

REPORT  
OF THE  
MUNICIPAL ACTIVITIES  
FOR THE YEAR  
1930

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CITY OF OREGON CITY

■ ■ ■

UNDER COMMISSION-MANAGER GOVERNMENT  
OREGON CITY, OREGON







REPORT  
OF THE  
MUNICIPAL ACTIVITIES  
FOR THE YEAR  
1930

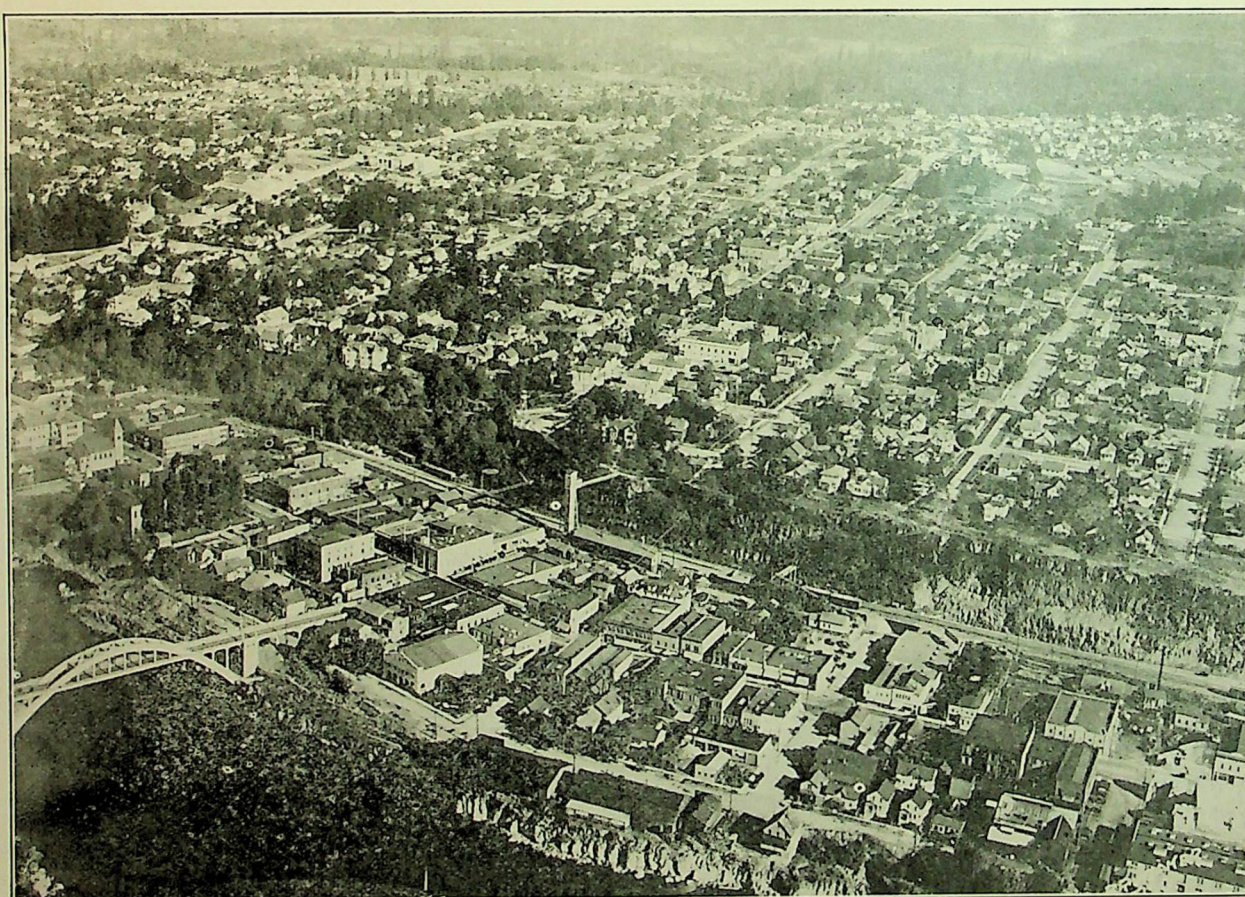
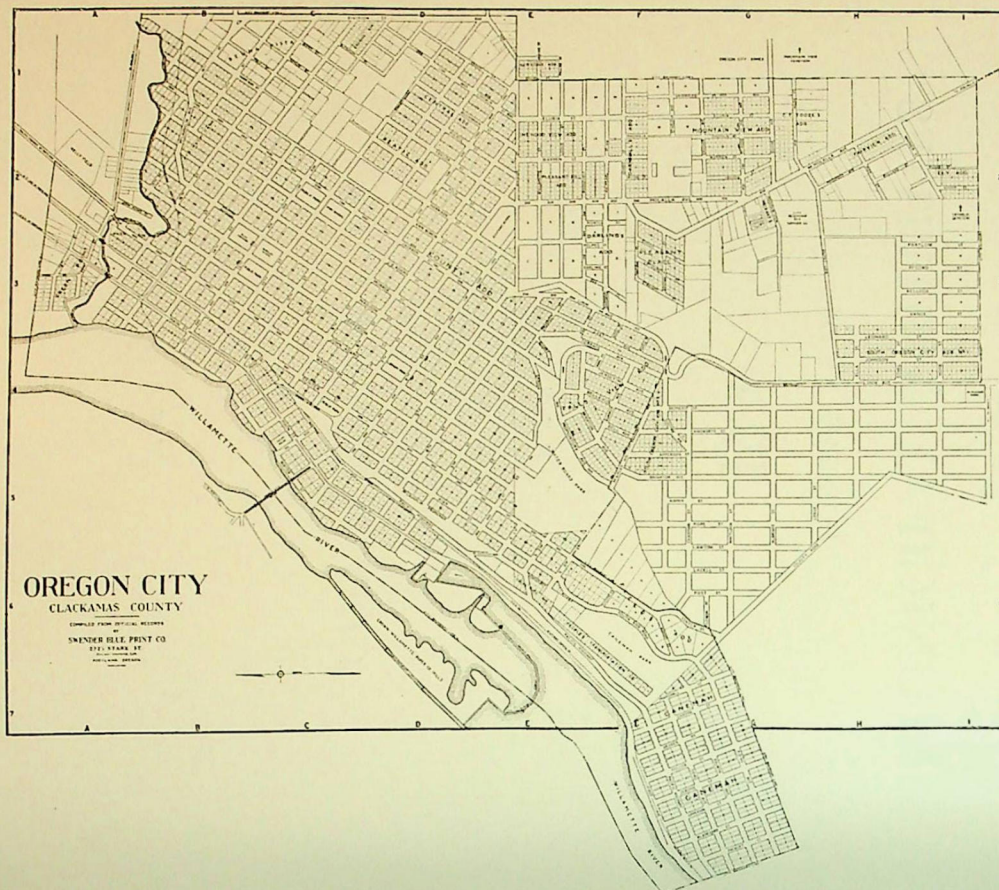
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CITY OF OREGON CITY

■ ■ ■

UNDER COMMISSION-MANAGER GOVERNMENT  
OREGON CITY, OREGON





VIEW OF OREGON CITY  
From 4th street on the right to 15th street on the left.



## City of Oregon City Oregon

O. A. PACE,  
Mayor

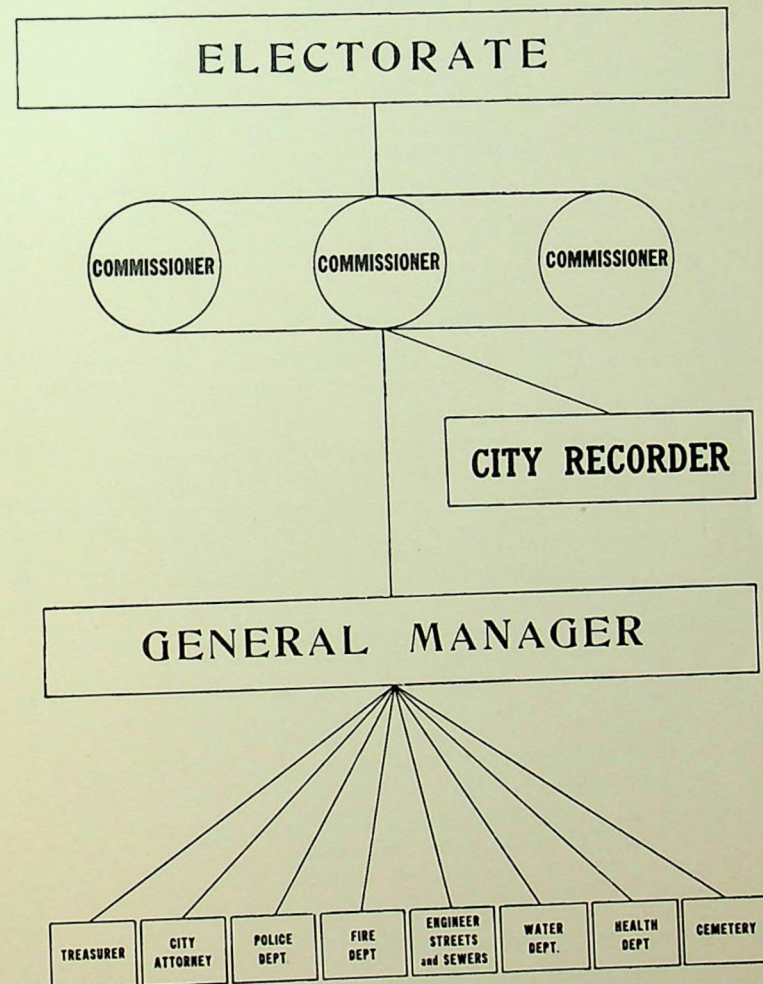
C. H. CAUFIELD,  
Commissioner

L. O. HARDING  
Commissioner

J. L. FRANZEN,  
General Manager

|                            |                      |
|----------------------------|----------------------|
| H. WESTPHAL .....          | City Recorder        |
| CONDA J. HAM .....         | Auditor              |
| CHRISTIAN SCHUEBEL .....   | City Attorney        |
| GEO. SWAFFORD .....        | City Treasurer       |
| J. R. STAFFORD .....       | City Engineer        |
| I. A. WARREN .....         | Chief of Police      |
| E. L. SURFUS .....         | Chief of Fire Dept.  |
| F. McCAUSLAND .....        | Water Superintendent |
| BERTHA ADAMS .....         | Librarian            |
| DR. WALTER H. MILLER ..... | Health Officer       |
| W. BRANDT .....            | Cemetery             |

## ORGANIZATION CHART OREGON CITY





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## City of Oregon City Oregon

Oregon City, Oregon  
February 1, 1931

To the Honorable City Commission  
Oregon City, Oregon

Gentlemen:

I have the honor of submitting to you a report of the Municipal Activities for the fiscal year ending December 31, 1930. This constitutes the sixth annual report under the Commission Manager form of government.

The report, where possible, has been compiled on a comparative basis, particularly where it deals with finances, for the purpose of comparing the financial condition of the City one year with another.

Respectfully yours,

J. L. FRANZEN,

General Manager.



## GENERAL

With this year the City of Oregon City completes its sixth year under the Commission-Manager form of government. In order that the citizens be kept fully informed regarding the operations of their city government, the city commission have authorized the publication and distribution of the City Manager's report covering the Municipal Activities for the year 1930.

Thirty-two meetings of the commission were held during the year, twelve of which were regular meetings and twenty were special meetings. The special meetings were necessary to properly carry out the proceedings for the various municipal improvements.

Before proceeding to the detailed description of the activities of the various departments, the operation of the city's finances during the year will be considered first.

## BONDS

The city's obligations may be classified under three heads, namely (1) General, (2) Water, and (3) Improvement Bonds. Under the heading General are the bonds that have been issued for the purpose of funding, refunding, purchase of Fire Truck, construction of City Elevator, and Buildings. These bonds are retired by tax levy only. Under the heading Water, are bonds issued to construct the water supply system, and are retired from the revenues of the Water Department. Under the heading Improvement, are bonds issued by authority of the Bancroft Act, for the purpose of paying for street and sewer improvements, and are retired by assessment on the property benefited by the improvement. On page 60 under the heading "Schedule of Bonded Indebtedness" will be found a list of the city's obligations. On page 11 will be found a curve showing the net bonded indebtedness and rate of retirement.

### (1) GENERAL BONDS.

As the General bonds are retired only by taxation, let us consider them further. These bonds were issued under three methods of retirement.

First Method: Twenty year bonds with no provision made for their retirement other than to issue more refunding bonds as they come due. During the years 1913 and 1914, the city council issued \$50,000 funding, \$20,000 refunding, and \$12,000 Elevator bonds that come under the above heading for retirement. (Please refer to curve showing net bonded indebtedness to date and proposed rate of retirement. Page 11.) Also see Schedule of Bonded Indebtedness. Page 60.)

In 1925 a sinking fund was created to raise as large a fund as pos-

sible to assist in retiring these three issues when they come due. This fund is being raised from money obtained from interest on daily bank balances, premiums from the sale of bonds, savings from budgets, etc. On December 31, 1925, this fund contained the sum of \$11,592.93. The following table indicates the growth of this fund up to December 31, 1930.

|                 | 12-31-30    | 12-31-29    | 12-31-28    | 12-31-27    | 12-31-26    |
|-----------------|-------------|-------------|-------------|-------------|-------------|
| Cash .....      | \$20,627.82 | \$ 735.31   | \$ 1,059.04 | \$ 8,190.82 | \$ 2,106.01 |
| Investments ..  | 10,254.67   | 28,516.80   | 25,254.67   | 15,754.67   | 15,265.38   |
| Interest Due .. | 17.71       | 17.71       | 887.75      | 216.43      | 247.77      |
| Total .....     | \$30,900.20 | \$29,269.82 | \$27,201.46 | \$24,161.92 | \$17,619.16 |

Second Method: Serial Bonds, where certain definite amounts are to be paid off each year, no more, no less. In 1916, under this method the City Council issued \$275,000 serial refunding bonds. (See curve page 11).

Third Method: Optional Bonds. These bonds contain a provision that the city may at its option retire as much of the issue as they desire at any interest paying date. Under this method in 1920, the City Council issued \$15,000 Fire Bonds. In 1921 they issued \$30,000 Refunding Bonds. (See curve page 11). In 1924 the City Commission issued \$27,000 Building bonds for the construction of the Municipal Building, and in 1925 they issued \$25,000 Building bonds to construct the City Hall. All of these bonds may be retired as fast as funds are available, and at the present rate of retirement, the \$30,000 refunding will be paid up eight years before the date of retirement. The \$25,000 City Hall Bonds will be paid seven years before its date of retirement, and the Fire bonds four years. The rate of retirement will be noted on the curve of page 11, and that all General Bonds will be retired by the end of 1937.

During the past year the General indebtedness of the City has been reduced \$25,000 as shown in the following table:

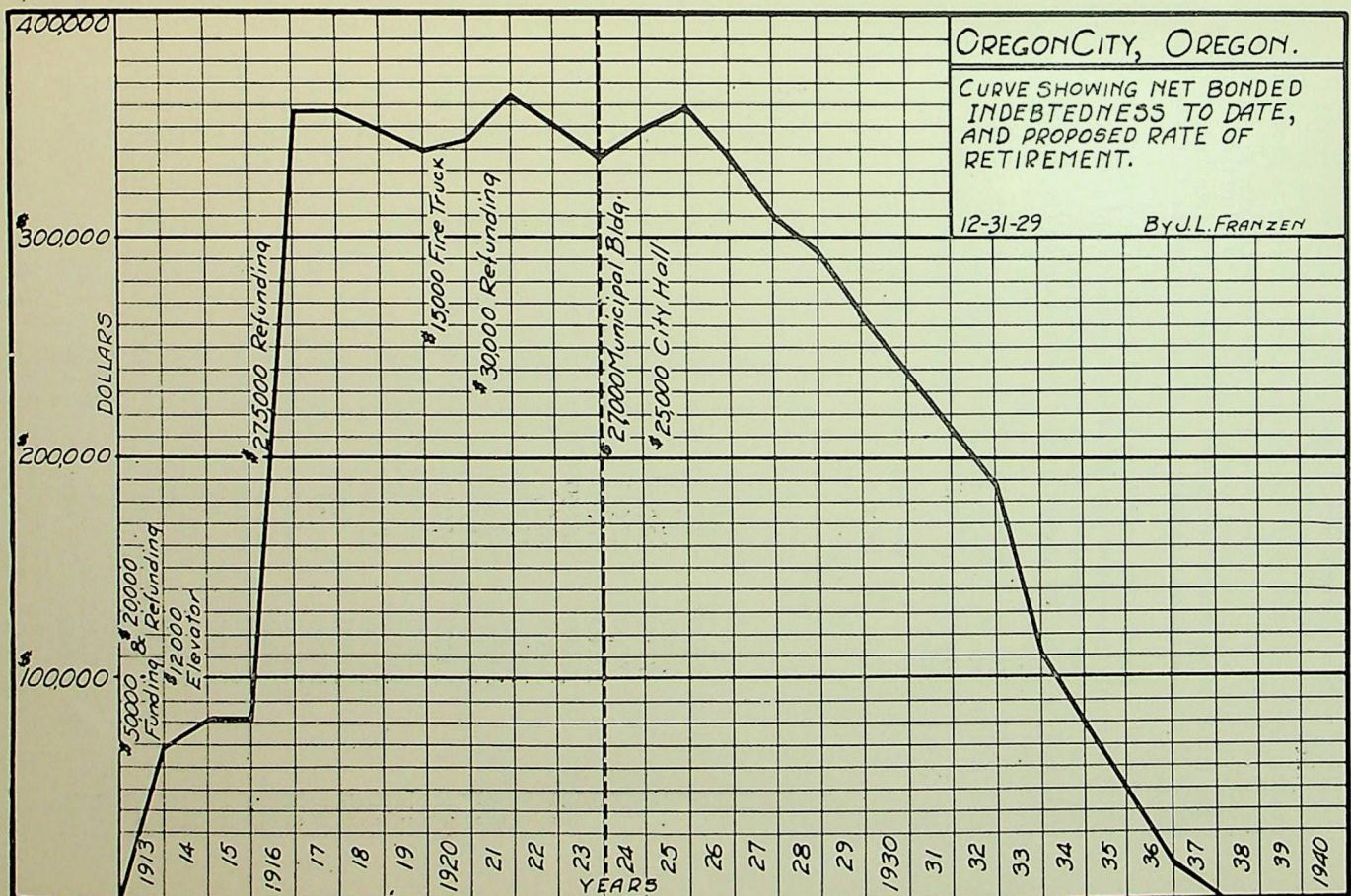
|                                |          |
|--------------------------------|----------|
| Refunding Bonds—1916 .....     | \$17,000 |
| Funding Bonds—1921 .....       | 2,500    |
| Fire Bonds .....               | 1,000    |
| City Hall Bonds .....          | 2,500    |
| Municipal Building Bonds ..... | 2,000    |
| Total .....                    | \$25,000 |

The curve shown on Page 11 indicates the net bonded indebtedness for the years 1913 to 1931, and the proposed rate of retirement from 1931 to 1937, a definite plan of retirement of the General obligations, looking forward to their complete retirement by the end of the year 1937. The table shown on page 10 indicates the budget requirements necessary to carry out the proposed plan.



CITY OF OREGON CITY, OREGON  
ESTIMATED BUDGET REQUIREMENTS TO RETIRE GENERAL BONDS  
DECEMBER 31, 1930.

| Name of Bond Issue                 | Rate | Date    | Amount of Issue | PRINCIPAL |          |          |          |          |          |          |
|------------------------------------|------|---------|-----------------|-----------|----------|----------|----------|----------|----------|----------|
|                                    |      |         |                 | 1931      | 1932     | 1933     | 1934     | 1935     | 1936     | 1937     |
| Refunding .....                    | 5%   | 5/1/13  | \$ 20,000       | \$        |          |          |          |          |          |          |
| Funding .....                      | 5%   | 5/1/13  | 50,000          |           | \$       |          |          |          |          |          |
| Elevator .....                     | 5%   | 1/1/14  | 12,000          |           | 4,000    | 4,000    | \$10,000 | \$10,000 | \$10,000 | \$10,000 |
| Refunding .....                    | 5%   | 4/1/16  | 275,000         | 18,000    | 19,000   | 20,000   | 20,000   | 20,000   | 21,000   |          |
| Fire .....                         | 5%   | 7/1/20  | 15,000          | 1,000     | 1,000    | 1,000    | 1,000    | 1,000    | 1,000    |          |
| City Hall .....                    | 5%   | 7/1/20  | 25,000          | 2,500     | 2,500    | 2,500    | 2,000    |          |          |          |
| Refunding .....                    | 6%   | 5/1/21  | 30,000          | 2,500     | 2,500    | 2,500    |          |          |          |          |
| Municipal Bldg. ....               | 5%   | 12/1/24 | 27,000          | 200       | 200      | 200      | 200      | 200      | 200      | 4,200    |
| TOTAL PRINCIPAL .....              |      |         |                 | \$24,200  | \$29,200 | \$30,200 | \$34,200 | \$31,200 | \$32,200 | \$14,200 |
| INTEREST                           |      |         |                 |           |          |          |          |          |          |          |
| Refunding .....                    | 5%   | 5/1/13  | 20,000          | 1,000     | 1,000    | 1,000    |          |          |          |          |
| Funding .....                      | 5%   | 5/1/13  | 50,000          | 2,500     | 2,500    | 2,500    | 2,000    | 2,000    | 1,500    | 1,000    |
| Elevator .....                     | 5%   | 1/1/14  | 12,000          | 600       | 600      | 600      | 600      |          |          |          |
| Refunding .....                    | 5%   | 4/1/16  | 275,000         | 5,450     | 4,525    | 3,575    | 2,600    | 1,600    | 550      |          |
| Fire .....                         | 5%   | 7/1/20  | 15,000          | 300       | 250      | 200      | 150      | 100      | 25       |          |
| City Hall .....                    | 5%   | 7/1/20  | 25,000          | 445       | 314      | 189      | 75       |          |          |          |
| Refunding .....                    | 6%   | 5/1/21  | 30,000          | 375       | 225      | 75       |          |          |          |          |
| Municipal Bldg. ....               | 5%   | 12/1/24 | 27,000          | 900       | 800      | 700      | 600      | 500      | 400      | 225      |
| TOTAL INTEREST .....               |      |         |                 | \$11,570  | \$10,214 | \$ 8,839 | \$ 6,025 | \$ 4,200 | \$ 2,475 | \$ 1,225 |
| Total Estimated Requirements ..... |      |         |                 | \$35,770  | \$39,414 | \$39,039 | \$40,225 | \$35,400 | \$34,675 | \$15,125 |





## (2) WATER BONDS.

That portion of the City's obligations known as Water Bonds is comprised of two bond issues. One issue is \$40,000 twenty year Re-funding bonds issued in 1912. No method of retirement was provided for these bonds and the whole issue will come due in 1932. In 1925 a sinking fund was established to accumulate enough to retire this issue when it comes due. \$416.66 is placed in this fund each month from the proceeds of the Water Department. There is now in this fund \$34,054.31.

In 1915 the City Council issued serial bonds in the amount of \$375,000 for the purpose of paying for the construction of the present water supply system, one-third interest of which was purchased by the City of West Linn. This amount is being paid to Oregon City by West Linn's serial bonds.

All principal and interest as well as running expenses is being taken care of from proceeds of the Water Department.

The following table will indicate the rate of retirement of Oregon City Water Bonds:

| Year  | WATER BONDS        |                         |           | Prin. & Int.       | Total     |
|-------|--------------------|-------------------------|-----------|--------------------|-----------|
|       | Prin.<br>Due April | Interest<br>Apr. & Oct. | Total     | \$40,000<br>5-1-12 |           |
| 1915  | \$ . . .           | \$ . . .                | \$ . . .  | \$ 1,800           | \$ 1,800  |
| 1916  | . . .              | 18,750                  | 18,750    | 1,800              | 20,550    |
| 1917  | . . .              | 18,750                  | 18,750    | 1,800              | 20,550    |
| 1918  | . . .              | 18,750                  | 18,750    | 1,800              | 20,550    |
| 1919  | . . .              | 18,750                  | 18,750    | 1,800              | 20,550    |
| 1920  | 7,500              | 18,750                  | 26,250    | 1,800              | 28,050    |
| 1921  | 7,500              | 18,375                  | 25,875    | 1,800              | 27,675    |
| 1922  | 7,500              | 18,000                  | 25,500    | 1,800              | 27,300    |
| 1923  | 7,500              | 17,625                  | 25,125    | 1,800              | 26,925    |
| 1924  | 10,000             | 17,250                  | 27,250    | 1,800              | 29,050    |
| 1925  | 10,000             | 16,750                  | 26,750    | 1,800              | 28,550    |
| 1926  | 10,000             | 16,250                  | 26,250    | 1,800              | 28,050    |
| 1927  | 10,000             | 15,750                  | 25,750    | 1,800              | 27,550    |
| 1928  | 10,000             | 15,250                  | 25,250    | 1,800              | 27,050    |
| 1929  | 10,000             | 14,750                  | 24,750    | 1,800              | 26,550    |
| 1930  | 13,000             | 14,250                  | 27,250    | 1,800              | 29,050    |
| 1931  | 13,000             | 13,600                  | 26,600    | 1,800              | 28,400    |
| 1932  | 13,000             | 12,950                  | 25,950    | 41,800             | 67,750    |
| 1933  | 13,000             | 12,300                  | 25,300    |                    | 25,300    |
| 1934  | 13,000             | 11,650                  | 24,650    |                    | 24,650    |
| 1935  | 16,000             | 11,000                  | 27,000    |                    | 27,000    |
| 1936  | 16,000             | 10,200                  | 26,200    |                    | 26,200    |
| 1937  | 16,000             | 9,400                   | 25,400    |                    | 25,400    |
| 1938  | 16,000             | 8,600                   | 24,600    |                    | 24,600    |
| 1939  | 16,000             | 7,800                   | 23,800    |                    | 23,800    |
| 1940  | 20,000             | 7,000                   | 27,000    |                    | 27,000    |
| 1941  | 20,000             | 6,000                   | 26,000    |                    | 26,000    |
| 1942  | 20,000             | 5,000                   | 25,000    |                    | 25,000    |
| 1943  | 20,000             | 4,000                   | 24,000    |                    | 24,000    |
| 1944  | 30,000             | 3,000                   | 33,000    |                    | 33,000    |
| 1945  | 30,000             | 1,500                   | 31,500    |                    | 31,500    |
| Total | \$375,000          | \$382,000               | \$757,000 | \$ 72,400          | \$829,400 |

During the year 1930, as indicated in the table, bonds were retired in the amount of \$13,000. A total of \$29,050 was paid in principal and interest.

## (3) IMPROVEMENT BONDS.

The schedule of Bonded Indebtedness as shown on page 60 indicates the various issues of Improvement bonds which are retired by assessments on the property benefited by the various improvements. During the year 1930 improvement bonds were retired in the amount of \$78,550.33, and an issue of \$16,500 was called for retirement on the first day of January, making a total retirement for the year of \$95,050.33. The remainder of these improvement bonds will be retired as the assessments are received.

The total retirement of all bonds of the city's obligations during the year was \$133,050.33, made up as follows:

|                   |              |
|-------------------|--------------|
| Improvement Bonds | \$ 95,050.33 |
| Water Bonds       | 13,000.00    |
| General Bonds     | 25,000.00    |

Total .....\$133,050.33

Due to the retirement of the above mentioned bonds, the interest requirements for the year 1931 will be reduced by the amount of \$7,643.02.

## INTEREST ON INVESTMENTS AND DAILY BANK BALANCES

Where possible all surplus funds have been invested either in Liberty Bonds, or the city's own securities, with the result that interest amounting to \$6,100.03 was earned during the year.

The following comparative table indicates the interest received during the past six years.

| 1925  | 1926       | 1927       | 1928       | 1929       | 1930       |
|---|------------|------------|------------|------------|------------|
| \$2,838.56  | \$2,905.57 | \$3,713.41 | \$5,846.59 | \$6,136.81 | \$6,100.03 |
| Total interest received during the six years—\$27,540.97. |            |            |            |            |            |

## BUDGET

Although the budget was called upon for many emergencies and extras, it came through with a balance of \$3,257.06, making a total saving on the budget for the past six years of \$55,234.12, or a total from interest earned and savings on the budget of \$82,775.11, more than the city's total tax levy for one year. Expenditures for the various items of the budget will be found on pages 55 to 57.

## SINKING FUNDS

The total in all sinking funds is now \$91,829.51. The table given below indicates the growth of the sinking funds.

| 1925        | 1926        | 1927        | 1928        | 1929        | 1930        |
|-------------|-------------|-------------|-------------|-------------|-------------|
| \$28,500.00 | \$38,038.85 | \$52,013.60 | \$60,342.42 | \$91,795.69 | \$91,829.51 |



## TOTAL IN ALL FUNDS CASH AND INVESTED

The following comparative table taken from the consolidated balance sheet of the Auditor's report indicates the cash on hand as of December 31.

| 1925        | 1926        | 1927        | 1928        | 1929        | 1930        |
|-------------|-------------|-------------|-------------|-------------|-------------|
| \$50,000.00 | \$43,898.13 | \$92,832.84 | \$73,712.80 | \$84,778.74 | \$90,588.10 |

It is the policy of the administration to keep all surplus funds invested as close as practical to current needs, in order that the highest rate of return may be obtained from the city's funds. The above amounts are usually high the last part of the year due to receiving the last half of taxes.

The amount of funds invested has remained the same during the year up to November. The following table indicates the condition of the invested funds at the end of the given years.

| 1925        | 1926        | 1927        | 1928        | 1929        | 1930        |
|-------------|-------------|-------------|-------------|-------------|-------------|
| \$23,000.00 | \$37,722.97 | \$47,947.27 | \$93,101.37 | \$92,400.21 | \$32,720.11 |

The total of all funds both cash and invested cash for the past six years is shown in the following table.

| 1925        | 1926        | 1927         | 1928         | 1929         | 1930         |
|-------------|-------------|--------------|--------------|--------------|--------------|
| \$83,000.00 | \$91,672.76 | \$140,492.11 | \$166,814.17 | \$177,178.95 | \$123,308.21 |

## OFFICE OF CITY RECORDER AND WATER COLLECTOR

From the operations of the City Recorder and Water Collector, the following items are of interest.

In conjunction with the other duties the recorder's office collected during the year the sum of \$101,494.61 distributed to the various funds as follows:

### CURRENT FUND:

|                                  |             |             |
|----------------------------------|-------------|-------------|
| Licenses & Permits .....         | \$ 4,759.70 |             |
| Fines & Bail .....               | 3,948.00    |             |
| Gasoline—Water Dept. ....        | 132.10      |             |
| Library Fines .....              | 219.31      |             |
| West Linn Call .....             | 50.00       |             |
| Hall Rent .....                  | 25.00       |             |
| Rocking street .....             | 33.00       |             |
| From Highway Dept.—Flusher ..... | 100.45      |             |
| Sundries .....                   | 160.90      |             |
| From Weismandel .....            | 161.48      | \$ 9,589.94 |

### CEMETERY FUND:

|                      |             |          |
|----------------------|-------------|----------|
| Lots Sold .....      | \$ 4,034.00 |          |
| Labor .....          | 1,262.50    |          |
| Grave Care .....     | 310.30      |          |
| Perpetual Care ..... | 150.00      |          |
| Upkeep .....         | 50.00       |          |
| Sundries .....       | 253.00      | 6,059.80 |

### TRUST & SINKING FUND:

|                            |             |          |
|----------------------------|-------------|----------|
| Interest on Deposits ..... | \$ 1,141.73 |          |
| Rents .....                | 1,880.00    | 3,021.73 |

### IMPROVEMENT FUND:

|                             |             |           |
|-----------------------------|-------------|-----------|
| Improvement Principal ..... | \$30,105.44 |           |
| Improvement Interest .....  | 7,707.62    | 37,813.06 |

### WATER COLLECTION

|             |           |              |
|-------------|-----------|--------------|
|             | 56,484.53 |              |
|             | 45,010.08 |              |
| Total ..... |           | \$101,494.61 |

Expenditures for the Recorder's Office are as follows:

|                 | Appropriation | Expenditures | Unexpended Balance |
|-----------------|---------------|--------------|--------------------|
| Salaries .....  | \$ 1,200.00   | \$1,200.00   |                    |
| Supplies .....  | 250.00        | 106.80       | 143.20             |
| Emergency ..... | 100.00        |              | 100.00             |
| Total .....     | \$1,550.00    | \$1,306.80   | \$ 243.20          |



# OFFICE OF CITY TREASURER

Below is given the report of the City Treasurer showing the condition of the various funds and the securities held in the hands of the treasurer as of December 31, 1930.

## CURRENT FUND:

|                               |             |             |
|-------------------------------|-------------|-------------|
| Cash overdrawn 12/1/30 .....  | \$22,697.17 |             |
| Disbursements .....           | 6,102.76    |             |
|                               | <hr/>       |             |
|                               | 28,799.93   |             |
| Receipts .....                | 21,011.02   |             |
|                               | <hr/>       |             |
| Cash overdrawn 12/31/30 ..... |             | \$-7,788.91 |

## CEMETERY FUND:

|                             |           |           |
|-----------------------------|-----------|-----------|
| Cash on hand 12/1/30 .....  | 15,250.34 |           |
| Receipts .....              | 481.50    |           |
|                             | <hr/>     |           |
|                             | 15,731.84 |           |
| Disbursements .....         | 390.34    |           |
|                             | <hr/>     |           |
| Cash on hand 12/31/30 ..... |           | 15,341.53 |

## TRUST & SINKING FUND:

|                             |           |           |
|-----------------------------|-----------|-----------|
| Cash on hand 12/1/30 .....  | 31,295.14 |           |
| Receipts .....              | 263.84    |           |
|                             | <hr/>     |           |
|                             | 31,558.98 |           |
| Disbursements .....         | 2,570.00  |           |
|                             | <hr/>     |           |
| Cash on hand 12/31/30 ..... |           | 28,988.98 |

## IMPROVEMENT FUND:

|                             |           |           |
|-----------------------------|-----------|-----------|
| Cash on hand 12/1/30 .....  | 11,753.67 |           |
| Receipts .....              | 2,531.94  |           |
|                             | <hr/>     |           |
|                             | 14,285.61 |           |
| Disbursements .....         | 7.25      |           |
|                             | <hr/>     |           |
| Cash on hand 12/31/30 ..... |           | 14,278.36 |

## WATER FUND:

|                             |           |           |
|-----------------------------|-----------|-----------|
| Cash on hand 12/1/30 .....  | 37,637.53 |           |
| Receipts .....              | 3,584.04  |           |
|                             | <hr/>     |           |
|                             | 41,221.57 |           |
| Disbursements .....         | 1,453.43  |           |
|                             | <hr/>     |           |
| Cash on hand 12/31/30 ..... |           | 39,768.14 |

## RECAPITULATION:

|                            |             |
|----------------------------|-------------|
| Cemetery Fund .....        | \$15,341.53 |
| Trust & Sinking Fund ..... | 28,988.98   |
| Improvement Fund .....     | 14,278.36   |
| Water Fund .....           | 39,768.14   |

98,377.01

Current Fund, overdrawn ..... -7,788.91

Total Cash on Hand in All Funds 12/31/30 .... \$90,588.10

Securities in the hands of the City Treasurer are as follows:

| Fund | Securities | Rate | Book Value |
|------|------------|------|------------|
|------|------------|------|------------|

|     |                           |     |             |
|-----|---------------------------|-----|-------------|
| II. | CEMETERY—General          |     |             |
|     | Liberty Bond (\$6000 par) | 4¼% | \$ 6,283.12 |
|     | O. C. Fire Bond           | 5%  | 6,000.00    |
|     | O. C. Water Bonds         | 5%  | 500.00      |
|     | Total .....               |     | <hr/>       |
|     |                           |     | \$12,783.12 |

|      |                            |     |          |
|------|----------------------------|-----|----------|
| III. | WATER—General              |     |          |
|      | Liberty Bond (\$9,000 par) | 4¼% | 9,383.48 |

|     |                              |     |           |
|-----|------------------------------|-----|-----------|
| IV. | SINKING FUND NO. 3           |     |           |
|     | Liberty Bonds (\$10,000 par) | 4¼% | 10,254.67 |

## REAL ESTATE

|                            |        |
|----------------------------|--------|
| Sundry Expense on property | 298.84 |
|----------------------------|--------|

## III. WATER FUND

|   |    |           |
|---|----|-----------|
| Offset to Bonded Indebtedness City of West Linn Water | 5% | 42,500.00 |
|---|----|-----------|



## OFFICE OF CITY ATTORNEY

The duties of this office are the drafting of ordinances, resolutions, contracts, deeds, and various other papers; the prosecution of violators of municipal ordinances and the study of technicalities of legal questions in order that the operations of all departments of the city may be within the requirements of the law.

Due to the improvements carried on during the year a number of ordinances, resolutions, and other papers were required of this office.

One damage suit was defended, Krause vs. City of Oregon City and the Southern Pacific Railroad. Damages for injuries sustained at the overhead crossing of the Southern Pacific Railroad at 14th street. This case has gone to the supreme court.

Through the persistent efforts of the City Attorney's office there now has been made an exchange for private land owned in the Oregon City water shed, so that all land now in the water shed is under the control of the government.

Below is found the expenditures for this office for the Year:

|                    | Appropriation     | Expenditures      | Unexpended<br>Balance |
|--------------------|-------------------|-------------------|-----------------------|
| Salaries .....     | \$1,200.00        | \$1,200.00        |                       |
| Court Costs .....  | 50.00             |                   | \$ 50.00              |
| Emergency .....    | 50.00             |                   | 50.00                 |
| <b>Total .....</b> | <b>\$1,300.00</b> | <b>\$1,200.00</b> | <b>\$100.00</b>       |

## POLICE DEPARTMENT

The following is a comparative table of the general operations of the Police Department for the past six years:

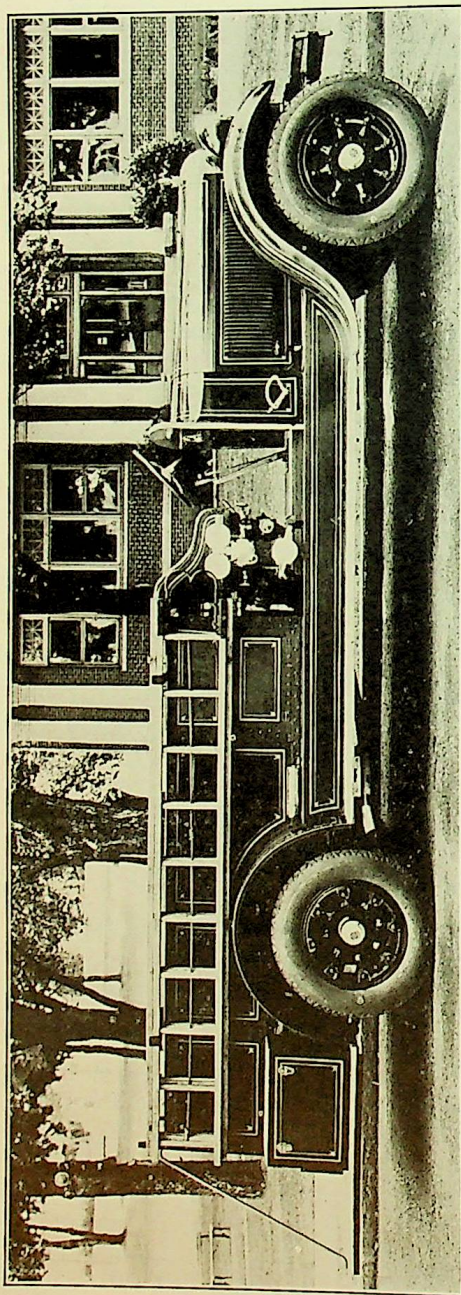
|                                 | 1925       | 1926       | 1927       | 1928       | 1929       | 1930       | Total       |
|---------------------------------|------------|------------|------------|------------|------------|------------|-------------|
| Intoxication .....              | 98         | 98         | 114        | 71         | 84         | 60         | 525         |
| Driving while intoxicated ..... | 14         | 9          | 20         | 21         | 13         | 11         | 88          |
| Possession of Liquor .....      | 52         | 36         | 28         | 40         | 24         | 21         | 201         |
| Transportation of Liquor .....  | 1          | 3          | —          | 1          | —          | 1          | 6           |
| Manufacture of Liquor .....     | 1          | 1          | —          | —          | —          | —          | 2           |
| Sale of Liquor .....            | —          | —          | 4          | —          | —          | —          | 4           |
| Vagrancy .....                  | 3          | 4          | 3          | 4          | 4          | —          | 18          |
| Assault .....                   | —          | —          | 4          | 3          | 1          | —          | 8           |
| Burglary .....                  | —          | —          | 8          | 1          | —          | 4          | 13          |
| Larceny .....                   | 13         | 6          | 7          | 8          | —          | 2          | 36          |
| Forgery .....                   | 1          | 3          | 3          | —          | 1          | —          | 8           |
| Disturbing the Peace .....      | 5          | —          | 12         | —          | 2          | —          | 19          |
| After Hours .....               | 4          | —          | —          | —          | 1          | —          | 5           |
| Bad Checks .....                | —          | —          | 12         | 7          | —          | 5          | 24          |
| Dogs at large .....             | —          | —          | —          | 2          | 1          | —          | 3           |
| Traffic .....                   | 186        | 206        | —          | 310        | 301        | 194        | 1197        |
| Concealed Weapons .....         | —          | —          | —          | 1          | 1          | —          | 2           |
| Deserters from U. S. Army ..... | —          | —          | —          | —          | 2          | —          | 2           |
| Held for Investigation .....    | 4          | —          | 4          | —          | 6          | 19         | 33          |
| Illegal Entry to U. S. ....     | 3          | —          | —          | 1          | 2          | 2          | 8           |
| Auto Theft .....                | 4          | 6          | 11         | 3          | —          | 9          | 33          |
| Escapes .....                   | 2          | —          | 3          | 1          | 4          | 7          | 17          |
| Runaways .....                  | 2          | —          | 7          | 14         | 2          | 9          | 34          |
| Using mail to defraud .....     | —          | —          | 1          | —          | —          | —          | 1           |
| Shop Lifting .....              | —          | —          | 3          | —          | —          | —          | 3           |
| Robbers .....                   | —          | 6          | —          | —          | —          | —          | 6           |
| Held for Authorities .....      | 35         | 25         | —          | —          | 10         | 13         | 83          |
| Gambling .....                  | —          | 19         | —          | —          | —          | —          | 19          |
| Disorderly Conduct .....        | —          | 18         | —          | —          | —          | 2          | 20          |
| Arson .....                     | —          | —          | —          | —          | —          | 2          | 2           |
| Drugs .....                     | —          | —          | —          | 3          | —          | 1          | 4           |
| <b>Total .....</b>              | <b>428</b> | <b>440</b> | <b>244</b> | <b>491</b> | <b>459</b> | <b>362</b> | <b>2424</b> |

In conjunction with the operations indicated in the above table the department has made many investigations and has maintained a complete identification system.

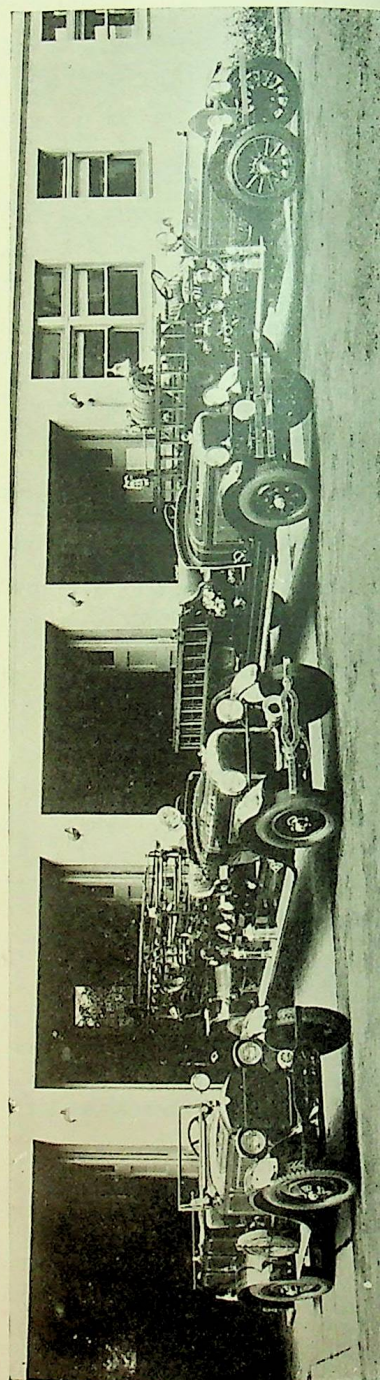
The Expenditures for the year were as follows:

|                            | Appropriation     | Expenditures      | Unexpended<br>Balance |
|----------------------------|-------------------|-------------------|-----------------------|
| Salaries .....             | \$7,040.00        | \$6,780.00        | \$ 260.00             |
| Extra Men .....            | 300.00            | 510.28            | -210.28               |
| Auto Expense .....         | 1,200.00          | 1,291.30          | -91.30                |
| Insurance .....            | 210.00            | —                 | 210.00                |
| Emergency & Supplies ..... | 500.00            | 565.47            | -65.47                |
| <b>Total .....</b>         | <b>\$9,250.00</b> | <b>\$9,147.05</b> | <b>\$ 102.95</b>      |





300 gallon Combination Pumper constructed by department, 1930.



## FIRE DEPARTMENT

During the year the fire department answered the following seventy-eight calls, four of which were out of the city.

| Date  | Location               | Cause    | Est. Damage |
|---|------------------------|----------|-------------|
| Jan. 6—1110 Jefferson St., Res.             | Chimney                | \$       |             |
| Jan. 10—903 Washington St., Res.            | Chimney                |          |             |
| Jan. 12—615 Jackson St., Res.               | Chimney                |          |             |
| Jan. 13—512-8th St., Res.                   | Chimney                |          |             |
| Jan. 15—822 Madison, Res.                   | Chimney                |          |             |
| Jan. 15—819 Madison, Res.                   | Chimney                |          |             |
| Jan. 16—823 Monroe, Res.                    | Overheated stove       | 2.50     |             |
| Jan. 16—305-5th, Res.                       | Chimney                |          |             |
| Jan. 21—803 Washington, Res.                | Chimney                |          |             |
| Jan. 21—Canemah, Store & Service Station    | Unknown                | 4,000.00 |             |
| Jan. 22—Canemah, School                     | Overheated stove       |          |             |
| Jan. 22—13th & Division, Woodshed           | Boys smoking           | 5.00     |             |
| Feb. 6—7th & Main, Bank                     | Flue                   |          |             |
| Feb. 8—1402 Center, Res.                    | Chimney                |          |             |
| Feb. 18—621-10th, Res.                      | Chimney                |          |             |
| Feb. 20—510 J. Q. Adams, Res.               | Chimney                | 2.50     |             |
| Feb. 21—904 Molalla Ave., Res.              | Overheated stove       | 20.00    |             |
| Mar. 1—17th & Main, Res.                    | Chimney                |          |             |
| Mar. 11—818 Main, Res. & store              | Sparks from Chimney    | 15.00    |             |
| Mar. 13—805 Madison, Res.                   | Chimney                |          |             |
| Mar. 16—Canemah, Res., Barn, & Chicken coop | Sparks from brush fire | 25.00    |             |
| March. 25—119 S. High, Res.                 | Chimney                |          |             |
| Apr. 14—812½ Main, Radio Shop               | Gasoline ignited       | 300.00   |             |
| May 13—Canemah, Woodshed                    | Wrecking woodshed      |          |             |
| May 17—Water St., Hotel                     | Chimney                |          |             |
| May 19—7th & Water, Car                     | Careless smoker        | 65.00    |             |
| May 22—17th & Main, Res.                    | Sparks from chimney    | 15.00    |             |
| May 26—333 Myrtle, Res.                     | Flue stop              | 5.00     |             |
| June 2—14th & Van Buren, Garage             | Unknown                |          |             |
| June 4—604 J. Q. Adams, Grass               | Unknown                |          |             |
| June 6—7th & Water, Res.                    | Stove oven             |          |             |
| June 11—Canemah, Smokehouse floor           | Carelessness           |          |             |
| June 13—125 Willamette, Res.                | Defective wiring       | 455.00   |             |
| June 19—6th & Water, old lumber             | Burning trash          |          |             |
| June 20—8th & Washington, Res.              | Chimney                |          |             |
| July 4—Grandstand, Res.                     | Chimney                |          |             |
| July 4—525 Main, Hollywood studio           | Gas from camp stove    | 5.00     |             |
| July 6—4th & Water, Car siding              | Sparks from rubbish    | 5.00     |             |



|  |  |             |
|--|--|-------------|
| July 6—2nd & Jefferson, Grass          | Sparks from burning stump                      | _____       |
| July 20—5th & Main, Coffee House       | Gas Water heater                               | 15.00       |
| July 24—525 Main, Pool Hall            | Incendiary                                     | 750.00      |
| July 25—12th & J. Adams, Park          | Cat on fire ran under dry brush                | _____       |
| Aug. 11—Molalla & Warner, Grass        | Cigarette                                      | _____       |
| Aug. 11—14th & Main, Ford Coupe        | Overheated exhaust                             | 10.00       |
| Aug. 20—2nd & Jefferson, Grass & brush | Cigarette                                      | _____       |
| Aug. 22—Mt. Pleasant, Grass            | Unknown  | _____       |
| Aug. 28—1618-16th, Res.                | Incendiary                                     | 1,200.00    |
| Aug. 28—Gladstone Park, Grass          | Carelessness                                   | _____       |
| Aug. 28—Willamette, Barns              | Tramp  | _____       |
| Aug. 31—Willamette, Drug Store         | Careless smoker or electric wiring             | _____       |
| Sept. 6—13th & Main, Sidewalk          | Careless smoker                                | _____       |
| Sept. 16—Jennings Lodge, Brush         | Carelessness                                   | _____       |
| Sept. 18—8th & Water, Bridge           | Burning Rubbish                                | _____       |
| Oct. 12—Roosevelt St., Res.            | Soot in chimney                                | _____       |
| Oct. 30—Molalla Ave., Res.             | Clothes hanging behind stove                   | 2,500.00    |
| Nov. 6—Mt. Pleasant, Woodshed & house  | Incendiary                                     | 35.00       |
| Nov. 10—806-5th, Res.                  | Chimney  | _____       |
| Nov. 13—1118 J. Adams, Car             | Engine set fire to gas leaking from carburetor | _____       |
| Nov. 22—1306 Main, Res.                | Chimney  | _____       |
| Nov. 22—6th & Promenade, Res.          | Short in Radio                                 | _____       |
| Nov. 23—803 Washington, Res.           | Chimney  | _____       |
| Nov. 23—Riverview Apartments           | Careless Smoker                                | 150.00      |
| Nov. 23—910 Madison, Car               | Back firing                                    | 5.00        |
| Nov. 23—903 Washington, Res.           | Chimney  | _____       |
| Nov. 23—710 Jno. Adams, Res.           | Chimney  | _____       |
| Nov. 28—720 J. Q. Adams, Res.          | Chimney  | _____       |
| Nov. 28—710 Center, Res.               | Stove  | _____       |
| Nov. 28—Linn Ave., Res.                | Dirty flue                                     | _____       |
| Nov. 29—6th & Jackson, Res.            | Sparks on roof                                 | 250.00      |
| Nov. 29—1411-18th, Vacant house        | Incendiary                                     | 40.00       |
| Dec. 7—6th & R. R. Ave., Res.          | Clothes caught fire                            | 10.00       |
| Dec. 13—1403 Center, Res.              | Chimney  | _____       |
| Dec. 19—104 Madison, Res.              | Overheated stove                               | 5.00        |
| Dec. 20—8th & Taylor, Res.             | Chimney  | _____       |
| Dec. 24—7th & Molalla, Motorcycle      | Overheated                                     | _____       |
| Dec. 24—703 Washington, Res.           | Chimney  | _____       |
| Dec. 25—5th & Monroe, Res.             | Chimney  | _____       |
| Dec. 27—1203 Washington, Res.          | Defective flue                                 | 150.00      |
| 78 Call (4 out of City)                | Total  | \$10,040.00 |

|           |         |          |          |         |          |          |
|-----------|---------|----------|----------|---------|----------|----------|
|           | 1925    | 1926     | 1927     | 1928    | 1929     | 1930     |
| Calls     | 36      | 43       | 36       | 59      | 50       | 78       |
| Fire Loss | \$3,280 | \$13,243 | \$17,075 | \$1,317 | \$31,565 | \$10,040 |

Other facts of interest are:

12,200 feet of 2½ inch hose was laid out to fires.

2,050 feet of 1½ inch hose was laid out to fires.

655 feet of ¾ inch hose was laid out to fires.

290 gallons of chemicals were used.

The average time per fire was 68 minutes.

The average distance traveled per fire was 1.5 miles.

462 feet of ladders were used.

9 Pyrenes were used.

During the past year the Oregon City Fire Department has completed the construction of two pieces of fire equipment. The first being a hose truck and the second piece being a combination pumper. The hose truck was constructed from parts of several second-hand touring cars, using only the chassis and dash. On the chassis was constructed a metal hose body, with a capacity of 1000 feet of 2½ inch hose, it being so constructed that if desired, two lines of hose can be laid at the same time. On each side of the driver's seat is placed two 50 foot lengths of 1¼ inch hose with ⅝ inch nozzles attached. The cost of this piece of equipment to the city was \$300.00 and is valued at \$2500.00. The cost does not include any labor or overhead.

The second piece of equipment to be constructed was a combination pumper. A twenty passenger Studebaker bus chassis was purchased, on which was placed the following: Under the driver's seat, a Waterous Rotary Booster Pump rated at 300 gallons per minute, on a test run pumped better than 500 gallons per minute. Back of this was constructed a body ten feet in length, this being divided into three compartments, the first two feet long just back of the pump in which was constructed two chemical hose reels, each with a capacity of two hundred feet of ¾ hose. These reels were placed in this position to eliminate friction by doing away with a number of elbows by running the water direct from the discharge end of the pumps direct into the hubs of the hose reels. The hose may be unreeled by dropping a small door in the side of the body. Just back of the hose reel compartment is a second compartment, three feet in length containing a steel water tank of 175 gallon capacity. This tank is connected with the suction side of the pump with a two inch pipe which may be opened or closed by a lever conveniently placed. Back of the tank compartment is a compartment five feet in length, divided so it will accommodate 500 feet of 1½ inch hose on one side, and 300 feet of 2½ inch hose on the other. Also carried on this piece of equipment is one twenty foot extension ladder, one ten foot roof ladder, two ten foot suction hose, four gas masks and other small equipment.

The job was designed to be as light as possible and powerful enough to be fast. All parts were placed so as to make the equipment as efficient as possible.

Six separate layouts may be made, from one ¾ chemical line to



two 2½ inch lines with large nozzles, all depending upon the water requirements necessary to take care of the fire at hand.

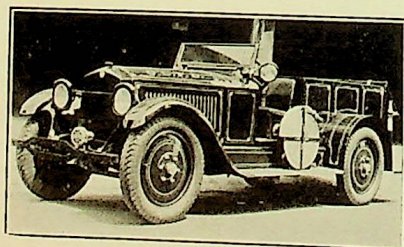
If necessary one man can handle the equipment, as all levers are so placed that all operations necessary to delivering water to the nozzle may be performed without leaving the driver's seat. This requiring only a few seconds, he is then free to take a hose line into the fire with the water at the nozzle ready for use. The total cost of this piece of equipment was \$4,293.79, not including labor or overhead, and is valued at \$8,000. The funds necessary to build this piece of equipment and the hose truck were obtained from savings made on the 1929 budget.

All of the work of building the truck, excepting the paint job, was done by the members of the department at the station.

A gasoline pump was installed at the fire station, where all city owned vehicles only, receive their supply of gasoline. The pump is being operated by the firemen at the station. The savings to the city due to the operations of this pump was \$300.00.

The following is the expenditures for the department for the year:

|                           | Appropriation | Expenditures | Unexpended Balance |
|---------------------------|---------------|--------------|--------------------|
| Salaries .....            | \$ 7,090.00   | \$6,550.00   | \$ 540.00          |
| Extra Men .....           | 600.00        | 666.00       | -66.00             |
| Supplies .....            | 1,200.00      | 1,419.06     | -219.06            |
| Insurance Apparatus ..... | 450.00        | 438.88       | 11.12              |
| Hose .....                | 500.00        | 457.55       | 42.45              |
| Hydrants .....            | 200.00        | 200.00       |                    |
| Total .....               | \$10,040.00   | \$9,731.49   | \$ 308.51          |



Hose Truck constructed by  
Department in 1930.

## WATER DEPARTMENT

The work of the Water department consisted principally of maintenance. Pipe in the following sizes and amounts were laid:

|                    |           |
|--------------------|-----------|
| ¾ inch pipe .....  | 699 feet  |
| 1 inch pipe .....  | 331 feet  |
| 1½ inch pipe ..... | 207 feet  |
| 2 inch pipe .....  | 38 feet   |
| 3 inch pipe .....  | 350 feet  |
| 4 inch pipe .....  | 2411 feet |
| 6 inch pipe .....  | 160 feet  |

Total .....4196 feet

4 new taps were installed.

5 hydrants were installed.

2 hydrants were moved.

27 hydrants were repaired.

72 new service boxes were installed.

179 boxes for blowoff and air valves on supply lines were constructed and placed.

A new screen was installed in the settling basin at head works.

A statement of receipts and disbursements will be found on page 51.



Headworks  
Oregon City's Water Supply

## OREGON CITY LIBRARY

There has been a marked increase in all of the functions of the Library during the past year, as will be seen by the following table:

|                                  | 1926   | 1927   | 1928   | 1929   | 1930   |
|----------------------------------|--------|--------|--------|--------|--------|
| Circulation for the year .....   | 17,880 | 21,796 | 25,992 | 27,289 | 27,516 |
| Total Attendance for year.....   | 22,139 | 24,395 | 26,878 | 28,991 |        |
| Largest Daily Attendance .....   | 123    | 132    | 153    | 275    |        |
| Total Volumes owned by Library.. | 6,016  | 6,637  | 7,536  | 7,528  | 7,907  |
| Addition by Purchase .....       | 250    | 501    | 801    | 540    | 648    |
| Addition by Gift .....           | 53     | 129    | 98     | 186    | 118    |
| New Borrowers for Year .....     | 586    | 698    | 100    | 482    | 559    |



## ENGINEERING AND STREET DEPARTMENT

In conjunction with the regular routine work, the Engineering department completed the following work:

The construction of a Sea Wall two blocks in length, or 568 feet with an average height of 24 feet, along the river between 6th street and 8th street, requiring the placing of 3735 cubic yards of concrete. Total cost of project was \$30,011.00 or \$8.00 per cubic yard. Estimated minimum cost was \$10.00 per cubic yard. A gravel and earth back fill behind the wall amounting to 1500 cu. yds. was placed. To complete the back fill will require 7,000 cubic yards more of material. The purpose of this project is to prevent the washing out of Water street along these two blocks during an extreme high water of the river. Also to widen Water street to allow room for parking cars. When the back filling is completed, there will be space for parking a minimum of 100 cars, which will relieve the parking congestion in the business district of the city.

10,000 square yards of old macadam streets were resurfaced, and upon this was placed a wearing surface of heavy asphaltic oil and crushed rock screenings at a cost of 19½¢ per square yard.

Caufield street was graded and improved with a crushed rock roadway 18 feet in width for a distance of two blocks.

Light traffic macadam roads 9 feet in width were constructed on Division street, 400 feet; Buchanan street, 200 feet; Grant street, 500 feet; 12th street, 200 feet; Ella street, 200 feet; Hood street, 400 feet.

A wooden sidewalk was constructed on three blocks in Canemah with a stairway 150 feet in length.

A new gravel walk was laid on Pleasant Avenue for a distance of 1200 feet.

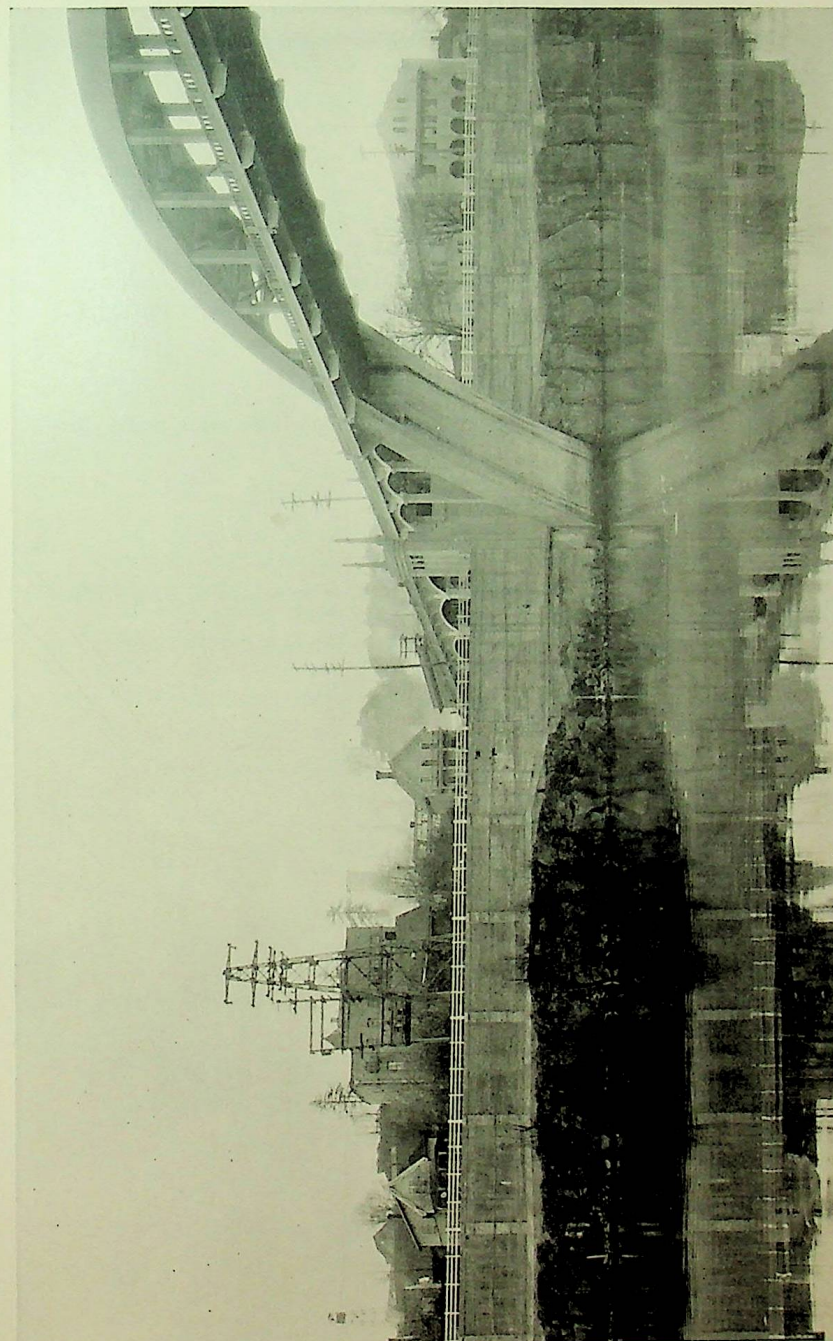
A new foot bridge 100 feet in length was constructed on Linn Avenue.

Various repairing and betterments of small size jobs on sewers and streets took up the greater part of the year's work.

There are approximately 70,000 square yards of old macadam streets that will require resurfacing of some description in order to save them. It is proposed to place on these streets a wearing surface of heavy asphalt oil and crushed rock screenings. This work to be done on a two year program. It is proposed to resurface 44,000 square yards during 1931 and 26,000 square yards during 1932. Estimated cost to be 16½¢ per square yard.

The expenditures for the year were as follows:

|                       | Appropriation | Expenditures | Unexpended Balance |
|-----------------------|---------------|--------------|--------------------|
| Salaries .....        | \$ 4,180.00   | \$ 4,062.40  | \$ 117.60          |
| Extra Labor .....     | 1,500.00      | 2,397.50     | -897.50            |
| Supplies .....        | 2,000.00      | 1,797.36     | 202.64             |
| Auto Expense .....    | 600.00        | 555.03       | 44.97              |
| Permanent Roads ..... | 2,400.00      | 2,434.29     | -34.29             |
| Emergency .....       | 1,820.00      | 1,452.34     | 367.66             |
| Total .....           | \$12,500.00   | \$12,698.92  | \$-198.92          |



View of Water Street Retaining Wall from 6th to 8th street.



## HEALTH DEPARTMENT

Following is a report of the activities of the Health Department during the year.

### CONTAGIOUS DISEASES

4 cases of tuberculosis,  
2 of typhoid fever  
4 of pneumonia  
1 of scarlet fever

A number were given Toxin anti-toxin treatment for diphtheria. Mumps, chicken pox, and whooping cough were prevalent during the winter months.

### SANITATION

Thirty-six sanitary investigations and inspections were made during the year.

57 Dairy inspections were made.

33 food handlers permits were issued.

### SCHOOLS

172 health permits were issued to children to return to school after being out with communicable diseases.

20 Dental Clinics were held and 298 children examined and given dental care.

The following number were examined during the year for the Blue Ribbon Honor Roll:

|                            |     |
|----------------------------|-----|
| Eastham .....              | 61  |
| Barclay .....              | 63  |
| McLoughlin Institute ..... | 137 |
| Mt. Pleasant .....         | 30  |
| Canemah .....              | 47  |
| Total .....                | 338 |

### HEALTH EDUCATION

The following talks were given by the County Health Nurses and by Dr. Miller.

At Clackamas County Health Association:

"Blue Ribbon Honor Roll"

"Health Unit"

"Dental Clinics."

At Parent Teachers Association:

"Duties of Health Committee"

"Health Projects"

"Factors that Contribute to Dullness in Children"

(Illustrated with slides & films).

At Chamber of Commerce:

"Seal Sale"

### DISPENSARY

59 patients were cared for at their homes and at the office and a number of others treated and prescribed for.

16 were admitted to city hospitals.

### INFANT HYGIENE

Two Baby Clinics were held, where 31 children were examined.

Five babies were examined at the Clackamas County Fair.

On 3 year old child was sent to hospital with pneumonia.

One baby died of malnutrition and one of pneumonia.

### JAIL

Seven were examined at the City Jail.

### MOUNTAIN VIEW CEMETERY

In addition to the regular maintenance work additional improvements were made during the year to the extension of the sprinkler system and lawns.

Improvements were also made on the sexton's dwelling.

The table on Page 50 indicates the Receipts and Disbursements for the year.



CITY OF OREGON CITY, OREGON

AUDITOR'S  
ANNUAL REPORT  
1930

By  
CONDA J. HAM  
*Certified Public Accountant*

1517 Yeon Building  
*Portland, Oregon*



Honorable City Commissioners,  
Oregon City, Oregon.  
Gentlemen:

January 22, 1931

In accordance with our plan of Control Accounting and Continuous Audit, we have completed our audit of the Accounts of Oregon City for the Year Ended December 31, 1930. We submit herewith our annual Report, consisting of the Consolidated Balance Sheet, and Fund Balance Sheets for the Year Ended December 31, 1930, Statements of Cash Receipts and Disbursements for the Funds, and Operating Statements for the Year Ended on December 31, 1930, and such supporting Schedules as are set forth in the Index.

Following the custom of other years we have made these reports comparative with the two prior years, so that a study of the progress of the City over the past three year period is thereby available.

Cash was reconciled with the Bank Statements and found to be correct and was on deposit in the three Banks of Oregon City with the exception of the last day's deposit which under the system of daily deposits was in the hands of the Recorder and was deposited to the City's credit on January 2, 1931.

Investments of the various Sinking Funds were examined by us and found to be in the Safety Deposit Box at the First National Bank. The total volume has been greatly reduced during the year because of the redemption of the Improvement Bonds held by the City. The values contained by the Sinking Funds at the close of the year were represented very largely by cash. We recommend that this be reinvested at once, in order that the funds may earn as much as possible through interest return.

All known liabilities were accrued to the close of the year and are as shown on the Balance Sheets. This included interest on the City's Bonded Indebtedness.

### CONSOLIDATED BALANCE SHEET

The Consolidated Balance Sheet is the combining of the five City funds into one with the interfund Investment eliminated. Thus it is a composite and complete picture of the City's financial standing on December 31, 1930.

#### CASH \$90,757.65

This represents the uninvested portion of the City's Cash. Besides this there is invested in Liberty Bonds the sum of \$25,921.27 making a total of \$116,678.92. The uninvested Cash belongs to the several Funds as follows:

|                                   | 12-31-1930  | 12-31-1929  |
|-----------------------------------|-------------|-------------|
| General Fund .....                | \$-7,768.91 | \$ 8,025.69 |
| Cemetery Fund—Checking .....      | 10,354.59   | 1,264.58    |
| —Sinking Fund .....               | 5,021.94    | 2,924.44    |
| Water Fund—Checking .....         | 15,201.24   | 7,424.81    |
| —Sinking Fund .....               | 24,670.83   | 11,720.83   |
| Trust & Sinking Funds .....       | 5,751.26    | 3,154.95    |
| Bancroft Funds—Improvements ..... | 14,288.98   | 50,263.44   |
| Total .....                       | \$90,757.65 | \$84,778.74 |

By study of the Schedule above, it will be seen that there are Balances in several of the Sinking Funds which could be invested at this time as recommended above.

Comparing this Cash Balance with the past two years, 1929 showed a Balance of \$84,778.74, and two years ago the Balance was \$73,712.80.

#### INVESTMENTS \$25,921.27

Represented by \$25,000.00 of Liberty Bonds and Premium paid at time of Purchase. In addition to these there is invested in Bonds of Oregon City, the sum of \$7,500.00 which on the Balance Sheet shows as a deduction from the Outstanding Bonds of the City.

The Special Sinking Fund was created six years ago for the purpose of raising as large a Fund as possible to assist in the retirements of the three issues of Bonds for which no provision had ever been made. To show how this Fund has been managed and has grown, the following table is given:

|                    | 12-31-30   | 12-31-29   | 12-31-28   | 1231-27    | 12-31-26   | 12-31-25   |
|--------------------|------------|------------|------------|------------|------------|------------|
| Cash .....         | \$20627.82 | \$ 735.31  | \$ 1059.04 | \$ 8190.82 | \$ 2106.01 | \$ 682.75  |
| Investments ..     | 10254.67   | 28516.80   | 25254.67   | 15754.67   | 15265.38   | 10744.48   |
| Interest Due ..... | 17.71      | 17.71      | 887.75     | 216.43     | 247.77     | 165.70     |
| Total .....        | \$30900.20 | \$29269.82 | \$27201.46 | \$24161.92 | \$17619.16 | \$11592.93 |

#### TAXES RECEIVABLE \$13,067.63

This is larger than any previous year's Balance of unpaid Taxes, and is some \$2,000.00 larger than one year ago. Taxes estimated in the Budget was \$78,794.00, but the amount certified on the Tax Roll was \$79,277.32, while the amount received from the County Treasurer was only \$71,803.02. We are unable to give any comparison of the Amount held by the County Treasurer on the last day of each year, and not turned over to the City Treasurer.

#### ACCOUNTS RECEIVABLE \$475.62

About the same figure as one year ago, and is principally Accounts of the Water Department. This indicates that the Collections of the City are in good shape.

#### INTEREST RECEIVABLE \$19,873.96

This represents very largely the Interest on Unpaid Assessments to date. An adjustment of this item was made at the end of the year to correct methods of calculating the Interest on average balances, and reduced the total materially. It now conforms to tested totals.

#### ASSESSMENTS RECEIVABLE \$216,371.69

In spite of the new Assessments which went on the books, there was a cutting down of the total Assessments due. The Recorder is again to be congratulated on the way he anticipates all Assessments and Installments with notices and then follows up the notices with his collection methods. One year ago this total was \$245,324.00 and two years ago \$259,862.48.



### SUPPLIES INVENTORY \$4,933.43

This is the Inventory of supplies on hand by the Water Department. It had grown steadily the last few years but this year is slightly reduced. Your Auditors did not assist in this Inventory but accepted the figures presented by your Water Superintendent as authentic.

### LAND \$82,007.50

The Total original values of all the land owned by the City, with the exception of the Cemetery unsold lots, which are placed in the Accounts at their sale value. This was done with the expectation that the Land Value would be written down each year by the Amount received from the sale of lots, and that the Land item in the Cemetery Balance Sheet would represent the Balance which could be expected from that source. The remaining Balance in the Cemetery Land item is just over \$16,000.00.

### BUILDINGS \$77,818.66

Representing all of the structures owned by the City. We have not calculated Depreciation on the Buildings for several years because there would be no effect to the Operating Accounts that would be needed. Furthermore it is likely that all of the Buildings have appreciated in value sufficiently to overcome Depreciation since the time of their first valuation.

### EQUIPMENT \$475,040.06

This is largely the valuation of the water plant. Due to the fact that the City is paying off its Bonded Indebtedness on the Water Plant and this annual payment is partly reflected by an annual payment to the Sinking Fund of \$5,000.00, no Depreciation has been calculated upon the plant. Heretofore replacements and repairs have been regarded as largely taking care of this item, and they have all been charged to the operations and nothing charged to Plant.

### OFFICE FURNITURE AND FIXTURES \$1,375.31

### AUTOMOBILES \$3,644.43

There is no change in the Amounts in these Accounts over the past year. They represent values at Cost, less certain Depreciation which has been taken.

### WARRANTS PAYABLE \$4,967.60

Principally December bills of the City paid in January. For years the City has been on a Cash basis and as was stated regarding Cash above, has a large Surplus of Cash above its bills.

### INTEREST PAYABLE \$11,057.03

The accrued unmatured interest on the Bonded Indebtedness of the City. This balance is gradually reducing as the Bonded Indebtedness is reducing year by year. One year ago the total was \$11,417.34 and two years ago \$12,380.73.

### BONDED INDEBTEDNESS \$800,583.76

This is a reduction over the previous year of \$104,657.42, and over two years ago of \$36,500.00. Only one new issue of Bonds was made this year and the reduction shows net for the year, Street & Sewer Bonds for \$10,892.91. The retirements were as follows:

| Kind of Bond              | Reduction<br>Year 1930 | Reduction<br>Year 1929 |
|---------------------------|------------------------|------------------------|
| Water Bonds .....         | \$ 13,000.00           | \$10,000.00            |
| Refunding of 1916 .....   | 17,000.00              | 16,000.00              |
| Funding of 1921 .....     | 2,500.00               | 2,500.00               |
| Fire .....                | 1,000.00               | 1,000.00               |
| Municipal Buildings ..... | 4,500.00               | 7,000.00               |
| Improvement .....         | 78,550.33              |                        |
| Total .....               | 116,550.33             | 36,500.00              |
| Less New Issue .....      | 10,892.91              |                        |
| Net .....                 | \$105,657.42           | \$36,500.00            |

Schedule 4 shows the details of the Bonded Indebtedness of the City. No Issues of bonds other than serial bonds mature before 1932, when the \$40,000.00 of Water Bonds fall due. At present the Sinking Fund of the Water Department stands as follows:

|                                       | Balance<br>12-31-30 | Balance<br>12-31-29 |
|---------------------------------------|---------------------|---------------------|
| Cash .....                            | \$24,670.83         | \$11,720.83         |
| Investments Gen. & Sinking Fund ..... | 9,383.48            | 24,064.61           |
| Interest Receivable .....             | 16.00               | 16.00               |
| Total .....                           | 34,070.31           | 35,801.44           |
| Water-General Cash .....              | 15,201.24           | 7,424.81            |
| Total Available .....                 | \$49,271.55         | \$43,226.25         |

### SURPLUS \$247,594.44

This is not a Surplus in the sense that it is a reduction of amount needed from Taxes. It is simply the Proprietary item of the City's Assets in excess of its Liabilities. It is the measure of improvement which the City makes from year to year in all its operations. Anyone objecting to the use of the word Surplus to label that equity of the City in its Assets may use some other word, such as "Proprietorship Interest," "City Equity," etc.

The growth of this margin or equity over a period of several years is interesting and gratifying as the following will show:

|                      |             |              |
|----------------------|-------------|--------------|
| Surplus December 31, | —1925 ..... | \$ 61,059.80 |
|                      | —1926 ..... | 124,293.83   |
|                      | —1927 ..... | 166,710.23   |
|                      | —1928 ..... | 202,569.75   |
|                      | —1929 ..... | 241,427.05   |
|                      | —1930 ..... | 247,594.44   |



## OPERATING STATEMENTS

The City has two Departments which it operates on a Profit or Loss Return Basis, the Cemetery and the Water Department. In these two Departments the Statements of Operations are of prime importance. In the Cemetery this year, the Revenues from all sources decreased and the Operating Expenses also decreased, leaving a margin to the good of \$1,416.89, compared with \$894.29 in 1929, and \$1,875.59 in 1928.

The Cost of operating the Cemetery continues to grow larger, as shown by the following total costs for several years:

|                                    |             |
|------------------------------------|-------------|
| Operating Expenses Year—1925 ..... | \$ 3,898.31 |
| —1926 .....                        | 4,006.58    |
| —1927 .....                        | 4,773.09    |
| —1928 .....                        | 5,607.75    |
| —1929 .....                        | 6,176.84    |
| —1930 .....                        | 5,482.50    |

In the Water Department the tendency to increase in costs is shown. The table for several years follows:

|                                    |             |
|------------------------------------|-------------|
| Operating Expenses Year—1926 ..... | \$31,714.95 |
| —1927 .....                        | 28,137.51   |
| —1928 .....                        | 28,416.11   |
| —1929 .....                        | 29,327.82   |
| —1930 .....                        | 30,937.60   |

However, total revenues from the Water Department have, until this year, kept in advance of increasing costs and the table of Net Operating Profits before providing for Depreciation and payments to the Sinking Fund follows:

|                                    |             |
|------------------------------------|-------------|
| Operating Profits Year —1925 ..... | \$12,361.12 |
| —1926 .....                        | 12,452.48   |
| —1927 .....                        | 15,587.93   |
| —1928 .....                        | 16,721.11   |
| —1929 .....                        | 17,635.05   |
| —1930 .....                        | 15,144.61   |

## BUDGET

If we were to eliminate one Overdraw, that of \$7,687.02 in Special Road Fund which will be leveled up next year, the Budget would make a good showing this year. Only one Department overran its Budget. The Roads and Streets Department ran over \$198.92. The Total Saving made on the Budget for the Year was \$3,257.06.

## GENERAL

We have had excellent co-operation during the Year from the City Manager, Mr. J. L. Franzen and from the Recorder, Mr. Hugo Westphal, and desire again to take this opportunity to express our deep appreciation therefor.

## CERTIFICATE

Having audited the Accounts of the City of Oregon City on the monthly control and audit Basis for the Year Ended December 31, 1930, I hereby certify that, in my opinion, and with such reservations and explanations as are made a part of this report, the Consolidated Balance Sheet at December 31, 1930, together with the Balance Sheets of each Fund show the true status of the City on that date, and the Operating Statements for the Year Ended December 31, 1930, and the Statements of Cash Receipts and Disbursements for the Funds for that same period accurately portray the operations of the City for the Year 1930.

Respectfully Submitted,

CONDA J. HAM

Certified Public Accountant.



## ALL FUNDS

CITY OF OREGON CITY, OREGON  
CONSOLIDATED COMPARATIVE BALANCE SHEET  
DECEMBER 31, 1930.

Exhibit A-1

| ASSETS                       |                |                |                | LIABILITIES                  |                |                |                |
|------------------------------|----------------|----------------|----------------|------------------------------|----------------|----------------|----------------|
|                              | 12-31-1930     | 12-31-1929     | 12-31-1928     |                              | 12-31-1930     | 12-31-1929     | 12-31-1928     |
| CURRENT—                     |                |                |                | CURRENT—                     |                |                |                |
| Cash .....                   | \$ 90,757.65   | \$ 84,778.74   | \$ 73,712.80   | Warrants Payable .....       | \$ 4,967.60    | \$ 6,978.69    | \$ 4,889.48    |
| Investment                   |                |                |                | Interest Payable .....       | 11,057.03      | 11,417.34      | 12,380.73      |
| (Not City Securities) ....   | 25,921.27      | 25,921.27      | 25,921.27      | Deposits .....               | 5.00           | 5.00           | 3,914.00       |
| Taxes Receivable             |                |                |                | Total Current Liabilities .. | 16,029.63      | 18,401.03      | 21,184.21      |
| (Less Reserve) .....         | 15,010.51      | 13,067.63      | 5,378.30       | BONDED INDEBTEDNESS          |                |                |                |
| Accounts Receivable .....    | 475.62         | 448.62         | 441.62         | Outstanding Bonds .....      | 800,583.76     | 905,241.18     | 941,741.13     |
| Interest Receivable .....    | 19,873.96      | 33,347.35      | 32,327.62      | Less Bonds held by City .... | 7,500.00       | 66,180.10      | 67,180.10      |
| Assessments Receivable       |                |                |                | Net in Hands of Public....   | 793,083.76     | 839,061.08     | 874,561.08     |
| (Less Reserve) .....         | 216,371.69     | 245,324.00     | 259,862.48     | Less West Linn Bonds .....   | 42,500.00      | 46,000.00      | 49,500.00      |
| Supplies Inventory .....     | 4,933.43       | 5,371.00       | 4,668.12       | Net Bonded Indebtedness..    | 750,583.76     | 793,061.08     | 825,061.08     |
| Re-Fund Advances .....       | 298.84         | 298.84         | 298.84         | PROPRIETARY                  |                |                |                |
| Total Current Assets .....   | 374,272.97     | 408,557.45     | 402,611.13     | Surplus .....                | 247,594.44     | 241,427.05     | 202,569.75     |
| DEFERRED CHARGES             |                |                |                | Total .....                  | \$1,014,207.83 | \$1,052,889.16 | \$1,048,814.04 |
| Prepaid Insurance .....      | 678.90         | 484.25         | 605.95         |                              |                |                |                |
| PROPRIETARY                  |                |                |                |                              |                |                |                |
| Land .....                   | 82,007.50      | 85,969.00      | 88,758.50      |                              |                |                |                |
| Building (Depreciated) ....  | 77,818.66      | 77,818.66      | 77,968.66      |                              |                |                |                |
| Equipment (Depreciated) ...  | 475,040.06     | 475,040.06     | 473,850.06     |                              |                |                |                |
| Office F. & F. (Depreciated) | 1,375.31       | 1,375.31       | 1,375.31       |                              |                |                |                |
| Auto (Depreciated) .....     | 3,644.43       | 3,644.43       | 3,644.43       |                              |                |                |                |
| Total Proprietary .....      | 639,885.96     | 643,847.46     | 645,596.96     |                              |                |                |                |
| Total Assets .....           | \$1,014,207.83 | \$1,052,889.16 | \$1,048,814.04 |                              |                |                |                |

## CURRENT FUND

CITY OF OREGON CITY, OREGON  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 1930.

Exhibit A-2

| ASSETS                          |              |              |              | LIABILITIES                   |              |              |              |
|---------------------------------|--------------|--------------|--------------|-------------------------------|--------------|--------------|--------------|
|                                 | 12-31-1930   | 12-31-1929   | 12-31-1928   |                               | 12-31-1930   | 12-31-1929   | 12-31-1928   |
| CURRENT—                        |              |              |              | CURRENT                       |              |              |              |
| Cash—General .....              | \$ -7,768.91 | \$ 8,025.69  | \$ 14,024.59 | Warrants Payable .....        | \$ 3,952.81  | \$ 5,879.55  | \$ 3,525.43  |
| Taxes (Less Reserve) .....      | 8,395.58     | 7,281.80     | 2,605.91     | Deposits for Lights .....     |              |              | 3,909.00     |
| Accounts Receivable .....       | 61.00        | 34.00        | 27.00        | Interest Payable .....        | 1,058.34     | 633.34       | 1,083.39     |
| Total Current Assets .....      | 687.67       | 15,341.49    | 16,657.50    | Cemetery Fund .....           | 2,400.00     |              |              |
| DEFERRED CHARGES                |              |              |              | Total Current Liabilities ... | 7,411.15     | 6,512.89     | 8,517.77     |
| Prepaid Insurance .....         | 648.63       | 473.40       | 599.45       | BONDED INDEBTEDNESS           |              |              |              |
| PROPRIETARY                     |              |              |              | Fire Dept. Bonds .....        | 6,000.00     | 7,000.00     | 8,000.00     |
| Land .....                      | 65,800.00    | 65,800.00    | 65,925.00    | PROPRIETARY                   |              |              |              |
| Buildings (Depreciated) .....   | 77,099.76    | 77,099.76    | 77,249.76    | Surplus .....                 | 160,318.76   | 175,695.61   | 173,217.79   |
| Equipment (Depreciated) .....   | 25,474.11    | 25,474.11    | 24,284.11    | Total Credits .....           | \$173,729.91 | \$189,208.50 | \$189,735.61 |
| Office Equip. (Depreciated) ..  | 1,375.31     | 1,375.31     | 1,375.31     |                               |              |              |              |
| Auto Equipment (Depreciated) .. | 3,644.43     | 3,644.43     | 3,644.43     |                               |              |              |              |
| Total Fixed Assets .....        | 173,393.61   | 173,393.61   | 172,478.61   |                               |              |              |              |
| Total Debits .....              | \$174,729.91 | \$189,208.50 | \$189,735.56 |                               |              |              |              |



## CEMETERY FUND

CITY OF OREGON CITY, OREGON  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 1930.

Exhibit A-3

| ASSETS                                     |             |             |             | LIABILITIES                     |             |             |             |
|--|-------------|-------------|-------------|---------------------------------|-------------|-------------|-------------|
| CURRENT                                    | 12-31-1930  | 12-31-1929  | 12-31-1928  | CURRENT                         | 12-31-1930  | 12-31-1929  | 12-31-1928  |
| Cash—General .....                         | \$10,354.59 | \$ 1,264.58 | \$ 306.05   | Warrants Payable .....          | \$ 263.94   | \$ 333.92   | \$ 655.20   |
| Cash—Sinking Fund .....                    | 5,021.94    | 2,924.44    | 2,744.44    |                                 |             |             |             |
| Investments—General .....                  | 12,783.12   | 20,783.12   | 21,783.12   |                                 |             |             |             |
| Investments—Sk. Fund .....                 |             | 2,000.00    | 2,000.00    |                                 |             |             |             |
| Interest Receivable—General .....          | 166.87      | 16.87       | 559.37      |                                 |             |             |             |
| Interest Receivable—<br>Sinking Fund ..... |             |             | 60.00       |                                 |             |             |             |
| Due from General Fund .....                | 2,400.00    | 1,200.00    |             |                                 |             |             |             |
| Total Current Assets .....                 | 30,726.52   | 28,189.01   | 27,452.98   | Total Current Liabilities ..... | 263.94      | 333.92      | 655.20      |
| DEFERRED CHARGES                           |             |             |             |                                 |             |             |             |
| Prepaid Insurance .....                    | 10.85       | 1.45        | 6.50        |                                 |             |             |             |
| PROPRIETARY                                |             |             |             | PROPRIETARY                     |             |             |             |
| Lands .....                                | 20,169.00   | 24,094.00   | 27,723.50   | Surplus .....                   | 47,581.89   | 48,926.50   | 50,538.74   |
| Less Sales during year .....               | 3,961.50    | 3,925.00    | 4,890.00    |                                 |             |             |             |
| Net .....                                  | 16,207.50   | 20,169.00   | 22,833.50   |                                 |             |             |             |
| Buildings (Depreciated) .....              | 718.90      | 718.90      | 718.90      |                                 |             |             |             |
| Equipment .....                            | 182.06      | 182.06      | 182.06      |                                 |             |             |             |
| Total Proprietary .....                    | 17,108.46   | 21,069.96   | 23,734.46   |                                 |             |             |             |
| Total Assets .....                         | \$47,845.83 | \$49,260.42 | \$51,193.94 | Total Credits .....             | \$47,845.83 | \$49,260.42 | \$51,193.94 |

## WATER FUND

CITY OF OREGON CITY, OREGON  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 1930.

Exhibit A-4

| ASSETS                                     |              |              |              | LIABILITIES                     |              |              |              |
|--|--------------|--------------|--------------|---------------------------------|--------------|--------------|--------------|
| CURRENT                                    | 12-31-1930   | 12-31-1929   | 12-31-1928   | CURRENT                         | 12-31-1930   | 12-31-1929   | 12-31-1928   |
| Cash—General .....                         | \$ 15,201.24 | \$ 7,424.81  | \$ 2,563.63  | Warrants Payable .....          | \$ 703.41    | \$ 711.52    | \$ 343.55    |
| Cash—Sinking Fund .....                    | 24,670.83    | 11,720.83    | 6,045.83     | Interest Payable—               |              |              |              |
| Accounts Receivable .....                  | 414.62       | 414.62       | 414.62       | Less W. L. Bonds .....          | 3,268.75     | 3,287.50     | 3,211.25     |
| Investments—General .....                  | 9,383.48     | 16,564.61    | 16,564.61    | Deposits .....                  | 5.00         | 5.00         | 5.00         |
| Investments—Sinking Fund .....             |              | 7,500.00     | 7,500.00     |                                 |              |              |              |
| Interest Receivable—General .....          | 16.00        | 16.00        | 422.69       |                                 |              |              |              |
| Interest Receivable—<br>Sinking Fund ..... |              |              | 275.00       |                                 |              |              |              |
| Inventory of Supplies .....                | 4,933.43     | 5,371.00     | 4,668.21     | Total Current Liabilities ..... | 3,977.16     | 4,004.02     | 3,559.80     |
| Total Current Assets .....                 | 54,619.60    | 49,011.87    | 38,454.50    | BONDED INDEBTEDNESS             |              |              |              |
| DEFERRED CHARGES                           |              |              |              | Water Bonds .....               | 312,000.00   | 325,000.00   | 335,000.00   |
| Prepaid Insurance .....                    | 19.42        | 9.40         |              | Less West Linn Bonds .....      | 42,500.00    | 46,000.00    | 49,500.00    |
| PROPRIETARY                                |              |              |              | Net .....                       | 269,500.00   | 279,000.00   | 285,500.00   |
| Equipment .....                            | 449,383.89   | 449,383.89   | 449,383.89   | PROPRIETARY                     |              |              |              |
| Total Assets .....                         | \$504,022.91 | \$498,405.16 | \$487,838.39 | Surplus .....                   | 230,545.75   | 215,401.14   | 198,778.59   |
|  |              |              |              |                                 | \$504,022.91 | \$498,405.16 | \$487,838.39 |



## TRUST AND SINKING FUND

CITY OF OREGON CITY, OREGON  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 1930.

Exhibit A-5

| ASSETS                        |              |              |              | LIABILITIES                   |              |              |              |
|-------------------------------|--------------|--------------|--------------|-------------------------------|--------------|--------------|--------------|
| CURRENT                       |              |              |              | CURRENT                       |              |              |              |
|                               | 12-31-1930   | 12-31-1929   | 12-31-1928   |                               | 12-31-1930   | 12-31-1929   | 12-31-1928   |
| Cash—City Hall .....          | \$ 5,189.37  | \$ 4,717.42  | \$ 1,857.57  | Warrants Payable .....        | \$ 43.84     | \$           | \$           |
| Cash—Sinking Fund No. 1 ..... | 5,078.46     | 2,749.14     | 1,993.13     | Interest Payable .....        | 1,664.58     | 2,171.43     | 1,006.25     |
| Cash—Sinking Fund No. 2 ..... | -5,433.38    | -3,565.74    | -157.18      |                               |              |              |              |
| Cash—Sinking Fund No. 3 ..... | 20,627.82    | 735.31       | 1,059.04     | Total Current Liabilities ... | 1,708.42     | 2,171.43     | 1,006.25     |
| Cash—Municipal Bldg. ....     | -2,224.55    | -1,932.44    | 35.92        |                               |              |              |              |
| Cash—Real Estate Fund .....   | 5,751.26     | 451.26       | 1.26         |                               |              |              |              |
| Total .....                   | 28,988.98    | 3,154.95     | 4,809.74     |                               |              |              |              |
| Invested Cash—                |              |              |              |                               |              |              |              |
| City Hall .....               |              |              |              |                               |              |              |              |
| Sinking Fund No. 1 .....      |              | 184.40       | 184.40       |                               |              |              |              |
| Sinking Fund No. 3 .....      | 11,254.67    | 28,516.80    | 25,254.67    |                               |              |              |              |
| Municipal Building .....      |              |              | 3,262.13     |                               |              |              |              |
| Real Estate Fund .....        | 298.84       | 5,298.84     | 5,298.84     |                               |              |              |              |
| Total Invested Cash .....     | 11,553.51    | 34,000.04    | 34,000.04    |                               |              |              |              |
| Taxes Receivable—             |              |              |              |                               |              |              |              |
| City Hall .....               | 631.21       | 559.36       | 244.21       |                               |              |              |              |
| Sinking Fund No. 1 .....      | 5,820.79     | 5,174.36     | 2,860.37     |                               |              |              |              |
| Sinking Fund No. 2 .....      | 713.58       | 672.15       | 357.00       |                               |              |              |              |
| Municipal Building .....      | 138.46       | 69.07        |              |                               |              |              |              |
| Total Taxes Receivable ..     | 7,304.04     | 6,474.94     | 3,461.58     |                               |              |              |              |
| Less Reserve for Taxes .....  | 689.11       | 689.11       | 689.11       |                               |              |              |              |
| Net Taxes Receivable .....    | 6,614.93     | 5,785.83     | 2,772.47     |                               |              |              |              |
| Interest Receivable—          |              |              |              |                               |              |              |              |
| Sinking Fund No. 2 .....      |              |              | 5.53         |                               |              |              |              |
| Sinking Fund No. 3 .....      | 42.71        | 17.71        | 887.75       |                               |              |              |              |
| Municipal Building .....      |              |              | 97.87        |                               |              |              |              |
| Real Estate .....             |              |              | 150.00       |                               |              |              |              |
| Total Interest Receivable ..  | 42.71        | 17.71        | 1,141.15     |                               |              |              |              |
| Total Current Assets .....    | 47,200.13    | 42,958.53    | 42,723.40    |                               |              |              |              |
| PROPRIETARY                   |              |              |              |                               |              |              |              |
| Deficit .....                 | 189,508.29   | 218,212.90   | 242,782.85   |                               |              |              |              |
| Total Debits .....            | \$236,708.42 | \$261,171.43 | \$285,506.25 |                               |              |              |              |
|                               |              |              |              | BONDED INDEBTEDNESS           |              |              |              |
|                               |              |              |              | Refunding 4-1-16 .....        | 118,000.00   | 135,000.00   | 151,000.00   |
|                               |              |              |              | Funding 5-1-21 .....          | 7,500.00     | 10,000.00    | 12,500.00    |
|                               |              |              |              | Funding 5-1-13 .....          | 50,000.00    | 50,000.00    | 50,000.00    |
|                               |              |              |              | Refunding 5-1-13 .....        | 20,000.00    | 20,000.00    | 20,000.00    |
|                               |              |              |              | Elevator 5-1-14 .....         | 12,000.00    | 12,000.00    | 12,000.00    |
|                               |              |              |              | Municipal 12-1-24 .....       | 18,000.00    | 20,000.00    | 27,000.00    |
|                               |              |              |              | City Hall 12-1-20 .....       | 9,500.00     | 12,000.00    | 12,000.00    |
|                               |              |              |              | Total .....                   | 235,000.00   | 259,000.00   | 284,500.00   |
|                               |              |              |              | Total Credits .....           | \$236,708.42 | \$261,171.43 | \$285,506.25 |

## IMPROVEMENT FUND

CITY OF OREGON CITY, OREGON  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 1930.

Exhibit A-6

| ASSETS                      |              |              |              | LIABILITIES                   |              |              |              |
|-----------------------------|--------------|--------------|--------------|-------------------------------|--------------|--------------|--------------|
| CURRENT                     |              |              |              | CURRENT                       |              |              |              |
|                             | 12-31-1930   | 12-31-1929   | 12-31-1928   |                               | 12-31-1930   | 12-31-1929   | 12-31-1928   |
| Cash—Principal .....        | \$ 37,339.69 | \$ 63,467.01 | \$ 48,021.32 | Warrants Payable .....        | \$ 3.60      | \$ 53.70     | \$ 365.30    |
| —Interest .....             | -23,050.71   | -13,203.57   | -4,802.80    | Interest Payable .....        | 5,065.36     | 5,325.07     | 7,078.89     |
| Investments .....           |              | 11,552.44    | 11,552.44    |                               |              |              |              |
| Assessments—Principal ..... | 225,033.10   | 253,985.41   | 268,523.89   | Total Current Liabilities ... | 5,068.96     | 5,378.77     | 7,444.19     |
| —Interest .....             | 19,648.38    | 33,296.77    | 29,522.84    | BONDED INDEBTEDNESS           |              |              |              |
| Interest Receivable         |              |              |              | Bancroft Bonds .....          | 246,583.76   | 314,241.18   | 314,241.18   |
| on Investments .....        |              |              | 346.57       |                               |              |              |              |
| Total Current Assets .....  | 258,970.46   | 349,098.06   | 353,164.26   | PROPRIETARY                   |              |              |              |
| Less Reserve for            |              |              |              | Surplus .....                 | -1,343.67    | 20,816.70    | 22,817.48    |
| doubtful Assmts. ....       | 8,661.05     | 8,661.41     | 8,661.41     |                               | \$250,309.05 | \$340,436.65 | \$344,502.85 |
| Net Current Assets .....    | 250,309.05   | 340,436.65   | 344,502.85   |                               |              |              |              |
| Total Debits .....          | \$250,309.05 | \$340,436.65 | \$344,502.85 |                               |              |              |              |



## Exhibit B-1

CITY OF OREGON CITY, OREGON  
COMPARATIVE STATEMENT OF OPERATIONS  
Year Ended December 31, 1930

| GENERAL FUND                |              |              |              |
|-----------------------------|--------------|--------------|--------------|
| OPERATING REVENUES:         | Year 1930    | Year 1929    | Year 1928    |
| Taxes .....                 | \$ 88,140.51 | \$ 85,205.20 | \$ 75,267.54 |
| Franchises & Licenses ..... | 4,787.70     | 4,649.20     | 5,026.20     |
| Fines .....                 | 3,948.00     | 5,541.45     | 5,893.35     |
| Sundry .....                | 792.76       | 85.00        | 927.43       |
| Total Revenues .....        | \$ 97,668.97 | \$ 95,480.85 | \$ 87,114.52 |
| OPERATING EXPENSES:         |              |              |              |
| Salaries .....              | 33,842.00    | 29,851.34    | 30,224.96    |
| Extra Labor .....           | 5,359.73     | 6,010.15     | 4,660.54     |
| Supplies .....              | 6,054.42     | 4,516.01     | 7,556.99     |
| Repairs .....               | 178.07       | 95.53        | 2,074.12     |
| Auto Exp. ....              | 3,077.60     | 3,947.54     | 2,862.15     |
| Printing .....              | 352.40       | 258.40       | 443.60       |
| Lights & Power .....        | 9,753.83     | 8,118.39     | 7,404.15     |
| Heat .....                  | 647.81       | 632.55       | 557.46       |
| Telephone .....             | 321.07       | 306.49       | 235.80       |
| Parks .....                 |              | 13.50        | 22.57        |
| Insurance—Men .....         | 988.18       | 882.75       | 650.97       |
| —Bldg. & Equip. ....        | 1,006.27     | 1,061.79     | 1,179.45     |
| Interest .....              | 4,537.50     | 4,450.00     | 4,500.00     |
| Roads & Streets .....       | 33,773.46    | 22,738.72    | 21,350.01    |
| Health Expense .....        | 480.00       |              |              |
| General Expense .....       | 9,404.73     | 2,379.06     | 2,348.38     |
| Court Costs .....           |              |              | 85.25        |
| Taxes .....                 |              | 140.35       | 225.43       |
| Elections .....             |              |              | 139.00       |
| Food for Prisoners .....    | 468.75       | 784.15       | 579.70       |
| Total per. Expenses .....   | \$110,245.82 | \$ 86,186.72 | \$ 87,100.53 |
| Net Balance .....           | \$-12,576.85 | \$ 9,294.13  | \$ 13.99     |
| OTHER PAYMENTS:             |              |              |              |
| Library .....               |              | 4,100.00     | 3,974.98     |
| Main St. Lights .....       |              | 925.00       |              |
| G. A. R. ....               | 150.00       | 150.00       | 150.00       |
| Transfers .....             |              | 750.00       |              |
| Cemetery Board .....        |              |              | 1,000.00     |
| Play Grounds .....          | 250.00       |              | 250.00       |
| Total Other Payments .....  | \$ 400.00    | \$ 5,925.00  | \$ 5,374.98  |
| Net Credit to Surplus ..... | \$-12,976.85 | \$ 3,369.13  | \$ -5,360.99 |

## Exhibit B-2

CITY OF OREGON CITY, OREGON  
COMPARATIVE STATEMENT OF OPERATIONS  
Year Ended December 31, 1930

| CEMETERY FUND              |             |             |             |
|----------------------------|-------------|-------------|-------------|
| OPERATING REVENUES:        | Year 1930   | Year 1929   | Year 1928   |
| Sale of Land .....         | \$ 3,961.50 | \$ 3,925.00 | \$ 4,890.00 |
| Interest—General .....     | 780.00      | 1,285.00    | 619.03      |
| —Sinking Fd. ....          | 110.00      | 120.00      | 43.74       |
| Grave Digging .....        | 1,262.50    | 1,262.84    | 1,379.50    |
| Grave Care .....           | 334.80      | 295.54      | 280.50      |
| Sale of Supplies .....     | 225.50      | 182.75      | 131.16      |
| Permanent Care .....       | 200.00      |             | 100.00      |
| Sundry Revenues .....      | 25.09       |             | 39.41       |
| Total Oper. Revenues ..... | \$ 6,899.39 | \$ 7,071.13 | \$ 7,483.34 |
| OPERATING EXPENSES:        |             |             |             |
| Salaries .....             | 3,929.73    | 4,315.00    | 3,365.00    |
| Other Labor .....          | 728.66      | 987.36      | 1,567.06    |
| Supplies .....             | 636.02      | 716.54      | 526.72      |
| Repairs .....              | 63.00       |             |             |
| Telephone .....            | 38.33       | 48.70       | 42.72       |
| Insurance .....            | 86.76       | 102.87      | 100.05      |
| Printing .....             |             | 6.37        | 6.20        |
| Total Oper. Expenses ..... | \$ 5,482.50 | \$ 6,176.84 | \$ 5,607.75 |
| Operating Revenues .....   | \$ 1,416.89 | \$ 894.29   | \$ 1,875.59 |
| PERMANENT FUND REVENUES:   |             |             |             |
| Budget Allowance .....     | 1,200.00    | 1,200.00    | 1,000.00    |
| Total .....                | \$ 2,616.89 | \$ 2,094.29 | \$ 2,875.59 |



## Exhibit B-3

CITY OF OREGON CITY, OREGON  
COMPARATIVE STATEMENT OF OPERATIONS  
Year Ended December 31, 1930.

## WATER FUND

|   | Year 1930    | Year 1929    | Year 1928    |
|---|--------------|--------------|--------------|
| OPERATING REVENUES:                     |              |              |              |
| Flat Rentals .....                      | \$ 35,447.03 | \$ 36,220.65 | \$ 34,886.15 |
| Meters .....                            | 6,504.75     | 6,504.84     | 6,077.44     |
| Taps .....                              | 45.00        | 192.00       | 215.00       |
| Rents .....                             | 165.00       | 180.00       | 180.00       |
| Sprinkling .....                        | 2,843.30     | 2,642.00     | 2,633.50     |
| Fines .....                             | 5.00         | 10.00        | 7.00         |
| Total Oper. Revenues .....              | \$ 45,010.08 | \$ 45,749.49 | \$ 43,999.09 |
| OPERATING EXPENSES:                     |              |              |              |
| Salaries & Labor .....                  | 9,020.12     | 8,550.02     | 7,443.60     |
| Supplies .....                          | 3,444.32     | 3,906.91     | 3,082.42     |
| Repairs .....                           |              |              | 12.75        |
| Auto .....                              | 66.06        | 351.63       | 87.44        |
| Printing .....                          | 103.00       | 159.90       | 99.05        |
| Lights .....                            | 12.00        | 12.00        | 12.00        |
| Telephone .....                         | 12.43        | 24.10        | 25.45        |
| Insurance .....                         | 135.07       | 83.30        | 218.98       |
| Freight & Cartage .....                 | 3.77         | 11.01        | 4.05         |
| So. Fork Board .....                    | 4,235.64     | 2,478.80     | 2,911.64     |
| Sundry .....                            | 88.84        | 308.90       | 170.83       |
| Interest on Bonds .....                 | 13,816.25    | 13,441.25    | 14,347.85    |
| Total Oper. Expenses .....              | \$ 30,937.60 | \$ 29,327.82 | \$ 28,416.11 |
| Operating Profits .....                 | \$ 14,072.48 | \$ 16,421.67 | \$ 15,582.98 |
| OTHER INCOME:                           |              |              |              |
| Int. on Investments—General....         | 659.63       | 813.38       | 500.00       |
| Int. on Investments—Sinking<br>Fd. .... | 412.50       | 400.00       | 638.13       |
| Total Other Income .....                | \$ 1,072.13  | \$ 1,213.38  | \$ 1,138.13  |
| Total .....                             | \$ 15,144.61 | \$ 17,635.05 | \$ 16,721.11 |
| SINKING FUND:                           |              |              |              |
| Payments .....                          | 5,000.00     | 5,000.00     | 5,000.00     |
| Net Profits .....                       | \$ 10,144.61 | \$ 12,635.05 | \$ 11,721.11 |

## Exhibit B-4

CITY OF OREGON CITY, OREGON  
COMPARATIVE STATEMENT OF OPERATIONS  
Year Ended December 31, 1930.

## TRUST AND SINKING FUND

|                                  | Year 1930    | Year 1929    | Year 1928    |
|----------------------------------|--------------|--------------|--------------|
| OPERATING REVENUES:              |              |              |              |
| Taxes—City Hall .....            | \$ 3,176.30  | \$ 3,175.00  | \$ 3,500.00  |
| Taxes—Sinking Fund No. 1 ....    | 24,425.75    | 23,150.00    | 22,925.00    |
| Taxes—Sinking Fund No. 2 ....    | 2,858.67     | 3,175.00     | 3,325.00     |
| Taxes—Municipal Building .....   | 1,302.28     | 750.00       |              |
| Interest—City Hall .....         |              |              |              |
| Interest—Sinking Fund No. 2..    | 15.72        | 11.06        | 11.06        |
| Interest—Sinking Fund No. 3..    | 2,410.29     | 2,068.36     | 2,304.61     |
| Interest—Real Estate .....       | 300.00       | 300.00       | 300.00       |
| Interest—Municipal Building .... |              | 195.71       | 195.73       |
| Premium on Sale of Bonds .....   | 245.09       |              | 734.93       |
| Rent—Municipal Building .....    | 1,880.00     | 1,800.00     | 1,800.00     |
| Total Oper. Revenues .....       | \$ 36,614.10 | \$ 34,625.13 | \$ 35,096.33 |
| OPERATING EXPENSES:              |              |              |              |
| Interest—City Hall .....         | 470.02       | 550.00       | 797.55       |
| Interest—Sinking Fund No. 1 ..   | 5,920.95     | 8,529.38     | 5,770.15     |
| Interest—Sinking Fund No. 2 ..   | 500.81       | 530.00       | 1,011.25     |
| Interest—Municipal Bldg. ....    | 973.87       | 1,195.80     | 1,639.80     |
| Sundry .....                     | 43.84        |              |              |
| Total Oper. Expenses .....       | \$ 7,909.49  | \$ 10,805.18 | \$ 9,218.75  |
| Net .....                        | \$ 28,704.91 | \$ 23,819.95 | \$ 25,877.58 |
| OTHER INCOME:                    |              |              |              |
| Balance of Budget Saving .....   |              | 750.00       |              |
| Net Credit to Surplus .....      | \$ 28,704.61 | \$ 24,569.95 | \$ 25,877.58 |



## Exhibit B-5

CITY OF OREGON CITY, OREGON  
COMPARATIVE STATEMENT OF OPERATIONS  
Year Ended December 31, 1930

## IMPROVEMENT FUND

| OPERATING REVENUES:        | Year 1930    | Year 1929    | Year 1928    |
|----------------------------|--------------|--------------|--------------|
| Assessments .....          | \$ 1,153.13  | \$ 20,915.15 | \$ 26,947.74 |
| Interest Investments ..... | 178.13       | 535.64       | 1,323.77     |
| Interest Assessments ..... | 14,059.23    | 14,936.31    | 15,844.88    |
| Sundry .....               | 1,161.94     | 1,950.00     |              |
| Total Oper. Revenues ..... | \$ 16,552.43 | \$ 38,337.10 | \$ 44,116.39 |
| OPERATING EXPENSES:        |              |              |              |
| Salaries .....             |              | 1,339.00     | 1,300.00     |
| Street Improvements .....  | 88.00        | 18,701.54    | 24,677.13    |
| Interest .....             | 17,295.05    | 20,586.14    | 16,596.28    |
| Printing .....             | 115.10       | 248.00       | 334.25       |
| Sundry .....               | 1,214.65     | 101.00       | 24.50        |
| Appraisers .....           |              | 12.00        | 12.00        |
| Total Oper. Expenses ..... | \$ 18,712.80 | \$ 40,987.68 | \$ 42,944.16 |
| Net .....                  | \$ -2,160.37 | \$ -2,650.58 | \$ 1,172.23  |

## Exhibit C-1

CITY OF OREGON CITY, OREGON  
STATEMENT OF CASH RECEIPTS & DISBURSEMENTS  
Year Ended December 31, 1930

## CURRENT FUND

|                              | Month of December<br>1930 | Twelve Months Ended<br>December 31, 1930 |
|------------------------------|---------------------------|--|
| BALANCE—Beginning of Period: |                           |  |
| Treasurer .....              | \$-22,697.17              | \$ 7,955.69                              |
| Fund II .....                | 27.50                     |  |
| Recorder .....               | 21.00                     | 70.00                                    |
| Fund III .....               | -10.00                    |  |
| Total .....                  | \$-22,658.67              | \$ 8,025.69                              |
| RECEIPTS:                    |                           |  |
| Taxes—General .....          |                           | 46,400.84                                |
| Taxes—Road .....             | 20,312.94                 | 40,625.89                                |
| Licenses & Permits....       | 191.50                    | 4,760.70                                 |
| Fines .....                  | 385.00                    | 3,948.00                                 |
| Refund of Expenses..         | 93.08                     | 850.32                                   |
| Rent of City Hall.....       |                           | 35.00                                    |
| Main St. Lights .....        |                           | 400.00                                   |
| Total Receipts ..            | \$ 20,982.52              | \$ 97,020.75                             |
| Total .....                  | \$ -1,676.15              | \$105,046.44                             |
| DISBURSEMENTS:               |                           |  |
| Warrants .....               | 6,055.26                  | 108,702.85                               |
| Interest .....               | 37.50                     | 4,112.50                                 |
| Total Disbursements          | \$ 6,092.76               | \$112,815.35                             |
| BALANCE—End of Period:       |                           |  |
| Treasurer .....              | -7,788.91                 | -7,788.91                                |
| Recorder .....               | 20.00                     | 20.00                                    |
| Total .....                  | \$ -7,768.91              | \$ -7,768.91                             |



## Exhibit C-2

CITY OF OREGON CITY, OREGON  
STATEMENT OF CASH RECEIPTS & DISBURSEMENTS  
Year Ended December 31, 1930

## II CEMETERY FUND

|  | Month of December<br>1930 |             | Twelve Months Ended<br>December 31, 1930 |             |
|--|---------------------------|-------------|--|-------------|
|  | General                   | Sk. Fund    | General                                  | Sk. Fund    |
| BALANCE—Beginning of Period:           |                           |             |  |             |
| Treasurer .....                        | \$ 10,325.90              | \$ 4,924.44 | \$ 1,254.58                              | \$ 2,924.44 |
| Recorder .....                         | 60.00                     |             | 10.00                                    |             |
| Fund I .....                           | -27.50                    |             |  |             |
| Total .....                            | \$ 10,358.40              | \$ 4,924.44 | \$ 1,264.58                              | \$ 2,924.44 |
| RECEIPTS:                              |                           |             |  |             |
| Sale of Lots .....                     | 294.00                    |             | 4,034.00                                 |             |
| Grave Digging &<br>Labor .....         | 147.00                    |             | 1,262.50                                 |             |
| Sale of Materials .....                | 15.50                     |             | 213.00                                   |             |
| Cemetery Associa-<br>tion Payts. ....  |                           |             | 347.30                                   |             |
| Investments Sold .....                 |                           |             | 8,000.00                                 | 2,000.00    |
| Int. on Investments ..                 |                           |             | 740.00                                   |             |
| Refund of Expense ..                   |                           |             | 3.00                                     |             |
| Permanent Care of<br>Old Cemetery .... |                           |             | 200.00                                   |             |
| Total Receipts ..\$                    | 456.50                    |             | \$ 16,799.80                             | \$ 2,000.00 |
| Total .....                            | \$ 10,814.90              |             | \$ 18,064.38                             | \$ 4,924.44 |
| DISBURSEMENTS:                         |                           |             |  |             |
| Warrants .....                         | 362.81                    |             | 5,612.29                                 |             |
| BALANCE—End of Period:                 |                           |             |  |             |
| Treasurer .....                        | 10,417.09                 | 4,924.44    | 12,417.09                                | 4,924.44    |
| Recorder .....                         | 35.00                     |             | 35.00                                    |             |
| Total .....                            | \$ 10,452.09              | \$ 4,924.44 | \$ 12,452.09                             | \$ 9,924.44 |

## Exhibit C-3

CITY OF OREGON CITY, OREGON  
STATEMENT OF CASH RECEIPTS & DISBURSEMENTS  
Year Ended December 31, 1930

## III WATER FUND

|                              | Month of December<br>1930 |              | Twelve Months Ended<br>December 31, 1930 |              |
|------------------------------|---------------------------|--------------|--|--------------|
|                              | General                   | Sk. Fund     | General                                  | Sk. Fund     |
| BALANCE—Beginning of Period: |                           |              |  |              |
| Treasurer .....              | \$ 13,383.36              | \$ 24,254.17 | \$ 7,351.01                              | \$ 11,720.83 |
| Fund I .....                 | 10.00                     |              |  |              |
| Recorder .....               | 117.05                    |              | 73.80                                    |              |
| Total .....                  | \$ 13,510.41              | \$ 24,254.17 | \$ 7,424.81                              | \$ 11,720.83 |
| RECEIPTS:                    |                           |              |  |              |
| Consumers .....              | 2,860.85                  |              | 35,447.03                                |              |
| City Meters .....            | 560.17                    |              | 6,504.75                                 |              |
| S F Meters .....             | 128.44                    |              | 1,221.35                                 |              |
| Sprinkling .....             |                           |              | 2,843.30                                 |              |
| Taps .....                   |                           |              | 45.00                                    |              |
| Auto .....                   | 8.40                      |              | 178.80                                   |              |
| Rent .....                   |                           |              | 165.00                                   |              |
| Fines .....                  |                           |              | 5.70                                     |              |
| Labor .....                  |                           |              | .50                                      |              |
| Sale of Material .....       | 3.06                      |              | 110.36                                   |              |
| Sinking Fund .....           |                           | 416.66       |  | 5,000.00     |
| West Linn Bonds .....        |                           |              | 3,500.00                                 |              |
| West Linn Interest ..        |                           |              | 2,212.50                                 |              |
| Investments .....            |                           |              | 7,181.13                                 | 7,500.00     |
| Interest .....               |                           |              | 622.13                                   | 450.00       |
| Advances .....               |                           |              | 1,583.50                                 |              |
| Total Receipts ..\$          | 3,560.92                  | \$ 416.66    | \$ 61,621.05                             | \$ 12,950.00 |
| Total .....                  | \$ 17,071.33              | \$ 24,670.83 | \$ 69,045.86                             | \$ 24,670.83 |
| DISBURSEMENTS:               |                           |              |  |              |
| Warrants .....               | 1,255.93                  |              | 19,797.12                                |              |
| Interest .....               | 197.50                    |              | 16,047.50                                |              |
| Payt. to Skg. Fund .....     | 416.66                    |              | 5,000.00                                 |              |
| Bonds .....                  |                           |              | 13,000.00                                |              |
| Total Disbmts. ..\$          | 1,870.09                  |              | \$ 53,844.62                             |              |
| BALANCE—End of Period:       |                           |              |  |              |
| Treasurer .....              | 15,097.31                 | 24,670.83    | 15,097.31                                | 24,670.83    |
| Recorder .....               | 103.93                    |              | 103.93                                   |              |
| Total .....                  | \$ 15,201.24              | \$ 24,670.83 | \$ 15,201.24                             | \$ 24,670.83 |



# CITY OF OREGON CITY, OREGON STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS YEAR ENDED DECEMBER 31, 1930.

Exhibit C-4

## IV. TRUST & SINKING FUND

MONTH OF DECEMBER, 1930.

|                             | City<br>Hall | Sinking<br>Fund No. 1 | Sinking<br>Fund No. 2 | Sinking<br>Fund No. 3 | Municipal<br>Bldg. | Real<br>Estate |
|-----------------------------|--------------|-----------------------|-----------------------|-----------------------|--------------------|----------------|
| BALANCE—Beginning of Period | \$5,179.37   | \$ 5,078.46           | —\$5,388.38           | \$20,523.98           | \$ 150.45          | \$5,751.26     |
| RECEIPTS                    |              |                       |                       |                       |                    |                |
| —Taxes                      | 10.00        |                       |                       | 103.84                | 150.00             |                |
| Rent                        |              |                       |                       |                       |                    |                |
| Interest                    |              |                       |                       |                       |                    |                |
| Total Receipts              | 10.00        |                       |                       | 103.84                | 150.00             |                |
| Total                       | 5,189.37     | 5,078.46              | —5,388.38             | 20,627.82             | 300.45             | 5,751.26       |
| DISBURSEMENTS—Interest      |              |                       | 45.00                 |                       | 525.00             |                |
| Bonds                       |              |                       |                       |                       | 2,000.00           |                |
| Total Disbursements         |              |                       | 45.00                 |                       | 2,525.00           |                |
| BALANCE—End of Period       | 5,189.37     | 5,078.46              | —5,433.38             | 20,627.82             | —2,224.55          | 5,751.26       |
| BALANCE—Beginning of Period | \$4,717.42   | \$ 2,749.14           | —\$3,565.74           | \$ 735.31             | —\$1,932.44        | \$ 451.26      |
| RECEIPTS                    |              |                       |                       |                       |                    |                |
| —Taxes                      | 3,104.45     | 23,779.32             | 2,817.24              |                       | 1,232.89           |                |
| Rent                        | 80.00        |                       |                       |                       | 1,800.00           |                |
| Interest                    |              |                       |                       |                       |                    |                |
| Interest on Investments     |              |                       | 15.72                 | 1,141.73              |                    | 300.00         |
| Sale of Investments         |              |                       | 184.40                | 1,243.56              |                    | 5,000.00       |
| Premium on Bonds            |              |                       |                       | 245.09                |                    |                |
| Total Receipts              | 3,184.45     | 23,779.32             | 3,017.36              | 19,892.51             | 3,032.89           | 5,300.00       |
| Total                       | 7,901.87     | 26,528.46             | —548.38               | 20,627.82             | 1,100.45           | 5,751.26       |
| DISBURSEMENTS—Interest      |              |                       | 2,385.00              |                       | 1,325.00           |                |
| Bonds                       |              |                       | 2,500.00              |                       | 2,000.00           |                |
| Total Disbursements         |              |                       | 4,885.00              |                       | 3,325.00           |                |
| BALANCE—End of Period       | \$5,189.37   | \$ 5,078.46           | —\$5,433.38           | \$20,627.82           | —\$2,224.55        | \$5,751.26     |

Exhibit C-5

# STATEMENT OF CASH RECEIPTS & DISBURSEMENTS

Year Ended December 31, 1930

CITY OF OREGON CITY, OREGON

## V. IMPROVEMENT FUND

|                              | Month of December<br>1930 |              | Twelve Months Ended<br>December 31, 1930 |              |
|------------------------------|---------------------------|--------------|--|--------------|
|                              | Principal                 | Interest     | Principal                                | Interest     |
| BALANCE—Beginning of Period: |                           |              |  |              |
| Treasurer                    | \$ 35,463.84              | \$—23,710.17 | \$ 63,451.06                             | \$—13,209.31 |
| Recorder                     | 141.84                    | 66.54        | 15.95                                    | 5.74         |
| Total                        | \$ 35,605.68              | \$—23,643.63 | \$ 63,467.01                             | \$—13,203.57 |
| RECEIPTS:                    |                           |              |  |              |
| Assessments & Int.           | 1,741.26                  | 592.92       | 30,105.44                                | 7,707.62     |
| Investments                  |                           |              | 12,704.38                                |              |
| Bonds & Interest             |                           |              | 10,892.91                                | 65.37        |
| Int. on Investments          |                           |              | 178.13                                   |              |
| Total Receipts               | \$ 1,741.26               | \$ 592.92    | \$ 53,880.86                             | \$ 7,772.99  |
| Total                        | \$ 37,346.94              | \$—23,050.71 | \$117,347.87                             | \$—5,430.58  |
| DISBURSEMENTS:               |                           |              |  |              |
| Bonds & Interest             |                           |              | 78,550.33                                | 17,620.13    |
| Warrants & Int.              | 7.25                      |              | 1,457.85                                 |              |
| Total Disbmts.               | \$ 7.25                   |              | \$ 80,008.18                             | \$ 17,620.13 |
| Treasurer                    | 37,329.07                 | —23,050.71   | 37,329.07                                | —23,050.71   |
| Recorder                     | 10.62                     |              | 10.62                                    |              |
| BALANCE—                     |                           |              |  |              |
| End of Period                | \$ 37,339.69              | \$—23,050.71 | \$ 37,339.69                             | \$—23,050.71 |



# RECAPITULATION:

|  | Balance<br>12-31-30 | Balance<br>12-31-29 | Increase<br>-Decrease |
|--|---------------------|---------------------|-----------------------|
| General .....                                  | \$ -7,768.91        | \$ 8,025.69         | \$ -15,794.60         |
| Cemetery .....                                 | 10,354.59           | 1,264.58            | 9,090.01              |
| Cemetery Sink. Fund .....                      | 5,021.94            | 2,924.44            | 2,097.50              |
| Water .....                                    | 15,201.24           | 7,424.81            | 7,776.43              |
| Water Sink. Fund .....                         | 24,670.83           | 11,720.83           | 12,950.00             |
| Trust & Sinking Fund—<br>City Hall .....       | 5,189.37            | 4,717.42            | 471.95                |
| Trust & Sinking Fund—<br>\$275,000 Issue ..... | 5,078.46            | 2,749.13            | 2,329.32              |
| Trust & Sinking Fund—<br>\$ 30.00 Issue .....  | -5,433.38           | -3,565.74           | -1,867.64             |
| Trust & Sinking Fund—<br>\$ 82,000 Issue ..... | 20,627.82           | 735.31              | 19,892.51             |
| Trust & Sinking Fund—<br>Municipal Bldg. ....  | -2,224.55           | -1,932.44           | -292.11               |
| Trust & Sinking Fund—<br>Real Estate .....     | 5,751.26            | 451.26              | 5,300.00              |
| Improvement Fund—Principal                     | 37,339.69           | 63,467.01           | -26,127.32            |
| Improvement Fund—Interest ..                   | -23,050.71          | -13,203.57          | -9,847.14             |
| Total .....                                    | \$ 90,757.65        | \$ 84,778.74        | \$ 5,978.91           |

## CITY OF OREGON CITY, OREGON Schedule 1 BUDGET STATEMENT Year Ended December 31, 1930

|                           | Budget<br>1930 | Expend.<br>to<br>12-31-30 | Unexpended<br>Balance<br>12-31-30 |
|---------------------------|----------------|---------------------------|-----------------------------------|
| A. GENERAL:               |                |                           |                                   |
| Lighting .....            | \$ 8,600.00    | \$ 7,728.02               | \$ 871.98                         |
| Printing .....            | 500.00         | 299.90                    | 200.10                            |
| Auditing .....            | 400.00         | 300.00                    | 100.00                            |
| City Parks .....          | 700.00         | 340.00                    | 360.00                            |
| Cemetery Assn. ....       | 200.00         | 200.00                    |                                   |
| G. A. R. & Legion .....   | 150.00         | 150.00                    |                                   |
| Cemetery Sink. Fund ...   | 1,000.00       | 1,000.00                  |                                   |
| Insurance Employees ..... | 800.00         | 866.08                    | -66.08                            |
| Emergency .....           | 3,600.00       | 3,211.56                  | 388.44                            |
| Play Ground .....         | 250.00         | 250.00                    |                                   |
| Total .....               | \$ 16,200.00   | \$ 14,345.56              | \$ 1,854.44                       |
| B. POLICE                 |                |                           |                                   |
| Salaries .....            | 7,040.00       | 6,780.00                  | 260.00                            |
| Extra Men .....           | 300.00         | 510.28                    | -210.28                           |
| Auto Expense .....        | 1,200.00       | 1,291.30                  | -91.30                            |
| Insurance .....           | 210.00         |                           | 210.00                            |
| Emergency & Supplies ..   | 500.00         | 565.47                    | -65.47                            |
| Total .....               | \$ 9,250.00    | \$ 9,147.05               | \$ 102.95                         |
| G. HEALTH:                |                |                           |                                   |
| Clackamas Co. ....        | \$ 480.00      | \$ 480.00                 |                                   |
| D. FIRE:                  |                |                           |                                   |
| Salaries .....            | 7,090.00       | 6,550.00                  | 540.00                            |
| Extra Men .....           | 600.00         | 666.00                    | -66.00                            |
| Supplies .....            | 1,200.00       | 1,419.06                  | -219.06                           |
| Insurance Apparatus ..... | 450.00         | 438.88                    | 11.12                             |
| Hose .....                | 500.00         | 457.55                    | 42.45                             |
| Hydrants .....            | 200.00         | 200.00                    |                                   |
| Total .....               | \$ 10,040.00   | \$ 9,731.49               | \$ 308.51                         |
| E. ROADS & STREETS:       |                |                           |                                   |
| Salaries .....            | 4,180.00       | 4,062.40                  | 117.60                            |
| Extra Labor .....         | 1,500.00       | 2,397.50                  | -897.50                           |
| Supplies .....            | 2,000.00       | 1,797.36                  | 202.64                            |
| Auto Expense .....        | 600.00         | 555.03                    | 44.97                             |
| Permanent Roads .....     | 2,400.00       | 2,434.29                  | -34.29                            |
| Emergency .....           | 1,820.00       | 1,452.34                  | 367.66                            |
| Total .....               | 12,500.00      | 12,698.92                 | -198.92                           |



|                     |          |          |         |
|---------------------|----------|----------|---------|
| G. LIBRARY:         |          |          |         |
| Heat .....          | 250.00   | 131.40   | 118.60  |
| Light .....         | 200.00   | 162.04   | 37.96   |
| Salaries .....      | 2,250.00 | 2,150.00 | 100.00  |
| Repairs .....       | 200.00   | 217.02   | -17.02  |
| Supplies .....      | 150.00   | 275.52   | -125.52 |
| Periodicals .....   | 200.00   | 157.60   | 42.40   |
| Binding Books ..... | 100.00   | 565.05   | -465.05 |
| Books .....         | 800.00   | 827.70   | -27.70  |
| Insurance .....     | 75.00    | 12.00    | 63.00   |
| Emergency .....     | 175.00   | -160.58  | 335.58  |
| Total .....         | 4,400.00 | 4,337.75 | 62.25   |

|                          |             |             |          |
|--------------------------|-------------|-------------|----------|
| H. ELEVATOR:             |             |             |          |
| Salaries .....           | 3,370.00    | 3,255.00    | 115.00   |
| Supplies & Repairs ..... | 250.00      | 226.45      | 23.55    |
| Power .....              | 870.00      | 849.50      | 20.50    |
| Emergency .....          | 200.00      | 285.40      | -85.40   |
| Insurance .....          | 70.00       | 69.50       | .50      |
| Total .....              | \$ 4,760.00 | \$ 4,685.85 | \$ 74.15 |

|                 |             |             |           |
|-----------------|-------------|-------------|-----------|
| I. RECORDER:    |             |             |           |
| Salaries .....  | 1,200.00    | 1,200.00    |           |
| Supplies .....  | 250.00      | 106.80      | 143.20    |
| Emergency ..... | 100.00      |             | 100.00    |
| Total .....     | \$ 1,550.00 | \$ 1,306.80 | \$ 243.20 |

|                   |             |             |           |
|-------------------|-------------|-------------|-----------|
| K. ATTORNEY:      |             |             |           |
| Salaries .....    | 1,200.00    | 1,200.00    |           |
| Court Costs ..... | 50.00       |             | 50.00     |
| Emergency .....   | 50.00       |             | 50.00     |
| Total .....       | \$ 1,300.00 | \$ 1,200.00 | \$ 100.00 |

|               |        |        |     |
|---------------|--------|--------|-----|
| L. TREASURER: |        |        |     |
| Salary .....  | 520.00 | 519.60 | .40 |

|                        |          |          |        |
|------------------------|----------|----------|--------|
| M. MANAGER & ENGINEER: |          |          |        |
| Salaries .....         | 4,170.00 | 3,950.00 | 220.00 |

|                     |             |             |           |
|---------------------|-------------|-------------|-----------|
| N. MUNICIPAL BLDG.: |             |             |           |
| Labor .....         | 660.00      | 660.00      |           |
| Supplies .....      | 100.00      | 56.10       | 43.90     |
| Fuel .....          | 300.00      | 242.86      | 57.14     |
| Lights .....        | 250.00      | 239.81      | 10.19     |
| Emergency .....     | 100.00      | 70.05       | 29.95     |
| Insurance .....     | 64.00       | 75.12       | -11.12    |
| Total .....         | \$ 1,474.00 | \$ 1,343.94 | \$ 130.06 |

|                 |           |           |          |
|-----------------|-----------|-----------|----------|
| O. CITY HALL:   |           |           |          |
| Supplies .....  | 50.00     | 6.00      | 44.00    |
| Fuel .....      | 300.00    | 207.68    | 92.32    |
| Lights .....    | 200.00    | 253.52    | -53.52   |
| Emergency ..... | 50.00     | 51.92     | -1.92    |
| Total .....     | \$ 600.00 | \$ 519.12 | \$ 80.88 |

|               |             |             |           |
|---------------|-------------|-------------|-----------|
| 1929 SAVINGS: | \$ 6,079.04 | \$ 5,976.31 | \$ 102.73 |
|---------------|-------------|-------------|-----------|

|          |             |             |            |
|----------|-------------|-------------|------------|
| FLUSHER: | \$ 4,000.00 | \$ 4,294.50 | \$ -294.50 |
|----------|-------------|-------------|------------|

|               |              |              |              |
|---------------|--------------|--------------|--------------|
| SPECIAL ROAD: | \$ 23,000.00 | \$ 30,687.02 | \$ -7,687.02 |
|---------------|--------------|--------------|--------------|

|                              |              |              |           |
|------------------------------|--------------|--------------|-----------|
| X. PRINCIPAL & INTEREST:     |              |              |           |
| \$275,000 Principal .....    | 17,000.00    | 17,000.00    |           |
| 275,000 Interest .....       | 6,325.00     | 6,112.53     | 212.47    |
| 30,000 Principal .....       | 2,500.00     | 2,500.00     |           |
| 30,000 Interest .....        | 525.00       | 497.50       | 27.50     |
| 82,000 Interest .....        | 4,100.00     | 4,100.00     |           |
| 12,000 Principal—Fire .....  | 1,000.00     | 1,000.00     |           |
| 12,000 Interest—Fire .....   | 300.00       | 300.00       |           |
| 25,000 Principal—C H .....   | 2,500.00     | 2,500.00     |           |
| 25,000 Interest —C H .....   | 550.00       | 495.80       | 54.20     |
| Prin. —Municipal Bldg. ..... | 200.00       | 200.00       |           |
| Int.—Municipal Bldg. ..      | 1,050.00     | 873.26       | 176.74    |
| Total .....                  | \$ 36,050.00 | \$ 35,579.09 | \$ 470.91 |

|                    |              |              |              |
|--------------------|--------------|--------------|--------------|
| Total Budget ..... | \$136,373.04 | \$140,803.00 | \$ -4,429.96 |
|--------------------|--------------|--------------|--------------|

|                          |              |              |             |
|--------------------------|--------------|--------------|-------------|
| REVENUES:                |              |              |             |
| Cash on Hand .....       | 3,000.00     | 3,000.00     |             |
| Licenses & Fines .....   | 9,000.00     | 8,808.70     | 191.30      |
| Road Taxes .....         | 12,500.00    | 13,304.36    | -804.36     |
| General Taxes .....      | 78,794.00    | 71,803.02    | 6,990.98    |
| Special Road Taxes ..... | 27,000.00    | 27,321.53    | -321.53     |
| 1929 Savings .....       | 6,079.04     | 6,079.04     |             |
| Total .....              | \$136,373.04 | \$130,316.65 | \$ 6,056.39 |



CITY OF OREGON CITY, OREGON  
SCHEDULE OF MONEY INVESTED—SEVERAL FUNDS  
DECEMBER 31, 1930.

| Fund  | Securities     | Rate    | Book Value  | Annual Interest | Accrued to 12-31-1930 |
|---|----------------|---------|-------------|-----------------|-----------------------|
| II. CEMETERY—General                            |                |         |             |                 |                       |
| Liberty Bonds                                   | (\$6000) par   | 4 1/4 % | \$ 6,283.12 | \$ 255.00       | \$ 10.62              |
| O. C. Fire Bonds                                | .....5 %       |         | 6,000.00    | 300.00          | 150.00                |
| O. C. Water Bonds                               | .....5 %       |         | 500.00      | 25.00           | 6.25                  |
| Total   | .....          |         | \$12,783.12 | \$ 580.00       | \$ 166.87             |
| III. WATER—General                              |                |         |             |                 |                       |
| Liberty Bonds                                   | (\$9000 par)   | 4 1/4 % | 9,383.48    | 382.50          | 16.00                 |
| IV. SINKING FUND NO. 3                          |                |         |             |                 |                       |
| Liberty Bonds                                   | (\$10,000 par) | 4 1/4 % | 10,254.76   | 425.00          | 17.71                 |
| Total   | .....          |         | \$10,254.67 | \$ 425.00       | \$ 17.71              |
| REAL ESTATE                                     |                |         |             |                 |                       |
| Sundry Expense on Property                      | .....          |         | 298.84      |                 |                       |
| III. WATER FUND                                 |                |         |             |                 |                       |
| Offset to Bonded Indebtedness City of West Linn | .....          |         |             |                 |                       |
| Water —   | .....5 %       |         | \$42,500.00 | \$ 2,125.00     | \$ 431.25             |

CITY OF OREGON CITY, OREGON  
SCHEDULE OF INSURANCE  
DECEMBER 31, 1930.

Schedule 3

CURRENT FUND

| Policy No.    | Name of Company               | Insurance On      | Date of Policy | Maturity | Face          | Premium  | Unexpired Annual Insurance | Insurance 12-31-30 |
|---------------|-------------------------------|-------------------|----------------|----------|---------------|----------|----------------------------|--------------------|
| 20024         | National Ben. Franklin        | Municipal Bldg.   | 3- 3-28        | 3- 3-31  | \$ 5,000.00   | \$ 75.00 | \$ 25.00                   | \$ 4.35            |
| OR516899      | Gen. Ins. Co. of America      | Municipal Bldg.   | 6-16-30        | 6-16-33  | 5,000.00      | 53.00    | 17.67                      | 43.45              |
| 351823        | Security Insurance Co.        | City Hall         | 3- 2-28        | 3- 2-31  | 2,500.00      | 53.50    | 17.83                      | 2.91               |
| 7969911       | Scottish Union                | City Hall         | 3- 2-28        | 3- 2-31  | 2,500.00      | 53.50    | 17.83                      | 2.91               |
| 0123          | Home Underwriting Agency      | City Hall         | 3- 2-28        | 3- 2-31  | 5,000.00      | 107.00   | 35.67                      | 4.93               |
| HO87673       | Aetna Life Insurance Co.      | Elevator Liab.    | 11-10-30       | 11-10-33 | 20,000.00     | 69.50    | 62.50                      | 57.90              |
| 193376        | Fidelity & Casualty Co.       | Plate Glass       | 6- 3-30        | 6- 3-31  | Full          | 27.12    | 27.12                      | 11.30              |
| JC1203785     | Standard Accident Ins. Co.    | Chev. Police Car. | 6-11-30        | 6-11-31  | Liab. & Prop. | 174.00   | 174.00                     | 77.15              |
| AL1371747     | U. S. Fidelity & Guaranty Co. | Ladder Truck      | 6- 4-30        | 6- 4-31  | Liab. & Prop. | 217.00   | 217.00                     | 92.65              |
| AL1371748     | U. S. Fidelity & Guaranty Co. | Flusher           | 6- 4-30        | 6- 4-31  | Liab. & Prop. | 103.00   | 103.00                     | 42.90              |
| 7822          | Oregon Automobile Ins. Co.    | Pumper Fire Truck | 5- 7-30        | 5- 7-31  | 6,000.00      | 221.88   | 221.88                     | 79.34              |
| A1754         | Commercial Casualty Ins. Co.  | Pumper Studebaker | 8-27-30        | 8-27-31  | Liab. & P. D. | 217.00   | 217.00                     | 144.64             |
| V318218       | Vulcan Underwriters           | Grand Stand       | 4-25-30        | 4-25-31  | 7,500.00      | 240.00   | 240.00                     | 66.60              |
| AL1371547     | U. S. Fidelity & Guaranty Co. | Ford Truck        | 5- 2-30        | 5- 2-31  | Liab. & P. D. | 52.80    | 52.80                      | 17.60              |
| Total Current |                               |                   |                |          |               | 1,661.30 | 1,436.30                   | 648.63             |

CEMETERY FUND

|             |                           |                       |         |         |              |            |            |          |
|-------------|---------------------------|-----------------------|---------|---------|--------------|------------|------------|----------|
| OR516770    | General Insurance Co.     | House at Cemetery     | 4-17-30 | 4-17-33 | 1,000.00     | 12.00      | 4.00       | 10.85    |
| 548757      | Fireman's Fund            | Water Dept. Mdse.     | 3-31-28 | 3-31-31 | 500.00       | 11.50      | 3.83       | .92      |
| 493371      | Great American Ins. Co.   | Water Dept. Warehouse | 3-17-28 | 3-17-31 | 500.00       | 11.50      | 3.83       | .82      |
| 1503378     | Union Automobile Ins. Co. | Water Dept. Truck     | 5-16-30 | 5-16-31 | Liab & P. D. | 47.20      | 47.20      | 17.68    |
| Total Water |                           |                       |         |         |              | 70.20      | 54.85      | 19.42    |
| Total       |                           |                       |         |         |              | \$1,746.50 | \$1,495.16 | \$678.90 |



CITY OF OREGON CITY, OREGON  
SCHEDULE OF BONDED INDEBTEDNESS  
DECEMBER 31, 1930.

Schedule 4

GENERAL

| Name of Bonds                   | Rate | Term     | Date of Issue | Matures  | Interest Dates | Original Issue | Payments to 12-31-1930 | Outstanding 12-31-30 | Interest Accrued to 12-31-30 |
|---------------------------------|------|----------|---------------|----------|----------------|----------------|------------------------|----------------------|------------------------------|
| Refunding .....                 | 5 %  | 20 Yrs.  | 5- 1-13       | 5- 1-33  | M&N            | \$ 20,000.00   | \$ 0.00                | \$ 20,000.00         | \$ 166.67                    |
| Funding .....                   | 5 %  | 20 Yrs.  | 5- 1-13       | 5- 1-33  | M&N            | 50,000.00      |                        | 50,000.00            | 416.67                       |
| Elevator .....                  | 5 %  | 20 Yrs.  | 5- 1-14       | 5- 1-34  | J&J            | 12,000.00      |                        | 12,000.00            | 300.00                       |
| Refunding .....                 | 5 %  | Serial   | 4- 1-16       | Serially | A&O            | 275,000.00     | 157,000.00             | 118,000.00           | 1,475.00                     |
| Fire .....                      | 5 %  | Optional | 7- 1-20       | 7- 1-40  | J&J            | 15,000.00      | 9,000.00               | 6,000.00             | 175.00                       |
| Refunding .....                 | 6 %  | Serial   | 5- 1-21       | Serially | M&N            | 30,000.00      | 22,500.00              | 7,500.00             | 75.00                        |
| City Hall .....                 | 5 %  | Optional | 12- 1-20      | 12- 1-40 | J&D            | 25,000.00      | 15,500.00              | 9,500.00             | 39.58                        |
| Municipal .....                 | 5 %  | Serial   | 12- 1-24      | Serially | J&D            | 27,000.00      | 9,000.00               | 18,000.00            | 75.00                        |
| Total General .....             |      |          |               |          |                | 454,000.00     | 213,000.00             | 241,000.00           | 2,722.92                     |
| WATER                           |      |          |               |          |                |                |                        |                      |                              |
| General .....                   | 5 %  | Serial   | 4- 1-15       | Serially | A&O            | 375,000.00     | 103,000.00             | 272,000.00           | 3,400.00                     |
| Refunding .....                 | 4½ % | 20 Yrs.  | 5- 1-12       | 5- 1-32  | M&N            | 40,000.00      |                        | 40,000.00            | 300.00                       |
| Total Water .....               |      |          |               |          |                | 415,000.00     | 103,000.00             | 312,000.00           | 3,700.00                     |
| IMPROVEMENT                     |      |          |               |          |                |                |                        |                      |                              |
| Sewers & Streets .....          | 6 %  | Bancroft | 1- 1-23       | 1- 1-33  | J&J            | 9,184.40       | 9,184.40               |                      |                              |
| Streets .....                   | 6 %  | Bancroft | 6- 1-23       | 6- 1-33  | J&J            | 13,114.51      | 13,114.51              |                      |                              |
| Streets .....                   | 6 %  | Bancroft | 1- 8-24       | 1- 8-34  | J&J            | 14,181.13      | 14,181.13              |                      |                              |
| Streets .....                   | 6 %  | Bancroft | 6- 6-24       | 6- 6-34  | J&J            | 1,500.00       | 1,500.00               |                      |                              |
| Streets .....                   | 6 %  | Bancroft | 9-25-24       | 9-25-34  | J&J            | 11,500.00      | 11,500.00              |                      |                              |
| Streets .....                   | 6 %  | Bancroft | 10- 5-24      | 10- 5-34 | J&J            | 3,262.13       | 3,262.13               |                      |                              |
| Streets .....                   | 6 %  | Bancroft | 1- 1-25       | 1- 1-35  | J&J            | 21,254.89      | 4,754.89               | 16,500.00            | 495.00                       |
| Streets .....                   | 6 %  | Bancroft | 2- 1-26       | 2- 1-36  | F&A            | 98,409.13      | 10,500.00              | 87,909.13            | 2,197.75                     |
| Streets .....                   | 6 %  | Bancroft | 3- 1-26       | 3- 1-36  | M&S            | 24,115.34      | 4,615.34               | 19,500.00            | 390.00                       |
| Streets & Sewers .....          | 6 %  | Bancroft | 10- 1-26      | 10- 1-36 | A&O            | 49,520.51      | 6,020.51               | 43,500.00            | 652.50                       |
| Streets .....                   | 6 %  | Bancroft | 2- 1-27       | 11- 1-37 | F&A            | 29,917.42      | 4,917.42               | 25,000.00            | 625.00                       |
| Streets .....                   | 6 %  | Bancroft | 11- 1-27      | 11- 1-37 | M&N            | 25,356.61      |                        | 25,356.61            | 253.56                       |
| Streets .....                   | 6 %  | Bancroft | 11- 1-28      | 11- 1-37 | M&N            | 317,925.11     |                        | 17,925.11            | 179.25                       |
| Streets & Sewers .....          | 6 %  | Bancroft | 2- 1-30       | 2- 1-40  | F&A            | 10,892.91      |                        | 10,892.91            | 272.30                       |
|                                 |      |          |               |          |                | 330,134.09     | 83,550.33              | 246,583.76           | 5,065.36                     |
| Total Bonded Indebtedness ..... |      |          |               |          |                | \$1,199,134.09 | \$398,550.33           | \$800,583.76         | \$11,213.28                  |







