

*T*errell  
Accounting, LLC

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

**City of Battlefield, Missouri**

**Financial Statements**

**For the Ten Months Ended April 30, 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 April 30, 2014, and the related statement of revenues and expenses – modified cash basis for the ten 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 ten months ended April 30, 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  
May 5, 2014

**City of Battlefield, Missouri**  
 Balance Sheet - Modified Cash Basis  
 As of 4/30/2014

	Current Year
<b>Assets</b>	
Cash	
Cash In Bank Checking General Fund	715,056.32
Cash in Bank Checking Sewer Fund	631,763.93
Cash In Bank Police Training	5,111.95
Cash in Bank Checking Park Fund	321,491.41
Cash In Bank Municipal Court	203.02
Cash In Bank TIF Fund	53,841.49
Cash In Bank Judicial Education	817.86
Total Cash	1,728,285.98
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	17,473.35
Cash In Bank Revenue P&I	457,519.31
Cash In Bank Sewer Replacement Fund	239,120.95
Cash In Bank Wells Fargo	119,019.50
Cash In Construction	249,398.22
Total Restricted Cash	1,082,531.33
Capital Assets	
Plant/Property/Equipment	4,417,258.50
Accumulated Depreciation	(1,372,446.64)
Total Capital Assets	3,044,811.86
Total Assets	6,039,890.53
<b>Liabilities</b>	
Accounts Payable	9,476.56
Payroll Taxes and Liabilities	(366.53)
Street Cut and Review Fees Payable	982.03
Customer Deposits	70,672.00
Debt Payable	
Revenue Bonds Payable	60,000.00
Bond Payable 2006A	805,000.00
Total Debt Payable	865,000.00
Total Liabilities	945,764.06
<b>Equity</b>	
Fund Balance	4,577,010.39
Net Income - Loss	517,116.08
Total Equity	5,094,126.47
Total Liabilities & Equity	6,039,890.53

**City of Battlefield, Missouri**  
Statement of Revenues and Expenditures - Modified Cash Basis  
From 7/1/2013 Through 4/30/2014

Ten Months Ended  
04/30/2014

Revenues	
General Revenues	
Taxes	
Cable Franchise Fee	33,230.60
Electric Franchise Fee	76,094.41
Motor Fuel Tax	118,429.45
Vehicle Sales Tax	32,798.52
Vehicle Fee Tax	18,227.70
Sales Tax City Police	98,126.33
Sales Tax Gen (Larger #)	97,490.12
Law Enforcement Sales Tax	12,483.00
Park Sales Tax	125,417.80
Stormwater Park Sales Tax	41,805.90
Sales Tax Transportation (Smaller #)	80,964.36
City Contribution	5,000.00
Property Taxes	165,787.96
TIF - Wilson Creek	53,841.49
Total Taxes	959,697.64
Interest on Investments	7,020.62
County Roads and Bridges	64,088.77
Miscellaneous	3,194.00
Payment in Lieu of Taxes	25,000.00
Sale of Equipment	2,500.00
Total General Revenues	1,061,501.03
Program Revenues	
Business License	5,177.00
Permits/ App Fees	12,834.85
Federal Grants-STP	8,388.75
State Grant	14,215.18
Traffic Fines And Dui Recoupment Pmts	15,024.64
Community Room Revenues	9,105.00
Pavilion Revenues	565.00
Special Events Revenues	100.00
Total Program Revenues	65,410.42
Business-Type Activities	
Connection Fees	23,800.00
Penalties And Disc Fees	22,399.01
Sewer Service	804,642.96
Refuse Service	74,169.59
Refuse Penalties	2,050.55
Total Business-Type Activities	927,062.11
Total Revenues	2,053,973.56
Expenditures	
Advertising	1,036.35
Accounting	5,200.00
Attorney Fees	11,605.00
Contract Labor	53,498.93
Bad Debt/Write-offs	41.00
Bank Charges	3,031.41
Judicial Fees	8,517.00
Training/Conference	6,250.71
Postage	12,753.90

**City of Battlefield, Missouri**  
Statement of Revenues and Expenditures - Modified Cash Basis  
From 7/1/2013 Through 4/30/2014

	Ten Months Ended 04/30/2014
Uniforms	1,194.26
Travel/Lodging	4,601.82
Technology	13,301.76
Capital Expenditures	54,503.00
City Hall Loan Payment	13,257.46
Website	1,429.00
Dues/Subscriptions/cc fees	17,324.54
Park Upkeep	6,783.90
Dnr/Srf Loan Payments	22,613.46
Election Costs	3,113.00
Equipment	9,892.19
Equipment Repairs/Maint	3,128.40
Gas	15,135.19
Health Insurance	70,537.12
Engineering Fees	15,978.50
Liability Insurance	57,942.00
Cleaning	4,288.92
Public Meetings	289.78
Miscellaneous	762.62
Recognitions	1,905.33
Office Supplies	7,772.87
Codification	1,212.00
Payroll Taxes	28,870.23
Bldg Repair/Maint	2,854.55
Refuse Fees	68,044.25
Repairs/Maint.	33,836.39
Newsletters	1,672.80
Village Bond Payment	12,896.24
Vehicle Repairs/Maint	5,036.15
Salaries	365,341.42
Ing Retirement	6,921.89
Crossing Guard	3,629.79
Salaries - Park Patrol	3,390.01
Village Bond Interest And Fiscal Agent Fees	318.64
Supplies	7,479.02
Revenue Bond Interest And Fiscal Agent Fees	120.25
Telephone	7,969.01
Park Contribution	5,000.00
Stormwater Expenses	9,378.57
Utilities	40,479.85
Paving/Patching/Maint	106,471.95
Sewer Treatment Charges	347,927.44
Franchise Fee	25,000.00
Street Signs	4,185.56
One Call Fees	805.84
Festivals/Events	20,326.21
Total Expenditures	1,536,857.48
Net Revenue Over (Under) Expenditures	517,116.08

## Supplementary Schedules

**City of Battlefield, Missouri**  
 Balance Sheet - Modified Cash Basis - By Fund  
 As of 4/30/2014

	General Fund	Street Fund	Total General Fund	Sewer Fund	Park Fund	Total
<b>Assets</b>						
<b>Cash</b>						
Cash In Bank Checking General Fund	284,369.03	430,687.29	715,056.32	0.00	0.00	715,056.32
Cash in Bank Checking Sewer Fund	0.00	0.00	0.00	631,763.93	0.00	631,763.93
Cash in Bank-GO Fund	0.00	0.00	0.00	0.00	0.00	0.00
Cash In Bank Police Training	5,111.95	0.00	5,111.95	0.00	0.00	5,111.95
Cash in Bank Checking Park Fund	0.00	0.00	0.00	0.00	321,491.41	321,491.41
Cash In Bank Municipal Court	203.02	0.00	203.02	0.00	0.00	203.02
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	817.86	0.00	817.86	0.00	0.00	817.86
Return Checks	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Cash</b>	<b>344,343.35</b>	<b>430,687.29</b>	<b>775,030.64</b>	<b>631,763.93</b>	<b>321,491.41</b>	<b>1,728,285.98</b>
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
<b>Total Accounts Receivables</b>	<b>45,626.88</b>	<b>50,326.59</b>	<b>95,953.47</b>	<b>67,930.65</b>	<b>20,377.24</b>	<b>184,261.36</b>
Restricted Cash						
Cash in Bank Operating Reserve	17,473.35	0.00	17,473.35	0.00	0.00	17,473.35
Cash In Bank Revenue P&I	0.00	0.00	0.00	457,519.31	0.00	457,519.31
Cash In Bank Sewer Replacement Fund	0.00	0.00	0.00	239,120.95	0.00	239,120.95
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
<b>Total Restricted Cash</b>	<b>136,492.85</b>	<b>0.00</b>	<b>136,492.85</b>	<b>946,038.48</b>	<b>0.00</b>	<b>1,082,531.33</b>
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)
<b>Total Capital Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,044,811.86</b>	<b>0.00</b>	<b>3,044,811.86</b>
Debt Issue Costs						
Debt Issue Costs	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Debt Issue Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Assets</b>	<b>526,463.08</b>	<b>481,013.88</b>	<b>1,007,476.96</b>	<b>4,690,544.92</b>	<b>341,868.65</b>	<b>6,039,890.53</b>
<b>Liabilities</b>						
Accounts Payable	403.99	0.00	403.99	9,072.57	0.00	9,476.56
Internal Balances	(50,763.27)	1,494.13	(49,269.14)	34,388.85	14,880.29	0.00

**City of Battlefield, Missouri**  
 Balance Sheet - Modified Cash Basis - By Fund  
 As of 4/30/2014

	General Fund	Street Fund	Total General Fund	Sewer Fund	Park Fund	Total
Payroll Taxes and Liabilities	(366.53)	0.00	(366.53)	0.00	0.00	(366.53)
Accrued Salaries	0.00	0.00	0.00	0.00	0.00	0.00
Street Cut and Review Fees Payable	922.03	60.00	982.03	0.00	0.00	982.03
Customer Deposits	0.00	0.00	0.00	70,197.00	475.00	70,672.00
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	(49,803.78)	1,554.13	(48,249.65)	978,658.42	15,355.29	945,764.06
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	121,383.44	98,293.40	219,676.84	229,996.59	67,442.65	517,116.08
Total Equity	576,266.86	479,459.75	1,055,726.61	3,711,886.50	326,513.36	5,094,126.47
Total Liabilities & Equity	526,463.08	481,013.88	1,007,476.96	4,690,544.92	341,868.65	6,039,890.53

**City of Battlefield, Missouri**  
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund  
1 - General Fund (Includes Street Fund)  
From 4/1/2014 Through 4/30/2014

	Annual Budget	Month Balance	Ten Months Ended 04/30/2014	Budget Over/Under
<b>Revenues</b>				
<b>General Revenues</b>				
<b>Taxes</b>				
Cable Franchise Fee	36,500.00	5,703.16	33,230.60	(3,269.40)
Electric Franchise Fee	87,000.00	6,443.28	76,094.41	(10,905.59)
Motor Fuel Tax	125,000.00	10,466.52	118,429.45	(6,570.55)
Vehicle Sales Tax	26,000.00	4,244.60	32,798.52	6,798.52
Vehicle Fee Tax	20,000.00	1,811.73	18,227.70	(1,772.30)
Sales Tax City Police	88,000.00	8,179.55	98,126.33	10,126.33
Sales Tax Gen (Larger #)	105,000.00	8,179.61	97,490.12	(7,509.88)
Law Enforcement Sales Tax	16,644.00	0.00	12,483.00	(4,161.00)
Sales Tax Transportation (Smaller #)	88,000.00	7,473.55	80,964.36	(7,035.64)
Property Taxes	220,000.00	323.13	165,787.96	(54,212.04)
TIF - Wilson Creek	52,000.00	0.00	53,841.49	1,841.49
<b>Total Taxes</b>	<b>864,144.00</b>	<b>52,825.13</b>	<b>787,473.94</b>	<b>(76,670.06)</b>
Interest on Investments	325.00	63.16	491.74	166.74
County Roads and Bridges	31,000.00	0.00	64,088.77	33,088.77
Miscellaneous	2,500.00	2.00	3,187.49	687.49
Payment in Lieu of Taxes	25,000.00	0.00	25,000.00	0.00
Sale of Equipment	0.00	0.00	2,500.00	2,500.00
<b>Total General Revenues</b>	<b>922,969.00</b>	<b>52,890.29</b>	<b>882,741.94</b>	<b>(40,227.06)</b>
<b>Program Revenues</b>				
Business License	5,500.00	1,075.00	5,177.00	(323.00)
Permits/ App Fees	12,000.00	4,136.10	12,324.85	324.85
Federal Grants-STP	197,600.00	0.00	8,388.75	(189,211.25)
State Grant	0.00	0.00	14,215.18	14,215.18
Traffic Fines And Dui Recoupment Pmts	17,000.00	2,367.78	15,024.64	(1,975.36)
<b>Total Program Revenues</b>	<b>232,100.00</b>	<b>7,578.88</b>	<b>55,130.42</b>	<b>(176,969.58)</b>
<b>Total Revenues</b>	<b>1,155,069.00</b>	<b>60,469.17</b>	<b>937,872.36</b>	<b>(217,196.64)</b>
<b>Expenditures</b>				
Advertising	650.00	0.00	466.86	183.14
Accounting	2,850.00	0.00	3,120.00	(270.00)
Attorney Fees	17,750.00	1,470.00	11,580.00	6,170.00
Contract Labor	36,798.00	4,942.50	28,651.48	8,146.52
Bad Debt/Write-offs	0.00	0.00	41.00	(41.00)
Bank Charges	1,325.00	60.58	581.59	743.41
Judicial Fees	10,200.00	1,700.00	8,517.00	1,683.00
Training/Conference	7,820.00	406.20	5,340.21	2,479.79
Postage	6,660.00	328.22	5,522.74	1,137.26
Uniforms	4,400.00	0.00	978.74	3,421.26
Travel/Lodging	4,650.00	109.40	3,382.29	1,267.71
Technology	10,035.00	290.67	11,729.42	(1,694.42)
Capital Expenditures	68,620.00	26,046.00	52,753.00	15,867.00
City Hall Loan Payment	15,150.00	0.00	2,784.07	12,365.93
Website	1,465.00	663.00	879.00	586.00
Dues/Subscriptions/cc fees	6,730.00	902.50	6,558.30	171.70
Election Costs	3,500.00	0.00	3,113.00	387.00
Equipment	14,800.00	1,092.87	9,867.21	4,932.79
Equipment Repairs/Maint	4,250.00	106.02	2,909.67	1,340.33
Gas	29,000.00	1,281.76	13,408.44	15,591.56
Health Insurance	55,585.00	4,737.00	48,131.57	7,453.43
Engineering Fees	5,000.00	742.50	14,361.50	(9,361.50)

*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 4/1/2014 Through 4/30/2014

	Annual Budget	Month Balance	Ten Months Ended 04/30/2014	Budget Over/Under
Liability Insurance	31,375.00	0.00	35,982.00	(4,607.00)
Cleaning	2,415.00	210.00	1,795.68	619.32
Public Meetings	1,250.00	0.00	289.78	960.22
Miscellaneous	395.00	151.00	526.23	(131.23)
Recognitions	1,500.00	137.55	1,905.33	(405.33)
Office Supplies	6,775.00	238.16	3,858.40	2,916.60
Codification	700.00	727.20	727.20	(27.20)
Payroll Taxes	28,716.00	2,179.29	20,769.08	7,946.92
Bldg Repair/Maint	3,690.00	142.99	1,943.57	1,746.43
Repairs/Maint.	100.00	0.00	0.00	100.00
Newsletters	1,750.00	201.60	1,672.80	77.20
Village Bond Payment	1,500.00	0.00	0.00	1,500.00
Vehicle Repairs/Maint	9,480.00	283.31	4,739.86	4,740.14
Salaries	339,001.00	26,145.26	262,994.64	76,006.36
Ing Retirement	6,515.00	472.09	5,114.16	1,400.84
Crossing Guard	4,000.00	0.00	3,629.79	370.21
Salaries - Park Patrol	505.00	295.42	3,390.01	(2,885.01)
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	180.26	2,627.55	(2.55)
Telephone	8,410.00	647.46	6,131.41	2,278.59
Strategic Planning	250.00	0.00	0.00	250.00
Park Contribution	5,000.00	0.00	5,000.00	0.00
Utilities	8,425.00	999.40	9,763.43	(1,338.43)
Paving/Patching/Maint	235,000.00	346.74	106,471.95	128,528.05
Street Signs	2,500.00	600.00	4,185.56	(1,685.56)
Larino Properties Reimbursement	52,000.00	0.00	0.00	52,000.00
Total Expenditures	<u>1,066,615.00</u>	<u>78,836.95</u>	<u>718,195.52</u>	<u>348,419.48</u>
Net Revenue Over (Under) Expenditures	<u>88,454.00</u>	<u>(18,367.78)</u>	<u>219,676.84</u>	<u>131,222.84</u>

**City of Battlefield, Missouri**  
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund  
2 - Sewer Fund  
From 4/1/2014 Through 4/30/2014

	Annual Budget	Month Balance	Ten Months Ended 04/30/2014	Budget Over/Under
<b>Revenues</b>				
<b>General Revenues</b>				
Interest on Investments	8,155.00	665.87	6,290.60	(1,864.40)
Miscellaneous	0.00	0.00	6.51	6.51
<b>Total General Revenues</b>	<b>8,155.00</b>	<b>665.87</b>	<b>6,297.11</b>	<b>(1,857.89)</b>
<b>Program Revenues</b>				
Permits/ App Fees	510.00	90.00	510.00	0.00
<b>Total Program Revenues</b>	<b>510.00</b>	<b>90.00</b>	<b>510.00</b>	<b>0.00</b>
<b>Business-Type Activities</b>				
Connection Fees	23,800.00	4,200.00	23,800.00	0.00
Penalties And Disc Fees	20,000.00	2,638.16	22,399.01	2,399.01
Sewer Service	906,350.00	84,535.09	804,642.96	(101,707.04)
Refuse Service	76,525.00	8,330.79	74,169.59	(2,355.41)
Refuse Penalties	1,400.00	264.00	2,050.55	650.55
<b>Total Business-Type Activities</b>	<b>1,028,075.00</b>	<b>99,968.04</b>	<b>927,062.11</b>	<b>(101,012.89)</b>
<b>Total Revenues</b>	<b>1,036,740.00</b>	<b>100,723.91</b>	<b>933,869.22</b>	<b>(102,870.78)</b>
<b>Expenditures</b>				
Advertising	150.00	0.00	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	3,617.50	23,092.97	(17,750.97)
Bank Charges	2,400.00	263.67	2,449.82	(49.82)
Training/Conference	1,500.00	206.19	705.08	794.92
Postage	6,000.00	1,907.97	7,002.94	(1,002.94)
Uniforms	500.00	0.00	177.17	322.83
Travel/Lodging	1,500.00	90.40	1,025.19	474.81
Technology	3,000.00	206.67	946.17	2,053.83
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	221.00	293.00	(68.00)
Dues/Subscriptions/cc fees	4,675.00	605.00	10,124.17	(5,449.17)
Dnr/Srf Loan Payments	18,500.00	1,082.33	22,613.46	(4,113.46)
Equipment	1,000.00	0.00	24.98	975.02
Equipment Repairs/Maint	6,900.00	26.50	109.37	6,790.63
Gas	2,200.00	0.00	1,055.50	1,144.50
Health Insurance	25,000.00	1,548.30	15,475.97	9,524.03
Engineering Fees	10,000.00	0.00	1,617.00	8,383.00
Liability Insurance	18,000.00	0.00	11,852.80	6,147.20
Cleaning	550.00	348.71	804.20	(254.20)
Miscellaneous	85.00	29.25	236.39	(151.39)
Office Supplies	4,000.00	445.57	3,534.97	465.03
Codification	615.00	242.40	242.40	372.60
Payroll Taxes	8,752.00	482.10	5,726.26	3,025.74
Bldg Repair/Maint	1,575.00	142.99	142.99	1,432.01
Refuse Fees	71,000.00	8,173.92	68,044.25	2,955.75
Repairs/Maint.	50,000.00	9,048.67	32,646.77	17,353.23
Village Bond Payment	87,500.00	1,252.73	12,896.24	74,603.76
Vehicle Repairs/Maint	500.00	0.00	198.83	301.17
Salaries	101,179.00	5,891.03	72,217.83	28,961.17
Ing Retirement	2,024.00	115.01	1,335.25	688.75
Village Bond Interest And Fiscal Agent Fees	550.00	0.00	318.64	231.36
Supplies	10,000.00	1,593.40	4,050.42	5,949.58

**City of Battlefield, Missouri**  
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund  
2 - Sewer Fund  
From 4/1/2014 Through 4/30/2014

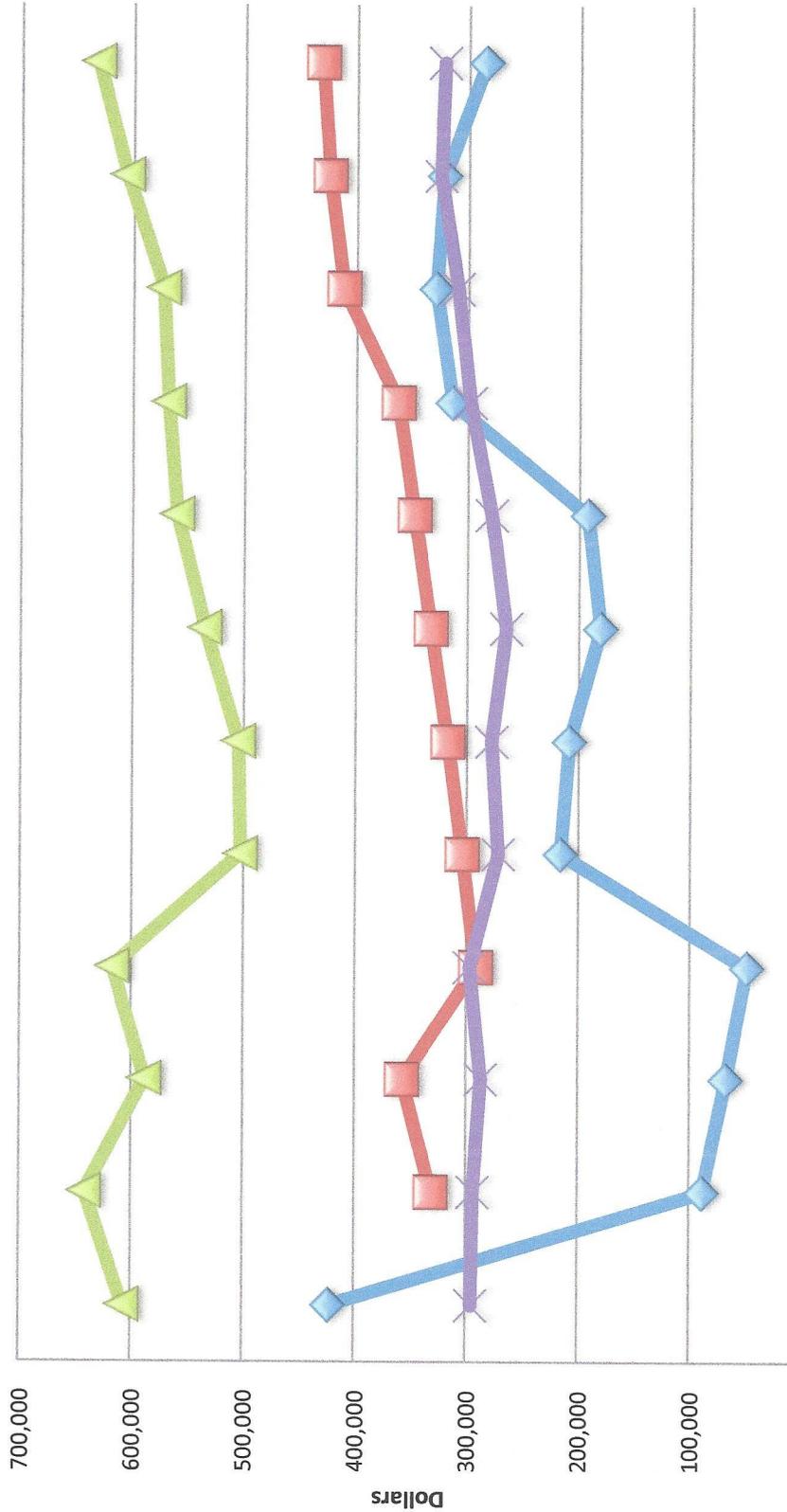
	Annual Budget	Month Balance	Ten Months Ended 04/30/2014	Budget Over/Under
Revenue Bond Interest And Fiscal Agent Fees	6,000.00	0.00	120.25	5,879.75
Telephone	2,250.00	194.48	1,837.60	412.40
Utilities	24,000.00	2,402.76	23,556.02	443.98
Sewer Treatment Charges	405,000.00	39,746.93	347,927.44	57,072.56
Franchise Fee	25,000.00	0.00	25,000.00	0.00
Revenue Bond Payment	38,185.00	0.00	0.00	38,185.00
One Call Fees	1,250.00	0.00	805.84	444.16
Total Expenditures	<u>953,547.00</u>	<u>79,885.48</u>	<u>703,872.63</u>	<u>249,674.37</u>
Net Revenue Over (Under) Expenditures	<u>83,193.00</u>	<u>20,838.43</u>	<u>229,996.59</u>	<u>146,803.59</u>

**City of Battlefield, Missouri**  
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund  
6 - Park Fund  
From 4/1/2014 Through 4/30/2014

	Annual Budget	Month Balance	Ten Months Ended 04/30/2014	Budget Over/Under
<b>Revenues</b>				
General Revenues				
Taxes				
Park Sales Tax	177,000.00	0.00	125,417.80	(51,582.20)
Stormwater Park Sales Tax	59,000.00	0.00	41,805.90	(17,194.10)
City Contribution	5,000.00	0.00	5,000.00	0.00
Total Taxes	241,000.00	0.00	172,223.70	(68,776.30)
Interest on Investments	300.00	26.69	238.28	(61.72)
Total General Revenues	241,300.00	26.69	172,461.98	(68,838.02)
Program Revenues				
Community Room Revenues	7,500.00	1,350.00	9,105.00	1,605.00
Pavilion Revenues	750.00	185.00	565.00	(185.00)
Special Events Revenues	1,500.00	90.00	100.00	(1,400.00)
Total Program Revenues	9,750.00	1,625.00	9,770.00	20.00
Total Revenues	251,050.00	1,651.69	182,231.98	(68,818.02)
<b>Expenditures</b>				
Advertising	60.00	0.00	91.23	(31.23)
Accounting	1,350.00	0.00	1,040.00	310.00
Contract Labor	21,515.00	125.00	1,754.48	19,760.52
Training/Conference	0.00	0.00	205.42	(205.42)
Postage	425.00	77.96	228.22	196.78
Uniforms	65.00	0.00	38.35	26.65
Travel/Lodging	0.00	0.00	194.34	(194.34)
Technology	1,000.00	206.67	626.17	373.83
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	221.00	257.00	(42.00)
Dues/Subscriptions/cc fees	875.00	0.00	642.07	232.93
Park Upkeep	36,420.00	76.45	6,783.90	29,636.10
Equipment	625.00	0.00	0.00	625.00
Equipment Repairs/Maint	600.00	26.50	109.36	490.64
Gas	475.00	0.00	671.25	(196.25)
Health Insurance	11,800.00	642.08	6,929.58	4,870.42
Liability Insurance	6,730.00	0.00	10,107.20	(3,377.20)
Cleaning	1,210.00	472.61	1,689.04	(479.04)
Recognitions	60.00	0.00	0.00	60.00
Office Supplies	700.00	27.32	379.50	320.50
Codification	500.00	242.40	242.40	257.60
Payroll Taxes	3,770.00	202.62	2,374.89	1,395.11
Bldg Repair/Maint	1,000.00	142.99	767.99	232.01
Repairs/Maint.	90.00	0.00	1,189.62	(1,099.62)
Vehicle Repairs/Maint	1,100.00	0.00	97.46	1,002.54
Salaries	43,580.00	2,528.99	30,128.95	13,451.05
Ing Retirement	880.00	42.07	472.48	407.52
Supplies	0.00	65.18	801.05	(801.05)
Stormwater Expenses	12,500.00	0.00	9,378.57	3,121.43
Utilities	9,665.00	609.85	7,160.40	2,504.60
Festivals/Events	38,000.00	2,705.90	20,326.21	17,673.79
Total Expenditures	251,050.00	8,415.59	114,789.33	136,260.67
Net Revenue Over (Under) Expenditures	0.00	(6,763.90)	67,442.65	67,442.65

City of Battlefield, Missouri

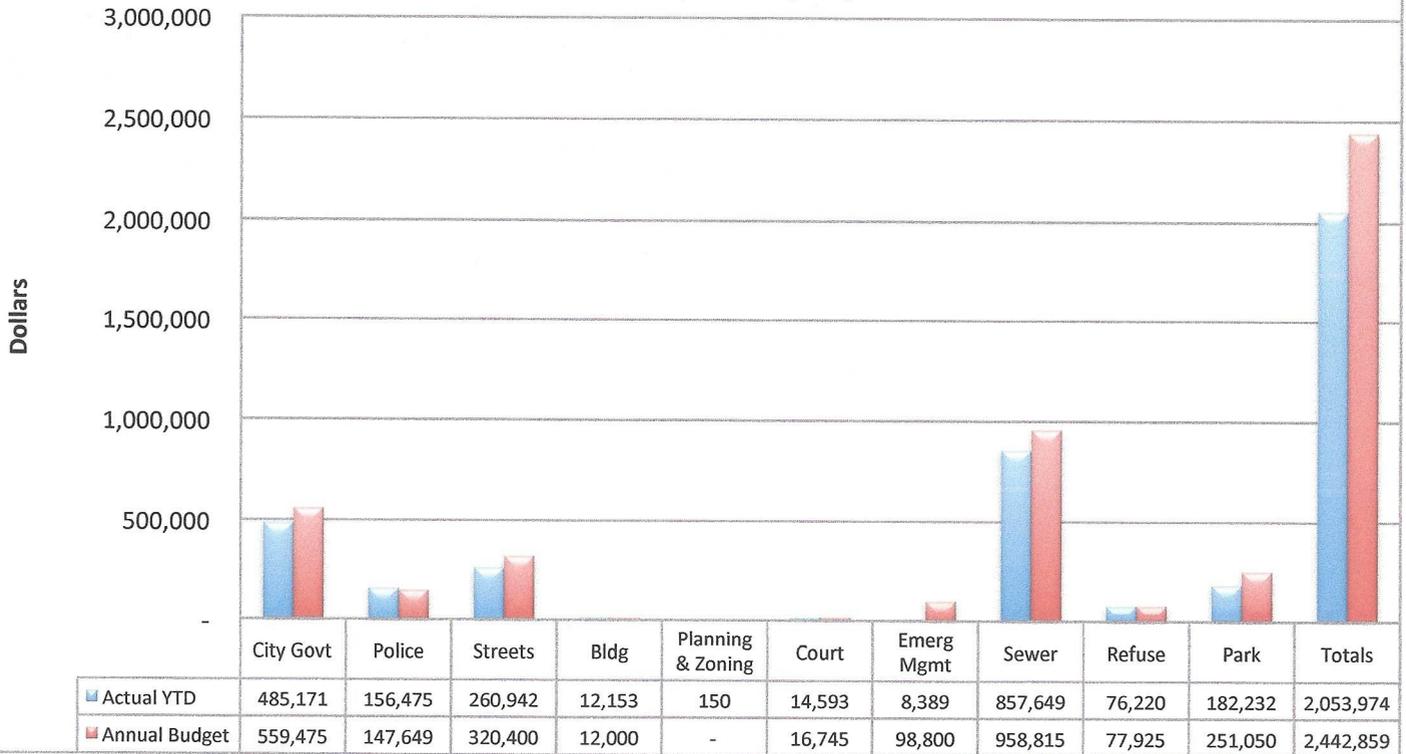
Cash Trends by Month  
May 2013 - April 2014



	5/1/13	6/1/13	7/1/13	8/1/13	9/1/13	10/1/13	11/1/13	12/1/13	1/1/14	2/1/14	3/1/14	4/1/14
General	422,625	88,264	67,128	48,443	215,840	208,028	180,412	192,108	313,818	328,661	321,591	284,369
Streets		331,053	357,175	291,244	303,714	317,032	332,576	347,448	362,262	411,294	424,249	430,687
Sewer	607,360	641,300	587,687	616,702	502,457	504,512	534,819	560,019	567,922	572,783	605,509	631,764
Park	295,067	293,575	286,692	297,009	271,603	277,891	265,015	278,328	297,631	309,144	324,980	321,491

## City of Battlefield, Missouri

### Revenues Budget to Actual Ten Months Ended 04/30/2014



### Expenditures Budget to Actual Ten Months Ended 04/30/2014

