

CITY OF MONETT, MISSOURI

REPORT OF ACCOUNTS
FOR FISCAL YEAR ENDED
MARCH 31, 1960

FISCHER & FISCHER

Public Accountants

2683 BIG BEND BLVD. - AT MANCHESTER
MAPLEWOOD 17, MISSOURI

CLIFFORD J. FISCHER
CERTIFIED PUBLIC ACCOUNTANT

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PUBLIC ACCOUNTANT

STERLING 1-8212

May 16, 1960

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, 1960. We submit herewith the results of our examination as contained in the following exhibits and schedules, together with comments thereon:

- EXHIBIT "A" - Statement of Fund Balances - for the
Fiscal Year Ended March 31, 1960
- SCHEDULE #1 - General Funds Acquired - for the
Fiscal Year Ended March 31, 1960
- SCHEDULE #2 - Sinking and Interest Funds Acquired -
for the Fiscal Year Ended March 31, 1960
- SCHEDULE #3 - Library Funds Acquired - for the
Fiscal Year Ended March 31, 1960
- SCHEDULE #4 - General Fund Expenditures - for the
Fiscal Year Ended March 31, 1960
- SCHEDULE #5 - Sinking and Interest Fund Expenditures -
for the Fiscal Year Ended March 31, 1960
- SCHEDULE #6 - Library Fund Expenditures - for the
Fiscal Year Ended March 31, 1960

SCHEDULE #7 - Statement of Sinking and Interest
Fund Requirements - General Fund

SCHEDULE #8 - Statement of Sinking and Interest Fund
Requirements - General Fund - (General
Obligation Sewer Bonds - Dated
June 1, 1958)

SCHEDULE #9 - Statement of Sinking and Interest Fund
Requirements - General Obligation Sewer
Bonds - Dated September 1, 1959

SCHEDULE #10 - Statement of Sinking and Interest Fund
Requirements - Sewer Bonds - Series of
1960 Dated March 1, 1960

EXHIBIT "B" - Waterworks Funds - Statement of Fund
Balances - for the Fiscal Year Ended
March 31, 1960

SCHEDULE #11 - Statement of Sinking and Interest Fund
Requirements for Waterworks Revenue Bonds

We did not make 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. The Collector's petty cash fund of \$300.00, which is not included in fund balances, was counted on April 25, 1960. All other cash accounts, including back tax receipts and the previous week's collections, were counted and reconciled to office records and were found to be in proper order. Cash in banks was confirmed by direct correspondence with the depositaries and was reconciled with office records and fund balances as of March 31, 1960. The fund balances

as of April 1, 1959 are as stated in the previous year's audit report.

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

Receipts

The recorded cash receipts for the year under review were compared with deposits as shown by the statements of the banking depositories.

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 copies of tax receipts and other office records, occupation license receipt stubs, back tax receipt books and the Collector's periodic reports of collections which were traced to the City Treasurer's cash receipts records.

The Sewer Lateral Fund receipts consisted of the proceeds from the sale of General Obligation Sewer Bonds and assessments received as provided by Ordinance.

Sinking and Interest Fund receipts consisted of real estate, personal property and merchants taxes specifically designated by Ordinance for the fund and accrued interest on sale of Sewer Bonds and interest earned on United States Securities.

Library Fund receipts consisted of the proceeds of tax levies, book rentals and fines collected, and authorized General Fund transfer.

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

	Fiscal Year		Increase (Decrease)
	Ended March 31, 1960	1959	
<u>Real Estate Taxes:</u>			
Current	\$28,142.72	\$27,408.40	\$ 734.32
Delinquent	1,206.03	2,057.99	(851.96)
<u>Personal Property Taxes:</u>			
Current	6,032.48	6,104.18	(71.70)
Delinquent	506.36	967.91	(461.55)
<u>Merchants Taxes:</u>			
Current	1,945.86	2,016.66	(70.80)
Delinquent	36.92	51.82	(14.90)
Occupation taxes	2,117.71	2,050.25	67.46
Utilities taxes	16,327.68	15,398.25	929.43
Intangible taxes	1,084.31	1,598.32	(514.01)
	<u>57,400.07</u>	<u>57,653.78</u>	(253.71)
Penalties and interest	188.36	314.93	(126.57)
	<u>\$57,588.43</u>	<u>\$57,968.71</u>	<u>(\$ 380.28)</u>

The above analysis indicates a decrease in total taxes, penalties and interest collected in the amount of \$380.28 over the previous year.

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

	Fiscal Year		Increase (Decrease)
	Ended March 31, 1960	1959	
Sale of electric current	\$319,344.31	\$299,713.61	\$19,630.70
Penalties and interest	635.67	632.02	3.65
Pole rentals	361.50	361.50	
Deposits received	4,298.00	3,630.00	668.00
Sale of supplies and refunds	182.31	1,654.58	(1,472.27)
Sales tax collected	5,544.53	5,232.56	311.97
<u>Totals</u>	<u>\$330,366.32</u>	<u>\$311,224.27</u>	<u>\$19,142.05</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 to cancelled checks returned by the depositories, approved vouchers, vendors invoices, contracts etc., as well as by reference to ordinances authorizing payments. The

total expenditures for the current fiscal year were footed 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, 1960 were checked and found to be properly supported by ordinances.

Payment of \$11,000.00 was made on the 1-3/4% Storm Sewer Bonds dated March 15, 1947; payment of \$3,000.00 was made on the 1-1/2% Public City Park Bonds dated March 1, 1946 and payment of \$7,000.00 was made on the 1-3/4%-3% General Obligation - Sewer Bonds dated June 1, 1958. Interest on all outstanding bonds has been paid through March 1960. Schedules #7, #8, #9 and #10 reflect the outstanding bond issues at March 31, 1960 and the interest and sinking fund requirements therefor.

GENERAL

During the course of our examination, we have examined the information relating to the Depository Bond and the Depository Agreement between the City of Monett, Missouri and their respective depositories. Under the existing Depository Bond and Depository Agreement, we find that a total of \$83,000.00 in United States Treasury Bonds and United States Treasury Certificates of Indebtedness is being held in safe-keeping by the agents of the depositories as confirmed direct to us.

The total cash on deposit in banks at March 31, 1960 was approximately \$218,000.00. It would appear that the value of securities pledged and maintained by the City's depositories should at all times be not less than one hundred percent (100%) of the actual amount of the funds on deposit with the depositories - less ten thousand dollars where the depository is insured by the Federal Deposit Insurance Corporation.

The following tabulation of accounts receivable at March 31, 1960 compared with the receivables for the two prior years was determined by adding the unpaid electric collection stubs and Special Sewer tax book, while the delinquent taxes were determined by adding the back tax abstracts that were prepared by City employees and presented for our inspection. Numerous delinquent tax accounts have been eliminated from the City's records and under the present system employed, we found it impossible to test-check the accuracy of all of these strike-offs, either through Ordinance or available office records, and the balance as presented was determined from the City's delinquent tax records.

	<u>Fiscal Year Ended March 31.</u>		
	<u>1960</u>	<u>1959</u>	<u>1958</u>
Electric accounts	\$24,083.28	\$22,340.68	\$19,747.86
<u>Delinquent Taxes:</u>			
Real estate	2,189.60	2,113.03	3,354.06
Personal property	2,739.39	2,943.93	4,161.24
Merchants tax	280.20	214.21	221.09
Occupation tax	249.00	191.00	87.00
Special Sewer tax	965.29	1,554.55	2,226.58
	<u>\$30,506.76</u>	<u>\$29,357.40</u>	<u>\$29,797.83</u>

The following is a summary of the current liabilities, bond principal and accrued interest of the City at the close of the current fiscal year as compared to the two prior years:

<u>Description</u>	<u>Fiscal Year Ended March 31.</u>		
	<u>1960</u>	<u>1959</u>	<u>1958</u>
Accounts payable	\$37,673.30	\$19,365.02	\$16,816.56
Sewer construction and engineer fees - current estimates	16,711.39	23,172.84	
Accrued sales tax	1,338.87	1,316.16	1,213.63
Note payable - insurance	1,599.45	1,599.43	1,599.43
Bonds payable	23,000.00	21,000.00	15,000.00
Accrued interest and fees	12,582.75	4,156.50	557.50
	<u>\$92,905.76</u>	<u>\$70,609.95</u>	<u>\$35,187.12</u>

In addition to the above current liabilities, the City is liable on the following commitments:

Land & Manning for 1 Howe fire truck body complete with all equipment		\$ 6,556.75
For Monett Industrial Development Corporation for 6" water main		2,154.80
A. R. Schaller & Associates for sanitary sewers - Job #56-11	\$165,056.50	
Less previous payments and amounts carried in current liabilities	<u>156,052.80</u>	9,003.70

Sewage Work Improvement Project:

Contract - Tippit Trenching Company	\$58,208.00	
Less amount carried in current liabilities	<u>10,002.92</u>	48,205.08
Contract - A. R. Schaller & Associates		9,655.00
<u>Estimated:</u>		
Engineers fees	4,270.00	
Legal fees	500.00	
Administrative including fiscal costs	1,000.00	
Project contingency	<u>6,000.00</u>	<u>11,770.00</u>
		69,630.08
Less: Amount of Federal Grant offered	<u>25,967.00</u>	<u>43,663.08</u>

Total \$61,378.33

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

Balance - April 1, 1959 per previous audit report	\$26,697.50
Deposits received during the current fiscal year	<u>4,298.00</u>
	30,995.50
Less: Deposits refunded or applied on account	<u>2,852.00</u>
Balance - March 31, 1960	<u>\$28,143.50</u>

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

The cash balance in all funds at March 31, 1960 was reconciled to bank statements and the balances were confirmed to us 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, 1960.

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 Treasurer.

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, 1960.

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

Accounts Receivable as at March 31, 1960, representing unpaid water bills amounting to \$5,526.62, were determined by footing the unpaid collection stubs.

Current Liabilities of the Waterworks Division at March 31, 1960 are as follows:

<u>Operating and Maintenance Fund:</u>		
Accounts payable	\$ 1,259.99	
Accrued sales tax	295.02	\$ 1,555.01
<u>Sinking and Interest Fund:</u>		
Bonds payable	12,000.00	
Accrued interest and fees	9,437.29	21,437.29
<u>Total</u>		<u>\$22,992.30</u>

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

Balance - April 1, 1959 per previous audit report	\$7,226.50
Add: Deposits received during the current fiscal year	1,043.00
	8,269.50
Less: Deposits refunded or applied on account	731.00
<u>Total Balance on March 31, 1960</u>	<u>\$7,538.50</u>

Outstanding Waterworks Revenue Bond issue at March 31, 1960, and the annual interest and estimated agents' fees, together with principal requirements for the fiscal years ending July 1, 1960 through July 1, 1977 are presented on Schedule #11.

In conclusion, we wish to report that we found the daily records now being maintained in the office of the Collector, and the records of the City Treasurer 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
GENERAL FUNDS ACQUIRED

FOR THE FISCAL YEAR ENDED MARCH 31, 1960

	Total	Current	Delinquent	Electric Department	Park Department	Street Department	Sewer Department	Police Department	Fire Department	Sewer Construction Fund	Sewer Lateral Fund	Other	
Real estate taxes	\$ 14,674.93	\$14,071.74	\$ 603.19										
Personal property taxes	3,270.33	3,016.60	253.73										
Merchandise taxes	994.66	976.01	18.65										
Proceeds - sale of bonds	185,000.00										\$185,000.00		
Sewer lateral assessments received	6,747.11	16,327.68									6,747.11		
Utilities tax	16,327.68	2,117.71	1,084.31										
Occupation taxes	2,117.71	1,084.31											
Intangible taxes	1,084.31												
Sale of electric current	319,344.31			\$319,344.31									
Penalties and interest	945.99		188.36	635.67			\$121.96						
Pole rentals	361.50			361.50									
Deposits received	4,298.00			4,298.00									
Repayment of advance to Water Department	2,500.00											\$2,500.00	
Casino rent	1,217.50				\$1,217.50								
Golf green fees and membership	2,172.00				2,172.00								
Swimming pool receipts	3,660.25				3,660.25								
Swimming lessons	1,490.80				1,490.80								
Basket rentals	4,406.75				4,406.75								
Sewer taps	240.00					240.00	589.26					80.25	
Special sewer tax	589.26												
Miscellaneous refunds	80.25												
Police court fines	2,023.40							\$2,023.40					
Sale of cemetery lots	125.00											125.00	
Sale of supplies	2,216.49			182.31						2,034.18		100.00	
Sale of real estate	190.00											190.00	
Insurance recoveries	67.84											67.84	
Sales tax collected	5,544.53			5,544.53									
Damage suit recovery	5,000.00											\$5,000.00	
	\$582,600.60	\$37,594.05	\$1,063.93	\$330,366.32	\$8,947.30	\$2,274.18	\$711.22	\$2,023.40	\$5,000.00			\$191,747.11	\$2,873.09

CITY OF MONETT, MISSOURI
SINKING AND INTEREST FUNDS ACQUIRED
FOR THE FISCAL YEAR ENDED MARCH 31, 1960

<u>Description</u>	<u>Total</u>	<u>Taxes</u>		<u>Sewer Construc- tion Fund</u>	<u>Sewer Lateral Fund</u>
		<u>Current</u>	<u>Delin- quent</u>		
Real estate taxes	\$12,577.56	\$12,060.84	\$516.72		
Personal property taxes	2,801.58	2,585.04	216.54		
Merchants taxes	846.96	831.30	15.66		
Accrued interest on sale of bonds	97.89				\$ 97.89
Interest earned on United States Securities	2,215.00			\$1,688.50	526.50
	<u>\$18,538.99</u>	<u>\$15,477.18</u>	<u>\$748.92</u>	<u>\$1,688.50</u>	<u>\$624.39</u>

CITY OF MONETT, MISSOURI
LIBRARY FUNDS ACQUIRED
FOR THE FISCAL YEAR ENDED MARCH 31, 1960

	<u>Taxes</u>			<u>Others</u>
	<u>Total</u>	<u>Current</u>	<u>Delin- quent</u>	
Real estate taxes	\$2,096.26	\$2,010.14	\$ 86.12	
Personal property taxes	466.93	430.84	36.09	
Merchants taxes	141.16	138.55	2.61	
Book rentals, fines etc.	268.08			\$ 268.08
Transfer from General Fund	1,000.00			1,000.00
	<u>\$3,972.43</u>	<u>\$2,579.53</u>	<u>\$124.82</u>	<u>\$1,268.08</u>

CITY OF MONETT, MISSOURI
GENERAL FUND EXPENDITURES

FOR THE FISCAL YEAR ENDED MARCH 31, 1960

Description	Total	Administrative Expense	Electric Department	Park Department	Street Department	Sewer Department	Police Department	Fire Department	Sewer Construction Fund	Sewer Lateral Fund
Legislative salaries	\$ 12,825.00	\$ 12,225.00								
Salaries and wages	104,502.08	924.00								
Payroll taxes	3,140.72	3,140.72								
Professional services	3,217.57	2,610.24								
Election expense	668.30	668.30								
City Assessor	878.90	878.90								
Health and medical service	792.00	792.00								
Printing bonds	223.51									223.51
Office stationery, supplies and postage										
Insurance	2,213.03	2,213.03								
Utilities - Gas	11,151.63	11,151.63								
Utilities - telephone	1,923.97	801.77	138.94	260.92	33.81	594.52	94.01	134.15		
Building - maintenance, supplies and repairs	1,591.49	401.00	276.90	113.72	174.62	116.95	324.15			
Janitor expense	8,298.43	7,148.23		1,150.20						
Rent	2,160.00	2,160.00								
Materials and supplies	1,665.00	1,665.00								
Freight and express	4,531.65									
Transfer to Waterworks	355.98									
Pro Rate Fund										
Transfer to Library Fund	1,500.00	1,500.00								
Electric current purchased	1,000.00	1,000.00								
Equipment repairs	137,708.67		137,708.67							
Gar and truck expense	3,885.39		966.92	309.50	1,751.94	774.08	1,752.24	82.95		
Pole rent	7,879.64		1,382.04	196.39	4,016.46	345.31		187.20		
Golf course maintenance	1,176.00		1,176.00							
Swimming pool maintenance	523.32			523.32						
Laundry service	1,012.00			1,012.00						
Miscellaneous expenses	74.16			74.16						
Meter deposit refunds	2,116.46	640.17								
Sales tax paid	2,852.00			2,852.00						
Sewage pumping station	5,384.44			5,384.44						
Sewer easement costs	6,924.00									
Paving and resurfacing streets	581.28									
Other sewer construction expenses	10,609.47									
Capital outlay	305.00									
Advertising for proposals	58,309.56	8,105.77	32,579.16	6,404.10	4,253.41	965.37	1,201.16	4,171.00		
Sewer construction										
Payment on contract estimates	433.85									
Engineers' fees	142,376.71									
Survey costs	14,613.68									
	498.00									
	\$559,302.89	\$58,025.76	\$205,815.04	\$23,379.33	\$51,229.94	\$10,476.42	\$26,731.22	\$16,452.23	\$100,522.97	\$66,669.98

CITY OF MONETT, MISSOURI
SINKING AND INTEREST FUND EXPENDITURES
FOR THE FISCAL YEAR ENDED MARCH 31, 1960

	<u>Total</u>	<u>Bond Principal</u>	<u>Bond Interest</u>	<u>Agents Fees and Mailing</u>	<u>Service Charge on United States Securities</u>
1-3/4% Storm Sewer Bonds dated March 15, 1947	\$11,214.73	\$11,000.00	\$ 192.50	\$ 22.23	
1-1/2% Public City Park Bonds dated March 1, 1946	3,088.55	3,000.00	75.00	13.55	
1-3/4% General Obligation Sewer Bonds dated June 1, 1958	10,881.27	7,000.00	3,855.00	26.27	
First National Bank - Monett	40.00				\$ 40.00
	<u>\$25,224.55</u>	<u>\$21,000.00</u>	<u>\$4,122.50</u>	<u>\$ 62.05</u>	<u>\$ 40.00</u>

CITY OF MONETT, MISSOURI
LIBRARY FUND EXPENDITURES
FOR THE FISCAL YEAR ENDED MARCH 31, 1960

	<u>Total</u>	<u>Capital Outlay</u>	<u>Operating Expense</u>
Salaries and wages	\$2,441.50		\$2,441.50
Books purchased	1,684.05	\$1,684.05	
Telephone expense	90.00		90.00
Miscellaneous expense	89.01		89.01
Supplies	82.40		82.40
Payroll taxes	64.12		64.12
	<u>\$4,451.08</u>	<u>\$1,684.05</u>	<u>\$2,767.03</u>

CITY OF MONETT, MISSOURI
STATEMENT OF SINKING AND INTEREST FUND REQUIREMENTS
GENERAL FUND

Fiscal Year Ended <u>March 31,</u> 1961	Total	Interest and Fees	1-1/2% Public City Park Bonds Dated March 1, 1946
	<u>\$2,042.00</u>	<u>\$ 42.00</u>	<u>\$2,000.00</u>
	<u>\$2,042.00</u>	<u>\$ 42.00</u>	<u>\$2,000.00</u>

CITY OF MONETT, MISSOURI
 WATERWORKS FUNDS
 STATEMENT OF FUND BALANCES
 FOR THE FISCAL YEAR ENDED MARCH 31, 1960

EXHIBIT "B"

BALANCE IN FUND - APRIL 1, 1959
 FUNDS ACQUIRED:

Water sales
 Deposits received
 Water taps
 Sales tax received
 Refund - water main installation
 Insurance recovery
 Sale of supplies
 Advances from Waterworks Operating and Maintenance Fund - contra
 Advance from General Fund
 Interest earned - United States Securities

Total Funds Acquired
 To Be Accounted For

EXPENDITURES:

Salaries and wages
 Supplies
 Materials
 Equipment and repairs
 Freight and express
 Auto expense
 Deposits refunded
 Pro Rata Fund expenditures
 Capital outlay
 Sales tax
 Social Security tax
 Telephone
 Gas service
 Electricity
 Miscellaneous
 Repayment of advance from General Fund
 Transfer to special funds - contra
 Waterworks Revenue Bonds:
 Bond principal
 Bond interest
 Agents' fees
 Total Expenditures

FUND BALANCES - MARCH 31, 1960

Represented by:

Cash in bank
 United States Government Series "H" Bond - par value

	Operating and Maintenance Fund	Sinking and Interest Fund	Revenue Bond Fund	Depreciation and Replacement Fund	Water Main Pro Rata Fund
Total	\$ 57,913.29	\$ 12,883.38	\$ 11,730.45	\$ 25,000.00	\$ 7,700.00
\$ 73,197.17	\$ 73,197.17				
1,043.00	1,043.00				
1,726.00	1,726.00				
1,373.15	1,373.15				
435.25					435.25
221.00	221.00				
266.90	266.90				
25,320.00	266.90				
1,500.00	\$ 21,780.00			\$ 3,600.00	1,500.00
573.00		573.00			
\$ 105,655.47	\$ 77,827.22	\$ 22,293.00		\$ 3,600.00	\$ 1,935.25
\$ 163,568.76	\$ 90,710.60	\$ 34,023.45	\$ 25,000.00	\$ 11,300.00	\$ 2,534.71
\$ 15,372.00	\$ 15,372.00				
3,713.87	3,713.87				
64.28	64.28				
1,482.76	1,482.76				
110.41	110.41				
587.73	587.73				
731.00	731.00				
2,379.09					\$ 2,379.09
4,696.01	4,696.01				
1,331.97	1,331.97				
404.92	404.92				
96.00	96.00				
82.51	82.51				
15,369.30	15,369.30				
742.90	742.90				
2,500.00	2,500.00				
25,320.00	25,320.00				
12,000.00		\$ 12,000.00			
9,737.50		9,737.50			
60.69		60.69			
\$ 96,782.94	\$ 72,605.66	\$ 21,798.19		\$ 2,379.09	
\$ 66,785.82	\$ 18,104.94	\$ 12,225.26	\$ 25,000.00	\$ 11,300.00	\$ 155.62
\$ 36,785.82	\$ 18,104.94	\$ 12,225.26	\$ 25,000.00	\$ 6,300.00	\$ 155.62
\$ 30,000.00			\$ 25,000.00	\$ 5,000.00	
\$ 66,785.82	\$ 18,104.94	\$ 12,225.26	\$ 25,000.00	\$ 11,300.00	\$ 155.62

CITY OF MONETT, MISSOURI

STATEMENT OF SINKING AND INTEREST FUND REQUIREMENTS

GENERAL FUND

(GENERAL OBLIGATION SEWER BONDS DATED JUNE 1, 1958)

Fiscal Year Ended	Total	Total Interest	Due Dates		Interest Rates	Principal Maturing	Bonds Numbered	Balance Outstanding Indebtedness
			September 1.	March 1.				
March 1, 1960	\$ 1,866.25	\$ 1,866.25	\$ 1,866.25		1-3/4%-2-1/4%-2-1/2%			\$136,000.00
1961	12,631.25	3,631.25	1,765.00	\$ 1,866.25	2-1/4%-2-1/2%-3%	9,000.00	15-23	136,000.00
1962	12,428.75	3,428.75	1,663.75	1,765.00	2-1/4%-2-1/2%-3%	9,000.00	24-32	127,000.00
1963	12,226.25	3,226.25	1,562.50	1,663.75	2-1/4%-2-1/2%-3%	9,000.00	33-41	118,000.00
1964	12,012.50	3,012.50	1,450.00	1,562.50	2-1/2%-3%	9,000.00	42-50	109,000.00
1965	12,775.00	2,775.00	1,325.00	1,450.00	2-1/2%-3%	10,000.00	51-60	100,000.00
1966	12,525.00	2,525.00	1,200.00	1,325.00	2-1/2%-3%	10,000.00	61-70	90,000.00
1967	12,250.00	2,250.00	1,050.00	1,200.00	3%	10,000.00	71-80	80,000.00
1968	11,950.00	1,950.00	900.00	1,050.00	3%	10,000.00	81-90	70,000.00
1969	12,635.00	1,635.00	735.00	900.00	3%	11,000.00	91-101	60,000.00
1970	12,305.00	1,305.00	570.00	735.00	3%	11,000.00	102-112	49,000.00
1971	12,960.00	960.00	390.00	570.00	3%	12,000.00	113-124	38,000.00
1972	13,585.00	585.00	195.00	390.00	3%	13,000.00	125-137	26,000.00
1973	13,195.00	195.00		195.00	3%	13,000.00	138-150	13,000.00
	\$165,345.00	\$29,345.00	\$14,672.50	\$14,672.50		\$136,000.00		

NOTE: Fiscal Agent's fees and mailing expense not computed.

CITY OF MONETT, MISSOURI

STATEMENT OF SINKING AND INTEREST FUND REQUIREMENTS

GENERAL OBLIGATION SEWER BONDS DATED SEPTEMBER 1, 1959

Fiscal Year Ended March 1, 1960	Total	Agents Fees	Total Interest	Due Dates	Interest Rates	Principal Maturity	Bonds Numbered	Outstanding Indebtedness \$100,000.00		
1961	10,473.25	17.00	3,456.25	\$1,793.75	1,662.50	3-3/4%	3-1/2%	7,000.00	1-7	100,000.00
1962	11,193.00	18.00	3,175.00	1,662.50	1,512.50	3-3/4%	3-1/2%	8,000.00	8-15	93,000.00
1963	12,857.50	20.00	2,837.50	1,512.50	1,325.00	3-3/4%	3-1/2%	10,000.00	16-25	85,000.00
1964	12,482.50	20.00	2,462.50	1,325.00	1,137.50	3-3/4%	3-1/2%	10,000.00	26-35	75,000.00
1965	12,120.00	20.00	2,100.00	1,137.50	962.50	3-1/2%		10,000.00	36-45	65,000.00
1966	11,770.00	20.00	1,750.00	962.50	787.50	3-1/2%		10,000.00	46-55	55,000.00
1967	16,337.50	25.00	1,312.50	787.50	525.00	3-1/2%		15,000.00	56-70	45,000.00
1968	15,812.50	25.00	787.50	525.00	262.50	3-1/2%		15,000.00	71-85	30,000.00
1969	15,282.50	20.00	262.50	262.50		3-1/2%		15,000.00	86-100	15,000.00
	\$121,921.25	\$190.00	\$21,731.25	\$9,968.75	\$11,762.50			\$100,000.00		

CITY OF MONETT, MISSOURI
STATEMENT OF SINKING AND INTEREST FUND REQUIREMENTS
SEWER BONDS, SERIES OF 1960, DATED MARCH 1, 1960

Fiscal Year Ended March 1, 1960	Total	Agents' Fees	Total Interest	Due Dates		Interest Rate	Principal Maturity	Bonds Numbered	Outstanding Indebtedness
				March 1, 1960	September 1, 1960				
1961	\$ 10,030.00	\$ 30.00	\$ 5,000.00	\$ 3,400.00	\$ 1,600.00	4%	\$ 5,000.00	1-5	85,000.00
1962	13,025.00	25.00	3,000.00	1,600.00	1,400.00	4%	10,000.00	6-15	80,000.00
1963	12,623.00	23.00	2,600.00	1,400.00	1,200.00	4%	10,000.00	16-25	70,000.00
1964	12,221.00	21.00	2,200.00	1,200.00	1,000.00	4%	10,000.00	26-35	60,000.00
1965	11,820.00	20.00	1,800.00	1,000.00	800.00	4%	10,000.00	36-45	50,000.00
1966	11,420.00	20.00	1,400.00	800.00	600.00	4%	10,000.00	46-55	40,000.00
1967	11,020.00	20.00	1,000.00	600.00	400.00	4%	10,000.00	56-65	30,000.00
1968	10,620.00	20.00	600.00	400.00	200.00	4%	10,000.00	66-75	20,000.00
1969	10,215.00	15.00	200.00	200.00		4%	10,000.00	76-85	10,000.00
	<u>\$102,994.00</u>	<u>\$194.00</u>	<u>\$17,800.00</u>	<u>\$10,600.00</u>	<u>\$7,200.00</u>		<u>\$85,000.00</u>		

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

Fiscal Year Ended July 1,	Total	Fees	Total Interest	Due Dates	Interest Rate	Principal	Maturing	Bonds	Outstanding
				July 1, January 1,				Numbered	Indeb-
									tedness
1961	22,256.49	58.99	9,197.50	4,598.75	4,598.75	3%	13,000.00	57-69	284,000.00
1962	21,864.54	57.04	8,807.50	4,403.75	4,403.75	3-1/4%	13,000.00	70-82	271,000.00
1963	21,439.93	54.93	8,385.00	4,192.50	4,192.50	3-1/4%	13,000.00	83-95	258,000.00
1964	22,016.31	53.81	7,962.50	3,981.25	3,981.25	3-1/4%	14,000.00	96-109	245,000.00
1965	21,559.04	51.54	7,507.50	3,753.75	3,753.75	3-1/4%	14,000.00	110-123	231,000.00
1966	22,102.76	50.26	7,052.50	3,526.25	3,526.25	3-1/4%	15,000.00	124-138	217,000.00
1967	21,612.83	47.83	6,565.00	3,282.50	3,282.50	3-1/4%	15,000.00	139-153	202,000.00
1968	22,123.89	46.39	6,077.50	3,038.75	3,038.75	3-1/4%	16,000.00	154-169	187,000.00
1969	22,602.29	44.79	5,557.50	2,778.75	2,778.75	3-1/4%	17,000.00	170-186	171,000.00
1970	23,048.03	43.03	5,005.00	2,502.50	2,502.50	3-1/4%	18,000.00	187-204	154,000.00
1971	22,460.10	40.10	4,420.00	2,210.00	2,210.00	3-1/4%	18,000.00	205-222	136,000.00
1972	23,874.18	39.18	3,835.00	1,917.50	1,917.50	3-1/4%	20,000.00	223-242	118,000.00
1973	23,220.93	35.93	3,185.00	1,592.50	1,592.50	3-1/4%	20,000.00	243-262	98,000.00
1974	23,568.68	33.68	2,535.00	1,267.50	1,267.50	3-1/4%	21,000.00	263-283	78,000.00
1975	23,883.76	31.26	1,852.50	926.25	926.25	3-1/4%	22,000.00	284-305	57,000.00
1976	24,166.19	28.69	1,137.50	568.75	568.75	3-1/4%	23,000.00	306-328	35,000.00
1977	12,403.95	13.95	390.00	195.00	195.00	3-1/4%	12,000.00	329-340	12,000.00
	<u>\$391,042.44</u>	<u>\$791.19</u>	<u>\$94,251.25</u>	<u>\$419,515.00</u>	<u>\$441,736.25</u>				<u>\$296,000.00</u>