Terrell
Accounting, LLC

2101 W Chesterfield Blvd, C100-116
Springfield, MO 65807
(417) 894-2410

City of Battlefield

Financial Statements

For the Twelve Months Ended June 30, 2013

Terrell
Accounting, LLC

2101 W Chesterfield Blvd, C100-116
Springfield, MO 65807
(417) 894-2410

ACCOUNTANT'S COMPILATION REPORT

Honorable Mayor and Board of Aldermen
City of Battlefield, Missouri

I have compiled the accompanying balance sheet– modified cash basis of the City of Battlefield, Missouri (City of Battlefield – a government entity) as of June 30, 2013, and the related statement of revenues and expenses – modified cash basis for the twelve months then ended. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements and supplementary schedules are in accordance with the modified cash basis of accounting.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

The supplementary information – modified cash basis is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information has been compiled from information that is the representation of management. I have not audited or reviewed the supplementary information and, accordingly, do not express an opinion or provide any assurance on such supplementary information.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the modified cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Company's cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

I am not independent with respect to the City of Battlefield as of and for the twelve months ended June 30, 2013, because I performed certain accounting services that impaired my independence.

This report is intended solely for the information and use of the mayor, board of aldermen, and management of the City of Battlefield and should not be used for any other purpose.

Terrell Accounting, LLC

Terrell Accounting, LLC
July 11, 2013

City of Battlefield, Missouri
Balance Sheet - Modified Cash Basis
As of 6/30/2013

	Current Year
Assets	
Cash	
Cash In Bank Checking General Fund	419,316.66
Cash in Bank Checking Sewer Fund	641,300.02
Cash In Bank Police Training	4,362.00
Cash in Bank Checking Park Fund	293,574.64
Cash In Bank Municipal Court	2.80
Cash in Bank Insurance Reserve	4,924.51
Cash In Bank Judicial Education	694.56
Return Checks	1,406.97
Total Cash	1,365,582.16
Accounts Receivables	
Accounts Receivable Taxes	48,513.44
Accounts Receivable Utilities	55,742.33
Total Accounts Receivables	104,255.77
Restricted Cash	
Cash In Bank Revenue P&I	424,740.74
Cash In Bank Sewer Replacement Fund	235,725.52
Cash In Bank Wells Fargo	119,013.53
Cash In Construction	249,400.32
Total Restricted Cash	1,028,880.11
Capital Assets	
Accumulated Amoritization	(128,837.17)
Plant/Property/Equipment	4,415,018.43
Accumulated Depreciation	(1,167,790.22)
Total Capital Assets	3,118,391.04
Debt Issue Costs	
Debt Issue Costs	46,865.15
Total Debt Issue Costs	46,865.15
Total Assets	5,663,974.23
Liabilities	
Accounts Payable	52,086.34
Internal Balances	(167.09)
Payroll Taxes and Liabilities	7,693.51
Street Cut and Review Fees Payable	2,722.37
Customer Deposits	69,796.73
Debt Payable	
Revenue Bonds Payable	110,000.00
Bond Payable 2006A	810,000.00
Capital Lease Payable	10.88
Premium On Debt Issue	20,185.15
Total Debt Payable	940,196.03
Total Liabilities	1,072,327.89
Equity	
Fund Balance	4,216,412.28
Net Income - Loss	375,234.06
Total Equity	4,591,646.34
Total Liabilities & Equity	5,663,974.23

See accountant's compilation report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis
From 7/1/2012 Through 6/30/2013

	Twelve Months Ended 06/30/2013
Revenues	
General Revenues	
Taxes	
Cable Franchise Fee	35,481.17
Electric Franchise Fee	87,751.57
Motor Fuel Tax	141,253.75
Vehicle Sales Tax	35,676.39
Vehicle Fee Tax	24,093.41
Sales Tax City Police	63,830.21
Sales Tax Gen (Larger #)	109,851.17
Law Enforcement Sales Tax	16,644.00
Park Sales Tax	178,085.06
Stormwater Park Sales Tax	59,361.67
Sales Tax Transportation (Smaller #)	90,116.39
City Contribution	5,000.00
Property Taxes	170,085.14
TIF - Wilson Creek	52,137.48
Total Taxes	1,069,367.41
Interest on Investments	8,864.51
Miscellaneous	6,495.29
Payment in Lieu of Taxes	25,000.00
Transfers	42,388.97
Sale of Equipment	120.00
Total General Revenues	1,152,236.18
Program Revenues	
Business License	6,239.00
Permits/ App Fees	13,111.50
Traffic Fines And Dui Recoupment Pmts	17,500.29
Community Room Revenues	7,674.40
Pavilion Revenues	800.00
Special Events Revenues	1,166.00
Total Program Revenues	46,491.19
Business-Type Activities	
Connection Fees	25,022.10
Penalties And Disc Fees	21,342.96
Sewer Service	902,793.62
Refuse Service	78,961.26
Refuse Penalties	1,739.42
Total Business-Type Activities	1,029,859.36
Total Revenues	2,228,586.73
Expenditures	
Advertising	712.28
Accounting	4,950.00
Attorney Fees	17,170.60
Contract Labor	40,497.48
Bad Debt/Write-offs	33.45
Bank Charges	3,033.92
Judicial Fees	9,350.00
Training/Conference	4,263.60
Postage	12,679.52
Uniforms	2,075.61
Travel/Lodging	3,321.98

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis
From 7/1/2012 Through 6/30/2013

	Twelve Months Ended 06/30/2013
Technology	8,998.41
Capital Expenditures	49,658.56
City Hall Loan Payment	87,048.37
Website	987.50
Dues/Subscriptions/cc fees	10,597.06
Park Upkeep	37,029.06
New Car Loan Payment	2,015.41
Dnr/Srf Loan Payments	18,157.12
Election Costs	3,155.50
Equipment	9,649.15
Equipment Repairs/Maint	9,870.36
Gas	21,039.70
Health Insurance	86,906.08
Engineering Fees	3,070.21
Liability Insurance	47,110.38
Cleaning	3,570.54
Public Meetings	638.28
Miscellaneous	435.77
Recognitions	2,347.12
Office Supplies	8,229.38
Codification	1,379.50
Payroll Taxes	34,483.99
Bldg Repair/Maint	6,413.75
Refuse Fees	81,217.96
Repairs/Maint.	26,182.12
Newsletters	1,728.00
Village Bond Payment	15,640.20
Vehicle Repairs/Maint	11,729.98
Salaries	434,741.61
Ing Retirement	8,132.13
Salaries - Park Patrol	1,601.54
Snow Removal/Mowing	1,267.20
Village Bond Interest And Fiscal Agent Fees	398.29
Supplies	10,284.17
Revenue Bond Interest And Fiscal Agent Fees	2,480.00
Telephone	9,848.01
Strategic Planning	36.25
Park Contribution	5,023.30
Stormwater Expenses	15,592.23
Utilities	45,277.11
Paving/Patching/Maint	46,077.26
Sewer Treatment Charges	400,525.98
Franchise Fee	25,000.00
Street Signs	2,050.70
Revenue Bond Payment	35,000.00
One Call Fees	1,431.30
Festivals/Events	26,681.24
Larino Properties Reimbursement	52,137.48
Transfer Out	42,388.97
Total Expenditures	1,853,352.67
Net Revenue Over (Under) Expenditures	375,234.06

See accountant's compilation report

Supplementary Schedules

City of Battlefield, Missouri
Balance Sheet - Modified Cash Basis - By Fund
As of 6/30/2013

	General Fund	Sewer Fund	GO Bond	Park Fund	Total
Assets					
Cash					
Cash In Bank Checking General Fund	419,316.66	0.00	0.00	0.00	419,316.66
Cash in Bank Checking Sewer Fund	0.00	641,300.02	0.00	0.00	641,300.02
Cash in Bank-GO Fund	0.00	0.00	0.00	0.00	0.00
Cash In Bank Police Training	4,362.00	0.00	0.00	0.00	4,362.00
Cash in Bank Checking Park Fund	0.00	0.00	0.00	293,574.64	293,574.64
Cash In Bank Municipal Court	2.80	0.00	0.00	0.00	2.80
Cash in Bank Insurance Reserve	4,924.51	0.00	0.00	0.00	4,924.51
Cash In Bank TIF Fund	0.00	0.00	0.00	0.00	0.00
Cash In Bank Judicial Education	694.56	0.00	0.00	0.00	694.56
Return Checks	688.41	718.56	0.00	0.00	1,406.97
Total Cash	429,988.94	642,018.58	0.00	293,574.64	1,365,582.16
Accounts Receivables					
Accounts Receivable Taxes	48,573.44	0.00	0.00	(60.00)	48,513.44
Accounts Receivable Utilities	0.00	55,742.33	0.00	0.00	55,742.33
Total Accounts Receivables	48,573.44	55,742.33	0.00	(60.00)	104,255.77
Restricted Cash					
Cash In Bank Revenue P&I	0.00	424,740.74	0.00	0.00	424,740.74
Cash In Bank Sewer Replacement Fund	0.00	235,725.52	0.00	0.00	235,725.52
Cash In Bank Wells Fargo	119,013.53	0.00	0.00	0.00	119,013.53
Cash In Construction	0.00	249,400.32	0.00	0.00	249,400.32
Total Restricted Cash	119,013.53	909,866.58	0.00	0.00	1,028,880.11
Capital Assets					
Accumulated Amoritization	0.00	(128,837.17)	0.00	0.00	(128,837.17)
Plant/Property/Equipment	0.00	4,415,018.43	0.00	0.00	4,415,018.43
Accumulated Depreciation	0.00	(1,167,790.22)	0.00	0.00	(1,167,790.22)
Total Capital Assets	0.00	3,118,391.04	0.00	0.00	3,118,391.04
Debt Issue Costs					
Debt Issue Costs	0.00	46,865.15	0.00	0.00	46,865.15
Total Debt Issue Costs	0.00	46,865.15	0.00	0.00	46,865.15
Total Assets	597,575.91	4,772,883.68	0.00	293,514.64	5,663,974.23
Liabilities					
Accounts Payable					
	11,531.89	38,016.27	0.00	2,538.18	52,086.34
Total Accounts Payable	11,531.89	38,016.27	0.00	2,538.18	52,086.34

See accountant's compilation report

City of Battlefield, Missouri
Balance Sheet - Modified Cash Basis - By Fund
As of 6/30/2013

	General Fund	Sewer Fund	GO Bond	Park Fund	Total
Internal Balances					
	(211,540.88)	160,821.22	0.00	50,552.57	(167.09)
Total Internal Balances	(211,540.88)	160,821.22	0.00	50,552.57	(167.09)
Payroll Taxes and Liabilities					
	8,049.65	(356.14)	0.00	0.00	7,693.51
Total Payroll Taxes and Liabilities	8,049.65	(356.14)	0.00	0.00	7,693.51
Street Cut and Review Fees Payable					
	2,722.37	0.00	0.00	0.00	2,722.37
Total Street Cut and Review Fees Payable	2,722.37	0.00	0.00	0.00	2,722.37
Customer Deposits					
	0.00	69,521.73	0.00	275.00	69,796.73
Total Customer Deposits	0.00	69,521.73	0.00	275.00	69,796.73
Debt Payable					
Revenue Bonds Payable	0.00	110,000.00	0.00	0.00	110,000.00
Bond Payable 2006A	0.00	810,000.00	0.00	0.00	810,000.00
Capital Lease Payable	0.00	10.88	0.00	0.00	10.88
Premium On Debt Issue	0.00	20,185.15	0.00	0.00	20,185.15
Total Debt Payable	0.00	940,196.03	0.00	0.00	940,196.03
Total Liabilities	(189,236.97)	1,208,199.11	0.00	53,365.75	1,072,327.89
Equity					
Fund Balance					
	589,485.30	3,365,542.31	42,388.97	218,995.70	4,216,412.28
Total Fund Balance	589,485.30	3,365,542.31	42,388.97	218,995.70	4,216,412.28
Net Income - Loss					
	197,327.58	199,142.26	(42,388.97)	21,153.19	375,234.06
Total Net Income - Loss	197,327.58	199,142.26	(42,388.97)	21,153.19	375,234.06
Total Equity	786,812.88	3,564,684.57	0.00	240,148.89	4,591,646.34
Total Liabilities & Equity	597,575.91	4,772,883.68	0.00	293,514.64	5,663,974.23

See accountant's compilation report

City of Battlefield, Missouri

Statement of Revenues and Expenditures - Modified Cash Basis - By Fund

1 - General Fund

From 6/1/2013 Through 6/30/2013

	Annual Budget	Month Balance	Twelve Months Ended 06/30/2013	Budget Over/Under
Revenues				
General Revenues				
Taxes				
Cable Franchise Fee	35,000.00	0.00	35,481.17	481.17
Electric Franchise Fee	87,000.00	5,620.67	87,751.57	751.57
Motor Fuel Tax	90,000.00	11,891.23	141,253.75	51,253.75
Vehicle Sales Tax	18,000.00	3,664.67	35,676.39	17,676.39
Vehicle Fee Tax	14,000.00	2,764.02	24,093.41	10,093.41
Sales Tax City Police	62,000.00	11,319.90	63,830.21	1,830.21
Sales Tax Gen (Larger #)	96,000.00	11,348.04	109,851.17	13,851.17
Law Enforcement Sales Tax	35,000.00	1,387.00	16,644.00	(18,356.00)
Sales Tax Transportation (Smaller #)	79,500.00	8,847.02	90,116.39	10,616.39
Property Taxes	150,000.00	208.22	170,085.14	20,085.14
TIF - Wilson Creek	58,000.00	0.00	52,137.48	(5,862.52)
Total Taxes	724,500.00	57,050.77	826,920.68	102,420.68
Interest on Investments	325.00	41.86	317.66	(7.34)
County Roads and Bridges	30,000.00	0.00	0.00	(30,000.00)
Miscellaneous	45,165.00	33.00	6,495.29	(38,669.71)
Payment in Lieu of Taxes	25,000.00	0.00	25,000.00	0.00
Transfers	0.00	0.00	42,388.97	42,388.97
Sale of Equipment	0.00	0.00	120.00	120.00
Total General Revenues	824,990.00	57,125.63	901,242.60	76,252.60
Program Revenues				
Business License	5,500.00	144.00	6,239.00	739.00
Permits/ App Fees	8,750.00	1,333.50	12,541.50	3,791.50
Traffic Fines And Dui Recoupment Pmts	33,000.00	1,141.83	17,500.29	(15,499.71)
Total Program Revenues	47,250.00	2,619.33	36,280.79	(10,969.21)
Total Revenues	872,240.00	59,744.96	937,523.39	65,283.39
Expenditures				
Advertising	1,150.00	24.70	435.01	714.99
Printing	2,500.00	0.00	0.00	2,500.00
Accounting	3,500.00	0.00	2,475.00	1,025.00
Attorney Fees	18,450.00	1,260.00	16,905.60	1,544.40
Contract Labor	25,450.00	885.00	29,595.18	(4,145.18)
Bank Charges	0.00	55.21	457.00	(457.00)
Judicial Fees	10,500.00	1,700.00	9,350.00	1,150.00
Training/Conference	6,650.00	929.48	3,526.75	3,123.25
Postage	6,275.00	426.29	6,638.47	(363.47)
Uniforms	2,800.00	0.00	1,796.48	1,003.52
Travel/Lodging	3,950.00	169.31	3,097.91	852.09
Technology	7,100.00	100.00	5,764.29	1,335.71
Capital Expenditures	34,800.00	0.00	35,936.24	(1,136.24)
City Hall Loan Payment	18,850.00	399.00	18,280.17	569.83
Website	2,250.00	0.00	592.50	1,657.50
Dues/Subscriptions/cc fees	4,700.00	175.00	5,736.82	(1,036.82)
New Car Loan Payment	2,050.00	0.00	2,015.41	34.59
Election Costs	2,000.00	430.50	3,155.50	(1,155.50)
Equipment	2,750.00	0.00	8,473.49	(5,723.49)
Equipment Repairs/Maint	4,700.00	80.00	3,675.06	1,024.94
Gas	25,500.00	1,628.99	17,911.57	7,588.43

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
1 - General Fund
From 6/1/2013 Through 6/30/2013

	Annual Budget	Month Balance	Twelve Months Ended 06/30/2013	Budget Over/Under
Mapping	250.00	0.00	0.00	250.00
Health Insurance	58,850.00	4,967.59	51,835.00	7,015.00
Engineering Fees	7,450.00	407.00	2,263.00	5,187.00
Liability Insurance	20,980.00	0.00	27,475.25	(6,495.25)
Cleaning	1,750.00	180.00	1,693.24	56.76
Public Meetings	1,250.00	0.00	638.28	611.72
Miscellaneous	1,050.00	53.00	355.26	694.74
Recognitions	1,750.00	265.50	2,295.77	(545.77)
Office Supplies	4,650.00	86.46	5,064.24	(414.24)
Codification	700.00	0.00	459.84	240.16
Payroll Taxes	28,350.00	1,803.02	23,807.09	4,542.91
Bldg Repair/Maint	7,000.00	91.00	3,429.42	3,570.58
Repairs/Maint.	2,500.00	0.00	19.14	2,480.86
Newsletters	0.00	288.00	1,728.00	(1,728.00)
Vehicle Repairs/Maint	7,300.00	163.54	9,701.45	(2,401.45)
Salaries	306,300.00	23,336.33	298,729.28	7,570.72
Ing Retirement	6,050.00	467.22	5,645.35	404.65
Crossing Guard	3,800.00	0.00	0.00	3,800.00
Salaries - Park Patrol	0.00	487.83	1,601.54	(1,601.54)
Snow Removal/Mowing	2,000.00	0.00	1,267.20	732.80
Supplies	2,650.00	457.92	2,843.86	(193.86)
Telephone	8,300.00	621.44	7,736.90	563.10
Strategic Planning	500.00	0.00	36.25	463.75
Park Contribution	5,000.00	0.00	5,000.00	0.00
Utilities	11,850.00	788.35	10,486.56	1,363.44
Paving/Patching/Maint	120,000.00	8,665.80	46,077.26	73,922.74
Street Signs	7,000.00	0.00	2,050.70	4,949.30
Larino Properties Reimbursement	58,000.00	0.00	52,137.48	5,862.52
Total Expenditures	861,205.00	51,393.48	740,195.81	121,009.19
Net Revenue Over (Under) Expenditures	11,035.00	8,351.48	197,327.58	186,292.58

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
2 - Sewer Fund
From 6/1/2013 Through 6/30/2013

	Annual Budget	Month Balance	Twelve Months Ended 06/30/2013	Budget Over/Under
Revenues				
General Revenues				
Interest on Investments	8,000.00	690.72	8,236.09	236.09
Program Revenues				
Permits/ App Fees	450.00	60.00	570.00	120.00
Total Program Revenues	450.00	60.00	570.00	120.00
Business-Type Activities				
Connection Fees	21,000.00	2,800.00	25,022.10	4,022.10
Penalties And Disc Fees	18,500.00	1,773.91	21,342.96	2,842.96
Sewer Service	850,000.00	80,915.38	902,793.62	52,793.62
Refuse Service	50,000.00	7,374.91	78,961.26	28,961.26
Refuse Penalties	1,000.00	198.04	1,739.42	739.42
Total Business-Type Activities	940,500.00	93,062.24	1,029,859.36	89,359.36
Total Revenues	948,950.00	93,812.96	1,038,665.45	89,715.45
Expenditures				
Advertising	150.00	0.00	157.61	(7.61)
Accounting	1,250.00	0.00	1,237.50	12.50
Attorney Fees	750.00	0.00	235.00	515.00
Contract Labor	6,000.00	765.00	5,808.65	191.35
Bad Debt/Write-offs	0.00	0.00	33.45	(33.45)
Bank Charges	1,600.00	288.33	2,576.92	(976.92)
Training/Conference	1,500.00	75.00	736.85	763.15
Postage	6,000.00	426.29	5,654.90	345.10
Uniforms	500.00	0.00	220.52	279.48
Travel/Lodging	1,500.00	0.00	224.07	1,275.93
Technology	3,500.00	180.00	1,879.50	1,620.50
Capital Expenditures	4,050.00	0.00	3,402.07	647.93
City Hall Loan Payment	15,000.00	304.00	13,927.74	1,072.26
Website	400.00	0.00	197.50	202.50
Dues/Subscriptions/cc fees	5,000.00	493.50	4,062.13	937.87
Dnr/Srf Loan Payments	5,000.00	1,503.01	18,157.12	(13,157.12)
Equipment	5,000.00	0.00	607.43	4,392.57
Equipment Repairs/Maint	2,500.00	0.00	5,640.06	(3,140.06)
Gas	4,200.00	231.42	2,411.39	1,788.61
Health Insurance	25,000.00	1,278.47	23,175.64	1,824.36
Engineering Fees	10,000.00	67.00	807.21	9,192.79
Liability Insurance	9,270.00	0.00	13,463.66	(4,193.66)
Cleaning	600.00	133.58	620.44	(20.44)
Interest And Fiscal Agent Fees	45,000.00	0.00	0.00	45,000.00
Miscellaneous	250.00	20.00	80.51	169.49
Office Supplies	4,000.00	499.30	2,512.32	1,487.68
Codification	800.00	0.00	459.83	340.17
Payroll Taxes	8,500.00	615.89	7,708.63	791.37
Bldg Repair/Maint	2,500.00	0.00	1,430.60	1,069.40
Refuse Fees	50,000.00	14,299.42	81,217.96	(31,217.96)
Repairs/Maint.	50,000.00	748.50	24,599.85	25,400.15
Village Bond Payment	19,250.00	1,270.68	15,640.20	3,609.80
Vehicle Repairs/Maint	250.00	0.00	1,022.84	(772.84)
Salaries	100,000.00	7,911.21	98,567.69	1,432.31
Ing Retirement	2,100.00	129.21	1,879.97	220.03

City of Battlefield, Missouri

Statement of Revenues and Expenditures - Modified Cash Basis - By Fund

2 - Sewer Fund

From 6/1/2013 Through 6/30/2013

	Annual Budget	Month Balance	Twelve Months Ended 06/30/2013	Budget Over/Under
Village Bond Interest And Fiscal Agent Fees	14,500.00	0.00	398.29	14,101.71
Supplies	10,000.00	568.83	6,846.51	3,153.49
Revenue Bond Interest And Fiscal Agent Fees	7,200.00	207.50	2,480.00	4,720.00
Telephone	2,200.00	151.01	2,111.11	88.89
Utilities	29,000.00	2,490.13	25,372.24	3,627.76
Sewer Treatment Charges	365,000.00	38,377.19	400,525.98	(35,525.98)
Franchise Fee	25,000.00	0.00	25,000.00	0.00
Revenue Bond Payment	35,000.00	0.00	35,000.00	0.00
One Call Fees	1,250.00	282.10	1,431.30	(181.30)
Total Expenditures	880,570.00	73,316.57	839,523.19	41,046.81
Net Revenue Over (Under) Expenditures	68,380.00	20,496.39	199,142.26	130,762.26

City of Battlefield, Missouri

Statement of Revenues and Expenditures - Modified Cash Basis - By Fund

3 - GO Bond

From 6/1/2013 Through 6/30/2013

	Annual Budget	Month Balance	Twelve Months Ended 06/30/2013	Budget Over/Under
Expenditures				
Transfer Out	0.00	0.00	42,388.97	(42,388.97)
Total Expenditures	0.00	0.00	42,388.97	(42,388.97)
Net Revenue Over (Under) Expenditures	0.00	0.00	(42,388.97)	(42,388.97)

City of Battlefield, Missouri

Statement of Revenues and Expenditures - Modified Cash Basis - By Fund

6 - Park Fund

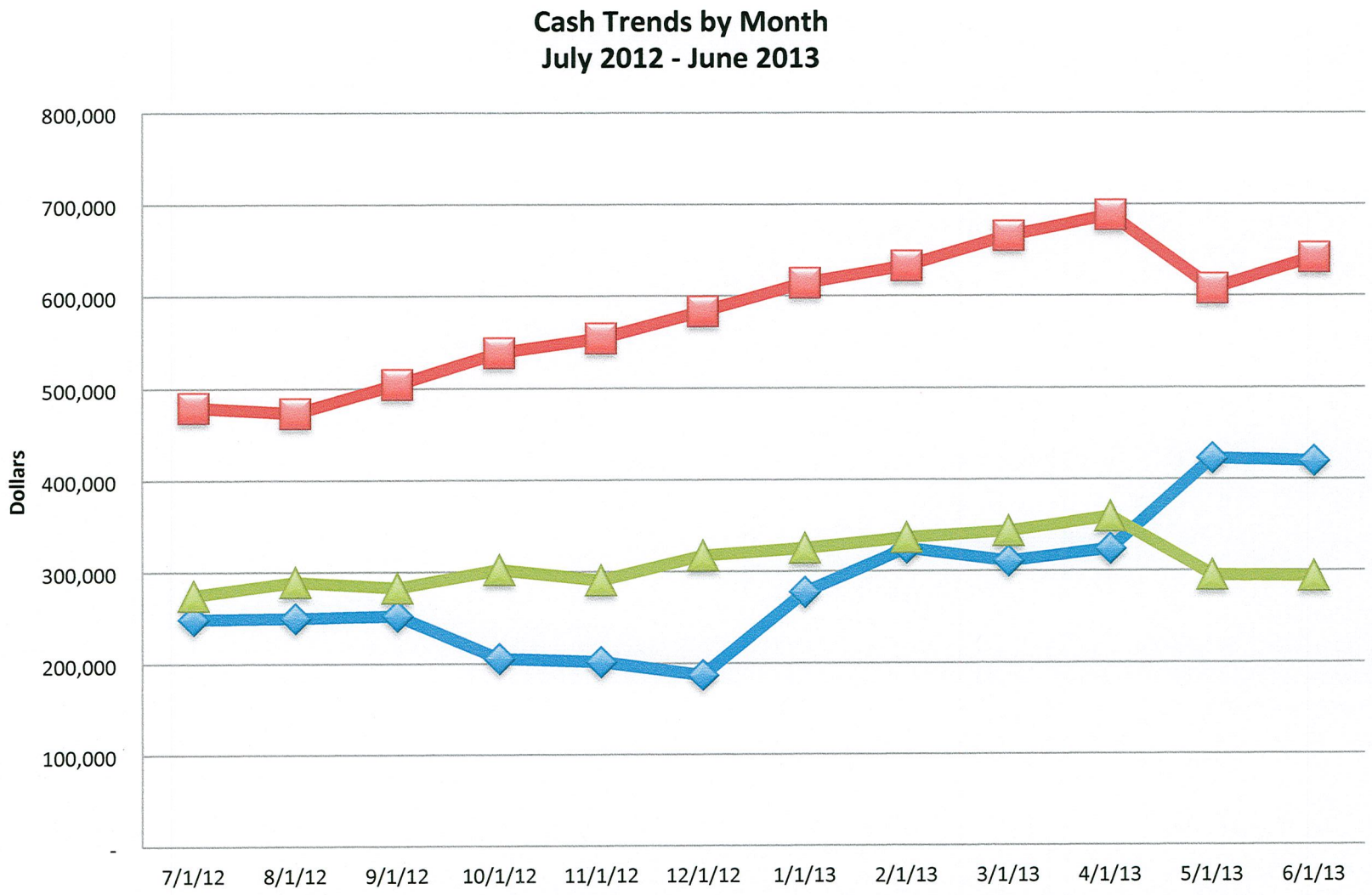
From 6/1/2013 Through 6/30/2013

	Annual Budget	Month Balance	Twelve Months Ended 06/30/2013	Budget Over/Under
Revenues				
General Revenues				
Taxes				
Park Sales Tax	177,000.00	16,561.70	178,085.06	1,085.06
Stormwater Park Sales Tax	59,000.00	5,520.56	59,361.67	361.67
City Contribution	5,000.00	0.00	5,000.00	0.00
Total Taxes	241,000.00	22,082.26	242,446.73	1,446.73
Interest on Investments	100.00	23.91	310.76	210.76
Total General Revenues	241,100.00	22,106.17	242,757.49	1,657.49
Program Revenues				
Community Room Revenues	3,500.00	540.00	7,674.40	4,174.40
Pavilion Revenues	800.00	100.00	800.00	0.00
Special Events Revenues	400.00	175.00	1,166.00	766.00
Total Program Revenues	4,700.00	815.00	9,640.40	4,940.40
Total Revenues	245,800.00	22,921.17	252,397.89	6,597.89
Expenditures				
Advertising	0.00	65.60	119.66	(119.66)
Accounting	1,300.00	0.00	1,237.50	62.50
Attorney Fees	150.00	30.00	30.00	120.00
Contract Labor	4,000.00	125.00	5,093.65	(1,093.65)
Training/Conference	300.00	0.00	0.00	300.00
Postage	300.00	0.00	386.15	(86.15)
Uniforms	0.00	0.00	58.61	(58.61)
Travel/Lodging	300.00	0.00	0.00	300.00
Technology	1,500.00	20.00	1,354.62	145.38
Capital Expenditures	12,050.00	0.00	10,320.25	1,729.75
City Hall Loan Payment	55,000.00	1,197.00	54,840.46	159.54
Website	1,100.00	0.00	197.50	902.50
Dues/Subscriptions/cc fees	1,000.00	0.00	798.11	201.89
Park Upkeep	50,000.00	14,805.34	37,029.06	12,970.94
Equipment	500.00	0.00	568.23	(68.23)
Equipment Repairs/Maint	1,500.00	0.00	555.24	944.76
Gas	1,800.00	279.26	716.74	1,083.26
Health Insurance	11,120.00	1,078.12	11,895.44	(775.44)
Liability Insurance	11,120.00	0.00	6,171.47	4,948.53
Cleaning	1,500.00	150.00	1,256.86	243.14
Miscellaneous	150.00	0.00	0.00	150.00
Recognitions	0.00	0.00	51.35	(51.35)
Office Supplies	600.00	9.51	652.82	(52.82)
Codification	800.00	0.00	459.83	340.17
Payroll Taxes	3,750.00	211.91	2,968.27	781.73
Bldg Repair/Maint	500.00	0.00	1,553.73	(1,053.73)
Repairs/Maint.	0.00	1,482.18	1,563.13	(1,563.13)
Newsletters	2,000.00	0.00	0.00	2,000.00
Vehicle Repairs/Maint	500.00	0.00	1,005.69	(505.69)
Salaries	40,000.00	2,767.64	37,444.64	2,555.36
Ing Retirement	1,000.00	45.62	606.81	393.19
Salaries - Park Patrol	8,000.00	0.00	0.00	8,000.00
Supplies	0.00	61.07	593.80	(593.80)
Park Contribution	0.00	23.30	23.30	(23.30)

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
6 - Park Fund
From 6/1/2013 Through 6/30/2013

	Annual Budget	Month Balance	Twelve Months Ended 06/30/2013	Budget Over/Under
Stormwater Expenses	8,000.00	3,074.02	15,592.23	(7,592.23)
Utilities	8,500.00	561.80	9,418.31	(918.31)
Festivals/Events	35,000.00	4,014.77	26,681.24	8,318.76
Total Expenditures	263,340.00	30,002.14	231,244.70	32,095.30
Net Revenue Over (Under) Expenditures	(17,540.00)	(7,080.97)	21,153.19	38,693.19

City of Battlefield, Missouri

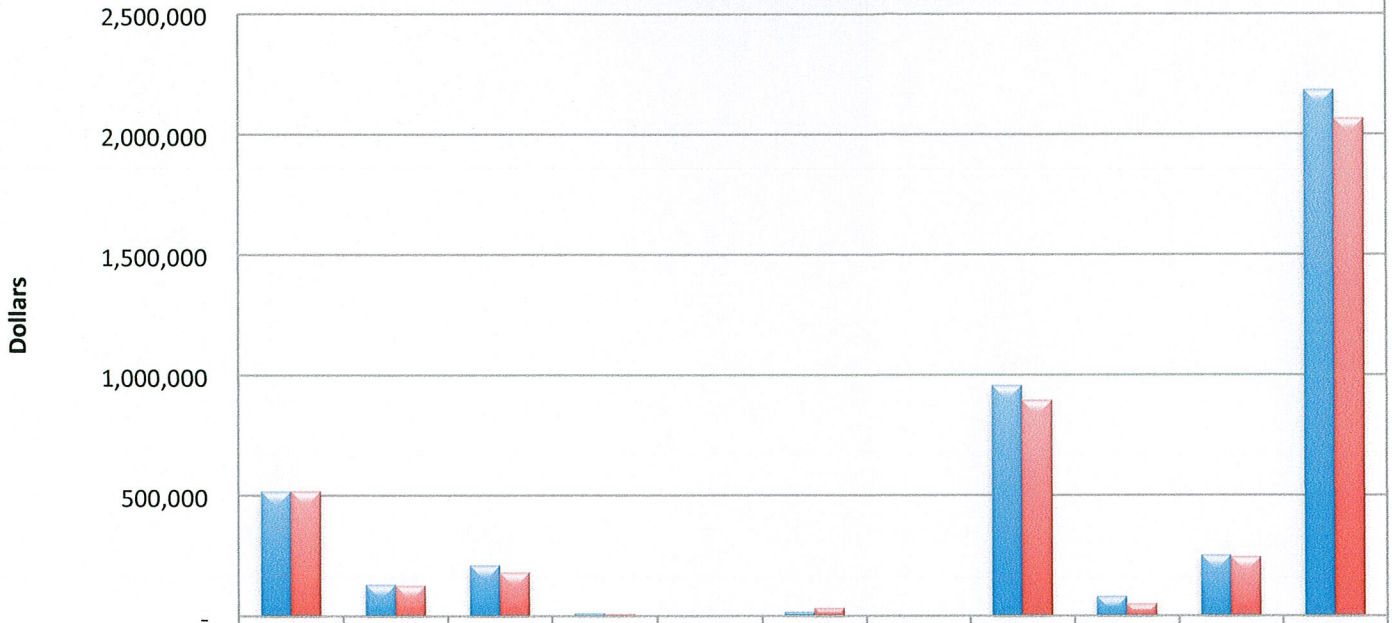


	7/31/12	8/31/12	9/30/12	10/31/12	11/30/12	12/31/12	1/31/13	2/28/13	3/31/13	4/30/13	5/31/13	6/30/13
General	248,302	249,611	251,751	205,489	201,490	187,036	277,180	324,863	310,599	323,743	422,625	419,317
Sewer	479,414	473,131	504,385	538,520	553,919	582,980	613,910	632,599	665,390	687,928	607,360	641,300
Park	274,475	289,040	282,442	302,232	290,410	317,209	325,192	336,397	343,627	359,059	295,067	293,575

See accountant's compilation report

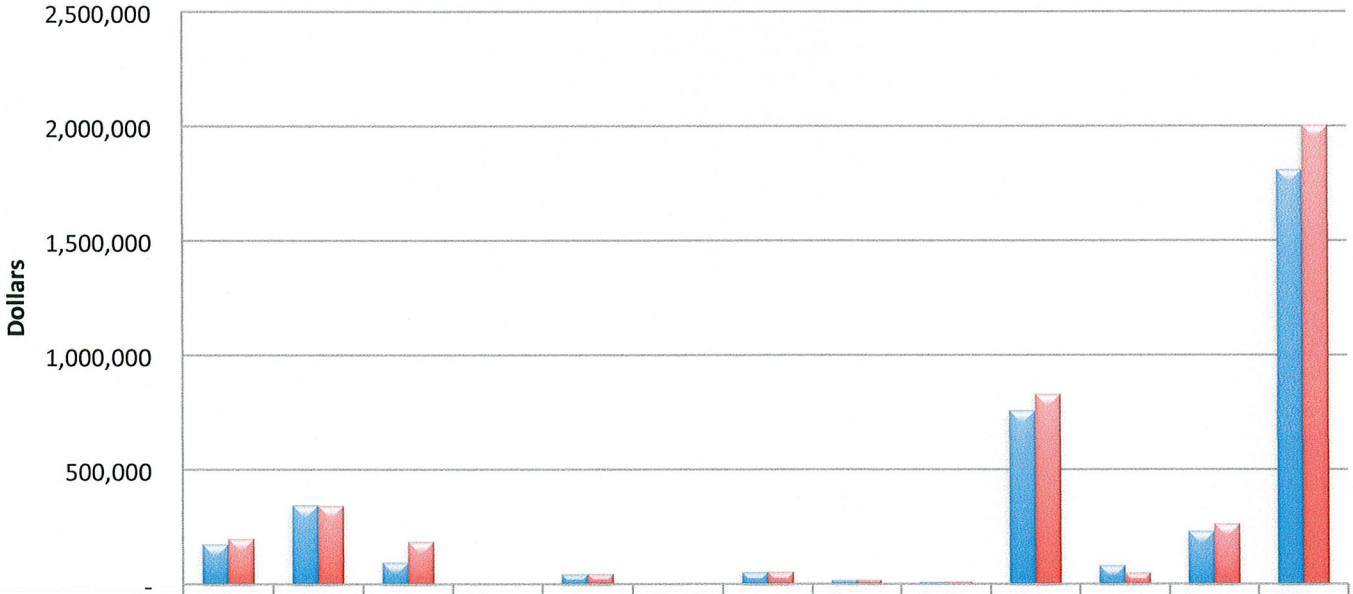
City of Battlefield, Missouri

Revenues Budget to Actual
Twelve Months Ended 6/30/2013



	City Govt	Police	Streets	Bldg	Plan & Zoning	Court	Emerg Mgmt	Sewer	Refuse	Park	Totals
Actual YTD	518,617	131,681	210,950	12,469	15	17,152	4,250	957,965	80,701	252,398	2,186,198
Annual Budget	520,290	127,500	182,700	8,750	-	33,000	-	897,950	51,000	245,800	2,066,990

Expenditures Budget to Actual
Twelve Months Ended 6/30/2013



	City Govt	Police	Streets	Econ Devel	Bldg	Plan & Zoning	Court	Emerg Mgmt	Public Info	Sewer	Refuse	Park	Totals
Actual YTD	174,766	345,409	94,967	157	43,306	2,191	52,427	17,436	9,537	758,305	81,218	231,245	1,810,96
Annual Budget	199,110	342,945	185,700	1,750	45,250	4,150	53,550	18,200	10,550	830,570	50,000	263,340	2,005,11

See accountant's compilation report

CITY OF BATTLEFIELD
Summary of Revenues In and Expenditures Out
July 1, 2012 - June 30, 2013

	GENERAL	SEWER	PARKS
REVENUES			
Permits / Licenses	18,781	570	
Franchise	148,233		
Prop / Sales Tax	450,527		
TIF / PILOTS	52,137		
MV Taxes	201,024		
Fines / Forfeitures	17,500		
Grants / Bonds / City Contr	4,750		5,000
Misc / Interest / Equip Sale	2,183	8,236	311
Connect Fees		25,022	
Sewer Service / Penalty		924,137	
Refuse Service / Penalty		80,701	
Park Tax			237,447
Rentals			8,474
Special Events			1,166
Total Revenues	**895,135**	**1,038,666**	**252,398**
EXPENSES			
General Gov't	174,766		
Police Dept.	345,409		
Emerg. Mgmt.	17,436		
Bldg. Dept.	43,306		
Court Dept.	52,427		
Plan & Zoning	2,191		
Economic Devel.	157		
Streets Dept.	94,967		
Public Relations	9,537		
General Sewer		839,523	
Parks Depts.			231,245
Total Expenses	**740,196**	**839,523**	**231,245**

FUND EQUITY	* BEGINNING FUND BALANCE	REVENUES/ TRANSFERS IN	EXPENDITURES TRANSFERS OUT	ENDING FUND BALANCE
GENERAL	589,696	895,135	740,196	744,635
SEWER	3,407,929	1,038,666	839,523	3,607,072
PARK	218,988	252,398	231,245	240,141

* per 2011-2012 audit

SCHEDULE OF LONG-TERM DEBT

FUND EQUITY	DEBT OUTSTANDING July 1, 2012	ISSUED	RETIRED	DEBT OUTSTANDING June 30, 2013
Sewer Rev. Bond	35,000	-	35,000	-
Sewer Village Bond	75,000	-	15,000	60,000
City Hall Bond	810,000	20,000	40,000	790,000
DNR / SRF Bond	810,000	-	5,000	805,000
2011 Chevy Tahoe	1,989	-	1,989	-

See accountant's compilation report