AUDIT REPORT

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CITY OF LEBANON Linn County, Oregon

For the Period July 1, 1952 to June 30, 1953

AUDIT REPORT

CITY OF LEBANON Linn County, Oregon

For the Pariod July 1, 1952 to June 30, 1953

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HANSCAM & CASTO CERTIFIED PUBLIC ACCOUNTANTS 1331 MAIN STREET SWEET HOME, OREGON

September 8, 1953

The Honorable Mayor and Councilmen City of Lebanon Lebanon, Oregon

Gentlemen:

In accordance with your request, we have made an audit of the accounts and financial transactions of the CITY OF LEBANON, Oregon for the year ended June 30, 1953.

The audit procedures included examinations of accounting records and other supporting evidence in the manner and to the extent deemed appropriate.

In our opinion, subject to the auditor's comments contained herein, the accompanying statements and schedules fairly present the financial position of the CITY OF LEBANON, Oregon at June 30, 1953, and the financial transactions for the period July 1, 1952 to June 30, 1953.

Very truly yours,

Hanscam + Casto CERTIFIED PUBLIC ACCOUNTANTS

НАМВЕАМ & ЦАЗТО селтнер ризці косоцитити изични подат зм'ят момі, оти сон

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Very truly yours.

CERTIFIED PUBLIC ACCOUNTANTS

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AUDITORS'COMMENTS

FINANCIAL CONDITION

A summary comparing the financial position of the City as of June 30, 1953 with that of June 30, 1952 is as follows:

ASSETS	June 30 1952	June 30 1953	Increase (Decrease)
Cash Work in Process Taxes Receivable Assessments Receivable Accounts Receivable & Advances Fixed Assets	233,800.79 1,606.86 15,994.13 138,187.36 953.84	189,688.81 6,613.92 12,082.05 137,364.22 1,619.44 277,207.24	(44,111.98) 5,007.06 (3,912.08) (823.14) 665.60 277,207.24
Amount to be Provided for Retirement of Bonds	100,000.00	91,000,00	(9,000,00)
Total Assets	04.90, 542.98	\$715,575,68	£225,032,70
LIABILITIES AND FUND B LANCES			
Warrants Payable Bonds Payable Other Liabilities Reserve for Receivables Invested in Fixed Assets Fund Balances	9,847.36 265,090.00 7,833.47 207,772.15	239,000.00 1,783.57 12,672.58 277,207.24 184.912.29	(9,847.36) (26,090.00) (6,049.90) 12,672.58 277,207.24 (22,859.56)
Total Liabilities and Fund Balances	490, 542, 98	<u>\$715,575.68</u>	0225,032.70

Comments pertaining to the balances at June 30, 1953 are included in the following marrative, in the orhibits and in the schedules. EXHIBIT A, Combined Balance Sheet - All Funds, shows the breakdown of the above balances at June 30, 1953 by Funds.

Cash

\$189.688.81

Schedule A-1 indicates that as of June 30, 1953 the cash of the City was distributed as follows:

AUDITORS*CONTEDTA

TIME CONTROL CONTINUE

A summary comparing the financial position of the City as of June 30, 1953 with that of June 30, 1952 is as follows:

Ineres se (Decrease)	Juno 30 2953	June 30 1952	ASSETS
(44,111.98) 5,007,06 (3,912,07) (823,14) 665,60 277,207,24	189,688,81 6,613,92 12,032,05 137,364,22 1,619,24 277,207,24	233,500.79 1,505,55 15,694,13 136,107,26 973,84	Creh Mort in Process Texes Receivable Accounts Receivable Accounts Receivable 2 Marnees Fixed Acsols Anount to be Provided for
(00.000.0)	91,000,00	100,000,00	Retirement of Bonds
1 225.032.70	735,375,68	80.522.0210	Total Assets
			STONE S CUT OUN STITUTIES
(9,847,36) (26,090,00) (6,049,90) 12,672,55 277,207,26 (22,859,55)	239,000,00 1,763,57 12,672,53 277,207,22 266,912,29	9,847,36 265,010,00 7,033,47 207,772,15	Warvenze Pavible Bonde Fevible Other Lizbilities Reserve for Raceivibles Invested in Fired Leasts Fund Mincae
1225.032.70	6725,575,60	89.532.093	Total Mabilities and Fari Salances

Corrects pertaining to the balances at June 30, 1953 are included in the following marrative, in the arbitists and in the schedules, THIDIT A Contained Balance Shoet - All Funds, shous the breakdown of the above balances at June 30, 1953 by Junds.

Gash

129.688.81

Schodule A-1 indicates that as of June 30, 1953 the each of the Often of the Often and distributed as follows:

First National Bank of Lebenon:	175,543.02
City Treasurer's Bank Accounts	590.00
City Recorder's Bank Accounts	93.10
Housing Project Bank Accounts	177,126.12
Bank of Lebanoz:	5,000.00
Lebanon Rural Fire District Bank Account	<u>7.404.97</u>
Housing Project Bank Account	<u>12.404.97</u>
Total Cash in Bank	189,531.09
Cash on Hand- City Recorder	107.72
- Housing Project	50.00
Total Cash	\$189,688.81

Schedule A-1 also shows that collateral was on deposit with other banks in protection of these accounts in the amount of \$151,000.00 covering First National Bank of Lebanon accounts and \$100,000.00 covering Bank of Lebanon accounts. The \$151,000.00 deposited by the First National Bank of Lebanon, plus the additional \$10,000.00 provided by the Federal Deposit Insurance Corporation, was not adequate to protect the total balance of \$177,126.32 as required by Section 97-502 O. C. L. A.

As indicated by EXHIBIT A, the Sewage Disposal Sinking Fund is overdrown in the amount of \$47,502.07. This amount, however, will be partially offset by the effect of Resolution No. 4 for 1953 passed by the council June 16, 1953, but not actually accomplished until after the close of the year. This Resolution authorizes transfers into the Treasurer's General Account in the amount of \$35,000.00 from Time Deposits and of \$226.35, which was the unexpended balance in the Construction Bank Account. Including these transfers a deficit balance would still remain in the Treasurer's General Account. Elimination of this overdraft by an additional transfer from the time Deposits is recommended.

-2-

175,543,02 590,00 172,122,14	First National Bank of Lobsmont City Tressure's Bank Accounts City Recorder's Bank Accounts Housing Project Bank Accounts
5,000,00	Bank of Lebanoz:
7,404,97	Lebanon Rural Fire District Bank Account
12,604,97	Heusing Project Bank Account
189,531.09	Total Gash in Bank
107,72	Gash on Hand- City Recerder
50,00	- Housing Project
6189,658,81	Total Cash

Schedule A-1 also shows that collaterel was on deposit with other banks in protection of these accounts in the mount of 3151,000.00 ocvering First National Bark of Libenon accounts and 5100,000.00 covering Bank of Lebarar accounts. The 1151,000.00 deposited by the First National Bank of Lebarar, plus the additional 510,000.00 provided by the Federal Deposit Insurance Corporation, was not adequate to protect the total balance of \$177,126.12 of required by Section 97-700 0. 0. 1. A.

at.

is indicated by IVHINIT A. the Seware Disposed Sinking Fund is evertice as in the amount of M.7.502.07. This amount, however, will be partially offset by the effect of Resolution No. 4 for 1953 pasted by the council Tune 16, 1953, but not actually accomplished until after the close of the vecr. This Resolution authorizes transfers into the Treasurar's General Account in the amount of 535,000.00 from Time Deposite and of 1226.19, which was the unexpended balance in the Construction Ban' Account, Treasurant's General Account. Elimination of this everdraft by an additional transfer from the time Deposite is and as

Work in Process

The financing of improvements has been handled partically in its entirely through the General Fund. A summary of improvement work fr. process for the fiscal year ended June 30, 1953 item follows:

Balance in Process July 1, 1952 Expenditures for Improvements	1,606.86
Total	68,582,61
Charged to Property Owners as Assessments Receivable	(55,905,00)
City's Portion charged to General Fund Expenditures	(5,014,97)
1949 Sewer Expenditures charged to Sewage Disposal Sinking Fund (per Resolution No.	4) (394,39)
Interest on Warrants charged to Improvement Fund	(654.33)
Balance in Process June 30, 1953	\$6,613,92

The work in process at June 30, 1953 consists entirely of expenditures on 1953 projects. This amount is carried as a General Fund advance and is subject to reimbursement by proper charges to appropriation accounts and transfers of cash from the Improvement Fund upom completion of the projects and determination of the Assessment Liens.

Taxos Deceivable

\$12,082.05

Schedule A-2, Schedule of Uncollected Taxes, shows the uncoltaxes at June 30, 1953 for the past seven years as recorded at the Linn County Courthouse. No attempt has been made to segregate the general levy by funds and therefore it has been recorded as a receivable of the General Fund.

Assessments Receivable

Schedule A-3 presents a statement of the transactions of assessments receivable as shown by the control accounts in the general ledger,

-3-

\$137,364.22

Nort 15 Process

\$6.613.93

The financing of improvements has been handled particully in its astirely through the General Fund. A summary of improvence work on

recover for the flagsl year ended June 30, 1953 these follows:

1,606,86	Balance in Process July 1, 1952 Expenditures for Improvements
66,582,61	Total
(55,905,00)	Charged to Property Cuners as Assessments Receivable
(5,014,97)	Oity's Portion charged to General Fund Expenditures
4) (394,39)	1949 Sever Ergenditures charged to Sewage Disposal Sinking Fund (per Resolution No. Interest on Warrants charged to
(654,333)	Improvement Fund
\$6,613,92	Balance in Process June 30, 1953

The work in process at June 30, 1953 consists entirely of expenditures on 1953 projects. This amount is carried as a General Fund advance and is subject to reimburgement by proper charges to appropriation acounts and transfers of each from the Improvement Fund upon completion of the projects and determination of the Assessment Liens, eldevisse" accom

\$12,082,05

Schedule A-2, Schedule of Uncollected Taxes, shows the macoltaxes at June 30, 1953 for the past seven years as recorded at the Linn County Courthouse. No attempt has been made to segregate the general lawy by funds and therefore it has been recorded as a receivable of the General .bnu?

Assessments Receivable

0137,364,22

Schedule A-3 presents a statement of the transactions of assessmonte receiveble as shown by the control accounts in the general ledger. The individual assessment accounts in the lien dockets were balanced with the controls as of June 30, 1953. The footnotes on Schedule A-3 are in explanation of the adjustments that were necessary to bring the controls into proper balance.

Schedule A-3 differs from the schedules of assessments receivables for prior years in that bonded and non-bonded liens receivable were segregated as of July 1, 1952 and separate controls were maintained on these accounts during the year.

Schedule A-3 indicates that liens receivable at June 30, 1953 against which Bancroft bonds have been issued amount to \$79,593.74. + 32,65,000 Bancroft bonds outstanding at that date amount to \$148,000.00. The above amount of bonded liens receivable together with the entire cash in the Improvement Fund at June 30, 1953 would be insufficient to retire the outstanding bonds. It would appear, therefore, that these bonds are not fully secured. This situation has been created by using the money receiveu for the rotirement of the bonds to pay warrants on improvement projects before funds have been provided on these projects either from collection of assessments or sale of bonds.

A summary of the assessment liens receivable for the fiscal year ended June 30, 1953 is as follows:

Balance Receivable July 1, 1952 Liens Assessed	138,187.36
Total Less: Collection of Principal Adjustments	194,092.36 56,526.96
Balances Receivable June 30, 1953	\$137,364.22

-4-

Interest collected on liens during the year totalled \$5,752.30.

The individual addeements accounts in the lien dochets were balanced with the controls as of June 30, 1953. The footnotes on Schedule A+J are in explanation of the adjustments that were necessary to bring the controls into proper balance.

Schedule 4-3 differe from the schedules of assessments receive ables for price years in that bonded and non-bonded liens receivable were segregated on of July 1, 1952 and separate controls were maintained on these accounts during the year.

Schedule 4-3 indicates that lians receivable at June 30, 1953 against which Esneroft bonds have been issued amount to 579,593. W. Bancroft bonds substanding at that date amount to 0148,000.00. The above arount of bonded liens receivable together with the entire cash in the Improvement Fund at fune 30, 1953 would be insufficient to retire the outstanding bonds. It would appear, therefore, that these bonds are not fully secured. This situation has been created by using the money receivext is informed to the bonds to pay warrants on improvement projacts i for the retirement of the bonds to pay warrants on improvement projexts i form and have been provided on these projects either from col-

A summary of the assessment liens receivable for the fiscal year ended June 30, 1953 is as follows:

138,187,36	Balance Receivable July 1, 1952 Liene Assessed
194,092,36 56,526,96 201,18	Total Less: Collection of Frincipal Adjustments
\$137,364,22	Balances Receivable June 30, 1953

Interest collected on liens during the year totalled \$5,752.30.

Accounts Receivable and Advances

A breakdown of this amount is presented in Schedule A-2, Schedule of Accounts Receivable and Advances. This schedule is summarized by funds as follows:

General Fund			590.53
City Recorder	's Suspense	Fund	5.00
Housing Project	st Suspense	Fund	1,023.91
Total			\$1.619.44

The \$590.53 due to the General Fund is the amount of advances made by the City not reimbursed by employees for their portion of the cost of entering the Public Employees Retirement System. These Advances were made October 17, 1950 and no payments in reduction of this amount were received during the current fiscal year. In view of the possibility that these amounts may not be collected and incline with generally eccepted a municipal accounting principles these accounts are Tully offset on the statements by a reserve account.

The \$5.00 due the City Recorder's Suspense Fund represents an advance during the year to the Folice Department to be used as a change fund in that department.

The \$1,023.91 in the Housing Project Suspense Fund is the amount of uncollected rents at June 30, 1953. A detailed list of these accounts is maintained at the Housing Project Office. This list was reviewed with the project manager to determine that the accounts were collectible.

Fixed Assets

\$277,207.24

The value of city-owned properties had not been previously carried in the records of the city. The inventory taken by the department heads as of June 30, 1953 is summarized as follows:

\$1,619.44

Accounts Receivable and idvances

A breakdown of this amount is presented in Schedule A-2, Schedule of Accounts Receivable and Advances. This schedule is summarized by funds savollo1 as

General Fund Ofty Recorder's Suspense Fond Housing Project Suscense Fund 1,023.91

Total.

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590.53

5.00

The \$590.53 due to the General Fund is the amount of advances made by the City not relatursed by employees for their portion of the cost of entering the Public Employees Retirement System. These Advances were made October 17, 1950 and no reyments in reduction of this amount ware received during the current fiscal year. In view of the possibility that " besgeeda will steden withe sail al bas betoelles ed ten ven atmoore eredt mulding 'scompting principles these seconds are fully offset on the. stauesta or avrauerre account.

The 55.00 due the City Recorder's Suspense Fund represents an edwards during the year to the Polles Department to be used as a change furd in that department.

The "1,023.91 in the Housing Project Suspense Fund is the amount of uncollected rents at June 50, 1953. A detailed list of these accounts is maintained at the Honsing Project Office. This list was reviewed with the project manager to detarmine that the accounts were collectible. Fixed Assets \$277,207,24

The walks of sity-ouned properties had not been previously corried in the records of the city. The inventory taken by the department heads as of June 30, 1953 is summitted as follows:

Property and Improvements Equipment	101,948.50 122,567.17
Supplies Sewage System and Plant	3,910,75
Total	\$277,207.24

Property and Improvements represents the cost or estimated cost at time of purchase of all land and buildings owned by the City as of June 30. 1953. No segregation has been made between land and the buildings or structures as most properties were acquired by lump-sum purchases.

Equipment includes all automobiles and trucks, office furniture and fixtures and parking meters of the City at June 30, 1953 valued at cost or estimated cost at time of purchase.

Supplies includes the inventory of miscellaneous equipment and supplies on hand in the various departments at June 30, 1953.

The valuation of the Sewage System and Plant includes only the actual expenditures in connection with the sewage disposal plant. Cost of the City's expenditures for sewer mains and truck system has not been included. Also not included in the value of the sewage disposal plant site. This property was donated by the Crown Zellerbach Corporation and no accurate appraisel value at the acquisition date is available.

Amount to be Provided for Retirement of Bonds

\$91,000.00

5- -

This is the amount that must be provided by Taxation to retire the city general obligation bonds outstanding. It does not include provision for the payment of interest to the date of redemption.

Warrants Payable

No interest bearing warrants of the City were outstanding at June 30, 1953, Non-interest bearing warrants issued by the City prior to

-6-

Property and Improvements Eastipment Supplies Sevage System and Plant

122,367,17 3277,207,24

102.948.50

Total

Froperty and Improvements represents the cost or estimated cost at time of purchase of all land and buildings owned by the City as of June 30, 1953. No segregation has been made between land and the buildings or structures as most properties were accuired by lump-sum purchases.

Equipment includes all automobiles and trucks, office furniture and fixtures and parking meters of the City at June 90, 1953 valued at cost or estimated cost at time of purchase.

Supplies includes the inventory of minoellaneous equipment and supplies on hand in the various departments at June 30, 1953.

The valuation of the Seware Syntem and Plant includes only the actual expenditures in connection with the sewage disposal plant. Cost of the City's expenditures for sever mains and truck system has not been included. Also not included in the value of the sewage disposal plant site. This property was donated by the Grown Zellerbach Corporation and hocauste appreteal value at the acquisition date is available.

Retirement of Bonds

\$91.000.00

-

This is the arount that must be provided by Taxation to retire the city general obligation bonds outstanding. It does not include provision for the payment of interest to the date of redemption.

Warrante Payable

No interest bearing varrants of the City were outstanding at June 30, 1953, W.m.-interest bearing warrants issued by the City prior to

wid-

July 1, 1953 which had not cleared through the bank at that time amounted to \$9,128.03. These warrants are not shown as outstanding as they are being used in the same manner as bank checks and have been deducted directly against the bank account to arrive at the reconciled cash in bank as shown on the statements.

Bonds Pavable

\$239,000.00

Schedule A-4 summarizes the bond and interest requirements of future years to retire the General Obligation Sewer Bond Issue of January 1, 1949. The total requirements to meet bonds and interest payable are to be provided by taxation each year.

Schedules A-5, A-6, A-7 and A-8 show the bond and interest requirements of future years to retire the Bancroft Bond issues. The total requirements to meet bond and interest payable are to be provided by collections of bonded liens and interest thereon out of the Improvement Fund. There were no sales of Bancroft Bonds during the fiscal year ended June 30, 1953.

Other Liabilities

\$1.783.57

This represents liabilities of the Housing Project Fund as shown by Schedule A-10, as follows:

Rent Paid in Advance	\$714.12
Tenants' Security Deposits	813.00
Withholding Taxes-Federal and State	256.45

Total

\$12.672.58

Reserve for Receivables

Reserves for Receivables are established to segregate uncollected amounts from the fund balances as these amounts being uncollected cannot be appropriated for expenditure. The above amount reserves receivables at June 30, 1953 by funds as follows:

-7-

July 1, 1953 which had not cleared through the bunk at thet the angunted to \$9,128.03. These warrants are not shown as autetanding an they are being used in the same manner as bank checks and have been deducted directly against the bank account, to arrive at the reconciled cach in bank as shown on the statements.

Bonds Payable

\$239,000.00

Schedule A-& summerizes the bond and interest requirements of future years to retire the Geberal Obligation Sewer Bond Issue of January 1, 1949. The fouri requirements to meet bonds and interest payable are to be provided by texation each year.

Schedules A-5, A-6, A-7 and A-3 show the bond and interest requirements of future years to retire the Banaroft Bond issues. The total requirements to meet bond and interest payable are to be provided by collections of bonded liens and interest thereon out of the Improvement Fund. There were no sales of Banaroft Femle during the fiscal year ended June 30, 1953.

Other Liabilities

\$1.283.57

This represents liabilities of the Housing Froject Fund as shown by Schedula A-10, as follows:

\$734.32	Rent Paid in Advance
813.00	Tenants' Security Deposits
256.65	Withholding Taxes-Federal and State

IstoT

Reverve for Receivebles

\$12.672.58

11.783.57

Reserves for Receivables are established to segregate uncollected amounts from the fund balances as these amounts being uncollected cannot be appropriated for expenditure. The above amount reserves receivables at June 30, 1953 by funds as follows:

The	General	Road	Fund	amount	offsets	taxes	receivable	of	that
	No. State State								

The General Fund amount offsets taxes receivable of \$11,255.06

and also the advances to employees of \$590.53 as discussed in the comments.

fund.

pertaining to these advances.

General Fund

General Road Fund

Total

Invested in Fixed Assets

This amount offsets the fixed assets set up on the records of the City during the year. Segregation of this item from fund balance discloses that this amount is invested in fixed assets and therefore, is not available for appropiation.

Fund Balances

EXHIBIT A, fund balance sheet, shows the fund balances at June 30, 1953. The following is a statement which also indicates that net cash balances in each fund.

Ralance Net Receivables

Fund	Net Cash	and Advances	Balances
General General Bond and Int. Sinking	50,619.56	6,613.92	57,233.48 37.50
Sewage Disposal Sinking Improvement	93,234.28 36,651.68	(10,635.78)	93,234.28 26,015.90
City Recorder's Suspense Housing Project	697.72 6.664.50	5.00	702.72
Totals	\$187,905,24	\$(2,992.95)	\$184,912.29

The net cash balances represent the condition of the funds after eliminating therefrom receivables and non-cash items which affect the City's financing. Bonds payable, since they are not yet due as of June 30, 1953 have not been deducted in arriving at the net cash balances.

-8-

\$12.672.58

11,815,59

\$277.207.24

\$184,912.29

Fund

856.99

General Fund General Road Fund

856,99

LatoT

\$12,672,58

The General Fund amount offests taxes receivable of \$11,255.06 and also the advances to exployees of \$590.53 as discussed in the comments pertaining to these advances.

The General Road Fund amount offeets taxes receivable of that

ajeasA boxl7 at bejeevel

\$277,207,224

This amount offsets the fixed assets set up on the records of the Gity during the year. Segregation of this item from fund balance discloses thet this amount is invested in fixed aspets and therefore, is not available for appropriation.

Fund Balances

\$184.912.29

EXMIRIT A, fund balance sheet, shows the fund balances at June 30, 1953. The following is a statement which also indicates that not orgh balances in each fund.

Fund angenetes			East
57,233,48 37,50 93,234,28 26,015,90 702,72 7,698,11	6,613,92 (10,635,76) 5,00	50,619,56 37,50 93,234,28 95,651,68 697,92 6,664,50	General General Bond and Int. Sinking Sewage Disposel Sinking Improvement City Recorder's Suspense Housing Project
\$184.912.29	0(2.992.95)	\$187,905,2A	Totals

The net cash balances represent the condition of the funds after eliminating therefrom receivables and non-cash items which affect the Citv's financing. Bonds payable, since they are not yet due as of June 30, 1055 have not been deducted in arriving at the net cash balances. The net cash balances indicate that for the first time none of the City's funds have overdrawn balances.

FINANCIAL OPERATIONS

Decrease in Fund Balances

EXHIBIT B, Statement of Receipts and Expenditures of all funds, indicates that in total, fund balances have decreased during the year decreased during the year ended June 30, 1953 from \$207,772.15 to \$184,912.29. EXHIBITS C and D and Schedule A-9 and A-10 show the various increases and decreases. Comments on the individual funds will be covered in the following comments.

General Fund

This fund started the year with an overdraft of \$5,996.73, and ended with a balance of \$57,233.48, a net increase in the fund balance of \$63,230.21.

The major portion of this increase was created by transfers in from other funds during the year. The State Tax Street and Street and Bridge Repair Sinking Funds transferred in amounts that were not budgeted as these amounts were transfers that should have been made during the prior year. Also a transfer in was authorized from the Swimming Pool Sinking Fund during the year that had not been budgeted.

Actual expenditures were less than the budget estimates, thereby creating a portion of the increase in fund balance. EXHIBIT D indicates that actual expenditures were under estimates by \$89,917.95 however, eliminating the \$71,000.00 Property Owner's Share of Street Improvements which is offset in estimated receipts by \$25,000.00 in Non Bonded Improvements and \$40,000.00 in Sale of Bonds and Improvement Receipts, the actual savings on estimated expenditures was \$18,917.95.

-9-

The net cach balance indicate that for the first time none of the City's funds have overdrawn halances.

FINANCIAL OFERATIONS

Deeresse in Fund Balances

EXHIBIT B, Statement of Repetpte and Expenditures of all funde, indicates that in total, fund balances have decreased during the year decreased during the year ended June 20, 1953 from \$207,772.15 to \$184,912.29. EXHIBITS 6 and D and Schedule A-9 and A-10 show the various increases and decreases. Comments on the individual funde will be covered in the following comments.

General Fund

This fund started the year with an overdrafh of \$5,996.73, and ended with a balance of \$57,233.48, a net increase in the fund balance of \$63,230.21.

The major portion of this increase the orested by transfers in from other funds during the year. The State Tax Street and Street and Bridge Repair Sinting Funds transferred in amounts that were not bridgeted as these amounts were transfors that should have been made during the prior year. Also a transfer in was authorized from the Swimming Pool Sinidag Fund during the year that had not been hadgeted.

Actual expenditures were less than the budget estimates, thereby creating a portion of the increase in fund balance. EXHIBIT D indicates that actual expenditures were under estimates by \$89,917.95 however, eliminating the \$71,000.00. Froperty Owner's Share of Street Improvements which is offset in estimated receipts by \$25,000.00 in Hon Bonded Improveant's and \$40,000.00 in Sale of Bonds and Improvement Receipts, the setural savings on estimated expenditures was "18,917.95.

General Road Fund

The receipts of this fund amounted to \$7,540.23 for the year. This amount together with the beginning balance of cash in the bank of \$6,020.32 was transferred to the General Fund by the Council to reimburse it for expenditures made by the Street Department.

State Tax Street Fund

The receipts of this fund amounted to \$35,367.52 for the year. This amount together with a beginning balance of \$34,230.48 was transferred to the General Fund to reimburse it for expenditures made by the Street Department.

General Bond and Interest Sinking Fund

The receipts of this fund amounted to \$13,717.50 for the year. \$2,107.50 of this amount was a transfer from the General Fund authorized by the Council for reimbursement of the deficit created by expenditures during the prior year for interest payments. The balance of the receipts was from tax collections.

Expenditures amounted to \$11,572.50 for the year of which \$9,000.00 was expended to retire bonds and the balance was expended on interest. The fund balance of \$37.50 represents an interest coupon that has not been presented for payment.

Sewage Disposal Sinking Fund Street and Bridge Repair Sinking Fund Swimming Pool Sinking Fund

These three funds are financed by special tax levies outside the 6% tax limitation. The authorization for these levies expired during the 1952-53 fiscal year and no further levies will be made for these funds. However, a similar five mill levy was authorized during the year

-10-

General Research

The receipts of this fund amounted to 97,540,23 for the year. This amount together with the beginning balance of cash in the bank of 95,020.32 was transferred to the General Fund by the Gouncil to reimburse it for expanditures made by the Streat Department. State Tax Street Fund

The receipts of this fund amounted to 735,367.52 for the year. This amount together with a beginning balance of 334,230.48 was transferred to the General Fund to reimburse it for expanditures made by the Street Department.

General Rond and Interest Sinking Mund

The receipts of this fund amounted to 513,717.50 for the year. \$2,107.50 of this amount was a transfer from the General Fund suthorized by the Council for reimbursement of the deficit created by expenditures during the prior year for interest payments. The balance of the receipts was from tax collections.

Expanditures amounted to 011,572.50 for the year of which \$9,000.00 was expanded to retire bonds and the balance was expanded on interest. The fund balance of \$37.50 represents an interest coupon that has not been presented for payment.

Severe Disposed Sinking Fund Street and Bridge Noreir Sinking Fund Swimming Fool Sinking Fund

These three funds are financed by special tax levies outside the 65 tax limitation. The authorization for these levies supired during the 1952-53 fiscal year and no further levies will be made for these funds. However, a similar five mill levy was authorized during the year by special election. This levy is for five years beginning with the 1953-54 fiscal year and is to be used for Streets, Bridges, Sewer System and Sewage Disposal Plant.

Schedule C indicates that the tax levies for these special funds have been entirely collected from tax turnovers during the year. This method of assuming collection of these levies is necessary as the County does not segregate turnovers of delinquent taxes by years and therefore no adequate pro-ration of these taxes can be made.

A summary of the Sewage Disposal Sinking Fund transactions during the year is as follows:

Balance July 1, 1952	\$120,849.34
Receipts from Taxes	14,876.00
Interest on Time Deposits	1,584.65
A CARLON AND A CARLON AND A CARLON	137,309.99
Expenditures on Plant Construction	44.075.71
Balance June 30, 1953	\$93,234.28

The receipts of the Street and Bridge Repair Sinking Fund amounted to \$14,876.00 for the year. This amount together with the beginning balance of \$24,006.01 was transferred to the General Fund by Council action during the year.

The receipts of the Swimming Pool Sinking Fund amounted to \$14,876.00 for the year. \$3,529.60 of this amount was expended for swimming pool equipment during the year and the balance, together with the beginning balance of \$931.56, was transferred to the General Fund by Council action during the year.

Improvement Fund

The balance of this fund increased from \$24,500.46 to \$26,015.90 due for the most part to the excess of interest collected on assessments

-11-

by special election. This levy is for five years beginning with the 1953-54 fiscal year and is to be used for Streets, Bridges, Seven System and Sewage Disposal Plant.

Schedule C indicates that the tax levies for these special funds have been entirely collected from tax turnovers during the year. This method of securing collection of these levies is messessary as the County does not segregate turnovers of delinquent taxes by years and therefore no adequate pro-ration of these taxes can be made.

A summery of the Sewage Disposel Sinking Mund transactions during the year is as follows:

\$120,8 14,8 14,8 137,3	Balance July 1, 1952 Receipts from Taxes Interest on fime Deposits
0.14	Expenditures on Plant Construction
\$93.2	Balance June 20, 1953

49.34

09.9915.71

34.28

The receipts of the Street and Bridge Repair Sinking Fund amounted to \$14,875.00 for the year. This amount together with the beginning balance of 524,006.01 was transferred to the General Fund by Council setion during the year.

The receipts of the Skimming Pool Sinking Fund amounted to \$14,876,00 for the year. \$3,529,60 of this amount was expended for swimming pool equipment during the year and the balance, together with the beginning balance of \$931.56, was transferred to the General Fund by Council scilon during the year.

brug friedevouring

The balance of this fund increased from \$24,500.45 to \$25,015.90 due for the most part to the excess of interest collected on assessments receivable over experditures for interest on bonds and warrants.

City Recorder's Suspense Fund

The balance of this fund decreased from \$1,340.05 to \$702.72 mainly as a result of reducing the amount of bail money and bid deposits on hand during the year. Also City funds due the Treasurer's account were cleared during the year.

Housing Project Suspense Fund

The City of Lebanon in addition to operating their own housing project during the year acquired the project operated by the Federal Government as of August 31, 1952. The purchase of this project included the land occupied by both the Federal and City projects.

Schedule A-10 has been divided so that it reflects the operation of the original project through August 31, 1952 and also the operation of both projects for the balance of the fiscal year.

The separate bank account set up for unexpended proceeds of gerbage collection fees and miscellaneous sales was closed out during the vear in partial payment of roof repairs and maintenance.

Budgeting

EXHIBITS C & D show the actual receipts and expenditures of the City as compared with the estimates prepared by the budget committee. Examination of the individual items on these exhibits reveal the accuracy of the estimates in comparison with the actual receipts and expenditures.

The published budget for 1952-53 was not segregated in detail by funds. Each fund should indicate the source of the estimated receipts including unexpended cash balance and the nature of the estimated .

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receivable over esterditures for interest on bonds and carrants. Otty Recorderia Suspense Fund

The balance of this fund (correated from \$1,340.05 to \$702.72 mainly as a result of reducing the crossit of ball money and bid deposits on hand during the year. Also Cley funds due the Treasurer's account ware cleared during the year.

Rousing Project Survivore Fund

The City of A wood in addition to operating their own housing project during the rear soluted the project operated by the Federal Government as of august 31, 1952. The purchase of this project included the land occupied by both the Federal and City projects.

Schedule A-10 has been divided so that it reflects the operation of the original project through August 31, 1952 and also the operation of both projects for the balance of the fiscal year.

The cenerate bank account get up for unexpended proceeds of erbage sollection fees and miscellaneous sales was cloped out during the vear in partial payment of roof regains and maintenauco.

Budgeting

Eveninetics 0 & D show the actual receipts and expenditures of the Oity as compared with the estimates propared by the budget committee. Examination of the individual items on these exhibits reveal the accuracy of the estimates in comparison with the social receipts and expenditures. The published budget for 1952-52 was not segregated in detail

by funds. Each fund should indicate the source of the estimated receipts

mSIa

expenditure on amount to be reserved for future expenditure.

ACKNOWLEDGEMENT

The sincere cooperation of the City officials and employees in making this audit is greatly appreciated.

expenditure on amount to be reserved for future expenditure.

ACHIOVELEDOIEMENT

The sincere cooperation of the Oity officials and employees in

making this sudit is greatly approxisted.

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OTTY OF LERANON, ORECOM

Combined Balance Sheet-All Punda

Street Steerst hung	Ceneral Road Nund	Ceneral Fund	elator	ASBENS
50 54 60 66 60 66 60 66 60 66 60 66 80 66	60 00 200 00 200 00 200 00 200 00 200 00	45,619,56	34,806,67 140,510,00 225,35 590,00 5,000,00 8,396,07	Gash in Bank-(Sehedule A-1) Treasurer's General Account Treasurer's Saving Account Treasurer's Const. Account City Recordsr's Account Labanon Rural Fire District Housing Project Accounts
			357+72	Cash on Mand (Schedule 4-1)
-		6,613,92	6#613#92	Work in Process
-	856,999	11,225,06	12,082,05	Taxas Receivable (Conscule A-2)
84 M		590,53	15619,44	Accounts Hecsivable and Advances (Schedule A-2)
			137,364,22	Assessments Receivable (Schedule A-3)
000 10 -0 17 - 19 10 - 16	4 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	10 05 10 00 10 00 10 00	101*948*50 122*567*17 3*910*75 48*780*82	Fixed Assats Property and Improvements Equipment Supplies Saware System and Flont
NR No.		and the second	91,000,00	Amount to be Provided for General Bonds
	\$856.99	569,049.07	\$715.575.68	Totala
			BALANCES	LIVER CAN SALITIES THE AND ADD OF
60 m		cx	239,000,00	Bonds Fayable
	-	in a	1.783.57	Other Idebilities
an an An an An an An an	856,99	11,815,59	12,672,58 277,207,24 <u>184,912,29</u>	Reserve for Receivables Invented in Fired Arests Fund Balance (STHIFIT B)
-	<u> 8856.99</u>	10,010,000	215,575,63	Totale

CITY OF LEBANON, OREGON

General State Tax General Road Street Totals Fund Fund Fund ASSETS Cash in Bank-(Schedule A-1) 45,619.56 Treasurer's General Account 34,806.67 Treasurer's Savings Account 140,510.00 Treasurer's Const. Account 226.35 --City Recorder's Account 590.00 Lebanon Rural Fire District 5.000.00 5,000.00 8,398.07 Housing Project Accounts 157.72 Cash on Hand (Schedule A-1) Work in Process 6,613.92 6,613.92 Taxes Receivable (Schedule A-2) 12.082.05 11,225.06 856.99 Accounts Receivable and Advances (Schedule A-2) 1,619.44 590.53 Assessments Receivable (Schedule A-3) 137,364.22 Fixed Assets 101,948.50 Property and Improvements 122,567.17 Equipment Supplies 3,910.75 48,780.82 Sewage System and Plant 25,000. Amount to be Provided for General Bonds 91,000.00 Totals. \$715.575.68 049.07 LIABILITIES AND FUND BALANCES Bonds Payable 239,000.00 Other Liabilities 1,783.57 11,815.59 Reserve for Receivables 12,672.58 856.99 277,207.24 Invested in Fixed Assets Fund Balance (EXHIBIT B) 184,912.29 57.233.48 Totals 715,575.68 \$69.049.07 \$856.99

Combined Balance Sheet-All Funds

EXHIBIT A

	ne 30, 1953	Jun				
	e Funds Housing Project	<u>Suspense</u> City <u>Recorder</u>	Fixed Assets Fund	Improve- ment Fund	Sewage Dis- posal Sinking	Gen. Bond & Int. Sinking Fund
68,000 .				-32,000,00	(15 500 05)	20 50
36				36,651,68	(47,502.07)	37.50
				79 593 73	140,510.00 226.35	
		590.00		79593.73	- ~ ~ ~ · · ·	
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		163		
	8,398.07			(/-/		
-	50.00	107,72				18-3
					* 	
	1,023.91	5.00				
80,000				137 364.22		
			101,948.50			
			122,567.17			
			3,910.75			
			48,780.82			
						91,000.00
	\$9,471.98 edule A-10)	\$ <u>702.72</u> e A-9)(Sche		\$ <u>174,015.90</u>	\$23,234.28	\$ <u>91,037.50</u>
148,000				- 25,000		
17 0,000				148,000,00		91,000.00
	1,783.57			\$ 31,754,58	The	
	7,688,41	702.72	277,207.24	26.015.90	93.234.28	317.50
	\$ <u>9,471.98</u> edule A-10)	\$702.72		\$174,015.90	\$93,234,28	\$91,037.50

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June 30, 1953

CCRT 700 81	IN IS provide the second	ous configurations down	and a second second second second second	a demonstration of the second of the second s	and a second
Funds Housing Project	Suspense City Recorder	ben11 Assets benn	-evoiquí baus duem	Sewage Dis- posal Sirking	Gen, Bond & Int, Sinking Tund
Lota 20 April aproduce	a water made and the damage	A THE POINT AND A THE POINT AND A			
			36,651,68	(47,502.07)	37.50
45 44	100 au	40 mil	CONST CONTOC	140,510.00	
40 90 04 80			Lan m	226,35	10 07
ng an	590.00		Service of the	114 MM	
	80 km	920 000	a se an anna a star a st	ate 144	an de
8,398.07	10x 545	44 AP	(m. 149	aa **	
50,00	107.72		me for	m, m	-
09 80			120 111	an an	10 10
-			m m		
1,023.91	5,00	10			
a. m			137,366,22		
		101,948.50			44 40
	10 m	122,567,17	10 m	369 63-	
407 403		3,910.75	80. 49		10 PM
	40 M	48,780,82	Ac. 10.		ing dir
				top 40 Magnetic is wanted to consider state	91,000,00
211 - 942 Desarchines Managements	an an	er og vit	itan satu Gangana ang kang satu satu satu s	August a speed to speed the	
\$9.471.98 Nule A-10)	\$702.72 A-9)(Sohed	A CONTRACTOR OF A CONTRACTOR O	\$ 171.015.90 \$	\$ <u>92,234,28</u>	SQL 0327-50
					91,000.00
*****			148,000,00		an second with
1,783.57			Nº PART	Pa 89	
-					
	-	15, 705, 775	-		60 60 000 010
7,688.61	702,72	nia tra na energia d'arte de compositiones	26,015,90	93.236.28	03.53
8 <u>9.471.28</u> ule A=10)	8 <u>702,72</u> 1-9)(Sched	The dimension of the second second second second	\$ <u>177,015,90</u> \$ =14	\$93,234,28	\$91,037,50

Summary of Cash in Bank			June	30. 1953
	Balance Per Bank	Transi	t Items	Balance Per
First National Bank of Leban	Statement	Deposits	Checks	Books
City of Lebanon-Treasurer	43,888.94	94.92	9,177.19	34,806.67
City of Lebanon-Recorder	548.34	64.16	22.50	590.00
City of Lebanon-Construction City of Lebanon-	226.35			226.35
Time Deposit-Open Account	106,000.00			106,000.00
Time Deposit-O. C. D.	34,510.00			34,510.00
Housing Project-Rent	181.28		7.18	174.10
Housing Project-Trust	854.84		35.85	819.00
	186,209.76	159.08	9.242.72	177,126.12
Bank of Lebanon:				
City of Lebanon-Rural Fire d	list.5,000.00			5,000.00
Housing Project-Rent	7.894.52	99.54	589.09	7.404.97
	12,894.52	29.54	282.09	12,404,97
Totals-Cash in Bank	\$199,104,28	\$258.62	\$9,831,81	189,531.09
Cash on Hand-Recorder				107.72
Cash on Hand-Housing Project				50.00

Totals-Cash in Bank and on Hand

\$189,688.81

(EXHIBIT B)

The Banks report that the following bonds were deposited as collateral security with other banks to protect the above bank accounts as of June 30, 1953:

		Rate	Maturity	Par Value
First National Bank of Lebanor	1:			
City of Lebanon	1	그늘	10-1-53/57	20,000.00
City of Hillsboro	1	1	5-1-54/57	25,000.00
City of Lebanon	2	2	7-1-53/60	8,000.00
City of Lebanon	2		7-1-54/61	25,000.00
City of Lebanon		25	1-1-59	4,000.00
City of Portland	2	15	11-15-55/63	10,000.00
City of Salem	2	21 21 10 10	11-1-54/61	36,000,00
Multnomah County Sch. Dist.		112	11-1-57/58	20,000.00
Multnomah County Sch. Dist.		2	12-15-54/55	2,000.00
Multnomah County Road Bond	ĩ	41	9-15-53	1,000.00
				\$151,000.00
Bank of Lebanon	and the second	all and the second		and the second s
U. S. Treasury Bond	3	22	3-15-48	\$100,000.00
	7 . This and Ma	tional D.	ant of Dontland	and taking a description of the start begins

1 First National Bank of Portland

2 Federal Reserve Bank of Portland

3 Wells Fargo Bank & Union Trust Company

of San Francisco

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CITY OF LEBANON, OR THOM

Summery of Cash in Bank

-	-	-	10.	100	-	-	310.	
N.,	200		1000		100	100	120	

and the state of the second second second	and the second sec	and the state of t		
Balance TeT Books	<u>\$ Items</u> Chealtr	<u>Tranat</u> Demonita	Balanca Per Bank Statement Ni	Erret National Ban's of Labeno
34,806,67 590,00 226,35	9,177,19 22,50	94.92 64.36	43,888,94 548,34 226,35	Oity of Lebanon-Treasurer Oity of Lebanon-Recorder Oity of Lebanon-Construction Oity of Lebanon-
106,000.00 34,510.00 174.10 <u>174.10</u> 177.125.12	7.18 35.85 9.262.72	152.08	106,000,00 34,510,00 181,28 854,04 186,202,76	Time Deposit-Open Account Time Deposit-O. C. D. Housing Project-Rent Housing Project-Trust Bank of Lebanon:
5,000.00 7,404.97 32,404.97	589,09 589,09	42.00 29.54	st.5,000,00 7,894,52 12,894,52	City of Isbanos-Rural Fire dis Housing Project-Rant
189, 531, 09	18.168.98	\$258,62	199,101,26	Totals-Cash in Bank
107,72				Cash on Hand-Recorder Cash on Hand-Housing Project

Totals-Cash in Sank and on Hand

\$189.688.81 (STHIBIT B)

The Banks report that the following bonds were deposited as collateral security with other banks to protect the above bank accounts as of June 30. 1953:

Par Value	vý hrajeM	etel	Name of Leguing Municipality Deposited
20,000,00 25,000,00 85,000,00 4,000,00 10,000,00 36,000,00 20,000,00 2,000,00	10-1-53/57 5-1-53/57 7-1-53/60 7-1-53/60 1-1-53/63 11-1-55/63 11-1-55/63 11-1-55/63 11-1-55/53 12-15-55/53 12-15-55/53	Portion of the other	City of Lebanon Olty of Hillsborg Gity of Hillsborg Gity of Lebanon City of Lebanon Olty of Portland City of Salam Multnomah County Sob. Dist. 29 Multnomah County Sob. Dist. 29 Multnomah County Sob. Dist. 29
\$151,000,00		8 Miles	Bank of Lebanon U. S. Treasury Bond
\$100,000,00	3 m 15 m 48	28	0. 5. freasury gond

I First National Bank of Fortland

2 Federal Reserve Bank of Portland 3 Wells Fargo Bank & Union Trust Cospeny of San Francisco

er Linn County Clerk's Record	s)		June 30, 1953
			General
	States & March	General	Road
	Total	Levy	Levy
1946-47	34.67	28.17	6.50
1947-48	54.18	48.53	5.6
1948-49	92.41	86.03	6.3
1949-50	213.14	195.77	17.3
1950-51	719.09	719.09	
1951-52	1,188.21	1,094.92	93.20
1952-53	8.456.78	7.829.37	627.4
	10,758.48	10,001.88	756.6
d: Collections with County			
Treasurer not turned over			
At June 30, 1953	1.323.57	1.223.18	100.3
Totals	4	A	\$856.9
IOUALS	\$12,082.05	\$11,225.00	00000
hedule of Accounts Receivable	\$ <u>12,082.05</u> (EXHIBIT A)	\$ <u>11,225.06</u>	June 30, 1953
hedule of Accounts Receivable	And the second sec	* <u>11,225.06</u>	
hedule of Accounts Receivable d Advances	And the second sec	* <u>11,225.06</u>	
hedule of Accounts Receivable d Advances neral Fund :	And the second sec	* <u>11,225.06</u> 242.07	
hedule of Accounts Receivable <u>d Advances</u> <u>neral Fund :</u> Advances to Employees *	And the second sec		
hedule of Accounts Receivable <u>d Advances</u> <u>neral Fund :</u> Advances to Employees * Wesley Plummer	And the second sec	242.07	
hedule of Accounts Receivable <u>d Advances</u> <u>neral Fund :</u> Advances to Employees * <u>Wesley Plummer</u> George W. Drowley	And the second sec	242.07 32.19	
hedule of Accounts Receivable <u>d Advances</u> <u>neral Fund :</u> Advances to Employees * Wesley Plummer George W. Drowley Wilfred Garrison	And the second sec	242.07 32.19 100.00	
hedule of Accounts Receivable <u>d Advances</u> <u>neral Fund :</u> Advances to Employees * Wesley Plummer George W. Drowley Wilfred Garrison John Richardson	And the second sec	242.07 32.19 100.00 51.70	
hedule of Accounts Receivable <u>d Advances</u> <u>neral Fund :</u> Advances to Employees * <u>Wesley Plummer</u> George W. Drowley Wilfred Garrison John Richardson Cecil Rich	And the second sec	242.07 32.19 100.00 51.70 25.00	June 30, 195
hedule of Accounts Receivable <u>d Advances</u> <u>neral Fund :</u> Advances to Employees * <u>Wesley Plummer</u> George W. Drowley Wilfred Garrison John Richardson Cecil Rich Louis Beach	And the second sec	242.07 32.19 100.00 51.70 25.00 75.00	June 30, 195
hedule of Accounts Receivable <u>d Advances</u> <u>neral Fund :</u> Advances to Employees * <u>Wesley Plummer</u> George W. Drowley Wilfred Garrison John Richardson Cecil Rich Louis Beach	And the second sec	242.07 32.19 100.00 51.70 25.00 75.00	June 30, 195
hedule of Accounts Receivable <u>d Advances</u> neral Fund : Advances to Employees * Wesley Plummer George W. Drowley Wilfred Garrison John Richardson Cecil Rich Louis Beach Wade Collins	(EXHIBIT A)	242.07 32.19 100.00 51.70 25.00 75.00	<u>June 30, 195</u> 590.5
hedule of Accounts Receivable <u>d Advances</u> neral Fund : Advances to Employees * Wesley Plummer George W. Drowley Wilfred Garrison John Richardson Gecil Rich Louis Beach Wade Collins ty Recorder's Suspense Fund: Advance for Police Departme	(EXHIBIT A)	242.07 32.19 100.00 51.70 25.00 75.00	<u>June 30, 195</u> 590.5
hedule of Accounts Receivable <u>d Advances</u> neral Fund : Advances to Employees * Wesley Plummer George W. Drowley Wilfred Carrison John Richardson Cecil Rich Louis Beach Wade Collins ty Recorder's Suspense Fund:	(EXHIBIT A)	242.07 32.19 100.00 51.70 25.00 75.00	June 30, 195 590.5 5.0
hedule of Accounts Receivable <u>d Advances</u> <u>neral Fund :</u> Advances to Employees * Wesley Plummer George W. Drowley Wilfred Garrison John Richardson Gecil Rich Louis Beach Wade Collins <u>ty Recorder's Suspense Fund</u> : Advance for Police Department	(EXHIBIT A)	242.07 32.19 100.00 51.70 25.00 75.00	

* Advances for Employees Portion of Public Employees Retirement System Paid by City on October 17, 1950.

CITY OF LEBANON, OR SCON

June 30, 1953	ana ana ang ang ang ang ang ang ang ang	Ne of the second se	Schedule for Uncollected Taxes (Fer Linn County Cler''s Records)
Coneral Rond Lovy	General Levy	IstoT	
6.50 5.65 6.38 17,37 93,29 756,60	28,17 48,53 48,53 86,03 86,03 719,03 719,09 1,094,92 10,001,88	34.67 54.18 92.41 92.41 719.09 719.09 1.188.81 1.188.81 10,758.48	1946-47 1947-48 1948-49 1949-50 1950-51 1952-53 1952-53
100.39	1.223.18	1,323,47	Add: Collections with County Tressurer not turned over At June 30, 1953
\$856.99	\$ 11.225.05	\$12,082.05 (*741517 A)	Totals
June 30, 1953			Schedule of Accounts Receivable
			General Fund 1
590,53	242.07 32.19 32.19 51.70 25.00 73.00 61.57		Advances to Exployees * Wesley Plummer George W. Drowley Wiffred Garrison John Richardson Ceoil Rich Louis Beach Wade Collins
			City Recorder's Suspense Fund:
5.00		t Change Fund	Advance for Folice Department
1.022.91			Housing Project Suspense Fund Ungellected Tenant's Rent
\$1.619.44 (WHIBIT &)			Total
And the second second second			

Revences for Amployees Portion of Public Employees Retirement Statem Paid by City on Cotober 17, 1950.

Schedule A-3

\$2.55

Docket No. 6 $43,507.37$ $11,773.80$ Docket No. 7 $15,336.94$ $3,952.50$ Docket No. 8 $28,589.20$ $7,402.99$ Docket No. 9Total Bonded $105,613.48$ $26,019.74$ Non-BondedDocket No. 4 $5,083.52$ 555.05 $(1)(203.73)$ Docket No. 5 $1,158.28$ 199.83 Docket No. 6 $11,573.36$ $1,244.21$ Docket No. 7 $1,588.54$ 692.92 Docket No. 8 $13,170.18$ $5,958.79$ Docket No. 9 $55.905.00$ $21.856.42$ (2) 2.55 Total Non-Bonded $32.573.88$ $55.905.00$ $30.507.22$ (201.18) Totals $\$138,187.36$ $\$55.905.00$ $\$56.526.96$ $\$(201.18)$	30, 1953	1952 to June	July 1. 1	Receivable	sment Liens	le of Asses
7-1-52 Assessed Collections Adjustments conded Docket No. 4		Add		Add		
Bonded Docket No. 4 Docket No. 5 18,179.97 2,390.45 Docket No. 6 43,507.37 11,773.80 Docket No. 7 15,336.94 3,952.50 Docket No. 8 28,589.20 7,402.99 Docket No. 9 Total Bonded 105,612.48 Docket No. 4 5,083.52 Total Bonded 105,612.48 Docket No. 4 5,083.52 Docket No. 5 1,158.28 199.83 Docket No. 6 11,573.36 Docket No. 8 13,170.18 Docket No. 9 Docket No. 9	Balance	(Deduct)	Deduct	Liens	Balance	
Docket No. 4 Docket No. 5 18,179.97 2,390.45 Docket No. 6 43,507.37 11,773.80 Docket No. 7 15,336.94 3,952.50 Docket No. 8 28,589.20 7,402.99 Docket No. 9 Total Bonded 105,613.48 Docket No. 4 5,083.52 Docket No. 5 1,158.28 199.83 Docket No. 6 11,573.36 1,244.21 <th>6-30-53</th> <th>Adjustments</th> <th>Collections</th> <th>Assessed</th> <th>7-1-52</th> <th></th>	6-30-53	Adjustments	Collections	Assessed	7-1-52	
Docket No. 5 18,179.97 2,890.45 Docket No. 6 43,507.37 11,773.80 Docket No. 7 15,336.94 3,952.50 Docket No. 8 28,589.20 7,402.99 Docket No. 9 Total Bonded 105,613.48 26,019.74 Docket No. 4 5,083.52 555.05 (1)(203.73) Docket No. 5 1,158.28 199.83 Docket No. 6 11,573.36 1,244.21 Docket No. 6 11,573.36 1,244.21 Docket No. 7 1,588.54 692.92 Docket No. 8 13,170.18 5,958.79 Docket No. 9 55.905.00 20,507.22 (201.18) Totals \$138,187.36 \$55.905.00 30,507.22 (201.18) (E (1) Adjust Prior Assessments as follows: Ordinance 509 Lien 6-P						1
Docket No. 6 43,507.37 11,773.80 Docket No. 7 15,336.94 3,952.50 Docket No. 8 28,589.20 7,402.99 Docket No. 9 Total Bonded 105,613.48 26,012.74 Total Bonded 105,613.48 555.05 (1)(203.73) Docket No. 4 5,083.52 555.05 (1)(203.73) Docket No. 5 1,158.28 199.83 Docket No. 6 11,573.36 1,244.21 Docket No. 7 1,588.54 692.92 Docket No. 8 13,170.18 5,958.79 Docket No. 9 55.905.00 20,507.22 (201.18) Total Non-Bonded 32,573.68 55.905.00 30,507.22 (201.18) (E (1) Adjust Prior Assessments as follows: Ordinance 509 Lien 6-P Assessed in error (E Ordinance 509 Lien 6-P Assessed in error <td></td> <td></td> <td></td> <td></td> <td>-,-</td> <td>cet No. 4</td>					-,-	cet No. 4
Docket No. 7 15,336.94 3,952.50 Docket No. 8 28,589.20 7,402.99 Total Bonded 105,613.48 Total Bonded 105,613.48 Docket No. 9 Docket No. 4 5,083.52 555.05 (1)(203.73) Docket No. 5 1,158.28 199.83 Docket No. 6 11,573.36 1,244.21 Docket No. 7 1,588.54 692.92 <td>15,289.52</td> <td></td> <td>2,890.45</td> <td></td> <td>18,179.97</td> <td>cet No. 5</td>	15,289.52		2,890.45		18,179.97	cet No. 5
Docket No. 7 15,336.94 3,952.50 Docket No. 8 28,589.20 7,402.99 Docket No. 9 Total Bonded 105,613.48 26,019.74 Docket No. 4 5,083.52 555.05 (1)(203.73) Docket No. 5 1,158.28 199.83 Docket No. 6 11,573.36 1,244.21 Docket No. 7 1,588.54 692.92 Docket No. 8 13,170.18 5,958.79 Docket No. 9 55.905.00 21.856.42 (2) 2.55 Total Non-Bonded 32.573.88 25.905.00 30.507.22 (201.18) (E) Totals \$138.187.36 \$55.905.00 \$56.526.96 \$(201.18) (E) (1) Adjust Prior Assessments as follows: Ordinance 509 Lien 6-0 Assessed in error (E) (1) Adjust Prior Assessments as follows: Ordinance 509 Lien 6-P Assessed in error (E) (1) Adjust Prio	31,733.57		11,773.80		43,507.37	cet No. 6
Docket No. 8 28,589.20 7,402.99 Total Bonded 105,613.48 Total Bonded 105,613.48 Docket No. 9 Docket No. 4 5,083.52 555.05 (1)(203.73) Docket No. 5 1,158.28 199.83 Docket No. 6 11,573.36 1,244.21 Docket No. 7 1,588.54 692.92 Docket No. 8 13,170.18 5,958.79 Docket No. 9 55.905.00 21.856.42 (2) 2.55 Total Non-Bonded 32.573.88 55.905.00 30.507.22 (201.18) (201.18) Totals \$138,187.36 \$55.905.00 \$56.526.96 \$(201.18) (E) (1) Adjust Prior Assessments as follows: Ordinance 509 Lien 6-0 Assessed in error (E) Ordinance	11,384.44		3,952.50		15,336.94	cet No. 7
Dochet No. 9	21,186.21					cet No. 8
on-Bonded Docket No. 4 5,083.52 555.05 (1)(203.73) Docket No. 5 1,158.28 199.83 Docket No. 6 11,573.36 1,244.21 Docket No. 7 1,588.54 692.92 -						
Docket No. 4 5,083.52 555.05 (1)(203.73) Docket No. 5 1,158.28 199.83 Docket No. 6 11,573.36 1,244.21 Docket No. 7 1,588.54 692.92 Docket No. 8 13,170.18 5,958.79 Docket No. 9 55.905.00 21.856.42 (2) 2.55 Total Non-Bonded 32.573.88 55.905.00 30.507.22 (201.18) (201.18) Totals \$138.187.36 \$55.905.00 \$56.526.96 \$(201.18) (E) (1) Adjust Prior Assessments as follows: Ordinance 509 Lien 6-0 Assessed in error (E) (1) Adjust Prior Assessments as follows: Ordinance 509 Lien 6-P Assessed in error (E) (1) Adjust Prior Assessments as follows: 0rdinance 516 Lien 6-R Error in footage E) Uien 6-AA Payment not recorded Payment 2-10-47 not recorded	79,593,74	-==	26,019.74		105,613.48	al Bonded
Docket No. 5 1,158.28 199.83 Docket No. 6 11,573.36 1,244.21 Docket No. 7 1,588.54 692.92 Docket No. 8 13,170.18 5,958.79 Docket No. 9 55,905.00 21.856.42 (2) 2.55 Total Non-Bonded 32.573.88 55.905.00 30.507.22 (201.18) (201.18) Totals \$138,187.36 \$55.905.00 \$56.526.96 \$(201.18) (E) (1) Adjust Prior Assessments as follows: Ordinance 509 Lien 6-0 Assessed in error (E) (1) Adjust Prior Assessments as follows: Docket 6.0 Assessed in error (E) (1) Adjust Prior Assessments as follows: Docket 6.0 Assessed in error (E) Ordinance 509 Lien 6-P Assessed in error Payment not recorded Payment 2-10-47 not recorded						onded
Docket No. 5 1,158.28 199.83 Docket No. 6 11,573.36 1,244.21 Docket No. 7 1,588.54 692.92 Docket No. 8 13,170.18 5,958.79 Docket No. 9 55,905.00 21.856.42 (2) 2.55 Total Non-Bonded 32.573.88 55.905.00 30.507.22 (201.18) (201.18) Totals \$138,187.36 \$55.905.00 \$56.526.96 \$(201.18) (E) (1) Adjust Prior Assessments as follows: Ordinance 509 Lien 6-0 Assessed in error (E) (1) Adjust Prior Assessments as follows: Docket 6.0 Assessed in error (E) (1) Adjust Prior Assessments as follows: Docket 6.0 Assessed in error (E) Ordinance 509 Lien 6-P Assessed in error Payment not recorded Payment 2-10-47 not recorded	4,324.74	(1)(203.73)	555.05		5.083.52	cet No. 4
Docket No. 6 11,573.36 1,244.21 1,244.21 Docket No. 7 1,588.54 692.92 Docket No. 8 13,170.18 5,958.79 Docket No. 9 55.905.00 21.856.42 (2) 2.55 Total Non-Bonded 32.573.88 55.905.00 30.507.22 (201.18) (201.18) Totals \$138,187.36 \$55.905.00 \$56.526.96 \$(201.18) (E) (1) Adjust Prior Assessments as follows: Ordinance 509 Lien 6-0 Assessed in error (E) (1) Adjust Prior Assessments as follows: Docket in error Assessed in error Ordinance 509 Lien 6-P Assessed in error Assessed in error Ordinance 516 Lien 6-R Error in footage Lien 6-AA Payment not recorded Lien 137 Payment 2-10-47 not recorded	958.4					
Docket No. 7 1,588.54 692.92 Docket No. 8 13,170.18 5,958.79 Docket No. 9	10,329.1					
Docket No. 8 13,170.18 5,958.79 Docket No. 9 55,905.00 21.856.42 (2) 2.55 Total Non-Bonded 32.573.88 55,905.00 30.507.22 (201.18) Totals \$138.187.36 \$55.905.00 \$56.526.96 \$(201.18) Totals \$138.187.36 \$55.905.00 \$56.526.96 \$(201.18) (1) Adjust Prior Assessments as follows: Ordinance 509 Lien 6-0 Assessed in error (E (1) Adjust Prior Assessments as follows: Ordinance 509 Lien 6-P Assessed in error (E (1) Adjust Prior Assessments as follows: Ordinance 509 Lien 6-P Assessed in error Payment not recorded Iten 6-AA Payment not recorded Payment 2-10-47 not recorded	895.62					
Docket No. 9 55.905.00 21.856.42 (2) 2.55 Total Non-Bonded 32.573.88 55.905.00 30.507.22 (201.18) Totals \$138,187.36 \$55.905.00 \$56.526.96 \$(201.18) Totals \$138,187.36 \$55.905.00 \$56.526.96 \$(201.18) (1) Adjust Prior Assessments as follows: Ordinance 509 Lien 6-0 Assessed in error Ordinance 509 Lien 6-P Assessed in error (E Ordinance 509 Lien 6-P Assessed in error Ordinance 516 Lien 6-R Error in footage Lien 6-AA Payment not recorded Lien 137 Payment 2-10-47 not recorded	7,211.39		CONTRACTOR OF A DESCRIPTION OF A DESCRIP			
Totals \$138,187.36 \$55.905.00 \$56.526.96 \$(201.18)] (1) Adjust Prior Assessments as follows: Ordinance 509 Lien 6-0 Assessed in error Ordinance 509 Lien 6-P Assessed in error Ordinance 516 Lien 6-R Error in footage Lien 6-AA Payment not recorded Lien 137 Payment 2-10-47 not recorded	34.051.13	(2) 2.55		55,905.00		
(I) Adjust Prior Assessments as follows: Ordinance 509 Lien 6-0 Assessed in error Ordinance 509 Lien 6-P Assessed in error Ordinance 516 Lien 6-R Error in footage Lien 6-AA Payment not recorded Lien 137 Payment 2-10-47 not recorded	57 770.48	(201.18)	30,507.22	55,905.00	ad 32,573.88	al Non-Bonde
(I) Adjust Prior Assessments as follows: Ordinance 509 Lien 6-0 Assessed in error Ordinance 509 Lien 6-P Assessed in error Ordinance 516 Lien 6-R Error in footage Lien 6-AA Payment not recorded Lien 137 Payment 2-10-47 not recorded	37.364.22	\$(201.18)1	\$56,526.96	\$55,905.00	\$138,187.36	als
Ordinance 509 Lien 6-0 Ordinance 509 Lien 6-PAssessed in error Assessed in errorOrdinance 516 Lien 6-R Lien 6-AA Lien 137Error in footage Payment not recorded Payment 2-10-47 not recorded	XHIBIT A)	(Ē				
Ordinance 509 Lien 6-P Ordinance 516 Lien 6-RAssessed in error Error in footage Payment not recorded Payment 2-10-47 not recorded				s as follows	or Assessment	Adjust Pric
Ordinance 516 Lien 6-RError in footageLien 6-AAPayment not recordedLien 137Payment 2-10-47 not recorded	27.70		d in error	Assesse	509 Lien 6-0	Ordinance
Lien 6-AA Payment not recorded Lien 137 Payment 2-10-47 not recorded	26.20		d in error	Assesse	509 Lien 6-P	Ordinance
Lien 137 Payment 2-10-47 not recorded	1.53		n footage	Error i	516 Lien 6-R	Ordinance
	18.30	1	not recorded	Payment		Lien 6-AA
	60.00					
	70.00					
	\$203.73					
(2) Adjustments as follows:					s as follows:	Adjustments
Ordinance 861 Lien 98 Overpayment prior to assessment	2.7	assessment	ment prior to	Overpay		
Ordinance 862 Lien 118 Underpayment prior to assessment					862 Lien 118	Ordinance

CITY OF LEBANON, OREGON

Schedule A-3

CITY OF LEBINON, ORIGON

c June 30, 1953	July 1, 1952 t	Receivable	erenent liene	Schedule of Ke
Add Deduct) Belance Stments <u>6-30-53</u>			Balanc	Bonded
				and the red determined
15,289,52 31,733.57 11,384.44 21,186,21	2,890,45 11,773,80 3,952,50 7,402,99	44 45 54 45 55 50 46 50 46 50 46 50	18,179,97 43,507,37 15,336,94 28,589,20	Dochet No. 4 Dochet No. 5 Dochet No. 5 Dochet No. 7 Dochet No. 8 Dochet No. 9
= 29x523x74	26,019.74	80 514 216 215 115	102.612.48	Total Bonded
				Non-Sended
13.73) 4.324.74 958.45 10,329.15 895.62 7,211.39 2.53 <u>34.051.73</u>	199.83	55, 905, 00	5,033,52 1,156,28 11,573,36 1,588,54 13,170,18	Dooket No. 4 Dooket No. 5 Dooket No. 5 Dooket No. 7 Dooket No. 8 Dooket No. 9
12.18) 27.720.1E	30x507x22 (20	<u>55,905,00</u>	led 22,573,58	Total Non-Bond
13.16) <u>137.356.22</u> (EATIST A)	<u>956,526,96</u> <u>8620</u>	\$55,905,00	\$138.187.36	Totals
27.70 26.20 1.53 15.30 60.00 <u>15.90</u>	a d in error d in error n footage not recorded 2=10=47 not record not1 Action 6=15=53	Assesse Assesse Irror Psymeni Psymeni	509 Lian 6-0 509 Lian 6-P 516 Lian 6-R	Ordinance Ordinance Lieu 5-44 Lien 137 Lien 139
sment 2.71 sment <u>.16</u>	rent prior to asses yment prior to asses	Overpay Underpa	s te follous: 861 Llen 98 862 Llen 118	(2) Adjustment Ordinance Ordinance

Statement of Bond and Interest Requirements General Obligation Sewer Bond Issue of January 1, 1949 as of June 30, 1953

	<u>B</u>	ond Prin	cipal			
Fiscal vear	Bond <u>Numbers</u>	Due Date	Principal Amount	Interest Rate	Interest Total Amt.	Total <u>Requirement</u>
1953-54	10 to 18	1-1-54	9,000.00	2-2%	2,385.00	11,385.00
1954-55	19 to 27	1-1-55	9,000.00	222%	2,160.00	11,160.00
1955-56	28 to 37	1-1-56	10,000.00	2-2%	1,935.00	11,935.00
1956-57	38 to 47	1-1-57	10,000.00	2-3%	1,685.00	11,685.00
1957-58	48 to 57	1-1-58	10,000.00	2-1%	1,435.00	11,435.00
1958-59	58 to 67	1-1-59	10,000.00	21%	1,185.00	11,185.00
1959-60	68 to 78	1-1-60	11,000.00	2-1%	935.00	11,935.00
1960-61	79 to 89	1-1-61	11,000.00	-3%	660.00	11,660.00
1961-62	90 to 100	1-1-62	11,000.00	3%	330.00	11,330.00
	Totals		\$91,000.00		\$12,710.00	\$103,710.00
			/ · · ·			

(EXHTBIT A)

Schedule 1-4

CILX OL TERCHON OFECOM

Statement of Bond and Interest Requirements General Oblication Sever Bond Issue of January 1, 1949 as of June 30, 1953

Bond Princinal

	Totals		00*000*760		00°012°210	00,017,200
1961-62	90 to 100	T-J-95	11'000'00	3%	330*00	11,330,00
1960-61	79 to 89	1-1-61	23,000,00		00*099	11,660,00
09~656T	68 to 78	1-1-60	33,000,00	5张	935,00	11,935.00
1958-59	58 40 67	J-J-59	10,000,00	5/2	1,185,00	11,185.00
1957-58	48 60 57	J-J-28	70° 000 ° 00	STR	1,435,00	11,435,00
1956-57	38 40 73	1-1-20	10,000,00	5元	1,685,00	11,685.00
1955-56	28 to 37	1-1-20	TO*000*00	578	1,935,00	11,935.00
1954-955	19 60 27	1#1#95	a*000*00.	598	2,260,00	11,160.00
1953-54	10 co 18	7-7-24	00*000*6	5 <u>5</u> %	2,385,00	11,385,00
Tiscal Tear	Bond Numberg	Dae Dabe	Prineipel Amount	Interest Rate		Total Requirement

(EXHIBIL V)

Statement of Bond and Interest Requirements Bancroft 1949 Series A Issued July 1, 1949 as of June 30, 1953

Bond Principal

Fiscal year	Bond Numbers	Due Date	Principal Amount	Interests Requirements 24%	Total Requirements
1953-54	11 to 14	7-1-53	4,000.00	585.00	4,585.00
1954-55	15 to 18	7-1-54	4,000.00	495.00	4,495.00
1955-56	19 to 22	7-1-55	4,000.00	405.00	4,405.00
1956-57	23 to 26	7-1-56	4,000.00	315.00	4,315.00
1957-58	27 to 30	7-1-57	4,000.00	225.00	4,225.00
1958-59	31 to 34	7-1-58	4,000.00	135.00	4,135.00
1959-60	35 to 38	7-1-59	4.000.00	45.00	4.045.00
	Totals		\$28,000.00	\$2.205.00	\$30,205.00
			(EXHIBIT A)		

CITE OF LEBANCH, CHECCH

as of June 30, 1953

Statement of Bond and Interest Requirements Baneroft 1949 Series à Lasued July 1. 1949

Bond Frington

LetoT <u>Stanet tuped</u>	Interesta Requirements 222	Principal Amount	Due Date	Bond Numbers	feest 1991
4,585,00	585,00	4,000.00	Pm 20053	11 to 14	1953-54
4,495,00	495.00	4,000,00	7=2=54	15 to 18	1954-55
4,405,00	405.00	4,000,00	7-1-55	19 to 22	1955-56
4,315,00	315.00	4,000,00	7~1-56	23 60 26	1956-57
4,225,00	225+00	4,000.00	7-1-57	27 to 30	1957-58
4,135,00	235,00	4,000.00	7-1-58	31 to 34	1958~59
4.045.00	45.00	00.000.3	P=1=59	35 to 38	1959-60
\$ <u>30,205,00</u>	92 <u>*305*</u> 50	\$2 <u>8,000,00</u>		elstoT	

(A TIRTHIE)

Schedule of Bond and Interests Requirements Bancroft 1950 Series A Issued July 1, 1950 as of June 30, 1953

		Bond Prin	cipal		
Fiscal year	Bond Numbers	Due Date	Principal <u>Amount</u>	Interest Requirements : 2%	Total <u>Requirements</u>
1953-54	11 to 18	7-1-53	8,000.00	1,280.00	9,280.00
1954-55	19 to 26	7-1-54	8,000.00	1,120.00	9,120.00
1955-56	27 to 34	7-1-55	8,000.00	960.00	8,960.00
1956-57	35 to 42	7-1-56	8,000.00	800.00	8,800.00
1957-58	43 to 50	7-1-57	8,000.00	640.00	8,640.00
1958-59	51 to 58	7-1-58	8,000.00	480.00	8,480.00
1959-60	59 to 66	7-1-59	8,000.00	320.00	8,320.00
1960-61	67 to 74	7-1-60	8.000.00	160.00	8,160,00
	Total		\$64.000.00	\$5,760.00	\$69.760.00
			(EVUITETT A)		

(EXHIBIT A)

Schedule A-6

CITY OF LESANON, ORTOOM

28 of June 30, 1953

Schedule of Bond and Interests Revulrements Eangroft 1950 Series & Issued July 1, 1950

		DODO 1717121 DA				
Total	Interest Requirements 25	Lagionira Among	Due Date	Bend	feosii Tiby	
9,280.00	1,280,00	8,000.00	7-m3pm53	11 to 18	1953~54	
9,220,00	1, 120,00	60,00048	To.In.S.A.	19 to 26	1954~55	
8,960,00	960.00	8,000,00	7-1-55	27 to 34	1935-36	
8,800,00	00,008	00.000.8	7-3-56	35 to 42	1956-57	
8,640,00	640,00	8,000,00	Tenter?	43 80 50	1957~58	
8,480.00	480,00	8,000,00	7-2-58	51 bo 58	1958-59	
8,320,00	320,00	8,000.00	7-2-59	59 60 66	1959-60	
8,160,00	260,00	8,000,00	7-1+60	67 60 94	1960-61	
<u>\$69,760,00</u>	65,760,00	\$64,000.00		Total		
		(A TIBINER)				

Schedule of Bond and Interest Requirements Bancroft 1951 Series A Issued July 1, 1951 as of June 30, 1953

		Bond Princ	ipal		
Fiscal year	Bond Numbers	Due	Principal Amount	Interest Requirements: 2 ¹ %	Total <u>Requirements</u>
1953-54	4 to 6	7-1-53	3,000.00	662.50	3,662.50
1954-55	7 to 9	7-1-54	3,000.00	587.50	3, 587, 50
1955-56	10 to 12	7-1-55	3,000.00	512.50	3,512.50
1956-57	13 to 15	7-1-56	3,000.00	437.50	3,437.50
1957-58	16 to 18	7-1-57	3,000.00	362.50	3,362.50
1958-59	19 to 21	7-1-58	3,000.00	287.50	3,287.50
1959-60	22 to 24	7-1-59	3,000.00	212.50	3,212.50
1960-61	25 to 27	7-1-60	3,000.00	137.50	3,137.50
1961-62	28 to 31	7-1-61	4,000.00	50.00	4.050.00
	Total		\$28,000.00	\$3,250.00	\$31,250.00
			(EXHIBIT A)		

-21-

Schedule A-7

CITY OF LEBANON, ON TOON

Schedule of Bond and Interest Regulrements Bancroft 1951 Saries A Issued July 1, 1951 88 of June 30, 1953

Bond Pringing

Total Reculrements	Interest Requirements 215	Principal Amount	Due Date	bang aredaum	Ffacal year
3,662,50	662,50	3,000,00	7-2-53	6 60 6	1953~54
3,587,50	587 .50	3,000,00	7-1-54	7 60 9	1954-55
3,512,50	512,50	3,000.00	7-2-55	10 to 12	1955-56
3,437.50	637.50	00.000,8	7-2-56	13 to 15	1956-57
3,362.50	362,50	3,000,00	7-1-57	16 to 18	1957-58
3,287.50	267,50	3,000.00	7-2-58	19 to 21	1958~59
3,212,50	212.50	3,000,00	7-1-59	22 to 24	1959-60
3,137,50	137.50	3,000.00	7-2-60	25 to 27	1960-61
4.050.00	50.00	4.000.00	7-1-61	28 60 33	1961-62
631,250,00	<u>83,250,00</u>	<u>528,000,00</u>		Total	

(A TIBING)

al Cen

Schedule of Bond and Interest Requirements Bancroft 1952 Series A Issued Aoril 1, 1952 as of June 30, 1953

1					
Fiscal	Bond Numbers	Due Date	Principal Amount	Interest Requirements 2%	Total Requirements
1953-54	4 to 5	4-1-54	3,000.00	560.00	3,560.00
1954-55	7 to 9	4-1-55	3,000.00	500.00	3,500.00
1955-56	10 to 12	4-1-56	3,000.00	440.00	3,440.00
1956-57	13 to 15	4-1-57	3,000.00	380.00	3,380.00
1957-5ª	16 to 18	4-1-58	3,000.00	320.00	3.320.00
1958-59	19 to 21	4-1-59	3,000.00	260.00	3,260.00
1959-60	22 to 24	4-1-60	3,000.00	200.00	3,200.00
1960-61	25 to 27	4-1-61	3,000.00	140.00	3,140.00
1961-62	28 to 31	4-1-62	4.000.00	80.00	4.080.00
	Totals		\$28,000.00	\$2,880.00	\$30,880,00
			(EXHIBIT A)		

Bond Principal

Schedule A-8

OTTY OF L'BLION, ORFOON

Schedule of Bond and Interest Recutrements Bangroft 1952 Series A Large' Acril 1, 1952

Total Recutiverante	Interest Requirements 25	Principal Arount	Due	hao8 eccidated	Fiscal
3,560,00	560,00	3,000.00	All and and	\$ to 5	1953-54
3,500.00	500,00	3,000.00	Ama Inn 55	7 to 9	3.95 <i>L</i> =55
32440.00	60.042	3,000,00	Con Long S	10 to 12	1955-556
00,088,8	380,00	3,000.00	$\mathbb{Z}/\mathbb{Z}^{n+1} = \mathbb{Z}^{n+1}/2$	13 to 15	1956+57
2,320,00	320,00	3,000.00	Stor (m)	15 to 1"	1957-59
3,260,00	260,00	3,000.00	6-1-59	19 to 21	1958-59
3#200,00	200,00	3,000,00	Am Indo	22 60 24	1959-60
3,140,00	140.00	9,000,00	dy-1-51	25 60 27	1960+61
00.080.1	00,00	00.000.A	1-2-62	28 to 31	1951-62
930,880,00	00,083,50	\$24,000,00		Totals	

Bond Principal

(A TIMINER)

14 C. C. 44

Statement of Recorder's Suspense Fund Balance	June 30, 1953
ASSETS	
Cash in Bank-The First National Bank of Lebanon	590,00
Cash on Hand-Recorder	107.72
Advances-Police Department Petty Cash	5.00
Total Assets	\$702.72
SUSPENSE FUND BALANCES	
Bail Money and Bid Deposits	195.00
Recorder's Petty Cash	500.00
Recorder's Cash Over	
Total Suspense Fund Balance	\$702.72 (EXHIBIT A) (EXHIBIT B)

ANALYSIS OF TRANSACTIONS-YEAR ENDED JUNE 30, 1953

Description	Balance 7-1-52	Receipts	Turnovers & Disbursements	Balance 6-30-53
City Funds Collected	158.00	230, 526.79	230,684.79	
Bail Moneys and Bid Depòsits	682,00	1,200.35	1,687.35	195.00
Recorder's Petty Cash	500.00	19		500.00
Recorder's Cash Over	.05	7.72	.05	7.72
Advances		446.80	446.80	
\$	1.340.05	\$232,181.66	\$232,818,99	\$702.72

Sehedule A-9

		and the second	t starting the same	1000	11000 1 1	
MOOTI	11 12	180 198	1 1 11 1	142 6	2114	
	Section 1	化学 医外外 化化力	All all ages in the		and the star	

outer the event	Statement of Recorder's Suspence Fund Balance
Service of Van Philippine an	and we find that we are a state of the stat

	590,00	Cash in Bankwiths First Netional Bank of Labanon
	207,72	Cash on Hand-Recorder
	5.00	Advances-Police Department Patty Cash
0702.72	action control of a control of	Total Assets
And		BRONAINE CHUR USHERBUR
	195.00	Ball 'oney and Bid Deposits
	500,00	Recorder's Petty Cash
	7.72	Recorder's Cash Over
\$702.72		Total Suspanse Fund Balance

(A TIGIPXE) (B TIGIPXE)

AMAINSIS OF TRAISSCTIONS_YTAR INDED JUNE 30, 1953

Balanse 6-30-53	Turnovera &	Receipte	Balance <u>2al-12</u>	Description
policies a standarder and	230,534.79	230, 526, 79	158,00	City Funds Collected
195.00	1,687,35	1,200.35	00.578 et	Bail Noneys and Bid Daposi
500,00	20 22		500.00	Recorder's Fetty Cash
9.72	20.	7.72	.05	Recorder's Cash Over
992 100	66.60	116.80	had the second	eeoasvbå
\$702.72	\$232,818,99	232,161,66	61.340.05	

Schedule A-10

CITY OF LEBANON, OREGON

2,849.38			Fund Balance July 1, 1952
	1,795.20 373.12	L, 1952	Receipts-July 1, 1952 to August 31, Gross Expenditures Allowable Property Taxes Allowable Garbage Collection Fees
		198.47	Collected
	r 00	191.25	Expense
<u>2.175.54</u> 5,024.92	7.22		
			Expenditures:
1.691.48	1,541.48	75	From Rent Account Accrued Land Rental- 2 Mo. @ 75
3,333.44			Fund Balance August 31, 1952
<u>38.579.98</u> 41,913.42		30, 1953	Receipts-September 1, 1952 to June 3
			Expenditures
	18,583.13		From Rent Account
	641.88		From Garbage Account Payments to City of Lebanon
34,225.01			
\$7.688.41			Fund Balance June 30, 1953
			Fund Balance Represented By:
			Assets:
	50.00		Cash on Hand- Change Fund
	7,585.07 813.00		Cash in Bank- Rent Account Cash in Bank- Trust Accourt
	1.023.91		Tenant's Accounts Receivab
9,471.98			
			Liabilities and Reserves:
	714.12		Rent Paid in Advance
	813.00		Tenant's Security Deposits Withholding Taxes-Federal
1,783.57	222132		
\$7.688.41			let Fund Balance June 30, 1953

Schodulo A-10

NOCERO , NOMASSI TO YTTO

une 30, 1953	n 19 19 - Star Strand Barrison, and Star Star Star Star Star	Statement of Housing Fund Balance
2,049,38		Fund Balance July 1, 1952
2.175.54 5.024.92	1,795,20 973,12	Receipts-July 1, 1952 to Aurust 31, 1952 Gross Expanditures Allowable Property Taxes Allowable Carbage Collection Fees Collected Expanse Expanse
2,691,18	1,511.48	Expenditures: From Rent Account Accrued land Rentsl- 2 No. @ 75
3,333,44		Nund Balance August 31, 1952
38, 279, 98		Receipts-September 1, 1952 to June 30, 1953
34.225.01	18,583,13 641.88 15,000,00	Expenditures From Rent Account From Garbage Account Payments to Ofty of Lebanon
\$2,699,41		Fund Balance June 30, 1953
80.171.08	50,00 7,585.07 813,00 1.023,91	Fund Balance Represented By: Assets: Osah on Hand- Change Fund Cash in Bank- Rent Accounts Cosh in Bank- Trust Accounts Temant's Accounts Receivable
1,783,57	734.13 813.00 255.45	Idabilities and Remerves: Rent Foid in Idvance Temant's Security Deposits Withholding Taxes-Federal and State
97 <u>.658.41</u> XHIBITS A & &		Net Fund Balance June 30, 1953

(Schedule A-10a)

CITY OF LEBANON, OREGON Housing Fund

Schedule of Revenues and Turnovers to City of Lebanon and F. P. H. A.	July 1, 1952 to	June 30, 1953
Rental Income:		
Housing	40,371.01	
Furniture	4,530.27	
Other	157.84	
	45,059.12	
Less Dwelling Vacancy Loss	3.153.87	
	enviral de la com	41,905.25
Deduct Expenses:		
Management	4,522.71	
Operating Service	140.00	
Dwelling and Commerical Utilities	2,408.16	
Repairs, Maintenance and Replacements	9,552.26	
Land Rental Expense	150.00	
Fixed Expenses	2,551.48	
Collection Losses	~,))1.40	
Miscellaneous	950.00	
TH SCOTTAILSOUD		20.274.61
Net Project Income		21,630.64
Deduct Amount Due F. P. H. A. :		
Net Rental Income-July & August, 1952	3,325.27	
Less Allowable Expense	1,795.20	
	1,530.07	
Less Prior Years Adjustments	373.12	
		1.156.95
Amount Due City		20,473.69
Add Balance July 1, 1952		2.214.72
and paramee pury 1, 1972		22,688.41
Less Payments to City During Year		15,000.00
Total Due City June 30, 1953 (Per Books)		7,688.41
Additional Account Not on Books:		
Unexpended Garbage Fees	641.88	
Less Road Repairs paid from this Account		
Net Fund Balance June 30, 1953		\$7.688.41
	(S	chedule A-10)

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Schedule 4=10a

CITY OF LEBANON, GROOM

June 30, 1953	of CPCI if the	Schedule of Revenues and Turnovers to City of Lebanon and F. P. H. A.
		Rental Income:
	and there is a	palanoH
	40,371,01	erud i aru'i
	4, \$30, 27	Chinese
	157.94	
		less Dwelling Vacaney Loss
	28.2.2.2.8 <u>2</u>	
41,905,25		
		Deduct Expenses:
	en adr 1	Managemet
	4, 522.72	operating Service
	340.00	eelthilty factmented bas galfiew
	2,108,26	Repairs, Maintenance and Replacements
	9,552.26	annender and istremes
	150.00	secreque bex M
	2,551.48	Collection Losses
	188 SR	Miscollaneous
	050,00	
20,274,61		
21,630.64		Net Project Income
and the factor		Deduct Amount Due F. P. H. A. :
		I of all a state for the state
	3,325,27	Not Rental Income-July & August, 1952 Less Allowable Expense
	1.795.20	badedys proportion and
	1,530.07	Less Frier Years Adjustments
	373,12	Studenting areas same set
1.155.95		Amount Due City
20,473,69		Add Balande July 1, 1952
8,224.72		PCG1 17 Args andrearer and
22,688,63		Tess Permanent et al anti-
15,000.00		Issa Fayments to City During Tear
ally an allocation and an internet		Total Dus City June 30, 1953 (Fer Books)
7,688.41		(83000 JAI) CLLT BUC TOWN DIE
		Additional Account Not on Books:
		pact another hebrogradu
	541.88	Less Road Repairs paid from this Account
	80.1.16	ATTRACTA PATTA MALAN
170 selection and the second s		
an and the		Net Fund Balance June 30, 1953
67.689.17		
dule A-10)	(Seine	

CITY OF LTBUYOM, CREGON

Summary of Receipts and Expenditures

Receipts	and a state of the second state	v 1, 1952	Ept.	
i Transfers		Add Receryed	Net Cash Balance	bard
anger Brigs i and S	ation of a linearity of	nan a dhan sin a sannin	and a start and a start of a start	Aug 1. ga war
AF. 668. 839. M	(5,996,23)	17.209.54	(23,206,27)	General
7,510,23	7,169,10	1,148.78	5,020,32	General Road
35,367,52	34,230,48		34,230,48.	State Tax Street
13,717,50	(2,107,50)	166 K.S.	(2,107.50)	Gen. Bond & Interest Sinking
26,460.65	120,849,34	wa wa	120,049,34	Sewoge Disposal Sincing
34,876.00	24,005,01	ad our	24,006,01	Street & Bridge Repair Sint.
14,9876,00	931.56	-14 442	931,56	Sutmaing Pool Staling
5,752,30	24.500.46	136,187,36	(113,585,90)	Improvement
361,423,34	203 \$ 582.72	156,545,68	47,037.04	Total of City Runda
				Suspense Tundes
232,181,66	1,340.05	24,00	-9) 1,316,05	City Recorder (Sabedule 4-
60,755,52	2,549,35	12.521	2.676.87	Veterana Housing (Schedule A-10)
634,360,52	207.772.15	156,762,19	\$ <u>51,029,95</u>	
andowland				(1) Adjort Surplus for Texes

Thres Receivable at June 30, 1953 are set up in Reserve for Receivables. (2) Adjust Surplus for Advances transferred to Reserve for Receivables. (3) Improvement Bonds retired during year included in expenditures.

(A) Adjust Surplus for correction and cancellation of Assessment Liens Receivable during year.

(5) Not of Surplus Adjustments.

Summary of Receipts and Expenditures ALL FUNDS

	Jul	Receipts		
<u>Fund</u> .	Net Cash Balance	Add <u>Reserved</u>		
General	(23,206.27)	17,209.54	(5,996.73)	252,833.14
General Road	6,020.32	1,148.78	7,169.10	7,540.23
State Tax Street	34,230.48		34,230.48	35,367.52
Gen. Bond & Interest Sinking	(2,107.50)		(2,107.50)	13,717.50
Sewage Disposal Sinking	120,849.34		120,849.34	16,460.65
Street & Bridge Repair Sink.	24,006.01		24,006.01	14,876.00
Swimming Pool Sinking	931.56		931.56	14,876.00
Improvement _	(113,686,90)	138,187.36	24.500.46	5.752.30
Total of City Funds	47,037.04	156,545.68	203,582.72	361,423.34
Suspense Funds:				
City Recorder (Schedule A-	9) 1,316.05	24.00	1,340.05	232,181.66
Veterans Housing (Schedule A-10)	2,676.87	172.51	2,849.38	40.755.52
	\$51,029.96	\$156,742.19	207,772.15	634,360.52
(1) Adjust Surplus for Taxes		at June 30,		

Taxes Receivable at June 30, 1953 are set up in Reserve for Receivables. (2) Adjust Surplus for Advances transferred to Reserve for Receivables. (3) Improvement Bonds retired during year included in expenditures.

(4) Adjust Surplus for correction and cancellation of Assessment Liens Receivable during year. (5) Net of Surplus Adjustments.

	A 2-	July 1	1952 to Ju	ne 30, 1953
			30, 1953	
Total Beginning Expenditures Bal. Receipts Transfers & & Transfers Adjustments	Fund Balance	<u>Cash</u>	lysis of Fun Other Assets	Payables &
(1)14,845.35 (2) 590.53 246,836.41 174,167.05	57,233,48	50,619.56	18,429.51	11,815.59
(1) 1,148.78 14,709.33 13,560.55			856.99	856.99
69,598.00 69,598.00				
11,610,00 11,572.50	37.50	37.50	91,000.00	91,000.00
137,309.99 44,075.71	93,234.28	93,234.28		
38,882.01 38,882.01				
15,807.56 15,807.56				
(3)(17,090.00) (4) 201.18 30.252.76 21.125.68	26.015.90	36.651.68	137.364.22	148.000.00
(5) (304.16) 565,006.06 388,789.06 (EXHIBIT C) (EXHIBIT D)	176,521.16	180,543.02	247,650.72	251,672.58
233,521.71 232,818.99	702.72	697.72	5.00	
43.604.90 35.916.49	7.688.41	8.448.07	1,023.91	1.783.57
\$842.132.67 \$657.220.38	\$184.912.29 (EXHIBIT A)		Name and a state of the state of the local division of the local d	253.456.15

-26-

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July 1, 1952 to June 30, 1953					
is to the to the	0, 1953 vels of Rum Ocner Asmote		fruñ Balsnee		Total Beginning Bal. Receipto A Transfere
11,815,59	18,429,51	50,619.55	\$7,233.48	(1)14,825.35 (29 590.53 174,167,05	
856,99	856*88	** **	No. an	 1,148.78 13,550,55 	\$6,907a31
Kin, sing	00 - 10 -	in m	200 - 001	69,598,00	69,598,00
91,000.00	91,000,00	37,50	37.50	11,572,50	11,610,00
10 M		93,234,28	93,234,28	44,9095.71	137,309,99
no an	W.N. 1979	an	a. 4	38,882.01	36,882.01
	M2 102		54 - 15	15,807,56	15,807,56
346,000,00	137, 364, 22	36,651,68	26.025.20	3)(17,090.00) 4) 201.18 21,125.68)
251,672,58	227,650.72	180,523,02	176,521,16	5) (304.16) 308,799,06 BXH1917 D)	565,006,06 (3741937 C) (
	5,00	697,72	702,72	292,618,99	233,521.71
1.783, 52	1,023.91	3.148.01	11689.0 m	25,916,49	42,501,99
253,456,15	268.679.52 ~1)	189,688,81 (Schodule /	05,510,3818 (A TIEIEVE)	057,220,20	\$64 3,1 33,67

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Statement of Estimated and Actual Receipts of ALL FUNDS For the Year Ended June 30, 1953

1 1

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FUND AND CLASSIFICATION	Estimated Receipts		Actual Over (Under) Estimates
GENERAL FUND- RECEIPTS			
Taxes- Current Year Taxes- Prior Years Fines and Bail Forfeit Franchises Building Permits Punch Board and Pinball Taxes Business Licenses State Liquor Taxes Inspection Fees Gas Tax Refund Property Rental and Sales Miscellaneous Sales, Etc. Federal Housing Interest Sale of Fill Dirt Parking Meters Rural Fire District Janitor Services	28,409.00 6,000.00 10,000.00 9,000.00 900.00 2,000.00 6,500.00 100.00 600.00 300.00 2,000.00 2,000.00 2,000.00 2,000.00 2,000.00 2,000.00 2,000.00 2,000.00 2,000.00	30,229.25 6,340.07 8,613.00 6,695.46 530.34 5,151.24 1,586.25 7,275.26 30.00 565.08 570.00 1,121.00 15,707.71 2.25 3,295.98 19,069.73 11,500.00 232.00	1,820.25 340.07 $(1,387.00)$ $(2,304.54)$ (369.66) $5,151.24$ (413.75) 775.26 (70.00) (34.92) 270.00 (879.00) (292.29) $(2,997.75)$ $1,295.98$ $(1,930.27)$ $1,500.00$ (168.00)
1942-1951 Non Bonded Improvement Sale of Bonds & Improvement Receipts			(25,000.00) (46,000.00)
Transfers In			
From General Road Fund-Prior From General Road Fund-Current From State Tax Street Fund-Prior From State Tax Street Fund-Current From Street and Bridge-Prior From Street and Bridge-Current From Swimming Pool Sinking Fund Total Receipts Beginning Balance July 1, 1952	14,876.00 251,085.00 13.000.00×	$\begin{array}{c} 6,020.32\\ 7,540.23\\ 34,230.48\\ 35,367.52\\ 24,006.01\\ 14,876.00\\ \underline{12.277.96}\\ 252,833.14\\ \underline{(5.996.73)}\end{array}$	20.32 1,540.23 34,230.48 367.52 24,006.01 $12.277.96$ 1,748.14 (18.996.73)
Total Receipts and Beginning Balance	264,085.00	246,836.41	(17.248.59)

D TIBING

GITY OF LEANNON, GRIGON

June 30, 1953	Year Ended	eriz gos	ALL PUNDS
Parties &			
Louis A	Courses 1	Contractor 7	
Over (Under)	Lavous 1	Estimated	The state of the state of the state of the
setemide?	Received	Receipts	FUND AND CLASSIFICATION
			STRING RECEIPTS
1,820.25	30,229,25	28,409,00	Texes- Current Year
340.01	6,340.07	6,000,00	Taxes. Frior Years
(1,387.0	8,613,00	10,000,00	Vines and Bail Forfolt
(2,304,54	6,595,46	9,000.00	Franchises
(369.66	430.34	00.000	Building Permits
5,151,24	5,151.21	14 1 10 1	Funch Scard and Finhall Taxes
(413.75	1,586,25	2,000,00	Business Licenses
775.26	7,275.26	6,500.00	State Liquor Taxes
00.07)	30.00	100,000	Inspection Feas
(34.92	565.08	600,00	Cas Tax Zefund
270.00		300.00	Property Rantal and Sales
(879,00	570,00		
(292,29	1,121.00	00,000,5	Miscellanecus Salas, Etc. Federal Fousing
	15,707,71	16,000,00	garand referen
(2,997.75	2,25	3,000,00	
1,295,98	3,295,98	2,000,00	Sale of Fill Dirt
(1,930.27	19,069,73	21,000.00	Parking Mators
1,500.00	11,500.00	10,000,00	Roral Fire Statict
(158.00	oo, ses	00,00A	Janitor Services
(25,000.00	an , m	~200,000,25	1942-1951 Non Bonded Amprovements
			Sale of Bonds & Improvement
(ss,000.0)	04 44	46,000,00	Receipta
			fransfors in
20,32	5,020,32	60.000.3	Tron General Road Fund-Prior
1, 54.0.23	7,540.23	6,000,00	From Ceneral Road Fund-Current
34,230,46	34,230,48		From State Tax Street Fund-Frior
367.52	35,367.52		From State Tex Street Fund-Curron
24,006.01	24,005,01	on m	From Street and Bridge-Frior
an an	14,876.00	14,376,00	From Street and Bridge-Current
12,277,96	12.277.96	State of the second	
1,748.14	252,833.14	951,085.00	Total Receipts
11 ADD 811	(sc 200 p.)	00.000 FT	Reprint Relamon July 1 1040

20,32	6,020,32 7.540,23	00,000,0	From General Road Fund-Frier From General Road Fund-Current
34,230,48	34,230,48		From State Tax Street Fudd-Frior
357,52	35,367.52 24,006,01	00.000,com	From State Tox Street Fund-Curron From Street and Bridge-Prior
12,277.96	14,876.00	24, 376,00	From Street and Bridge-Current From Summing Peel Slaking Fund Total Receipta
(18,996,73)	(9.996.73)	13,000,00	Seginning Balance July 1, 1952
(22*372*47)	246, 536.41	264,202,20	Total Receipts and Beginning Balance

EXHIBIT C (Continued)

CITY OF LEBANON, OREGON

Statement of Estimated and Actual of ALL FUND		e Year Ended Ju	ine 30, 1953
••	. A Ala		Actual
	Estimated	Actual (over (Under)
FUND AND CLASSIFICATION	Receipts	Receipts	Estimates
GENERAL ROAD FUND-Receipts			
Taxes	6,000.00	7,540.23	1,540.23
Beginning Balance July 1,1952 Total Receipts and		7,169.10	7.169.10
Beginning Balance	6,000.00	14,709.33	8,709.33
STATE TAX STREET FUND-Receipts			
State Highway Fund Apport.	35,000.00	35,367.52	367.52
Beginning Balance July 1,1952 Total Receipts and		34.230.48	34,230.48
	35,000.00	69.598.00	34.598.00
GENERAL BOND AND INTEREST FUND-Rec	eipts		
Taxes	11,610.00	11,610.00	-,-
Transfers In From General Fund		2,107.50	2,107.50
Total Receipts	11,610.00	13,717.50	2,107.50
Beginning Balance July 1,1952		(2,107.50)	(2,107.50)
Total Receipts and Beginning Balance	11,610.00_	11,610,00	
SEWAGE DISPOSAL SINKING FUND-Recei	pts		
Taxes	14,876.00	14,876.00	
Interest		1,584.65	1.584.65
Total Teceipts	14,876.00	16,460.65	1,584.65
Beginning Balance July 1,1952 Total Receipts and		120,849,34	120,849.34
Beginning Balance	14.876.00	137,202.29	122,432.99
STREET AND BRIDGE REPAIRS SINKING FUND-Receipts			
Taxes	14,876.00	14,876.00	
Beginning Balance July 1,1952 Total Receipts and		24,006.01	24,006.01
Beginning Balance	14.876.00	38,882,01	24,006.01

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EXHIBIT 0 (beenlined)

NORTH OF LEBANON, ORTHON

hune 30, 1953	bebail roof a	Statement of Schimated and Actual Receipts
the second second second second	a - de l'a participa de la calcultara esp	
Actual (rebol) tav0	Actual	Estimated
Setimotes	Receipte	FUND APD CLASS FFTCATION Receipts
		GENERAL ROAD FURD-Receipts
1,540,23	7,540,23	Taxes 5,000.00
2,169,10	7.169.10	Beginning Balance Jaly 1, 1952
8.202.33	242709232	Total Receipte and Recinaine Salance 6,000.00
		STATE TAX STRUE FUND-Receipts
367.52	35,367.52	State Hickway Fund Aprort. 35,000.00
36,230,68	34,220,43	Secimning Balance July 1, 1952
24,598,00	69,598,00	Total Receipts and Berinning Balance 35,000.00
And the way of the	and the second second	Car Tax All Funds gale
		GEMERAL BOND AND INTEREST FUND-Receipts
na " m	11,610.00	Taxes 11,610.00
05 505 0	2,307,50	Transfore In From Ceneral Fund
2,107,50	13,717.50	Total Tetal Tetal 11, 510,00
(2,107,50)	(2, 107, 50)	Seginaine Balance July 1, 1952
	00 052 55	Tetal Receipts and Perinning Balance 11.610.00
na un an mo	11.610.70	Beginning Balance 11.610.00.
		SEMACE DISPOSAL SINKING FULD-Bacelpis
	14,876,00	Taxes 14,875.00
1.584.65	Contraction	Interest Total Teceipts 14,876.00
1,584.65	15,450,55	Total Teceipts 14,876.00
she was a strand a strand	an ait linn an cada tara 16	Total Receipte and
122,433,29	137,209,29	Beginning Salance 14,876,00
		STREET AND DRIDOR REPAIRS SIMMING WUND-Report of S
~ ~	14,876,00	Tarea 14, 076.00
24,005,01	24,006,03	Beginning Balance July 1, 1952 Total Receipts and
24,006,03	18,852,01	Beginning Belance M. 876.00

EXHIBIT C (Continued)

CITY OF LEBANON, OREGON

Statement of Estimated and Actual Receipts of ALL FUNDS For the	Year Ended Ju	ne 30, 1953
FUND AND CLASSIFICATION Receipts	Actual Receipts	Actual Over (Under) Estimates
SWIMMING POOL SINKING FUND-Receipts		
Taxes 14,876.00 Beginning Balance-July 1, 1952	14,876.00 931.56	931.56
Beginning Balance 14.876.00	15,807.56	_921.56
IMPROVMENT FUND-Receipts		
Non-Bonded Interest on Leins Bonded Interest on Leins Total Receipts Beginning Balance July 1, 1953 Total Receipts and	556.50 5.195.80 5,752.30 24.500.46	556.50 <u>5,195.80</u> 5,572.30 <u>24,500.46</u>
Beginning Balance	30,252.76	30,252.76
Total All Funds \$361,323.00	\$ <u>565,006.06</u> (EXHIBIT B)	\$203,683.06

1 1

Continued)

NODARO , MORAHALI TO TITIO

Statement of Satimated and Actual Receipts

fourtoA (rabnU) uevO godamideg	lautok Bezalata	Receipte	FUND AND DEASSIFTCATION
		3	SWIMING POOL SINTING FUR-Receipte
931.56	14,876.00	Cane to Read and the second second	Taxes Beginning Halande-Nuly 1, 195 Total Receipts and
2211252	151,651,156	00.9Lorver.	
			ATCHASE FUND TERVORMI
556.50 5,195.80 5,572.30 22,500,46	556.30 5.195.80 5.752.30 24.500.46	an agus Annais A	Non-Honded Interest on Leins Banded Interest on Leins Total Receipts Beginning Salance July 1, 195 Total Receipts and
30,252,76	30.252.25	(0) the set of Presidence (set Sector)	Seginalny Dalance
\$203,683,06	0565.006.06 (EXHIBIT 3)	00,621,323,00	Total All Funde

EXHIBIT D

CITY OF LEBANON, OREGON

Statement of Estimated and Actual of ALL FUNDS		e Year Ended J	une 30. 1953
FUND AND CLASSIFICATION	Estimated Expenditures	Actual Expenditures	Actual (Over) Under Estimates
GENERAL FUND General Government			
Mayor and Council Recorder's Office	3,000.00	2,325.00	675.00
Recorder's Salary Assistant's Salary Supplies and Espense	4,500.00 5,000.00 600.00	4,500.00 3,456.25 179.83	1,543.75
Attorney Salary	1,680.00	1,680.00	
Supplies and Espense Total General Government	<u>150.00</u> 14,930.00	<u>29.65</u> 12,170.73	120.35 2,759.27
Public Safety			
Police Department Chief of Police Assistant Chief Other Police Special and Extra Police School Crossing Patrol Police and Jail Expense Police Car Expense Equipment Traffic Control Miscellaneous Police Judge Police Matron Total Police Department Fire Department	4,500.00 4,100.00 19,500.00 2,100.00 1,500.00 1,500.00 1,500.00 1,500.00 2,000.00 1,500.00 1,500.00 1,500.00 1,500.00	4,500.00 $4,112.96$ $24,032.75$ 883.10 $2,013.54$ 160.92 $3,248.89$ 412.00 590.36 $1,810.27$ $2,589.00$ 9.50 $44,354.29$	(12.96) (4,532.75) 1,216.90 (513.54) 839.08 (1,748.89) 1,088.00 (240.36) 189.73 (1,080.00) 90.50 (4,704.29)
Salaries Use of Cars Secretary Fire Drills Fire Calls Rural Calls Fire Meeting Tires Miscellaneous and Repair Hose and Equipment Other Supplies	12,000.00 900.00 140.00 840.00 2,600.00 600.00 420.00 300.00 750.00 1,000.00	11,961.40 850.00 140.00 840.00 1,960.00 600.00 420.00 976.91 537.93 1,257.16	38.60 50.00

C TISING

CITY OF LEBANON, OR TOON

195 <u>30, 1953</u>	A Look Ended A		Statement of Fetimited and Actual of All Manager
Actual (Over) Under Betingted	LauiaA agrui (bacar)	Batenite3 Barnalienea	MULTANTALESALD CHASTING
			ORMANL FUMP Ogneral Covernment
675.00	2,325,00	3,000,00	Mayor and Council Recorder's Office
1,543.75	4,500,00	4,500,00 5,000,00	Recorder's Salary Assistant's Salary
420.17	179,83	600.00	Supplies and Espense Attorney Salary
2,759,27	1,680,00	1,680,00 150,00 14,930,00	Supplies and Tapange Total Cenerdi Covernment
			Patilie Safety
(12.96) (4.532.75) 1.216.90 (513.54) 839.08 (1.728.69)	4,500,00 4,112,96 24,032,75 843,10 2,013,54 160,92 3,248,69	4,500,00 4,100,00 19,500,00 1,500,00 1,500,00 1,500,00	Police Deportment Chief of Police Assistant Chief Other Police Special and Extra Police School Crossing Fatrol Police and Sail Expanse Police Car Expanse
1,088.00 (240.36) 189,73 (1,080.00 90.50 (4,704.29)	412.00 590.35 2,889.00 2,589.00 7.4,354.29	1,500,00 350,00 2,000,00 1,500,00 39,650,00	Equipment Traffio Control Mircellancous Police Juige Folice Matron Total Police Department
38.60 50.00	11,961.40 850.00 140.00 840.00	12,000,00 900,00 140,00 860,00 2,600,00	Fire Department Seleries Use of Care Secretary Fire Drills Fire Calls
300.00	1,960,00 600,00 420,00	600+00 620+00 300+00 750+00	Fire Calls Rural Calls Fire Mocting Tires Miscellaneous and Repair
462,07 (757,16)	537,93 1,257,16	1,000.00	Hose and Equipmont Other Supplies

EXHIBIT D (Continued)

CITY OF LEBANON, OREGON

Statement of Estimated and Actual Expenditures of ALL FUNDS For the Year Ended June 30, 1953

of ALL F	UNDS
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FUND AND CLASSIFICATION	Estimated Expenditures	Actual(Expenditures	Actual Over) Under Estimates
GENERAL FUND-Continued			
Public Safety-Continued			
Fire Department-Continued			
Radio	5,000.00	4,242.22	757,78
Lebanon Rural Dist. Equipmen	And address of the second second second second	ante ingenerative ante ante ante ante ante ante ante ant	5.000.00
Total Fire Department	30.050.00	23,785.62	6.264.38
Total Public Safety	69,700.00	68,139.91	1,560.09
Public Works			
City Engineer			
Engineer	1,500.00	260.40	1,239.60
Helper	500.00	22.90	477.10
Supplies	25.00	35.60	(10.60)
Total City Engineer	2,025.00	318.90	1,706.10
Street Department			
Salary-Superintendent	4,500.00	4,500.00	
Salary-Employers	12,500.00	12,844,14	(344.14)
Sewer Repairs	500.00	150.89	349.11
Bridge Repairs	500.00	895.39	(395.39)
Truck Expense	1,800.00	1,491.76	308.24
Dirt Removal	500.00		500.00
Maintenance of Sweeper, etc.	1,500.00	3,154.35	(1,654.35)
Improvment and Purchase of	-,,	- ,	(-)
Material	2,500.00	1,854.93	645.07
Miscellaneous	1,000.00	453.35	546.54
Purchase of Equipment	2,000.00		2,000.00
Street Improvement			
Property Owner's Share	71,000.00) (71,000.00
City Share-Drainage	1,000.00		1,000.00
Construction and Repair of			
Streets	.8,700.00	5.014.97	3,685.03
Total Streef Department	108,000.00	30.359.89	77,640.11
Total Public Works	110,025.00	30,678.79	79,346.21
	39,000.00		
Other Expenditures			
Lights and Water	8,800.00	8,354.00	446.00
Election Publication and	0,000,00	0,774,00	
Advertising	500.00	426.66	73.34
Library	2,000.00	1,895.03	104.97

Continued)

CITY OF LITERITON, OR SOON

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Ner) Under	Mentol	Petimeted	
	sorut thatatt	aerustbrerge	MOID AND GLASSIFICATION
and the second distribution in the second	 Marine - Marine Marine Marine - Marin Marine - Marine - Ma Marine - Marine - M Marine - Marine - M	ana shi cara shi ne esti ne ada cara ke wa a	
			BN 394 L. FUND-Continued
			Fubito Safety-Continued
			Fire Department-Continued
757.78	4.242.22	5,000,00	otbafi
5.000.00		60.000.0	Lebinon Rural Di t. Soutpeent
6,264,38	23,785,62	30,050,00	Total Fire Department
2,560.09	68,139,91	69,700,00	Total Public Safety
			Public Works
			City Indineer
1.239.60	260.40	1,500.00	Engineer
477.10	22.90	500,00	Halper
(10.60	35.60	25.00	Supplies
1,706.10	318,90	2,025,00	Total Ofter Engineer
	4,500,00	60 000 X	Street Department
(312.34		4, 500,00	Salary-Superintendent
	12,844.14 150.89	12,500.00	Salary-Employers
349.11 (395.39		500,00	Sever Repairs
398.808	895.39 20 001 0	500,00	Sridge Repairs
500.00	1,491.75	1,800,00	Truck Expense
	3,154,35	500,00	Dirt Revovel
(1,654,35	Production & Provide P	1,500.00	Maintonance of Sweeper, etc.
645.07	CO 130 P	AA AAS A	Improvestit and Luro in T
526.54	1, 054.93	2,500.00	Material
	A53.35	1,000.00	alloanni Leos IM
2,000,00	and a first	2,000,00	Purchase of Bruipment
00 000 00			Street Improvement
72,000,00	era , m	71,000.00	Property Owner's Share
2,000,00	817 - 19	1,000,00	Oity Share-Drainage
en and a		0.0 0.00 h	Construction and Repair of
3.585.03	5.914.97	6,709,00	Streets
77.640.21	30, 359, 39	108.000.00	frentringol Sciente Intel
79,346,21	30,678,79	110,025,00	Total Fublic Works
			there Expenditures
446.00	8,354,00	00.008.8	Ishte and Vater
			Bleetlon Publication and
73.34	126,66	500,00	gsle ijuvbA
104.97	1,895.03	2,000,00	Liorary

Statement of Estimated and Actual Expenditures of ALL FUNDS For

For the Year Ended June 30, 1953

FUND AND CLASSIFICATION	Estimated Expenditures	Actual	
GENERAL FUND-Continued Other Expenditures-Continued City's Share of			
State Industrial Accident Public Employer's Retirement	1,200.00	1,314.75 286.76	(114.75) (286.76)
Federal Old Age Benefit Emergency, Miscellaneous, Audit	900.00	1,329.80	(429.80)
etc. Insurance	6,000.00 2,000.00	3,873.37 1,928.86	2,126.63
Interest Mosquito and Rodent Control	5,000.00 2,500.00	1,020.00	5,000.00
Parking Meters Civil Defense	2,000.00	1,150.53	849.47
Janitor and Building Salary-Janitor	700.00	669.62	30.38
Fuel Supplies-Janitor	830.00 300.00	950.82 168.20	(120.82) 131.80
Supplies-Building Care and Purchase of	1,000.00	500.91	499.09
Public Property Park Improvement	34,000.00 1,200.00	36,451.98 528,83	(2,451.98) 671.17
Transfer Out-General Bond and Interest Sinking Total Other Expenditures Total General Fund	<u>69,430,00</u> 264,085.00	2.107.50 63.177.62 174,167.05	(2.107.50) 6.252.38 89.917.95
GENERAL ROAD FUND Transfer Out-General Fund Prior Transfer Out-General Fund Current Total General Road Fund	<u>6.000.00</u> <u>6,000.00</u>	6,020.32 7.540.23 13.560.55	(6,020.32) (1.540.23) (7,560,55)
STATE TAX STREET FUED	272-2722	±~1~5~1~2	7.7.2.7.7.
Transfer Out-General Fund Prior Transfer Out-General Fund Current Total State Tax Street Fund	35.000.00 35.000.00	35.367.52	(34, 230.48) (367.52) (34, 598.00)
GENERAL BOND AND INTEREST SINKING FUNI Principal Interest	9,000.00	9,000.00	37.50
Total General Bond and Interest Sinking Fund	11.610.00	11,572,50	37.50

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CITY OF LEBANON, CRRON

ne 30, 1953	a bebal reel		Statement of Tstimated and Lotual Typer of ALL FUNDS
		and a second	kronn an ei felin in de stor to konstant antikaren en i 2000 och ar en stor start som hange
(vev) Laut			
	k otsal	bodenkdeS	the term of the state of the state
seatentage.	Sound Libran S	searra, consarca	HUMD AND GLASSTRICATION
	100		Barry Lowe h miller T MORING
			Debelaren Jana Jana Jana Jana Jana Jana Jana Ja
			Other Streed Curse-Constanted Of b-1 & Share as
(114.75)	1,312.75	1,200.00	State Industrial Acordent
(286,76)	286.76	the second secon	Fublic Reployer's Retirement
(08.03)	1,329,80	90,000	Paderal Old Age Benefit
	and the state of the		Emergency, Missollareous, Audit,
2, 126, 63	3,873,37	6,000.00	,ade
71.14	1.928,86	2,000.00	eccentrant
5,000.00	1042 6.4	. 5,000,00	Interest
1,480.00	00,030,f	72,500,00	forund inecal has adduced
849 447	1,150,53	2,000.00	Parking Notors
280,00	00.055	500.00	Ofvil Defense
	and and the		lanttor and Bullding
30,38	: 669,622	700.00	Salaryw Jani bor
(SB.0SE)/	950.82	830,00	Fuel and formed and formed
131.80	168,20	300,00	Supplies-Janiter
Less Labor	100.91	1,000,00	Supplies-Building (1911) Care and Furchase of
(2,451.98)	36,451,98	34,000,00	Public Property
LU. TLO	526,83	1.200.00	Park Linuxovenant
14.64.958	Contraction of the second	contrast	Transfer Out-General Bond
(2,107,50)	2,107,50	12. 11	and Interest Sinking
6.252.38	69 177 62	60.736.00	Total Other Experiments
89,917,95	174.162.03	00.280.185	Total General Fund
লায় নিয় মিনি কিন চেটা	alateria " And " And Boliek " And	"nos" tale and balls "nos	
			GENERAL ROLD FOND
(6,020,32)	6,020,32	atti atte	Transfer Out-General Fund Frier
(2,540,23)	7.540.23	00.000.2	Transfer Out-General Fund Current
(12560252)	30.550255	00.000.0	fotal Ceneral Read Fand
	a lite		
the second	The second		GTOT TAX STREET POED
(34,230,48)		and and a second second	Transfer Off-Caparal Fund Frior
(367.52)	32.362.252	35,000,00	Sneros Dut-Caleral Fund Carrent
[34,598.90]	Sought and	25,020,22	Total State Tax Street Fund
			GENERAL BOND AND INTEREST SIMULA FUND
	9,000,00	00.000.00	Principal
37.50	2,572,50	2,610100	Interest
Section and the section of the	and a second at all	and an a straight a straight a	Total General Bond and
272.52	112572250	111610.00	Interest Sinking Fund
	and the set of the		

of ALL FUNDS	1 01 0110	Year Ended Ju	
FUND AND CLASSIFICATION E	Estimated xpenditures	Actual Expenditures	tual (Over) Under Estimates
SEWAGE DISPOSAL SINKING FUND Engineering	14.876.00	44.075.71	(22,192.21)
STREET AND BRIDGE REPAIR SIMKING FUND Transfers Out-General Fund Prior Transfer Out- General Fund Curren Total Street and Bridge Repair		24,006.01 14.876.00	24,006.01
Sinking Fund	14.876.00	28,882.01	(24,006.01)
SWIMMING POOL SINKING FUND Equipment Transfer Out-General Fund Total Swimming Pool	14,876.00	3,529.60 <u>12.277.96</u>	11,346.40 (12,277.96)
Sinking Fund	14.876.00	15.807.56	(931.56)
IMPROVEMENT FUND			
Interest on Warrants 1949 Bancroft Bond-Interest 1949 Bancroft Bond-Principal		654.33 675.00 4,000.00	(654.33) (675.00) (4,000.00)
1950 Bancroft Bond-Interest 1950 Bancroft Bond-Principal	E E	1,902.80	(1,902.80) (8,000.00)
1951 Bancroft Bond-Interest 1951 Bancroft Bond-Principal	::	493.25	(493.25) (2,060.00)
1952 Bancroft Bond-Interest 1952 Bancroft Bond-Principal Total Improvement Fund		310.30 3.030.00 21.125.68	(310.30) (3.030.00) (21.125.68)
Total All Funds	\$361.323.00	\$388.789.06	\$27,466.06

(EXHIBIT B)

C TIGIPT (Continued)

CITY OF LEBANON, CREGON

Statement of Estimated and Actual Ergenditures of ALL FUNDS						
	A Actual Erpendijures	betentis# geruttbreg	NOITI OINT CLASSIFICATION			
(22,192-21)	4.025.23	14 .876 .0Q	SEWAGE DISPOSAL SINCING FUED			
26,006.01	24,006.01 14.876.00	Conservations and according to the	STREET AND BRIDGE REPAIR SIMULT FOND Transfers Out-General Fund Prior Transfer Out- General Fund Ourrent Total Street and Bridge Repair Slaking Fund			
(24,006.01) 11,346.40 (12,277.96)	36,882,01 3,529,60 12,277,96	14,876,00	SWITTING POOL SINKING FUMD Equipment Transfer Out-General Fund Total Swimming Pool			
(554.33)	15_897_56	~ ~ ~	Staking Fund IMPROVEMENT FUND Interest on Verrants			
(675.00) (4,000.00) (1,902.80) (8,009.00) (493.25) (2,060.00) (310.30) (<u>21.125.68</u>) (<u>21.125.68</u>)	675,00 4,000,00 1,902,80 8,000,00 493,25 2,060,00 310,30 <u>31,125,68</u>	en e	1949 Bancroft Bond-Interest 1949 Bancroft Bond-Principal 1950 Bancroft Bond-Principal 1950 Bancroft Bond-Principal 1951 Bancroft Bond-Interest 1952 Bancroft Bond-Principal 1952 Bancroft Bond-Principal 1952 Bancroft Bond-Principal			
\$27.166.06	\$388,789.05 (#EHIDIT B)	361.323.00	Total All Funda			

GITY OF LEBADOT, CRIDOT

		Schedule of Insurance Folicies
Policy Number	Coverage	Property Insured or Pargons Bonded
	101	Baildingan City Hall-Bidg. & Equip.
1915F32132	Fire (1) Fire (1)	"drabe to " Bara writing fare
PF216184	Fire (1)	
36+306875	Fire (1)	
6419	Fire (1)	
6268 424,634	(I) erfs	
PF161788	Fire (1)	
PUBBBBB	Fire (1)	Litrary
430878	Fire (1)	Municipal Bath House
91987566	Fire (1)	Buildings at Old Dump Ground
LAPSONAAA	Fire (1)	Sontar Project
1915D36154 1915F36711	Fire (1)	
	· · · · · · · · · · · · · · · · · · ·	
3425	Fire (1)	Of ty Barn
91917564	Fire.(1)	
		Trucks and Bolling Equipments
LDX18479	Bodily Injury List.	All (Blanket Policy)
EDXJEXCI	Property Damars Linb.	All (Blanket Poltey)
1110985756	Pire, Theft, Cong.	All (Blanket Policy)
		Radio Eculoments
K250662	Fire (1)	Installed in Ofty Rail
	Fire, Theft, Coll., Com	eotus ni bollstanï
		Fidelity Bondar
4916206-3	Recorder-Treasurer	Tida Unger
Housing Conager 58775-07-569		affew fedak
	Garbage Discosal Offices	William A. Clandenon
		Miscellaneous:
LOX18479	Bodily Injury Liab.	All Esployees
PTASEXILI	Froperty Jamage Lisb.	All Employees
of I have referred		

(1) Includes Extended Average Endorsement

Schedule of Insurance Policies and Fidelity Bonds in Effect		
Property Insured or Persons Bonded	Coverage	Policy Number
<u>Buildings:</u> City Hall-Bldg. & Equip.	Fire (1) Fire (1) Fire (1) Fire (1) Fire (1) Fire (1) Fire (1)	1915F32132 PF216184 36-104875 6419 6268 424634 PF161788
Library	Fire (1)	PF353700
Municipal Bath House	Fire (1)	430878
Buildings at Old Dump Ground	Fire (1)	919F7566
Housing Project	Fire (1) Fire (1)	1915D36154 1915F36711
City Barn	Fire (1) Fire.(1)	3425 919F7564
Trucks and Rolling Equipment: All (Blanket Policy) All (Blanket Policy) All (Blanket Policy)	Bodily Injury Liab. Property Damage Liab. Fire, Theft, Comp.	LDX18479 LDX18479 HWG985756
Radio Equipment: Installed in City Hall Installed in Autos	Fire (1) Fire, Theft, Coll., Comp.	K250662 IM35598
Fidelity Bonds: Ilda Unger Mabel Wells William A. Clendenon	Recorder-Treasurer Housing Manager 5 Garbage Disposal Officer	4916206-B 8775-07-569
Miscellaneous: All Employees All Employees	Bodily Injury Liab. Property Damage Liab.	LDX18479 LDX18479

(1) Includes Extended Average Endorsement

June 30, 1953

de neuropentario de este no de construction de la constructione de la constructione de la constructione de la c	ananua manananan na mananan ana ana ana ana a	June 30. 1955	
	Amount of	Term of Policy	
Company	Coverage	From	To
General Ins. Co. of America Fire Association of Philadelphia American Aviation & General Hartford Fire Insurance Co. Hartford Fire Insurance Co. Northern Insurance Co. Fire Association of Philadelphia	2,125.00 2,125.00 2,500.00 2,125.00 2,125.00 10,000.00 12,000.00 \$33,000.00	8-18-52 9-14-50 9-14-50 8-18-49 8-18-48 2-15-52 2- 4-49	8-18-57 9-14-55 9-14-55 8-18-54 8-18-53 2-15-57 2- 4-54
Fire Association of Philadelphia	\$15,000.00	11-27-52	11-27-55
The Mercantile Insurance Co.	\$1,000.00	8-24-50	8-24-53
General Ins. Co. of America	\$1.500.00	9-14-50	9-14-55
General Ins. Co. of America General Ins. Co. of America	10,999.00 <u>8.000.00</u> \$ <u>18.999.00</u>	10-18-52 9- 2-52	10-18-55 9- 2-55
Firemen's Insurance Co, General Ins. Co. of America	3,000,00 <u>5,000,00</u> \$ <u>8,000,00</u>	9-14-50 6-21-50	9-14-55 6-21-55
Hartford Accident & Indemnity Hartford Accident & Indemnity Hartford Accident & Indemnity	50/100,000.00 25,000.00 Various	8-21-50 8-21-50 9-15-52	8-21-53 8-21-53 9-15-53
Sun Insurance Office Standred Marine Ins, Co.	2,000,00 <u>3,808,00</u> \$ <u>5,808,00</u>	2- 6-53 2- 6-53	2- 6-56 2- 6-54
Fidelity & Deposit Co. U.S. Fidelity & Guarantee Co. Cash held by City Recorder A/C 81	25,000,00 2,000,00 250,00	1- 3-53 12- 1-46 8-21-50	1- 3-55 Term Term
Hartford Accident & Indemnity Co. Hartford Accident & Indemnity Co.	50/100,000.00 25/50,000.00	8-21-50 8-21-50	8-21-53 8-21-53

11

June 30, 1953				
C Pollov To	Terra o From	Amount of Coverace	Company	
8-18-57 9-14-55 9-14-55 8-18-54 8-18-54 8-18-57 2-15-57 2- 4-54	8-18-52 9-14-50 9-14-50 8-18-49 8-18-49 2-15-52 2- 4-49	2,125.00 2,125.00 2,125.00 2,125.00 2,125.00 10,000.00 12,000.00	General Ins. Co. of America Fire Association of Philadelphia American Aviation & General Hariford Fire Insurance Co. Hariford Fire Insurance Co. Northern Insurance Co. Fire Association of Philadelphia	
11-27-55	11=27=52	615,000,00	Mire Association of Philadelphia	
8-24-53	8-24-50	<u>(1,000.00</u>	The Mercantile Insurance Co.	
9-14-55	9-14-50	0 <u>1.300.000</u>	General Ins. Co. of America	
10+18-55 9- 2=55	30~18~52 9~ 2~52	10,999,00 8,000,00 8,18,999,00	General Ins. Co. of America General Ins. Co. of America	
9=14=55 6=21=55	9-14-50 6-21-50	3,000,00 5,000,00 9 <u>8,000,00</u>	Firemen's Insurance Co. General Ins. Co. of America	
8-21-53 8-21+53 9-15-53	8-21-50 6-21-50 9-15-52	50/200,000,00 25,000,00 Various	Hartford Accident & Indomnity Hartford Accident & Indomnity Hartford Accident & Indomnity	
2= 6=56 2= 6=56	2= 6=53 2= 6=53	2,000,00 3,808,00 6,5,808,00	Sun Insurance Office Standred Marine Ins. Co.	
1- 3-55 Term Term	1- 3-53 12- 1-46 8-21-50	25,000,00 8,000,00 250,00	Fidelity & Depesit Co. V.S. Fidelity & Guarantes Co. Gash held by City Recorder A/C 81	
8+21-53 8-21-53	8~21~50 8~21~50	50/100,000,00 25/50,000,00	Hartford Acoldent & Indemnity Co. Hartford Acoldent & Indemnity Co.	