BUS. PHONE 2434

RES. PHONE 3740

MILO A. LANG
ATTORNEY-AT-LAW
PUBLIC ACCOUNTANT MO.
212 MINERS BANK BUILDING
JOPLIN, MO.

May 8th 1947.

To The Mayor and City Council,
Monett, Missouri.

Gentlemen:

Pursuant to your instructions, I have made audit of the books and records of the City of Monett for the fiscal year April 1st 1946 to March 31st 1947., and submit my findings in the within and attached schedules, which are correct according to the books, records and information submitted.

Attention is directed to the Comments for comparatives of receipts and disbursments for the past four years.

Attention is also directed to the Net Worth Schedule. The valuations of property there shown are from a former appraisal and it is recommended that, upon completion of the new sewage disposal plant, a new and complete appraisal be made of the property belonging to the City.

Your records are exceptionally well kept but can be streamlined by the elimination of unnecessary duplications in entries.

Respectfully submitted,

Milo A. Lang,
Public Accountant.

CITY OF MONETT, MISSOURI.
1946-1947.

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CITY OF MONETT, MISSOURI.

COMMENTS:

This audit covers the fiscal year April 1st 1946 to March 31st 1947. All schedules are compilations made from the records of the Collector and Clerk except the comparatives and net worth.

Comparatives are presented for whatever benefit they might be used for in showing the increase or decrease of various accounts. The Net Worth schedule is as per appraisal made in 1938 with additions since that date.

All receipts were verified through the Collector's records, traced through the Clerk's records to the depositary bank. Distribution to the various funds follow the same proceedure.

All disburaements were verified by warrant drawn on the different funds and properly authorized by ordinance. All minutes of council meetings were properly signed and provided for all monies disbursed or transferred from one fund to another.

Comparatives of all receipts for each year ending March 31st from 1940 to the present, exclusive of bond sales, paving warrants and sale of property, shows the following:

1940	$ 110,512.02
1941	113,590.18
1942	123,256.04
1943	119,232.60
1944	108,388.88
1945	116,457.18
1946	133,524.53
1947	149,367.35

Bonded Indebtedness, March 31st 1947:

Municipal Bldg	$ 6,000.00
Sewage Disposal #1	18,500.00
Light and Water	5,500.00
Airport	4,000.00
Bridge	8,000.00
Park	14,000.00
Sewage Disposal #2	45,000.00

Attention is again called to the item of delinquent taxes. Since my last report, all possible effort has been made by the Collector to press collection of these taxes. A very small amount has been obtained. Since they are now outlawed by the Statute of Limitations it is recommended that they be charged off in their entirety, particularly the personal taxes. I am again setting out the delinquent real estate tax for the record only.

It is also recommended that a more compact system of records be installed in order to avoid unnecessary duplications.

CITY OF MONETT, MISSOURI
1948

Comments continued.

COMPARATIVE RECEIPTS AND DISBURSEMENTS:

RECEIPTS:	1944	1945	1946	1947
City Tax	$ 1,398.60	$ 1,088.95	$ 455.75	$ 165.09
Occupation Tax	1,469.75	1,442.50	1,832.93	2,273.93
Sales Tax	1,671.61	2,039.03	2,044.52	2,370.70
Int Delinquent Tax	149.43	142.65	64.92	28.09
Electric Power	75,332.67	81,757.57	94,956.16	107,766.67
Water	21,734.74	23,436.15	25,927.19	26,662.53
Meter Deposits	2,906.00	2,869.50	3,848.00	4,086.00
Fines	303.43	262.59	423.53	1,530.23
Rentals	1,441.25	1,514.57	184.50	45.00
Paving Warrants	577.44	607.11	422.14	234.34
Miscellaneous	1,931.35	1,873.67	493.68	332.93
Sale Airport	- -	- -	6,560.00	- -
Sewer Tops	- -	- -	380.00	407.50
Tapping Mains	- -	- -	390.00	948.80
Park Rentals	0 -	- -	1,131.95	1,170.51
Bus Tax	- -	- -	364.63	---
Refunds	- -	- -	259.21	222.70
Sale Pipe-Supplies	- -	- -	2,713.51	2,092.71
Sale of Bonds	- -	- -	- -	64,120.00
Golf Fee's	- -	- -	- -	1,356.62
DISBURSEMENTS:				
Bonds:				
Retired	8,000.00	8,000.00	8,000.00	14,000.00
Int-Handling Charge	2,777.25	2,473.25	2,029.75	2,848.25
Library:				
Salaries	890.89	952.90	921.20	1,007.53
Books-Supplies	312.09	362.96	312.50	470.26
Withholding Tax	- -	- -	34.80	34.80
Miscellaneous	- -	- -	72.84	24.87
Park:				
Salaries	2,632.22	1,580.70	1,593.90	2,476.30
Supplies	215.08	809.04	360.49	753.84
Labor	1,376.01	1,717.43	1,793.10	2,364.37
Miscellaneous	116.99	231.23	121.05	350.54
Laundry	- -	- -	179.35	227.83
Purchase Property	- -	- -	- -	13,984.60
Water:				
Fireman	3,473.44	3,555.54	3,613.90	4,151.40
Labor	413.97	72.59	794.17	1,425.27
Supplies	893.70	1,359.22	5,387.37	5,243.81
Refund Deposits	756.00	576.00	754.00	640.50
Miscellaneous	43.70	899.69	186.80	846.26
Salaries	9,497.97	9,173.38	9,397.40	10,168.20
Pipe	- -	- -	2,814.25	- -

CITY OF MONETT, MISSOURI.
1946-47.

Comments continued:

COMPARATIVE RECEIPTS AND DISBURSMENTS (Con.)

DISBURSMENTS	$ 1944	$ 1945	$ 1946	$ 1947
Electric Light:				
Salaries	7,721.40	8,859.33	9,180.90	8,197.45
Power	29,867.76	31,883.76	35,341.02	38,637.78
Refund Deposits	1,492.50	1,298.00	1,655.50	1,674.50
Miscellaneous	174.56	159.58	313.22	212.22
Supplies	5,093.34	6,005.24	4,440.59	6,823.58
Gas-Oil	- -	- -	60.51	- -
Pole Rent	- -	- -	145.50	145.50
Equipment	- -	- -	649.60	- -
Street:				
Salaries	4,330.61	2,414.20	4,678.45	4,540.08
Labor	5,352.04	3,303.89	4,348.00	2,680.09
Supplies	4,082.08	775.57	2,648.64	2,376.10
Equipment	6,368.20	- -	- -	- -
Oil-Gas	1,054.97	5,169.82	3,300.00	699.82
Miscellaneous	- -	405.84	- -	381.39
Truck Expense	- -	- -	2,015.22	- -
Freight	- -	- -	1,480.20	- -
Storm Sewer	- -	- -	4,650.00	- -
Engineering-Pipe	- -	- -	3,320.06	- -
General:				
Salaries	5,026.88	4,474.52	4,535.40	5,057.30
Police	6,223.95	5,170.13	6,623.85	7,989.99
Supplies	2,024.76	1,975.55	1,665.18	1,763.94
Labor	114.12	4.00	825.65	38.00
Equipment	2,437.50	- -	144.35	- -
Audit	125.00	135.00	125.00	180.00
Sales Tax	1,671.61	2,039.03	2,044.47	2,447.20
Insurance	1,262.28	1,966.33	3,615.70	3,047.20
Telephone	475.55	421.93	476.49	519.13
Advt-Printing	245.38	150.36	175.25	405.45
Heating	- -	321.65	403.85	367.95
Miscellaneous	5,222.12	1,686.54	595.10	1,137.78
Withholding Tax	- -	1,704.80	2,416.70	2,164.81
Engineering	- -	1,892.90	- -	- -
Donations-Rents	- -	325.00	760.00	190.00
Repairs-Freight	- -	- -	827.13	906.18
Airport	- -	- -	1,280.30	- -
U S Bonds	- -	- -	15,000.00	- -
Elections	- -	- -	60.00	60.00
Sewage Disposal:				
Buildings	- -	- -	- -	11,465.17

CITY OF MONETT, MISSOURI.

1946-1947.

SEWAGE DISPOSAL PLANT FUNDS:

Working Fund:		
Bonds Sold		$ 50,093.75
Disbursements:		
Buildings-Equipment		11,465.17
Balance March 31st 1947		38,628.58

Sinking Fund:		
Balance April 1st 1946		$ 548.35
Receipts:		
Taxes	21.77	
Transfer Light Fund	1,500.00	1,521.77
		2,070.12
Disbursements:		
Bonds Retired		2,000.00
Balance March 31st 1947		70.12

Interest Fund:		
Balance April 1st 1946		$ 202.29
Receipts:		
Transfer Light Fund		960.00
		1,162.29
Disbursement:		
Interest	785.00	
Handling Charge	5.00	790.00
Balance March 31st 1947		372.29

Sinking Fund #2		
Transfer Light Fund		$ 5,000.00
Bonds Retired		5,000.00
Balance March 31st 1947		none

Interest Fund #2.		
Transfer Light Fund		$ 830.00
Interest Paid		765.00
Balance March 31st 1947		65.00

CITY OF MONETT, MISSOURI.
1946-1947.

MUNICIPAL BUILDING FUND:

Sinking:		
Balance April 1st 1946		$ 12.94
Receipts:		
Taxes	$ 32.57	
Transfer Light Fund	3,000.00	3,032.57
		3,045.51
Disbursements:		
Bonds Retired		3,000.00
Balance March 31st 1947		45.51

Interest:		
Balance April 1st 1946		$ 346.57
Receipts:		
Taxes	10.86	
Transfer Water Fund	200.00	210.86
		557.43
Disbursements:		
Interest	460.00	
Handling Charge	3.00	463.00
Balance March 31st 1947		94.43

PARK BOND INTEREST:

Transfer Light Fund	$ 250.00
Interest Paid	220.00
Balance March 31st 1947	30.00

AIRPORT BONDS:

Sinking:		
Balance April 1st 1946		$ 12.85
Receipts:		
Taxes	10.86	
Transfer Light Fund	1,000.00	1,010.86
		1,023.71
Disbursements:		
Bonds Retired		1,000.00
Balance March 31st 1947		23.71

Working Fund:	
Balance April 1st 1946	$ 6,692.45
No Receipts or Disbursements	n o n e
Balance March 31st 1947	6,692.45

CITY OF MONETT, MISSOURI.
1946-1947.

AIRPORT FUNDS:

Interest:		
Balance April 1st 1946		$ 57.47
Receipts:		
Taxes	4.34	
Transfer Light Fund	100.00	104.34
		161.81
Disbursements:		
Interest	142.50	
Handling Charge	1.00	143.50
Balance March 31st 1947		18.31

BRIDGE BONDS:

Sinking:		
Balance April 1st 1946		$ 12.85
Receipts:		
Taxes	10.86	
Transfer Light Fund	2,000.00	2,010.86
		2,023.71
Disbursements:		
Bonds Retired		2,000.00
Balance March 31st 1947		23.71

Interest:		
Balance April 1st 1946		$ 22.56
Receipts:		
Taxes	4.34	
Transfer Light Fund	425.00	429.34
		451.90
Disbursements:		
Interest	280.00	
Handling Charge	2.00	282.00
Balance March 31st 1947		169.90

Working:		
Balance April 1st 1946		$ 89.21
No receipts or disbursements		none
Balance March 31st 1947		89.21

CITY OF MONETT, MISSOURI.
1946-1947.

LIGHT AND W ATER BONDS:

Sinking:

Balance April 1st 1946		$ 12.85
Receipts:		
Taxes	$ 10.86	
Transfer Light Fund	1,000.00	1,010.86
		1,023.71
Disbursements:		
Bonds Retired		1,000.00
Balance April 1st 1947		23.71

Interest:

Balance April 1st 1946		$ 111.73
Receipts:		
Taxes	4.34	
Transfer Light Fund	200.00	204.34
		316.07
Disbursements:		
Interest	182.00	
Handling Charge	2.75	184.75
Balance March 31st 1947		131.32

CITY OF MONETT, MISSOURI.
1946-1947.

LIBRARY FUND:

Balance April 1st 1946		$ 100.00
Receipts:		
Taxes	$ 10.86	
Transfer Water Fund	799.37	
Transfer Light Fund	1,254.23	
Fines	140.28	2,144.74
		2,244.74
Disbursements:		
Salaries	1,007.58	
Books	470.26	
Withholding Tax	34.80	
Insurance	19.56	
Miscellaneous	5.31	1,537.51
Balance March 31st 1947		707.23

PARK FUND:

Balance April 1st 1946		$ 100.00
Receipts:		
Sale of Bonds	$ 14,026.25	
City Tax	10.86	
Pool Receipts	765.51	
Rentals	405.00	
Miscellaneous	152.55	
Golf Fee's	1,356.62	
Transfer Funds	3,540.23	20,257.00
		20,357.00
Disbursments:		
Salaries	2,476.30	
Supplies	753.84	
Labor	2,364.37	
Laundry	227.83	
Miscellaneous	350.54	
Purchase Golf Course	13,984.60	20,157.48
Balance March 31st 1947		199.52

CITY OF MONETT, MISSOURI.
1946-1947.

WATER FUND:

Balance April 1st 1946		$ 211.19
Receipts:		
Rentals	$ 26,662.53	
Deposits	1,044.00	27,706.53
		27,917.72
Disbursements:		
Salaries	10,169.90	
Fireman	4,151.40	
Supplies	5,243.81	
Labor	1,495.27	
Refunds	640.50	
Miscellaneous	84.26	
Acidizing Wells	762.00	22,475.44
		5,442.28
Transfers:		
Library Fund	739.37	
Park Fund	1,039.52	
Municipal Bldg. Interest	200.00	2,028.89
Balance March 31st 1947		3,413.39

Outstanding Checks:		
Clerk's Balance	$ 3,413.39	
#129 $ 103.50		
138 27.00	130.50	
Bank Balance	3,543.89	

CITY OF MONETT, MISSOURI.
1946-1947.

ELECTRIC LIGHT FUND:

Balance April 1st 1946		$ 1,197.24
Receipts:		
Rentals	$ 107,766.67	
Deposits	3,042.00	110,808.67
		112,005.91
Disbursements:		
Salaries	8,197.45	
Supplies	6,823.58	
Current	38,637.78	
Refunds	1,674.50	
Miscellaneous	212.22	
Pole Rent	145.50	55,691.03
		56,314.88
Transfers:		
To General Fund	17,735.09	
Street Fund	10,335.48	
Park Fund	2,450.71	
Library Fund	1,254.23	
Airport Sinking Fund	1,000.00	
Airport Interest Fund	100.00	
Park Bond Interest Fund	250.00	
Bridge Bond Sinking Fund	2,000.00	
Bridge Bond Interest Fund	425.00	
Sewage Disposal Sinking Fund	1,500.00	
Sewage Disposal Interest Fund	960.00	
Sew age Disposal Sinking Fund #2	5,000.00	
Sewage Disposal Interest Fund #2	330.00	
Light-Water Bond Sinking Fund	1,000.00	
Light-Water Bond Interest Fund	300.00	
Municipal Bldg. Sinking Fund	3,000.00	48,090.51
Balance March 31st 1947		8,224.37

Clerk's Balance		$ 8,224.37	
Outstanding Checks			
#145	100.00		
180	100.00		
193	100.00		
214	100.00	400.00	
Bank Balance		$ 8,624.37	

CITY OF MONETT, MISSOURI.
1946-1947.

STREET FUND:

Balance April 1st 1946		$ 100.00
Receipts:		
Occupation Tax	$ 334.81	
Miscellaneous	127.75	
Tax Bills	234.34	
Rents	45.00	
Transfer Funds	10,335.43	11,577.48
		11,677.48
Disbursements:		
Salaries	4,540.08	
Labor	2,680.09	
Supplies	2,376.10	
Oil-Gas	699.82	
Repairs	331.39	10,677.48
Balance March 31st 1947		1,000.00
Clerk's Balance	$ 1,000.00	
Outstanding Check #691	152.20	
Bank Balance	1,152.20	

CITY OF MONETT, MISSOURI.
1946-1947.

GENERAL FUND:

Balance April 1st 1946			$ 500.00
Receipts:			
Sales Tax		$ 2,370.70	
City Tax		32.57	
Occupation Tax		1,444.12	
Fines		1,390.00	
Sewer Taps		407.50	
Supplies		2,093.71	
Miscellaneous		52.65	
Interest Delinquent Tax		23.09	
Refunds		228.70	
Tapping Mains		948.80	
Transfer Funds		17,735.09	26,769.93
			27,269.93
Disbursements:			
Salaries		5,057.30	
Police		7,989.99	
Supplies		1,762.94	
Labor		38.00	
Audit		180.00	
General Expense		1,197.78	
Withholding Tax		2,164.81	
Telephone		519.13	
Utilities		367.95	
Advertising-Printing		405.45	
Insurance		3,047.80	
Sales Tax		2,447.20	
Rent		180.00	
Repairs		906.18	26,269.93
Balance March 31st 1947			1,000.00
Clerk's Balance		1,000.00	
Outstanding Checks			
#159	56.78		
295	3.00		
298	3.00		
300	3.00		
301	3.00	68.78	
Bank Balance		1,068.78	

CITY OF MONETT, MISSOURI.
1946-1947.

ANALYSIS FUND BALANCES:

	Bonds	Cash
Sewage Disposal Bond Working Fund		$ 38,628.58
Sewage Disposal Bond Sinking Fund		70.12
Sewage Disposal Bond Interest Fund	$ 1,998.12	372.29
Municipal Building Bond Sinking Fund		45.51
Municipal Building Bond Interest Fund		94.43
AirportBond Sinking Fund		23.71
Airport Bond Interest Fund		18.31
Airport Bond Working Fund	600.00	6,698.45
Bridge Bond Sinking Fund		23.71
Bridge Bond Interest Fund		169.90
Bridge Bond Working Fund	5,400.00	89.21
Light-Water Bond Sinking Fund		[illegible]
Light-Water Bond Interest Fund		131.32
Sewage Disposal Bond Interest Fund #2		65.00
Park Bond Interest Fund		30.00
Street Fund		1,000.00
General Fund	15,000.00	1,000.00
Park Fund	½	199.52
Library Fund		707.23
Electric Light Fund		8,224.37
Water Fund		3,413.39
	22,998.12	61,022.76

CITY OF MONETT, MISSOURI.
1946-1947.

NET WORTH MARCH 31st 1947.

Cash		$ 61,022.76
U. S. Bonds		22,998.12
REAL ESTATE-BUILDINGS:		
City Hall	$ 65,000.00	
Light Plant	20,000.00	
Water Towers	24,000.00	
Casino	7,500.00	
Pump Stations	7,500.00	
Sewage Disposal Plant	51,465.17	
Reservoir	23,000.00	
Parks	40,000.00	
Golf Course	13,984.60	
Armory	1,921.10	
Band Stand	623.49	254,994.36
DEEP WELLS:		
Three Wells	17,450.00	
Pumps	16,828.89	34,278.89
ELECTRIC LIGHT:		
Transformers, wires, etc	67,465.19	
Switch Board	5,000.00	
Tools-Equipment	15,649.60	
Trucks	3,326.51	91,441.30
WATER:		
Hydrants, etc		62,575.50
ATHLETIC FIELD:		
Lights		3,161.61
MISCELLANEOUS:		
Equipment of Departments		24,825.42
		555,297.96
Bonds Outstanding		101,000.00
		$ 455,297.96

CITY OF MONETT, MISSOURI.
1946-1947.

DELINQUENT REAL ESTATE BY ADDITIONS:

Brown's Addition	$ 2.05
Campbell Addition	8.55
Continental Addition	34.72
Downing-Athreson-Badger Addition (Jones)	7.72
Frisco Addition	31.03
Gonton's First Addition	35.69
Grandview Addition	111.59
Hall's First Addition-	57.33
Hall's Second Addition	20.20
Hardin's Addition	5.09
Jones Addition	17.29
Land	7.63
Marshall's First Addition	125.98
Marshall's Second Addition	9.20
Marshall's Estate	3.60
Original Monett	384.63
Original Outlots	19.34
Monett Town Co. First Addition	108.90
Monett Town Co. Second Addition	29.36
Monett Town Co. Third Addition	57.74
Oakland Addition	8.29
Plymouth Addition	32.06
Withers Second Addition	25.42
Prospect Addition	24.60
Scammon Addition	17.39
Troughbar's Addition	4.97
Westbay's Addition	56.32
Forest Park Addition	94.09
Summit Park Addition	13.04
Dimmit's Addition	31.25
Kerchner's Addition	7.37
Prospect Heights Addition	19.69
Oak Park Addition	1.47
Colla Mack Heights Addition	93.58
Forest Park Land	144.63
	1,637.90