

REPORT
OF THE
MUNICIPAL ACTIVITIES
FOR THE YEAR
1930

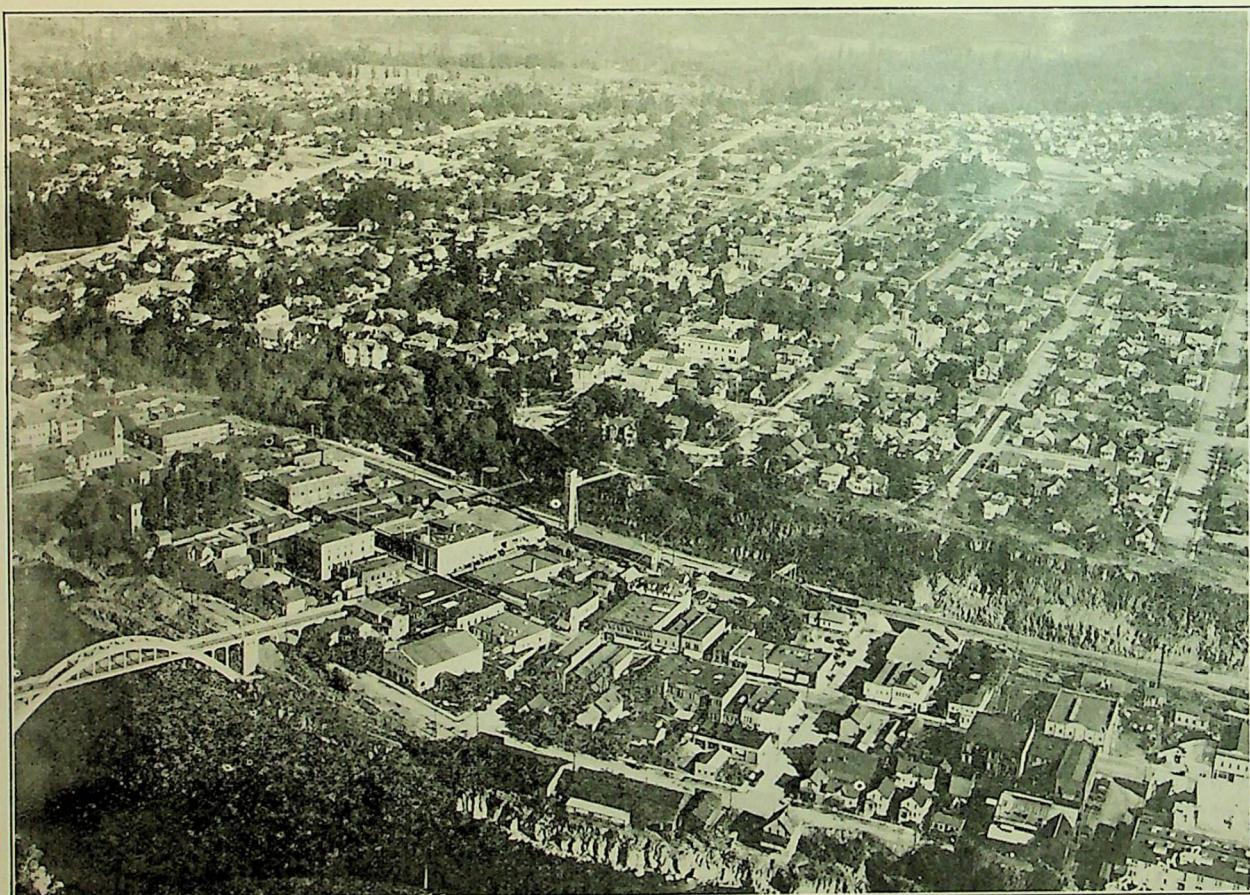
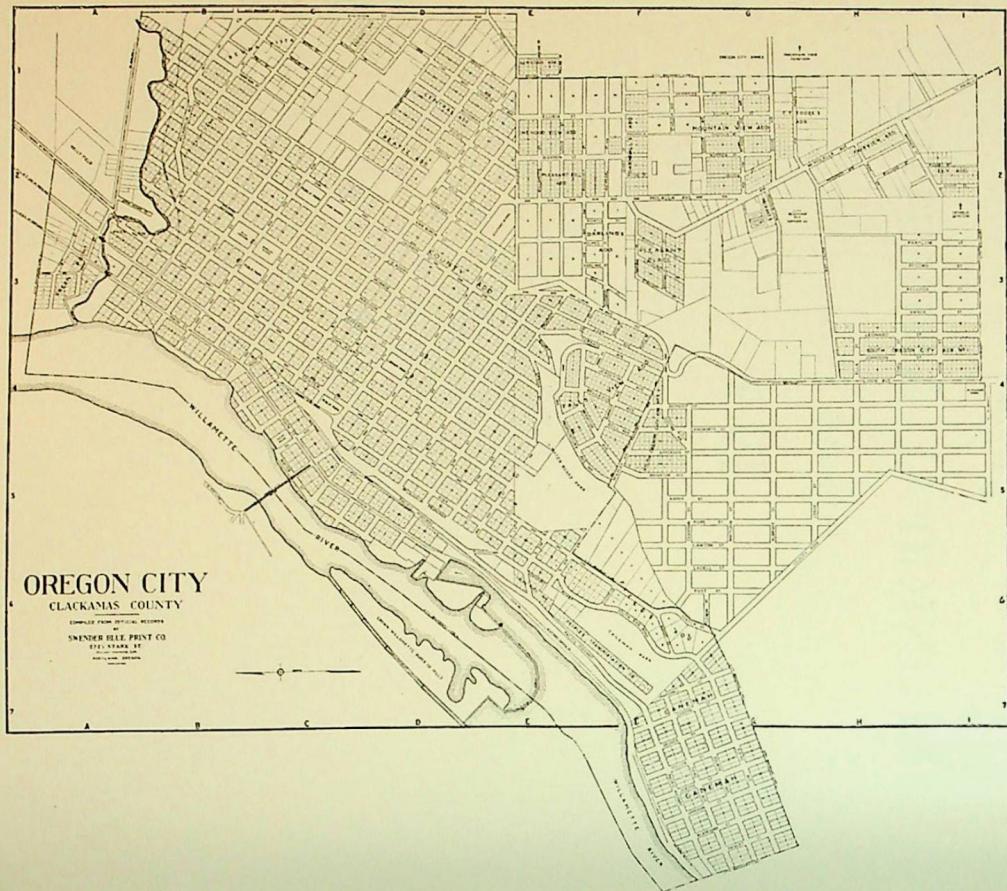
CITY OF OREGON CITY

UNDER COMMISSION-MANAGER GOVERNMENT
OREGON CITY, OREGON

REPORT
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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

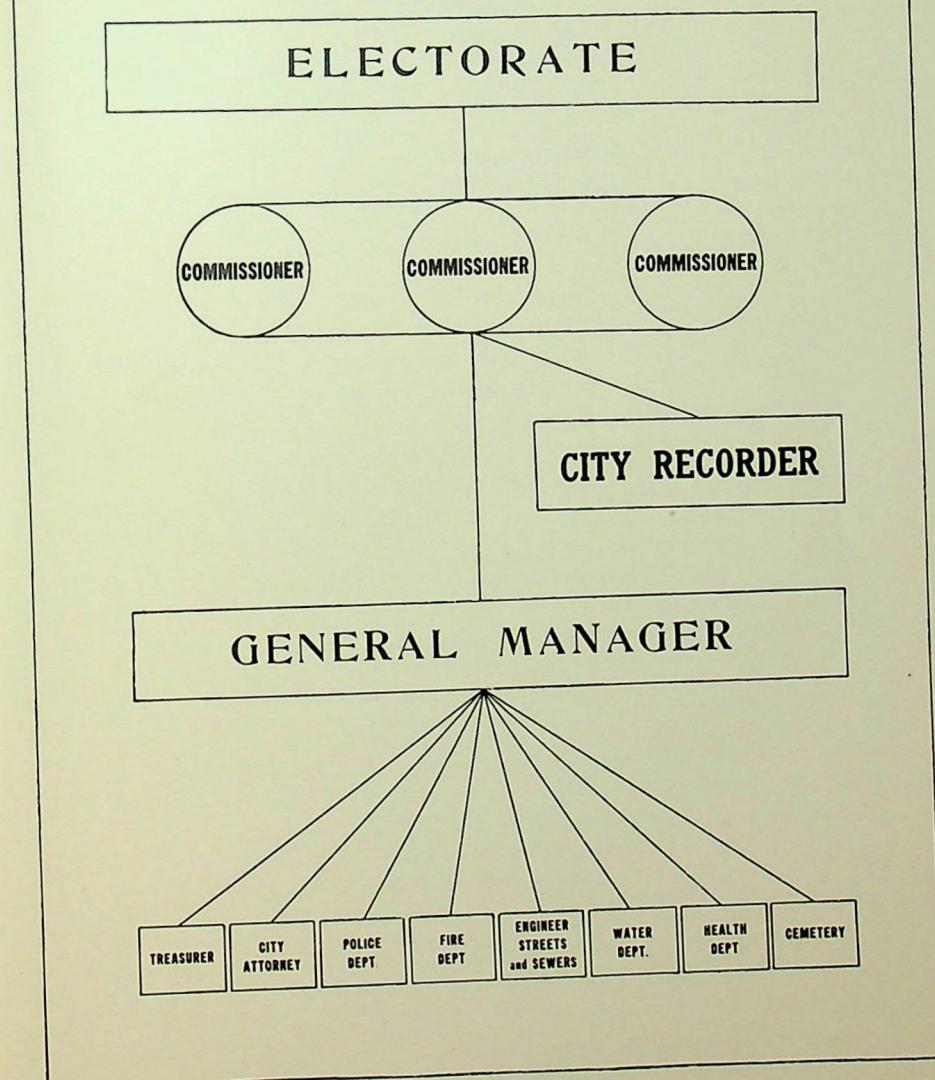
C. H. CAUFIELD,
Commissioner

L. O. HARDING
Commissioner

J. L. FRANZEN,
General Manager

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

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.

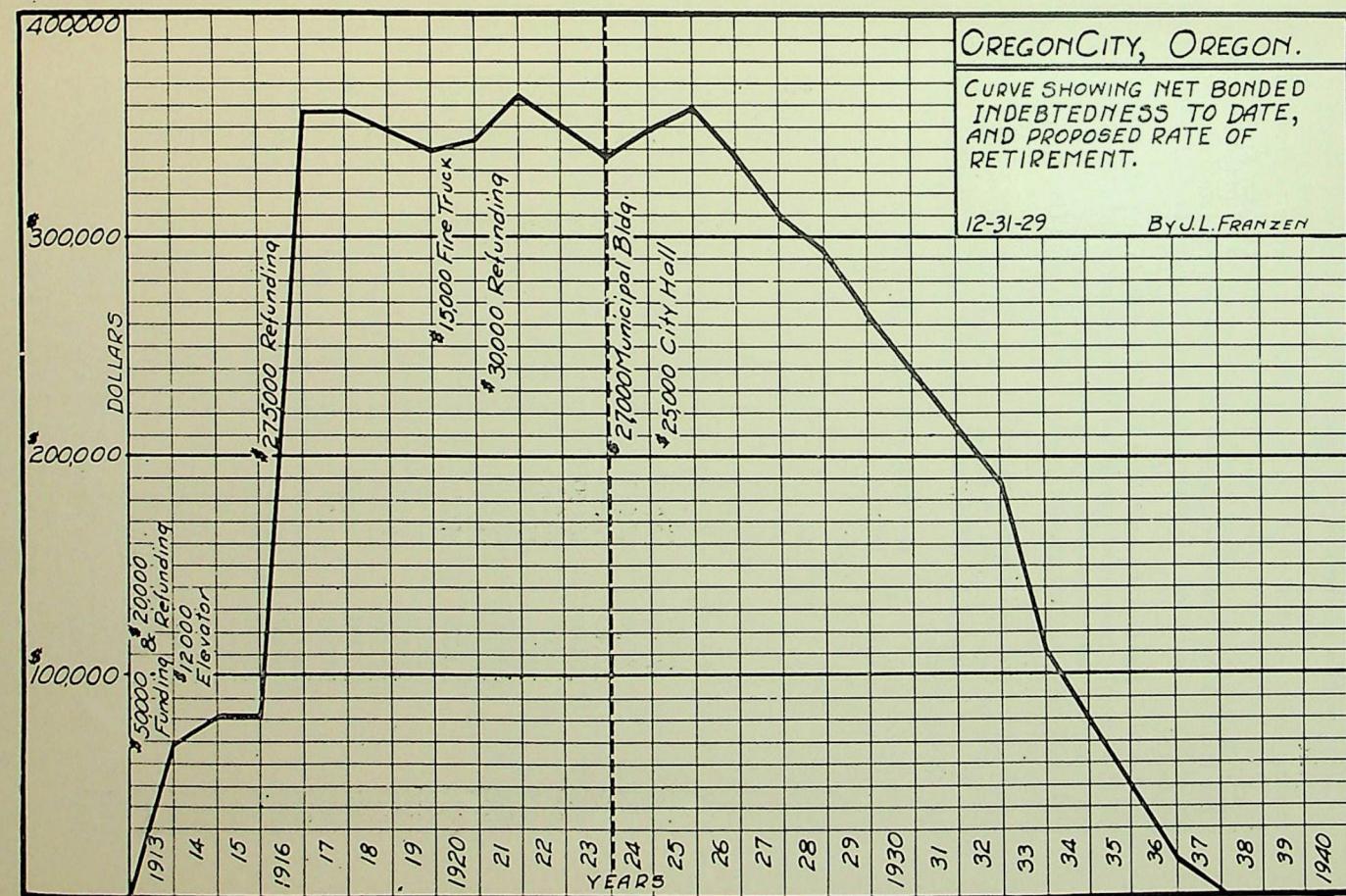
During the past year the General indebtedness of the City has been reduced \$25,000 as shown in the following table:

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		\$ 4,000	\$ 4,000	\$10,000	\$10,000	\$10,000	\$10,000
Elevator	5%		1/1/14	12,000		18,000	19,000	20,000	20,000	21,000	
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
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				
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 Refunding 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	Prin.	WATER BONDS			Prin. & Int. \$40,000
		Due April	Apr. & Oct.	Total	
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	25,330		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	\$382,900	\$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

IMPROVEMENT FUND:

Improvement Principal	\$30,105.44
Improvement Interest	7,707.62

WATER COLLECTION

Total	\$101,494.61
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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/>
Receipts	28,799.93
	<hr/>
Cash overdrawn 12/31/30	21,011.02
	<hr/>
	\$-7,788.91

CEMETERY FUND:

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

TRUST & SINKING FUND:

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

IMPROVEMENT FUND:

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

WATER FUND:

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

RECAPITULATION:

Cemetery Fund	\$15,341.53
Trust & Sinking Fund	28,988.98
Improvement Fund	14,278.36
Water Fund	39,768.14
	<hr/>
	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)	4 1/4%	\$ 6,283.12	
O. C. Fire Bond	5%	6,000.00	
O. C. Water Bonds	5%	500.00	
	Total		\$12,783.12

III. WATER—General			
Liberty Bond (\$9,000 par)	4 1/4%	9,383.48	

IV. SINKING FUND NO. 3			
Liberty Bonds (\$10,000 par)	4 1/4%	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:

			Unexpended
	Appropriation	Expenditures	Balance
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

POLICE DEPARTMENT

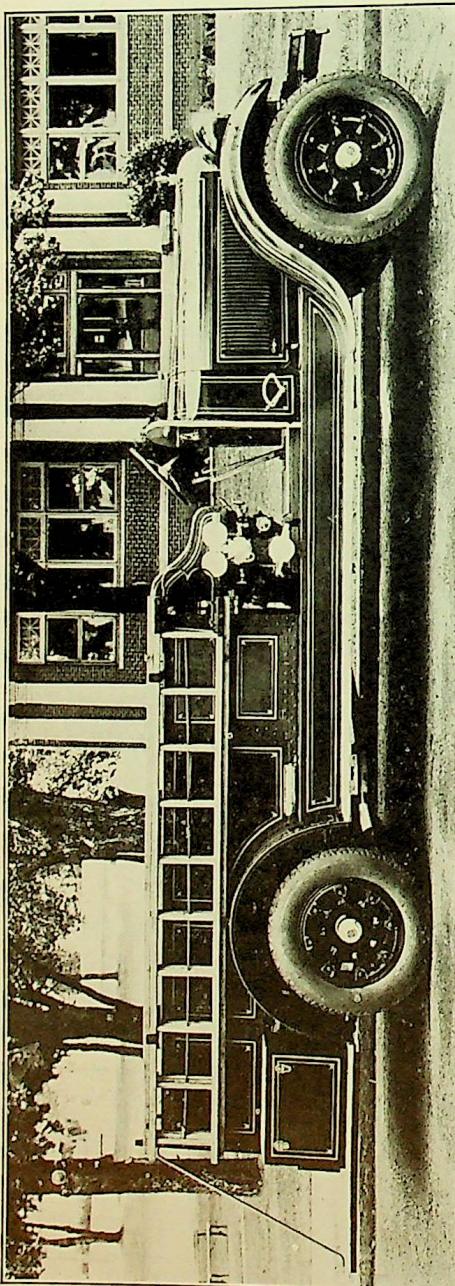
The following is a comparative table of the general operations of the Police Department for the past six years:

	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
Total	428	440	244	491	459	362	2424

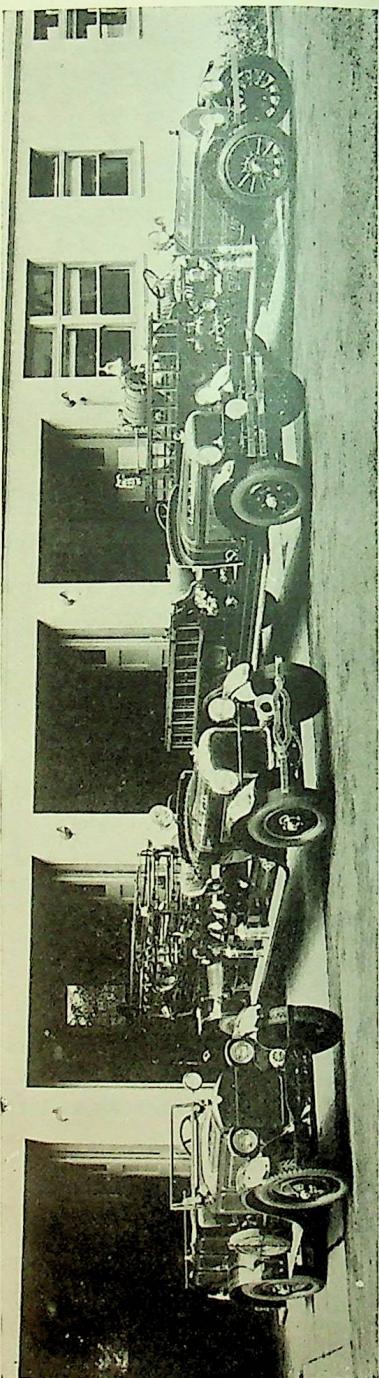
In conjunction with the operations indicated in the above table the department has made many investigations and has maintained a complete identification system.

The Expenditures for the year were as follows:

	Appropriation	Expenditures	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
Total	\$9,250.00	\$9,147.05	\$ 102.95



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 5/8 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.

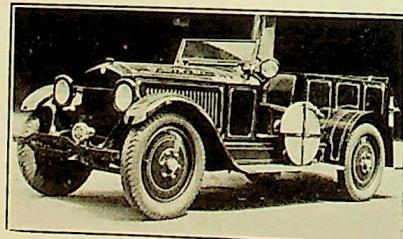
If necessary one man can handle the equipment, as all levers are so placed that all operations necessary to delivering water to the nozzle may be performed without leaving the driver's seat. This requiring only a few seconds, he is then free to take a hose line into the fire with the water at the nozzle 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
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:

3/4 inch pipe	699 feet
1 inch pipe	331 feet
1 1/2 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 19½c 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.

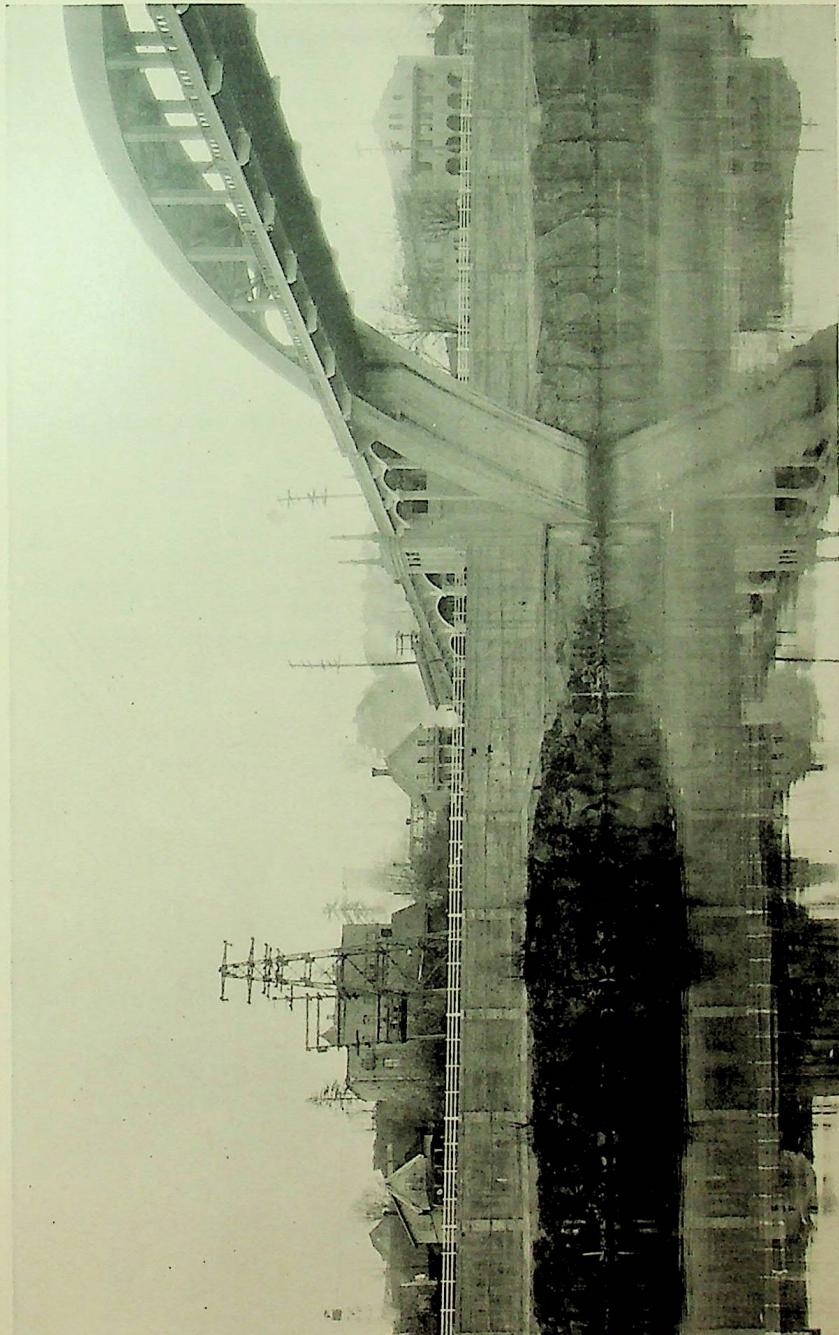
A new foot bridge 100 feet in length was constructed on Linn Avenue.

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 16½c per square yard.

The expenditures for the year were as follows:

	Appropriation	Expenditures	Unexpended
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:

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

January 22, 1931

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	12-31-27	12-31-26	12-31-25
Cash	\$20627.82	\$ 735.31	\$ 1059.04	\$ 8190.82	\$ 2106.01	\$ 682.75
Invest- ments	10254.67	28516.80	25254.67	15754.67	15265.38	10744.48
Interest	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 Year 1930	Reduction 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 12-31-30	Balance 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		
				CURRENT—		
				12-31-1930	12-31-1929	12-31-1928
CURRENT—						
Cash	\$ 90,757.65	\$ 84,778.74	\$ 73,712.80	Warrants Payable	\$ 4,967.60	\$ 6,978.69
Investment (Not City Securities)	25,921.27	25,921.27	25,921.27	Interest Payable	11,057.03	11,417.34
Taxes Receivable (Less Reserve)	15,010.51	13,067.63	5,378.30	Deposits	5.00	5.00
Accounts Receivable	475.62	448.62	441.62			
Interest Receivable	19,873.96	33,347.35	32,327.62	Total Current Liabilities ..	16,029.63	18,401.03
Assessments Receivable (Less Reserve)	216,371.69	245,324.00	259,862.48	BONDED INDEBTEDNESS		
Supplies Inventory	4,933.43	5,371.00	4,668.12	Outstanding Bonds	800,583.76	905,241.18
Re-Fund Advances	298.84	298.84	298.84	Less Bonds held by City	7,500.00	66,180.10
Total Current Assets	<u>374,272.97</u>	<u>408,557.45</u>	<u>402,611.13</u>	Net in Hands of Public....	793,083.76	839,061.08
DEFERRED CHARGES				Less West Linn Bonds	42,500.00	46,000.00
Prepaid Insurance	678.90	484.25	605.95	Net Bonded Indebtedness..	750,583.76	793,061.08
PROPRIETARY						
Land	82,007.50	85,969.00	88,758.50	PROPRIETARY		
Building (Depreciated)	77,818.66	77,818.66	77,968.66	Surplus	247,594.44	241,427.05
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	<u>639,885.96</u>	<u>643,847.46</u>	<u>645,596.96</u>			
Total Assets	<u>\$1,014,207.83</u>	<u>\$1,052,889.16</u>	<u>\$1,048,814.04</u>	Total	\$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		
				CURRENT		
				12-31-1930	12-31-1929	12-31-1928
CURRENT—						
Cash—General	\$ -7,768.91	\$ 8,025.69	\$ 14,024.59	Warrants Payable	\$ 3,952.81	\$ 5,879.55
Taxes (Less Reserve)	8,395.58	7,281.80	2,605.91	Deposits for Lights		\$ 3,525.43
Accounts Receivable	61.00	34.00	27.00	Interest Payable	1,058.34	633.34
Total Current Assets	<u>687.67</u>	<u>15,341.49</u>	<u>16,657.50</u>	Cemetery Fund	2,400.00	
DEFERRED CHARGES						
Prepaid Insurance	<u>648.63</u>	<u>473.40</u>	<u>599.45</u>	Total Current Liabilities ..	<u>7,411.15</u>	<u>6,512.89</u>
PROPRIETARY						
Land	65,800.00	65,800.00	65,925.00	BONDED INDEBTEDNESS		
Buildings (Depreciated)	77,099.76	77,099.76	77,249.76	Fire Dept. Bonds	6,000.00	7,000.00
Equipment (Depreciated)	25,474.11	25,474.11	24,284.11			
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	<u>173,393.61</u>	<u>173,393.61</u>	<u>172,478.61</u>	PROPRIETARY		
Total Debits	<u>\$174,729.91</u>	<u>\$189,208.50</u>	<u>\$189,735.56</u>	Surplus	<u>160,318.76</u>	<u>175,695.61</u>
				Total Credits	<u>\$173,729.91</u>	<u>\$189,208.50</u>
						<u>\$189,735.61</u>

CEMETERY FUND

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

Exhibit A-3

CURRENT	ASSETS			LIABILITIES			
	12-31-1930	12-31-1929	12-31-1928	12-31-1930	12-31-1929	12-31-1928	
Cash—General	\$10,354.59	\$ 1,264.58	\$ 306.05				
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— 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 Credits	\$47,845.83	\$49,260.42	\$51,193.94
Total Assets	\$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

CURRENT	ASSETS			LIABILITIES			
	12-31-1930	12-31-1929	12-31-1928	12-31-1930	12-31-1929	12-31-1928	
Cash—General	\$ 15,201.24	\$ 7,424.81	\$ 2,563.63				
Cash—Sinking Fund	24,670.83	11,720.83	6,045.83	Warrants Payable	\$ 703.41	\$ 711.52	\$ 343.55
Accounts Receivable	414.62	414.62	414.62	Interest Payable—			
Investments—General	9,383.48	16,564.61	16,564.61	Less W. L. Bonds	3,268.75	3,287.50	3,211.25
Investments—Sinking Fund		7,500.00	7,500.00	Deposits	5.00	5.00	5.00
Interest Receivable—General	16.00	16.00	422.69				
Interest Receivable— 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				
DEFERRED CHARGES				BONDED INDEBTEDNESS			
Prepaid Insurance	19.42	9.40		Water Bonds	312,000.00	325,000.00	335,000.00
PROPRIETARY				Less West Linn Bonds	42,500.00	46,000.00	49,500.00
Equipment	449,383.89	449,383.89	449,383.89	Net	269,500.00	279,000.00	285,500.00
Total Assets	\$504,022.91	\$498,405.16	\$487,838.39				
PROPRIETARY				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	\$ 2,171.43	\$ 1,006.25
Cash—Sinking Fund No. 1	5,078.46	2,749.14	1,993.13	Interest Payable	1,664.58		
Cash—Sinking Fund No. 2	-5,433.38	-3,565.74	-157.18	Total Current Liabilities ...	1,708.42	2,171.43	1,006.25
Cash—Sinking Fund No. 3	20,627.82	735.31	1,059.04				
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							
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				

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	Total Current Liabilities ...	5,068.96	5,378.77	7,444.19
Assessments—Principal	225,033.10	253,985.41	268,523.89	BONDED INDEBTEDNESS			
—Interest	19,648.38	33,296.77	29,522.84	Bancroft Bonds	246,583.76	314,241.18	314,241.18
Interest Receivable on Investments			346.57	PROPRIETARY			
Total Current Assets	258,970.46	349,098.06	353,164.26	Surplus	-1,343.67	20,816.70	22,817.48
Less Reserve for doubtful Assmts.	8,661.05	8,661.41	8,661.41				
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

OPERATING REVENUES:	Year 1930	Year 1929	Year 1928
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 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

OPERATING REVENUES:	Year 1930	Year 1929	Year 1928
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 1930	Twelve Months Ended 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 1930	Twelve Months Ended 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 & Labor	147.00	1,262.50
Sale of Materials	15.50	213.00
Cemetery Associa- tion Payts.		347.30
Investments Sold		8,000.00
Int. on Investments ..		740.00
Refund of Expense ..		3.00
Permanent Care of Old Cemetery		200.00
Total Receipts ..	\$ 456.50	\$ 16,799.80
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
Recorder	35.00	12,417.09
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 1930	Twelve Months Ended 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
West Linn Bonds		5,000.00
West Linn Interest		2,212.50
Investments		7,181.13
Interest		622.13
Advances		450.00
Total Receipts ..	\$ 3,560.92	\$ 416.66
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				
BALANCE—Beginning of Period		City Hall	Sinking Fund No. 1	Sinking Fund No. 2	Sinking Fund No. 3	Municipal Bldg.
		\$5,179.37	\$5,078.46	-\$5,388.38	\$20,523.98	\$ 150.45
RECEIPTS						Real Estate \$5,751.26
—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			
Bonds					2,000.00	
Total Disbursements			45.00			2,525.00
52 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						
RECEIPTS						
—Taxes						
Rent						
Interest						
Interest on Investments						
Sale of Investments						
Premium on Bonds						
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						
Bonds						
Total Disbursements	212.50	4,450.00	2,385.00		1,325.00	
	2,500.00	17,000.00	2,500.00		2,000.00	
	2,712.50	21,450.00	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	Twelve Months Ended	
	1930	December 31, 1930	
	Principal	Interest	Principal
BALANCE—Beginning of Period:			
Treasurer	\$ 35,463.84	\$-23,710.17	\$ 63,451.06
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
Recorder	10.62		10.62

BALANCE—

End of Period ..	\$ 37,339.69	\$-23,050.71	\$ 37,339.69	\$-23,050.71
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RECAPITULATION:

	Balance 12-31-30	Balance 12-31-29	Increase -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— City Hall	5,189.37	4,717.42	471.95
Trust & Sinking Fund— \$275,000 Issue	5,078.46	2,749.13	2,329.32
Trust & Sinking Fund— \$ 30.00 Issue	-5,433.38	-3,565.74	-1,867.64
Trust & Sinking Fund— \$ 82,000 Issue	20,627.82	735.31	19,892.51
Trust & Sinking Fund— Municipal Bldg.	-2,224.55	-1,932.44	-292.11
Trust & Sinking Fund— 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 1930	Expend. to 12-31-30	Unexpended Balance 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 Employes	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	367.65
Total	\$ 12,500.00	\$ 12,698.92	\$ 198.92

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

H. ELEVATOR:	3,370.00	3,255.00	115.00
Salaries	250.00	226.45	23.55
Supplies & Repairs	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:	1,200.00	1,200.00	
Salaries	250.00	106.80	143.20
Supplies	100.00		100.00
Emergency			
Total	\$ 1,550.00	\$ 1,306.80	\$ 243.20

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

L. TREASURER:	520.00	519.60	.40
Salary			

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

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

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

1929 SAVINGS:	\$ 6,079.04	\$ 5,976.31	\$ 102.73
FLUSHER:			
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.

Schedule 2

Fund	Securities	Rate	Book Value	Annual Interest	Accrued to 12-31-1930	Interest
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						
			<u>\$12,783.12</u>	<u>\$ 580.00</u>	<u>\$ 166.87</u>	
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						
			<u>\$10,254.67</u>	<u>\$ 425.00</u>	<u>\$ 17.71</u>	
REAL ESTATE						
Sundry Expense on						
Property						
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	Annual Insurance	Unexpired 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	
OR516809	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	
796911	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	
H057673	Aetna Life Insurance Co.	Elevator Liab.	11-10-30	11-10-33	20,000.00	69.50	62.50	57.90	
19336	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	
V31828	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	
1503328	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 .....	.4 1/2 %	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
Streets	6 %	Bancroft	2- 1-26	2- 1-36	F&A	98,409.13		10,500.00	87,909.13
Streets	6 %	Bancroft	3- 1-26	3- 1-36	M&S	24,115.34		4,615.34	19,500.00
Streets & Sewers	6 %	Bancroft	10- 1-26	10- 1-36	A&O	49,520.51		6,020.51	43,500.00
Streets	6 %	Bancroft	2- 1-27	11- 1-37	F&A	29,917.42		4,917.42	25,000.00
Streets	6 %	Bancroft	11- 1-27	11- 1-37	M&N	25,356.61			25,356.61
Streets	6 %	Bancroft	11- 1-28	11- 1-37	M&N	317,925.11			17,925.11
Streets & Sewers	6 %	Bancroft	2- 1-30	2- 1-40	F&A	10,892.91			10,892.91
Total Bonded Indebtedness						330,134.09	83,550.33	246,583.76	5,065.36
						\$1,199,134.09	\$398,550.33	\$800,583.76	\$11,213.28

