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Orlando - Auditor's report

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CITY of ORLANDO
— FLORIDA —
1926 Annual Report



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Alfordson Public Library
ORLANDO, FLORIDA

City of Orlando Florida

1926 ANNUAL REPORT



AUDITOR'S REPORT

Twelve Months Ended December 31, 1926

CITY of ORLANDO

FLORIDA

L. M. AUTREY, *Mayor*

MEMBERS OF CITY COUNCIL

J. J. NEWELL
G. R. RAMSAY

F. W. FLETCHER
J. M. COOK

R. G. HIGGINS
City Comptroller

FOREWORD

Each year, in compliance with the Charter Regulations and the Ordinances of the City of Orlando, the yearly audit report has been compiled and printed. Heretofore, however, we have embodied in the printed report only such financial data as would seem to be of interest and meet the requirements of the law.

Through the efforts of the Comptroller, greatly assisted by the officers of the Orlando Chamber of Commerce, the ensuing report was compiled with the view of giving our friends an opportunity to know more about the "City Beautiful" and we have, therefore, embodied in this booklet a few photographs and articles depicting "Orlando" in its various phases.

It is hoped that this will prove to be a nucleus for an annual year book in which the progress of the various departments will be described and picturized and which will contain many interesting facts about our city.



The Alhambra Theatre

THE ALBERTSON LIBRARY

Seldom does such distinction come to an institution in so short a time as that which has been conferred on the Albertson Library of Orlando. It is but three and a half years since the Albertson Library came into existence. Today Orlando is signally honored inasmuch as its public library is recognized by National and International Library Organizations. The Albertson Library has been placed on the Honor Roll recently compiled by the American Library Association. Only 27 libraries in the United States are included in this list, based on service and appropriation per capita. The list includes the 27 libraries in the United States in cities with population over 15,000, and a minimum appropriation of \$1.00 per capita which have loaned 8 or more books per capita during the year 1926. Although many libraries have the required appropriation only 27 in the United States have reached the goal set by the American Library Association. Orlando is the only city in the South which appears on the Honor Roll.

Previously to the establishment of the Albertson Library, a pressing need had long been felt by the citizens of Orlando. For many years Sorosis had maintained and operated a circulating library for the convenience of its members. The demand for library facilities became so great that the privilege of access to this collection was given to the public for a very moderate fee.

After many years the city recognized the public service rendered by Sorosis and granted a small appropriation for the purpose of assisting the club to maintain a library. This was the initial movement to have a real tax-supported library. Other organizations added their influence in bringing the voters of the city to a realization of the value of such an educational institution.

On March 25, 1920, a committee appeared before the City Commissioners asking that a referendum vote of property owners be called to decide whether or not they wanted a free public library. This movement came to a head on April 19, 1920, with the calling of an election on the library question.

The verdict of the people was unmistakable. At the polls on May 11, 1920, the citizens, by a vote of 417 for, to 19 against, showed that they wanted a library, and were willing to pay for its maintenance. As a result of

this election there was levied a one mill tax rate for library purposes.

Captain Charles L. Albertson, formerly a resident of New York, had for many years been collecting books until he had gathered one of the notable private collections in the United States.

Finding that his native town of Waverly, N. Y., was not in a position to accept it as a gift and properly house it, Capt. Albertson made an offer of his books to the City of Orlando. This offer was immediately accepted and Capt. Albertson arranged to turn over his collection provided the city would suitably house it.

On January 11, 1922, the city issued a call for a bond election for municipal improvements, including therein a sum for the purpose of erecting a public library. Immediately after this, plans for the building were drawn, the contract was let, and work on the building was started.

In February, 1923, a library board was appointed by the City Commissioners consisting of Sexton Johnson, Mrs. W. F. Jamison, Mrs. F. W. Taylor, Mrs. T. P. Warlow, and Captain Albertson. Dr. Blackman and Mr. DeWitt Miller have since been appointed to fill vacancies made by the resignation of Sexton Johnson and Mrs. T. P. Warlow.

The new Library Board was confronted with the problem of finding a suitable librarian. The building had to be completed, furnished and equipped. The books had to be cataloged, and arranged on the shelves so that they might be of service to the public. Additional books must be purchased, so as to make a well-rounded library.

After careful consideration the Board recommended that an expert librarian with technical training and practical experience be secured. Feelers were put out in all directions in an effort to locate just the right person and after much endeavor Miss Olive Brambaugh, for many years Librarian at Frankfort, Indiana, was secured.

When the librarian reported for duty she took her place as general manager of the library. The board had considered itself purely and simply a board of directors, all of its executive functions being performed through the

librarian, who has since been held responsible for results and given authority commensurate with that responsibility.

The work of organizing a library for Orlando prospered and on November 8, 1923, the Albertson Library opened its doors to the public. The library has been in practically continuous operation since that time.

The initial gift to the city consisted of 15,293 books. According to the records there is now a total of 36,734 volumes catalogued and in circulation.

The library is becoming more and more a center of study and research. It is the workshop of students from the schools and colleges and it is serving an increasing number of adults who are studying alone or in extension classes.

According to the statement of Miss Brumbaugh, the last yearly statistics of the Albertson Library show 291,175 books loaned during the year 1926, making a gain of 53,248 volumes over the year 1925.

Actual count shows that over a thousand people visit the library every day, many of them to read newspapers and periodicals as well as borrow books.

In addition to the work carried on at the main building branches have been put in all the schools, 114 class room libraries in all have been established; 43,247 books were loaned through the school stations. The Booker T. Washington branch (colored) located on Terry street, loaned 13,432.

So far, the present year has shown a continual increase over the year 1926. The last monthly report shows a loan of 28,198 books compared to 16,681 loaned in 1926, making an increase of 11,427 over the same month of the previous year, and an average loan of 1,115 a day.

Figures can give no idea of the work the Albertson Library is doing 12 hours a day for 306 days of the year, with Sunday afternoons thrown in.

Plans for the future spread out unbidden. For bringing these plans to a successful issue the Albertson Library must count upon the same co-operation and support on the part of the public and of the city as we have had in the past and without which no progress can be made.



View in Business Section

THE CITY OF ORLANDO

Not long ago a lecturer of world wide fame, speaking from long experience in many cities in Europe and the United States said of Orlando:

"It is a typically American city. By that I mean it typifies the best in American thought, recognizing beauty as something most necessary to preserve, and that buildings need not be ugly because they are to be used for practical things. You have not copied, but you seem to have evolved a type of architecture that is more purely American than I have seen anywhere else, straight lines where straight lines should be, like the firmness in the American character; curves and decoration in correct proportion, and all in keeping with the beautiful setting which nature has given. To me, Orlando is the embodiment of the American ideal."

In any description of Orlando one speaks first of its beauty—beauty of the 31 lakes around which the city has been built; beauty of the highways which encircle them; beauty of parks with semi-tropical trees and flowering shrubs; beauty of ten thousand oaks which give shade and distinction to the city.

Orlando's stores are quite equal in quantity and quality of merchandise to those in cities of 100,000; Orlando's churches architecturally pleasing, are filled with thoughtful people who on Sundays there find the inspiration which makes them more useful and more successful citizens and more ready to meet the problems of the city and of their individual businesses during the week.

Orlando's public library of more than 30,000 volumes in a building of rare beauty, is one of the city's unquestioned assets.

Orlando's pupils are doing excellent work, due not only to the efficiency of the teachers, but to the harmony of their surroundings in buildings and grounds suited to Florida and to the demands of a cultured community.

Orlando's Municipal Auditorium opened this year with a week of Grand Opera and continuing to serve the city with fine music through the superior Estey pipe organ, whose wonderful tone quality is commented on by hearers in distant states through the broadcasting hours, satisfies a long-felt need in the city. The Auditorium will also serve as a convention hall for the many delegations

which yearly come to this city in convention. There, too, will be staged some of the presentations of the Little Theatre movement and pageants which are a part of the far-reaching work of the Recreation Department in the city.

The Cathedral of St. Luke, the new offices of the Southern Bell Telephone Company, the handsome Coliseum on the shores of Lake Ivanhoe, the distinctive new passenger station of the Atlantic Coast Line, the sub-station Post Office, and two additional fire stations, all finished within the year, and the Senior High School, Junior High School, the Christian Science Church, the Lutheran Church, the Orange County Court House and the Chamber of Commerce building, now all approaching completion, are monuments in brick and stone to the faith of Orlando men in Orlando. They well serve varied interests in the present, and they are constructed to meet also the needs of the coming generation, whose welfare is always in the minds of those who have to do with the building of "The City Beautiful."





Memorial High School, one of a complete system of modern edifices serving the entire City and its environs.



Views of Chicago's Church Buildings. There are 27 in the City, valued at \$1,500,000.00. Several denominations are represented, with a membership of 17,000.



View in Eola Park., Orlando, Fla.



A group of Industrial Buildings. The upper picture shows the Buildings of our \$2,000,000.00 Water and Lumber Plant.

THE CITY GOVERNMENT

The governing body of the City of Orlando is composed of the Mayor-Commissioner and four Commissioners who compose the Legislative body. The Mayor-Commissioner is the chief executive, much after the fashion of a City Manager. He is required to devote all of his time to the City's work, and the management of all of the departments rests on his shoulders. The four Commissioners meet with the Mayor in open sessions once each week, and it is their duty to pass needed resolutions and ordinances, to authorize the signing of contracts, confirm sales and purchases of land, authorize bond issues, etc.

The Mayor is elected by the City at large, as are the Commissioners. However, each Commissioner is elected to represent one of four districts, and he is required to live in the district which he represents.

We are particularly fortunate at this time in having as Mayor a man of broad experience in the business world, a man whose integrity and ability cannot be questioned, and under his guidance the various departments of the City are functioning perfectly.

Among our Commissioners we have a former City Engineer of Orlando with many years of practical engineering experience, a nationally known florist, and authority on City Beautification and Planning and Zoning, an automotive engineer and an electrical engineer.

These five men, working in perfect harmony and accord, have established an enviable record in Florida's political circles, and Orlando is indeed prospering under their able guidance.



Residence of Mayor E. M. Amery



House of Former Mayor James L. Gilley.

May 25, 1927.

Honorable Mayor and City Commissioners,
City of Orlando,
Orlando, Florida.

Gentlemen:

Pursuant to that portion of the ordinance establishing the office of City Comptroller and prescribing the attending duties, which outlines the methods of compilation of an annual audit report by Certified Public Accountants, I am tendering herewith the audit report of the firm of Geo. G. Scott & Company of Charlotte, North Carolina, compiled as of December 31, 1926.

As the report, with its letter of comments, is very complete, I will not dwell upon its contents, but would respectfully urge that you examine it very carefully.

Through your kind consideration I was permitted to employ the services of George G. Scott & Company to not only make our annual audit, but to also install a complete new accounting system, known as the "Scott Mechanical Budgetary Control System of Accounts." As the work of this installation was not started until January, 1927, and it was necessary for the auditors to hold their working papers here until the change had been completed, the printing of this report was delayed about sixty days, which explains its tardiness.

With your permission I beg to comment briefly on the new accounting system. It has been in full operation for nearly ninety days and the results are obviously greatly in favor of the System.

A report is issued daily to the Mayor showing the standing of all appropriations, amount expended and balance unencumbered, the needed revenues to complete the requirements of the appropriations, the cash balance in all funds and the corresponding bank balances, the total accounts receivable in detail, such as uncollected taxes, real, personal and delinquent, the details of accounts payable, and the statement of all floating and bonded indebtedness.

Our motor transport division is so arranged that we keep the actual cost record of all motor vehicles. This is proving most beneficial in the purchase of new equipment.

Perhaps the most interesting section of our system is the method of handling our Bond Funds for Paving, Sewer and Sidewalk Construction. Under our ruling,

each and every street is named as a project and the actual cost of the construction of any class of improvement is kept, each payment of cash being allocated to some project. As our assessments are then based on the actual cost, we know that when the last payment is made by the property owners that the City has been reimbursed in full for all amounts expended.

I am enabled, with this system, without adding to the personnel of my office, to keep the financial records of the City in the greatest detail, keeping our books in perpetual balance, and knowing daily, the exact status of each department and fund.

I truly believe that we have taken a pronounced step forward in the matter of accounting for Municipalities. The work of my department is running more smoothly than ever before and we are better equipped to render any analytical report which the Mayor or Commissioners might desire.

Respectfully submitted,

(Signed)

R. G. HIGGINS,
Comptroller.

April 25, 1927

Hon. L. M. Autrey, Mayor,
City of Orlando,
Orlando, Florida.

Dear Sir:

We have examined and audited the books and accounts of the CITY OF ORLANDO, covering the calendar year 1926, and respectfully submit herewith our report:

1. ASSETS AND LIABILITIES

We have prepared a consolidated Balance Sheet of the Fund Assets and Liabilities at the close of business, December 31, 1926, which shows the following:

Total Assets of all Funds	\$2,443,535.85
Total Liabilities of all Funds	697,387.42
Current Fund Assets in Excess of Current Liabilities	\$1,746,148.43

We have also prepared a separate Balance Sheet of the Assets and Liabilities of each of the Operating Funds, which are designated herein as Exhibits "B" to "K," inclusive.

GENERAL FUND: What is known as the General Fund consists of the Assets and Liabilities, Expenses and Revenues, belonging to and used for general purposes. We have prepared a Balance Sheet of the Assets and Liabilities of this particular fund, designated herein as Exhibit "B," with supporting schedules from "B-1" to "B-26," inclusive.

This statement shows the following:

Total Assets, consisting of Uncollected Taxes, Accounts Receivable, Inventory of Stores, and due from other Funds	\$785,051.95
Total Liabilities, consisting of Treasurer's Overdraft, Notes Payable, and Accounts and Contracts Payable	281,515.95
Assets in Excess of Liabilities	\$503,536.02

ASSESSMENT FUND: We have prepared a separate Balance Sheet of the Assets and Liabilities of what is known as the Assessment Fund, designated herein as Exhibit "C," which shows the following:

Assets consisting of Investments and Uncollected Assessment Liens	\$1,288,412.75
Less: Liabilities, consisting of Treas- urer's Overdraft and Certificate of payments held in Trust	158,423.17
Assets in Excess of Liabilities	\$1,129,989.58

We show supporting schedules of these Assets and Liabilities, designated as "C-1" to "C-3," inclusive.

SINKING FUND: The Balance Sheet of the Assets and Liabilities of the Sinking Fund is shown as Exhibit "D." There are no liabilities of this fund, and the Assets consisted of the following:

Cash on Hand	\$ 39,387.26
Investments (See Schedule D-1 for detail)	200,549.06
Total Net Assets of the Sinking Fund	\$239,936.32

PERPETUAL CARE CEMETERY FUND: The statement of the Assets and Liabilities of the Perpetual Care Cemetery Fund, is shown in Exhibit "E," and consists of Cash and Investments aggregating \$7,608.49. There are no Liabilities.

AUDITORIUM BOND FUND: The Auditorium Bond Fund has no Liabilities, and there is cash on hand, representing the Assets, aggregating \$18,381.03.

SPECIAL PETITION PAVING FUND: The condition of the Special Petition Paving Fund, as shown in Exhibit "G," shows that there are no Assets, but there are Liabilities representing Treasurer's Overdraft, aggregating \$74,315.59.

IMPROVEMENT BOND FUND NO. 1: The statement of the Assets and Liabilities of the Improvement Bond Fund No. 1, designated herein as Exhibit "H," shows that there are no Assets, but there are Liabilities aggregating \$159,803.32, consisting of the following:

Treasurer's Overdraft	\$132,119.54
Due the General Fund	27,683.77
Total Liabilities	\$159,803.32

IMPROVEMENT BOND FUND NO. 2: The condition of the Improvement Bond Fund No. 2 is shown in Exhibit "I," which shows the Assets on hand amounted to \$69,568.11, and the Liabilities \$602.35, making a surplus of \$68,965.76, which is invested in cash.

SEWER IMPROVEMENT BOND FUND NO. 1: The Sewer Improvement Bond Fund No. 1, as shown in Exhibit "J," show that there is a deficit in this fund amounting to \$19,863.23. The Liabilities, which represent Treasurer's Overdraft and Accounts Payable, amounted to \$22,313.52, and the Assets, consisting of Accounts Receivable, amounted to \$2,510.29.

SEWER IMPROVEMENT BOND FUND NO. 2: The Assets and Liabilities of the Sewer Bond Fund No. 2, are shown in Exhibit "K," and shows a surplus amounting to \$31,653.37. The Assets consisted of cash on hand, \$32,066.91, and Liabilities, consisting of Accounts Payable, \$413.54.

SUPPORTING SCHEDULES: We have prepared various supporting schedules of the Assets and Liabilities of the various funds, all of which are shown in Section 2 of this report.

2. RECEIPTS AND DISBURSEMENTS

We have prepared various statements of the classified Receipts and Disbursements of the several funds, which will be found in Section 3 of this report.

The first statement in this section, designated as Exhibit "AA," shows the consolidated Receipts and Disbursements of all funds covering the calendar year 1926. By referring to this consolidated statement, it will be seen that the total Receipts and Disbursements for the year were as follows:

Total Disbursements of all Funds for the year	\$4,443,413.53
Total Receipts for the year	4,058,829.25
Disbursements in Excess of Receipts	\$ 384,584.28
Less: Cash on Hand at beginning of year	274,558.95
Treasurer's Overdraft at close of year	\$ 110,025.33

We have prepared a separate statement of the Receipts and Disbursements of each of the funds, designated

as Exhibits "BB" to "VV," inclusive. The Cash Position of each of these funds will be shown in the respective statements referred to.

There is no Operating Fund, designated as the General Fund, of the City, but the General Operating Fund of the City is under the old classification, divided into various divisions, departments, and funds. The General Fund was established by the consolidation of these several departments and funds, heretofore kept separately.

SCHEDULES OF RECEIPTS AND DISBURSEMENTS: In Section 4, of this report, will be found the various schedules supporting the statements of Receipts and Disbursements, designated as "AA-1" to "AA-19," inclusive.

MISCELLANEOUS SCHEDULES: In Section 5, of this report, will be found the various miscellaneous schedules, designated from 1 to 19, inclusive.

3. CAPITAL ASSETS AND LIABILITIES

It will be seen from our report that we have not prepared a Balance Sheet of the Capital Assets and Capital Liabilities. The old books did not show the Property Assets, and there is an appraisal being made of all the city's properties, for purposes of making a proper account record thereof and establishing what is known as the Capital Ledger, which will be done in the new books that have been installed.

4. BONDED INDEBTEDNESS

We have prepared a schedule of the Bonded Indebtedness, as shown from the books and records, which is designated as Schedule 1, in Section 5, and aggregates, at December 31, 1926, \$4,907,000.00. The Current Indebtedness will be found in the various Balance Sheets of the funds, in Section 1, of this report.

We have shown, in Schedules 2 and 3, the following outstanding Time Warrants:

Orange County Fair Association	\$106,250.00
Lake Underhill Property	200,000.00
Total	<u>\$306,250.00</u>

5. INVENTORIES

We show, in this report, all of the inventories of supplies and equipment, designated as Schedules 4 to 19, inclusive, found in Section 5.

6. INSTALLATION OF NEW SYSTEM

We have installed what is known as Scott's Mechanical Budgetary Control System of Accounts, which carries with it a method of standardization in the manner of coding and vouchering. Notwithstanding the large increase in accounts to take care of the detail classification, the clerical work is not increased, due to the use of the Automatic Ledger Posting Machine. This system provides for detailed accounts of the budget, as well as the detailed cost information, and general control accounts of the Assets and Liabilities. The funds are kept separate.

We were unable to make up statements of what is known as Revenues and Expenses, for the reason that the old books were kept entirely upon the Receipt and Disbursement method.

The new system changes the basis entirely, which is from the Cash Book System to the Expense and Revenue System; that is, the revenues are set up when ascertained, whether collected or not, and the expenses likewise set up, whether paid or unpaid. By this process, transactions affecting the current year will be reflected in the books of account, as against the old Cash Book System, that only showed the transactions in the record of Receipts and Disbursements, which might not have been recorded in the period to which they belonged.

In our examination of the books and records covering the calendar year 1926, there was no evidence of any irregularities in any of the departments, or in the handling of any of the funds.

We found that the City Auditor had been correct in his accounting methods, particularly in the record of his cash handlings.

7. EXHIBITS AND SCHEDULES

We have prepared various statements, all of which are attached hereto, divided into the following Sections:

Section 1—Statement of Assets and Liabilities.

Section 2—Schedules supporting Assets and Liabilities statements.

Section 3—Receipts and Disbursements statements.

Section 4—Schedules supporting Receipts and Disbursements statements.

Section 5—Miscellaneous Schedules.

We have, in our opinion, properly drawn up these statements so as to exhibit a correct view of the condition of the various funds, according to the information and explanation given us, and as shown by the books and records.

Respectfully submitted,

(Signed)

GEO. G. SCOTT & CO.,
Certified Public Accountant.





MUNICIPAL AUDITORIUM

The Orlando Municipal Auditorium was started in November, 1925, during the administration of Mayor James L. Giles and Commissioners G. H. Sutherland, J. G. Manuel, J. J. Newell and F. W. Fletcher, and was completed in November, 1926, under the administration of Mayor L. M. Autrey and Commissioners J. M. Cook, G. R. Ramsey, J. J. Newell and F. W. Fletcher. The auditorium and organ were dedicated March 18th, 1927. Reverend Ductor Jenkins gave the dedicatorial address, James L. Giles and Mayor L. M. Autrey gave addresses and Colonel George C. Johnston acted as Master of Ceremonies. Although the dedication did not take place until March the auditorium was opened February 21st, when the LaScala Grand Opera played during the week of February 21-26.

The Orlando Municipal Auditorium is a fireproof building with a seating capacity of 3,000. It has the very latest in stage equipment with a projection room fully equipped. The four-manual Estey organ is the most modern in the southern states and is as large as any organ south of Washington, D. C. This organ has 101 stops, 4,225 pipes, harp selection, xylophone, chimes, bird call, thunder sheet and rain mechanism. There are 36 couplers, 42 combination pistons and 21 other mechanical accessories.

The auditorium is located in Exposition Park at the end of West Livingston two blocks from Orange Avenue.

Several fine entertainments have been successfully held during the months of March and April. The Sunday afternoon concerts on the great organ are proving very popular. Several public meetings have been held and the auditorium is fast becoming a community center.



A View of Orlando's Famous Hotel de Miamis and Biltmore Hotel which attract the Lovers of Beauty at every hour, showing up the beauty of Florida.

Exhibit "A"

CONSOLIDATED BALANCE SHEET

DECEMBER 31, 1926

ASSETS

General Fund (Exhibit "B")	\$ 785,051.95
Assessment Fund (Exhibit "C")	1,288,412.75
Sinking Fund (Exhibit "D")	279,906.32
Perpetual Care Cemetery Trust Fund (Exhibit "E")	7,608.49
Auditorium Bond Fund (Exhibit "F")	18,381.00
Special Petition Paving Fund (Exhibit "G")	None
Improvement Bond Fund No. 1 (Exhibit "H")	None
Improvement Bond Fund No. 2 (Exhibit "I")	69,568.11
Sewer Bond Fund No. 1 (Exhibit "J")	2,510.29
Sewer Bond Fund No. 2 (Exhibit "K")	32,066.91
TOTAL ASSETS	\$2,443,535.85
TOTAL	\$2,443,535.85

LIABILITIES

General Fund (Exhibit "B")	\$ 281,515.92
Assessment Fund (Exhibit "C")	158,423.17
Sinking Fund (Exhibit "D")	None
Perpetual Care Cemetery Trust Fund (Exhibit "E")	None
Auditorium Bond Fund (Exhibit "F")	None
Special Petition Paving Fund (Exhibit "G")	74,315.59
Improvement Bond Fund No. 1 (Exhibit "H")	159,803.32
Improvement Bond Fund No. 2 (Exhibit "I")	602.35
Sewer Bond Fund No. 1 (Exhibit "J")	22,313.52
Sewer Bond Fund No. 2 (Exhibit "K")	412.54
TOTAL LIABILITIES	\$ 697,387.42
SURPLUS ACCOUNT (Sch A-1)	\$1,746,148.43
TOTAL	\$2,443,535.85

NOTE: The Capital Accounts are not shown. Due to the installation of the new system there is being made an appraisal of all city property which will be set up on the new books.

"Exhibit "B"
BALANCE SHEET
GENERAL OPERATING FUND

December 31, 1926

ASSETS

Uncollected Taxes (Sch. B-1)	\$705,780.77
Accounts Receivable—Engineering Department (Sch. B-16)	1,389.50
Accounts Receivable (Sch. B-17)	7,711.17
Unpaid Lot Cleaning (Sch. B-18)	8,269.13
Stores Inventory (Sch. B-19)	21,112.87
Due from Other Funds (Sch. B-20)	18,986.64
Due from City Commissioners (Sch. B-21)	1,796.64
TOTAL ASSETS (Ex. "A")	\$785,051.95
TOTAL	\$785,051.95

LIABILITIES

Cash Overdraft (Sch. B-22)	\$ 5,309.85
Notes Payable—Fire Equipment (Sch. B-23)	34,333.45
Other Notes Payable (Sch. B-24)	143,268.71
Accounts and Contracts Payable (Sch. B-25)	79,334.61
Sidewalk Deposits Payable (Sch. B-26)	540.00
TOTAL LIABILITIES (Ex. "A")	\$281,515.95
SURPLUS (Sch. A-1)	503,536.00
TOTAL	\$785,051.95

"Exhibit "C"
BALANCE SHEET
ASSESSMENT FUND

December 31, 1926

ASSETS

Investments (Sch. C-1)	
(Paving Certificates owned by City)	\$ 141,756.13
Uncollected Assessment Levies (Sch. C-2)	\$1,146,636.62
TOTAL ASSETS (Ex. "A")	\$1,288,412.75
TOTAL	\$1,288,412.75

LIABILITIES

Cash Overdraft (Ex. KK)	\$ 45,927.87
Certificate Payments held in Trust (Sch. C-3)	115,295.34
(Collections by City on Assessments for which Certificates have been issued and held by outside party)	
TOTAL LIABILITIES (Ex. "A")	\$ 158,423.17
SURPLUS (Sch. A-1)	\$1,129,989.58
TOTAL	\$1,288,412.75

Exhibit "D"
BALANCE SHEET
SINKING FUND

December 31, 1926

ASSETS	
Cash on Hand (Ex. 00) _____	\$ 39,987.20
Investments (Sch. D-1) _____	200,349.96
TOTAL ASSETS (Ex. "A") _____	\$240,337.16
TOTAL _____	\$240,337.16
LIABILITIES	
TOTAL LIABILITIES _____	None
Surplus (Sch. A-1) _____	\$240,337.16
TOTAL _____	\$240,337.16

Exhibit "E"
BALANCE SHEET
PERPETUAL CARE CEMETERY FUND
TRUST FUND

December 31, 1926

ASSETS	
Cash on Hand (Sch. E-1) _____	\$ 4,963.76
Investments (Bonds) _____	800.00
Investments (Paving Certificates Owned) (Sch. E-2) _____	1,844.73
TOTAL ASSETS (Ex. "A") _____	\$ 7,608.49
TOTAL _____	\$ 7,608.49
LIABILITIES	
TOTAL LIABILITIES (Ex. "A") _____	None
SURPLUS (Sch. A-1) _____	7,608.49
TOTAL _____	\$ 7,608.49

Exhibit "F"
BALANCE SHEET
AUDITORIUM BOND FUND

December 31, 1926

ASSETS	
Cash on Hand (Ex. LL) _____	\$ 18,281.00
TOTAL ASSETS (Ex. "A") _____	\$ 18,281.00
TOTAL _____	\$ 18,281.00
LIABILITIES	
TOTAL LIABILITIES (Ex. "A") _____	None
SURPLUS (Sch. A-1) _____	\$ 18,281.00
TOTAL _____	\$ 18,281.00

Exhibit "G"
BALANCE SHEET
SPECIAL PETITION PAVING FUND
December 31, 1926

ASSETS

None

TOTAL ASSETS (Ex. "A") _____	None
DEFICIT (Sch. A-1) _____	74,315.50
TOTAL _____	\$ 74,315.50

LIABILITIES

Cash Overdraft (Ex. QQ) _____	\$ 74,315.50
TOTAL LIABILITIES (Ex. "A") _____	\$ 74,315.50
TOTAL _____	\$ 74,315.50

Exhibit "H"
BALANCE SHEET
IMPROVEMENT BOND FUND NO. 1
December 31, 1926

ASSETS

TOTAL ASSETS (Ex. "A") _____	None
DEFICIT (Sch. A-1) _____	\$159,803.52
TOTAL _____	\$159,803.52

LIABILITIES

Cash Overdraft (Ex. RR) _____	\$132,119.50
Due to General Fund (Sch. B-1) _____	27,683.77
TOTAL LIABILITIES (Ex. "A") _____	\$159,803.52
TOTAL _____	\$159,803.52

Exhibit "I"
BALANCE SHEET
IMPROVEMENT BOND FUND NO. 2
December 31, 1926

ASSETS

Cash on Hand (Ex. TT) _____	\$ 69,568.11
TOTAL ASSETS (Ex. "A") _____	\$ 69,568.11
TOTAL _____	\$ 69,568.11

LIABILITIES

Accounts Payable (Sch. I-1) _____	\$ 692.35
TOTAL LIABILITIES (Ex. "A") _____	692.35
SURPLUS (Sch. A-3) _____	68,965.76
TOTAL _____	\$ 69,568.11

Exhibit "J"
BALANCE SHEET
SEWER IMPROVEMENT BOND FUND NO. 1
December 31, 1926

ASSETS	
Accounts Receivable (Sch. J-1)	\$ 2,310.29
TOTAL ASSETS	\$ 2,310.29
DEFICIT DEC. 31, 1926	19,805.23
TOTAL	\$ 22,115.52
LIABILITIES	
Cash Overdraft (Ex. SS)	\$ 12,026.54
Accounts Payable (Sch. J-2)	10,288.98
TOTAL LIABILITIES	\$ 22,315.52
TOTAL	\$ 22,315.52

Exhibit "K"
BALANCE SHEET
SEWER BOND FUND NO. 2
December 31, 1926

ASSETS	
Cash on Hand (Ex. UU)	\$ 32,066.91
TOTAL ASSETS (Ex. "A")	\$ 32,066.91
TOTAL	\$ 32,066.91
LIABILITIES	
Accounts Payable (Sch. K-1)	\$ 415.54
TOTAL LIABILITIES (Ex. "A")	\$ 415.54
SURPLUS (Sch. A-1)	\$ 31,651.37
TOTAL	\$ 32,066.91

Schedule A-1
STATEMENT OF
CONSOLIDATED SURPLUS ACCOUNT
December 31, 1926

General Fund, Exhibit B	\$ 301,526.02
Assessment Fund, Exhibit C	1,129,989.58
Sinking Fund, Exhibit D	259,936.72
Perpetual care Cemetery Fund, Exhibit E	7,608.49
Auditorium Bond Fund, Exhibit F	18,381.03
Improvement Bond Fund No. 2, Exhibit I	68,965.70
Sewer Bond Fund No. 2, Exhibit K	31,653.37
TOTAL SURPLUS	82,090,979.57
Less:	
Special Petition Fund, Exhibit G	\$ 74,313.59
Improvement Bond Fund No. 1, Exhibit H	159,805.32
Sewer Bond Fund No. 1, Exhibit J	19,805.23
TOTAL DEFICIT	\$ 253,924.14
NET SURPLUS 12-31-26 (Exhibit A)	\$1,766,148.47

Schedule B-1
STATEMENT OF
SUMMARY OF UNCOLLECTED TAXES

December 31, 1926

1926-27 Real Estate Taxes, Schedule B-2	\$164,462.61
1926-27 Personal Taxes, Schedule B-3	77,182.57
Delinquent Personal Taxes, Schedule B-4	38,557.74
Certified Real Estate 1915, Schedule B-5	22.54
Certified Real Estate 1916, Schedule B-6	22.85
Certified Real Estate 1917, Schedule B-7	7.36
Certified Real Estate 1918, Schedule B-8	9.66
Certified Real Estate 1919, Schedule B-9	52.64
Certified Real Estate 1920, Schedule B-10	75.42
Certified Real Estate 1921, Schedule B-11	51.66
Certified Real Estate 1922, Schedule B-12	247.82
Certified Real Estate 1923, Schedule B-13	1,001.45
Certified Real Estate 1924, Schedule B-14	6,532.59
Certified Real Estate 1925, Schedule B-15	17,562.29
TOTAL (To Exhibit B)	\$706,789.77

Schedule B-22
STATEMENT OF
SUMMARY OF GENERAL OPERATING CASH

December 31, 1926

	Balances	Overdrafts
Finance Department (Ex. BB)	\$ 37,562.96	
Mayor's Department (Ex. CC)	41,514.89	
Public Works Department (Ex. DD)		\$ 72,914.78
Interest on Bonds Fund (Ex. EE)	1,397.25	
Stores Fund (Ex. GG)	4,511.05	
Extraordinary Fund (Ex. HH)		39,927.61
Publicity Fund (Ex. II)	595.78	
Library Fund (Ex. JJ)	8,934.68	
Fair Grounds Fund (Ex. MM)		1,490.52
Perpetual Care Cemetery Fund (Ex. FF)	27,902.84	
Sewer Fund (Ex. NN)		8,494.54
Regular Width Paving Fund (Ex. PP)		645.77
Miscellaneous Bond Fund (Ex. VV)		3,544.94
Net Overdraft 12-31-26 (Ex. "B")	5,939.12	
TOTAL	\$127,968.18	\$127,968.18

Exhibit AA
STATEMENT OF
CONSOLIDATED RECEIPTS & DISBURSEMENTS

Twelve Months Ended December 31, 1926

RECEIPTS

Finance Department (Ex. BB)	117,913.28
Mayor's Department (Ex. CC)	284,623.80
Public Works Department (Ex. DD)	444,149.61
Interest on Bonds Fund (Ex. EE)	184,990.52
Perpetual Care Cemetery Fund (Ex. FF)	11,491.49
Stores Fund (Ex. GG)	61,289.68
Extraordinary Fund (Ex. HH)	165,545.49
Publicity Fund (Ex. II)	46,054.97
Library Fund (Ex. JJ)	29,924.71
Certificate Payments in Trust Fund (Ex. KK)	82,971.25
Auditorium Bond Fund (Ex. LL)	184,342.68
Fair Grounds Fund (Ex. MM)	8,740.74
Sewer Fund (Ex. NN)	1,291.22
Sinking Fund (Ex. OO)	281,527.54
Regular Width Paving Fund (Ex. PP)	16,895.64
Special Petition Paving Fund (Ex. QQ)	17,375.92
Improvement Bond Fund No. 1 (Ex. RR)	1,204,869.74
Sewer Bond Fund No. 1 (Ex. SS)	415,956.79
Improvement Bond Fund No. 2 (Ex. TT)	225,476.17
Sewer Bond Fund No. 2 (Ex. UU)	116,543.30
Miscellaneous Bond Fund (Ex. VV)	163,727.00
TOTAL RECEIPTS	\$4,658,829.25
CASH ON HAND DEC. 31, 1925	274,558.95
CASH OVERDRAFT DEC. 31, 1926 (Sch. AA-1)	110,925.52
TOTAL	\$4,443,413.52

DISBURSEMENTS

Finance Department (Ex. BB)	16,643.99
Mayor's Department (Ex. CC)	317,291.97
Public Works Department (Ex. DD)	553,625.15
Interest on Bonds Fund (Ex. EE)	146,836.54
Perpetual Care Cemetery Fund (Ex. FF)	None
Stores Fund (Ex. GG)	63,759.98
Extraordinary Fund (Ex. HH)	196,317.60
Publicity Fund (Ex. II)	55,754.89
Library Fund (Ex. JJ)	38,761.99
Certificate Payments in Trust Fund (Ex. KK)	258,843.35
Auditorium Bond Fund (Ex. LL)	158,024.36
Fair Grounds Fund (Ex. MM)	16,733.61
Sewer Fund (Ex. NN)	90,010.58
Sinking Fund (Ex. OO)	254,925.18
Regular Width Paving Fund (Ex. PP)	16,945.11
Special Petition Paving Fund (Ex. QQ)	64,748.82
Improvement Bond Fund No. 1 (Ex. RR)	1,222,959.71
Sewer Bond Fund No. 1 (Ex. SS)	394,404.74
Improvement Bond Fund No. 2 (Ex. TT)	165,968.02
Sewer Bond Fund No. 2 (Ex. UU)	84,446.62
Miscellaneous Bond Fund (Ex. VV)	167,271.94
TOTAL DISBURSEMENTS	\$4,443,413.52
TOTAL	\$4,443,413.52

Exhibit BB

STATEMENT OF
RECEIPTS AND DISBURSEMENTS
FINANCE DEPARTMENT

Twelve Months Ended December 31, 1926

RECEIPTS

Fees.....	\$ 105,540.74
Interest Daily Deposits.....	1,002.94
General Interest Received.....	5,307.45
Dog Tax.....	893.21
Sidewalk Applications.....	2,305.00
Stores Sold.....	1,787.91
TOTAL RECEIPTS (Ex. AA)	\$ 117,943.28
CASH ON HAND DEC. 31, 1925.....	32,963.69
TOTAL	\$ 150,906.97

DISBURSEMENTS

Salaries.....	\$ 28,689.51
Legal Advertising.....	1,909.15
Office Supplies.....	3,398.07
General Interest.....	8,002.50
Elections.....	186.35
New Equipment.....	4,198.79
Sidewalk Applications.....	135.94
Incidental.....	1,396.51
Auto Expense.....	274.21
License Refund.....	1,178.98
Insurance.....	523.85
Assessor's Salary.....	3,561.49
Traffic Manager's Salary.....	1,000.00
Stores Consumed.....	2,656.88
Audit Expense.....	965.00
TOTAL DISBURSEMENTS (Ex. AA)	\$ 56,643.99
TRANSFER TO MAYOR'S DEPT.....	56,000.00
CASH ON HAND DEC. 31, 1926 (Sch. B-22).....	37,362.96
TOTAL	\$ 150,906.97

Exhibit CC

STATEMENT OF
RECEIPTS AND DISBURSEMENTS
MAYOR'S DEPARTMENT

Twelve Months Ended December 31, 1926

RECEIPTS

Taxes Collected	\$ 190,148.73
Sign Painting	113.85
Police Costs	427.92
Fines and Impounding Fees	80,596.70
Prisoner Hire	9,019.83
Miscellaneous Inspections	23.50
Setting Trees	206.03
Miscellaneous Sales Park Div.	131.50
Sale of Cemetery Lots	2,480.45
Care of Cemetery Lots	97.50
Special Work Cemetery	16.00
Planting Grass—Cemetery	137.00
Miscellaneous Sales—Cemetery	1.35
Miscellaneous Donation	671.94
Miscellaneous Sales Fire Department	279.16
Miscellaneous Receipts, Recreation	293.70
TOTAL RECEIPTS (Ex. AA)	\$ 284,623.83
Transfer	56,000.00
CASH ON HAND 12-31-1925	18,182.17
TOTAL	\$ 358,805.00

DISBURSEMENTS

Mayor's Office:

Salary	\$ 6,000.00
Social Service	1,402.21
Donations	21,737.43
Miscellaneous	23.38
Clerical Help	2,035.82
Equipment	100.00
Supplies	360.47
Mayor's Fund	1,283.54
Auto Expense	320.00
TOTAL MAYOR'S OFFICE	\$ 31,362.85

Health Division:

Physician's Salary	\$ 2,647.50
Inspector's Salary	2,875.00
Auto Expense	160.65
New Equipment	53.02
Miscellaneous	70.09
Supplies	446.18
Traveling Expense	32.07
Rent	264.05
Mosquito Control	1,387.54
TOTAL HEALTH DIVISION	\$ 7,536.10

Cemetery Division:

Labor and Supervision	\$ 12,849.60
Material and Supplies	1,927.47
Miscellaneous Expense	21.09
New Equipment	286.70
Repairs to Residence	16.16
Auto Expense	129.00
New Roads	13,416.72

TOTAL CEMETERY DIVISION \$ 28,737.74

Legal Division:

Salary Solicitor	\$ 3,400.00
Office Supplies	71.70
Miscellaneous Expense	95.10
Damages	105.42

TOTAL LEGAL DIVISION \$ 3,772.22

Fire Division:

Salaries	\$ 36,718.00
Insurance	2,008.98
New Equipment	6,961.68
Miscellaneous Equipment	2,492.88
Hydrant Rentals	6,294.12
Gas and Oil	212.45
General Maintenance	1,629.16
Traveling Expense	399.00
Material and Supplies	470.21
Maintenance Fire Alarm	575.77
Repairs to Station	572.00

TOTAL FIRE DEPARTMENT \$ 58,545.07

Forestry Division:

Labor and Supervision	\$ 9,705.01
Material and Supplies	119.01
Insurance	86.35
Incidentals	6.50
Auto Expense	150.00
Setting Trees	253.25

TOTAL FORESTRY DIVISION \$ 10,329.52

Parks Division:

New Equipment	\$ 2,861.80
Labor and Supervision	11,196.74
Material and Supplies	1,266.11
Miscellaneous Expense	228.67
Auto Expense—Gas and Oil	735.90
Auto Expense—Maintenance	394.86
Park Improvement	2,629.57
Improvement New Lakes	3,410.38
Beautification	2,474.04
Maintenance Bandstand	412.74
General Maintenance	139.15

TOTAL PARKS DIVISION \$ 25,722.96

<i>Police Division:</i>		
New Equipment	\$ 4,197.83	
Salaries	89,049.62	
Supplies	4,444.62	
Gas and Oil	2,289.96	
Telegraph and Telephone	927.50	
Food and Care of Prisoners	4,514.55	
General Maintenance	2,790.14	
Incidentals	1,396.21	
Court Costs	374.35	
Insurance	466.68	
Fines Remitted	1,127.00	
Maintenance Traffic System	6,354.94	
New Traffic System	10,520.29	
Street Painting	3,963.51	
Police Alarms	1,696.14	
Sign Paint	518.88	
Maintenance Alarm System	193.39	
Heat	2,125.09	
TOTAL POLICE DIVISION		\$129,960.57
<i>Recreation Division:</i>		
Office Supplies	\$ 1,345.60	
Auto Expense	411.75	
Entertainment	56.94	
Music	672.00	
Salaries	3,879.33	
New Equipment	562.50	
Miscellaneous	482.00	
Play Grounds	8,116.78	
Conventions	50.00	
TOTAL RECREATION DIVISION		\$ 17,547.78
TOTAL DISBURSEMENTS (Ex. AA)		\$317,291.07
Cash on Hand 12-31-1926 (Sch. B-22)		41,514.89
TOTAL		\$358,805.96

Exhibit DD

STATEMENT OF
RECEIPTS AND DISBURSEMENTS
PUBLIC WORKS DEPARTMENT

Twelve Months Ended December 31, 1926

RECEIPTS

From Taxes	\$224,593.08
Director's Office—Miscellaneous	1,082.71
Rentals	5,089.65
County Taxes	69,544.71
Work Collected for	6,916.07
Material Sold	629.95
Auto Truck Earnings	16,918.95
Miscellaneous Receipts	117.66
Sewer Connections	7,971.99
Sale of Supplies Sewer Div.	812.91
Labor Collected for Sewer Div.	131.46
Refund Const. Surface Drain	442.43
Refund Insurance	49.00
Sanitary Labor Collected for	2,552.80
Sanitary Tax	6,907.50
Sale of Supplies—Sanitary Div.	277.44
Sale of Garbage Cans	215.00
Miscellaneous Receipts Sanitary Division	164.06
Plumbing Fees	11,555.20
Building Fees	8,445.75
Electrical Fees	7,757.11
Inspection Division—Miscellaneous	139.60
Electrical Stores	14,706.52
Sale of Fertilizer	85.00
Team Hire	1,128.60
Sale of Gas, Oils and Grease	22,451.00
Sale of Repair Parts	15,981.66
Sale of Garage Equipment	75.00
Garage Labor Collected for	4,995.00
New City Map	776.50
Miscellaneous Sales Engineers Division	628.57
Received from Bond Fund	2,476.82
Received from Sewer Fund	10,900.00
Sale of Auto	367.50
TOTAL RECEIPTS (Ex. AA)	\$444,149.61
Cash on Hand Jan. 1, 1926, as shown by Audit Report	\$ 24,236.67
Unpaid Bills Dec. 31, 1925, Handled as Cash	11,192.19
Net Cash at Dec. 31, 1926	\$ 35,728.76
CASH OVERDRAFT AT DEC. 31, 1926 (Sch. B-22)	\$ 73,944.78
TOTAL	\$609,673.54

DISBURSEMENTS

Office of Director:

Salary	\$ 2,400.00	
Maintenance of Buildings	20,763.54	
New City Hall	90.40	
New Buildings	1,546.18	
Incidentals	4,120.37	
Insurance	158.26	
Pension	1,640.00	
TOTAL OFFICE OF DIRECTOR		\$ 20,318.65

Engineer's Division:

Salaries and Wages	\$ 12,122.07	
Auto Expense	1,121.49	
Supplies	2,714.28	
Incidental	348.80	
New Equipment	1,238.98	
New City maps	1,072.00	
Insurance	187.45	
Maintenance Equipment	1.10	
TOTAL ENGINEERING DIVISION		\$ 18,806.25

Street Division:

Incidentals	127.71	
Street Lighting	21,077.62	
Supplies	614.00	
Drivage	3,999.54	
New Equipment	18,647.09	
Labor	48,510.05	
Supplies	7,545.01	
Repairs to Trucks	7,603.17	
Auto Expense—Gas and Oil	5,659.23	
Insurance	774.35	
Establishing Grades	1,599.59	
Paving City Property	2,035.46	
Sidewalk Repairs	3,155.49	
Street Signs	2,688.50	
Opening Streets	291.68	
TOTAL STREET DIVISION		\$126,106.89

White Way Division:

Current Lighting	\$ 29,022.10	
TOTAL WHITE WAY DIVISION		\$ 29,022.10

Inspection Division:

Salaries	\$ 21,024.70	
Auto Expense—Gas and Oil	2,720.83	
Auto Maintenance	160.62	
Office Supplies	1,261.20	
Incidentals	702.81	
New Equipment	2,074.62	
Permits Refunded	486.90	
Zoning Appropriation	824.39	
Stores	14,756.52	
TOTAL INSPECTION DIVISION		\$ 44,052.60

<i>Sanitary Division:</i>	
Material and Supplies	\$ 1,190.51
Material for Garbage Disposal	258.27
Material for Bucket Disposal	391.96
Material for Garbage Collection	1,165.58
Material for Street Cleaning	727.57
Material for Lot Cleaning	566.01
Salaries Inspectors and Clerks	5,442.78
Labor—Garbage Collection	55,885.99
Labor—Garbage Disposal	13,676.59
Labor—Street Clearing	40,888.42
Labor—Bucket Disposal	4,695.56
Labor—Lot Clearing	6,891.83
Sanitary Tax Refunds	1.50
New Equipment	11,932.53
Incidentals	63.48
Auto Expense—Gas and Oil	9,861.29
Auto Expense—Maintenance	8,451.54
Operating Sweeper	1,711.52
Maintenance Sweeper	7,399.82
Insurance	1,453.02
Refunds Garbage Cans	159.09
TOTAL SANITARY DIVISION	\$173,591.01
<i>Sewer Division:</i>	
New Equipment	\$ 1,400.95
Labor—Sanitary Sewer	936.84
Labor—Surface Drainage	2,158.57
Supplies	23.75
Construction S & Sewers	17,102.39
Insurance	693.35
Const. Sanitary Drain	34,579.23
Material and Supplies	13,222.47
Labor—Sanitary Sewers	18,756.27
Labor—Surface Drainage	9,822.51
Auto Expense	633.85
Permit Refund	191.00
Const. Storm Sewers	6.17
TOTAL SEWER DIVISION	\$ 99,322.80
<i>Garage Division:</i>	
Gas and Oil	\$ 16,489.39
Parts	14,644.67
Labor and Salaries	5,097.50
Miscellaneous	183.02
Service Car Gas and Oil	195.42
Service Car Maintenance	26.97
Equipment	3,113.59
TOTAL GARAGE DIVISION	\$ 40,359.56

<i>City Stables Division:</i>	
Salary Foreman	\$ 705.50
Feed	1,215.51
Veterinary	15.00
Supplies	1.89
Shoeing	113.99
Incidental	2.00
TOTAL STABLES	\$ 2,052.80
TOTAL DISBURSEMENTS (Ex. AA)	\$553,623.15
TOTAL	\$553,623.15

Exhibit EE
STATEMENT OF
RECEIPTS AND DISBURSEMENTS
INTEREST ON BONDS FUND
Twelve Months Ended December 31, 1926

RECEIPTS	
Taxes Collected	\$ 71,382.32
Utility Share Bond Int.	81,895.05
Interest on Bonds Sold	3,700.16
Interest Refund	6,000.00
Commission Refund	15.00
TOTAL RECEIPTS (Ex. AA)	\$164,990.53
CASH ON HAND DEC. 31, 1925	2,243.28
TOTAL	\$167,233.81
DISBURSEMENTS	
Interest on Bonds	\$165,375.00
Commissions	461.56
TOTAL DISBURSEMENTS (Ex. AA)	\$165,836.56
CASH ON HAND DEC. 31, 1926 (Sch. B-22)	1,397.25
TOTAL	\$167,233.81

Exhibit FF
STATEMENT OF
RECEIPTS AND DISBURSEMENTS
PERPETUAL CARE CEMETERY FUND
Twelve Months Ended December 31, 1926

RECEIPTS	
Sale of Lots	\$ 8,937.50
Care	500.00
Loans Redemmed	1,876.28
Interest	377.71
TOTAL RECEIPTS (Ex. AA)	\$ 11,691.49
CASH ON HAND DEC. 31, 1925	16,411.35
TOTAL	\$ 27,992.84
DISBURSEMENTS	
None	None
TOTAL DISBURSEMENTS (Ex. AA)	None
CASH ON HAND DEC. 31, 1926 (Sch. B-22)	27,992.84
TOTAL	\$ 27,992.84

Exhibit GG
STATEMENT OF
RECEIPTS AND DISBURSEMENTS
STORES FUND

Twelve Months Ended December 31, 1926

RECEIPTS	
Materials and Supplies sold to other Departments	\$ 52,200.67
Carb Stores sold	2,445.90
Electrical Stores sold to Departments	3,945.14
TOTAL RECEIPTS (Ex. AA)	\$ 58,591.71
CASH ON HAND DEC. 31, 1925	6,781.35
TOTAL	\$ 65,373.06
DISBURSEMENTS	
Material and Supplies	\$ 48,695.15
Carb Manufacturing	845.00
Electrical	14,223.70
TOTAL DISBURSEMENTS (Ex. AA)	\$ 63,763.85
CASH ON HAND DEC. 31, 1926 (Sch. B-22)	1,609.21
TOTAL	\$ 65,373.06

Exhibit HH
STATEMENT OF
RECEIPTS AND DISBURSEMENTS
EXTRAORDINARY EXPENSE FUND

Twelve Months Ended December 31st, 1926

RECEIPTS	
Taxes Collected	\$ 34,587.50
Miscellaneous Receipts	778.81
City Hall Property	4,429.15
Loan to Library (Equal)	8,500.00
Notes Payable Paid	35,000.00
Received from Auditorium Bond Fund	1,250.00
TOTAL RECEIPTS (Ex. AA)	\$105,545.46
CASH OVERDRAFT DEC. 31, 1925 (Sch. B-22)	29,927.62
TOTAL	\$135,473.12
DISBURSEMENTS	
Miscellaneous Expense	\$ 1,412.50
Planning Commission	7,800.00
Purchase City Hall Site	28,888.75
Parramore St. Spur Track	1,217.50
Operating Apt. House	1,284.68
Purchase Cemetery	19,740.50
Purchase Land (Stone) Opening	2,429.00
Operating Lake Underhill Property	969.41
Advances to Library	1,000.00
Operating Cemetery Property	1,056.78
Purchase Lake Underhill Property	249.00
Survey Cemetery Property	230.47
Lake Lorna Home Land Purchase	200.00
Operating Auditorium	100.00
Survey Lake Lorna Home	114.80
Loan to Bond Fund	20,000.00
Notes Payable Paid	45,000.00
Purchase Mat. St. Fire Station	125.00
TOTAL DISBURSEMENTS (Ex. AA)	\$106,057.69
CASH OVERDRAFT DEC. 31, 1926	8,965.72
TOTAL	\$115,023.41

Exhibit II
STATEMENT OF
RECEIPTS AND DISBURSEMENTS
PUBLICITY FUND

Twelve Months Ended December 31, 1926

RECEIPTS

Taxes Collected		\$ 44,607.65
Refund Electric Sign Expense		376.92
Stable Rent		807.00
Miscellaneous Receipts		12.50
TOTAL RECEIPTS (Ex. AA)		\$ 46,804.07
Cash on Hand Dec. 31, 1925	\$10,280.82	
Cash Item Dec. 31, 1925	13.28	
TOTAL		\$ 57,098.17

DISBURSEMENTS

Advertising	\$ 22,985.77
Miscellaneous Printing	196.25
Contingent	1,326.86
Booklets	4,309.00
Conventions and Entertainments	125.91
Tourist Expense	3,054.59
Rand Expense	17,977.00
Salaries	3,421.25
Letterheads, Stationery, etc.	688.17
TOTAL DISBURSEMENTS (Ex. AA)	\$ 55,754.80
Cash on Hand Dec. 31, 1926 (Sch. B-22)	105.38
TOTAL	\$ 56,860.18

Exhibit JJ
STATEMENT OF
RECEIPTS AND DISBURSEMENTS
LIBRARY FUND

Twelve Months Ended December 31st, 1926

RECEIPTS

Taxes Collected	\$ 24,024.77
From Extraordinary Expense Fund	5,000.00
TOTAL RECEIPTS (Ex. AA)	\$ 29,024.77
CASH ON HAND DEC. 31, 1925	18,673.50
TOTAL	\$ 47,698.27

DISBURSEMENTS

Books	\$ 8,033.37
Building and Office Equipment	3,577.00
Office Expense	384.74
Cataloging	269.79
Salaries	15,914.18
Maintenance	155.42
Library Supplies	307.67
Binding and Book Repairs	817.00
Incidentals	11.13
Emergency Fund	25.00
Water and Lights	850.44
Freight and Drayage	229.88
Rent	210.00
Paid to City	8,500.00
Periodicals	378.35
TOTAL DISBURSEMENTS (Ex. AA)	\$ 38,761.99
CASH ON HAND DEC. 31, 1926 (Sch. B-22)	8,936.68
TOTAL	\$ 47,698.67

Exhibit KK
**STATEMENT OF
 RECEIPTS AND DISBURSEMENTS
 CERTIFICATE PAYMENTS IN TRUST FUND**

Twelve Months Ended December 31, 1926

RECEIPTS

Liens collected in Trust	\$ 39,172.40
Investment Liens Collected	34,229.45
Interest	10,578.99
TOTAL RECEIPTS (Ex. AA)	\$ 83,971.75
CASH ON HAND DEC. 31, 1925	129,845.75
CASH OVERDRAFT DEC. 31, 1926 (Ex. "C")	45,027.81
TOTAL	\$258,845.31

DISBURSEMENTS

Investments in Paving Certificates	\$149,345.58
Certificates Redeemed	87,420.37
Interest Paid	22,077.62
TOTAL DISBURSEMENTS (Ex. AA)	\$258,843.57
TOTAL	\$258,843.31

Exhibit LL

**STATEMENT OF
 RECEIPTS AND DISBURSEMENTS
 AUDITORIUM BOND FUND**

Twelve Months Ended December 31, 1926

RECEIPTS

Investments Sold	\$180,000.00
Interest on Investments	4,304.44
Refund Construction	38.24
TOTAL RECEIPTS (Ex. AA)	\$184,342.68
TOTAL	\$184,342.68

DISBURSEMENTS

Construction Cost	156,774.54
Paid to Extraordinary Expense Fund	1,250.00
TOTAL DISBURSEMENTS (Ex. AA)	\$158,024.54
CASH OVERDRAFT DEC. 31, 1925	7,037.09
CASH ON HAND DEC. 31, 1926 (Ex. F)	18,381.05
TOTAL	\$184,342.68

Exhibit MM
STATEMENT OF
RECEIPTS AND DISBURSEMENTS
FAIRGROUNDS FUND

Twelve Months Ended December 31, 1926

RECEIPTS

Taxes Collected	\$ 8,107.49
Operating Receipts	279.00
TOTAL RECEIPTS (Ex. AA)	8,386.49
Cash on Hand as per Audit, Dec. 31, 1925	86,412.70
Cash Item	52.65
CASH OVERDRAFT DEC. 31, 1926 (Sch. B-22)	\$ 6,496.21
TOTAL	\$ 16,715.61

DISBURSEMENTS

Interest Paid	\$ 6,562.50
Payment on Property	6,250.00
Operating Expense	7,282.01
Insurance	638.10
TOTAL DISBURSEMENTS (Ex. AA)	\$ 16,715.61
TOTAL	\$ 16,715.61

Exhibit NN

STATEMENT OF
RECEIPTS AND DISBURSEMENTS
SEWER FUND

Twelve Months Ended December 31, 1926

RECEIPTS

Interest Earned	\$ 1,000.49
Connection Liens Collected	1,875.85
Refund Construction	291.01
Refund Imp. Sewer Bond Fund	1,717.81
TOTAL RECEIPTS (Ex. AA)	\$ 5,285.22
CASH ON HAND DEC. 31, 1925	76,404.60
CASH OVERDRAFT DEC. 31, 1926 (Sch. B-22)	8,101.54
TOTAL	\$ 93,610.56

DISBURSEMENTS

Sanitary Sewers Constructed	\$ 76,672.52
Paid to Engineering Division	2,458.82
Paid to Sewer Fund	10,900.00
TOTAL DISBURSEMENTS (Ex. AA)	\$ 90,010.56
TOTAL	\$ 93,610.56

Exhibit OO
STATEMENT OF
RECEIPTS AND DISBURSEMENTS
SINKING FUND

Twelve Months Ended December 31, 1926

RECEIPTS

Investments Sold	\$ 20,000.00
Liens Sold	127,718.30
Interest Received on Investment	12,505.61
Received from Taxes	67,668.69
Public Utilities Share	28,644.26
Borrowed Money	25,000.00
TOTAL RECEIPTS (Ex. AA)	\$281,527.86
CASH ON HAND DEC. 31, 1925	\$ 12,681.50
TOTAL	\$294,209.36

DISBURSEMENTS

Investments Purchased	\$175,208.65
Interest Paid	4,916.52
Bonds Retired	50,000.00
Note Paid	25,000.00
TOTAL DISBURSEMENTS (Ex. AA)	\$255,125.17
CASH ON HAND DEC. 31, 1926 (Ex. "D")	39,084.19
TOTAL	\$294,209.36

Exhibit PP
STATEMENT OF
RECEIPTS AND DISBURSEMENTS
REGULAR WIDTH PAVING FUND

Twelve Months Ended December 31, 1926

RECEIPTS

Liens Collected	\$ 3.78
Interest on Liens	4.72
Sidewalk Liens Collected	771.41
Accounts Receivable Collected	27.60
Refunds	472.54
Received from Paving Fund	15,545.48
TOTAL RECEIPTS (Ex. AA)	\$ 16,805.54
OVERDRAFT DEC. 31, 1926 (Sch. B-22)	615.77
TOTAL	\$ 17,421.31

DISBURSEMENTS

Sidewalks Constructed	\$ 16,928.64
Sidewalk Payment Refund	16.77
TOTAL DISBURSEMENTS (Ex. AA)	\$ 16,945.41
OVERDRAFT DEC. 31, 1926	505.90
TOTAL	\$ 17,451.31

Exhibit QQ
STATEMENT OF
RECEIPTS AND DISBURSEMENTS
SPECIAL PETITION PAVING FUND

Twelve Months Ended December 31, 1926

RECEIPTS	
Liens Sold and Paid	\$ 16,100.29
Interest Collected	60.76
Premium on Liens Sold	102.00
Refunds	1,062.88
TOTAL RECEIPTS (Ex. AA)	\$ 17,325.93
CASH OVERDRAFT DEC. 31, 1926 (Ex. "G")	74,315.59
TOTAL	\$ 91,691.52
DISBURSEMENTS	
Street Improvements (Paving)	\$ 64,748.82
TOTAL DISBURSEMENTS (Ex. AA)	\$ 64,748.82
CASH OVERDRAFT DEC. 31, 1925	26,942.70
TOTAL	\$ 91,691.52

Exhibit RR
STATEMENT OF
RECEIPTS AND DISBURSEMENTS
IMPROVEMENT BOND FUND NO. 1

Twelve Months Ended December 31, 1926

RECEIPTS	
Proceeds of Bonds Sold	\$1,165,440.14
Refunds	5,720.27
Liens Collected	33,141.12
Interest on Bonds	1,279.48
Transfers	1,297.72
TOTAL RECEIPTS (Ex. AA)	\$1,204,868.74
CASH OVERDRAFT DEC. 31, 1926 (Ex. "H")	132,119.55
TOTAL	\$1,336,988.29
DISBURSEMENTS	
Bond Expense	\$ 8,101.21
Contract Paid	1,236,598.72
Clearing Account	75.00
Equipment	5,257.55
Surface Drainage	19,919.76
Interest Paid	23,419.07
Construction—Bridges	19,744.31
Advertising and Clerical	1,172.45
Commission	10.62
Bonds Retired	18,000.00
TOTAL DISBURSEMENTS (Ex. AA)	\$1,322,959.71
CASH OVERDRAFT DEC. 31, 1925	14,029.58
TOTAL	\$1,336,989.29

Exhibit SS
STATEMENT OF
RECEIPTS AND DISBURSEMENTS
SEWER IMPROVEMENT BOND FUND NO. 1

Twelve Months Ended December 31st, 1926

RECEIPTS

Proceeds from Bonds	\$199,627.26
Interest Collected	1,279.81
Sewer Lien Collected	15,951.02
TOTAL RECEIPTS (Ex. AA)	\$415,858.09
CASH OVERDRAFT DEC. 31, 1925 (Ex. "J")	12,096.54
TOTAL	\$427,954.63

DISBURSEMENTS

Bond Expense	\$ 1,700.00
Engineering Expense	150.00
Contracts	376,187.56
Clearing Account	75.00
Clerical and Advertising	1,966.22
Bond Interest Paid	6,168.92
Commissions Paid	3.75
Bonds Retired	6,000.00
Horton Account	2,510.29
TOTAL DISBURSEMENTS (Ex. AA)	\$394,494.74
CASH OVERDRAFT DEC. 31, 1925	22,580.59
TOTAL	\$417,075.33

Exhibit TT
STATEMENT OF
RECEIPTS AND DISBURSEMENTS
PAVING IMPROVEMENT FUND NO. 2

Twelve Months Ended December 31st, 1926

RECEIPTS

Proceeds from Bond Sales	\$232,219.49
Lien Collected	2,429.79
Interest Collected	836.00
TOTAL RECEIPTS (Ex. AA)	\$235,476.17
TOTAL	\$235,476.17

DISBURSEMENTS

Paving Construction	137,233.52
Sidewalks Constructed	16,467.87
Surface Drains	4,277.26
Bond Expense	7,840.01
Clerical and Advertising	89.50
TOTAL DISBURSEMENTS (Ex. AA)	\$165,908.02
CASH ON HAND DEC. 31, 1925 (Ex. "I")	69,568.15
TOTAL	\$235,476.17

Exhibit UU
**STATEMENT OF
 RECEIPTS AND DISBURSEMENTS
 SEWER IMPROVEMENT FUND NO. 2**

Twelve Months Ended December 31st, 1926

RECEIPTS

Proceeds from Bonds	\$116,105.20
Interest Received	498.35
TOTAL RECEIPTS (Ex. AA)	\$116,603.55
TOTAL	\$116,603.55

DISBURSEMENTS

Sewers Constructed	\$ 82,689.95
Equipment	30.00
Bond Expense	1,705.05
Recording and Advertising	21.64
TOTAL DISBURSEMENTS (Ex. AA)	\$ 84,446.64
CASH ON HAND DEC. 31, 1926 (Ex. "K")	32,066.91
TOTAL	\$116,513.55

Exhibit VV
**RECEIPTS AND DISBURSEMENTS
 MISCELLANEOUS BOND FUNDS**

Twelve Months Ended December 31st, 1926

RECEIPTS

Proceeds Bond Sale	\$163,727.00
TOTAL RECEIPTS (Ex. AA)	\$163,727.00
CASH OVERDRAFT DEC. 31, 1926 (Sch. B-22)	3,544.94
TOTAL	\$167,271.94

DISBURSEMENTS

Police Alarm System	\$ 14,346.25
Fire Alarm System	59,736.98
Incinerator	58,005.26
Fire Stations (2)	35,064.61
Insurance	796.95
Bond Expense	1,377.85
TOTAL DISBURSEMENTS (Ex. AA)	\$167,271.94
TOTAL	\$167,271.94

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