

CITY OF MONETT, MISSOURI

REPORT OF ACCOUNTS
FOR FISCAL YEAR ENDED
MARCH 31, 1957

STERLING 1-8212

April 30, 1957

To The Honorable Mayor and Commissioners,
City of Monett,
Missouri.

Gentlemen:

We have examined the records of funds acquired and fund expenditures of the City of Monett, Missouri, and also the records of funds acquired and fund expenditures of the Waterworks Funds of the City of Monett Missouri for the fiscal year ended March 31, 1957. We submit herewith the following exhibits and schedules, together with comments thereon:

- EXHIBIT "A" - Statement of Fund Balances - for the
Fiscal Year Ended March 31, 1957
- SCHEDULE #1 - General Funds Acquired - for the
Fiscal Year Ended March 31, 1957
- SCHEDULE #2 - Sinking and Interest Funds Acquired - for the
Fiscal Year Ended March 31, 1957
- SCHEDULE #3 - Library Funds Acquired - for the
Fiscal Year Ended March 31, 1957
- SCHEDULE #4 - General Fund Expenditures - for the
Fiscal Year Ended March 31, 1957
- SCHEDULE #5 - Sinking and Interest Fund Expenditures -
for the Fiscal Year Ended March 31, 1957
- SCHEDULE #6 - Library Fund Expenditures - for the
Fiscal Year Ended March 31, 1957

SCHEDULE #1 - Statement of Sinking and Interest

Fund Requirements

EXHIBIT "B" - Waterworks Funds - Statement of Fund
Balances - for the Fiscal Year Ended
March 31, 1957

SCHEDULE #8 - Statement of Sinking and Interest Fund
Requirements for Waterworks Revenue Bonds

Our examination did not consist of a detailed audit of all transactions, but funds acquired and expended for the fiscal year were checked by methods and to the extent we considered necessary in the circumstances. Cash on hand was counted on April 15, 1957 and reconciled to collection reports and bank deposit of the preceding weekly report of the office of the Collector. The Collector's petty cash fund of \$300.00, which is not included in the fund balances, was counted when we commenced our examination. The cash balance in all funds at March 31, 1957 was reconciled to bank statements and the balances confirmed to us by certificates direct from the depositories. The fund balances as of April 1, 1956 are as stated in the previous year's audit report.

COMMENTS ON CITY FUNDS -
GENERAL, SINKING AND INTEREST AND LIBRARY

Receipts

General Fund, Sinking and Interest Fund and Library Fund receipts are shown in summary form on Exhibit "A" and are presented in detail on Schedules #1, #2 and #3. Receipts were test-checked by reference to tax receipts, duplicate meter deposit certificates, occupation license receipt stubs, back tax receipt books, and the Collector's periodic reports of collections were traced to the City Clerk's cash receipt records.

Sinking and Interest Fund receipts consisted entirely of real estate, personal property and merchants taxes specifically designated by

ordinance for the fund. Library Fund receipts consisted of the proceeds tax levies plus book rentals and fines collected in the amount of \$218.4

An analysis of taxes and penalties collected in the year for a funds may be compared with the two prior years' collections as follows:

	Fiscal Year Ended March 31,		
	1957	1956	1955
<u>Real Estate Taxes:</u>			
Current	\$24,108.37	\$21,724.53	\$21,519.19
Delinquent	1,454.23	1,027.19	1,534.15
<u>Personal Property Taxes:</u>			
Current	4,950.31	5,914.60	5,998.51
Delinquent	381.44	336.51	456.26
<u>Merchants Taxes:</u>			
Current	1,578.30	1,879.80	1,884.69
Delinquent	4.64	20.57	69.56
Occupation taxes	2,118.65	2,093.45	2,104.95
Utilities taxes	16,029.92	13,545.76	13,250.36
Intangible taxes	1,041.09	1,072.07	939.73
	<u>\$51,666.95</u>	<u>\$47,614.48</u>	<u>\$47,757.40</u>
Penalties and interest	188.46	115.16	212.93
<u>Total Taxes, Penalties and Interest</u>	<u>\$51,855.41</u>	<u>\$47,729.64</u>	<u>\$47,970.33</u>

The above analysis indicates an increase in total taxes, penalty and interest collected in the amount of \$4,125.77 over the previous year.

In our analysis of the Electric Department's receipts we submit the following comparative tabulation:

	Fiscal Year Ended March 31,		Increase (Decrease)
	1957	1956	
Sale of electric current	\$263,828.13	\$244,826.19	\$19,001.94
Penalties and interest	497.66	-0-	497.66
Pole rentals	225.00	225.00	-0-
Deposits received	3,600.00	2,973.00	627.00
Sale of supplies and refunds	604.50	1,167.19	(562.69)
Sales Tax collected	4,618.24	4,466.71	151.53
<u>Totals</u>	<u>\$273,373.53</u>	<u>\$253,658.09</u>	<u>\$19,715.44</u>

Expenditures

General Fund, Sinking and Interest Fund and Library Fund expenditures are shown in summary form on Exhibit "A" and are presented in detail on Schedules #4, #5 and #6. Expenditures were test-checked by reference cancelled checks returned by the depositories, approved vouchers, vendors invoices, contracts etc., as well as by reference to ordinances authorizing

against the approved ordinances for the current fiscal year and found to be proper and in order. Authorizations covering the City employees' salary scale in effect at March 31, 1957 were checked and found to be properly supported by ordinances.

Capital outlay expenditures during the fiscal year ended March 1957, from the General Fund were in the amount of \$29,824.26, as shown on Schedule #4 and described by departments in the following tabulation:

<u>Administrative Department:</u>			
Adding machine		\$ 215.00	
Typewriter desk		<u>125.00</u>	\$ 340.00
<u>Fire Department:</u>			
2 Scott Air Paks and cylinders		414.00	
Fire hose and wrenches		<u>337.85</u>	751.85
<u>Electric Department:</u>			
Poles and cross-arms for line extensions		2,648.37	
Meters, transformers and related equipment		12,206.21	
Tools, testing equipment etc.		348.98	
Wire, cable etc.		2,718.49	
Miscellaneous supplies		<u>2,020.59</u>	19,942.64
<u>Sewer Department:</u>			
New sewers and extensions		5,162.23	
Pump		250.00	
Tank		230.00	
Sewage treatment plant		57.64	
Tools		<u>25.25</u>	5,725.12
<u>Park Department:</u>			
2 mowers		296.30	
Tables, china, glassware and utensils		323.54	
Tools		<u>86.43</u>	706.27
<u>Street Department:</u>			
Used Chevrolet truck		1,500.00	
Truck bed		845.90	
Tools etc.		<u>12.48</u>	2,358.38
<u>Total Capital Outlay - General Fund</u>			<u>\$29,824.26</u>

Payment of \$10,000.00 was made on the 1-3/4% Storm Sewer Bonds dated March 15, 1947 and payment of \$3,000.00 was made on the 1-1/2% Public City Park Bonds dated March 1, 1946. Interest on all outstanding bonds has been paid through March 1957. Schedule #7 reflects the outstanding bond issue at March 31, 1956 and the annual interest and sinking fund requirements therefor.

GENERAL

The following tabulation of accounts receivable at March 31, 1957 compared with the receivables for the two prior years was determined by footing the unpaid electric collection stubs, while the delinquent taxes were determined by a deduction from the open prior year's balance, per the previous audit report, of current year collections recorded on back tax receipt books.

	Fiscal Year Ended March 31,		
	1957	1956	1955
Water and electric accounts			\$22,269.66
Electric accounts	\$19,559.96	\$18,298.66	
<u>Delinquent Taxes:</u>			
Real estate	1,781.86	2,123.51	1,927.61
Personal property	5,516.38	4,276.41	4,136.91
Merchants tax	457.48	360.54	522.19
Occupational tax	220.00	145.00	360.20
	<u>\$27,535.68</u>	<u>\$25,204.12</u>	<u>\$29,216.57</u>

In the delinquent tax books of personal and merchants tax, there are numerous notations such as, "deceased", "gone", "out", "new owner", "assessed wrong", "x" and "bankrupt", and these items appear as receivables not stricken off the records. These items are apparently uncollectible and should be eliminated.

The current fiscal year's summary of delinquent real estate, personal property and merchants taxes is shown in detail as follows:

Year	Total	Real		
		Estate	Personal	Merchants
1952 and prior	\$1,583.83	\$ 273.58	\$1,163.47	\$ 146.78
1953	971.09	97.33	787.10	86.66
1954	1,195.30	217.21	917.46	60.63
1955	1,727.79	529.70	1,136.04	62.05
1956	2,277.71	664.04	1,512.31	101.36
	<u>\$7,755.72</u>	<u>\$1,781.86</u>	<u>\$5,516.38</u>	<u>\$ 457.48</u>

The following is a summary of the current liabilities of the City at the close of the current fiscal year as compared to the two prior years:

Description	Fiscal Year Ended March 31,		
	1957	1956	1955
Accounts payable	\$16,054.23	\$11,664.18	\$20,296.15
Accrued sales tax	1,153.26	1,037.24	1,115.96
Note payable - insurance	1,599.43		
Bonds payable	13,000.00	13,000.00	11,000.00
Accrued interest and fees	765.50	985.50	
	<u>\$32,572.42</u>	<u>\$26,686.92</u>	<u>\$32,412.11</u>

is liable to the Third National Bank and Trust Company of Springfield, Massachusetts on a deferred insurance obligation totalling \$4,798.31, payable annually in the amount of \$1,599.43 through June 6, 1960.

Electric meter deposit transactions during the year are summarized as follows:

Balance - April 1, 1956 per previous audit report	\$22,947.00
Deposits received during the current fiscal year	<u>3,600.00</u>
	26,547.00
Less: Deposits refunded or applied on account	<u>2,210.00</u>
Balance - March 31, 1957	<u>\$24,337.00</u>

COMMENTS ON WATERWORKS FUNDS -
OPERATING AND MAINTENANCE
SINKING AND INTEREST
REVENUE BOND RESERVE
DEPRECIATION AND REPLACEMENT
SURPLUS
WATER MAIN PRO-RATA

The cash balance in all funds at March 31, 1957 were reconciled to bank statements and the balances confirmed to us by certificates direct from the depositories.

A detailed statement of funds acquired and fund expenditures during the fiscal year, is presented on Exhibit "B", showing fund balances as of March 31, 1957.

Recorded receipts of water sales, meter deposits, water taps and other receipts, were test-checked to the Collector's periodic reports, and traced to the books and records of the City Clerk.

Our examination revealed that adequate monthly provisions are being transferred from the Operating and Maintenance Fund into the Sinking and Interest Fund to meet the requirements on the bond issue due July 1, 1957.

Expenditures were test-checked by reference to cancelled checks returned by the depositories, approved vouchers, vendors' invoices and contracts.

Capital outlay expenditures during the fiscal year ended March 1957 from the Operating and Maintenance Fund, in the amount of \$6,334.80 are described as follows:

Water meters, tile and covers etc.	\$3,788.52
Curb stops, taps, couplings, pipe, tubing and miscellaneous fittings	<u>2,546.28</u>
	<u>\$6,334.80</u>

GENERAL

Accounts Receivable as at March 31, 1957, representing unpaid water bills amounting to \$4,372.25, were determined by footing the unpaid collection stubs.

Current Liabilities of the Waterworks Division at March 31, 1957 are as follows:

<u>Operating and Maintenance Fund:</u>		
Accounts payable	\$ 989.48	
Accrued sales tax	<u>274.89</u>	\$ 1,264.37
<u>Sinking and Interest Fund:</u>		
Bonds payable	11,000.00	
Accrued interest and fees	<u>5,326.19</u>	16,326.19
<u>Surplus Fund:</u>		
Accounts payable		<u>1,245.17</u>
<u>Total</u>		<u>\$18,835.73</u>

A summary of water meter deposit transactions during the year is summarized as follows:

Balance - April 1, 1956 per previous audit report	\$6,197.00
Add: Deposits received during the current fiscal year	<u>1,060.00</u>
	7,257.00
Less: Deposits refunded or applied on account	<u>671.00</u>
<u>Total Balance on March 31, 1957</u>	<u>\$6,586.00</u>

Outstanding Waterworks Revenue Bond issue at March 31, 1957, and the annual interest and estimated agents' fees, together with principal requirements for the fiscal years ending July 1, 1957 through July 1, 1978 are presented on Schedule #8.

In conclusion, we wish to report that we found a decided improvement in the daily records now being maintained in the office of the Collector, and the records of the City Treasurer were found in proper and correct order.

We wish to express our appreciation for the assistance rendered and the courtesies extended by the officials and employees of the City during the course of our examination.

FISCHER & FISCHER

CITY OF MONETT, MISSOURI
STATEMENT OF FUND BALANCES

FOR THE FISCAL YEAR ENDED MARCH 31, 1957

	Total	General Fund	Sinking and Interest Fund	Library Fund
<u>FUND BALANCES - APRIL 1, 1956</u>	\$ 71,348.76	\$ 48,941.17	\$18,808.11	\$3,586.48
<u>FUNDS ACQUIRED:</u>				
General Fund - Schedule #1	\$322,911.45	\$322,911.45		
Sinking and Interest Fund - Schedule #2	13,933.26		\$13,933.26	
Library Fund - Schedule #3	2,533.55			\$2,533.55
Total Funds Acquired	\$339,378.26	\$322,911.45	\$13,933.26	\$2,533.55
Total Funds to be Accounted For	\$410,727.02	\$371,865.62	\$32,741.37	\$6,120.03
<u>EXPENDITURES:</u>				
General Fund - Schedule #4	\$311,325.99	\$311,325.99		
Sinking and Interest Fund - Schedule #5	13,997.05		\$13,997.05	
Library Fund - Schedule #6	1,500.54			\$1,500.54
Total Expenditures	\$326,823.58	\$311,325.99	\$13,997.05	\$1,500.54
<u>FUND BALANCES - MARCH 31, 1957</u>	\$ 83,903.44	\$ 60,539.63	\$18,744.32	\$4,619.49

CITY OF MONETT, MISSOURI
 GENERAL FUNDS ACQUIRED
 FOR THE FISCAL YEAR ENDED MARCH 31, 1957

Description	Taxes			Electric Department	Park Department	Street Department	Sewer Department	Police Department	Other
	Current	Delinquent	Total						
Real estate taxes	\$12,774.63	\$720.19	\$13,494.82						
Personal property taxes	2,662.73	187.55	2,850.28						
Merchants taxes	791.57	2.24	793.81						
Penalties and interest	188.46	188.46	376.92						
Utilities taxes	16,029.92		16,029.92						
Occupation taxes	2,118.65		2,118.65						
Intangible taxes	1,041.09		1,041.09						
Rental income	100.00		100.00						
Sale of electric current	263,828.13		263,828.13	\$263,828.13					\$100.00
Penalties and interest	497.66		497.66	497.66					
Telephone rentals	225.00		225.00	225.00					
Deposits received	3,600.00		3,600.00	3,600.00					
Casino rent	1,072.80		1,072.80		\$1,072.80				
Golf green fees and membership	1,272.50		1,272.50		1,272.50				
Swimming pool receipts	1,895.20		1,895.20		1,895.20				
Swimming lessons	368.40		368.40		368.40				
Basket rentals	309.40		309.40		309.40				
Sewer taps	60.00		60.00			\$60.00			
Miscellaneous refunds	1,118.32		1,118.32						
Police court fines	2,071.60		2,071.60						
Sewer installation charges	600.00		600.00				\$600.00		
Sale of supplies	2,175.97		2,175.97						
Insurance refunds	3,491.18		3,491.18						426.29
Sales tax collected	4,618.24		4,618.24						3,491.18
	\$322,911.45	\$34,508.61	\$357,420.06	\$273,373.53	\$1,918.30	\$1,744.50	\$600.00	\$2,650.60	\$4,017.47

CITY OF MONETT, MISSOURI
SINKING AND INTEREST FUNDS ACQUIRED
FOR THE FISCAL YEAR ENDED MARCH 31, 1957

<u>Description</u>	<u>Total</u>	<u>Taxes</u>	
		<u>Current</u>	<u>Delinquent</u>
Real estate taxes	\$10,965.22	\$10,331.94	\$633.28
Personal property taxes	2,289.68	2,121.54	168.14
Merchants taxes	678.36	676.26	2.10
	<u>\$13,933.26</u>	<u>\$13,129.74</u>	<u>\$803.52</u>

CITY OF MONETT, MISSOURI

LIBRARY FUNDS ACQUIRED

FOR THE FISCAL YEAR ENDED MARCH 31, 1957

<u>Description</u>	<u>Total</u>	<u>Taxes</u>		<u>Other</u>
		<u>Current</u>	<u>Delinquent</u>	
Real estate taxes	\$1,822.75	\$1,721.99	\$100.76	
Personal property taxes	379.34	353.59	25.75	
Merchants taxes	113.01	112.71	.30	
Book rentals, fines etc.	218.45			\$218.45
	<u>\$2,533.55</u>	<u>\$2,188.29</u>	<u>\$126.81</u>	<u>\$218.45</u>

Schedule #2

CITY OF MONETT, MISSOURI
SINKING AND INTEREST FUND EXPENDITURES
FOR THE FISCAL YEAR ENDED MARCH 31, 1957

	<u>Total</u>	<u>Bond Principal</u>	<u>Bond Interest</u>	<u>Agents Fees and Mailing</u>
1-3/4% Storm Sewer Bonds dated March 15, 1947	\$10,773.50	\$10,000.00	\$ 752.50	\$ 21.00
1-1/2% Public City Park Bonds - dated March 15, 1946	3,223.55	3,000.00	210.00	13.55
	<u>\$13,997.05</u>	<u>\$13,000.00</u>	<u>\$ 962.50</u>	<u>\$ 34.55</u>

CITY OF MONETT, MISSOURI
LIBRARY FUND EXPENDITURES
 FOR THE FISCAL YEAR ENDED MARCH 31, 1957

	<u>Total</u>	<u>Capital Outlay</u>	<u>Operating Expense</u>
Books purchased	\$1,238.03	\$1,238.03	
Telephone expense	78.00		\$ 78.00
Miscellaneous expenses	107.24		107.24
Supplies	<u>77.27</u>		<u>77.27</u>
	<u>\$1,500.54</u>	<u>\$1,238.03</u>	<u>\$ 262.51</u>

CITY OF MONETT, MISSOURI

STATEMENT OF SINKING AND INTEREST FUND REQUIREMENTS

Fiscal Year Ended March 31,	Total	Interest and Fees	1-1/2% Public City Park Bonds Dated March 1, 1946	1-3/4% Storm Sewer Bonds Dated March 15, 1947
1958	\$13,765.50	\$ 765.50	\$ 3,000.00	\$10,000.00
1959	15,547.50	547.50	3,000.00	12,000.00
1960	14,291.50	291.50	3,000.00	11,000.00
1961	2,037.00	37.00	2,000.00	-0-
	<u>\$45,641.50</u>	<u>\$1,641.50</u>	<u>\$11,000.00</u>	<u>\$33,000.00</u>

STATEMENT OF FUND BALANCES
FOR THE FISCAL YEAR ENDING MARCH 31, 1957

BALANCE IN FUND - APRIL 1, 1956

FUNDS ACQUIRED:

Water sales
Deposits received
Water taxes
Sales tax received
Sale of supplies
Miscellaneous refunds
Advances from Waterworks Operating and Maintenance Fund
Advances from General Fund
Missouri State Highway Department
Deposit - water main extension
Total Funds Acquired

To Be Accounted For

EXPENDITURES:

Salaries and wages
Supplies
Materials
Equipment repairs
Freight and express
Auto expense
Deposits refunded
Capital outlay
Sales tax
Social Security tax
Telephone
Gas service
Electricity
Miscellaneous
Transfer to special funds - contra
Waterworks Revenue Bonds:
Bond principal
Bond interest
Agents fees
Expenditures for wells, water mains, well houses, turbine, repairs
etc.

Total Expenditures

FUND BALANCES - MARCH 31, 1957

	Operating and Maintenance Fund	Sinking and Interest Fund	Revenue Bond Reserve Fund	Depreciation and Replacement Fund	Surplus Fund
Total	\$ 192.13	\$ 9,438.06	\$ 10,600.00	\$ 900.00	\$ 117,719.10

\$ 62,833.11	\$ 62,833.11				
1,060.00	1,060.00				
2,122.16	2,122.16				
1,225.37	1,225.37				
357.28	357.28				
285.03	285.03				
32,752.00		\$ 22,452.00	\$ 9,100.00	\$ 1,200.00	
2,500.00	2,500.00				
1,245.17					\$ 1,245.17
462.57					
\$ 104,842.09	\$ 70,382.95	\$ 22,452.00	\$ 9,100.00	\$ 1,200.00	\$ 1,245.17
\$ 244,021.98	\$ 70,875.08	\$ 31,890.06	\$ 19,700.00	\$ 2,100.00	\$ 118,994.27

\$ 14,279.75	\$ 14,279.75				
1,173.25	1,173.25				
87.40	87.40				
1,835.63	1,835.63				
266.75	266.75				
251.62	251.62				
671.00	671.00				
6,334.80	6,334.80				
1,179.00	1,179.00				
294.38	294.38				
84.20	84.20				
87.45	87.45				
10,552.50	10,552.50				
994.35	994.35				
32,752.00	32,752.00				
10,000.00		\$ 10,000.00			
10,727.50		10,727.50			
63.64		63.64			
116,678.41					\$ 116,678.41

\$ 208,313.63	\$ 70,844.08	\$ 20,791.14	\$ -0-	\$ -0-	\$ 116,678.41
\$ 35,708.35	\$ 31.00	\$ 11,098.92	\$ 19,700.00	\$ 2,100.00	\$ 2,315.86
					\$ 462.57

CITY OF MONTEMIN, MISSOURI
STATEMENT OF SINKING AND INTEREST FUND REQUIREMENTS FOR WATERWORKS REVENUE BONDS

Fiscal Year Ended	Total	Fees	Total Interest	Due Date		Interest Rate	Principal	Coupon Number	Outstanding Balance
				January 1	July 1				
1957	\$ 16,326.19	\$ 37.44	\$ 5,288.75			3 $\frac{1}{2}$ -3-1/4 $\frac{1}{2}$	\$ 11,000.00	11-21	\$319,000.00
1958	21,309.74	62.24	10,247.50	\$ 5,123.75	5,123.75	3 $\frac{1}{2}$ -3-1/4 $\frac{1}{2}$	11,000.00	22-32	308,000.00
1959	21,979.09	61.59	9,917.50	4,958.75	4,958.75	3 $\frac{1}{2}$ -3-1/4 $\frac{1}{2}$	12,000.00	33-44	296,000.00
1960	21,617.29	59.79	9,557.50	4,778.75	4,778.75	3 $\frac{1}{2}$ -3-1/4 $\frac{1}{2}$	12,000.00	45-56	284,000.00
1961	22,256.49	58.99	9,197.50	4,598.75	4,598.75	3 $\frac{1}{2}$ -3-1/4 $\frac{1}{2}$	13,000.00	57-69	271,000.00
1962	21,864.54	57.04	8,807.50	4,403.75	4,403.75	3-1/4 $\frac{1}{2}$	13,000.00	70-82	258,000.00
1963	21,439.93	54.93	8,385.00	4,192.50	4,192.50	3-1/4 $\frac{1}{2}$	13,000.00	83-95	245,000.00
1964	22,016.31	53.81	7,962.50	3,981.25	3,981.25	3-1/4 $\frac{1}{2}$	14,000.00	96-109	231,000.00
1965	21,559.04	51.54	7,507.50	3,753.75	3,753.75	3-1/4 $\frac{1}{2}$	14,000.00	110-123	217,000.00
1966	22,102.76	50.26	7,052.50	3,526.25	3,526.25	3-1/4 $\frac{1}{2}$	15,000.00	124-138	202,000.00
1967	21,612.83	47.83	6,565.00	3,282.50	3,282.50	3-1/4 $\frac{1}{2}$	15,000.00	139-153	187,000.00
1968	22,123.89	46.39	6,077.50	3,038.75	3,038.75	3-1/4 $\frac{1}{2}$	16,000.00	154-169	171,000.00
1969	22,602.29	44.79	5,557.50	2,778.75	2,778.75	3-1/4 $\frac{1}{2}$	17,000.00	170-186	154,000.00
1970	23,048.03	43.03	5,005.00	2,502.50	2,502.50	3-1/4 $\frac{1}{2}$	18,000.00	187-204	136,000.00
1971	22,460.10	40.10	4,420.00	2,210.00	2,210.00	3-1/4 $\frac{1}{2}$	18,000.00	205-222	118,000.00
1972	23,874.18	39.18	3,835.00	1,917.50	1,917.50	3-1/4 $\frac{1}{2}$	20,000.00	223-242	98,000.00
1973	23,220.93	35.93	3,185.00	1,592.50	1,592.50	3-1/4 $\frac{1}{2}$	20,000.00	243-262	78,000.00
1974	23,568.68	33.68	2,535.00	1,267.50	1,267.50	3-1/4 $\frac{1}{2}$	21,000.00	263-283	57,000.00
1975	23,883.76	31.26	1,852.50	926.25	926.25	3-1/4 $\frac{1}{2}$	22,000.00	284-305	35,000.00
1976	24,166.19	28.69	1,137.50	568.75	568.75	3-1/4 $\frac{1}{2}$	23,000.00	306-328	12,000.00
1977	12,403.95	13.95	390.00	195.00	195.00	3-1/4 $\frac{1}{2}$	12,000.00	329-340	-0-
	\$455,436.21	\$952.46	\$124,483.75	\$59,597.50	\$64,886.25		\$330,000.00		