

CITY OF MONETT,

MISSOURI

AUDITORS' REPORT

MARCH 31, 1966

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**BROWN AND DESKIN**  
**CERTIFIED PUBLIC ACCOUNTANTS**  
MEMBERS  
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

401 WEST EMMA AVENUE  
SPRINGDALE, ARKANSAS

June 10, 1966

318 WEST DICKSON STREET  
FAYETTEVILLE, ARKANSAS

To The Honorable Mayor and Commissioners

City of Monett, Missouri

Gentlemen:

In accordance with your request, we have examined the records of cash receipts and disbursements for the City of Monett, Missouri, as maintained by the City Clerk and City Collector, for the fiscal year ended March 31, 1966. We now submit our report thereon, together with the financial statements listed in the table of contents. Our examination did not include a detailed check of all transactions; however, receipts and disbursements for the fiscal year were test checked by methods and to the extent we considered necessary in the circumstances. Comments pertaining to the financial statements and to the scope of our examination are contained in subsequent paragraphs of this report.

FUND BALANCES

A summary of the changes in the fund balances of the General Fund and the Sinking and Interest Funds of the City of Monett, Missouri, in the year under review, is presented on Exhibit A, page 10. A summary of the changes in the various Waterworks Fund accounts in the year under review is presented on Exhibit B, page 11. The cash in banks at March 31, 1966, as shown by the City's books, was reconciled with the amounts confirmed directly to us by the Banks. The collector's petty cash fund of \$200.00 and change fund of \$100.00, which are not included in the fund balances, were counted by us as at the close of business on March 31, 1966. The

United States Government Bonds owned at March 31, 1966, were examined by us in the course of the examination. The bonds are registered in the name of the City of Monett and are kept in a safety deposit box at the First National Bank, Monett, Missouri. The United States Treasury Notes owned by the City at March 31, 1966, were held for safekeeping by the First National Bank, St. Louis, Missouri.

#### RECEIPTS

The analysis of receipts by funds are shown on Exhibits A and B. The detail of the general taxes received is shown on Schedule 1, page 12. Other receipts are shown in detail on Schedule 2, page 13. As shown on Schedule 2, the City received \$12,557.00 from the sanitation charges authorized in September, 1965. As this represents only six months revenues, the amount should materially increase in the next fiscal year.

Receipts were test checked by reference to copies of tax receipts, occupation license stubs, back-tax books, and other office records. The City Collectors' periodic reports of collections, verified by the City Clerk, were checked against the City Clerk's record of cash received for the year. All fund transfers were seen to have been in accordance with ordinances authorizing the same as passed by the City Council. As shown on Exhibit B, page 11, transfers of \$2,000.00 from the Waterworks Operating Funds to the Reserve Fund for Waterworks Revenue Bonds, Series of 1965, were seen to be one month ahead of the requirements of the ordinance authorizing the issuance of the Waterworks Revenue Bonds, Series of 1965. In this connection, it may be noted that the \$500 monthly transfer to the Reserve Fund for Waterworks Revenue Bonds, Series of 1965, may be terminated when the Fund reaches a total of \$30,000.

General taxes and penalties collected during the year for all funds may be compared with similar collections for the preceding year, as shown on the following page.

BROWN AND DESKIN, CERTIFIED PUBLIC ACCOUNTANTS

<u>Description</u>	<u>Fiscal Year Ended</u>		<u>Increase (Decrease)</u>
	<u>March 31, 1966</u>	<u>March 31, 1965</u>	
Real estate -			
Current	\$42,908.32	\$41,606.99	\$1,301.33
Delinquent	1,664.24	1,325.30	338.94
Personal property -			
Current	8,975.93	9,672.74	(696.81)
Delinquent	474.65	426.56	48.09
Merchants and manufacturers -			
Current	2,437.87	2,631.63	(193.76)
Delinquent	14.35	41.78	( 27.43)
Utilities	22,489.15	21,057.61	1,431.54
Intangible	2,364.72	2,718.89	(354.17)
Occupational licenses	<u>3,470.07</u>	<u>3,323.75</u>	<u>146.32</u>
Total taxes	\$84,799.30	\$82,805.25	\$1,994.05
Penalties and interest	<u>240.67</u>	<u>183.79</u>	<u>56.88</u>
Total taxes, penalties and interest	<u>\$85,039.97</u>	<u>\$82,989.04</u>	<u>\$2,050.93</u>

The total tax collections for the year ended March 31, 1966, were \$2,050.93 in excess of those for the preceding fiscal year. However, the receipts from personal property, merchants and manufacturers, and intangible taxes declined in the year under review. It should be noted that this reduction in collections was in part due to reductions of \$61,677 and \$22,721 in the assessed valuation for personal property and merchants and manufacturers taxes respectively. During the current year, the City Council eliminated the office of the City Assessor, effective January 1, 1966, and arrangements were made to use the services of the County Assessors of Barry and Lawrence Counties to affect uniform assessments within the City.

Electric department receipts increased \$54,088.38 over the preceding year due primarily to increased sales of electric current, as shown in the following tabulation:

<u>Description</u>	<u>Fiscal Year Ended</u>		<u>Increase (Decrease)</u>
	<u>March 31, 1966</u>	<u>March 31, 1965</u>	
Sales of electric current	\$485,267.79	\$434,107.90	\$51,159.89
Pole rental	489.00	481.50	7.50
Deposits received	5,691.00	5,429.00	262.00
Sales tax collected	12,989.80	11,624.50	1,365.30
Sale of supplies	2,424.87	2,054.24	370.63
Miscellaneous	<u>1,747.40</u>	<u>824.34</u>	<u>923.06</u>
Totals	<u>\$508,609.86</u>	<u>\$454,521.48</u>	<u>\$54,088.38</u>

BROWN AND DESKIN, CERTIFIED PUBLIC ACCOUNTANTS

In the past three years, the increase in revenues from the electric department has amounted to approximately \$95,000. This reflects the growth of the City and increased usage, as the rates have remained unchanged in that period.

A summary of the receipts of the Waterworks Operating and Maintenance Fund for the year under review, compared with the preceding fiscal year, is as follows:

<u>Description</u>	<u>Fiscal Year Ended</u>		<u>Increase (Decrease)</u>
	<u>March 31, 1966</u>	<u>March 31, 1965</u>	
Water sales	\$123,595.97	\$ 87,340.57	\$36,255.40
Deposits received	1,429.00	1,253.00	176.00
Water taps	2,016.89	2,660.00	( 643.11)
Sales tax collected	3,576.97	2,506.86	1,070.11
Miscellaneous	<u>7,662.20</u>	<u>9,913.54</u>	<u>(2,251.34)</u>
Totals	<u>\$138,281.03</u>	<u>\$103,673.97</u>	<u>\$34,607.06</u>

The increase in water sales, in the amount of \$36,255.40, is due primarily to an increase in water rates that became effective March 1, 1965. Miscellaneous income of \$7,662.20 was received as contributions to the cost of water line extensions.

Based upon cash receipts and disbursements, a summary of the Waterworks Operating and Maintenance Funds is as follows:

Receipts -		
Water sales		\$123,595.97
Other income:		
Water taps	\$ 2,016.89	
Water extensions	7,662.20	
Miscellaneous	<u>334.16</u>	<u>10,013.25</u>
		\$133,609.22
Expenses -		
Salaries	\$19,971.52	
Materials and supplies	5,251.37	
Telephone	96.00	
Utilities	18,300.37	
Miscellaneous	113.00	
Repairs and supplies	1,425.49	

Continued -

BROWN AND DESKIN, CERTIFIED PUBLIC ACCOUNTANTS

Social Security taxes	\$ 753.24	
Auto and truck expense	761.92	
Freight and express	<u>332.43</u>	<u>47,005.34</u>

Excess of receipts over expenses before provision for bond retirements, interest or capital outlay		<u>\$ 86,603.88</u>
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DISBURSEMENTS

Disbursements by funds in the year under review are shown on Exhibit A, page 10, and Exhibit B, page 11. The detail of the disbursements, other than fund transfers, of the General Operating Fund and Waterworks Operating and Maintenance Fund is shown on Schedule 3, page 14. Disbursements were test checked by reference to ordinances authorizing payments, vouchers, contracts, vendors' invoices, etc. All disbursements for the year were authorized in total by ordinances. The payroll for the month of January, 1966, was listed in detail and compared with the salaries authorized by the City Council. No discrepancies were noted.

In the year under review, the City made payments on its outstanding bonded indebtedness, in the amount of \$47,000, as follows:

<u>Description</u>	<u>Amount</u>
General Obligation Sewer Bonds, dated June 1, 1958	\$10,000
Sewer Lateral Bonds, dated September 1, 1959	10,000
Sewer Lateral Bonds, dated March 1, 1960	10,000
City of Monett, Park Bonds, dated March 1, 1964	3,000
Waterworks Revenue Bonds, dated July 1, 1955	<u>14,000</u>
Total	<u>\$47,000</u>

Interest on all outstanding bonds was seen to have been paid through the last interest paying date, prior to March 31, 1966.

Disbursements for capital outlays from the General Operating Fund in the year under review totaled \$93,770.20, as compared to \$66,252.87 in the preceding fiscal year. Of this total, \$34,180.49 was spent on the improvement and expansion of the electric department transmission and distribution systems, of which \$9,477.50 was in conjunction with the waterworks expansion program. The Park Department capital outlay includes \$10,143.29, which represents part of the cost of the new grass greens for the golf course and \$2,051.56 on the final payment on the swimming pool. The Fire Department capital outlay includes \$15,750 for the purchase of a new fire truck. The Waterworks capital outlay includes \$3,265, which represents part of the waterworks expansion program. In addition thereto, \$413,414.33 was expended from the proceeds of the Waterworks Revenue Bonds, Series of 1965, for the stated purpose of expansion and improvement of the City waterworks system. This construction increased standpipe gallonage from 475,000 gallons to 2,705,000 gallons of water. At March 31, 1966, the engineer's approval for payment and for final acceptance of the expansion program had not been received. There was \$24,509.94 remaining in the Waterworks Construction Funds, of which it is estimated \$20,569.94 will cover the final payments due on the contracts. The estimated balance remaining of \$3,940 will be transferred to the General Funds as reimbursement of part of the capital outlay in connection with the waterworks expansion program, which has been paid from the General Fund, as noted above.

GENERAL

The accounts receivable at March 31, 1966, as computed by us from the detail records, may be compared with those at the end of the preceding year, as shown on the following page.

BROWN AND DESKIN, CERTIFIED PUBLIC ACCOUNTANTS

<u>Description</u>	<u>Fiscal Year Ended</u>	
	<u>March 31, 1966</u>	<u>March 31, 1965</u>
Electric accounts receivable	\$37,585.19	\$ 32,524.69
Water accounts receivable	8,474.81	7,480.17
Sanitation accounts receivable	1,634.00	-0-
Special sewer tax	106.15	181.87
Sewer district assessments	41,515.08	55,733.37
Delinquent taxes -		
Real estate	2,712.14	2,840.61
Personal property	3,330.19	4,205.51
Merchants and manufacturers	231.57	345.13
Occupation licenses	<u>341.00</u>	<u>704.00</u>
Totals	<u>\$95,930.13</u>	<u>\$104,015.35</u>

As shown above, the amount receivable on the sewer district assessments is \$41,515.08. The remaining amount outstanding on the sewer lateral bond issues, as shown on Schedule 5, page 16, is \$75,000, which is payable at the rate of \$25,000 annually. This leaves a deficit of \$33,484.92 if all of the assessments are collected. There is, however, \$23,017.54 available in the Sewer Lateral Construction Fund which, we understand, can be used on the final payment on the bonds. In view of this, it will apparently be necessary for the General Fund to contribute an additional amount of \$10,467.38 toward the retirement of the bonds. Based upon the amount collected in this year on the sewer district assessments, it appears that the contribution from the General Fund will have to be made in full in the ensuing twelve months.

A summary of the current liabilities of the City of Monett, Missouri, at March 31, 1966, including amounts due within one year as principal and interest payments on bonds outstanding at the end of the fiscal year, may be compared with the current liabilities at the close of the preceding fiscal year as shown on the following page.

Description	Fiscal Year Ended		Increase (Decrease)
	March 31, 1966	March 31, 1965	
General Fund -			
Accounts payable	\$ 47,288.06	\$ 37,479.81	\$ 9,808.25
Accrued sales tax	3,158.88	2,853.41	305.47
Waterworks Funds -			
Accounts payable	5,343.44	2,938.76	2,404.68
Accrued sales tax	825.36	558.86	266.50
Sinking and Interest Funds -			
General obligation bonds payable	40,000.00	33,000.00	7,000.00
Interest on above bonds	8,875.00	9,957.50	(1,082.50)
Waterworks revenue bonds payable	19,000.00	14,000.00	5,000.00
Interest on above bonds	<u>22,855.25</u>	<u>7,280.00</u>	<u>15,575.25</u>
Totals	<u>\$147,345.99</u>	<u>\$108,068.34</u>	<u>\$39,277.65</u>

As shown above, the current liabilities have increased \$39,277.65. Included in the accounts payable of the General Fund at March 31, 1966, is \$10,648 due on contracts for the purchase of an Electric Department strato tower unit and \$5,670.65 due on other capital expenditure contracts for the Sewer and Park Departments. The interest increase on Waterworks Revenue Bonds is attributable to the Series of 1965, on which a full year's interest will be due in the next fiscal year.

In July, 1964, at a special election, the voters of the City authorized the issuance of General Obligation Industrial Bonds, in the amount of \$525,000, for the purpose of acquiring an industrial plant to be leased to Wells Aluminum, Inc. These bonds were issued as of September 1, 1964, and the plant constructed in accordance with the provisions thereof. As it is anticipated that the bonds will be retired by rental payments received from Wells Aluminum, Inc., neither the construction of the plant nor liability under the Bond Issue is reflected on the City records. The collection of rentals and the payment of the bond principal and interest, as it becomes due, is handled by the Gillioz Bank and Trust Company, Monett, Missouri, which has been designated as the "fiscal agent" of the City in regard to this Bond Issue. Inasmuch as the issue was a General Obligation Bond of the City, however, the City has a contingent liability for the payment of interest and principal of these bonds in the event that the rental income should be inadequate to do this.

BROWN AND DESKIN, CERTIFIED PUBLIC ACCOUNTANTS

The meter deposit transactions during the year under review may be summarized as follows:

<u>Description</u>	<u>Electric Deposits</u>	<u>Water Deposits</u>
Balance, March 31, 1965	\$33,933.21	\$ 8,899.00
Deposits received	<u>5,691.00</u>	<u>1,429.00</u>
	\$39,624.21	\$10,328.00
Deposits refunded or applied on accounts	<u>4,601.00</u>	<u>1,003.00</u>
Balance, March 31, 1966	<u>\$35,023.21</u>	<u>\$ 9,325.00</u>

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We wish to take this opportunity to express our appreciation for the facilities and cooperation afforded us during the course of our examination by the officials and employees of the City. Should you wish any further information pertaining to this report, we shall be pleased to furnish it upon your request.

Yours very truly,

*Brown & Deskin*

CITY OF MONETT, MISSOURI

SUMMARY OF FUND RECEIPTS AND DISBURSEMENTS

GENERAL FUND AND SINKING AND INTEREST FUNDS

FOR THE FISCAL YEAR ENDED MARCH 31, 1966

	<u>GENERAL FUNDS</u>		
	<u>Operating</u>	<u>Pool Construction</u>	<u>Sewer Construction</u>
Receipts -			
General taxes - Schedule 1	\$ 61,375.87	\$	\$
Special sewer taxes			
Electric department sales	485,267.79		
Interest			
Other - Schedule 2	99,707.91		
Fund transfers			
Total receipts	<u>\$646,351.57</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Disbursements -			
Fund transfers	\$ 4,500.00	\$	\$
Bond principal			
Bond interest			
Postage and agents fees			
Other - Schedule 3	<u>626,303.12</u>	<u>3,237.44</u>	
Total disbursements	<u>\$630,803.12</u>	<u>\$ 3,237.44</u>	<u>\$ -0-</u>
Excess of receipts over disbursements	\$ 15,548.45	\$(3,237.44)	\$
Fund balances at beginning of year	<u>122,806.68</u>	<u>3,237.44</u>	<u>1.00</u>
Fund balances March 31, 1966	<u>\$138,355.13</u>	<u>\$ -0-</u>	<u>\$1.00</u>
Fund balances are represented by -			
Cash in banks	<u>\$138,355.13</u>	\$	\$1.00
U.S. Treasury notes			
Totals - as above	<u>\$138,355.13</u>	<u>\$ -0-</u>	<u>\$1.00</u>

Exhibit A  
Summary of Funds

<u>SINKING AND INTEREST FUNDS</u>			
<u>Sewer Lateral Construction</u>	<u>Sewer Bonds</u>	<u>Park Bonds</u>	<u>Sewer Lateral Bonds</u>
\$	\$13,158.50	\$10,505.60	\$ 14,218.29
590.80			2,124.80
<u>590.80</u>	<u>13,158.50</u>	<u>10,505.60</u>	<u>4,000.00</u>
\$ 590.80	\$13,158.50	\$10,505.60	\$20,343.09
\$	\$	\$	\$
	10,000.00	3,000.00	20,000.00
	2,650.00	5,673.75	3,525.00
	23.25	15.30	40.00
<u>-0-</u>	<u>12,673.25</u>	<u>8,689.05</u>	<u>23,565.00</u>
\$ 590.80	\$ 485.25	\$ 1,816.55	\$(3,221.91)
<u>22,426.74</u>	<u>6,814.67</u>	<u>4,271.82</u>	<u>3,959.48</u>
<u>\$23,017.54</u>	<u>\$ 7,299.92</u>	<u>\$ 6,088.37</u>	<u>\$ 737.57</u>
\$ 3,441.94	\$ 7,299.92	\$ 6,088.37	\$ 737.57
<u>19,575.60</u>	<u>7,299.92</u>	<u>6,088.37</u>	<u>737.57</u>
<u>\$23,017.54</u>	<u>\$ 7,299.92</u>	<u>\$ 6,088.37</u>	<u>\$ 737.57</u>

CITY OF MONETT, MISSOURI

SUMMARY OF FUND RECEIPTS AND DISBURSEMENTS

WATERWORKS FUNDS

FOR THE FISCAL YEAR ENDED MARCH 31, 1966

	<u>Operating and Maintenance</u>	<u>Waterworks Construction</u>	<u>Depreciation and Replacement</u>
Receipts -			
Water sales	\$123,595.97	\$	\$
Interest		1,587.06	
Other - Schedule 2	14,685.06	436,337.21	
Fund transfers	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total receipts	<u>\$138,281.03</u>	<u>\$437,924.27</u>	<u>\$ -0-</u>
Disbursements -			
Fund transfers	\$ 41,666.50	\$	\$
Bond principal			
Bond interest			
Postage and agents fees			
Refunds			
Other - Schedule 3	<u>80,614.75</u>	<u>413,414.33</u>	<u>                    </u>
Total disbursements	<u>\$122,281.25</u>	<u>\$413,414.33</u>	<u>\$ -0-</u>
Excess of receipts over disbursements	\$ 15,999.78	\$ 24,509.94	\$
Fund balances at beginning of year	<u>10,178.85</u>	<u>                    </u>	<u>30,000.00</u>
Fund balances March 31, 1966	<u>\$ 26,178.63</u>	<u>\$ 24,509.94</u>	<u>\$30,000.00</u>
Fund balances are represented by -			
Cash in banks	\$ 26,178.63	\$ 24,509.94	\$
United States Bonds:			
Series "H"			20,000.00
Treasury notes	<u>                    </u>	<u>                    </u>	<u>10,000.00</u>
	<u>\$ 26,178.63</u>	<u>\$ 24,509.94</u>	<u>\$30,000.00</u>

Exhibit B  
Summary of Funds

<u>Sinking and Interest</u>		<u>Revenue Bond Reserve</u>		<u>Water Main Pro Rata</u>
<u>Series 1955</u>	<u>Series 1965</u>	<u>Series 1955</u>	<u>Series 1965</u>	
\$ 2,082.70	\$	\$	\$	\$
<u>22,200.00</u>	<u>17,466.50</u>	<u>                    </u>	<u>2,000.00</u>	142.24 <u>500.00</u>
<u>\$24,282.70</u>	<u>\$17,466.50</u>	<u>\$ -0-</u>	<u>\$2,000.00</u>	<u>\$ 642.24</u>
\$ 14,000.00	\$	\$	\$	\$
7,280.00	10,697.78			
50.39	53.49			
<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	920.04
<u>\$21,330.39</u>	<u>\$10,751.27</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 920.04</u>
\$ 2,952.31	\$ 6,715.23	\$	\$2,000.00	\$ (277.80)
<u>19,739.83</u>	<u>                    </u>	<u>25,000.00</u>	<u>                    </u>	<u>401.50</u>
<u>\$22,692.14</u>	<u>\$ 6,715.23</u>	<u>\$25,000.00</u>	<u>\$2,000.00</u>	<u>\$ 123.70</u>
\$22,692.14	\$ 6,715.23	\$	\$2,000.00	\$ 123.70
<u>                    </u>	<u>                    </u>	<u>25,000.00</u>	<u>                    </u>	<u>                    </u>
<u>\$22,692.14</u>	<u>\$ 6,715.23</u>	<u>\$25,000.00</u>	<u>\$2,000.00</u>	<u>\$ 123.70</u>

Schedule 1  
General Taxes

CITY OF MONETT, MISSOURI

STATEMENT OF GENERAL TAXES COLLECTED

FOR THE FISCAL YEAR ENDED MARCH 31, 1966

<u>Description</u>	<u>Total</u>	<u>General Fund</u>		<u>Sinking &amp; Interest Funds</u>	
		<u>Current</u>	<u>Delinquent</u>	<u>Current</u>	<u>Delinquent</u>
Real estate	\$44,572.56	\$24,929.69	\$ 965.98	\$17,978.63	\$698.26
Personal property tax	9,450.58	5,215.02	275.82	3,760.91	198.83
Merchants and manufacturers tax	2,452.22	1,416.41	8.34	1,021.46	6.01
Occupation licenses	3,470.07	3,470.07			
Utility tax	22,489.15	22,489.15			
Intangible tax	2,364.72	2,364.72			
Interest and penalties	<u>240.67</u>	<u>          </u>	<u>240.67</u>	<u>          </u>	<u>          </u>
	<u>\$85,039.97</u>	\$59,885.06	<u>\$1,490.81</u>	\$22,761.00	<u>\$903.10</u>
Total delinquent taxes, interest and penalties		<u>1,490.81</u>		<u>903.10</u>	
		<u>\$61,375.87</u>		<u>\$23,664.10</u>	

Schedule 2  
Other Receipts

CITY OF MONETT, MISSOURI

STATEMENT OF OTHER RECEIPTS

FOR THE FISCAL YEAR ENDED MARCH 31, 1966

	General Operating Funds	<u>Waterworks Funds</u>		
		<u>Construction</u>	<u>Operating and Maintenance</u>	<u>Water Main Pro Rata</u>
Casino rent	\$ 1,002.50	\$	\$	\$
Swimming pool receipts	5,979.70			
State gasoline tax	23,414.60			
Golf course receipts	10,470.00			
Sanitation	12,557.00			
Sales of supplies	2,424.87			
Sewer and water taps	730.00		2,016.89	
Sewer and water line extensions	8,000.00		7,662.20	
Miscellaneous	12,036.33			
Pole rental	489.00			
Penalties	1,284.76			
Police court fines	2,638.35			
Deposits received	5,691.00		1,429.00	142.24
Sales tax collected	12,989.80		3,576.97	
Proceeds of sale of Waterworks Revenue Bonds, Series of 1965		<u>436,337.21</u>		
	<u>\$99,707.91</u>	<u>\$436,337.21</u>	<u>\$14,685.06</u>	<u>\$142.24</u>

CITY OF MONETT, MISSOURI

STATEMENT OF OTHER DISBURSEMENTS

FOR THE FISCAL YEAR ENDED MARCH 31, 1966

<u>Description</u>	<u>Total</u>	<u>Administrative</u>	<u>GENERAL</u>	
			<u>Electric Department</u>	<u>Police Department</u>
Legislative salaries	\$ 14,100.00	\$14,100.00	\$	\$
Other salaries	164,583.61	2,418.68	30,226.93	29,021.48
Materials and supplies	34,512.60	3,815.69	8,847.51	749.75
Legal and auditing	3,828.50	3,828.50		
Telephone	2,538.49	926.10	597.30	274.64
Rent	1,164.00		1,164.00	
Gas service	2,384.66	783.98	190.40	143.08
Insurance	10,679.43	10,679.43		
Miscellaneous	5,291.45	4,013.58	105.63	203.58
Repairs and supplies	9,774.69	4,164.97	676.04	
Janitor	2,370.00	2,370.00		
Health and medical	930.00	930.00		
City assessor	1,281.11	1,281.11		
Capital outlay	93,770.20	3,128.70	34,180.49	2,047.06
Social Security taxes	6,941.04	6,941.04		
Auto and truck expense	12,760.47		1,753.30	3,203.45
Electric current purchased	235,268.59		235,268.59	
Deposit refunds	4,601.00		4,601.00	
Freight and express	3,812.24		171.53	
Sales tax	12,437.51		12,437.51	
Golf course, pool and cemetery maintenance	<u>3,273.53</u>			
	<u>\$626,303.12</u>	<u>\$59,381.78</u>	<u>\$330,220.23</u>	<u>\$35,643.04</u>

Schedule 3  
Other Disbursements

<u>OPERATING FUND</u>					<u>Waterworks</u>
<u>Fire</u>	<u>Sewer</u>	<u>Park</u>	<u>Street</u>	<u>Sanitation</u>	<u>Operating</u>
<u>Department</u>	<u>Department</u>	<u>Department</u>	<u>Department</u>	<u>Department</u>	<u>Fund</u>
\$	\$	\$	\$	\$	\$
15,010.00	8,119.05	32,752.87	24,030.00	23,004.60	19,971.52
511.17	3,238.54	1,906.19	14,979.02	464.73	5,251.37
187.55	145.04	120.61	287.25		96.00
	571.67	359.68	335.85		81.38
416.83	121.27	199.86	230.70		113.00
	158.76	2,657.44	1,967.89	149.59	1,425.49
17,152.79	12,363.82	15,920.38	8,963.71	13.25	29,363.60
					753.24
493.32	231.18	864.68	4,233.46	1,981.08	761.92
					18,218.99
					1,003.00
	24.65		3,616.06		332.43
					3,242.81
		<u>3,273.53</u>			
<u>\$33,771.66</u>	<u>\$24,973.98</u>	<u>\$58,055.24</u>	<u>\$58,643.94</u>	<u>\$25,613.25</u>	<u>\$80,614.75</u>

CITY OF MONETT, MISSOURISTATEMENT OF SINKING AND INTEREST FUND REQUIREMENTSGENERAL OBLIGATION SEWER BONDS DATED JUNE 1, 1958

<u>Fiscal Year Ended March 31,</u>	<u>Total</u>	<u>Total Interest</u>	<u>Interest Rates</u>	<u>Principal Maturing March 1,</u>	<u>Bonds Outstanding</u>
1966	\$	\$		\$	\$80,000
1967	12,400	2,400	3%	10,000	70,000
1968	12,100	2,100	3%	10,000	60,000
1969	12,800	1,800	3%	11,000	49,000
1970	12,470	1,470	3%	11,000	38,000
1971	13,140	1,140	3%	12,000	26,000
1972	13,780	780	3%	13,000	13,000
1973	<u>13,390</u>	<u>390</u>	3%	<u>13,000</u>	-0-
	<u>\$90,080</u>	<u>\$10,080</u>		<u>\$80,000</u>	

Note: Fiscal agent's fees and mailing expenses are not included in the above amounts.

Schedule 5  
Sewer Lateral Bonds

CITY OF MONETT, MISSOURI

STATEMENT OF SINKING AND INTEREST FUND REQUIREMENTS

GENERAL OBLIGATION SEWER BONDS (KNOWN AS SEWER LATERAL BONDS)

SERIES DATED SEPTEMBER 1, 1959

Fiscal Year Ended <u>March 31,</u>	<u>Total</u>	<u>Total Interest</u>	<u>Interest Rates</u>	<u>Principal Maturing March 1,</u>	<u>Bonds Outstanding</u>
1966	\$	\$		\$	\$45,000
1967	16,575	1,575	3½%	15,000	30,000
1968	16,050	1,050	3½%	15,000	15,000
1969	<u>15,525</u>	<u>525</u>	3½%	<u>15,000</u>	-0-
	<u>\$48,150</u>	<u>\$3,150</u>		<u>\$45,000</u>	

SERIES DATED MARCH 1, 1960

1966	\$	\$		\$	\$30,000
1967	11,200	1,200	4 %	10,000	20,000
1968	10,800	800	4 %	10,000	10,000
1969	<u>10,400</u>	<u>400</u>	4 %	<u>10,000</u>	-0-
	<u>\$32,400</u>	<u>\$2,400</u>		<u>\$30,000</u>	

Note: Fiscal agent's fees and mailing expenses are not included in the above amounts.

CITY OF MONETT, MISSOURISTATEMENT OF SINKING AND INTEREST FUND REQUIREMENTSFOR WATERWORKS REVENUE BONDS DATED JULY 1, 1955

<u>Fiscal</u> <u>Year</u> <u>Ended</u> <u>March 31,</u>	<u>Total</u>	<u>Total</u> <u>Interest</u>	<u>Interest</u> <u>Rate</u>	<u>Principal</u> <u>Maturing</u> <u>July 1,</u>	<u>Bonds</u> <u>Outstanding</u>
1966	\$	\$		\$	\$217,000
1967	21,808.75	6,808.75	3.25%	15,000	202,000
1968	21,321.25	6,321.25	3.25%	15,000	187,000
1969	21,817.50	5,817.50	3.25%	16,000	171,000
1970	22,281.25	5,281.25	3.25%	17,000	154,000
1971	22,712.50	4,712.50	3.25%	18,000	136,000
1972	22,127.50	4,127.50	3.25%	18,000	118,000
1973	23,510.00	3,510.00	3.25%	20,000	98,000
1974	22,860.00	2,860.00	3.25%	20,000	78,000
1975	23,193.75	2,193.75	3.25%	21,000	57,000
1976	23,495.00	1,495.00	3.25%	22,000	35,000
1977	23,763.75	763.75	3.25%	23,000	12,000
1978	<u>12,195.00</u>	<u>195.00</u>	3.25%	<u>12,000</u>	-0-
	<u>\$261,086.25</u>	<u>\$44,086.25</u>		<u>\$217,000</u>	

Note: Fiscal agent's fees and mailing expenses are not included in the above amounts.

CITY OF MONETT, MISSOURISTATEMENT OF SINKING AND INTEREST FUND REQUIREMENTSCITY OF MONETT PARK BONDS DATED MARCH 1, 1964

<u>Fiscal</u> <u>Year</u> <u>Ended</u> <u>March 31,</u>	<u>Total</u>	<u>Total</u> <u>Interest</u>	<u>Interest</u> <u>Rate</u>	<u>Principal</u> <u>Maturing</u> <u>March 1,</u>	<u>Bonds</u> <u>Outstanding</u>
1966	\$	\$		\$	\$120,000
1967	8,700.00	3,700.00	2.75%	5,000	115,000
1968	8,562.50	3,562.50	2.75%	5,000	110,000
1969	8,425.00	3,425.00	2.75%	5,000	105,000
1970	8,287.50	3,287.50	2.75%	5,000	100,000
1971	8,150.00	3,150.00	3.00%	5,000	95,000
1972	8,000.00	3,000.00	3.00%	5,000	90,000
1973	7,850.00	2,850.00	3.00%	5,000	85,000
1974	7,700.00	2,700.00	3.00%	5,000	80,000
1975	7,550.00	2,550.00	3.00%	5,000	75,000
1976	7,400.00	2,400.00	3.00%	5,000	70,000
1977	7,250.00	2,250.00	3.20%	5,000	65,000
1978	9,090.00	2,090.00	3.20%	7,000	58,000
1979	9,866.00	1,866.00	3.20%	8,000	50,000
1980	11,610.00	1,610.00	3.20%	10,000	40,000
1981	11,290.00	1,290.00	3.20%	10,000	30,000
1982	10,970.00	970.00	3.20%	10,000	20,000
1983	10,650.00	650.00	3.25%	10,000	10,000
1984	<u>10,325.00</u>	<u>325.00</u>	3.25%	<u>10,000</u>	-0-
	<u>\$161,676.00</u>	<u>\$41,676.00</u>		<u>\$120,000</u>	

Note: Fiscal agent's fees and mailing expenses are not included in the above amounts.

CITY OF MONETT, MISSOURISTATEMENT OF SINKING AND INTEREST FUND REQUIREMENTSFOR WATERWORKS REVENUE BONDS, SERIES OF 1965

<u>Fiscal</u> <u>Year</u> <u>Ended</u> <u>March 31,</u>	<u>Total</u>	<u>Total</u> <u>Interest</u>	<u>Interest</u> <u>Rate</u>	<u>Principal</u> <u>Maturing</u> <u>January 1,</u>	<u>Bonds</u> <u>Outstanding</u>
1966	\$	\$		\$	\$435,000
1967	20,046.50	16,046.50	3.75%	4,000	431,000
1968	20,896.50	15,896.50	3.75%	5,000	426,000
1969	21,709.00	15,709.00	3.75%	6,000	420,000
1970	21,484.00	15,484.00	3.75%	6,000	414,000
1971	22,259.00	15,259.00	3.75%	7,000	407,000
1972	28,996.50	14,996.50	3.75%	14,000	393,000
1973	28,471.50	14,471.50	3.75%	14,000	379,000
1974	28,946.50	13,946.50	3.75%	15,000	364,000
1975	29,384.00	13,384.00	3.75%	16,000	348,000
1976	28,784.00	12,784.00	3.75%	16,000	332,000
1977	29,184.00	12,184.00	3.75%	17,000	315,000
1978	29,546.50	11,546.50	3.75%	18,000	297,000
1979	29,871.00	10,871.00	3.75%	19,000	278,000
1980	30,159.00	10,159.00	3.50%	20,000	258,000
1981	29,459.00	9,459.00	3.50%	20,000	238,000
1982	29,759.00	8,759.00	3.50%	21,000	217,000
1983	30,024.00	8,024.00	3.60%	22,000	195,000
1984	29,232.00	7,232.00	3.60%	22,000	173,000
1985	29,440.00	6,440.00	3.70%	23,000	150,000
1986	28,589.00	5,589.00	3.70%	23,000	127,000
1987	28,738.00	4,738.00	3.70%	24,000	103,000
1988	28,850.00	3,850.00	3.70%	25,000	78,000
1989	28,925.00	2,925.00	3.75%	26,000	52,000
1990	27,950.00	1,950.00	3.75%	26,000	26,000
1991	<u>26,975.00</u>	<u>975.00</u>	3.75%	<u>26,000</u>	-0-
	<u>\$687,679.00</u>	<u>\$252,679.00</u>		<u>\$435,000</u>	