

**MIL O A. LANG**  
TAX ADJUSTER  
212 MINERS BANK BUILDING  
JOPLIN, MO.

**June 9th 1945.**

**To the Mayor and Commissioners  
City of Monett, Missouri.**

**Gentlemen:**

Pursuant to your instructions I have made audit of the books and records of the City of Monett, Collector's and Clerk's offices, for the fiscal year beginning April 1st 1944 and ending March 31st 1945, and submit my findings in the within and attached schedules.

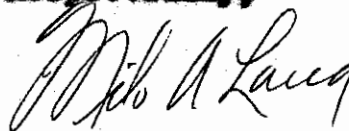
All transactions were verified from receipts, bank records, and warrant disbursements traced through the various funds and the schedules relating thereto are correct according to the records.

Comparatives, Net Worth Schedule, and Comments are not a part of your records but are given as a guide and are taken from the audits for prior years. Net Worth is set up from an appraisal made in 1938 with proper additions to date. No allowance has been made for depreciation purposes as the assets have been kept in first class working condition through the expense accounts.

The only recommendation at this time as shown in the Comment Schedule.

The citizens of Monett are to be congratulated on the excellence of your records which have been and are under the direct supervision of Mr. Alfred Balmas and Wm. Kenney.

**Respectfully,**



**Milo A. Lang**  
**Public Accountant Missouri.**

City of Monett, Missouri

Comments

This audit covers the fiscal year April 1, 1944 to March 31, 1945.

All receipts verified through Collectors records to the depositories. Distribution to different funds by the Clerk's records.

All disbursements verified by warrant drawn on the various funds as authorized by ordinances enacted by the Council.

All minutes and record of Council meetings were properly signed and provided for the payment of all monies as well as transfers of funds from one fund to another.

Attention is called to comparative schedule of receipts. I have eliminated receipts from sale of bonds and from paving warrants, thereby giving receipts only from usual sources.

March 31, 1940	\$110,512.02
March 31, 1941	113,590.18
March 31, 1942	122,256.04
March 31, 1943	119,232.60
March 31, 1944	108,388.88
March 31, 1945	116,457.18

It will be remembered that for the year ending March 31, 1944 and March 31, 1945, there were no city taxes, same having been eliminated by the council. Auto Licenses were also eliminated.

Bonded Indebtedness March 31, 1945 is as follows:

Municipal Building	\$12,000.00
Sewage Disposal Plant	22,500.00
Light - Water	7,500.00
Airport	6,000.00
Bridge	<u>11,000.00</u>
	59,000.00

It is recommended that the delinquent tax list be surveyed and that all uncollectable taxes, particularly personal, be charged off the records. This will serve to clarify the items to be collected and give the collector a better basis for collection.

Comparatives  
Period Ending March 31st

<u>Receipts</u>	<u>1941</u>	<u>1942</u>	<u>1943</u>	<u>1944</u>	<u>1945</u>
General Tax	16,088.89	19,629.17	17,489.63	1,398.60	1,088.95
Occupation Tax	2,687.10	2,169.85	2,013.94	1,469.75	1,442.50
Sales Tax	1,559.33	1,609.69	1,579.86	1,671.61	2,039.03
Poll Tax	64.00	56.00	2.00	0	0
Auto Tax	1,354.50	1,390.25	277.75	0	0
Light-Power	68,821.08	70,582.12	70,476.80	75,332.67	81,787.57
Int. Delq. Tax	423.25	468.03	342.24	149.43	142.65
Water	17,277.90	17,376.51	16,314.79	21,784.74	23,436.15
Meter Deposits	2,271.00	2,878.50	3,030.00	2,906.00	2,869.50
Fines	885.58	522.43	356.43	305.48	282.59
Rentals	337.65	745.55	5,458.38	1,441.25	1,514.57
Miscellaneous	2,819.90	4,806.94	1,890.78	1,931.35	1,873.67
Paving Warrants	27,807.22	24,792.55	14,943.61	577.44	607.11
Sale of Bonds	36,468.24	0	5,000.00	0	0
Borrowed Money	3,000.00	0	0	0	0
	<u>160,885.64</u>	<u>147,029.59</u>	<u>139,176.21</u>	<u>108,966.32</u>	<u>117,084.29</u>

<u>Disbursements</u>					
<u>Bonds</u>					
Retired	5,000.00	8,000.00	8,000.00	8,000.00	8,000.00
Interest-handling	2,633.29	3,380.07	3,082.58	2,777.25	2,472.25
<u>Library</u>					
Salaries	600.00	600.00	921.98	690.59	952.90
Books-Supplies	606.60	344.19	344.99	312.09	362.96
<u>Park</u>					
Salaries	1,855.00	1,588.00	1,498.30	2,632.22	1,580.70
Supplies	141.73	201.41	176.48	215.08	509.04
Labor	1,318.40	912.14	1,548.67	1,576.01	1,717.43
Miscellaneous	191.03	144.61	198.57	116.99	231.23
<u>General</u>					
Salaries	4,989.28	4,882.20	5,109.57	5,026.88	4,474.52
Police	5,072.27	5,398.74	5,670.30	6,223.95	5,170.18
Supplies	3,661.72	2,909.11	3,314.23	2,084.76	1,975.55
Labor	819.34	706.60	107.83	114.12	4.00
New Eqpt.	0	0	0	2,437.50	0
Court Judgement	135.85	0	300.00	0	0
Audit	100.00	131.25	130.00	125.00	135.00
Sales Tax	1,595.83	1,609.74	1,579.85	1,671.61	2,039.03
Insurance	1,742.93	2,124.87	1,868.08	1,262.28	1,966.33
Telephone	476.77	471.73	573.28	475.55	421.93
Advertising	212.78	149.84	233.09	245.38	150.36
Heating	487.35	306.75	236.93	0	321.65
Miscellaneous	1,989.19	2,977.15	2,469.66	5,222.12	1,686.54
Withholding Tax	0	0	0	0	1,704.80
Engineering	0	0	0	0	1,892.90
Donations	0	0	0	0	325.00

113,54.75

	<u>1941</u>	<u>1942</u>	<u>1943</u>	<u>1944</u>	<u>1945</u>
<b>Street Fund</b>					
Salaries	3,922.00	5,032.32	4,116.83	4,330.61	2,414.20
Labor	14,069.53	9,319.53	5,001.73	5,352.04	3,303.89
Supplies	23,454.08	30,183.78	10,490.97	4,082.08	775.57
New Eqpt.	2,000.00	0	0	6,553.20	0
Loan-Interest	3,043.50	0	0	0	0
Oil-Gas	1,272.63	3,161.93	2,191.24	1,054.97	5,169.82
Miscellaneous	977.13	0	0	0	405.84
<b>Light Fund</b>					
Salaries	4,842.40	5,877.35	6,828.18	7,721.40	8,859.33
Power	27,957.54	27,154.60	26,946.00	29,867.76	31,883.76
Refund Deposits	1,236.64	1,131.50	1,662.00	1,492.50	1,298.00
Miscellaneous	692.28	822.27	342.01	174.56	159.58
Supplies	3,282.19	3,827.51	4,040.89	5,093.34	6,005.24
<b>Water Fund</b>					
Salaries	8,169.50	8,652.78	8,662.55	9,497.97	9,173.38
Fireman	2,630.25	2,817.00	3,096.89	3,473.44	3,555.54
Labor	2,445.57	3,307.45	556.87	413.97	72.59
Supplies	4,896.68	3,430.95	1,997.25	893.70	1,359.22
Refund Deposits	469.50	580.50	800.00	756.00	576.00
Miscellaneous	134.08	627.03	4.10	43.70	299.69
<b>Airport</b>					
Land	70,000.00	0	0	0	0
Labor	408.39	296.88	333.80	20.00	0
Supplies	0	757.96	21.49	0	0
Miscellaneous	0	417.36	600.00	0	0
<b>Bridge Bond Fund</b>					
U. S. Bonds	0	0	5,400.00	0	0
Labor	0	369.39	378.66	0	0
Supplies	0	3,895.23	341.37	0	0
<b>Light-Water Bond</b>					
Supplies	0	211.32	0	0	0
Labor	0	9,333.80	222.38	0	0
<b>Sinking Interest</b>					
U. S. Bonds	0	0	1,998.12	0	0
<b>Bridge Working Fund</b>					
Miscellaneous	0	2,988.73	1,537.41	0	0

City of Monett, Missouri

Municipal Bldg., Sinking Fund

Balance April 1, 1944		1,009.77
Receipts:		
Taxes	213.17	
Transfer Light Fund	3,000.00	<u>3,213.17</u>
		5,222.94
Disbursements:		
Bonds Retired		<u>3,000.00</u>
Balance March 31st., 1945		1,222.94
Outstanding Warrants	None	

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Municipal Bldg. Interest Fund

Balance April 1, 1944		1,621.41
Receipts:		
Taxes		<u>71.20</u>
		1,692.61
Disbursements:		
Interest Paid		<u>763.00</u>
Balance March 31st., 1945		929.61
Outstanding Warrants	None	

**City of Monett, Missouri**

**Sewage Disposal Plant Bond, Sinking Fund**

Balance April 1, 1944		1,545.50
Receipts		
Taxes	142.83	
Transfer Water Fund	1,000.00	<u>1,142.83</u>
		2,489.33
Disbursements:		
Bonds Retired		<u>2,000.00</u>
Balance March 31, 1945		489.33
Outstanding Warrants	None	

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**Sewage Disposal Plant Bonds, Interest Fund**

Balance April, 1944		
U. S. Bonds	1,998.12	
Cash	514.73	2,512.85
Receipts		
Taxes	7.56	
Transfer Light Fund	500.00	<u>507.56</u>
		3,020.41
Disbursements:		
Interest Paid		<u>950.00</u>
Balance March 31, 1945		2,070.41
U. S. Bonds	1,998.12	
Cash	72.29	
Outstanding Warrants	None	

City of Monett, Missouri

Light and Water Bond, Sinking Fund

Balance April 1, 1944		511.89
Receipts		
Taxes	71.20	
Transfer Water Fund	1,000.00	
		<u>1,071.20</u>
		1,582.89
Disbursements		
Bonds Retired		<u>1,000.00</u>
Balance March 31, 1945		582.89
Outstanding Warrants	None	

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Light and Water Bond, Interest Fund

Balance April 1, 1944		65.90
Receipts		
Taxes	28.34	
Transfer Water Fund	300.00	
		<u>328.34</u>
		394.24
Disbursements		
Interest Paid		<u>234.75</u>
Balance March 31, 1945		159.49
Outstanding Warrants	None	

City of Monett, Missouri

Airport Bond Sinking Fund

Balance April 1, 1944		511.69
Receipts		
Taxes	71.20	
Transfer Water Fund	1,000.00	
		<u>1,071.20</u>
		1,582.89
Disbursements:		
Bonds Retired		<u>1,000.00</u>
Balance March 31, 1945		582.89
Outstanding Warrants	None	

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Airport Bond Interest Fund

Balance April 1, 1944		179.14
Receipts		
Taxes		<u>28.34</u>
		207.48
Disbursements:		
Interest Paid		<u>103.50</u>
Balance March 31, 1945		13.98
Outstanding Warrants	None	

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Airport Bond Working Fund

Balance April 1, 1944		
U. S. Bonds	600.00	
Cash	132.45	732.45
No Receipts or disbursements		
Balance March 31, 1945		
U. S. Bonds	600.00	
Cash	132.45	732.45



City of Monett, Missouri

Bridge Bond, Sinking Fund

Balance April 1, 1944		511.69
Receipts		
Taxes	71.20	
Transfer Water Fund	1,000.00	
		<u>1,071.20</u>
		1,582.89
Disbursements:		
Bonds Retired		<u>1,000.00</u>
Balance March 31, 1945		582.89
Outstanding Warrants	None	

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Bridge Bond, Interest Fund

Balance April 1, 1944		4.23
Receipts		
Taxes	28.34	
Transfer Water Fund	365.00	
		<u>393.34</u>
		397.57
Disbursements		
Interest Paid		<u>331.00</u>
Balance March 31, 1945		66.57
Outstanding Warrants	None	

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Bridge Bond, Working Fund

Balance April 1, 1944		5,489.21
Balance March 31, 1945		5,489.21
U. S. Bonds	5,400.00	
Cash	89.21	

No receipts or disbursements

City of Monett, Missouri

General Fund

Balance April 1, 1944 1,000.00

Receipts:

Taxes	213.17	
Occupation Tax	932.50	
Fines	184.00	
Telephone	200.43	
Taxes, Int. Delq.	142.65	
Supplies	301.80	
Equipment	233.16	
Sales Tax	2,039.03	
Sewer Tops	210.00	
Miscellaneous	373.53	
Tapping Mains	214.75	
Transfer Light Fund	14,133.17	
Transfer Water Fund	3,089.60	
		<u>22,267.79</u>
		23,267.79

Disbursements:

Salries	4,474.52	
Police	5,170.18	
Supplies	1,975.55	
Labor	4.00	
Elections, Clerk, Judges	316.00	
Withholding Tax	1,704.80	
Telephone	421.93	
Fuel	321.65	
Insurance	1,966.33	
Oil - Gas	106.44	
Printing	150.36	
Sales O Amuse. Tax	2,039.03	
Freight & Invoice	567.25	
Rent	630.00	
Audit	135.00	
Miscellaneous	66.85	
Donations	325.00	
Engineering	1,892.90	
		<u>22,267.79</u>
		1,000.00

Outstanding Warrants

231	45.00
481	30.00
501	20.00
511	7.18
522	69.40
523	49.90

City of Monett, Missouri

Street Fund

Balance April 1, 1944		79.46
Receipts		
Tax Bills	607.11	
Miscellaneous	340.00	
Occupation Tax	510.00	
Transfer Light Fund	10,376.55	
Transfer Water Fund	1,156.20	<u>12,989.86</u>
		13,069.32
Disbursements		
Salaries	2,414.20	
Labor	3,303.89	
Supplies	775.57	
Miscellaneous	287.04	
Oil - Gas	796.99	
Street Oil	4,572.83	
Gravel	118.80	<u>12,069.32</u>
		1,000.00

Outstanding Warrants      None

City of Monett, Missouri

Electric Light Fund

Balance April 1, 1944		7,183.07
Receipts		
Rentals	81,787.57	
Deposit	2,037.50	
		<u>83,825.07</u>
		91,008.14
Disbursements:		
Salaries	8,859.33	
Supplies	6,005.24	
Telephone	145.50	
Current	31,883.78	
Refund Deposits	1,298.00	
General	14.08	
Transfer Municipal Bond Sink.	3,000.00	
Transfer SDP Interest	500.00	
Transfer Library Fund	1,162.07	
Transfer Park Fund	2,569.13	
Transfer Street Fund	10,376.55	
Transfer General Fund	14,133.17	
		<u>79,945.83</u>
		11,061.31

Outstanding Warrant

610

98.50

City of Monett, Mo.

Water Fund

Balance April 1, 1944		8,220.09
Receipts:		
Rentals	23,456.24	
Deposits	832.00	
		<u>24,288.24</u>
		32,488.33

Disbursements:		
Salaries	9,173.38	
Firemen	3,555.54	
Supplies	1,359.22	
Labor	72.59	
Refund Deposits	592.00	
Oil and Gas	298.19	
Miscellaneous	1.50	
Transfer Airport Sinking	1,000.00	
Transfer SDF Sinking	1,000.00	
Transfer Bridge Bond Sinking	1,000.00	
Transfer Bridge Bond Interest	385.00	
Transfer Lt.&W. Bond Sinking	1,000.00	
Transfer Lt.&W. Bond Interest	300.00	
Transfer Street Fund	1,156.20	
Transfer General Fund	3,089.60	
		<u>23,963.22</u>
		8,525.11

Outstanding Warrants

475	128.50
483	20.00
485	20.00
486	20.00

City of Monett, Missouri

Park Fund

Balance April 1, 1944		411.12
Receipts		
Casino	172.50	
Taxes	71.20	
Pool	1,128.86	
Baskets	213.21	
Transfer Light Fund	2,569.13	4,154.90
		<u>4,566.02</u>
Disbursements		
Salaries	1,580.70	
Supplies	509.04	
Labor	1,717.43	
Laundry	160.05	
Miscellaneous	71.18	4,038.40
		<u>527.62</u>

City of Monett, Missouri

Library Fund

Balance April 1, 1944		500.00
Receipts		
Taxes	71.20	
Fines	82.59	
Transfer Light Fund	1,162.07	<u>1,315.86</u>
		1,815.86
Disbursements		
Labor	870.90	
Books - Supplies	306.29	
Withholding Tax	82.00	
Miscellaneous	56.67	<u>1,315.86</u>
Balance March 31, 1945		500.00

**City of Monett, Missouri**

**Analysis Funds March 31st, 1945**

	Bonds	Cash
Municipal Bldg. Sinking		1,222.94
Municipal Bldg. Interest		929.61
Airport Bond Sinking		582.89
Airport Bond Interest		13.98
Airport Bond Working	600.00	132.45
Sewage Plant Sinking		488.33
Sewage Plant Interest	1,998.12	72.29
Bridge Bond Sinking		582.89
Bridge Bond Interest		66.57
Bridge Bond Working	5,400.00	89.21
Light and Water Bond Sinking		582.89
Light and Water Bond Interest		159.49
General Fund		1,000.00
Street Fund		1,000.00
Water Fund		8,525.11
Electric Light Fund		11,061.31
Library Fund		500.00
Park Fund		527.62
	<u>7,998.12</u>	<u>27,537.58</u>



**City of Monett, Missouri**

**Net Worth March 31st., 1945**

Cash	27,537.58	
U. S. Bonds	7,998.12	<u>35,535.70</u>
<b>Real Estate - Buildings</b>		
City-Hall	65,000.00	
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	
Band Stand	623.49	<u>236,544.59</u>
<b>Deep Wells</b>		
Three Wells	17,450.00	
Pumps	16,828.89	<u>34,278.89</u>
<b>Electric Light Plant</b>		
Transformers, Wires etc.	67,485.19	
Switch Board	5,000.00	
Tools - Equipment	15,000.00	
Trucks	3,326.51	<u>90,791.70</u>
<b>Water Plant</b>		
Mains-Hydrants, etc.		<u>62,575.50</u>
<b>Athletic Field</b>		
Lights		<u>3,161.61</u>
<b>Miscellaneous</b>		
Fire Dept. Eqpt.	7,484.54	
Street Dept. Eqpt.	13,264.63	
Police Dept. Eqpt.	600.00	
Park Dept. Eqpt.	738.75	
Library Eqpt.	300.00	
Miscellaneous Eqpt.	2,437.50	<u>24,825.42</u>
		<u>487,713.41</u>
<b>Bonds Outstanding</b>		
Net Worth		<u>59,000.00</u>
		<u>428,713.41</u>