

CITY OF MONETT

MISSOURI

AUDIT REPORT

March 31, 1982

CITY OF MONETT  
ANNUAL REPORT

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# HAROLD RAY SMITH & CO.

CERTIFIED PUBLIC ACCOUNTANTS

303 First National Bank Building

P.O. Box 439

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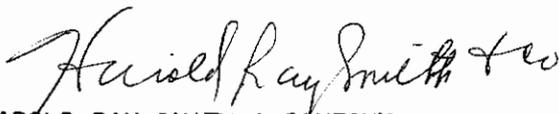
Telephone 417-235-3488

Honorable Harrell C. Hall, Mayor  
Members of City Council  
City of Monett  
Monett, Missouri 65708

We have examined the financial statements of the various funds and the general long-term debt group of accounts of the City of Monett for the year ended March 31, 1982, listed in the foregoing table of contents. 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.

The City has not maintained a record of its general fixed assets and accordingly a statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial report.

In our opinion, the financial statements listed in the aforementioned table of contents present fairly the financial position of such funds and the general long-term debt group of accounts of the City of Monett at March 31, 1982, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.



HAROLD RAY SMITH & COMPANY  
Certified Public Accountants

August 25, 1982

CITY OF MONETT, MISSOURI  
 COMBINED BALANCE SHEET - ALL FUNDS  
 March 31, 1982

Exhibit A

ASSETS	Total	Special Revenue Funds							
		General Fund	Special Revenue Funds	Debt Service and Related Funds	Construction Funds	Enterprise Funds	Trust and Agency	Special Assessment Funds	
Cash on Hand	\$ 400.00	\$ 400.00	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Cash in Bank	269,996.17	247,224.41	.77	1.52	11,387.00	9,075.26	(8,955.00)	11,222.21	
Cash in Savings	589,369.35	421,237.25	32,417.23	29,492.08	23,866.55	70,824.93	11,531.31		
Investment - U.S. Treasury Bills	1,232,270.19	443,472.39	--	108,021.39	224,082.11	292,517.89	--	164,176.41	
Accounts Receivable	253,997.52	38,665.84	--	--	--	214,931.68	--	--	
Taxes Receivable	7,081.96	7,081.96	--	--	--	--	--	--	
Special Tax Assessment Receivable	73,077.98	--	--	--	--	--	--	--	
Total Assets	\$ 2,425,753.12	\$ 1,158,081.85	\$ 32,418.00	\$ 137,514.99	\$ 259,335.66	\$ 587,349.76	\$ 2,576.31	\$ 248,476.60	

LIABILITIES, RESERVES AND FUND BALANCE

Reserve for Accounts Receivable	\$ 253,997.52	\$ 38,665.84	\$ --	\$ --	\$ --	\$ 214,931.68	\$ --	\$ --	
Reserve for Taxes Receivable	7,081.96	7,081.96	--	--	--	--	--	--	
Reserve for Special Tax Assessment Receivable	73,077.98	--	--	--	--	--	--	--	
Total Reserves	\$ 333,757.46	\$ 45,747.80	\$ --	\$ --	\$ --	\$ 214,931.68	\$ --	\$ 73,077.98	
Total Liabilities and Reserves	\$ 333,757.46	\$ 45,747.80	\$ --	\$ --	\$ --	\$ 214,931.68	\$ --	\$ 73,077.98	
Fund Balance	2,091,995.71	1,112,334.05	32,418.00	137,514.99	259,335.66	372,418.08	2,576.31	175,398.62	
Total Liabilities, Reserves and Fund Balance	\$ 2,425,753.12	\$ 1,158,081.85	\$ 32,418.00	\$ 137,514.99	\$ 259,335.66	\$ 587,349.76	\$ 2,576.31	\$ 248,476.60	

CITY OF MONETT, MISSOURI  
 COMBINED STATEMENT OF REVENUES - ALL FUNDS  
 For the Fiscal Year Ended March 31, 1982

Exhibit B

	Total	General Fund	Special Revenue Funds	Debt Service and Related Funds	Construction Funds	Enterprise Funds	Trust and Agency	Special Assessment Funds
Property Taxes	\$ 104,971.06	\$ 104,971.06						
Taxes Other Than Assessed Value	3,283.00	3,283.00						
Penalties and Interest	12,089.80	330.66						
Sales and Use Taxes	363,942.19	363,942.19				11,759.14		
Business Licenses and Permits	6,313.02	6,313.02						
Utilities and Franchise Taxes	101,930.32	101,930.32						
Intangible and Corporation Taxes	11,243.29	11,243.29						
Sale of Supplies	29,845.13	1,660.25				28,184.88		
Rental Income	853.00	300.00				553.00		
Special Tax Assessment	43,120.48							43,120.48
Special Police Charges	1,725.00							
Other Public Safety Charges	352.00							
Court Fines, etc.	22,490.40	22,490.40						
Parking Tickets	1,293.49	1,293.49						
Court Costs and Police Training	1,906.50	1,906.50						
Fire Public Safety Charges	103.00	103.00						
Golf Course Fees and Rentals	44,564.01	44,564.01						
Swimming Pool Fees	10,973.70	10,973.70						
Casino Rentals	5,822.40	5,822.40						
Sale of Cemetery Lots	8,331.00	6,331.00						
Facility Use Payments	500.00	500.00						
Miscellaneous Park Receipts	525.05							
Motor Vehicle Licenses	15,775.50	15,775.50						
Miscellaneous Sewer Receipts	53,977.73	53,977.73						
Motor Fuel Tax Distribution	112,440.84	112,440.84						
Street, Sidewalk and Curb Repairs	8,376.15	8,376.15						
Motor Sales Tax	3,660.52	3,660.52						
Refund of PSE Salaries	2,767.02	2,767.02						
Street Improvement Charges	291,757.77	291,757.77						
Sewer Charges	240.00	240.00						
Miscellaneous Sewer Charges	13,005.22	13,005.22						
Refuse Collection	86,789.25	86,789.25						
Refund PSE Salaries	4,558.69	4,558.69						
Sale of Services - Electric and Water	3,009,405.98					3,009,405.98		
Water Taps	2,775.00					2,775.00		
Sales Tax Collection	80,120.47					80,120.47		
Meter Deposits	23,432.00					23,432.00		
Miscellaneous	1,992.28					1,908.32		
Interest Income	177,923.91	61,163.10	743.83	20,122.70	26,248.15	44,753.21	443.67	24,449.25
Governmental Grants	118,789.56	43,064.55	50,981.00			24,744.01		
Donations	2,035.00		2,035.00					
Sale of Assets	1,942.32	1,942.32						
Payroll and Payroll Tax Transfers	1,200,942.22						1,200,942.22	
Sub-Total	\$ 5,986,885.27	\$ 1,392,079.00	\$ 53,759.83	\$ 20,122.70	\$ 26,248.15	\$ 3,227,636.01	\$ 1,201,469.85	\$ 67,569.73
Interfund Transfers	595,845.93	461,897.56		129,560.15		4,388.22		
Grand Totals	\$ 6,584,731.20	\$ 1,853,976.56	\$ 53,759.83	\$ 149,682.85	\$ 26,248.15	\$ 3,232,024.23	\$ 1,201,469.85	\$ 67,569.73

CITY OF MONETT, MISSOURI  
 COMBINED STATEMENT OF EXPENDITURES - ALL FUNDS  
 COMPARED TO BUDGET  
 For the Fiscal Year Ended March 31, 1982

Exhibit C

	<u>Estimated</u>	<u>Actual</u>	<u>Actual</u> Under Estimate	<u>Over</u> Estimate
General Fund (Schedule 3)	<u>\$1,645,865.00</u>	<u>\$1,653,367.00</u>		<u>\$ 7,502.00</u>
<b>Special Revenue Funds</b>				
Federal Rev. Sharing (Schedule 5)	\$ 36,000.00	\$ 27,786.57	\$ 8,213.43	\$
Monett Airport Fund (Schedule 6)	--	35.00		35.00
Monett I.O.O.F. Cemetery (Schedule 7)	--	--		--
Total Special Revenue Funds	<u>\$ 36,000.00</u>	<u>\$ 27,821.57</u>	<u>\$ 8,178.43</u>	
<b>Debt Service Funds</b>				
Park Sink. & Int. Fund (Schedule 9)	\$ 10,985.00	\$ 10,983.00	\$ 2.00	\$
Sewer Sink. & Interest Fund (Schedule 10)	96,188.00	95,369.50	818.50	
Waterworks Sinking and Interest Fund (Schedule 11)	29,824.00	29,823.68	.32	
Waterwork Revenue Bond Reserve (Schedule 12)	<u>3,000.00</u>	<u>4,388.22</u>		<u>1,388.12</u>
Total Debt Service Funds	<u>\$ 139,997.10</u>	<u>\$ 140,564.40</u>		<u>\$ 567.30</u>
<b>Construction Funds</b>				
Sewer Construction (Schedule 14)	\$ --	\$ --	\$	\$
Clear Creek Channel (Schedule 15)	--	9,251.76		9,251.76
Water Well Construction (Schedule 16)	<u>1,950.00</u>	<u>11,444.00</u>		<u>9,494.00</u>
Total Construction Funds	<u>\$ 1,950.00</u>	<u>\$ 20,695.76</u>		<u>\$18,745.76</u>
<b>Enterprise Funds</b>				
Electric Utility (Schedule 19)	\$2,882,120.00	\$2,863,368.71	\$18,751.29	\$
Waterworks Operation and Main- tenance (Schedule 21)	<u>321,265.00</u>	<u>329,833.80</u>		<u>8,568.80</u>
Total Enterprise Funds	<u>\$3,203,385.00</u>	<u>\$3,193,202.51</u>	<u>\$10,182.49</u>	
<b>Trust and Agency Funds</b>				
Payroll Tax Fund (Schedule 23)	\$ 240,501.12	\$ 241,462.03	\$	\$ 960.91
Payroll Fund (Schedule 24)	<u>953,175.00</u>	<u>959,856.33</u>		<u>6,681.33</u>
Total Trust and Agency Funds	<u>\$1,193,676.12</u>	<u>\$1,201,318.36</u>		<u>\$ 7,642.24</u>
<b>Special Assessment Funds</b>				
Water Pro Rata Fund (Schedule 26)	\$ --	\$ 40,714.50	\$	\$40,714.50
Sewer Lateral Bond Fund (Schedule 27)	<u>13,000.00</u>	<u>16,556.15</u>		<u>3,556.15</u>
Total Special Assessment Funds	<u>\$ 13,000.00</u>	<u>\$ 57,270.65</u>		<u>\$44,270.65</u>
<b>GRAND TOTALS</b>	<u><u>\$6,233,873.22</u></u>	<u><u>\$6,294,240.25*</u></u>		<u><u>\$60,367.03</u></u>
<b>*Total Consists of:</b>				
Expenditures		\$5,698,394.32		
Transfers to Other Funds		<u>595,845.93</u>		
Total		<u><u>\$6,294,240.25</u></u>		

CITY OF MONETT, MISSOURI  
 COMBINED STATEMENT OF RECEIPTS AND DISBURSEMENTS - ALL FUNDS  
 For the Fiscal Year Ended March 31, 1982

Exhibit D

	Receipts		Disbursements		Balance March 31, 1982					
	Balance April 1, 1981	Revenues	Transfers	Investments Sold		Due To and Due (From) Other Fund	Reserve for Bad Debt	Expenditures	Transfers	Investments Purchased
General Fund	\$613,393.22	\$1,392,079.00	\$461,897.56	\$701,152.25	\$1,293.48	(\$8,594.71)	\$1,570,363.00	\$83,004.00	\$838,992.14	\$668,861.66
Special Revenue Funds										
Federal Revenue Sharing Fund	6,479.74	51,698.41	--	--	--	--	27,786.57	--	--	30,391.56
Monett Airport Fund	--	35.00	--	--	--	--	35.00	--	--	--
Monett I.O.O.F. Cemetery Fund	--	2,026.42	--	--	--	--	--	--	--	2,026.42
Debt Service and Related Fund										
'64 Park Stinking & Trust Fund	7,050.18	7,825.25	--	97,589.67	--	--	10,983.00	--	97,823.12	3,658.98
'71 Sewer Stinking & Trust Fund	10,702.03	6,422.66	99,560.15	60,117.68	--	--	95,369.50	--	69,597.52	11,835.50
'65 Waterwork Stink. & Int. Fund	1,307.76	1,486.67	30,000.00	23,781.30	--	--	29,823.68	--	14,447.10	12,504.95
'65 Waterwork Rev. Bond Res. Fund	1,998.14	4,388.12	--	55,665.89	--	--	--	4,388.22	55,969.76	1,694.17
Capital Project Funds										
Sewer Construction	16,425.52	25,836.12	--	419,530.18	--	--	--	--	437,924.89	23,866.93
Improvement Clear Creek Channel	8,839.73	412.03	--	--	--	--	--	9,251.76	--	--
Water Well Construction	22,830.62	--	--	--	--	--	11,444.00	--	--	11,386.62
Enterprise Funds										
Electrical Utility	--	2,863,368.71	--	--	--	--	2,410,722.91	452,645.80	--	--
Waterwork Operation and Maint.	44,724.36	364,267.30	4,388.22	578,286.92	(1,293.48)	--	299,833.80	30,000.00	580,639.33	79,900.19
Trust and Agency										
Payroll Tax Fund	1,651.12	240,159.86	--	--	--	--	241,462.03	--	--	348.95
Payroll Fund	540.83	961,309.99	--	--	232.87	--	959,856.33	--	--	2,227.36
Special Assessment Funds										
Water Pro Rata Fund	13,592.50	27,162.00	--	--	--	--	40,714.50	--	--	--
Sewer Lateral Bond Fund	20,154.50	40,407.73	--	281,484.88	--	--	--	16,556.15	294,268.75	11,222.21
Totals	\$769,650.25	\$5,988,885.27	\$595,845.93	\$2,197,608.77	\$232.87	(\$8,594.71)	\$5,698,394.32	\$595,845.93	\$2,389,662.61	\$859,725.52

Cash Balances Classified by Depository:

Change & Petty Cash Funds	\$	400.00
First National Bank:		
Checking	\$	31,665.70
Savings	72,595.43	
United Missouri Bank:		
Checking	\$238,270.47	104,281.13
Savings	516,773.92	755,444.39

Total Balance, March 31, 1982

\$ 859,725.52

CITY OF MONETT, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
For the Fiscal Year Ended March 31, 1982

Contingent Liabilities and Subsequent Events

The lawsuit filed by Paul J. Stellwagon against the City of Monett, Missouri and the Monett R-1 School District was dismissed by Circuit Judge George Henry on March 2, 1982.

The lawsuit filed by Evaleah E. Pippin Vaughan against the City of Monett, Missouri was settled by the insurance company for \$30,000.00 and a Stipulation for Dismissal was filed with the Court.

## SUPPLEMENTARY INFORMATION

In connection with our examination of the Combined Balance Sheet - All Funds, Combined Statement of Revenues - All Funds, Combined Statement of Expenditures - All Funds, we have reviewed the additional information presented in the following comments and schedules taken primarily from the accounting 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 on the supplementary information contained in this report.

CITY OF MONETT, MISSOURI  
GENERAL FUND BALANCE SHEET  
March 31, 1982

Schedule 1

ASSETS

Current Assets

Petty Cash and Change Funds	\$	400.00
Cash in Banks		247,224.41
Cash in Savings		421,237.25
Investment - U.S. Treasury Bill (at cost)		443,472.39
Accounts Receivable:		
Sanitation Charges	\$ 5,832.55	
Sewer Charges	<u>32,833.29</u>	
Total Accounts Receivable		38,665.84
Taxes Receivable		<u>7,081.96</u>
 Total Assets		 <u>\$ 1,158,081.85</u>

LIABILITIES, RESERVES AND FUND BALANCE

Reserves

Reserve for Accounts Receivable	\$	38,665.84
Reserve for Taxes Receivable		<u>7,081.96</u>
Total Reserves		\$ 45,747.80

Fund Balance

Fund Balance		<u>1,112,334.05</u>
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Total Liabilities, Reserves and Fund Balance		<u>\$ 1,158,081.85</u>
--	--	------------------------

GENERAL FUND  
STATEMENT OF CHANGES IN FUND BALANCE  
For the Fiscal Year Ended March 31, 1982

	<u>Estimated</u>	<u>Actual</u>		<u>Actual</u>
			Under	Over
			Estimate	Estimate
Fund Balance, April 1, 1981	\$ 911,724.49	\$ 911,724.49	\$	\$
Add: Revenues and Transfers	<u>1,830,295.00</u>	<u>1,853,976.56</u>		<u>23,681.56</u>
Fund Balances and Revenues	\$2,742,019.49	\$2,765,701.05	\$	\$23,681.56
Less: Expenditures	<u>1,645,865.00</u>	<u>1,653,367.00</u>		<u>7,502.00</u>
Fund Balance, March 31, 1982	<u>\$1,096,154.49</u>	<u>\$1,112,334.05</u>		<u>\$16,179.56</u>

CITY OF MONETT, MISSOURI  
GENERAL FUND  
STATEMENT OF REVENUES COMPARED TO BUDGET  
For the Fiscal Year Ended March 31, 1982

Schedule 2

	<u>Estimated</u>	<u>Actual</u>	<u>Actual</u>	
			<u>Under</u> <u>Estimate</u>	<u>Over</u> <u>Estimate</u>
<u>Administration Department</u>				
Property Taxes	\$ 105,925.00	\$ 104,971.06	\$ 953.94	\$
Taxes other than Assessed Value	3,300.00	3,283.00	17.00	
Sales and Use Taxes	364,000.00	363,942.19	57.81	
Penalties and Interest	325.00	330.66		5.66
Business Licenses and Permits	6,250.00	6,313.02		63.02
Utilities and Franchise Taxes	101,950.00	101,930.32	19.68	
Intangible and Corporation Taxes	11,250.00	11,243.29	6.71	
Sale of Maps and Supplies	1,700.00	1,660.25	39.75	
Interest Income	24,650.00	61,163.10		36,513.10
Rental Income	600.00	300.00	300.00	
Sale of Fixed Assets	11,200.00	1,942.32	9,257.68	
Total Administration Department	<u>\$ 631,150.00</u>	<u>\$ 657,079.21</u>		<u>\$25,929.21</u>
<u>Police Department</u>				
Special Police Services	\$ 1,725.00	\$ 1,725.00	\$	\$
Other Public Safety Charges	325.00	352.00		27.00
Court Fines, etc.	22,250.00	22,490.40		240.40
Parking Tickets	1,350.00	1,293.49	56.51	
Court Costs and Police Training	1,900.00	1,906.50		6.50
State Grants - Police Dept.	2,300.00	2,286.33	13.67	
Total Police Department	<u>\$ 29,850.00</u>	<u>\$ 30,053.72</u>		<u>\$ 203.72</u>
<u>Fire Department</u>				
Special Fire Protection Service	\$ 50.00	\$ 50.00	\$	\$
Other Public Safety Charges	75.00	53.00	22.00	
Total Fire Department	<u>\$ 125.00</u>	<u>\$ 103.00</u>	<u>\$ 22.00</u>	
<u>Park Department</u>				
Golf Course Fees	\$ 33,000.00	\$ 34,304.83	\$	\$ 1,304.83
Golf Course Rentals	10,000.00	10,259.18		259.18
Swimming Pool Fees	11,000.00	10,973.70	26.30	
Casino Rentals	5,725.00	5,822.40		97.40
Organization Facility Use Payment	500.00	500.00		
Sale of Cemetery Lots and Graves	9,000.00	8,331.00	669.00	
Miscellaneous Park Receipts	600.00	525.05	74.95	
Total Park Department	<u>\$ 69,825.00</u>	<u>\$ 70,716.16</u>		<u>\$ 891.16</u>
Totals Forwarded	<u>\$ 730,950.00</u>	<u>\$ 757,952.09</u>		<u>\$27,002.09</u>

CITY OF MONETT, MISSOURI  
 GENERAL FUND  
 STATEMENT OF REVENUES COMPARED TO BUDGET  
 For the Fiscal Year Ended March 31, 1982

Schedule 2  
 (continued)

	<u>Estimated</u>	<u>Actual</u>	<u>Actual</u> Under Estimate	<u>Over</u> Estimate
Totals Forwarded	\$ 730,950.00	\$ 757,952.09		\$27,002.09
<u>Street Department</u>				
Motor Vehicle Licenses	\$ 16,000.00	\$ 15,775.50	\$ 224.50	\$
Motor Fuel Tax Distribution	54,000.00	53,977.73	22.27	
Street, Sidewalk and Curb Repairs	112,500.00	112,440.84	59.16	
Motor Sales Tax	8,350.00	8,376.15		26.15
Refund PSE Salaries	3,675.00	3,660.52	14.48	
Schulz Improvement - Principle	2,000.00	1,674.45	325.55	
Schulz Improvement - Interest	1,200.00	1,092.57	107.43	
State Grants - Street Department	<u>35,600.00</u>	<u>40,778.22</u>		<u>5,178.22</u>
Total Street Department	<u>\$ 233,325.00</u>	<u>\$ 237,775.98</u>		<u>\$ 4,450.98</u>
<u>Sewer Treatment Plant</u>				
Sewer Charges	\$ 295,000.00	\$ 291,757.77	\$ 3,242.23	\$
Sewer Taps	250.00	240.00	10.00	
Equipment use - WTP	1,450.00	1,457.67		7.67
Miscellaneous Sewer Charges	10,950.00	10,932.30	17.70	
Lab Test Income	<u>700.00</u>	<u>615.25</u>	<u>84.75</u>	
Total Sewer Treatment Plant	<u>\$ 308,350.00</u>	<u>\$ 305,002.99</u>	<u>\$ 3,347.01</u>	
<u>Sanitation Department</u>				
Refuse Collection	\$ 85,000.00	\$ 86,789.25	\$	\$ 1,789.25
Refund on PSE Salaries	4,575.00	4,558.69	16.31	
Miscellaneous Sanitation Charges	--	--		
Total Sanitation Department	<u>\$ 89,575.00</u>	<u>\$ 91,347.94</u>		<u>\$ 1,772.94</u>
Total Revenues	<u>\$1,362,200.00</u>	<u>\$1,392,079.00</u>		<u>\$29,879.00</u>
<u>Transfers</u>				
Electrical Department Transfer	\$ 468,095.00	\$ 452,645.80	\$15,449.20	
Clear Creek Transfer	--	<u>9,251.76</u>		<u>9,251.76</u>
Total Transfers	<u>\$ 468,095.00</u>	<u>\$ 461,897.56</u>	<u>\$ 6,197.44</u>	
Grand Total Revenues and Transfers	<u>\$1,830,295.00</u>	<u>\$1,853,976.56</u>		<u>\$23,681.56</u>

CITY OF MONETT, MISSOURI  
GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
For the Fiscal Year Ended March 31, 1982

Schedule 3

	<u>Estimated</u>	<u>Actual</u>	<u>Actual</u> Under Estimate	<u>Over</u> Estimate
<b><u>Administration Department</u></b>				
Salaries and Wages	\$ 65,000.00	\$ 64,698.22	\$ 301.78	\$
Professional and Consulting Fees	6,500.00	6,136.00	364.00	
Other Fees and Personal Service	4,500.00	4,339.87	160.13	
Health Insurance	3,500.00	3,447.21	52.79	
LAGERS	3,600.00	3,714.01		114.01
Workmen's Compensation	1,500.00	1,400.80	99.20	
Social Security	4,300.00	4,310.95		10.95
Gas Services	1,000.00	901.88	98.12	
Building Maintenance and Supplies	2,000.00	1,778.81	221.19	
Postage	3,000.00	2,835.10	164.90	
Telephone	2,000.00	1,997.31	2.69	
Office Supplies and Printing	5,000.00	4,960.28	39.72	
Office Machines Maintenance	4,000.00	4,156.60		156.60
Travel	800.00	944.88		144.88
Insurance	50,500.00	50,346.23	153.77	
Tax Reassessment	1,000.00	429.69	570.31	
Miscellaneous Special Expenses	1,000.00	1,245.79		245.79
Petty Cash Shortages		28.93		28.93
Capital Outlay	15,000.00	14,935.33	64.67	
<b>Total Administration Department</b>	<b>\$ 174,200.00</b>	<b>\$ 172,607.89</b>	<b>\$ 1,592.11</b>	
<b><u>Police Department</u></b>				
Salaries and Wages	\$ 141,500.00	\$ 149,733.11	\$	\$ 8,233.11
Health Insurance	6,400.00	6,424.38		24.38
LAGERS	8,500.00	9,331.79		831.79
Workmen's Compensation	4,300.00	4,234.65	65.35	
Social Security	10,000.00	9,977.51	22.49	
Telephone	8,300.00	8,316.05		16.05
Office Supplies	1,000.00	900.87	99.13	
Laundry and Cleaning	2,000.00	2,210.50		210.50
Travel Expense	250.00	133.53	116.47	
Gas and Oil - Auto	13,000.00	12,751.15	248.85	
Auto Repairs	4,500.00	4,158.34	341.66	
Operating Supplies	5,500.00	5,286.48	213.52	
Miscellaneous Special Charges	800.00	771.90	28.10	
Dog Catcher	1,500.00	1,574.88		74.88
Prisoner Meals	800.00	816.07		16.07
Police Training Fund	1,300.00	1,659.85		359.85
Capital Outlay	10,000.00	9,688.31	311.69	
<b>Total Police Department</b>	<b>\$ 219,650.00</b>	<b>\$ 227,969.37</b>		<b>\$ 8,319.37</b>
<b>Totals Forwarded</b>	<b>\$ 393,850.00</b>	<b>\$ 400,577.26</b>		<b>\$ 6,727.26</b>

CITY OF MONETT, MISSOURI  
GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
For the Fiscal Year Ended March 31, 1982

Schedule 3  
(continued)

	<u>Estimated</u>	<u>Actual</u>	<u>Actual</u> Under Estimate	Over Estimate
Totals Forwarded	\$ 393,850.00	\$ 400,577.26		\$ 6,727.26
<u>Fire Department</u>				
Salaries and Wages	\$ 83,400.00	\$ 83,865.74	\$	\$ 465.74
Health Insurance	2,900.00	2,758.95	141.05	
LAGERS	6,300.00	6,273.04	26.96	
Workmen's Compensation	2,750.00	2,762.72		12.72
Social Security	5,500.00	5,587.67		87.67
Telephone	1,400.00	1,412.57		12.57
Office Supplies	300.00	273.12	26.88	
Travel Expense	150.00	146.03	3.97	
Gas and Oil - Equipment	1,550.00	1,544.66	5.34	
Equipment Repairs	2,000.00	1,917.43	82.57	
Operating Supplies	5,250.00	5,223.91	26.09	
Miscellaneous Special Expenses	500.00	450.94	49.06	
Capital Outlay	<u>13,800.00</u>	<u>13,781.99</u>	<u>18.01</u>	
Total Fire Department	<u>\$ 125,800.00</u>	<u>\$ 125,998.77</u>		<u>\$ 198.77</u>
<u>Park Department</u>				
Salaries - Park	\$ 71,000.00	\$ 70,791.69	\$ 208.31	\$
Salaries - Golf	47,700.00	48,702.41		1,002.41
Salaries - Cemetery	23,800.00	23,748.01	51.99	
Salaries - Pool	16,400.00	16,367.62	32.38	
Health Insurance	3,600.00	3,597.06	2.94	
LAGERS	3,100.00	3,395.02		295.02
Unemployment Compensation	4,450.00	4,443.02	6.98	
Workmen's Compensation	2,250.00	2,258.73		8.73
Social Security	10,000.00	10,624.94		624.94
Electric Service	5,000.00	6,183.00		1,183.00
Gas Service	2,150.00	2,211.61		61.61
Building Maintenance and Supplies	3,000.00	2,969.58	30.42	
Maintenance - Golf Course	21,500.00	21,368.18	131.82	
Maintenance - Cemetery	6,750.00	6,761.42		11.42
Maintenance - Pool	9,700.00	9,653.40	46.60	
Telephone	960.00	936.58	23.42	
Office Supplies	25.00	48.07		23.07
Laundry	150.00	114.32	35.68	
Gas and Oil - Auto and Truck	2,100.00	2,067.58	32.42	
Auto and Truck Repairs	300.00	320.86		20.86
Gas and Oil - Equipment	200.00	154.31	45.69	
Equipment Repairs	4,450.00	4,422.11	27.89	
Operating Supplies	3,500.00	3,484.98	15.02	
Insurance / Bonds	75.00	101.00		26.00
Miscellaneous Special Expenses	400.00	282.42	117.58	
Capital Outlay	<u>11,250.00</u>	<u>10,953.70</u>	<u>296.30</u>	
Total Park Department	<u>\$ 253,810.00</u>	<u>\$ 255,961.62</u>		<u>\$ 2,151.62</u>
Totals Forwarded	<u>\$ 773,460.00</u>	<u>\$ 782,537.65</u>		<u>\$ 9,077.65</u>

## CITY OF MONETT, MISSOURI

## GENERAL FUND

## STATEMENT OF EXPENDITURES COMPARED TO BUDGET

For the Fiscal Year Ended March 31, 1982

Schedule 3  
(continued)

	Estimated	Actual	Actual	
			Under Estimate	Over Estimate
Totals Forwarded	\$ 773,460.00	\$ 782,537.65		\$ 9,077.65
<u>Street Department</u>				
Salaries and Wages	\$ 63,000.00	\$ 63,000.19	\$	\$ .19
Health Insurance	3,300.00	3,196.85	103.15	
LAGERS	3,600.00	3,905.18		305.18
Workmen's Compensation	2,750.00	2,753.79		3.79
Social Security	4,350.00	4,197.67	152.33	
Gas Service	1,600.00	1,576.71	23.29	
Building Maintenance	250.00	214.60	35.40	
Freight and Shipping	50.00	26.50	23.50	
Telephone	325.00	324.67	.33	
Office Supplies	500.00	470.66	29.34	
Travel Expenses	100.00	--	100.00	
Gas and Oil - Equipment	11,400.00	11,382.34	17.66	
Equipment Repairs	8,000.00	7,871.47	128.53	
Operating Supplies	5,750.00	5,781.17		31.17
Construction Supplies	275,750.00	275,730.69	19.31	
Miscellaneous Special Expenses	6,300.00	6,307.24		7.24
Capital Outlay	46,000.00	45,934.88	65.12	
Total Street Department	\$ 433,025.00	\$ 432,674.61	\$ 350.39	
<u>Sewer Treatment Plant</u>				
Salaries and Wages	\$ 77,950.00	\$ 76,395.79	\$ 1,554.21	\$
Health Insurance	3,100.00	3,068.26	31.74	
LAGERS	4,000.00	3,927.66	72.34	
Workmen's Compensation	2,600.00	2,599.26	.74	
Social Security	5,075.00	5,090.53		15.53
Electric Services	30,650.00	36,762.30		6,112.30
Gas Services	6,350.00	6,335.25	14.75	
Building Maintenance	3,200.00	3,198.75	1.25	
Freight and Shipping	1,000.00	632.91	367.09	
Telephone	1,275.00	1,268.31	6.69	
Travel Expense	650.00	620.79	29.21	
Gas and Oil - Auto and Truck	4,050.00	4,056.60		6.60
Auto and Truck Repairs	3,050.00	3,045.34	4.66	
Gas and Oil - Equipment	7,550.00	7,560.33		10.33
Equipment Repairs	5,800.00	5,607.70	192.30	
Operating Supplies	22,200.00	22,218.52		18.52
Insurance/ Bonds	600.00	566.21	33.79	
Miscellaneous Special Expense	5,500.00	885.49	4,614.51	
Transfers to Sewer Bond Fund	83,000.00	83,004.00		4.00
Capital Outlay	12,750.00	12,743.54	6.46	
Total Sewer Treatment Plant	\$ 280,350.00	\$ 279,587.54	\$ 762.46	
Totals Forwarded	\$1,486,835.00	\$1,494,799.80		\$ 7,964.80

CITY OF MONETT, MISSOURI  
 GENERAL FUND  
 STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
 For the Fiscal Year Ended March 31, 1982

Schedule 3  
 (continued)

	<u>Estimated</u>	<u>Actual</u>	<u>Actual</u>	
			Under Estimate	Over Estimate
Totals Forwarded	<u>\$1,486,835.00</u>	<u>\$1,494,799.80</u>		<u>\$ 7,964.80</u>
<u>Sanitation Department</u>				
Salaries and Wages	\$ 93,250.00	\$ 93,191.80	\$ 58.20	\$
Health Insurance	5,300.00	5,297.37	2.63	
LAGERS	5,650.00	5,659.07		9.07
Unemployment Compensation	225.00	213.26	11.74	
Workmen's Compensation	7,750.00	7,750.02		.02
Social Security	6,200.00	6,208.94		8.94
Travel Expense	30.00	29.34	.66	
Gas and Oil - Truck and Equipment	13,000.00	12,886.43	113.57	
Truck and Equipment Repairs	10,100.00	10,094.47	5.53	
Operating Supplies	900.00	613.90	286.10	
Miscellaneous Special Expenses	125.00	125.16		.16
Landfill Expenses	<u>16,500.00</u>	<u>16,497.44</u>	<u>2.56</u>	
Total Sanitation Department	<u>\$ 159,030.00</u>	<u>\$ 158,567.20</u>	<u>\$ 462.80</u>	
Total General Fund	<u>\$1,645,865.00</u>	<u>\$1,653,367.00</u>		<u>\$ 7,502.00</u>



CITY OF MONETT, MISSOURI  
SPECIAL REVENUE FUNDS  
BALANCE SHEET  
March 31, 1982

Schedule 4

	<u>Total</u>	<u>Federal Revenue Sharing</u>	<u>Monett Airport Fund</u>	<u>Monett Cemetery I.O.O.F. Fund</u>
<u>ASSETS</u>				
Cash in Bank	\$ .77	\$ .77	\$ --	\$ --
Cash in Savings	32,417.23	30,390.81	--	2,026.42
Investment - Treasury Bill	--	--	--	--
 Total Assets	<u>\$ 32,418.00</u>	<u>\$ 31,391.58</u>	<u>\$ --</u>	<u>\$ 2,026.42</u>
 <u>LIABILITIES, RESERVE AND FUND BALANCE</u>				
Fund Balance	<u>\$ 32,418.00</u>	<u>\$ 31,391.58</u>	<u>\$ --</u>	<u>\$ 2,026.42</u>
 Total Liabilities, Reserve and Fund Balance	<u>\$ 32,418.00</u>	<u>\$ 31,391.58</u>	<u>\$ --</u>	<u>\$ 2,026.42</u>

Schedule 5

CITY OF MONETT, MISSOURI  
 FEDERAL REVENUE SHARING FUND  
 STATEMENT OF CHANGES IN FUND BALANCE  
 For the Fiscal Year Ending March 31, 1982

	<u>Estimated</u>	<u>Actual</u>	<u>Actual</u> Under Estimate	<u>Over</u> Estimate
Fund Balance, April 1, 1981	\$ 6,479.74	\$ 6,479.74	\$	\$
Add: Revenues	<u>36,000.00</u>	<u>51,698.41</u>	<u>          </u>	<u>15,698.41</u>
Fund Balances and Revenues	\$ 42,479.74	\$ 58,178.15	\$	\$15,698.41
Less: Expenditures	<u>36,000.00</u>	<u>27,786.57</u>	<u>8,213.43</u>	<u>          </u>
Fund Balance, March 31, 1982	<u>\$ 6,479.74</u>	<u>\$ 30,391.58</u>	<u>          </u>	<u>\$23,911.84</u>

FEDERAL REVENUE SHARING FUND  
 STATEMENT OF REVENUES AND EXPENDITURES COMPARED TO BUDGET  
 For the Fiscal Year Ending March 31, 1982

	<u>Estimated</u>	<u>Actual</u>	<u>Actual</u> Under Estimate	<u>Over</u> Estimate
<u>Revenues</u>				
U.S. Government Receipts	\$ 36,000.00	\$ 50,981.00	\$	\$14,981.00
Interest Income	--	717.41	<u>          </u>	<u>717.41</u>
Total Revenues	<u>\$ 36,000.00</u>	<u>\$ 51,698.41</u>	<u>          </u>	<u>\$15,698.41</u>
<u>Expenditures</u>				
Social Services	\$ 1,500.00	\$ 835.20	\$ 664.80	\$
Public Safety	500.00	3,472.11	<u>          </u>	2,972.11
Administration and Miscellaneous	--	17.86	<u>          </u>	17.86
Capital Outlay - Streets	10,000.00	--	10,000.00	<u>          </u>
Capital Outlay - Building Improvements	20,000.00	8,461.40	11,538.60	<u>          </u>
Capital Outlay - Equipment	<u>4,000.00</u>	<u>15,000.00</u>	<u>          </u>	<u>11,000.00</u>
Total Expenditures	<u>\$ 36,000.00</u>	<u>\$ 27,786.57</u>	<u>\$ 8,213.43</u>	<u>          </u>
Excess Revenues over Expenditures	<u>\$ --</u>	<u>\$ 23,911.84</u>	<u>          </u>	<u>\$23,911.84</u>

CITY OF MONETT, MISSOURI  
 MONETT AIRPORT FUND  
 STATEMENT OF CHANGES IN FUND BALANCES  
 For the Fiscal Year Ended March 31, 1982

Schedule 6

	<u>Estimated</u>	<u>Actual</u>	<u>Actual</u> Under Estimate	<u>Over</u> Estimate
Fund Balance, April 1, 1981	\$ --	\$ --	\$	\$
Add: Revenues	<u>    --</u>	<u>    35.00</u>	<u>          </u>	<u>    35.00</u>
Fund Balance and Revenues	\$ --	\$ 35.00	\$	\$ 35.00
Less: Expenditures	<u>    --</u>	<u>    35.00</u>	<u>          </u>	<u>    35.00</u>
Fund Balance, March 31, 1982	<u>\$ --</u>	<u>\$ --</u>		<u>\$ --</u>

MONETT AIRPORT FUND  
 STATEMENT OF REVENUES AND EXPENDITURES COMPARED TO BUDGET  
 For the Fiscal Year Ended March 31, 1982

	<u>Estimated</u>	<u>Actual</u>	<u>Actual</u> Under Estimate	<u>Over</u> Estimate
<u>Revenues</u>				
Donation	\$ --	\$ 35.00	\$	\$ 35.00
<u>Expenditures</u>				
Supplies	\$ --	\$ 5.38	\$	\$ 5.38
Transfer General Fund for Expenses	<u>    --</u>	<u>    29.62</u>	<u>          </u>	<u>    29.62</u>
Total Expenditures	<u>    --</u>	<u>\$ 35.00</u>	<u>          </u>	<u>\$ 35.00</u>
Excess Revenues over Expenditures	<u>\$ --</u>	<u>\$ --</u>		<u>\$ --</u>

Schedule 7

CITY OF MONETT, MISSOURI  
 MONETT I.O.O.F. CEMETERY FUND  
 STATEMENT OF CHANGES IN FUND BALANCE  
 For the Fiscal Year Ended March 31, 1982

	<u>Estimated</u>	<u>Actual</u>	<u>Actual</u>	
			<u>Under Estimate</u>	<u>Over Estimate</u>
Fund Balance, April 1, 1981	\$ --	\$ --	\$	\$
Add: Revenues	<u>--</u>	<u>2,026.42</u>		<u>2,026.42</u>
Fund Balance and Revenues	\$ --	\$ 2,026.42	\$	\$ 2,026.42
Less: Exenditures	<u>--</u>	<u>--</u>		<u>--</u>
Fund Balance, March 31, 1982	<u>\$ --</u>	<u>\$ 2,026.42</u>		<u>\$ 2,026.42</u>

MONETT I.O.O.F. CEMETERY FUND  
 STATEMENT OF REVENUES AND EXPENDITURES COMPARED TO BUDGET  
 For the Fiscal Year Ended March 31, 1982

	<u>Estimated</u>	<u>Actual</u>	<u>Actual</u>	
			<u>Under Estimate</u>	<u>Over Estimate</u>
<u>Revenues</u>				
Donation	\$ --	\$ 2,000.00	\$	\$ 2,000.00
Interest Income	<u>--</u>	<u>26.42</u>		<u>26.42</u>
Total Revenues	\$ --	\$ 2,026.42		\$ 2,026.42
<u>Expenditures</u>				
Transfer to General Fund for Expenses	\$ --	\$ --	\$	\$ --
Excess Revenues over Expenditures	<u>\$ --</u>	<u>\$ 2,026.42</u>		<u>\$ 2,026.42</u>

CITY OF MONETT, MISSOURI  
DEBT SERVICE AND RELATED FUNDS  
BALANCE SHEET  
For the Fiscal Year Ended March 31, 1982

Schedule 8

	<u>Total</u>	<u>General Obligation</u>		<u>Revenue Bonds</u>	
		<u>Park Sinking and Interest</u>	<u>Sewer Sinking and Interest</u>	<u>1965 Water Sinking and Interest</u>	<u>1965 Water Revenue Bond Reserve</u>
<u>ASSETS</u>					
Cash in Bank	\$ 1.52	\$ .23	\$ .68	\$ .43	\$ .18
Cash in Savings	29,492.08	3,658.75	11,834.82	12,304.52	1,693.99
Investment - Treasury Bill (cost)	<u>108,021.39</u>	<u>46,992.44</u>	<u>32,723.12</u>		<u>28,305.33</u>
Total Assets	<u>\$137,514.99</u>	<u>\$ 50,651.42</u>	<u>\$ 44,558.62</u>	<u>\$ 12,304.95</u>	<u>\$ 30,000.00</u>
<u>LIABILITIES, RESERVES, AND FUND BALANCES</u>					
Due to Other Funds	\$ --	\$ --	\$ --	\$ --	\$ --
Fund Balances	<u>137,514.99</u>	<u>50,651.42</u>	<u>44,558.62</u>	<u>12,304.95</u>	<u>30,000.00</u>
Total Liabilities, Re- serves and Fund Balance	<u>\$137,514.99</u>	<u>\$ 50,651.42</u>	<u>\$ 44,558.62</u>	<u>\$ 12,304.95</u>	<u>\$ 30,000.00</u>

Schedule 9

CITY OF MONETT, MISSOURI  
 PARK SINKING AND INTEREST FUND  
 STATEMENT OF CHANGES IN FUND BALANCE  
 For the Fiscal Year Ended March 31, 1982

	<u>Estimated</u>	<u>Actual</u>	<u>Actual</u> Under Estimate	<u>Over</u> Estimate
Fund Balance, April 1, 1981	\$ 53,809.17	\$ 53,809.17	\$	\$
Add: Revenues	<u>1,600.00</u>	<u>7,825.25</u>		<u>6,225.25</u>
Fund Balance and Revenues	\$ 55,409.17	\$ 61,634.42	\$	\$ 6,225.25
Less: Expenditures	<u>10,985.00</u>	<u>10,983.00</u>	<u>2.00</u>	
Fund Balance, March 31, 1982	<u>\$ 44,424.17</u>	<u>\$ 50,651.42</u>		<u>\$ 6,227.25</u>

PARK SINKING AND INTEREST FUND  
 STATEMENT OF REVENUES AND EXPENDITURES COMPARED TO BUDGET  
 For the Fiscal Year Ended March 31, 1982

	<u>Estimated</u>	<u>Actual</u>	<u>Actual</u> Under Estimate	<u>Over</u> Estimate
<u>Revenues</u>				
Interest Income	\$ 1,600.00	\$ 7,825.25	\$	\$ 6,225.25
<u>Expenditures</u>				
Bond Principal	\$ 10,000.00	\$ 10,000.00	\$	\$
Bond Interest	970.00	970.00		
Agent's Fees and Expense	<u>15.00</u>	<u>13.00</u>	<u>2.00</u>	
Total Expenditures	<u>\$ 10,985.00</u>	<u>\$ 10,983.00</u>	<u>\$ 2.00</u>	
Excess or (Deficit) Revenues Over Expenditures	<u>\$ (9,385.00)</u>	<u>\$ (3,157.75)</u>		<u>\$ 6,227.25</u>

CITY OF MONETT, MISSOURI  
SEWER SINKING AND INTEREST FUND - SERIES 1971  
STATEMENT OF CHANGES IN FUND BALANCE  
For the Fiscal Year Ended March 31, 1982

Schedule 10

	<u>Estimated</u>	<u>Actual</u>	<u>Actual</u> Under Estimate	<u>Over</u> Estimate
Fund Balance, April 1, 1981	\$ 33,945.31	\$ 33,945.31	\$	\$
Add: Revenues	<u>97,600.00</u>	<u>105,982.81</u>	_____	<u>8,382.81</u>
Fund Balance and Revenues	\$ 131,545.31	\$ 139,928.12	\$	\$ 8,382.81
Less: Expenditures	<u>96,188.00</u>	<u>95,369.50</u>	<u>818.50</u>	_____
Fund Balance, March 31, 1982	<u>\$ 35,357.31</u>	<u>\$ 44,558.62</u>		<u>\$ 9,201.31</u>

SEWER SINKING AND INTEREST FUND - SERIES 1971  
STATEMENT OF REVENUES AND EXPENDITURES COMPARED TO BUDGET  
For the Fiscal Year Ended March 31, 1982

	<u>Estimated</u>	<u>Actual</u>	<u>Actual</u> Under Estimate	<u>Over</u> Estimate
<u>Revenues</u>				
Interest Income	\$ 1,600.00	\$ 6,422.66	\$	\$ 4,822.66
Transfers from Lateral Sewer Bond Fund	13,000.00	16,556.15		3,556.15
General Fund Transfers	<u>83,000.00</u>	<u>83,004.00</u>	_____	<u>4.00</u>
Total Revenues	<u>\$ 97,600.00</u>	<u>\$ 105,982.81</u>		<u>\$ 8,382.81</u>
<u>Expenditures</u>				
Bond Principal	\$ 60,000.00	\$ 60,000.00	\$	\$
Bond Interest	35,288.00	35,287.50	.50	
Agent's Fees and Expenses	<u>900.00</u>	<u>82.00</u>	<u>818.00</u>	_____
Total Expenditures	<u>\$ 96,188.00</u>	<u>\$ 95,369.50</u>	<u>\$ 818.50</u>	_____
Excess Revenues over Expenditures	<u>\$ 1,412.00</u>	<u>\$ 10,613.31</u>		<u>\$ 9,201.31</u>

CITY OF MONETT, MISSOURI  
 WATERWORKS SINKING AND INTEREST FUND - SERIES 1965  
 STATEMENT OF CHANGES IN FUND BALANCE  
 For the Fiscal Year Ended March 31, 1982

Schedule 11

	<u>Estimated</u>	<u>Actual</u>	<u>Actual</u> Under Estimate	<u>Over</u> Estimate
Fund Balance	\$ 10,641.96	\$ 10,641.96	\$	\$
Add: Revenues	<u>31,000.00</u>	<u>31,486.67</u>	_____	<u>486.67</u>
Fund Balance and Revenues	\$ 41,641.96	\$ 42,128.63	\$	\$ 486.67
Less: Expenditures	<u>29,824.00</u>	<u>29,823.68</u>	<u>.32</u>	_____
Fund Balance, March 31, 1982	<u>11,817.96</u>	<u>\$ 12,304.95</u>	_____	<u>\$ 486.99</u>

WATERWORKS SINKING AND INTEREST FUND - SERIES 1965  
 STATEMENT OF REVENUES AND EXPENDITURES COMPARED TO BUDGET  
 For the Fiscal Year Ended March 31, 1982

	<u>Estimated</u>	<u>Actual</u>	<u>Actual</u> Under Estimate	<u>Over</u> Estimate
<u>Revenues</u>				
Interest Income	\$ 1,000.00	\$ 1,486.67	\$	\$ 486.67
Transfers from Operation and Maintenance	<u>30,000.00</u>	<u>30,000.00</u>	_____	_____
Total Revenues	<u>\$ 31,000.00</u>	<u>\$ 31,486.67</u>	_____	<u>\$ 486.67</u>
<u>Expenditures</u>				
Bond Principal	\$ 21,000.00	\$ 21,000.00	\$	\$
Bond Interest	8,759.00	8,759.00	_____	_____
Agent's Fees and Expenses	<u>65.00</u>	<u>64.68</u>	<u>.32</u>	_____
Total Expenditures	<u>\$ 29,824.00</u>	<u>\$ 29,823.68</u>	<u>\$ .32</u>	_____
Excess Revenues over Expenditures	<u>\$ 1,176.00</u>	<u>\$ 1,662.99</u>	_____	<u>\$ 486.99</u>

CITY OF MONETT, MISSOURI  
 WATERWORKS REVENUE BOND RESERVE FUND - SERIES 1965  
 STATEMENT OF CHANGES IN FUND BALANCE  
 For the Fiscal Year Ended March 31, 1982

Schedule 12

	<u>Estimated</u>	<u>Actual</u>	<u>Actual</u> Under Estimate	<u>Over</u> Estimate
Fund Balance, April 1, 1981	\$ 30,000.10	\$ 30,000.10	\$	\$
Add: Revenues	<u>3,000.00</u>	<u>4,388.12</u>	<u>          </u>	<u>1,388.12</u>
Fund Balance and Revenues	\$ 33,000.10	\$ 34,388.22	\$	\$ 1,388.12
Less: Expenditures	<u>3,000.10</u>	<u>4,388.22</u>	<u>          </u>	<u>1,388.12</u>
Fund Balance, March 31, 1982	<u>\$ 30,000.00</u>	<u>\$ 30,000.00</u>	<u>          </u>	<u>\$ --</u>

WATERWORKS REVENUE BOND RESERVE FUND - SERIES 1965  
 STATEMENT OF REVENUES AND EXPENDITURES COMPARED TO BUDGET  
 For the Fiscal Year Ended March 31, 1982

	<u>Estimated</u>	<u>Actual</u>	<u>Actual</u> Under Estimate	<u>Over</u> Estimate
<u>Revenues</u>				
Interest Income	\$ 3,000.00	\$ 4,388.12	\$	\$ 1,388.12
<u>Expenditures</u>				
Transfer to Waterworks Operations and Maintenance	<u>3,000.10</u>	<u>\$ 4,388.22</u>	<u>\$</u>	<u>\$ 1,388.12</u>
Excess or (Deficit) Revenues over Expenditures	<u>\$ (.10)</u>	<u>\$ (.10)</u>	<u>          </u>	<u>\$ --</u>

Schedule 13

CITY OF MONETT, MISSOURI  
 CONSTRUCTION FUNDS - 18  
 BALANCE SHEET  
 March 31, 1982

	<u>Total</u>	<u>Sewer Construction Fund</u>	<u>Improvement Clear Creek Channel Fund</u>	<u>Water Well Construction Fund</u>
<u>ASSETS</u>				
Cash in Bank	\$ 11,387.00	\$ .38	\$ --	\$ 11,386.62
Cash in Savings	23,866.55	23,866.55	--	--
Investments - Treasury Bill	<u>224,082.11</u>	<u>224,082.11</u>	<u>--</u>	<u>--</u>
Total Assets	<u>\$259,335.66</u>	<u>\$247,949.04</u>	<u>\$ --</u>	<u>\$ 11,386.62</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>				
Fund Balance	<u>\$259,335.66</u>	<u>\$247,949.04</u>	<u>\$ --</u>	<u>\$ 11,386.62</u>
Total Liabilities, Reserves and Fund Balance	<u>\$259,335.66</u>	<u>\$247,949.04</u>	<u>\$ --</u>	<u>\$ 11,386.62</u>

CITY OF MONETT, MISSOURI  
SEWER CONSTRUCTION FUND  
STATEMENT OF CHANGES IN FUND BALANCE  
For the Fiscal Year Ended March 31, 1982

Schedule 14

	<u>Estimated</u>	<u>Actual</u>	<u>Actual</u> Under Estimate	<u>Over</u> Estimate
Fund Balance, April 1, 1982	\$ 222,112.92	\$ 222,112.92	\$	\$
Add: Revenues	--	25,836.12		25,836.12
Fund Balance and Revenues	\$ 222,112.92	\$ 247,949.04	\$	\$24,836.12
Less: Expenditures	--	--		--
Fund Balance, March 31, 1982	<u>\$ 222,112.92</u>	<u>\$ 247,949.04</u>		<u>\$25,836.12</u>

SEWER CONSTRUCTION FUND  
STATEMENT OF REVENUES AND EXPENDITURES  
For the Fiscal Year Ended March 31, 1982

	<u>Estimated</u>	<u>Actual</u>	<u>Actual</u> Under Estimate	<u>Over</u> Estimate
<u>Revenues</u>				
Interest Income	\$ --	\$ 25,836.12	\$	\$25,836.12
<u>Expenditures</u>				
Supplies	\$ --	\$ --	\$	\$
Excess Revenues over Expenditures	<u>\$ --</u>	<u>\$ 25,836.12</u>		<u>\$25,836.12</u>

CITY OF MONETT, MISSOURI  
SEWER CONSTRUCTION FOR IMPROVEMENT OF CLEAR CREEK CHANNEL  
STATEMENT OF CHANGES IN FUND BALANCE  
For the Fiscal Year Ended March 31, 1982

Schedule 15

	<u>Estimated</u>	<u>Actual</u>	<u>Actual</u> Under Estimate	<u>Over</u> Estimate
Fund Balance, April 1, 1981	\$ 8,839.73	\$ 8,839.73	\$	\$
Add: Revenues	<u>    --</u>	<u>412.03</u>	<u>          </u>	<u>412.03</u>
Fund Balance and Revenues	\$ 8,839.73	\$ 9,251.76	\$	\$ 412.03
Less: Expenditures	<u>    --</u>	<u>9,251.76</u>	<u>          </u>	<u>9,251.76</u>
Fund Balance, March 31, 1982	<u>\$ 8,839.73</u>	<u>\$       --</u>	<u>\$ 8,839.73</u>	

SEWER CONSTRUCTION FOR IMPROVEMENT AT CLEAR CREEK CHANNEL  
STATEMENT OF REVENUES AND EXPENDITURES  
For the Fiscal Year Ended March 31, 1982

	<u>Estimated</u>	<u>Actual</u>	<u>Actual</u> Under Estimate	<u>Over</u> Estimate
<u>Revenues</u>				
Interest Income	\$       --	\$ 412.03	\$	\$ 412.03
<u>Expenditures</u>				
Transfer to General Fund	\$       --	\$ 9,251.76	\$	\$ 9,251.76
Excess (Deficit) Revenues over Expenditures	<u>\$       --</u>	<u>\$ (8,839.73)</u>		<u>\$ 8,839.73</u>

CITY OF MONETT, MISSOURI  
 WATER WELL CONSTRUCTION FUND  
 STATEMENT OF CHANGES IN FUND BALANCE  
 For the Fiscal Year Ended March 31, 1982

Schedule 16

	<u>Estimated</u>	<u>Actual</u>	<u>Actual</u> Under Estimate	<u>Over</u> Estimate
Fund Balance, April 1, 1981	\$ 22,830.62	\$ 22,830.62	\$	\$
Add: Revenues	<u>    --</u>	<u>    --</u>	<u>    </u>	<u>    </u>
Fund Balance and Revenues	\$ 22,830.62	\$ 22,830.62	\$	\$
Less: Expenditures	<u>1,950.00</u>	<u>11,444.00</u>	<u>    </u>	<u>    </u>
Fund Balance, March 31, 1982	<u>\$ 20,880.62</u>	<u>\$ 11,386.62</u>	<u>    </u>	<u>\$ 9,494.00</u>

WATER WELL CONSTRUCTION FUND  
 STATEMENT OF REVENUES AND EXPENDITURES  
 For the Fiscal Year Ended March 31, 1982

	<u>Estimated</u>	<u>Actual</u>	<u>Actual</u> Under Estimate	<u>Over</u> Estimate
<u>Revenues</u>				
Grant - U.S. Government	\$ --	\$ --	\$	\$
<u>Expenditures</u>				
Construction Contracts	\$ --	\$ 8,440.00	\$	\$ 8,440.00
Engineering and Legal Fees	<u>1,950.00</u>	<u>3,004.00</u>	<u>    </u>	<u>1,054.00</u>
Total Expenditures	<u>\$ 1,950.00</u>	<u>\$ 11,444.00</u>	<u>    </u>	<u>\$ 9,494.00</u>
Excess or (Deficit) Revenues Over Expenditures	<u>\$ (1,950.00)</u>	<u>\$ (11,444.00)</u>	<u>    </u>	<u>\$ 9,494.00</u>



CITY OF MONETT, MISSOURI  
 ENTERPRISE FUNDS BALANCE SHEET  
 March 31, 1982

Schedule 17

	<u>Total Enterprise Funds</u>	<u>Electrical Utility Fund</u>	<u>Waterworks Operations and Maintenance Fund</u>
<u>ASSETS</u>			
Cash in Bank	\$ 9,075.26	\$ --	\$ 9,075.26
Cash in Savings	70,824.93	--	70,824.93
Investment - Treasury Bills (Cost)	292,517.89	--	292,517.89
Accounts Receivable	<u>214,931.68</u>	<u>191,459.40</u>	<u>23,472.28</u>
Total Assets	<u>\$ 587,349.76</u>	<u>\$ 191,459.40</u>	<u>\$ 395,890.36</u>

LIABILITIES, RESERVES AND FUND BALANCE

Reserve for Accounts Receivable	\$ 214,931.68	\$ 191,459.40	\$ 23,472.28
Fund Balance	<u>372,418.08</u>	<u>--</u>	<u>372,418.08</u>
Total Liabilities, Reserves and Fund Balance	<u>\$ 587,349.76</u>	<u>\$ 191,459.40</u>	<u>\$ 395,890.36</u>

CITY OF MONETT, MISSOURI  
ELECTRICAL UTILITIES  
BALANCE SHEET  
March 31, 1982

Schedule 18

ASSETS

Cash in Bank	\$ --
Accounts Receivable	<u>191,459.40</u>
 Total Assets	 <u>191,459.40</u>

LIABILITIES, RESERVES AND FUND BALANCE

Reserve for Accounts Receivable	\$ 191,459.40
Fund Balance	<u>    --</u>
 Total Liabilities, Reserve, and Fund Balance	 <u>\$ 191,459.40</u>

ELECTRICAL UTILITIES  
STATEMENT OF CHANGES IN FUND BALANCE  
For the Fiscal Year Ended March 31, 1982

	<u>Estimated</u>	<u>Actual</u>	<u>Actual</u> Under Estimate	<u>Over</u> Estimate
Fund Balance, April 1, 1981	\$ --	\$ --	\$	\$
Add: Revenues	<u>2,882,120.00</u>	<u>2,863,368.71</u>	<u>18,751.29</u>	<u>    --</u>
Fund Balance and Revenues	<u>\$2,882,120.00</u>	<u>\$2,863,368.71</u>	<u>\$18,751.29</u>	<u>    --</u>
Less: Expenditures	\$2,249,025.00	\$2,248,695.62	\$ 329.38	\$
Capital Outlay	165,000.00	164,788.33	211.67	--
Transfer to General Fund	<u>468,095.00</u>	<u>449,884.76</u>	<u>18,210.24</u>	<u>    --</u>
Total Expenditures	<u>\$2,882,120.00</u>	<u>\$2,248,695.62</u>	<u>\$18,751.29</u>	<u>    --</u>
Fund Balance, March 31, 1982	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>    --</u>

CITY OF MONETT, MISSOURI  
ELECTRICAL UTILITIES  
STATEMENT OF REVENUES AND EXPENDITURES COMPARED TO BUDGET  
For the Fiscal Year Ended March 31, 1982

Schedule 19

	<u>Estimated</u>	<u>Actual</u>	<u>Actual</u>	
			<u>Under Estimate</u>	<u>Over Estimate</u>
<b>Receipts</b>				
Electric - Current Sales	\$2,750,000.00	\$2,731,107.85	\$18,892.15	\$
Sale of Supplies	27,000.00	26,601.82	398.18	
Penalties	12,000.00	11,759.14	240.86	
Miscellaneous Charges	1,700.00	1,672.28	27.72	
Sales Tax Collection	72,700.00	73,420.33		720.33
Meter Deposits	18,100.00	18,245.00		145.00
Interest Earnings	20.00	9.29	10.71	
Rental Income	600.00	553.00	47.00	
<b>Total Receipts</b>	<u>\$2,882,120.00</u>	<u>\$2,863,368.71</u>	<u>\$18,751.29</u>	
<b>Expenditures</b>				
Electric Current Purchases	\$1,954,250.00	\$1,954,220.16	\$ 29.84	\$
Salaries	113,750.00	113,347.19	402.81	
Health Insurance	3,700.00	3,653.14	46.86	
LAGERS	6,425.00	6,422.53	2.47	
Workmen's Compensation	3,100.00	3,094.23	5.77	
Social Security Taxes	7,600.00	7,552.70	47.30	
Gas Service	1,675.00	1,662.82	12.18	
Building Expense	300.00	289.60	10.40	
Postage	1,750.00	1,745.81	4.19	
Freight	200.00	182.55	17.45	
Telephone	1,800.00	1,809.99		9.99
Office Supplies	600.00	588.91	11.09	
Gas and Oil - Truck	7,300.00	7,323.65		23.65
Truck Repairs	3,900.00	3,827.26	72.74	
Gas and Oil - Equipment	500.00	503.82		3.82
Equipment Repairs	12,000.00	11,909.58	90.42	
Supplies and Materials	37,900.00	37,855.41	44.59	
Insurance / Bonds	375.00	363.64	11.36	
Miscellaneous Special Expense	7,550.00	4,786.07	2,763.93	
Meter Deposit Refunds	12,850.00	13,272.00		422.00
Sales Tax Paid	71,500.00	71,523.52		23.52
<b>Total Expenditures</b>	<u>\$2,249,025.00</u>	<u>\$2,245,934.58</u>	<u>\$ 3,090.42</u>	
Net Income From Operations	<u>\$ 633,095.00</u>	<u>\$ 617,434.13</u>	<u>\$15,660.87</u>	
Less: Other Disbursements				
Capital Outlay	\$ 165,000.00	\$ 164,788.33	\$ 211.67	\$
Transfer to General Fund	<u>468,095.00</u>	<u>452,645.80</u>	<u>15,449.20</u>	
<b>Total Other Disbursements</b>	<u>\$ 633,095.00</u>	<u>\$ 617,434.13</u>	<u>\$15,660.87</u>	
<b>Excess Receipts over Disbursements</b>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	

CITY OF MONETT, MISSOURI  
 WATERWORKS OPERATIONS AND MAINTENANCE FUND  
 BALANCE SHEET  
 March 31, 1982

Schedule 20

ASSETS

Cash in Bank	\$ 9,075.26
Cash in Savings	70,824.93
Investment - Treasury Bill (Cost)	292,517.89
Accounts Receivable	<u>23,472.28</u>
 Total Assets	 <u>\$ 395,890.36</u>

LIABILITIES, RESERVE AND FUND BALANCE

Reserve for Accounts Receivable	\$ 23,472.28
Fund Balance	<u>372,418.08</u>
 Total Liabilities, Reserve and Fund Balance	 <u>\$ 395,890.36</u>

WATERWORKS OPERATIONS AND MAINTENANCE FUND  
 STATEMENT OF CHANGES IN FUND BALANCE  
 For the Fiscal Year Ended March 31, 1982

	<u>Estimated</u>	<u>Actual</u>	<u>Actual</u> Under <u>Estimate</u>	<u>Over</u> <u>Estimate</u>
Fund Balance, April 1, 1981	\$ 333,596.36	\$ 333,596.36	\$	\$
Add: Revenues	<u>366,000.00</u>	<u>368,655.52</u>	<u>          </u>	<u>2,655.52</u>
Fund Balance and Revenues	<u>\$ 699,596.36</u>	<u>\$ 702,251.88</u>	<u>\$</u>	<u>\$ 2,655.52</u>
Less: Expenditures	\$ 226,265.00	\$ 235,506.66	\$	\$ 9,241.66
Capital Outlay	65,000.00	64,327.14	672.86	
Transfer to Debt Service	<u>30,000.00</u>	<u>30,000.00</u>	<u>          </u>	
Total Expenditures	<u>\$ 321,265.00</u>	<u>\$ 329,833.80</u>	<u>          </u>	<u>\$ 8,568.80</u>
Fund Balance, March 31, 1982	<u>\$ 378,331.36</u>	<u>\$ 372,418.08</u>	<u>\$ 5,913.28</u>	

CITY OF MONETT, MISSOURI  
 WATERWORKS OPERATIONS AND MAINTENANCE FUND  
 STATEMENT OF REVENUES AND EXPENDITURES COMPARED TO BUDGET  
 For the Fiscal Year Ended March 31, 1982

Schedule 21

	<u>Estimated</u>	<u>Actual</u>	<u>Actual</u> Under Estimate	<u>Over</u> Estimate
<u>Revenues</u>				
Water Sales	\$ 283,000.00	\$ 278,298.13	\$ 4,701.87	\$
Sale of Supplies	1,700.00	1,583.06	116.94	
Water Taps	2,800.00	2,775.00	25.00	
Miscellaneous Charges	300.00	236.04	63.96	
Sales Tax Collections	6,750.00	6,700.14	49.86	
Meter Deposits	5,100.00	5,187.00		87.00
Interest Earnings	38,400.00	44,743.92		6,343.92
Transfers from Other funds	3,100.00	4,388.22		1,288.22
Grants in Aid	24,850.00	24,744.01	105.99	
Total Revenues	<u>\$ 366,000.00</u>	<u>\$ 368,655.52</u>		<u>\$ 2,655.52</u>
<u>Expenditures</u>				
Salaries and Wages	\$ 97,000.00	\$ 97,348.09	\$	\$ 348.09
Health Insurance	4,000.00	3,853.08	146.92	
LAGERS	5,775.00	5,770.57	4.43	
Workmen's Compensation	1,550.00	1,438.76	111.24	
Social Security Taxes	6,400.00	6,485.26		85.26
Electric Service	52,000.00	62,174.52		10,174.52
Gas Service	1,150.00	1,126.33	23.67	
Building Maintenance and Supplies	1,800.00	1,797.01	2.99	
Postage	1,700.00	1,726.49		26.49
Freight	25.00	24.10	.90	
Telephone	1,025.00	1,023.05	1.95	
Office Supplies	550.00	543.84	6.16	
Travel Expenses	350.00	344.93	5.07	
Gas and Oil - Truck	6,500.00	6,524.16		24.16
Truck Repairs	1,400.00	1,414.57		14.57
Gas and Oil - Equipment	700.00	884.57		184.57
Equipment Repairs	12,800.00	12,810.31		10.31
Miscellaneous Street Repairs	240.00	240.00		
Supplies and Materials	19,000.00	18,806.32	193.68	
Insurance / Bonds	400.00	392.70	7.30	
Miscellaneous Special Expense	1,800.00	503.35	1,296.65	
Meter Deposit Refunds	3,600.00	3,648.00		48.00
Sales Taxes Paid	6,500.00	6,626.65		126.65
Total Expenditures	<u>\$ 226,265.00</u>	<u>\$ 235,506.66</u>		<u>\$ 9,241.66</u>
Net Operating Income	<u>\$ 139,735.00</u>	<u>\$ 133,148.86</u>	<u>\$ 6,586.14</u>	
Less: Other Disbursements				
Transfers to Debt Service	\$ 30,000.00	\$ 30,000.00	\$	\$
Capital Outlay	65,000.00	64,327.14	672.86	
Total Other Disbursements	<u>\$ 95,000.00</u>	<u>\$ 94,347.14</u>	<u>\$ 672.86</u>	
Excess Revenues Over Disbursements	<u>\$ 44,735.00</u>	<u>\$ 38,821.72</u>	<u>\$ 5,913.28</u>	



CITY OF MONETT, MISSOURI  
TRUST AND AGENCY FUNDS  
BALANCE SHEET  
March 31, 1982

Schedule 22

	<u>Total</u>	<u>Payroll Tax Fund</u>	<u>Payroll Fund</u>
<u>ASSETS</u>			
Cash in Bank	\$ (8,955.00)	\$(11,182.36)	\$ 2,227.36
Cash in Savings	11,531.31	11,531.31	
Total Assets	\$ 2,576.31	\$ 348.95	\$ 2,227.36
 <u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Fund Balance	\$ 2,576.31	\$ 348.95	\$ 2,227.36
Total Liabilities, Reserves and Fund Balance	\$ 2,576.31	\$ 348.95	\$ 2,227.36

Schedule 23

CITY OF MONETT, MISSOURI  
 PAYROLL TAX FUND  
 STATEMENT OF CHANGES IN FUND BALANCE  
 For the Fiscal Year Ended March 31, 1982

	<u>Estimated</u>	<u>Actual</u>	<u>Actual</u>	
			<u>Under Estimate</u>	<u>Over Estimate</u>
Fund Balance, April 1, 1981	\$ 1,651.12	\$ 1,651.12	\$	\$
Add: Revenues	<u>238,850.00</u>	<u>240,159.86</u>		<u>1,309.86</u>
Fund Balance and Revenues	\$ 240,501.12	\$ 241,810.98	\$	\$ 1,309.86
Less: Expenditures	<u>240,501.12</u>	<u>241,462.03</u>		<u>960.91</u>
Fund Balance, March 31, 1982	<u>\$ --</u>	<u>\$ 348.95</u>		<u>\$ 348.95</u>

PAYROLL TAX FUND  
 STATEMENT OF REVENUES AND EXPENDITURES COMPARED TO BUDGET  
 For the Fiscal Year Ended March 31, 1982

	<u>Estimated</u>	<u>Actual</u>	<u>Actual</u>	
			<u>Under Estimate</u>	<u>Over Estimate</u>
<u>Revenues</u>				
Payroll Tax Receipts	\$ 238,850.00	\$ 239,716.19	\$	\$ 866.19
Interest Income	<u>--</u>	<u>443.67</u>		<u>443.67</u>
Total Revenues	<u>\$ 238,850.00</u>	<u>\$ 240,159.86</u>		<u>\$ 1,309.86</u>
<u>Expenditures</u>				
Payroll Tax Payments	\$ 238,850.00	\$ 239,788.72	\$	\$ 958.72
Supplies	<u>--</u>	<u>22.19</u>		<u>22.19</u>
Transfer to General Fund	<u>1,651.12</u>	<u>1,651.12</u>		
Total Expenditures	<u>\$ 240,501.12</u>	<u>\$ 241,462.03</u>		<u>\$ 960.91</u>
Excess (Deficit) Revenues Over Expenditures	<u>\$ (1,651.12)</u>	<u>\$ (1,302.17)</u>		<u>\$ 348.95</u>

CITY OF MONETT, MISSOURI  
 PAYROLL FUND  
 STATEMENT OF CHANGES IN FUND BALANCE  
 For the Fiscal Year Ending March 31, 1982

Schedule 24

	<u>Estimated</u>	<u>Actual</u>		<u>Actual</u> Under Estimate	<u>Over</u> Estimate
Fund Balance, April 1, 1981	\$ 540.83	\$ 540.83	\$		\$
Add: Revenues	953,175.00	961,309.99			8,134.99
Prior Year Cancelled Check	<u>    --</u>	<u>    232.87</u>			<u>    232.87</u>
Fund Balance and Revenues	\$ 953,715.83	\$ 962,083.69	\$		\$ 8,367.86
Less: Expenditures	<u>953,175.00</u>	<u>959,856.33</u>			<u>6,681.33</u>
Fund Balance, March 31, 1982	<u>\$ 540.83</u>	<u>\$ 2,227.36</u>			<u>\$ 1,686.53</u>

PAYROLL FUND  
 STATEMENT OF REVENUES AND EXPENDITURES COMPARED TO BUDGET  
 For Fiscal Year Ended March 31, 1982

	<u>Estimated</u>	<u>Actual</u>		<u>Actual</u> Under Estimate	<u>Over</u> Estimate
<u>Revenues</u>					
Payroll - All Funds	\$ 893,750.00	\$ 901,189.86	\$		\$ 7,439.86
Payroll Taxes - All Funds	59,425.00	60,036.17			611.17
Miscellaneous Receipts	<u>    --</u>	<u>    83.96</u>			<u>    83.96</u>
Total Revenues	<u>\$ 953,175.00</u>	<u>\$ 961,309.99</u>			<u>\$ 8,134.99</u>
<u>Expenditures</u>					
Net Payroll Checks	\$ 672,325.00	\$ 677,143.38	\$		\$ 4,818.38
Group Insurance - Employees	15,500.00	15,625.10			125.10
Transfer to Payroll Tax Fund	238,850.00	239,671.31			821.31
LAGERS - Employee Share	26,500.00	26,978.69			478.69
Court Order Deductions	<u>    --</u>	<u>    437.85</u>			<u>    437.85</u>
Total Expenditures	<u>\$ 953,175.00</u>	<u>\$ 959,856.33</u>			<u>\$ 6,681.53</u>
Excess Revenues Over Expenditures	<u>\$    --</u>	<u>\$ 1,453.66</u>			<u>\$ 1,453.66</u>



CITY OF MONETT, MISSOURI  
SPECIAL ASSESSMENT FUNDS  
BALANCE SHEET  
March 31, 1982

Schedule 25

<u>ASSETS</u>	<u>Total</u>	<u>Water Pro Rata</u>	<u>Sewer Lateral Bond Fund</u>
Cash in Bank	\$ 11,222.21	\$ --	\$ 11,222.21
Cash in Savings	--	--	--
Investment - Treasury Bill	164,176.41	--	164,176.41
Special Tax Assessment Receivable	<u>73,077.98</u>	<u>--</u>	<u>73,077.98</u>
Total Assets	<u>\$248,476.60</u>	<u>\$ --</u>	<u>\$248,476.60</u>
 <u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Reserve for Special Tax Assessment Receivable	\$ 73,077.98	\$ --	\$ 73,077.98
Fund Balance	<u>175,398.62</u>	<u>--</u>	<u>175,398.62</u>
Total Liabilities, Reserves and Fund Balances	<u>\$248,476.60</u>	<u>\$ --</u>	<u>\$248,476.60</u>

CITY OF MONETT, MISSOURI  
WATER PRO RATA FUND  
STATEMENT OF CHANGES IN FUND BALANCE  
For the Fiscal Year Ended March 31, 1982

Schedule 26

	<u>Estimated</u>	<u>Actual</u>	<u>Actual</u>	
			<u>Under Estimate</u>	<u>Over Estimate</u>
Fund Balance, April 1, 1981	\$ 13,552.50	\$ 13,552.50	\$	\$
Add: Revenues	<u>    --</u>	<u>27,162.00</u>		<u>27,162.00</u>
Fund Balance and Revenues	\$ 13,552.50	\$ 40,714.50	\$	\$27,162.00
Less: Expenditures	<u>    --</u>	<u>40,714.50</u>		<u>40,714.50</u>
Fund Balance, March 31, 1982	<u>\$ 13,552.50</u>	<u>\$    --</u>	<u>\$13,552.50</u>	

WATER PRO RATA FUND  
STATEMENT OF REVENUES AND EXPENDITURES COMPARED TO BUDGET  
For the Fiscal Year Ended March 31, 1982

	<u>Estimated</u>	<u>Actual</u>	<u>Actual</u>	
			<u>Under Estimate</u>	<u>Over Estimate</u>
<u>Revenues</u>				
Assessment for Watermain Ext.	\$    --	\$ 27,162.00	\$	\$27,162.00
Interest Income	<u>    --</u>	<u>    --</u>		<u>    --</u>
Total Revenues	<u>\$    --</u>	<u>\$ 27,162.00</u>		<u>\$27,162.00</u>
<u>Expenditures</u>				
Contractors	\$    --	\$ 40,714.50	\$	\$40,714.50
Miscellaneous Charges	<u>    --</u>	<u>    --</u>		<u>    --</u>
Refund on Deposits	<u>    --</u>	<u>    --</u>		<u>    --</u>
Total Expenditures	<u>\$    --</u>	<u>\$ 40,714.50</u>		<u>\$40,714.50</u>
Excess or (Deficit) Revenues Over Expenditures	<u>\$    --</u>	<u>\$ (13,552.50)</u>		<u>\$13,552.50</u>

CITY OF MONETT, MISSOURI  
SEWER LATERAL BOND FUND  
STATEMENT OF CHANGES IN FUND BALANCE  
For the Fiscal Year Ended March 31, 1982

Schedule 27

	<u>Estimated</u>	<u>Actual</u>	<u>Actual</u> Under Estimate	<u>Over</u> Estimate
Fund Balance, April 1, 1981	\$ 151,547.04	\$ 151,547.04	\$	\$
Add: Revenues	<u>18,000.00</u>	<u>40,407.73</u>	_____	<u>22,407.73</u>
Fund Balance and Revenues	\$ 169,547.04	\$ 191,954.77	\$	\$22,407.73
Less: Expenditures	<u>13,000.00</u>	<u>16,556.15</u>	_____	<u>3,556.15</u>
Fund Balance, March 31, 1982	<u>\$ 156,547.04</u>	<u>\$ 175,398.62</u>		<u>\$18,851.58</u>

SEWER LATERAL BOND FUND  
STATEMENT OF REVENUES AND EXPENDITURES COMPARED TO BUDGET  
For the Fiscal Year Ended March 31, 1982

	<u>Estimated</u>	<u>Actual</u>	<u>Actual</u> Under Estimate	<u>Over</u> Estimate
<u>Revenues</u>				
Special Assessment Collection	\$ 13,000.00	\$ 15,958.48	\$	\$ 2,958.48
Interest Income - Special Assessment	--	4,646.97		4,646.97
Interest Income - Investment	<u>5,000.00</u>	<u>19,802.28</u>	_____	<u>14,802.28</u>
Total Revenue	<u>\$ 18,000.00</u>	<u>\$ 40,407.73</u>		<u>\$22,407.73</u>
<u>Expenditures</u>				
Transfer to Sewer Sinking and Interest Fund	<u>\$ 13,000.00</u>	<u>\$ 16,556.15</u>	\$	<u>\$ 3,556.15</u>
Excess Revenues Over Expenditures	<u>\$ 5,000.00</u>	<u>\$ 23,851.58</u>		<u>\$18,851.58</u>

CITY OF MONETT, MISSOURI  
 STATEMENT OF SINKING AND INTEREST FUND REQUIREMENTS  
 CITY OF MONETT PARK BONDS DATED MARCH 1, 1964

Fiscal Year Ended <u>March 31</u>	<u>Total</u>	<u>Total Interest</u>	<u>Interest Rate</u>	<u>Principal Maturing March 1</u>	<u>Bonds Outstanding</u>
1982	\$	\$		\$	\$20,000.00
1983	10,650.00	650.00	3.25%	10,000.00	10,000.00
1984	<u>10,325.00</u>	<u>325.00</u>	3.25%	<u>10,000.00</u>	-0-
Totals	<u>\$20,975.00</u>	<u>\$ 975.00</u>		<u>\$20,000.00</u>	

CITY OF MONETT, MISSOURI  
 STATEMENT OF SINKING AND INTEREST FUND REQUIREMENTS  
 GENERAL OBLIGATION SEWER BONDS DATED MARCH 1, 1982

Fiscal Year Ended March 31	Total	Total Interest	Interest Rate	Principal Maturing March 1	Bonds Outstanding
1982	\$	\$		\$	\$665,000.00
1983	92,737.50	32,727.50	4.25%	60,000.00	605,000.00
1984	90,187.50	30,187.50	4.75%	60,000.00	545,000.00
1985	97,337.50	27,337.50	4.75%	70,000.00	475,000.00
1986	94,012.50	24,012.50	4.75%	70,000.00	405,000.00
1987	95,687.50	20,687.50	5.00%	75,000.00	330,000.00
1988	91,937.50	16,937.50	5.00%	75,000.00	255,000.00
1989	93,187.50	13,187.50	5.00%	80,000.00	175,000.00
1990	94,187.50	9,187.50	5.00%	85,000.00	90,000.00
1991	<u>94,725.00</u>	<u>4,725.00</u>		<u>90,000.00</u>	-0-
Totals	<u>\$844,000.00</u>	<u>\$179,000.00</u>		<u>\$665,000.00</u>	

\*Note - Fiscal agent's fees and mailing expenses are not included in the above amount.

CITY OF MONETT, MISSOURI  
 STATEMENT OF SINKING AND INTEREST FUND REQUIREMENTS  
 WATERWORKS REVENUE BONDS, SERIES OF 1965

Fiscal Year Ended March 31	<u>Total</u>	<u>Total Interest</u>	<u>Interest Rate</u>	<u>Principal Maturing March 1</u>	<u>Bonds Outstanding</u>
1982	\$	\$		\$	\$217,000.00
1983	30,024.00	8,024.00	3.50%	22,000.00	195,000.00
1984	29,232.00	7,232.00	3.60%	22,000.00	173,000.00
1985	29,440.00	6,440.00	3.60%	23,000.00	150,000.00
1986	28,589.00	5,589.00	3.70%	23,000.00	127,000.00
1987	28,738.00	4,738.00	3.70%	24,000.00	103,000.00
1988	28,850.00	3,850.00	3.70%	25,000.00	78,000.00
1989	28,925.00	2,925.00	3.75%	26,000.00	52,000.00
1990	27,950.00	1,950.00	3.75%	26,000.00	26,000.00
1991	<u>26,975.00</u>	<u>975.00</u>	3.75%	<u>26,000.00</u>	-0-
Totals	<u>\$258,723.00</u>	<u>\$41,723.00</u>		<u>\$217,000.00</u>	

\*Note - Fiscal agent's fees and mailing expenses are not included in the above amount.

## ACCOUNTING SYSTEM AND REPORTS

The City's accounting records for general government operations are maintained on a cash basis, with all revenues being recorded when received and expenditures recorded only when paid. Accounting records for the electrical and water departments are maintained on a cash basis for reporting revenues and expenditures, however, they do keep account of receivables due at end of the accounting period.

### GENERAL GOVERNMENTAL FUNCTIONS

Revenues for general fund functions totaled \$1,853,976.56 for period ended March 31, 1982, a decrease of 7.60 percent over March 31, 1981. General property taxes produced 5.68 per cent of general revenues compared to 5.19 per cent for prior year. The City adopted a sales tax of 7/8 of 1% that became effective April 1, 1979. Collections by the State Department of Revenue which were reported and paid to the City Collector by the Department of Revenue amounted to \$363,942.19 as of March 31, 1982. The sales tax comprises 19.63 per cent of the total General Fund revenue for the year. The amount of revenue from various sources and the increase or decrease over last year are shown in the following tabulation:

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<u>Revenue Source</u>	<u>Amount</u>	<u>Per Cent of Total</u>	<u>Increase (Decrease) Over 3/31/81</u>
Property Taxes and Penalties	\$ 105,301.72	5.68	\$ 1,168.33
Franchise and Other Taxes	178,810.49	9.64	12,606.39
Sales and Use Taxes	363,942.19	19.63	10,072.71
Licenses and Permits	22,088.52	1.19	1,176.90
Fines, Forfeitures and Penalties	25,690.39	1.39	469.32
Charge for Current Service	578,789.49	31.22	83,776.48
Utility and Other Fund Transfers	461,897.56	24.91	(241,706.90)
Other Revenues and State Grants	55,200.53	2.98	(44,147.34)
Interest Income	<u>62,255.67</u>	<u>3.36</u>	<u>24,030.58</u>
Totals	<u>\$1,853,976.56</u>	<u>100.00</u>	<u>\$(152,553.53)</u>

Uniform assessments are made within the city by using the services of the County Assessors of Barry and Lawrence Counties. The assessed valuation for 1981 of \$11,171,249.00 represents an increase of \$248,792.00 or 2.28% over 1980. The majority of this increase was due to normal growth of property within the city limits.

Current tax collections were 93.25 per cent of the tax levy, up 10.84 per cent over last year. The ratio of total collections (current and delinquent) to the current tax levy was 98.17 per cent, a decrease of 1.81 per cent over last year. Allocations of property tax levy by purpose for 1981 and the preceding two years are as follows:

	<u>1981</u>	<u>1980</u>	<u>1979</u>
General Fund	.95	.95	.95
General Obligation Debt	<u>.00</u>	<u>.00</u>	<u>.00</u>
Total Tax Rate	<u>.95</u>	<u>.95</u>	<u>.95</u>

Expenditures for general fund purposes totaled \$1,653,367.00, a decrease of 5.16 per cent over last year. Increases and decreases in levels of expenditures for major functions of the city over the preceding year are shown in the following tabulation:

<u>Revenue Source</u>	<u>Amount</u>	<u>Per Cent of Total</u>	<u>Increase (Decrease) Over 3/31/81</u>
General Government	\$ 172,607.89	10.44	\$ 23,853.52
Police Department	227,969.37	13.79	29,401.44
Fire Department	125,998.77	7.62	9,290.85
Park Department	255,961.62	15.48	(62,326.67)
Sewer Department	279,587.54	16.91	(113,294.51)
Street Department	432,674.61	26.17	33,489.57
Sanitation	<u>158,567.20</u>	<u>9.59</u>	<u>(10,304.12)</u>
Totals	<u>\$1,653,367.00</u>	<u>100.00</u>	<u>\$ (89,889.92)</u>

The expenditures for the year were authorized by the City Council by ordinances for each month's total. Since the City keeps its records on a cash basis, accounts payable are not recorded as expenditures until the ordinance is adopted to pay the accounts and the checks issued in payment thereof.

#### DEBT ADMINISTRATION

Outstanding general obligation bonds as shown on the City's books totaled \$685,000.00 of which \$665,000.00 that were issued for sanitary sewer purposes and are considered to be self-supporting. The remainder of \$20,000.00 is considered to be tax supported debt for the park. The fund balance of Park Sinking Interest Fund in the amount of \$50,651.42 is more than adequate to meet this obligation. Outstanding revenue bonds totaled \$217,000.00 that were issued for construction of the water system. Pages 48 to 50 present more detailed information on the debt position of the City.

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 United Missouri Bank of Monett, Missouri, which has been designated as the "fiscal agent" of the City in regard to this bond issue. Inasmuch as the issue was General Obligation Bonds of the City of Monett, the City has a contingent liability for the payment of interest and principal on these bonds. The fiscal agent has \$162,000 in the bond account which is more than adequate to pay off all of the outstanding bond total of \$78,000 and any interest thereon.

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 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 being guaranteed by the United States Shoe Company, Incorporated. In the opinion of attorneys, the bonds do not constitute general obligation 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.

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, 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."

#### CAPITAL PROJECT FUND

The proceeds of general obligation bond issue for the sanitary sewer systems are accounted for in the capital project fund until the improvements project is completed. Contracts totaling \$5,425,138.70 were signed during the fiscal year ended March 31, 1976. The balance of the construction costs over the amount of the total bond issue was financed through governmental grants

by the EPA and the State of Missouri. The fund balance is more than adequate to repay EPA for charges that were inappropriately submitted to EPA by the project engineers.

Contracts totaling \$280,000 for a waterwell, treated watermain extension and other waterworks improvements were signed during the fiscal year ended March 31, 1980. During the current year, legal fees in amount of \$1,500 were paid and redrilling #11 well cost \$8,440 plus engineering fees of \$1,504. The balance of \$11,386.62 is more than adequate to pay the final costs of this project.

#### ENTERPRISE FUNDS

The City's electrical and water system had a successful year and continued to show impressive gain in gross sales, number of customers, net income and debt service coverage. The electrical department showed a net billing of 93.87% of electrical current purchased. The water system showed a net billing of 92.56% of total gallons pumped. Comparative data for the past two fiscal years is shown below:

<u>Electrical Department</u>	<u>3/31/82</u>	<u>3/31/81</u>
Gross Income	<u>\$2,863,363.71</u>	<u>\$2,799,274.82</u>
Net Income	\$ 617,434.13	\$ 726,378.38
Less: Capital Outlay	<u>164,788.33</u>	<u>170,249.92</u>
Net transferred to General Fund	<u>\$ 452,645.80</u>	<u>\$ 556,128.46</u>
 <u>Water Operation</u>		
Gross Income	<u>\$ 368,655.52</u>	<u>\$ 337,483.06</u>
Net Income	\$ 133,148.86	\$ 123,973.74
Less: Capital Outlay	<u>64,327.14</u>	<u>63,582.97</u>
Less: Debt Service Transfer	<u>\$ 68,821.72</u>	<u>\$ 60,390.77</u>
Less: Transfer to Waterwell Construction	<u>\$ 38,821.72</u>	<u>\$ 30,390.77</u>
	<u>--</u>	<u>23,690.80</u>
Net Increase in Fund Balance	<u>\$ 38,821.72</u>	<u>\$ 6,699.97</u>

The above gross income for the enterprise funds is based on actual cash receipts and does not reflect accounts receivable of \$191,459.40 in the electrical department and \$23,422.28 in the water department.

### TRUST AND AGENCY FUND

The payroll tax fund consists of payroll taxes that were deducted from the employees as well as the City's share of the social security taxes. The cash needed to meet this liability is kept in a separate bank account for this fund until it is necessary to make the deposits required. As of March 31, 1981, all of the social security taxes due on the salaries paid during the first quarter of 1981 had been paid. The fund balance of \$348.95 in the Payroll Tax Fund has accumulated from interest earned on savings accounts. This balance should be transferred to the General Fund.

### SPECIAL ASSESSMENT FUND

The water pro rata fund is used by the City to accumulate funds for watermain extensions. When the cost of an extension is determined, the property owner is assessed for that amount and the City then pays the contractor out of these funds.

The sewer lateral fund derives its income from special tax assessments against property owners in special sewer districts. The rate of assessment depends upon total cost of the district pro-rated over square footage.