

CITY OF MONETT,

MISSOURI

AUDIT REPORT

MARCH 31, 1972

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BROWN & DESKIN  
CERTIFIED PUBLIC ACCOUNTANTS  
MEMBERS  
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

ELLSWORTH H. BROWN, C. P. A.  
NORMAN E. DESKIN, C. P. A.  
DONALD F. BAIER, C. P. A.  
ROBERT F. TOENGES, C. P. A.

114 SOUTH COLLEGE AVE., P. O. BOX 338  
FAYETTEVILLE, ARKANSAS 72701  
TELEPHONE 501-443-2311

June 1, 1972

To the Honorable Mayor and Commissioners  
City of Monett, Missouri

We have examined the fund balances of the General Fund, Sinking and Interest Fund, and Waterworks Funds of the City of Monett, Missouri, at March 31, 1972, and the revenues collected and expenditures made through the various funds during the year then ended. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the financial statements referred to above present fairly the fund balances of the City of Monett, Missouri, at March 31, 1972, the revenues collected and expenditures made and the changes in the fund balances during the year then ended on a basis consistent with that of the preceding year.

*Brown & Deskin*

CITY OF MONETT, MISSOURI

STATEMENT OF FUND BALANCES AND REVENUES AND EXPENDITURES

GENERAL FUNDS AND SINKING AND INTEREST FUNDS

FOR THE FISCAL YEAR ENDED MARCH 31, 1972

	<u>GENERAL FUNDS</u>		
	<u>Operating</u>	<u>Sewer Construction</u>	<u>Special Park</u>
Revenues -			
General taxes	\$ 118,663.54	\$	\$
Special sewer taxes	2,035.68		
Electric department sales	890,845.60		
Fund transfer	100,838.03		
Proceeds of bond issue		1,138,760.00	
Interest	1,215.85	35,853.14	
Other	<u>283,397.46</u>	<u>195,100.00</u>	<u>                    </u>
Total revenues	<u>\$1,396,996.16</u>	<u>\$1,369,713.14</u>	<u>\$                    </u>
Expenditures -			
Bond principal	\$	\$	\$
Bond interest and expense			
Fund transfer	85,860.00	100,338.03	500.00
Other	<u>1,127,998.52</u>	<u>270,859.00</u>	<u>                    </u>
Total expenditures	<u>\$1,213,858.52</u>	<u>\$ 371,197.03</u>	<u>\$ 500.00</u>
Excess of revenues over expenditures	\$ 183,137.64	\$ 998,516.11	\$ (500.00)
Fund balance at beginning of year	<u>130,400.11</u>	<u>23,240.00</u>	<u>1,000.00</u>
Fund balance - March 31, 1972	<u>\$ 313,537.75</u>	<u>\$1,021,756.11</u>	<u>\$ 500.00</u>
Fund balances are represented by -			
Cash in banks	\$ 140,588.75	\$ 79,699.21	\$
United States treasury bills	172,949.00	942,056.90	
Monett Industrial Development Corporation Debenture Bond - due May 1, 1974			500.00
Due (to) from other funds			
	<u>\$ 313,537.75</u>	<u>\$1,021,756.11</u>	<u>\$ 500.00</u>

BROWN AND DESKIN, CERTIFIED PUBLIC ACCOUNTANTS

<u>SINKING AND INTEREST FUNDS</u>	
<u>Park</u> <u>Bonds</u>	<u>Sewer</u> <u>Bonds</u>
\$12,847.19	\$ 16,059.04
	85,860.00
1,131.83	2,872.78
<u>\$13,979.02</u>	<u>\$104,791.82</u>
\$ 5,000.00	\$ 45,000.00
3,014.50	54,729.50
<u>\$ 8,014.50</u>	<u>\$ 99,729.50</u>
\$ 5,964.52	\$ 5,062.32
<u>26,896.25</u>	<u>20,068.19</u>
<u>\$32,860.77</u>	<u>\$ 25,130.51</u>
\$ 4,031.15	\$ 4,471.54
29,693.15	19,795.44
<u>(863.53)</u>	<u>863.53</u>
<u>\$32,860.77</u>	<u>\$ 25,130.51</u>

CITY OF MONETT, MISSOURI

STATEMENT OF FUND BALANCES AND REVENUES AND EXPENDITURES

WATERWORKS FUNDS

FOR THE FISCAL YEAR ENDED MARCH 31, 1972

	<u>Operating and Maintenance</u>	<u>Depreciation and Replacement</u>
Revenues -		
Water sales	\$199,329.80	\$
Interest	7,745.89	
Other	29,649.46	
Fund transfers		
Total revenues	<u>\$236,725.15</u>	<u>\$</u>
Expenditures -		
Fund transfers	\$ 51,671.65	\$
Bond principal		
Bond interest and expense		
Other	<u>166,198.79</u>	
Total expenditures	<u>\$217,870.44</u>	<u>\$</u>
Excess of revenues over expenditures	\$ 18,854.71	\$
Fund balance - beginning of year	<u>72,259.75</u>	<u>30,000.00</u>
Fund balance - March 31, 1972	<u>\$ 91,114.46</u>	<u>\$30,000.00</u>
Fund balances are represented by -		
Cash in banks	\$ 36,264.13	\$
United States treasury notes	25,000.00	30,000.00
United States treasury bills (at cost)	19,850.33	
Certificates of deposit	<u>10,000.00</u>	
	<u>\$ 91,114.46</u>	<u>\$ 30,000.00</u>

BROWN AND DESKIN, CERTIFIED PUBLIC ACCOUNTANTS

<u>Sinking and Interest</u>		<u>Revenue Bond Reserve</u>	
<u>Series</u> <u>1955</u>	<u>Series</u> <u>1965</u>	<u>Series</u> <u>1955</u>	<u>Series</u> <u>1965</u>
\$ 1,181.37	\$ 38.89	\$	\$ 118.37
<u>22,200.00</u>	<u>29,471.65</u>		
<u>\$23,381.37</u>	<u>\$29,510.54</u>	<u>\$</u>	<u>\$ 118.37</u>
\$ 18,000.00	\$ 14,000.00	\$	\$
4,166.14	15,085.48		
<u>\$22,166.14</u>	<u>\$29,085.48</u>	<u>\$</u>	<u>\$</u>
\$ 1,215.23	\$ 425.06	\$	\$ 118.37
<u>\$34,275.12</u>	<u>6,714.94</u>	<u>25,000.00</u>	<u>30,000.00</u>
<u>\$35,490.35</u>	<u>\$ 7,140.00</u>	<u>\$25,000.00</u>	<u>\$30,118.37</u>
\$ 5,878.67	\$ 7,140.00	\$	\$ 715.93
29,611.68		25,000.00	5,000.00
			24,402.44
<u>\$35,490.35</u>	<u>\$ 7,140.00</u>	<u>\$25,000.00</u>	<u>\$30,118.37</u>

FUND BALANCES

The cash in banks at March 31, 1972, as presented on the statements of fund balances and revenues and expenditures, were reconciled with the amounts confirmed directly to us by the banks. The Collector's petty cash fund of \$300 and change fund of \$100, which are not included in the fund balances, were counted by us prior to the opening of business April 1, 1972. The securities kept in a safety deposit box at the First National Bank, Monett, Missouri, examined by us were \$25,000 in United States Treasury notes, and \$10,000 in certificates of deposit owned by the Waterworks Fund and \$500 of Monett Industrial Development debenture bonds owned by the General Funds. Held for safekeeping for Waterworks Funds by the Bank of St. Louis, St. Louis, Missouri, were \$25,000 in United States Treasury notes while \$35,000 in United States Treasury notes and \$73,864.45 of United States Treasury bills were held for safekeeping by the Mercantile Trust Co., N.A., St. Louis, Missouri. The Mercantile Trust Co., N.A. also held \$222,437.59 in United States Treasury bills for the General Funds and \$942,056.90 in United States Treasury bills for the Construction Fund.

REVENUES

The analysis of revenues, by funds, is presented in the preceding statements of fund balances and revenues and expenditures. The detail of the general taxes received is shown on Schedule 1. Other receipts are shown in detail on Schedule 2. Receipts were test checked by reference to copies of tax receipts, occupation license stubs, City auto license copies, back tax books and other office records. The City Collector's periodic reports of collections, verified by the City Clerk, were checked against the City Clerk's records of cash received for the year. All fund transfers were in accordance with Ordinances authorizing transfers, as passed by the City Council.

SUPPLEMENTARY INFORMATION

In connection with our examination of the statements of fund balances and revenues and expenditures, we have reviewed the additional information presented in the following comments and schedules taken primarily from the accounting and other records of the City which is not, in our opinion, necessary for a fair presentation of the financial statements referred to above. The primary purpose of our examination was to formulate an opinion on the basic financial statements and was not such as to enable us to express an opinion as to the fairness of all the details of the supplementary information contained in this report.

BROWN AND DESKIN, CERTIFIED PUBLIC ACCOUNTANTS

Interest income of \$7,745.89 reflected in the Waterworks Operating and Maintenance Funds resulted from temporary investment of surplus funds in United States Treasury notes and bills and certificates of deposit. Interest income in the General Funds of \$1,215.85 came from \$770.97 of Sewer Lateral interest and \$444.88 Wells Aluminum Co. interest on transformer purchases.

General taxes and penalties collected during the year, for all funds, may be compared with similar collections for the preceding year as follows:

<u>Description</u>	<u>Fiscal Year Ended</u>		<u>Increase (Decrease)</u>
	<u>March 31, 1972</u>	<u>March 31, 1971</u>	
Real estate -			
Current	\$ 59,621.30	\$ 60,475.70	\$ (854.40)
Delinquent	4,500.26	1,223.27	3,276.99
Personal property -			
Current	17,939.29	16,894.89	1,044.40
Delinquent	1,506.80	1,430.96	75.84
Merchants and manufacturers -			
Current	4,489.71	4,847.61	(357.90)
Delinquent	1,159.17	364.16	795.01
Occupational licenses	2,918.50	3,184.67	(266.17)
Utilities	31,239.86	31,587.27	(347.41)
Intangible	8,513.16	6,357.06	2,156.10
Motor vehicle licenses	<u>15,129.00</u>	<u>14,748.00</u>	<u>381.00</u>
Total taxes	\$147,017.05	\$141,113.59	\$5,903.46
Penalties and interest	<u>552.72</u>	<u>180.21</u>	<u>372.51</u>
Total taxes, penalties and interest	<u>\$147,569.77</u>	<u>\$141,293.80</u>	<u>\$6,275.97</u>

Uniform assessments are made within the City by arrangements using the services of the County Assessors of Barry and Lawrence Counties. The assessed valuation increased \$195,948 in the year under review.

Electric department revenues increased \$81,184.23 over the preceding year due primarily to increased usage. A summary of the electric department revenues

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, 1972</u>	<u>March 31, 1971</u>	
Sales of electric current	\$890,858.36	\$818,060.55	\$72,797.81
Deposits received	12,727.00	8,278.00	4,449.00
Sales tax collected	23,831.46	21,614.44	2,217.02
Sales of supplies	4,874.46	1,635.05	3,239.41
Miscellaneous	4,711.70	6,230.71	(1,519.01)
<b>Total</b>	<b><u>\$937,002.98</u></b>	<b><u>\$855,818.75</u></b>	<b><u>\$81,184.23</u></b>

A summary of the revenues 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, 1972</u>	<u>March 31, 1971</u>	
Water sales	\$199,329.80	\$172,299.72	\$27,030.08
Deposits received	3,352.00	2,203.00	1,149.00
Water taps	2,025.00	1,250.00	775.00
Sales tax collected	5,773.49	4,930.77	842.72
Water line extensions	15,794.53	1,178.80	14,615.73
Interest	7,745.89	8,411.53	(665.64)
Miscellaneous	2,704.44	119.33	2,585.11
<b>Total</b>	<b><u>\$236,725.15</u></b>	<b><u>\$190,393.15</u></b>	<b><u>\$46,332.00</u></b>

Based on cash receipts and disbursements, a summary of the Waterworks operations excluding meter deposits, fund transfers and capital outlay is shown on the following page.

BROWN AND DESKIN, CERTIFIED PUBLIC ACCOUNTANTS

	Fiscal Year Ended		Increase (Decrease)
	March 31, 1972	March 31, 1971	
Revenues -			
Water sales	\$199,329.80	\$172,299.72	\$27,030.08
Other income:			
Water taps	2,025.00	1,250.00	775.00
Water extensions	15,794.53	1,178.80	14,615.73
Interest	7,745.89	8,411.53	( 665.64)
Miscellaneous	2,704.44	277.39	2,427.05
Total revenues	<u>\$227,599.66</u>	<u>\$183,417.44</u>	<u>\$44,182.22</u>
Disbursements -			
Salaries	\$ 38,551.36	\$ 35,030.37	\$ 3,520.99
Materials and supplies	6,970.23	7,728.28	( 758.05)
Telephone	240.14	238.28	1.86
Utilities	42,337.78	44,939.48	(2,601.70)
Miscellaneous	865.75	868.83	( 3.08)
Repairs and supplies	2,185.04	953.45	1,231.59
Social security taxes	2,083.70	1,717.15	366.55
Auto and truck expenses	1,896.86	1,705.08	191.78
Freight and express		137.51	( 137.51)
Total disbursements	<u>\$ 95,130.86</u>	<u>\$ 93,318.43</u>	<u>\$ 1,812.43</u>
Excess of receipts over disbursements before provision for bond retirement, interest or capital outlay	<u>\$132,468.80</u>	<u>\$ 90,099.01</u>	<u>\$42,369.79</u>

The volume of water pumped increased 33,576,170 gallons to 620,500,810 gallons in the year under review.

Expenditures, by funds, in the year under review, are shown on the preceding statements of fund balances and revenues and expenditures. The details of the expenditures, other than fund transfers, of the General Operating Fund and Waterworks Operating and Maintenance Fund are shown on Schedule 3. Expenditures were tested by reference to ordinances authorizing payments, vouchers, contracts, vendors' invoices, etc. All the expenditures for the year were authorized, in total, by ordinances. The payroll for the month of August, 1971, 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 \$82,000 as follows:

<u>Description</u>	<u>Amount</u>
General Obligation Sewer Bonds, dated June 1, 1958	\$13,000.00
dated March 1, 1971	32,000.00
City of Monett, Park Bonds, dated March 1, 1964	5,000.00
Waterworks Revenue Bonds dated July 1, 1955	18,000.00
Waterworks Revenue Bonds, Series of 1965	<u>14,000.00</u>
	<u>\$82,000.00</u>

Interest on all outstanding bonds was paid through the last paying date, prior to March 31, 1972.

As shown on Schedule 3, expenditures for capital outlays from the General Operating Fund in the year under review totaled \$237,291.58. Administrative capital outlays were primarily for the Utilities and Police Departments office improvements. Electrical department capital outlay of \$142,414.35 was primarily for the expansion and improvement of the electrical transmission and distribution system including over two and one half miles of new three phase distribution lines other than \$26,374.00 for a radio equipped "Tel-elect" derrick truck. Fire Department capital outlay included \$2,108.85 for new hoses and fittings with the balance for a generator and miscellaneous equipment. \$4,415.00 of the Sewer Department capital outlay was for the purchase of a tractor with side mounted mower bar and rear mounted flail mower with most of the balance for miscellaneous improvements. Park Department capital outlay included \$1,611.79 for the cemetery; \$3,445.89 for the golf course;

BROWN AND DESKIN, CERTIFIED PUBLIC ACCOUNTANTS

\$19,000.00 of the \$21,000.00 cost of 24 acres of land; \$4,282.75 Ford tractor; approximately \$6,000.00 in electrical improvements; \$6,437.80 North Park improvements; \$3,700.00 for two tennis courts. Street Department capital outlay included \$2,000.00 of the park land acquisition cost, \$4,110.86 for fencing and shared one half of the cost of a new truck (\$4,082.36) with the Sanitation Department.

Water Department capital outlay included 1,528 feet of new eight inch line in the improvement and expansion of the distribution system, \$794.00 for a tamping machine, \$2,679.00 for a tapping machine with adapter and cutters.

During the year the contract for the first phase of the addition to the sewer system was completed.

GENERAL

The accounts receivable at March 31, 1972, as computed by us from the detail records, may be compared with those of the preceding year as follows:

<u>Description</u>	<u>Fiscal Year Ended</u>		<u>Increase (Decrease)</u>
	<u>March 31, 1972</u>	<u>March 31, 1971</u>	
Electricity accounts receivable	\$59,012.74	\$55,649.36	\$ 3,363.38
Water accounts receivable	13,586.25	13,167.13	419.12
Sanitation accounts receivable	2,062.97	2,279.33	( 216.36)
Sewer charges accounts receivable	7,220.75	6,924.56	296.19
Sewer district assessments	31.67	2,067.35	(2,035.68)
Delinquent taxes -			
Real estate	1,855.58	2,563.17	( 707.59)
Personal property	4,346.96	3,946.69	400.27
Merchants and manufacturers	262.11	227.66	34.45
Occupation licenses	815.67	727.67	88.00
	<u>\$89,194.70</u>	<u>\$87,552.92</u>	<u>\$ 1,641.78</u>

A summary of the current liabilities of the City of Monett, Missouri, at March 31, 1972, including amounts due within one year on 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 year, as follows:

<u>Description</u>	<u>Fiscal Year Ended</u>		<u>Increase (Decrease)</u>
	<u>March 31, 1972</u>	<u>March 31, 1971</u>	
General Fund -			
Accounts payable	\$ 62,847.07	\$ 58,380.56	\$ 4,466.51
Accrued sales tax	1,826.94	1,989.90	( 162.96)
Other		150.00	( 150.00)
Waterworks Fund -			
Accounts payable	6,982.57	4,515.22	2,467.35
Accrued sales tax	454.16	460.13	( 5.97)
Sinking and Interest Fund -			
General obligation bonds payable	58,000.00	50,000.00	8,000.00
Interest on above bonds	55,740.00	57,640.00	(1,900.00)
Waterworks revenue bonds payable	34,000.00	32,000.00	2,000.00
Interest on above bonds	<u>17,981.50</u>	<u>19,124.00</u>	<u>(1,142.50)</u>
	<u>\$237,832.24</u>	<u>\$224,259.81</u>	<u>\$13,572.43</u>

General Fund accounts payable include \$17,194.30 for capital expenditures. Not included is \$21,345.00 for the uncompleted portion of 5,600 feet of electric lines contract. Sewer Construction accounts payable include only the \$26,862.40 retainage due on Contract Number 1 of the addition to the sewer. The balance of the construction work on the additions to the sewer system is being held up pending approval by the State of Missouri.

In July, 1964, at a special election, the voters of the City authorized the issuance of General Obligation Industrial Bonds, in the amount of \$525,000.00 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 the General Obligation Bond of the City, however, the City has a contingent liability for the payment of interest and principal on these bonds in the event that the rental income should be inadequate to do this.

In March, 1967, at a special election, the voters of the City authorized the issuance of Industrial Revenue Bonds, Series of 1967, in the principal amount of \$700,000.00 for the purpose of purchasing and constructing an industrial plant to be leased to Vaisey-Bristol Shoe Company, Incorporated, wholly-owned subsidiary of The United States Shoe Company, Incorporated. These bonds were issued December 1, 1967. The bonds are to be retired out of the rental payments received from Vaisey-Bristol Shoe Company, Incorporated, with such payments being guaranteed by The United States Shoe Company, Incorporated. In the opinion of attorneys, the bonds do not constitute general obligations of the City or an indebtedness of the City within the meaning of any constitutional or statutory limitation, and are not payable in any manner by taxation. The City is required to see that Vaisey-Bristol Shoe Company, Incorporated, complies with the terms of the lease. Included in these terms is a provision for minimum insurance coverages to be maintained by Vaisey-Bristol Shoe Company, Incorporated, with copies of the policies or certificates of insurance delivered to the City of Monett naming the City of Monett and Vaisey-Bristol Shoe Company, Incorporated, as their interest appears. During the course of our examination it was found that such copies of the policies or certificates of insurance had been delivered to the City.

In October, 1969, at a special election, the voters of the City authorized the issuance of Industrial Revenue Bonds, Series of December 1, 1969, in the principal amount of \$1,100,000 for the purpose of purchasing and constructing

additional improvements and providing additional machinery and equipment at the plant leased to Wells Aluminum, Inc., a wholly-owned indirect subsidiary of Revere Copper and Brass, Incorporated. In the opinion of attorneys, "said bonds do not constitute general obligations of the City of Monett, Missouri, nor an indebtedness of said City within the meaning of any constitutional or statutory limitation, and are not payable in any manner by taxation, but, said bonds constitute valid and legally binding limited obligations of said City according to the terms thereof, payable - solely from and secured by a valid pledge of the rents and revenues derived from the lease of the Project -, and not from any other fund or source".

CITY OF MONETT, MISSOURI

STATEMENT OF GENERAL TAXES COLLECTED

FOR THE FISCAL YEAR ENDED MARCH 31, 1972

<u>Description</u>	<u>Total</u>	<u>General Fund</u>	
		<u>Current</u>	<u>Delinquent</u>
Real estate tax	\$ 64,121.56	\$ 40,304.00	\$3,042.14
Personal property tax	19,446.09	12,126.95	1,018.59
Merchants and manufacturers tax	5,648.88	3,035.03	783.59
Occupational licenses	2,918.50	2,918.50	
Utility taxes	31,239.86	31,239.86	
Intangible tax	8,513.16	8,513.16	
Motor vehicle license tax	15,129.00	15,129.00	
Interests and penalties	<u>552.72</u>		<u>552.72</u>
	<u>\$147,569.77</u>	\$113,266.50	<u>\$5,397.04</u>
Total delinquent taxes, interest and penalties		<u>5,397.04</u>	
		<u>\$118,663.54</u>	

Park		Sewer	
<u>Sinking and Interest Funds</u>		<u>Sinking and Interest Funds</u>	
<u>Current</u>	<u>Delinquent</u>	<u>Current</u>	<u>Delinquent</u>
\$ 8,585.47	\$ 648.05	\$10,731.83	\$ 810.07
2,583.27	216.96	3,229.07	271.25
646.52	166.92	808.16	208.66
<hr/>	<hr/>	<hr/>	<hr/>
\$11,815.26	<u>\$1,031.93</u>	\$14,769.06	<u>\$1,289.98</u>
<hr/>	<hr/>	<hr/>	<hr/>
1,031.93		1,289.98	
<hr/>	<hr/>	<hr/>	<hr/>
<u>\$12,847.19</u>		<u>\$16,059.04</u>	

CITY OF MONETT, MISSOURISTATEMENT OF OTHER REVENUESFOR THE FISCAL YEAR ENDED MARCH 31, 1972

<u>Description</u>	<u>General Fund</u>	<u>Waterworks Fund</u>
Casino rent	\$ 1,382.50	\$
Swimming pool revenue	7,341.70	
State gasoline revenue	34,178.09	
Golf course revenue	16,714.50	
Sanitation	40,972.82	
Sewer charges	99,560.49	
Sales of supplies	4,874.46	2,686.87
Sewer and water taps	375.00	2,025.00
Sewer and water line extensions	4,448.00	15,794.53
Miscellaneous	26,410.12	17.57
Penalties	4,199.32	
Police court fines	6,382.00	
Deposits received	12,727.00	3,352.00
Sales tax collected	<u>23,831.46</u>	<u>5,773.49</u>
	<u>\$283,397.46</u>	<u>\$29,649.46</u>

CITY OF MONETT, MISSOURI

STATEMENT OF OTHER EXPENDITURES

FOR THE FISCAL YEAR ENDED MARCH 31, 1972

	<u>GENERAL</u>			
	<u>Total</u>	<u>Administrative</u>	<u>Electric Department</u>	<u>Police Department</u>
Legislative salaries	\$ 17,085.00	\$17,085.00	\$	\$
Other salaries	274,266.10	3,758.25	51,892.06	55,967.50
Materials and supplies	64,753.13	7,811.09	25,095.65	1,435.58
Legal and auditing	5,310.90	5,310.90		
Telephone	3,435.00	1,437.90	938.93	290.16
Gas service	2,945.10	959.29	490.83	
Insurance	28,520.32	28,520.32		
Miscellaneous	6,259.29	2,962.77	964.28	648.14
Repairs and supplies	14,527.21	2,395.79	5,619.23	
Janitor	3,704.60	3,704.60		
Health and medical	1,056.00	1,056.00		
Assessors	666.69	666.69		
Capital outlay (other than salaries)	237,291.58	6,794.94	142,414.35	993.17
Social security taxes	15,268.38	15,268.38		
Auto and truck	18,329.04		2,959.99	6,006.76
Electric current purchased	388,641.84		388,641.84	
Deposits refunded	11,091.50		11,091.50	
Sales tax paid	23,690.69		23,690.69	
Golf course, pool and cemetery maintenance	10,453.80			
Election expense	702.35	702.35		
	<u>\$1,127,998.52</u>	<u>\$98,434.27</u>	<u>\$653,799.35</u>	<u>\$65,341.31</u>

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OPERATING FUND					Waterworks
Fire Department	Sewer Department	Park Department	Street Department	Sanitation Department	Operating Fund
\$ 29,268.74	\$ 13,155.80	\$ 58,391.48	\$ 28,392.91	\$ 33,439.36	\$ 38,551.36
2,205.51	17,164.51	1,327.94	8,468.69	1,244.16	6,970.23
232.91	71.08	101.51	362.51		240.14
	664.30	400.58	430.10		380.58
149.03	689.29	534.25	156.24	155.29	865.75
33.35	1,795.51	1,724.95	2,593.10	365.28	2,185.04
4,001.40	8,157.06	57,869.75	13,977.75	3,083.16	62,925.06
1,016.18	371.38	1,245.17	2,628.86	4,100.70	2,083.70
					1,896.86
					41,957.20
					2,470.00
					5,672.87
		10,453.80			
<u>\$36,907.12</u>	<u>\$42,068.93</u>	<u>\$132,049.43</u>	<u>\$57,010.16</u>	<u>\$42,387.95</u>	<u>\$166,198.79</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>Interest</u>	<u>Interest Rates</u>	<u>Principal Maturing March 1,</u>	<u>Bonds Outstanding</u>
1972	\$	\$		\$	\$13,000
1973	<u>13,390</u>	<u>390</u>	3%	<u>13,000</u>	- 0 -
	<u>\$13,390</u>	<u>\$390</u>		<u>\$13,000</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 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>
1972	\$	\$		\$	\$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>\$111,551.00</u>	<u>\$21,551.00</u>		<u>\$90,000</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 REQUIREMENTSGENERAL OBLIGATION SEWER BONDS DATED MARCH 1, 1971

<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>
1972	\$	\$		\$	\$1,130,000
1973	92,500.00	52,500.00	4.25%	40,000	1,090,000
1974	90,800.00	50,800.00	4.25%	40,000	1,050,000
1975	89,100.00	49,100.00	4.25%	40,000	1,010,000
1976	87,400.00	47,400.00	4.25%	40,000	970,000
1977	90,700.00	45,700.00	4.25%	45,000	925,000
1978	88,787.50	43,787.50	4.25%	45,000	880,000
1979	91,875.00	41,875.00	4.25%	50,000	830,000
1980	89,750.00	39,750.00	4.25%	50,000	780,000
1981	92,625.00	37,625.00	4.25%	55,000	725,000
1982	95,287.50	35,287.50	4.25%	60,000	665,000
1983	92,737.50	32,737.50	4.25%	60,000	605,000
1984	90,187.50	30,187.50	4.75%	60,000	545,000
1985	97,337.50	27,337.50	4.75%	70,000	475,000
1986	94,012.50	24,012.50	4.75%	70,000	405,000
1987	95,687.50	20,687.50	5.00%	75,000	330,000
1988	91,937.50	16,937.50	5.00%	75,000	255,000
1989	93,187.50	13,187.50	5.00%	80,000	175,000
1990	94,187.50	9,187.50	5.25%	85,000	90,000
1991	94,725.00	4,725.00	5.25%	90,000	
	<u>\$1,752,825.00</u>	<u>\$622,825.00</u>		<u>\$1,130,000</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 Year Ended March 31,</u>	<u>Total</u>	<u>Total Interest</u>	<u>Interest Rates</u>	<u>Principal Maturing July 1,</u>	<u>Bonds Outstanding</u>
1972	\$	\$	\$	\$	\$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>	
	<u>\$129,017.50</u>	<u>\$11,017.50</u>		<u>\$118,000</u>	

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

## CITY OF MONETT, MISSOURI

## STATEMENT OF SINKING AND INTEREST FUND REQUIREMENTS

## FOR WATERWORKS REVENUE BONDS, SERIES OF 1965

Fiscal Year Ended March 31,	Total	Total Interest	Interest Rates	Principal Maturing January 1,	Bonds Outstanding
1972	\$	\$		\$	\$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	26,975.00	975.00	3.75%	26,000	
	<u>\$552,287.50</u>	<u>\$159,287.50</u>		<u>\$393,000</u>	

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