stamp Taxes	<u>405.71</u>		1,068.46
City Warrants Received by City Recorder Not Disbursed by June 30, 1948			
State Withholding Tax	\$119.88		
Federal Withholding Tax	140.75		
Public Employees Retirement	94.03		
Industrial Hospital Association	<u>42.00</u>		396.66
Undistributed Parking Meter Receipts			<u>7,860.42</u>
Total			<u>\$10,519.54</u>

C I T Y O F L E B A N O N
Linn County, Oregon

Statement of City of Lebanon - Veteran's Housing Fund Balance
June 30, 1948

RECEIPTS

Gross Expenditures Allowable		
December 1946 to June 30, 1947	\$ 6,283.20	
July 1, 1947 to June 30, 1948	<u>10,771.20</u>	\$17,054.40
Renters Security Deposits Forfeited		
December 1946 to June 30, 1947	\$ 20.00	
July 1, 1947 to June 30, 1948	<u>54.97</u>	74.97
Garbage Collection Fees		<u>252.00</u>
Total Receipts		<u>\$17,381.37</u>

EXPENDITURES AND TURNOVERS

Expenditures From Rent Account		
December 1946 to June 30, 1947	\$ 2,814.51	
July 1, 1947 to June 30, 1948	<u>5,924.61</u>	\$ 8,739.12
Expenditures From Garbage Fees		81.31
Turned over to the City of Lebanon		<u>5,000.00</u>
Total Expenditures and Turnovers		<u>\$13,820.43</u>
Fund Balance June 30, 1948		<u>\$ 3,560.94</u>

EXHIBIT B

CITY OF LEBANON
Linn County, Oregon

Comparative Statement of Estimated and Actual Receipts
GENERAL FUND
July 1, 1944 to June 30, 1945 and July 1, 1945 to June 30, 1946

	1944-45		
	Estimated Receipts	Actual Receipts	Actual Over (Under) Estimates
Liquor License and Tax	\$ 1,500.00	\$ 1,979.21	\$ 479.21
Business Licenses	600.00	875.00	275.00
Inspection Fees	50.00	105.00	55.00
Refund Gas Tax	200.00	131.00	(69.00)
Rental on Sale of Property	516.00	436.00	(80.00)
Automobile Permits	300.00	394.50	94.50
Franchises	1,750.00	2,013.00	263.00
Fines	2,300.00	1,877.50	(422.50)
General Sewers	--	--	--
General Walks	--	--	--
General Interest	500.00	217.13	(282.87)
Bond Interest	--	289.40	289.40
Miscellaneous	650.00	277.10	(372.90)
Street Oiling	--	--	--
Street Graveling	--	17.50	17.50
1942 Not Bonded Walks	2,000.00	685.81	(1,314.19)
1942 Not Bonded Paving	--	736.81	736.81
1942 Not Bonded Sewers	--	--	--
Later Not Bonded Improvements	--	462.85	462.85
Other Not Bonded Improvements	--	68.36	68.36
Taxes - Current Year (1)	21,544.00	17,754.74	(3,789.26)
Taxes - Prior Years	1,000.00	2,710.98	1,710.98
Road Fund	3,000.00	5,315.07	2,315.07
Federal Public Housing	--	777.07	777.07
Bank Loans	--	5,000.00	5,000.00
Total Receipts	\$35,910.00	\$42,124.03	\$6,214.03
Transfers From Other Funds			
Building Fund	--	--	--
Series A Bond Fund	--	--	--
Series A Bond Interest Fund	--	--	--
Beginning Available Cash Balance	6,900.00	7,157.34	257.34
Total Receipts and Beginning Cash Balance	\$42,810.00	\$49,281.37	\$6,471.37
(1) Total Current Taxes Received		\$41,764.94	
Collected for and Transferred to Other Funds		24,010.20	
General Fund - Current Taxes		\$17,754.74	

CITY OF LEBANON
Linn County, Oregon

Comparative Statement of Estimated and Actual Receipts
GENERAL FUND
July 1, 1944 to June 30, 1945 and July 1, 1945 to June 30, 1946

1945-46		
Estimated Receipts	Actual Receipts	Actual Over (Under) Estimates
\$ 2,000.00	\$ 2,192.54	\$ 192.54
600.00	824.00	224.00
75.00	212.00	137.00
200.00	217.95	17.95
600.00	675.00	75.00
350.00	185.00	(165.00)
1,750.00	2,224.40	474.40
2,000.00	4,911.00	2,911.00
250.00	--	(250.00)
100.00	--	(100.00)
300.00	164.58	(135.42)
--	--	--
1,000.00	606.27	(393.73)
--)	1,546.52)	
1,500.00)	230.42)	276.94
1,000.00	1,062.63	62.63
--	1,669.10	1,669.10
500.00	--	(500.00)
--	2,373.64	2,373.64
--	--	--
24,144.00	12,420.88	(11,723.12)
1,500.00	2,263.09	763.09
4,500.00	5,280.72	780.72
--	1,215.51	1,215.51
--	10,000.00	10,000.00
\$42,369.00	\$50,275.25	\$ 7,906.25
--	662.62	662.62
--	1,525.87	1,525.87
--	994.60	994.60
6,275.00	3,789.63	(2,485.37)
\$48,644.00	\$57,247.97	\$ 8,603.97
	\$49,513.03	
	37,092.15	
	\$12,420.88	

EXHIBIT B
(Continued)

CITY OF LEBANON

Linn County, Oregon

Comparative Statement of Estimated and

Actual Receipts - GENERAL FUND

July 1, 1946 to June 30, 1947 and July 1, 1947 to June 30, 1948

	1946-47		Actual
	Estimated Receipts	Actual Receipts	Over (Under) Estimates
Liquor License and Tax	\$ 2,500.00	\$ 1,698.43	\$ (801.57)
Business Licenses	900.00	902.00	2.00
Inspection fees	300.00	279.00	(21.00)
Refund Gas Tax	275.00	128.00	(147.00)
Rental and Sale of Property	750.00	571.00	(179.00)
Automobile Permits	400.00	411.00	11.00
Franchises	2,250.00	2,576.64	326.64
Fines and Bail Forfeits	4,500.00	7,790.60	3,290.60
General Interest	300.00	97.33	(202.67)
1942 Not Bonded Walks	750.00)	236.39)	
1942 Not Bonded Paving)	90.57)	(423.04)
1945 Not Bonded Sewers	3,000.00)	2,117.27)	
1946 Not Bonded Sewers)	3,986.15)	3,103.42
Streets and Alleys - Previous Years	300.00	--	(300.00)
Street Oiling and Graveling	1,000.00	769.06	(230.94)
Other Street Improvements	2,000.00	--	(2,000.00)
Federal Public Housing	1,000.00	1,145.02	145.02
Rent - Veteran's Housing	--	--	--
Parking Meters	--	--	--
Miscellaneous	1,000.00	728.67	(271.33)
Taxes - Current (1)	25,484.40	20,169.85	(5,314.55)
Taxes - Prior Years	3,000.00	3,131.65	131.65
Road Fund	4,440.60	5,437.47	996.87
City Engineer - Collection	2,400.00	--	(2,400.00)
Total Receipts	\$56,550.00	\$52,266.10	\$ (4,283.90)
Transfers from Other Funds			
Series A Bond Fund	--	979.23	979.23
Series A Interest Fund	--	150.42	150.42
Beginning Available Cash Balance	6,500.00	(4,085.53)	(10,585.53)
Total Receipts and Beginning Cash Balance	\$63,050.00	\$49,310.22	\$ (13,739.78)
(1) Total Current Taxes Received		\$61,039.56	
Collected for and Transferred to Other Funds		40,869.71	
General Fund Current Taxes		\$20,169.58	

EXHIBIT B
(Continued)

CITY OF LEBANON
Linn County, Oregon
Comparative Statement of Estimated and
Actual Receipts - GENERAL FUND
July 1, 1946 to June 30, 1947 and July 1, 1947 to June 30, 1948

<u>1947-48</u>		
<u>Estimated</u> <u>Receipts</u>	<u>Actual</u> <u>Receipts</u>	<u>Actual</u> <u>Over (Under)</u> <u>Estimates</u>
\$ 1,500.00	\$ 1,562.27	\$ 62.27
9,500.00	1,249.50	(8,250.50)
350.00	205.00	(145.00)
300.00	497.75	197.75
900.00	310.00	(590.00)
600.00	707.50	107.50
2,500.00	3,739.25	1,239.25
7,500.00	12,399.45	4,899.45
500.00	53.83	(446.17)
940.00)	285.17)	
)	89.70)	(565.13)
1,200.00)	358.36)	
)	7,955.52)	7,113.88
2,500.00	--	(2,500.00)
450.00	924.15	474.15
--	1,737.95	1,737.95
1,150.00	1,048.57	(101.43)
--	5,000.00	5,000.00
13,000.00	8,611.75	(4,388.25)
2,000.00	2,782.32	782.32
26,970.00	38,553.73	11,583.73
3,500.00	4,778.21	1,278.21
4,500.00	5,648.03	1,148.03
--	--	--
\$79,860.00	\$98,498.01	\$18,638.01
--	719.00	719.00
--	107.11	107.11
<u>4,800.00</u>	<u>(15,229.34)</u>	<u>(20,029.34)</u>
<u>\$84,660.00</u>	<u>\$84,094.78</u>	<u>\$ (565.22)</u>
	\$63,738.25	
	<u>25,184.52</u>	
	<u>\$38,553.73</u>	

EXHIBIT C

CITY OF LEBANON
Linn County, Oregon

Comparative Statement of Budget Appropriations and Actual Expenditures
GENERAL FUND
July 1, 1944 to June 30, 1945 and July 1, 1945 to June 30, 1946

GENERAL GOVERNMENT	Budget Appropriations	Actual Expenditures	1944-45 Actual Expenditures (Over) Under Appropriations
Recorder's Office			
Salary	\$2,400.00	\$2,429.35	\$(29.35)
Expense	100.00	83.09	16.91
Treasurer's Office			
Salary	420.00	420.00	--
Expense	35.00	98.75	(63.75)
Attorney			
Salary	720.00	720.00	--
Expense	150.00	124.00	26.00
Mayor and Council	910.00	875.00	35.00
Audit	--	--	--
Elections and Advertising	75.00	--	75.00
 PUBLIC SAFETY			
Police Department			
City Marshal	2,400.00	2,418.71	(18.71)
Night Police	2,340.00	2,490.77	(150.77)
Number Three Police	2,280.00	2,482.73	(202.73)
Number Four Police	2,280.00	2,187.72	92.28
Special and Extra Police	500.00	555.60	(55.60)
Police and Jail Expense	400.00	237.77	162.23
Police Car Expense	600.00	423.33	176.67
Miscellaneous	100.00	--	100.00
Fire Department	5,770.00	5,304.07	465.93
Health Offices	40.00	40.00	--
Civilian Defense	500.00	92.87	407.13
Insurance	900.00	575.45	324.55
 PUBLIC WORKS			
Street Department			
Superintendent of Streets	2,400.00	2,412.80	(12.80)
Driver and Assistant	2,000.00	1,914.66	85.34
Other Employees	1,000.00	1,508.78	(508.78)
Sewers	--	--	--

CITY OF LEBANON
Linn County, Oregon

Comparative Statement of Budget Appropriations and Actual Expenditures
GENERAL FUND
July 1, 1944 to June 30, 1945 and July 1, 1945 to June 30, 1946

	<u>1945-46</u>	
<u>Budget</u> <u>Appropriations</u>	<u>Actual</u> <u>Expenditures</u>	Actual Expenditures (Over) Under <u>Appropriations</u>
\$2,400.00	\$2,500.00	\$(100.00)
165.00	106.18	58.82
420.00	420.00	--
235.00	128.75	106.25
720.00	720.00	--
--	31.45	(31.45)
980.00	730.00	250.00
--	--	--
100.00	99.85	.15
2,400.00	2,400.00	--
2,340.00	2,330.00	10.00
5,260.00)	2,089.87)	
)	2,201.81)	280.86
)	687.46)	
400.00	310.58	89.42
600.00	1,057.07	(457.07)
100.00	--	100.00
6,570.00	6,028.83	541.17
40.00	40.00	--
--	5.00	(5.00)
600.00	514.25	85.75
2,400.00	2,625.00	(225.00)
3,200.00)	1,727.24)	(804.70)
)	2,277.46)	
1,000.00	5,145.27	(4,145.27)

EXHIBIT C
(Continued)

CITY OF LEBANON

Linn County, Oregon

Comparative Statement of Budget Appropriations
and Actual Expenditures - GENERAL FUND

July 1, 1944 to June 30, 1945 and July 1, 1945 to June 30, 1946

	<u>1944-45</u>		Actual
	Budget	Actual	Expenditures
PUBLIC WORKS - Continued	Appropriations	Expenditures	(Over) Under Appropriations
Street Department Expense	\$ 2,840.00	\$ 3,371.15	\$ (531.15)
Street Improvements	1,000.00	1,310.63	(310.63)
City Engineer - Fees	100.00	117.50	(17.50)
Lights and Water	4,150.00	3,856.56	293.44
Repair of Light Columns	100.00	--	100.00
Sewage Disposal Experiment	--	789.31	(789.31)
Mosquito Control	--	--	--
PUBLIC WELFARE			
Band	50.00	--	50.00
Swimming Pool	1,000.00	62.39	937.61
Park	--	197.10	(197.10)
EDUCATION			
Library	1,000.00	1,000.00	--
OTHER			
Miscellaneous and Contingent	2,750.00	2,104.15	645.85
Emergency	1,500.00	250.00	1,250.00
DEBT SERVICE			
Bank Loans and Interest	--	5,037.50	(5,037.50)
CAPITAL OUTLAY			
Fire Department Equipment	--	--	--
Total Expenditures	<u>\$42,810.00</u>	<u>\$45,491.74</u>	<u>\$(2,681.74)</u>

EXHIBIT C
(Continued)

CITY OF LEBANON
Linn County, Oregon
Comparative Statement of Budget Appropriations
and Actual Expenditures - GENERAL FUND
July 1, 1944 to June 30, 1945 and July 1, 1945 to June 30, 1946

<u>1945-46</u>		
Budget Appropriations	Actual Expenditures	Actual Expenditures (Over) Under Appropriations
\$ 1,840.00	\$ 6,822.34	\$(4,982.34)
1,354.00	1,719.08	(365.08)
120.00	178.74	(58.74)
4,300.00	3,947.69	352.31
100.00	8.04	91.96
--	--	--
--	449.68	(449.68)
500.00))	
)	25.13)	467.82
)	7.05)	
1,000.00	1,000.00	--
5,000.00)	2,414.77)	2,585.23
))	
--	10,090.00	(10,090.00)
--	494.91	(494.91)
<u>\$44,144.00</u>	<u>\$61,333.50</u>	<u>\$(17,189.50)</u>

EXHIBIT C
(Continued)

CITY OF LEBANON

Linn County, Oregon

Comparative Statement of Budget Appropriations
and Actual Expenditures - GENERAL FUND

July 1, 1946 to June 30, 1947 and July 1, 1947 to June 30, 1948

	<u>1946-47</u>		Actual
	Budget	Actual	Expenditures
GENERAL GOVERNMENT	<u>Appropriations</u>	<u>Expenditures</u>	(Over) Under <u>Appropriations</u>
Recorder's Office			
Recorder's Salary	\$ 2,700.00	\$ 2,400.00	\$ 300.00
Assistant's Salary	--	--	--
Expense	175.00	236.61	(61.61)
Treasurer's Office			
Salary	420.00	495.00	(75.00)
Expense	185.00	132.25	52.75
Attorney			
Salary	900.00	900.00	--
Expense	--	57.45	(57.45)
Mayor and Council	1,050.00	1,315.00	(265.00)
Audit	--	--	--
Elections and Advertising	250.00	10.50	239.50
PUBLIC SAFETY			
Police Department			
City Marshal	\$ 2,700.00	\$ 2,643.12	\$ 56.88
Night Police	2,580.00	2,346.76	233.24
Number Three Police)	2,177.81)	
Number Four Police	8,100.00)	2,198.38)	1,885.09
Number Five Police)	5.30)	
Special and Extra Police)	1,833.42)	
Police and Jail Expense	500.00	453.02	46.98
Police Car Expense	750.00	795.84	(45.84)
Fire Department	7,580.00	8,766.99	(1,186.99)
Health Officer	60.00	80.00	(20.00)
Insurance	500.00	518.41	(18.41)
PUBLIC WORKS			
Street Department			
Superintendent of Streets	2,700.00	2,700.00	--
Equipment Operator	6,440.00)	2,397.53)	(565.35)
Other Street Employees)	4,607.82)	
Street Department Expense	10,660.00	15,048.04	(4,388.04)

EXHIBIT C
(Continued)

CITY OF LEBANON
Linn County, Oregon
Comparative Statement of Budget Appropriations
and Actual Expenditures - GENERAL FUND
July 1, 1946 to June 30, 1947 and July 1, 1947 to June 30, 1948

1947-48		
Budget Appropriations	Actual Expenditures	Actual Expenditures (Over) Under Appropriations
\$ 2,800.00	\$ 2,800.00	\$ --
1,200.00	--	1,200.00
250.00	429.50	(179.50)
500.00	533.33	(33.33)
135.00	125.00	10.00
900.00	900.00	--
75.00	52.85	22.15
2,100.00	2,020.00	80.00
--	--	--
250.00	173.98	76.02
3,000.00	3,016.00	(16.00)
2,800.00	2,803.00	(3.00)
2,600.00	2,702.59	(102.59)
2,500.00	2,340.18	159.82
2,500.00	2,644.86	(144.86)
1,500.00	2,384.72	(884.72)
500.00	685.05	(185.05)
750.00	1,057.51	(307.51)
9,850.00	11,634.77	(1,784.77)
60.00	20.00	40.00
500.00	661.01	(161.01)
2,820.00	2,820.00	--
2,400.00	2,415.00	(15.00)
4,920.00	5,188.76	(268.76)
19,250.00	15,495.43	3,754.57

EXHIBIT C
(Continued)

CITY OF LEBANON

Linn County, Oregon

Comparative Statement of Budget Appropriations
and Actual Expenditures - GENERAL FUND

July 1, 1946 to June 30, 1947 and July 1, 1947 to June 30, 1948

	<u>1946-47</u>		Actual
	Budget	Actual	Expenditures
PUBLIC WORKS (Continued)	<u>Appropriations</u>	<u>Expenditures</u>	(Over) Under <u>Appropriations</u>
City Engineer	\$ 3,600.00	\$ 881.14	\$ 2,718.86
Lights and Water	4,500.00	4,024.13	475.87
Sewage Disposal	--	--	--
Veterans Housing	--	1,728.30	(1,728.30)
Mosquito Control	--	40.85	(40.85)
Parking Meters	--	15.00	(15.00)
EDUCATION			
Library	1,000.00	1,000.00	--
OTHER			
Miscellaneous and Contingent	5,700.00)	3,023.29)	2,623.96
Emergency)	52.75)	
Public Employees Retirement System	--	945.23	(945.23)
CAPITAL OUTLAYS			
Street Department			
Truck	--	--	--
Maintainer	--	--	--
Fire Department			
Equipment	--	709.62	(709.62)
Purchase of Property	--	--	--
Police Department	--	--	--
Total Expenditures	<u>\$63,050.00</u>	<u>\$64,539.56</u>	<u>\$(1,489.56)</u>

EXHIBIT C
(Continued)

CITY OF LEBANON

Linn County, Oregon

Comparative Statement of Budget Appropriations
and Actual Expenditures - GENERAL FUND

July 1, 1946 to June 30, 1947 and July 1, 1947 to June 30, 1948

<u>1947-48</u>		
<u>Budget</u> <u>Appropriations</u>	<u>Actual</u> <u>Expenditures</u>	<u>Actual</u> <u>Expenditures</u> <u>(Over) Under</u> <u>Appropriations</u>
\$ 1,000.00	\$ 2,821.73	\$(1,821.73)
4,800.00	4,021.63	778.37
--	--	--
--	22.75	(22.75)
--	235.88	(235.88)
--	7,989.04	(7,989.04)
1,000.00	1,000.00	--
3,000.00	5,087.08	(2,087.08)
3,000.00	217.35	2,782.65
1,200.00	1,081.51	118.49
2,000.00	2,736.29	(736.29)
4,500.00	--	4,500.00
--	--	--
--	2,000.00	(2,000.00)
--	1,866.78	(1,866.78)
<u>\$84,660.00</u>	<u>\$91,983.58</u>	<u>\$(7,323.58)</u>

EXHIBIT D

CITY OF LEBANON
Linn County, OregonSchedule of Insurance Policies and Fidelity Bonds in Effect
June 30, 1948

<u>Insurance and Property Covered</u>	<u>Policy Number</u>	<u>Company</u>
<u>FIRE INSURANCE</u>		
City Hall - Building and Equipment	(303569 (304772 (340142 (6110	Hartford Fire Insurance Co.
Club House in City Park	123301 570628 439487	Franklin National Fire Ins. Co. Mercantile Insurance Company Newark Fire Insurance Company
Seagrave Pump Truck Chevrolet Pump Truck	(251520* (251521*	Oregon Automobile Insurance Co.
<u>PROPERTY DAMAGE</u>		
Ford Fire Truck Seagrave Fire Truck Seagrave 600 Gal. Pumping Engine	(919A - 5825* (919A - 5847* 471687*	General Insurance Co. of America United Pacific Insurance Co.
Chevrolet Dump Truck	919A - 6124**	General Insurance Co. of America
<u>FIRE AND THEFT</u>		
International Dump Truck) Ford Dump Truck) Ford Tank Street Flusher) Adams Motor Patrol Grader)	AA - 749101	Fidelity and Guaranty Corporation of America
<u>PUBLIC LIABILITY - PROPERTY DAMAGE</u>		
Veterans Housing Unit Ford Police Car	5PL 45 - 2664 919A - 5892	Home Indemnity Company General Insurance Company
<u>FORGERY</u>		
Paymaster Check Writer	450816	Lloyd's of London - Bowers and Company of Chicago

* Include Public Liability of \$50/100,000.00

** Includes Public Liability of \$25/50,000.00

C I T Y O F L E B A N O N
Linn County, Oregon

Schedule of Insurance Policies and Fidelity Bonds in Effect
June 30, 1948

<u>Premium</u>	<u>Amount of Coverage</u>	<u>Term of Policy</u>	
		<u>From</u>	<u>To</u>
\$17.43	\$ 1,250.00	8-18-43	8-18-48
20.47	1,250.00	8-18-45	8-18-50
17.09	1,250.00	8-18-44	8-18-49
22.13	1,250.00	8-18-47	8-18-52
Total	<u>\$ 5,000.00</u>		
24.50	1,000.00	3-25-46	3-25-49
40.00	1,000.00	8-24-47	8-24-50
51.80	1,000.00	3-31-48	3-31-51
Total	<u>\$ 3,000.00</u>		
77.57	\$ 3,500.00	8-17-47	8-17-48
58.82	1,000.00	8-17-47	8-17-48
51.32	5,000.00	8-25-47	8-25-48
51.32	5,000.00	10-8-47	10-8-48
51.32	5,000.00	10-18-47	10-18-48
90.61	5,000.00	3-30-48	3-30-49
26.82	200.00)		
	150.00)	8-18-47	8-18-48
	150.00)		
	1,500.00)		
69.63	\$50/100,000.00	3-12-47	3-12-50
23.00	\$ 5/10,000.00)	1-6-48	1-6-49
--	5,000.00)		
None	\$10,000.00	2-21-48	2-21-50

EXHIBIT D
(Continued)

CITY OF LEBANON
Linn County, Oregon
Schedule of Insurance Policies and Fidelity
Bonds in Effect June 30, 1948

<u>Persons Bonded</u>	<u>Policy Number</u>	<u>Company</u>
<u>FIDELITY BONDS</u>		
City Treasurer Walter F. Janke	4915456	Fidelity and Deposit Co. of Maryland
City Recorder - George H. Randle	4328594-D	Fidelity and Deposit Co. of Maryland
Garbage Disposal Officer - William A. Clendenen		Deposited with City
*Veteran's Housing - Clerk Mabel Wells	58775-07-569-46	U. S. Fidelity and Guaranty Company

*Bond Not Seen - Data taken from paid invoice (Kieth Rhodes - Agent)

EXHIBIT D
(Continued)

CITY OF LEBANON
Linn County, Oregon
Schedule of Insurance Policies and Fidelity
Bonds in Effect June 30, 1948

<u>Premium</u>	<u>Amount of Coverage</u>	<u>Term of Policy</u>	
		<u>From</u>	<u>To</u>
\$125.00	\$25,000.00	1-6-47	1-6-49
	1,000.00	1-6-47	1-6-49
	250.00	1-2-48	Term
5.00	2,000.00	12-1-47	12-1-48

C I T Y O F L E B A N O N
Linn County, Oregon

Balance Sheet - City of Lebanon Veteran's Housing
June 30, 1948

ASSETS

Cash in Bank		
Rent Account	\$14,699.00	
Tenants Security Deposit Account	674.97	
Garbage Collection Account	<u>230.69</u>	\$15,604.66
Rents Receivable		<u>75.27</u>
Total Assets		<u>\$15,679.93</u>

LIABILITIES AND RESERVES

Liabilities		
Withholding Tax Payable	\$ 58.10	
Garbage Collections Payable	<u>60.00</u>	\$ 118.10
Reserves		
For Payment to Federal Government	\$11,026.50	
For Payment to City of Lebanon	3,560.94	
For Tenants Security Deposit	600.00	
For Prepaid Rentals	<u>374.39</u>	\$15,561.83
Total Liabilities and Reserves		<u>\$15,679.93</u>

CITY OF LEBANON
Linn County, Oregon

Statement of Actual Receipts, Disbursements and Turnovers
City of Lebanon - Veterans Housing
December 1946 to June 30, 1948

	<u>Total</u>	<u>Rent Account</u>	<u>Tenant's Security Deposit</u>	<u>Garbage Fees</u>
December 1946 to June 30, 1947				
Receipts	\$10,218.00	\$ 9,128.00	\$ 750.00	\$340.00
Disbursements	\$ 3,085.87	\$ 2,930.04	\$ 130.00	\$ 25.83
Turnovers	<u>261.00</u>	<u>--</u>	<u>--</u>	<u>261.00</u>
Total Disbursements and Turnovers	<u>\$ 3,346.87</u>	<u>\$ 2,930.04</u>	<u>\$ 130.00</u>	<u>\$286.83</u>
Balance June 30, 1947	\$ 6,871.13	\$ 6,197.96	\$ 620.00	\$ 53.17
July 1, 1947 to June 30, 1948				
Receipts	<u>\$23,534.96</u>	<u>\$22,166.46</u>	<u>\$ 480.00</u>	<u>\$888.50</u>
Total Receipts and Beginning Balance	<u>\$30,406.09</u>	<u>\$28,364.42</u>	<u>\$1,100.00</u>	<u>\$941.67</u>
Disbursements	6,651.87	6,178.86	425.03	47.98
Turnovers	<u>8,149.56</u>	<u>7,486.56</u>	<u>--</u>	<u>663.00</u>
Total Disbursements and Turnovers	<u>\$14,801.43</u>	<u>\$13,665.42</u>	<u>\$ 425.03</u>	<u>\$710.98</u>
Balance June 30, 1948	<u>\$15,604.66</u>	<u>\$14,699.00</u>	<u>\$ 674.97</u>	<u>\$230.69</u>

CITY OF LEBANON
Linn County, OregonStatement of Cash Shortage - City Recorder
June 30, 1948ASSETS

Cash and Cash Items

Cash on Hand

City Warrants Held	\$ 989.95	
Bail Cash Held	48.00	
Watches Held as Bail Security	174.00	
Expenditures for City - Not Reimbursed	<u>34.83</u>	\$ 1,246.78

Cash in Bank

City Recorder's Account	\$ 206.82	
Parking Meter Account	<u>7,860.42</u>	<u>\$ 8,067.24</u>
Total Assets		<u>\$ 9,314.02</u>

FUND BALANCE

Fund Balance - Schedule A-2a	\$10,519.54
Deduct Total Assets	<u>9,314.02</u>
Cash Shortage June 30, 1948	<u>\$ 1,205.52</u>

EXHIBIT G

CITY OF LEBANON
Linn County, Oregon

Summary of Salary (Commission) Paid to George H. Randle,
City Recorder, by Secretary of State's Office for Collection
of Drivers' License Renewals as shown by Individual Earnings Record,
Secretary of State's Office, Salem, Oregon

<u>Date 1947</u>	<u>Dates Warrant Covered</u>	<u>No. of Warrant</u>	<u>Gross Salary</u>	<u>State Withholding Tax</u>
July 28	6-1-47 6-30-47	173050	\$ 8.75	---
Aug. 12	7-1-47 7-31-47	179044	17.55	---
Sept. 12	8-1-47 8-31-47	189945	21.43	---
Oct. 17	9-1-47 9-30-47	200445	19.95	---
Nov. 17	10-1-47 10-31-47	210815	25.75	---
Dec. 12	11-1-47 11-30-47	221840	<u>24.33</u>	<u>---</u>
	Total 1947		<u>\$117.76</u>	<u>---</u>
 <u>1948</u>				
Jan. 14	12-1-47 12-31-47	232046	\$ 37.83	\$.38
Feb. 16	1-1-48 1-31-48	244876	40.05	.40
March 18	2-1-48 2-29-48	257351	25.95	.26
April 13	3-1-48 3-31-48	267245	36.40	.36
May 12	4-1-48 4-30-48	278115	24.50	.25
June 16	5-1-48 5-31-48	288263	24.45	.24
July 16	6-1-48 6-30-48	299755	24.03	.24
Aug. 16	7-1-48 7-31-48	309819	<u>20.75</u>	<u>.21</u>
	Total 1948		<u>\$233.96</u>	<u>\$2.34</u>
	Total for Period		<u>\$351.72</u>	<u>\$2.34</u>