Terrell
Accounting, LLC

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

City of Battlefield, Missouri

Financial Statements

For the Twelve Months Ended June 30, 2014

Terrell
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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, 2014, 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, 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
July 9, 2014

City of Battlefield, Missouri
Balance Sheet - Modified Cash Basis
As of 6/30/2014

	Current Year
Assets	
Cash	
Cash In Bank Checking General Fund	664,493.32
Cash in Bank Checking Sewer Fund	653,434.28
Cash In Bank Police Training	5,035.21
Cash in Bank Checking Park Fund	302,786.68
Cash In Bank Municipal Court	353.05
Cash In Bank TIF Fund	53,841.49
Cash In Bank Judicial Education	310.54
Total Cash	1,680,254.57
Accounts Receivables	
Accounts Receivable Taxes	116,330.71
Accounts Receivable Utilities	67,930.65
Total Accounts Receivables	184,261.36
Prepaid Insurance	
Prepaid Insurance	40,323.00
Total Prepaid Insurance	40,323.00
Restricted Cash	
Cash in Bank Operating Reserve	17,474.81
Cash In Bank Revenue P&I	460,896.72
Cash In Bank Sewer Replacement Fund	198,310.60
Cash In Bank Wells Fargo	119,019.50
Cash In Construction	249,404.52
Total Restricted Cash	1,045,106.15
Capital Assets	
Plant/Property/Equipment	4,417,258.50
Accumulated Depreciation	(1,372,446.64)
Total Capital Assets	3,044,811.86
Total Assets	5,994,756.94
Liabilities	
Accounts Payable	8,906.60
Payroll Taxes and Liabilities	(1,428.92)
Street Cut and Review Fees Payable	553.03
Customer Deposits	72,857.62
Debt Payable	
Revenue Bonds Payable	60,000.00
Bond Payable 2006A	805,000.00
Total Debt Payable	865,000.00
Total Liabilities	945,888.33
Equity	
Fund Balance	4,577,010.39
Net Income - Loss	471,858.22
Total Equity	5,048,868.61
Total Liabilities & Equity	5,994,756.94

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis
From 7/1/2013 Through 6/30/2014

	Twelve Months Ended 06/30/2014
Revenues	
General Revenues	
Taxes	
Cable Franchise Fee	37,061.32
Electric Franchise Fee	87,891.58
Motor Fuel Tax	142,275.17
Vehicle Sales Tax	40,289.62
Vehicle Fee Tax	22,831.41
Sales Tax City Police	118,803.74
Sales Tax Gen (Larger #)	118,167.65
Law Enforcement Sales Tax	16,644.00
Park Sales Tax	168,244.88
Stormwater Park Sales Tax	56,081.59
Sales Tax Transportation (Smaller #)	97,924.31
City Contribution	5,000.00
Property Taxes	166,889.98
TIF - Wilson Creek	53,841.49
Total Taxes	1,131,946.74
Interest on Investments	8,549.09
County Roads and Bridges	64,088.77
Miscellaneous	5,497.33
Payment in Lieu of Taxes	25,000.00
Sale of Equipment	2,500.00
Total General Revenues	1,237,581.93
Program Revenues	
Business License	6,525.00
Permits/ App Fees	16,360.60
Federal Grants-STP	8,388.75
State Grant	14,215.18
Traffic Fines And Dui Recoupment Pmts	18,080.61
Community Room Revenues	10,200.00
Pavilion Revenues	935.00
Special Events Revenues	2,070.00
Total Program Revenues	76,775.14
Business-Type Activities	
Connection Fees	30,800.00
Penalties And Disc Fees	26,502.05
Sewer Service	981,130.36
Refuse Service	93,037.57
Refuse Penalties	2,470.68
Total Business-Type Activities	1,133,940.66
Total Revenues	2,448,297.73
Expenditures	
Advertising	1,673.95
Accounting	5,200.00
Attorney Fees	14,755.00
Contract Labor	70,373.93
Bad Debt/Write-offs	41.00
Bank Charges	3,825.13
Judicial Fees	10,217.00
Training/Conference	6,615.33
Postage	12,753.90

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis
From 7/1/2013 Through 6/30/2014

	Twelve Months Ended 06/30/2014
Uniforms	1,246.73
Travel/Lodging	5,862.38
Technology	14,305.76
Capital Expenditures	58,818.00
City Hall Loan Payment	86,496.61
Website	2,068.51
Dues/Subscriptions/cc fees	20,490.04
Park Upkeep	7,660.90
Dnr/Srf Loan Payments	24,778.12
Election Costs	3,113.00
Equipment	12,357.18
Equipment Repairs/Maint	3,314.17
Gas	18,460.45
Health Insurance	84,584.32
Engineering Fees	27,695.50
Liability Insurance	58,284.00
Cleaning	5,028.92
Public Meetings	439.78
Miscellaneous	3,574.10
Recognitions	2,078.11
Office Supplies	11,921.40
Codification	1,258.38
Payroll Taxes	35,079.65
Bldg Repair/Maint	3,180.55
Refuse Fees	85,457.09
Repairs/Maint.	46,769.22
Newsletters	2,095.83
Village Bond Payment	53,737.95
Vehicle Repairs/Maint	5,500.34
Salaries	443,936.33
Ing Retirement	8,384.31
Crossing Guard	3,629.79
Salaries - Park Patrol	3,878.06
Village Bond Interest And Fiscal Agent Fees	318.64
Supplies	8,629.24
Revenue Bond Interest And Fiscal Agent Fees	120.25
Telephone	9,817.44
Park Contribution	5,000.00
Stormwater Expenses	11,563.57
Utilities	48,287.90
Paving/Patching/Maint	136,064.97
Sewer Treatment Charges	424,318.06
Franchise Fee	25,000.00
Street Signs	6,765.06
One Call Fees	1,336.24
Festivals/Events	28,277.42
Total Expenditures	1,976,439.51
Net Revenue Over (Under) Expenditures	471,858.22

Supplementary Schedules

City of Battlefield, Missouri
Balance Sheet - Modified Cash Basis - By Fund
As of 6/30/2014

	General Fund	Street Fund	Total General Fund	Sewer Fund	Park Fund	Total
Assets						
Cash						
Cash In Bank Checking General Fund	236,433.83	428,059.49	664,493.32	0.00	0.00	664,493.32
Cash in Bank Checking Sewer Fund	0.00	0.00	0.00	653,434.28	0.00	653,434.28
Cash in Bank-GO Fund	0.00	0.00	0.00	0.00	0.00	0.00
Cash In Bank Police Training	5,035.21	0.00	5,035.21	0.00	0.00	5,035.21
Cash in Bank Checking Park Fund	0.00	0.00	0.00	0.00	302,786.68	302,786.68
Cash In Bank Municipal Court	353.05	0.00	353.05	0.00	0.00	353.05
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	310.54	0.00	310.54	0.00	0.00	310.54
Return Checks	0.00	0.00	0.00	0.00	0.00	0.00
Total Cash	295,974.12	428,059.49	724,033.61	653,434.28	302,786.68	1,680,254.57
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
Prepaid Insurance						
Prepaid Insurance	21,870.43	2,193.32	24,063.75	8,611.94	7,647.31	40,323.00
Total Prepaid Insurance	21,870.43	2,193.32	24,063.75	8,611.94	7,647.31	40,323.00
Restricted Cash						
Cash in Bank Operating Reserve	17,474.81	0.00	17,474.81	0.00	0.00	17,474.81
Cash In Bank Revenue P&I	0.00	0.00	0.00	460,896.72	0.00	460,896.72
Cash In Bank Sewer Replacement Fund	0.00	0.00	0.00	198,310.60	0.00	198,310.60
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	249,404.52	0.00	249,404.52
Total Restricted Cash	136,494.31	0.00	136,494.31	908,611.84	0.00	1,045,106.15
Capital Assets						
Accumulated Amoritization	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	499,965.74	480,579.40	980,545.14	4,683,400.57	330,811.23	5,994,756.94

City of Battlefield, Missouri
Balance Sheet - Modified Cash Basis - By Fund
As of 6/30/2014

	General Fund	Street Fund	Total General Fund	Sewer Fund	Park Fund	Total
Liabilities						
Accounts Payable	367.24	203.01	570.25	8,336.35	0.00	8,906.60
Internal Balances	(41,415.00)	4,948.92	(36,466.08)	25,141.46	11,324.62	0.00
Payroll Taxes and Liabilities	(1,428.92)	0.00	(1,428.92)	0.00	0.00	(1,428.92)
Accrued Salaries	0.00	0.00	0.00	0.00	0.00	0.00
Street Cut and Review Fees Payable	493.03	60.00	553.03	0.00	0.00	553.03
Customer Deposits	0.00	0.00	0.00	72,432.62	425.00	72,857.62
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	(41,983.65)	5,211.93	(36,771.72)	970,910.43	11,749.62	945,888.33
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	87,065.97	94,201.12	181,267.09	230,600.23	59,990.90	471,858.22
Total Equity	541,949.39	475,367.47	1,017,316.86	3,712,490.14	319,061.61	5,048,868.61
Total Liabilities & Equity	499,965.74	480,579.40	980,545.14	4,683,400.57	330,811.23	5,994,756.94

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
1 - General Fund (Includes Street Fund)
From 6/1/2014 Through 6/30/2014

	Annual Budget	Month Balance	Twelve Months Ended 06/30/2014	Budget Over/Under
Revenues				
General Revenues				
Taxes				
Cable Franchise Fee	36,500.00	0.00	37,061.32	561.32
Electric Franchise Fee	87,000.00	5,752.14	87,891.58	891.58
Motor Fuel Tax	125,000.00	12,008.28	142,275.17	17,275.17
Vehicle Sales Tax	26,000.00	3,224.67	40,289.62	14,289.62
Vehicle Fee Tax	20,000.00	2,110.06	22,831.41	2,831.41
Sales Tax City Police	88,000.00	11,724.12	118,803.74	30,803.74
Sales Tax Gen (Larger #)	105,000.00	11,724.21	118,167.65	13,167.65
Law Enforcement Sales Tax	16,644.00	1,387.00	16,644.00	0.00
Sales Tax Transportation (Smaller #)	88,000.00	9,936.46	97,924.31	9,924.31
Property Taxes	220,000.00	624.13	166,889.98	(53,110.02)
TIF - Wilson Creek	52,000.00	0.00	53,841.49	1,841.49
Total Taxes	864,144.00	58,491.07	902,620.27	38,476.27
Interest on Investments	325.00	60.48	615.68	290.68
County Roads and Bridges	31,000.00	0.00	64,088.77	33,088.77
Miscellaneous	2,500.00	960.00	5,282.49	2,782.49
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
Total General Revenues	922,969.00	59,511.55	1,000,107.21	77,138.21
Program Revenues				
Business License	5,500.00	256.00	6,525.00	1,025.00
Permits/ App Fees	12,000.00	736.75	15,700.60	3,700.60
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	1,693.55	18,080.61	1,080.61
Total Program Revenues	232,100.00	2,686.30	62,910.14	(169,189.86)
Total Revenues	1,155,069.00	62,197.85	1,063,017.35	(92,051.65)
Expenditures				
Advertising	650.00	501.60	1,060.46	(410.46)
Accounting	2,850.00	0.00	3,120.00	(270.00)
Attorney Fees	17,750.00	990.00	14,730.00	3,020.00
Contract Labor	36,798.00	750.00	30,151.48	6,646.52
Bad Debt/Write-offs	0.00	0.00	41.00	(41.00)
Bank Charges	1,325.00	56.23	715.00	610.00
Judicial Fees	10,200.00	850.00	10,217.00	(17.00)
Training/Conference	7,820.00	186.24	5,521.45	2,298.55
Postage	6,660.00	0.00	5,522.74	1,137.26
Uniforms	4,400.00	52.47	1,031.21	3,368.79
Travel/Lodging	4,650.00	501.56	4,029.85	620.15
Technology	10,035.00	181.33	12,167.43	(2,132.43)
Capital Expenditures	68,620.00	0.00	57,068.00	11,552.00
City Hall Loan Payment	15,150.00	0.00	18,164.29	(3,014.29)
Website	1,465.00	0.00	1,198.75	266.25
Dues/Subscriptions/cc fees	6,730.00	56.00	6,634.30	95.70
Election Costs	3,500.00	0.00	3,113.00	387.00
Equipment	14,800.00	1,386.00	12,112.20	2,687.80
Equipment Repairs/Maint	4,250.00	155.60	3,095.44	1,154.56
Gas	29,000.00	1,483.79	16,485.38	12,514.62
Health Insurance	55,585.00	4,926.73	57,796.82	(2,211.82)
Engineering Fees	5,000.00	5,062.00	26,078.50	(21,078.50)

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
1 - General Fund (Includes Street Fund)
From 6/1/2014 Through 6/30/2014

	Annual Budget	Month Balance	Twelve Months Ended 06/30/2014	Budget Over/Under
Liability Insurance	31,375.00	342.00	36,324.00	(4,949.00)
Cleaning	2,415.00	240.00	2,235.68	179.32
Public Meetings	1,250.00	150.00	439.78	810.22
Miscellaneous	395.00	2,688.70	3,296.79	(2,901.79)
Recognitions	1,500.00	121.13	2,078.11	(578.11)
Office Supplies	6,775.00	413.10	6,856.94	(81.94)
Codification	700.00	27.84	755.04	(55.04)
Payroll Taxes	28,716.00	2,016.12	25,432.35	3,283.65
Bldg Repair/Maint	3,690.00	50.67	1,994.24	1,695.76
Repairs/Maint.	100.00	0.00	0.00	100.00
Newsletters	1,750.00	134.40	2,095.83	(345.83)
Village Bond Payment	1,500.00	0.00	0.00	1,500.00
Vehicle Repairs/Maint	9,480.00	231.18	5,072.01	4,407.99
Salaries	339,001.00	26,274.59	321,819.52	17,181.48
Ing Retirement	6,515.00	516.71	6,221.25	293.75
Crossing Guard	4,000.00	0.00	3,629.79	370.21
Salaries - Park Patrol	505.00	185.40	3,878.06	(3,373.06)
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	81.34	3,071.47	(446.47)
Telephone	8,410.00	639.30	7,418.21	991.79
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	710.27	11,246.86	(2,821.86)
Paving/Patching/Maint	235,000.00	29,593.02	136,064.97	98,935.03
Street Signs	2,500.00	0.00	6,765.06	(4,265.06)
Larino Properties Reimbursement	52,000.00	0.00	0.00	52,000.00
Total Expenditures	1,066,615.00	81,555.32	881,750.26	184,864.74
Net Revenue Over (Under) Expenditures	88,454.00	(19,357.47)	181,267.09	92,813.09

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

	Annual Budget	Month Balance	Twelve Months Ended 06/30/2014	Budget Over/Under
Revenues				
General Revenues				
Interest on Investments	8,155.00	653.61	7,644.38	(510.62)
Miscellaneous	0.00	0.00	6.51	6.51
Total General Revenues	8,155.00	653.61	7,650.89	(504.11)
Program Revenues				
Permits/ App Fees	510.00	15.00	660.00	150.00
Total Program Revenues	510.00	15.00	660.00	150.00
Business-Type Activities				
Connection Fees	23,800.00	700.00	30,800.00	7,000.00
Penalties And Disc Fees	20,000.00	2,438.16	26,502.05	6,502.05
Sewer Service	906,350.00	100,188.94	981,130.36	74,780.36
Refuse Service	76,525.00	10,887.54	93,037.57	16,512.57
Refuse Penalties	1,400.00	243.21	2,470.68	1,070.68
Total Business-Type Activities	1,028,075.00	114,457.85	1,133,940.66	105,865.66
Total Revenues	1,036,740.00	115,126.46	1,142,251.55	105,511.55
Expenditures				
Advertising	150.00	44.00	522.26	(372.26)
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	8,665.00	38,217.97	(32,875.97)
Bank Charges	2,400.00	255.10	3,110.13	(710.13)
Training/Conference	1,500.00	(57.55)	842.53	657.47
Postage	6,000.00	0.00	7,002.94	(1,002.94)
Uniforms	500.00	0.00	177.17	322.83
Travel/Lodging	1,500.00	467.00	1,638.19	(138.19)
Technology	3,000.00	221.33	1,269.16	1,730.84
Capital Expenditures	840.00	0.00	0.00	840.00
City Hall Loan Payment	3,400.00	0.00	13,839.45	(10,439.45)
Website	225.00	0.00	452.88	(227.88)
Dues/Subscriptions/cc fees	4,675.00	3,069.50	13,213.67	(8,538.67)
Dnr/Srf Loan Payments	18,500.00	1,082.33	24,778.12	(6,278.12)
Equipment	1,000.00	220.00	244.98	755.02
Equipment Repairs/Maint	6,900.00	0.00	109.37	6,790.63
Gas	2,200.00	0.00	1,055.50	1,144.50
Health Insurance	25,000.00	1,548.59	18,573.15	6,426.85
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	60.00	884.20	(334.20)
Miscellaneous	85.00	0.00	277.31	(192.31)
Office Supplies	4,000.00	979.26	4,552.67	(552.67)
Codification	615.00	9.27	251.67	363.33
Payroll Taxes	8,752.00	464.64	6,787.94	1,964.06
Bldg Repair/Maint	1,575.00	262.66	405.65	1,169.35
Refuse Fees	71,000.00	8,840.18	85,457.09	(14,457.09)
Repairs/Maint.	50,000.00	6,249.01	45,579.60	4,420.40
Village Bond Payment	87,500.00	0.00	53,737.95	33,762.05
Vehicle Repairs/Maint	500.00	15.54	315.33	184.67
Salaries	101,179.00	6,000.96	85,734.82	15,444.18
Ing Retirement	2,024.00	115.58	1,595.67	428.33
Village Bond Interest And Fiscal Agent Fees	550.00	0.00	318.64	231.36
Supplies	10,000.00	81.35	4,588.17	5,411.83

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

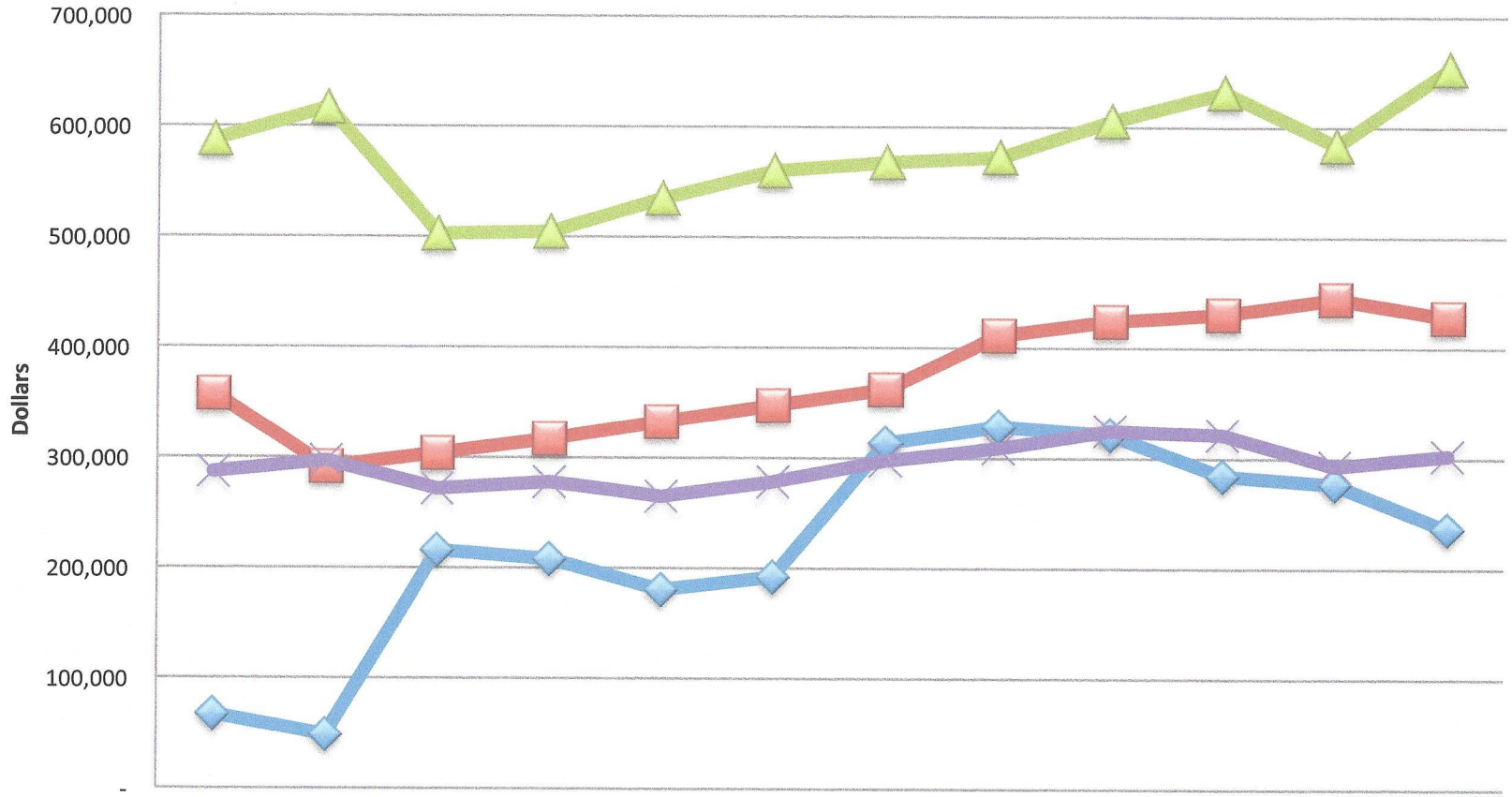
	Annual Budget	Month Balance	Twelve Months Ended 06/30/2014	Budget Over/Under
Revenue Bond Interest And Fiscal Agent Fees	6,000.00	0.00	120.25	5,879.75
Telephone	2,250.00	367.10	2,399.23	(149.23)
Utilities	24,000.00	2,336.95	28,408.56	(4,408.56)
Sewer Treatment Charges	405,000.00	38,324.56	424,318.06	(19,318.06)
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	530.40	1,336.24	(86.24)
Total Expenditures	953,547.00	80,152.76	911,651.32	41,895.68
Net Revenue Over (Under) Expenditures	83,193.00	34,973.70	230,600.23	147,407.23

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

	Annual Budget	Month Balance	Twelve Months Ended 06/30/2014	Budget Over/Under
Revenues				
General Revenues				
Taxes				
Park Sales Tax	177,000.00	14,865.56	168,244.88	(8,755.12)
Stormwater Park Sales Tax	59,000.00	4,955.18	56,081.59	(2,918.41)
City Contribution	5,000.00	0.00	5,000.00	0.00
Total Taxes	241,000.00	19,820.74	229,326.47	(11,673.53)
Interest on Investments	300.00	24.11	289.03	(10.97)
Miscellaneous	0.00	208.33	208.33	208.33
Total General Revenues	241,300.00	20,053.18	229,823.83	(11,476.17)
Program Revenues				
Community Room Revenues	7,500.00	720.00	10,200.00	2,700.00
Pavilion Revenues	750.00	95.00	935.00	185.00
Special Events Revenues	1,500.00	430.00	2,070.00	570.00
Total Program Revenues	9,750.00	1,245.00	13,205.00	3,455.00
Total Revenues	251,050.00	21,298.18	243,028.83	(8,021.17)
Expenditures				
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	2,004.48	19,510.52
Training/Conference	0.00	45.93	251.35	(251.35)
Postage	425.00	0.00	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	141.34	869.17	130.83
Capital Expenditures	840.00	0.00	1,750.00	(910.00)
City Hall Loan Payment	55,000.00	0.00	54,492.87	507.13
Website	215.00	0.00	416.88	(201.88)
Dues/Subscriptions/cc fees	875.00	0.00	642.07	232.93
Park Upkeep	36,420.00	802.00	7,660.90	28,759.10
Equipment	625.00	0.00	0.00	625.00
Equipment Repairs/Maint	600.00	0.00	109.36	490.64
Gas	475.00	146.69	919.57	(444.57)
Health Insurance	11,800.00	642.40	8,214.35	3,585.65
Liability Insurance	6,730.00	0.00	10,107.20	(3,377.20)
Cleaning	1,210.00	120.00	1,909.04	(699.04)
Recognitions	60.00	0.00	0.00	60.00
Office Supplies	700.00	93.84	511.79	188.21
Codification	500.00	9.27	251.67	248.33
Payroll Taxes	3,770.00	214.32	2,859.36	910.64
Bldg Repair/Maint	1,000.00	12.67	780.66	219.34
Repairs/Maint.	90.00	0.00	1,189.62	(1,099.62)
Vehicle Repairs/Maint	1,100.00	15.54	113.00	987.00
Salaries	43,580.00	2,788.59	36,381.99	7,198.01
Ing Retirement	880.00	42.30	567.39	312.61
Supplies	0.00	81.35	969.60	(969.60)
Stormwater Expenses	12,500.00	0.00	11,563.57	936.43
Utilities	9,665.00	567.73	8,632.48	1,032.52
Festivals/Events	38,000.00	1,665.21	28,277.42	9,722.58
Total Expenditures	251,050.00	7,514.18	183,037.93	68,012.07
Net Revenue Over (Under) Expenditures	0.00	13,784.00	59,990.90	59,990.90

City of Battlefield, Missouri

Cash Trends by Month
July 2013 - June 2014



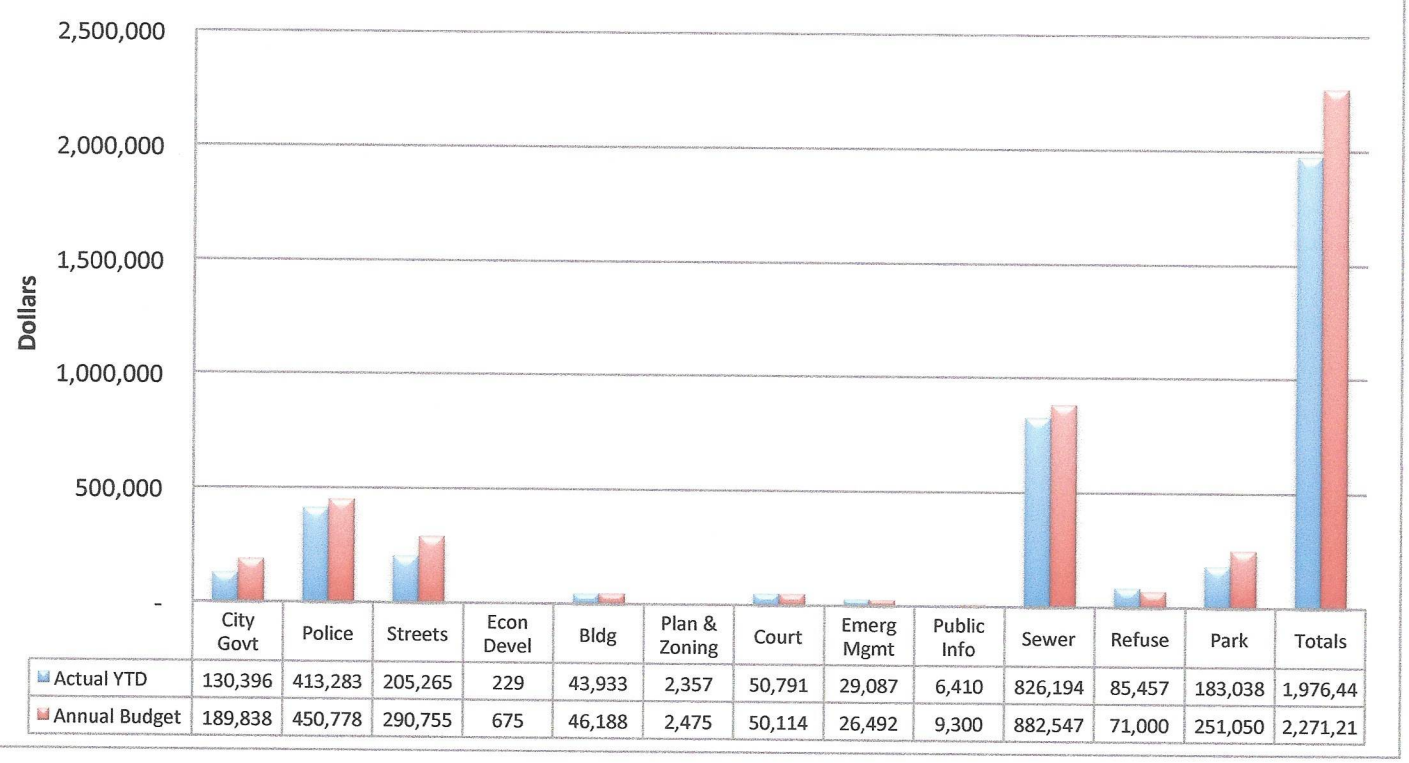
	7/31/13	8/31/13	9/30/13	10/31/13	11/30/13	12/31/13	1/31/14	2/28/14	3/31/14	4/30/14	5/31/14	6/30/14
General	67,128	48,443	215,840	208,028	180,412	192,108	313,818	328,661	321,591	284,369	276,958	236,434
Streets	357,175	291,244	303,714	317,032	332,576	347,448	362,262	411,294	424,249	430,687	445,098	428,059
Sewer	587,687	616,702	502,457	504,512	534,819	560,019	567,922	572,783	605,509	631,764	583,792	653,434
Park	286,692	297,009	271,603	277,891	265,015	278,328	297,631	309,144	324,980	321,491	293,151	302,787

City of Battlefield, Missouri

Revenues Budget to Actual
Twelve Months Ended 06/30/2014

	City Govt	Police	Streets	Bldg	Planning & Zoning	Court	Emerg Mgmt	Public Informati on	Sewer	Refuse	Park	Totals
Actual YTD	529,450	190,372	299,466	15,529	150	17,587	8,389	2,075	1,046,743	95,508	243,029	2,448,298
Annual Budget	559,475	147,649	320,400	12,000	-	16,745	98,800	-	958,815	77,925	251,050	2,442,859

Expenditures Budget to Actual
Twelve Months Ended 06/30/2014



	City Govt	Police	Streets	Econ Devel	Bldg	Plan & Zoning	Court	Emerg Mgmt	Public Info	Sewer	Refuse	Park	Totals
Actual YTD	130,396	413,283	205,265	229	43,933	2,357	50,791	29,087	6,410	826,194	85,457	183,038	1,976,44
Annual Budget	189,838	450,778	290,755	675	46,188	2,475	50,114	26,492	9,300	882,547	71,000	251,050	2,271,21

See accountant's compilation report

CITY OF BATTLEFIELD
Summary of Revenues In and Expenditures Out
July 1, 2013 - June 30, 2014

	GENERAL	SEWER	PARKS
REVENUES			
Permits / Licenses	22,225	660	
Franchise	149,953		
Prop / Sales Tax	518,430		
TIF / PILOTS	53,841		
MV Taxes	205,396		
Co Road Taxes	64,089		
Fines / Forfeitures	18,081		
Grants / Bonds / City Contr	23,104		5,000
Misc / Interest / Equip Sale	7,898	7,651	497
Connect Fees		30,800	
Sewer Service / Penalty		1,007,632	
Refuse Service / Penalty		95,508	
Park Tax			224,327
Rentals			11,135
Special Events			2,070
Total Revenues	**1,063,017**	**1,142,251**	**243,029**
EXPENSES			
General Gov't	130,396		
Police Dept.	413,283		
Emerg. Mgmt.	29,087		
Bldg. Dept.	43,933		
Court Dept.	50,791		
Plan & Zoning	2,357		
Economic Devel.	229		
Streets Dept.	205,265		
Public Relations	6,409		
General Sewer		911,651	
Parks Depts.			183,038
Total Expenses	**881,750**	**911,651**	**183,038**

FUND EQUITY	* BEGINNING FUND BALANCE	REVENUES/ TRANSFERS IN	EXPENDITURES TRANSFERS OUT	ENDING FUND BALANCE
GENERAL	836,050	1,063,017	881,750	1,017,317
SEWER	3,481,890	1,142,251	911,651	3,712,490
PARK	259,069	243,029	183,038	319,060

* per 2012-2013 audit

SCHEDULE OF LONG-TERM DEBT

FUND EQUITY	DEBT OUTSTANDING July 1, 2013	ISSUED	RETIRED	DEBT OUTSTANDING June 30, 2014
Sewer Village Bond	60,000	-	60,000	-
City Hall Bond	815,000	-	15,000	800,000
DNR / SRF Bond	805,000	-	5,000	800,000