

*T*errell
Accounting, LLC

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

City of Battlefield, Missouri

Financial Statements

For the Eight Months Ended February 28, 2014

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 February 28, 2014, and the related statement of revenues and expenses – modified cash basis for the eight 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 eight months ended February 28, 2014, 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
March 6, 2014

City of Battlefield, Missouri
 Balance Sheet - Modified Cash Basis
 As of 2/28/2014

	Current Year
Assets	
Cash	
Cash In Bank Checking General Fund	739,954.95
Cash in Bank Checking Sewer Fund	572,782.66
Cash In Bank Police Training	5,047.10
Cash in Bank Checking Park Fund	309,143.99
Cash In Bank Municipal Court	525.49
Cash In Bank TIF Fund	53,841.49
Cash In Bank Judicial Education	785.80
Total Cash	1,682,081.48
Accounts Receivables	
Accounts Receivable Taxes	116,330.71
Accounts Receivable Utilities	67,930.65
Total Accounts Receivables	184,261.36
Restricted Cash	
Cash in Bank Operating Reserve	17,471.89
Cash In Bank Revenue P&I	450,957.38
Cash In Bank Sewer Replacement Fund	238,441.14
Cash In Bank Wells Fargo	119,019.50
Cash In Construction	249,398.22
Total Restricted Cash	1,075,288.13
Capital Assets	
Plant/Property/Equipment	4,417,258.50
Accumulated Depreciation	(1,372,446.64)
Total Capital Assets	3,044,811.86
Total Assets	5,986,442.83
Liabilities	
Accounts Payable	7,334.08
Payroll Taxes and Liabilities	2,487.01
Street Cut and Review Fees Payable	1,002.00
Customer Deposits	69,294.69
Debt Payable	
Revenue Bonds Payable	60,000.00
Bond Payable 2006A	805,000.00
Total Debt Payable	865,000.00
Total Liabilities	945,117.78
Equity	
Fund Balance	4,577,010.39
Net Income - Loss	464,314.66
Total Equity	5,041,325.05
Total Liabilities & Equity	5,986,442.83

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis
From 7/1/2013 Through 2/28/2014

Eight Months
Ended 02/28/2014

Revenues	
General Revenues	
Taxes	
Cable Franchise Fee	27,527.44
Electric Franchise Fee	62,390.65
Motor Fuel Tax	96,583.41
Vehicle Sales Tax	25,563.35
Vehicle Fee Tax	14,570.47
Sales Tax City Police	77,780.04
Sales Tax Gen (Larger #)	77,143.43
Law Enforcement Sales Tax	11,096.00
Park Sales Tax	110,975.28
Stormwater Park Sales Tax	36,991.73
Sales Tax Transportation (Smaller #)	66,723.13
Property Taxes	164,856.21
TIF - Wilson Creek	53,841.49
Total Taxes	826,042.63
Interest on Investments	5,506.20
County Roads and Bridges	64,088.77
Miscellaneous	3,172.00
Sale of Equipment	2,500.00
Total General Revenues	901,309.60
Program Revenues	
Business License	3,750.00
Permits/ App Fees	6,936.75
Federal Grants-STP	8,098.58
State Grant	14,215.18
Traffic Fines And Dui Recoupment Pmts	10,966.83
Community Room Revenues	6,955.00
Pavilion Revenues	355.00
Special Events Revenues	10.00
Total Program Revenues	51,287.34
Business-Type Activities	
Connection Fees	14,700.00
Penalties And Disc Fees	18,213.00
Sewer Service	618,901.01
Refuse Service	56,362.27
Refuse Penalties	1,632.82
Total Business-Type Activities	709,809.10
Total Revenues	1,662,406.04
Expenditures	
Advertising	1,036.35
Accounting	5,200.00
Attorney Fees	8,815.00
Contract Labor	39,940.93
Bad Debt/Write-offs	41.00
Bank Charges	2,360.96
Judicial Fees	5,967.00
Training/Conference	4,604.61
Postage	8,408.75
Uniforms	639.58
Travel/Lodging	3,805.52

See accountant's compilation report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis
From 7/1/2013 Through 2/28/2014

	Eight Months Ended 02/28/2014
Technology	12,279.75
Capital Expenditures	28,457.00
City Hall Loan Payment	13,257.46
Website	324.00
Dues/Subscriptions/cc fees	14,340.12
Park Upkeep	6,477.45
Dnr/Srf Loan Payments	20,448.80
Equipment	8,027.23
Equipment Repairs/Maint	2,781.97
Gas	12,171.48
Health Insurance	56,682.86
Engineering Fees	15,236.00
Liability Insurance	45,270.00
Cleaning	2,997.60
Public Meetings	289.78
Miscellaneous	476.37
Recognitions	1,752.01
Office Supplies	6,367.06
Payroll Taxes	23,077.87
Bldg Repair/Maint	2,425.58
Refuse Fees	52,084.94
Repairs/Maint.	24,109.44
Newsletters	1,202.40
Village Bond Payment	10,390.78
Vehicle Repairs/Maint	4,419.46
Salaries	294,908.13
Ing Retirement	5,644.99
Crossing Guard	3,629.79
Salaries - Park Patrol	3,094.59
Village Bond Interest And Fiscal Agent Fees	318.64
Supplies	4,954.63
Revenue Bond Interest And Fiscal Agent Fees	120.25
Telephone	6,371.50
Stormwater Expenses	9,318.57
Utilities	31,143.15
Paving/Patching/Maint	105,628.06
Sewer Treatment Charges	270,780.26
Street Signs	3,585.56
One Call Fees	805.84
Festivals/Events	11,620.31
Total Expenditures	1,198,091.38
Net Revenue Over (Under) Expenditures	464,314.66

Supplementary Schedules

City of Battlefield, Missouri
 Balance Sheet - Modified Cash Basis - By Fund
 As of 2/28/2014

	General Fund	Street Fund	Total General Fund	Sewer Fund	Park Fund	Total
Assets						
Cash						
Cash In Bank Checking General Fund	328,661.19	411,293.76	739,954.95	0.00	0.00	739,954.95
Cash in Bank Checking Sewer Fund	0.00	0.00	0.00	572,782.66	0.00	572,782.66
Cash in Bank-GO Fund	0.00	0.00	0.00	0.00	0.00	0.00
Cash In Bank Police Training	5,047.10	0.00	5,047.10	0.00	0.00	5,047.10
Cash in Bank Checking Park Fund	0.00	0.00	0.00	0.00	309,143.99	309,143.99
Cash In Bank Municipal Court	525.49	0.00	525.49	0.00	0.00	525.49
Cash In Bank TIF Fund	53,841.49	0.00	53,841.49	0.00	0.00	53,841.49
Cash In Bank Judicial Education	785.80	0.00	785.80	0.00	0.00	785.80
Return Checks	0.00	0.00	0.00	0.00	0.00	0.00
Total Cash	388,861.07	411,293.76	800,154.83	572,782.66	309,143.99	1,682,081.48
Accounts Receivables						
Accounts Receivable Taxes	45,626.88	50,326.59	95,953.47	0.00	20,377.24	116,330.71
Accounts Receivable Utilities	0.00	0.00	0.00	67,930.65	0.00	67,930.65
Total Accounts Receivables	45,626.88	50,326.59	95,953.47	67,930.65	20,377.24	184,261.36
Restricted Cash						
Cash in Bank Operating Reserve	17,471.89	0.00	17,471.89	0.00	0.00	17,471.89
Cash In Bank Revenue P&I	0.00	0.00	0.00	450,957.38	0.00	450,957.38
Cash In Bank Sewer Replacement Fund	0.00	0.00	0.00	238,441.14	0.00	238,441.14
Cash In Bank Wells Fargo	119,019.50	0.00	119,019.50	0.00	0.00	119,019.50
Cash In Construction	0.00	0.00	0.00	249,398.22	0.00	249,398.22
Total Restricted Cash	136,491.39	0.00	136,491.39	938,796.74	0.00	1,075,288.13
Capital Assets						
Accumulated Amortization	0.00	0.00	0.00	0.00	0.00	0.00
Plant/Property/Equipment	0.00	0.00	0.00	4,417,258.50	0.00	4,417,258.50
Accumulated Depreciation	0.00	0.00	0.00	(1,372,446.64)	0.00	(1,372,446.64)
Total Capital Assets	0.00	0.00	0.00	3,044,811.86	0.00	3,044,811.86
Debt Issue Costs						
Debt Issue Costs	0.00	0.00	0.00	0.00	0.00	0.00
Total Debt Issue Costs	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets	570,979.34	461,620.35	1,032,599.69	4,624,321.91	329,521.23	5,986,442.83
Liabilities						
Accounts Payable	661.45	0.00	661.45	6,672.63	0.00	7,334.08
Internal Balances	(33,022.07)	6,825.52	(26,196.55)	18,015.46	8,181.09	0.00

City of Battlefield, Missouri

Balance Sheet - Modified Cash Basis - By Fund
As of 2/28/2014

	General Fund	Street Fund	Total General Fund	Sewer Fund	Park Fund	Total
Payroll Taxes and Liabilities	2,487.01	0.00	2,487.01	0.00	0.00	2,487.01
Accrued Salaries	0.00	0.00	0.00	0.00	0.00	0.00
Street Cut and Review Fees Payable	942.00	60.00	1,002.00	0.00	0.00	1,002.00
Customer Deposits	0.00	0.00	0.00	68,944.69	350.00	69,294.69
Debt Payable						
Revenue Bonds Payable	0.00	0.00	0.00	60,000.00	0.00	60,000.00
Bond Payable 2006A	0.00	0.00	0.00	805,000.00	0.00	805,000.00
Capital Lease Payable	0.00	0.00	0.00	0.00	0.00	0.00
Premium On Debt Issue	0.00	0.00	0.00	0.00	0.00	0.00
Total Debt Payable	0.00	0.00	0.00	865,000.00	0.00	865,000.00
Total Liabilities	(28,931.61)	6,885.52	(22,046.09)	958,632.78	8,531.09	945,117.78
Equity						
Fund Balance	454,883.42	381,166.35	836,049.77	3,481,889.91	259,070.71	4,577,010.39
Net Income - Loss	145,027.53	73,568.48	218,596.01	183,799.22	61,919.43	464,314.66
Total Equity	599,910.95	454,734.83	1,054,645.78	3,665,689.13	320,990.14	5,041,325.05
Total Liabilities & Equity	570,979.34	461,620.35	1,032,599.69	4,624,321.91	329,521.23	5,986,442.83

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
1 - General Fund (Includes Street Fund)
From 2/1/2014 Through 2/28/2014

	Annual Budget	Month Balance	Eight Months Ended 02/28/2014	Budget Over/Under
Revenues				
General Revenues				
Taxes				
Cable Franchise Fee	36,500.00	9,464.77	27,527.44	(8,972.56)
Electric Franchise Fee	87,000.00	8,144.74	62,390.65	(24,609.35)
Motor Fuel Tax	125,000.00	11,452.60	96,583.41	(28,416.59)
Vehicle Sales Tax	26,000.00	2,727.52	25,563.35	(436.65)
Vehicle Fee Tax	20,000.00	1,902.65	14,570.47	(5,429.53)
Sales Tax City Police	88,000.00	8,710.82	77,780.04	(10,219.96)
Sales Tax Gen (Larger #)	105,000.00	8,716.16	77,143.43	(27,856.57)
Law Enforcement Sales Tax	16,644.00	1,387.00	11,096.00	(5,548.00)
Sales Tax Transportation (Smaller #)	88,000.00	8,001.06	66,723.13	(21,276.87)
Property Taxes	220,000.00	15,870.47	164,856.21	(55,143.79)
TIF - Wilson Creek	52,000.00	12.77	53,841.49	1,841.49
Total Taxes	864,144.00	76,390.56	678,075.62	(186,068.38)
Interest on Investments	325.00	55.39	363.26	38.26
County Roads and Bridges	31,000.00	32,370.09	64,088.77	33,088.77
Miscellaneous	2,500.00	20.00	3,165.49	665.49
Payment in Lieu of Taxes	25,000.00	0.00	0.00	(25,000.00)
Sale of Equipment	0.00	0.00	2,500.00	2,500.00
Total General Revenues	922,969.00	108,836.04	748,193.14	(174,775.86)
Program Revenues				
Business License	5,500.00	464.00	3,750.00	(1,750.00)
Permits/ App Fees	12,000.00	1,711.00	6,621.75	(5,378.25)
Federal Grants-STP	197,600.00	0.00	8,098.58	(189,501.42)
State Grant	0.00	0.00	14,215.18	14,215.18
Traffic Fines And Dui Recoupment Pmts	17,000.00	660.22	10,966.83	(6,033.17)
Total Program Revenues	232,100.00	2,835.22	43,652.34	(188,447.66)
Total Revenues	1,155,069.00	111,671.26	791,845.48	(363,223.52)
Expenditures				
Advertising	650.00	143.00	466.86	183.14
Accounting	2,850.00	0.00	3,120.00	(270.00)
Attorney Fees	17,750.00	1,260.00	8,790.00	8,960.00
Contract Labor	36,798.00	1,004.48	22,260.98	14,537.02
Bad Debt/Write-offs	0.00	0.00	41.00	(41.00)
Bank Charges	1,325.00	55.38	465.21	859.79
Judicial Fees	10,200.00	850.00	5,967.00	4,233.00
Training/Conference	7,820.00	66.67	4,486.52	3,333.48
Postage	6,660.00	0.00	4,155.92	2,504.08
Uniforms	4,400.00	0.00	424.06	3,975.94
Travel/Lodging	4,650.00	113.00	3,065.06	1,584.94
Technology	10,035.00	379.00	11,220.75	(1,185.75)
Capital Expenditures	68,620.00	0.00	26,707.00	41,913.00
City Hall Loan Payment	15,150.00	0.00	2,784.07	12,365.93
Website	1,465.00	0.00	216.00	1,249.00
Dues/Subscriptions/cc fees	6,730.00	332.34	5,142.14	1,587.86
Election Costs	3,500.00	0.00	0.00	3,500.00
Equipment	14,800.00	3,482.25	8,002.25	6,797.75
Equipment Repairs/Maint	4,250.00	2,094.07	2,616.24	1,633.76
Gas	29,000.00	1,193.34	10,444.73	18,555.27

See accountant's compilation report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
1 - General Fund (Includes Street Fund)
From 2/1/2014 Through 2/28/2014

	Annual Budget	Month Balance	Eight Months Ended 02/28/2014	Budget Over/Under
Health Insurance	55,585.00	4,736.73	38,657.87	16,927.13
Engineering Fees	5,000.00	0.00	13,619.00	(8,619.00)
Liability Insurance	31,375.00	0.00	26,478.00	4,897.00
Cleaning	2,415.00	240.00	1,415.68	999.32
Public Meetings	1,250.00	0.00	289.78	960.22
Miscellaneous	395.00	80.24	289.23	105.77
Recognitions	1,500.00	2.00	1,752.01	(252.01)
Office Supplies	6,775.00	236.94	3,069.30	3,705.70
Codification	700.00	0.00	0.00	700.00
Payroll Taxes	28,716.00	2,030.45	16,384.48	12,331.52
Bldg Repair/Maint	3,690.00	0.00	1,800.58	1,889.42
Repairs/Maint.	100.00	0.00	0.00	100.00
Newsletters	1,750.00	151.20	1,202.40	547.60
Village Bond Payment	1,500.00	0.00	0.00	1,500.00
Vehicle Repairs/Maint	9,480.00	933.31	4,318.09	5,161.91
Salaries	339,001.00	24,655.01	209,714.57	129,286.43
Ing Retirement	6,515.00	471.22	4,158.31	2,356.69
Crossing Guard	4,000.00	0.00	3,629.79	370.21
Salaries - Park Patrol	505.00	0.00	3,094.59	(2,589.59)
Snow Removal/Mowing	1,700.00	0.00	0.00	1,700.00
Village Bond Interest And Fiscal Agent Fees	3,800.00	0.00	0.00	3,800.00
Supplies	2,625.00	85.74	1,832.32	792.68
Telephone	8,410.00	607.56	4,876.58	3,533.42
Strategic Planning	250.00	0.00	0.00	250.00
Park Contribution	5,000.00	0.00	0.00	5,000.00
Utilities	8,425.00	1,190.69	7,077.48	1,347.52
Paving/Patching/Maint	235,000.00	0.00	105,628.06	129,371.94
Street Signs	2,500.00	304.00	3,585.56	(1,085.56)
Larino Properties Reimbursement	52,000.00	0.00	0.00	52,000.00
Total Expenditures	1,066,615.00	46,698.62	573,249.47	493,365.53
Net Revenue Over (Under) Expenditures	88,454.00	64,972.64	218,596.01	130,142.01

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
2 - Sewer Fund
From 2/1/2014 Through 2/28/2014

	Annual Budget	Month Balance	Eight Months Ended 02/28/2014	Budget Over/Under
Revenues				
General Revenues				
Interest on Investments	8,155.00	584.76	4,957.60	(3,197.40)
Miscellaneous	0.00	0.00	6.51	6.51
Total General Revenues	8,155.00	584.76	4,964.11	(3,190.89)
Program Revenues				
Permits/ App Fees	510.00	90.00	315.00	(195.00)
Total Program Revenues	510.00	90.00	315.00	(195.00)
Business-Type Activities				
Connection Fees	23,800.00	4,200.00	14,700.00	(9,100.00)
Penalties And Disc Fees	20,000.00	1,952.75	18,213.00	(1,787.00)
Sewer Service	906,350.00	63,928.85	618,901.01	(287,448.99)
Refuse Service	76,525.00	6,219.70	56,362.27	(20,162.73)
Refuse Penalties	1,400.00	222.94	1,632.82	232.82
Total Business-Type Activities	1,028,075.00	76,524.24	709,809.10	(318,265.90)
Total Revenues	1,036,740.00	77,199.00	715,088.21	(321,651.79)
Expenditures				
Advertising	150.00	88.00	478.26	(328.26)
Accounting	1,650.00	0.00	1,040.00	610.00
Attorney Fees	750.00	0.00	25.00	725.00
Contract Labor	5,342.00	2,195.00	16,175.47	(10,833.47)
Bank Charges	2,400.00	242.10	1,895.75	504.25
Training/Conference	1,500.00	66.67	51.43	1,448.57
Postage	6,000.00	200.00	4,148.77	1,851.23
Uniforms	500.00	0.00	177.17	322.83
Travel/Lodging	1,500.00	0.00	740.46	759.54
Technology	3,000.00	90.00	649.50	2,350.50
Capital Expenditures	840.00	0.00	0.00	840.00
City Hall Loan Payment	3,400.00	0.00	2,121.19	1,278.81
Website	225.00	0.00	72.00	153.00
Dues/Subscriptions/cc fees	4,675.00	732.33	8,582.08	(3,907.08)
Dnr/Srf Loan Payments	18,500.00	1,082.33	20,448.80	(1,948.80)
Equipment	1,000.00	0.00	24.98	975.02
Equipment Repairs/Maint	6,900.00	0.00	82.87	6,817.13
Gas	2,200.00	0.00	1,055.50	1,144.50
Health Insurance	25,000.00	1,548.19	12,379.46	12,620.54
Engineering Fees	10,000.00	0.00	1,617.00	8,383.00
Liability Insurance	18,000.00	0.00	9,318.40	8,681.60
Cleaning	550.00	60.00	435.49	114.51
Miscellaneous	85.00	47.14	187.14	(102.14)
Office Supplies	4,000.00	78.61	2,974.69	1,025.31
Codification	615.00	0.00	0.00	615.00
Payroll Taxes	8,752.00	492.94	4,733.56	4,018.44
Bldg Repair/Maint	1,575.00	0.00	0.00	1,575.00
Refuse Fees	71,000.00	7,706.61	52,084.94	18,915.06
Repairs/Maint.	50,000.00	5,775.00	23,598.10	26,401.90
Village Bond Payment	87,500.00	1,252.73	10,390.78	77,109.22
Vehicle Repairs/Maint	500.00	0.00	101.37	398.63
Salaries	101,179.00	5,948.49	60,169.17	41,009.83
Ing Retirement	2,024.00	114.67	1,099.73	924.27

See accountant's compilation report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
2 - Sewer Fund
From 2/1/2014 Through 2/28/2014

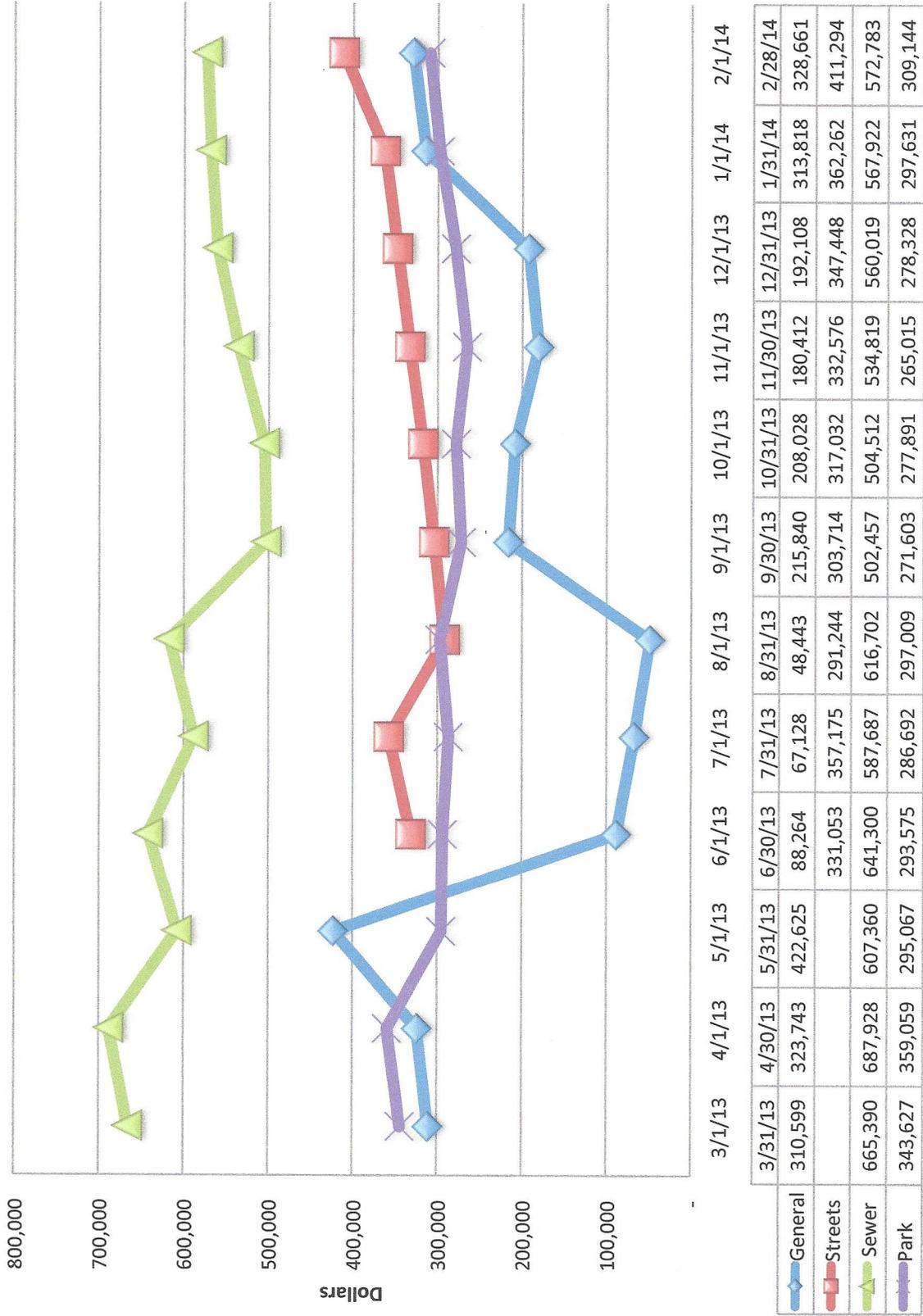
	Annual Budget	Month Balance	Eight Months Ended 02/28/2014	Budget Over/Under
Village Bond Interest And Fiscal Agent Fees	550.00	0.00	318.64	231.36
Supplies	10,000.00	64.82	2,457.02	7,542.98
Revenue Bond Interest And Fiscal Agent Fees	6,000.00	0.00	120.25	5,879.75
Telephone	2,250.00	234.48	1,494.92	755.08
Utilities	24,000.00	3,080.32	18,453.00	5,547.00
Sewer Treatment Charges	405,000.00	39,654.77	270,780.26	134,219.74
Franchise Fee	25,000.00	0.00	0.00	25,000.00
Revenue Bond Payment	38,185.00	0.00	0.00	38,185.00
One Call Fees	1,250.00	70.20	805.84	444.16
Total Expenditures	<u>953,547.00</u>	<u>70,825.40</u>	<u>531,288.99</u>	<u>422,258.01</u>
Net Revenue Over (Under) Expenditures	<u>83,193.00</u>	<u>6,373.60</u>	<u>183,799.22</u>	<u>100,606.22</u>

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
6 - Park Fund
From 2/1/2014 Through 2/28/2014

	Annual Budget	Month Balance	Eight Months Ended 02/28/2014	Budget Over/Under
Revenues				
General Revenues				
Taxes				
Park Sales Tax	177,000.00	13,457.33	110,975.28	(66,024.72)
Stormwater Park Sales Tax	59,000.00	4,485.77	36,991.73	(22,008.27)
City Contribution	5,000.00	0.00	0.00	(5,000.00)
Total Taxes	241,000.00	17,943.10	147,967.01	(93,032.99)
Interest on Investments	300.00	22.68	185.34	(114.66)
Total General Revenues	241,300.00	17,965.78	148,152.35	(93,147.65)
Program Revenues				
Community Room Revenues	7,500.00	810.00	6,955.00	(545.00)
Pavilion Revenues	750.00	0.00	355.00	(395.00)
Special Events Revenues	1,500.00	0.00	10.00	(1,490.00)
Total Program Revenues	9,750.00	810.00	7,320.00	(2,430.00)
Total Revenues	251,050.00	18,775.78	155,472.35	(95,577.65)
Expenditures				
Advertising	60.00	54.00	91.23	(31.23)
Accounting	1,350.00	0.00	1,040.00	310.00
Contract Labor	21,515.00	379.48	1,504.48	20,010.52
Training/Conference	0.00	66.66	66.66	(66.66)
Postage	425.00	0.00	104.06	320.94
Uniforms	65.00	0.00	38.35	26.65
Technology	1,000.00	10.00	409.50	590.50
Capital Expenditures	840.00	0.00	1,750.00	(910.00)
City Hall Loan Payment	55,000.00	0.00	8,352.20	46,647.80
Website	215.00	0.00	36.00	179.00
Dues/Subscriptions/cc fees	875.00	332.33	615.90	259.10
Park Upkeep	36,420.00	444.13	6,477.45	29,942.55
Equipment	625.00	0.00	0.00	625.00
Equipment Repairs/Maint	600.00	0.00	82.86	517.14
Gas	475.00	0.00	671.25	(196.25)
Health Insurance	11,800.00	641.96	5,645.53	6,154.47
Liability Insurance	6,730.00	0.00	9,473.60	(2,743.60)
Cleaning	1,210.00	180.00	1,146.43	63.57
Recognitions	60.00	0.00	0.00	60.00
Office Supplies	700.00	0.00	323.07	376.93
Codification	500.00	0.00	0.00	500.00
Payroll Taxes	3,770.00	229.32	1,959.83	1,810.17
Bldg Repair/Maint	1,000.00	0.00	625.00	375.00
Repairs/Maint.	90.00	0.00	511.34	(421.34)
Vehicle Repairs/Maint	1,100.00	0.00	0.00	1,100.00
Salaries	43,580.00	2,775.36	25,024.39	18,555.61
Ing Retirement	880.00	42.44	386.95	493.05
Supplies	0.00	56.88	665.29	(665.29)
Stormwater Expenses	12,500.00	2,025.00	9,318.57	3,181.43
Utilities	9,665.00	690.58	5,612.67	4,052.33
Festivals/Events	38,000.00	168.94	11,620.31	26,379.69
Total Expenditures	251,050.00	8,097.08	93,552.92	157,497.08
Net Revenue Over (Under) Expenditures	0.00	10,678.70	61,919.43	61,919.43

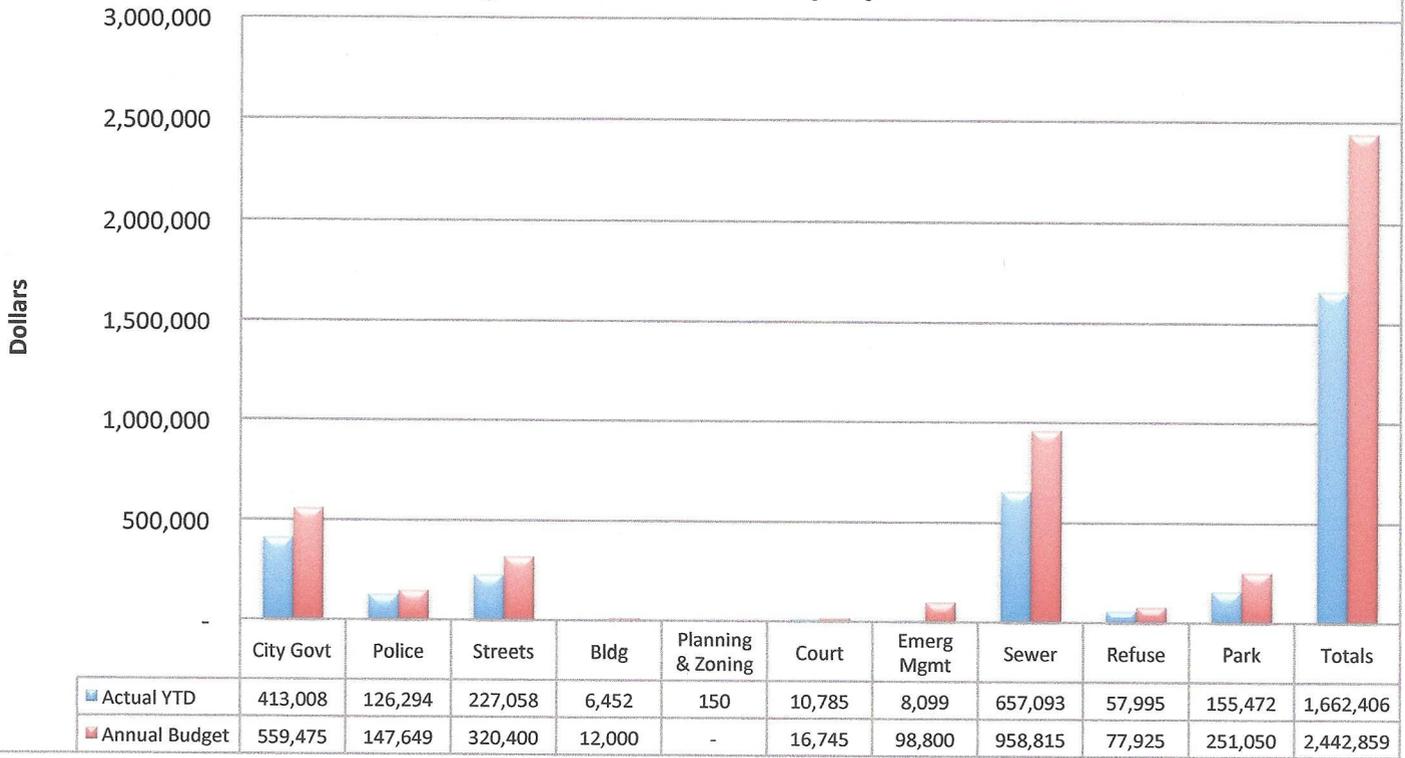
City of Battlefield, Missouri

Cash Trends by Month March 2013 - February 2014



City of Battlefield, Missouri

Revenues Budget to Actual Eight Months Ended 02/28/2014



Expenditures Budget to Actual Eight Months Ended 02/28/2014

