

LAW OFFICE OF  
GEO. B. LANG AND SON  
ATTORNEYS AND TAX ADJUSTERS  
212 MINERS BANK BUILDING

JOPLIN, MO.

May 20th 1941.

To the Mayor and Commissioners,  
Monett, Missouri.

Gentlemen:

Pursuant to your instructions we have made careful and complete audit of the records of the City of Monett Collector and Clerk for the fiscal year April 1st 1940 to March 31st 1941 and submit our findings in the within and attached schedules.

The schedules herein are a correct reflection of your records and are as shown therein except the Net Worth statement which is not set up in your records but carried from year to year following appraisal in 1938.

The comments are our own interpretations, conclusions and suggestions, given for whatever benefit they might be.

All records were examined and verified. The City should be proud of their records as kept by Mr. Kenney and Mr. Falves.

Respectfully submitted,

GEO. B. LANG AND SON,



Milo A. Lang.

Member Nat'l. Ass'n. Certified  
Public Accountants.

CITY OF MONETT, MISSOURI.

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**CITY OF MONETT, MISSOURI.**

**Comments.**

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The period covered by this audit is the fiscal year April 1st 1940 to March 31st 1941.

The receipts by the Collector were carefully verified from the receipts issued for light, water, general taxes, automobile licenses, miscellaneous, back tax. No segregation was made as to real estate tax, personal tax and poll tax on general tax collections. All collections were classified to the proper fund and paid over to the Clerk who receipted the Collector therefor.

All disbursements by the Clerk were verified by voucher warrant, all of which were duly authorized by the City Council by ordinance. All ordinances and minutes of Council meetings were signed by the proper officers and all transfers from one fund to another were properly authorized.

Bank balances were verified from the bank statements and reconciled with the Clerk's balances as shown in schedule.

In the analysis of the various funds we followed, as closely as possible, the same principal segregations previously used, and the comparative with the previous year is shown in schedule.

On January 15th 1941, three bond issues were authorized by the voters. Each bond issue carried an interest of 2½%.

\$11,800.00 Light and Water Bonds for the purpose of extending and improving both plants. These are payable \$1,000.00 per year 1942 to 1946, \$1,500.00 in 1950, and \$2,000.00 in 1951.

\$10,000.00 Municipal Airport Bonds for purchasing and improving a Municipal Airport to be owned exclusively by the City. These are payable \$1,000.00 per year 1942 to 1951.

\$15,000.00 Bridge Bonds for purpose of widening and improving public bridges on the streets of Monett. These are payable \$1,000.00 per year 1942 to 1946, and \$2,000.00 per year 1947 to 1951.

The City Council also signed an extension contract for three years with the Empire District Electric Co., for power.

The receipts and disbursements of the various funds are set out in detail.

The assessed valuation of the City for this year was \$2,201,-975.00, composed of Real Estate \$1,710,890.00, Personal \$369,-420.00 and Merchants \$121,665.00.

**CITY OF MONETT, MISSOURI.**

**Comparatives**

<b>Year ending</b>	<b>Mar 31-40</b>	<b>Mar 31-41</b>	<b>Increase</b>	<b>Decrease</b>
<b>RECEIPTS:</b>				
Taxes General	\$ 17,473.30	\$ 15,088.89	\$	\$ 2,384.41
Taxes Occupation	2,127.33	2,087.10	500.77	
Taxes Sales	2,403.85	1,889.33		544.22
Taxes Poll	180.00	64.00		66.00
Taxes Auto	1,197.75	1,354.50	156.75	
Int. Delq. Tax	200.54	423.25	222.71	
Light-Power	64,309.94	68,821.08	4,511.14	
Water	17,256.23	17,277.90	21.67	
Water Deposits	2,525.00	2,271.00		254.00
Fines	273.20	685.58	412.38	
Rentals	620.97	327.68		293.32
Miscellaneous	1,974.21	2,819.00	844.79	
Paving Warrants	2,738.72	27,807.22	25,071.50	
Sale of Bonds		36,488.24	36,488.24	
Borrowed Money		3,000.00	3,000.00	
	<b>113,247.74</b>	<b>180,885.64</b>	<b>71,489.85</b>	<b>3,881.95</b>
<b>DISBURSEMENTS:</b>				
<b>Bonds and Interest:</b>				
Bonds Retired	10,500.00	5,000.00		5,500.00
Interest-Handling	4,688.73	2,633.29		2,055.44
Library Fund				
Salaries	625.00	600.00		25.00
Books-Supplies	663.63	686.60		27.03
Park Fund				
Salaries	1,524.00	1,888.00	364.00	
Supplies	224.68	141.73		82.95
Labor	1,336.99	1,318.40	11.41	
Miscellaneous	157.30	191.03	33.73	
New Equipment	138.78	-		138.78
New Building	623.49	-		623.49
General Fund				
Salaries	3,765.74	4,989.28	1,223.52	
Police	5,024.18	5,072.27	48.12	
Supplies	4,295.32	3,661.72		633.60
Labor	489.66	219.34		270.32
New Buildings	1,921.10	-		1,921.10
New Equipment	7,218.08	-		7,218.08
Judgment Court	500.00	138.85		361.15
Audit	125.00	100.00		25.00
Sales Tax	1,475.46	1,595.83	120.37	
Insurance	1,052.18	1,742.93	690.75	

CITY OF MONETT, MISSOURI.

Comparative 2.

Year ending	Mar 31-40	Mar 31-41	Increase	Decrease
<b>General Fund</b>				
Relief Expense	\$ 79.12	\$ -	\$ 79.12	
Telephone	390.14	476.77	86.63	
Advertising	175.49	272.78	97.29	
Auto Expense	189.00	-		189.00
Heating	598.32	487.35	99.97	
Miscellaneous	742.40	1,959.19	1,216.79	
<b>Street Fund</b>				
Salaries	2,578.00	3,922.00	1,344.00	
Labor	8,983.74	14,089.53	5,105.79	
Supplies	5,315.18	23,454.08	18,138.90	
New Equipment	2,911.23	2,000.00		911.23
Loan and Interest		2,043.50	2,043.50	
Oil-Gas	801.95	1,272.63	470.68	
Miscellaneous	901.08	977.13	76.05	
<b>Light Fund</b>				
Salaries	5,357.17	4,842.40		514.77
Power	27,418.06	27,987.54	569.48	
Refunds Deposit	1,084.00	1,238.64	154.64	
Miscellaneous	180.35	692.36	512.01	
Supplies	2,304.89	3,482.19	1,177.30	
New Equipment	1,450.00	-		1,450.00
<b>Water Fund</b>				
Salaries	7,060.25	8,169.50	1,109.25	
Firemen	2,665.65	2,630.25		35.40
Labor	3,021.11	2,445.57		575.54
Supplies	3,679.79	4,898.68	1,218.89	
Refund Deposits	465.50	489.50	24.00	
Miscellaneous	695.77	134.08		561.69
New Equipment	5,222.09	-		5,222.09
<b>Airport Fund</b>				
Land		7,000.00	7,000.00	
Labor		408.30	408.30	
<b>Bond Fund</b>				
Municipal Bond		250.00	250.00	
	<u>127,337.23</u>	<u>148,463.14</u>	<u>20,125.91</u>	<u>31,054.65</u>

**CITY OF MONETT, MISSOURI.**

**Collectors Receipts and Disbursements, April 1st 1940 - May 31 1941.**

-----

Light and Power	\$ 68,821.08
Sale of Bonds	26,498.34
Issuing Warrants	27,807.32
Water	17,277.90
General Taxes	15,088.88
Miscellaneous	2,819.50
Occupation Taxes	2,657.10
Water Deposits	2,271.00
Borrowed Money	3,000.00
Sales Tax	1,550.33
Auto License	1,354.50
Fines	888.58
Interest Delinquent Taxes	425.25
Rentals	337.88
Poll Tax	64.00
	<hr/>
	\$ 180,885.64
 <b>Received for by City Clerk</b>	 <b>\$ 180,885.64</b>

CITY OF MONETT, MISSOURI.

Analysis Funds.

PARK BONDS, SINKING FUND.

Balance April 1st 1940	\$ 25.22
RECEIPTS:	
Taxes	162.05
	-----
	\$ 186.27
Transferred to General Fund	186.27
	-----
Balance Mar. 31 1941	none

BRIDGE BOND FUND.

RECEIPTS: Sale of Bonds	\$ 15,000.00
DISBURSEMENTS:	none
	-----
Balance Mar. 31st 1941	\$ 15,000.00

LIGHT AND WATER BOND FUND.

RECEIPTS: Sale of Bonds	\$ 11,500.00
DISBURSEMENTS:	none
	-----
Balance Mar. 31st 1941	\$ 11,500.00

MUNICIPAL AIRPORT FUND.

RECEIPTS: Sale of Bonds	\$ 9,900.24
DISBURSEMENTS:	
Land	\$ 7,000.00
Labor	400.00
	7,400.00
	-----
Balance Mar. 31st 1941	\$ 2,500.24

CITY OF MOHETT, MISSOURI.

Analysis Funds 2.

MUNICIPAL BUILDING FUND, SINKING.

Balance April 1st 1940	\$ 347.09
RECEIPTS:	
Taxes	3,058.55
	<u>3,405.64</u>
DISBURSEMENTS:	
Bonds Retired	3,000.00
	<u>3,000.00</u>
Balance Mar. 31st 1941	\$ 405.64

MUNICIPAL BUILDING FUND, INTEREST.

Balance April 1st 1940	\$ 2,445.59
RECEIPTS:	
Taxes	1,350.50
	<u>3,796.19</u>
DISBURSEMENTS:	
Interest	\$ 1,350.00
Handling Charge	13.29
	<u>1,363.29</u>
Balance Mar. 31st 1941	\$ 2,432.90

SEWAGE DISPOSAL FUND, SINKING.

Balance April 1st 1940	\$ 2,577.26
RECEIPTS:	
Taxes	1,984.48
	<u>4,561.74</u>
DISBURSEMENTS:	
Bonds Retired	2,000.00
	<u>2,000.00</u>
Balance Mar. 31st 1941	\$ 2,561.74

BAND FUND.

Balance April 1st 1940	\$ 294.56
Receipts none	
Disbursements to Band	250.00
	<u>250.00</u>
Balance Mar. 31st 1941	\$ 44.56



**CITY OF MONETT, MISSOURI.**

**Analysis Funds 3.**

**SEWAGE DISPOSAL FUND, INTEREST.**

Balance April 1st 1940		\$ 2,420.34
<b>RECEIPTS:</b>		
Taxes		1,984.48
		<u>4,404.82</u>
<b>DISBURSEMENTS:</b>		
Interest	\$ 1,280.00	
Handling Charge	10.00	1,270.00
		<u>3,138.82</u>
Balance Mar. 31st 1941		\$ 3,138.82

**LIBRARY FUND.**

Balance April 1st 1940		\$ 810.30
<b>RECEIPTS:</b>		
Taxes	\$ 1,102.59	
Fines	41.64	
Sale Furniture-Books	20.07	1,164.30
		<u>1,974.50</u>
<b>DISBURSEMENTS:</b>		
Salaries	600.00	
Books-Supplies	606.60	1,206.60
		<u>788.08</u>
Balance Mar. 31st 1941		\$ 788.08

**PARK FUND.**

Balance April 1st 1940		\$ 384.73
<b>RECEIPTS:</b>		
Taxes	\$ 1,102.59	
Pool	148.20	
Concessions	48.48	
Casino Rent	153.70	
Transfer Light Fund	1,682.49	3,135.46
		<u>3,516.16</u>
<b>DISBURSEMENTS:</b>		
Salaries	1,655.00	
Supplies	141.73	
Labor	1,318.40	
Miscellaneous	191.03	3,506.16
		<u>10.00</u>
Balance Mar. 31st 1941		\$ 10.00

CITY OF MONETT, MISSOURI.

Analysis Funds 4.



Overdraft April 1st 1940 \$ 1,000.00

<b>RECEIPTS:</b>		
Taxes	\$ 4,343.68	
Occupation Tax	1,650.90	
Fines	841.94	
Interest Delinquent Tax	423.28	
Sales Tax	1,889.33	
Sewer Tops	250.00	
Refunds	153.89	
Materials Sold	812.48	
Build-ups	62.00	
Meals	4.25	
Uniforms	270.67	
Dog Fines	2.00	
Telephone	5.30	
Borrowed Money	3,000.00	
Airport Advance	500.00	
Cut-ins	9.00	
Light Globes sold	5.25	
Telephone Co.	150.75	
Tapping Mains	243.75	
Filling Tanks	28.30	
Sale Pipe-Motor	114.15	
Old Warrants	9.75	
Transfer Park Bond Fund	188.27	
Transfer Light Fund	7,042.64	21,753.31

21,753.31

20,753.31

<b>DISBURSEMENTS:</b>		
Salaries	4,209.28	
Police	3,072.27	
Supplies	3,661.72	
Labor	219.34	
Insurance	1,742.93	
Sales Tax	1,889.33	
Heating	487.38	
Telephone	476.77	
Miscellaneous	1,889.19	
Audit	100.00	
Printing	272.78	
Court Costs	135.88	20,743.31

20,743.31

Balance Mar. 31st 1941 \$ 10.00



## CITY OF MOHETT, MISSOURI.

## Analysis Funds 5.

		STREET FUND.	
Balance April 1st 1940			\$ 10.00
<b>RECEIPTS:</b>			
Poll Tax	\$ 64.00		
Auto License	1,354.50		
Occupation Tax	1,036.30		
Tax Bills	37,807.33		
Miscellaneous	84.83		
Old Warrant	2.00		
Transfer Light Fund	18,410.13		48,738.87
			<u>48,748.87</u>
<b>DISBURSMENTS:</b>			
Salaries	3,932.00		
Labor	14,069.53		
Supplies	23,454.08		
Oil-Gas-Miscellaneous	2,349.75		
New Equipment	2,000.00		
Loan Paid	3,000.00		
Interest	43.59		48,738.87
			<u>48,748.87</u>
Balance Mar. 31st 1941			\$ 10.00

		ELECTRIC LIGHT FUND	
Balance April 1st 1940			\$ 298.13
<b>RECEIPTS:</b>			
Rentals	\$ 68,821.08		
Deposits	1,634.00		
Old Warrant	1.48		70,456.56
			<u>70,754.69</u>
<b>DISBURSMENTS:</b>			
Salaries	4,542.40		
Supplies	3,482.19		
Current	37,957.54		
Refund Deposits	1,238.64		
Labor	135.07		
Telephone Co.	254.63		
Oil	302.57		
Transfer General Fund	7,042.54		
Transfer Street Fund	18,410.13		
Transfer Park Fund	1,632.49		
Transfer Water Fund	829.23		66,175.47
			<u>66,175.47</u>
Balance Mar. 31st 1941			\$ 4,579.21

## CITY OF MONETT, MISSOURI.

## Analysis Funds 6.

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WATER FUND.

Balance April 1st 1940		\$	10.00
<b>RECEIPTS:</b>			
Rentals	\$ 17,277.90		
Water Deposits	637.00		
Sale Material	15.00		
Old Warrants	5.40		
Transfer Light Fund	629.28		18,765.58
			-----
			18,775.58
<b>DISBURSEMENTS:</b>			
Salaries	8,169.50		
Firemen	2,630.25		
Supplies	4,096.68		
Labor	2,445.87		
Refund Deposit	489.50		
Miscellaneous	154.08		18,765.58
			-----
Balance Mar. 31st 1941		\$	10.00

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BALANCE OF FUNDS, MARCH 31st 1941.

Sewage Disposal Bond, Sinking	\$	2,841.74
Sewage Disposal Bond, Interest		3,134.82
Municipal Building Bond, Sinking		408.64
Municipal Building Bond, Interest		2,432.90
Airport Bonds		2,879.94
Bridge Bonds		15,000.00
Light and Water Bonds		11,500.00
Bond Fund		44.55
Library Fund		752.00
Water Fund		10.00
Park Fund		10.00
Street Fund		10.00
Light Fund		4,879.21
General Fund		10.00
		-----
	\$	43,346.90

On deposit First National Bank	\$	34,511.80
Gillevs Bank		8,835.10

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CITY OF MOHETT, MISSOURI

Bank Reconciliation

GILLOIZ BANK.

Balance per Bank			\$ 12,518.10
Outstanding Warrants		\$ 3,000.00	
232		683.00	
233			3,683.00
			-----
Clerks Balance			\$ 8,835.10

FIRST NATIONAL BANK.

Balance per bank			\$ 34,866.37
Outstanding Warrants:			
General Fund	817	\$ 3.00	
	817	11.25	
	648	3.00	
	656	50.00	
Light Fund	373	100.00	
Water Fund	977	125.00	
	988	11.25	
	866	11.25	
	987	11.25	
	989	10.00	
	990	15.00	
Airport Fund	8	1.50	
	8	2.00	
			364.57
			-----
Clerks Balance			\$ 34,511.80

## CITY OF MORETT, MISSOURI.

Insurance March 31st 1941

	Fire	Tornado
<b>CITY HALL.</b>		
American Alliance	\$ 4,000.00	\$
Automobile Ins.	2,500.00	2,500.00
Springfield Fire-Marine	6,000.00	11,000.00
United States Fire	2,000.00	
Firemans Fund		5,000.00
Twin City Fire		10,000.00
First American Fire		2,500.00
American Central		5,000.00
National Fire		5,000.00
Fidelity Phenix		5,000.00
Standard		5,000.00
Royal Exchange		5,000.00
<b>CITY HALL FIXTURES</b>		
American Alliance	2,500.00	2,500.00
<b>ELECTRIC LIGHT PLANT</b>		
American Alliance	500.00	
Ins. Co. of Mo. American	1,000.00	
New York Underwriters		2,000.00
<b>CASINO</b>		
Twin City Fire	2,000.00	
American Eagle	1,000.00	
Springfield Fire-Marine	1,000.00	
Continental Ins.	1,500.00	
Travelers Ins.		5,000.00
<b>CASINO FIXTURES</b>		
American Alliance		2,000.00
Travelers Fire	2,000.00	
<b>BATH HOUSE AND S. D.</b>		
Hartford Fire	1,000.00	
Travelers Ins	1,000.00	1,000.00
First American Fire		1,000.00
<b>AIRPORT</b>		
Fidelity Phenix	1,400.00	1,400.00
Travelers Ins.	1,000.00	

All trucks are completely covered for fire, theft, tornado, and liability.

## CITY OF MONETT, MISSOURI.

Net Worth, March 31st 1941.

<b>ASSETS:</b>		
Cash		\$ 43,548.90
<b>REAL ESTATE-BUILDINGS:</b>		
City Hall	\$ 55,000.00	
Light Plant	20,000.00	
Old Water Tower	14,000.00	
City Park Tower	10,000.00	
Casino Building	7,500.00	
Pump Station #1	2,500.00	
Pump Station #2	2,500.00	
Pump Station #3	2,500.00	
Sewage Disposal Plant	40,000.00	
Reservoir	23,000.00	
Parks	40,000.00	
Armory	1,921.10	
Airport	7,000.00	
Bandstand	623.49	236,544.89
<b>DEEP WELLS:</b>		
Three Wells (contract)	17,450.00	
Pumps	18,828.89	34,278.89
<b>ELECTRIC LIGHT PLANT:</b>		
Transformers, wire, etc	57,455.18	
Switch Board	5,000.00	
Tools-Equipment	1,500.00	
Trucks	3,326.51	77,281.70
<b>WATER PLANT EQUIPMENT:</b>		
Mains, Hydrants, etc.		62,575.50
<b>ATHLETIC FIELD LIGHTS:</b>		
		3,161.61
<b>MISCELLANEOUS:</b>		
Fire Department Equipment	7,484.54	
Street Department Equipment	6,896.43	
Police Department Equipment	600.00	
Park Department Equipment	739.75	
Library Equipment	300.00	16,019.73
		\$ 473,218.91
<b>LIABILITIES:</b>		
Bonds Outstanding		91,000.00
		\$ 382,218.91
Net Worth Mar. 31st 1941		370,296.41
Net Worth Mar. 31st 1940		\$ 11,922.50
Net Increase for year		