

*Terrell*  
*Accounting, LLC*

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

**City of Battlefield, Missouri**

**Financial Statements**

**For the Two Months Ended August 31, 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 August 31, 2014, and the related statement of revenues and expenses – modified cash basis for the two 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 two months ended August 31, 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  
September 8, 2014

**City of Battlefield, Missouri**  
 Balance Sheet - Modified Cash Basis  
 As of 8/31/2014

	Current Year
<b>Assets</b>	
Cash	
Cash In Bank Checking General Fund	773,676.94
Cash in Bank Checking Sewer Fund	649,942.79
Cash In Bank Police Training	5,104.07
Cash in Bank Checking Park Fund	315,412.63
Cash In Bank Municipal Court	558.09
Cash In Bank TIF Fund	53,841.49
Cash In Bank Judicial Education	344.56
Unclaimed Property	(152.78)
Total Cash	1,798,727.79
Accounts Receivables	
Accounts Receivable Taxes	100,020.34
Accounts Receivable Utilities	56,925.40
Total Accounts Receivables	156,945.74
Restricted Cash	
Cash in Bank Operating Reserve	19,642.89
Cash In Bank Revenue P&I	470,652.81
Cash In Bank Sewer Replacement Fund	199,278.15
Cash In Bank Wells Fargo	119,019.50
Cash In Construction	249,404.52
Total Restricted Cash	1,057,997.87
Capital Assets	
Plant/Property/Equipment	4,417,258.50
Accumulated Depreciation	(1,372,446.64)
Total Capital Assets	3,044,811.86
Total Assets	6,058,483.26
<b>Liabilities</b>	
Accounts Payable	5,713.93
Payroll Taxes and Liabilities	263.56
Street Cut and Review Fees Payable	1,292.16
Customer Deposits	72,413.58
Debt Payable	
Revenue Bonds Payable	60,000.00
Bond Payable 2006A	800,000.00
Total Debt Payable	860,000.00
Total Liabilities	939,683.23
<b>Equity</b>	
Fund Balance	4,962,192.10
Net Income - Loss	156,607.93
Total Equity	5,118,800.03
Total Liabilities & Equity	6,058,483.26

**City of Battlefield, Missouri**  
Statement of Revenues and Expenditures - Modified Cash Basis  
From 7/1/2014 Through 8/31/2014

	Two Months Ended 08/31/2014
<b>Revenues</b>	
General Revenues	
Taxes	
Cable Franchise Fee	9,892.83
Electric Franchise Fee	16,107.63
Motor Fuel Tax	24,805.02
Vehicle Sales Tax	7,630.97
Vehicle Fee Tax	3,726.74
Sales Tax City Police	18,368.76
Sales Tax Gen (Larger #)	18,321.72
Law Enforcement Sales Tax	2,774.00
Park Sales Tax	30,125.47
Stormwater Park Sales Tax	10,041.82
Sales Tax Transportation (Smaller #)	16,108.60
Property Taxes	2,694.04
Total Taxes	160,597.60
Interest on Investments	826.88
Miscellaneous	2,348.33
Total General Revenues	163,772.81
Program Revenues	
Business License	168.00
Permits/ App Fees	939.75
Impact Fees	33,500.00
Traffic Fines And Dui Recoupment Pmts	4,026.08
Community Room Revenues	1,705.00
Pavilion Revenues	275.00
Special Events Revenues	772.25
Total Program Revenues	41,386.08
Business-Type Activities	
Connection Fees	1,400.00
Lift Station Fees	51,428.00
Penalties And Disc Fees	4,672.00
Sewer Service	144,361.72
Refuse Service	15,995.19
Refuse Penalties	542.71
Total Business-Type Activities	218,399.62
Total Revenues	423,558.51
<b>Expenditures</b>	
Advertising	324.20
Attorney Fees	1,530.00
Contract Labor	11,090.00
Bank Charges	751.67
Judicial Fees	850.00
Training/Conference	322.31
Postage	4,085.00
Uniforms	219.00
Travel/Lodging	2,146.00
Technology	6,029.00
Capital Expenditures	6,418.27
Dues/Subscriptions/cc fees	2,467.17
Park Upkeep	1,620.00
Dnr/Srf Loan Payments	2,084.08

*See accountant's compilation report*

**City of Battlefield, Missouri**  
Statement of Revenues and Expenditures - Modified Cash Basis  
From 7/1/2014 Through 8/31/2014

	Two Months Ended 08/31/2014
Equipment	2,881.00
Equipment Repairs/Maint	84.41
Gas	1,889.40
Health Insurance	14,235.44
Engineering Fees	1,625.00
Liability Insurance	40,323.00
Cleaning	610.00
Interest And Fiscal Agent Fees	4,259.93
Miscellaneous	118.60
Office Supplies	(110.51)
Payroll Taxes	5,807.59
Bldg Repair/Maint	194.83
Refuse Fees	9,225.98
Repairs/Maint.	9,304.87
Newsletters	268.80
Vehicle Repairs/Maint	1,112.33
Salaries	75,181.45
Ing Retirement	1,471.52
Salaries - Park Patrol	1,499.37
Village Bond Interest And Fiscal Agent Fees	7.03
Supplies	290.40
Telephone	1,641.41
Utilities	6,333.03
Sewer Treatment Charges	39,215.01
Street Signs	590.90
One Call Fees	118.30
Festivals/Events	8,834.79
Total Expenditures	266,950.58
Net Revenue Over (Under) Expenditures	156,607.93

## **Supplementary Schedules**

**City of Battlefield, Missouri**  
 Balance Sheet - Modified Cash Basis - By Fund  
 As of 8/31/2014

	General Fund	Street Fund	Total General Fund	Sewer Fund	Park Fund	Total
<b>Assets</b>						
<b>Cash</b>						
Cash In Bank Checking General Fund	314,425.48	459,251.46	773,676.94	0.00	0.00	773,676.94
Cash in Bank Checking Sewer Fund	0.00	0.00	0.00	649,942.79	0.00	649,942.79
Cash in Bank-GO Fund	0.00	0.00	0.00	0.00	0.00	0.00
Cash In Bank Police Training	5,104.07	0.00	5,104.07	0.00	0.00	5,104.07
Cash in Bank Checking Park Fund	0.00	0.00	0.00	0.00	315,412.63	315,412.63
Cash In Bank Municipal Court	558.09	0.00	558.09	0.00	0.00	558.09
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	344.56	0.00	344.56	0.00	0.00	344.56
Unclaimed Property	(5.00)	0.00	(5.00)	(97.78)	(50.00)	(152.78)
<b>Total Cash</b>	<b>374,268.69</b>	<b>459,251.46</b>	<b>833,520.15</b>	<b>649,845.01</b>	<b>315,362.63</b>	<b>1,798,727.79</b>
<b>Accounts Receivables</b>						
Accounts Receivable Taxes	52,775.41	21,747.42	74,522.83	0.00	25,497.51	100,020.34
Accounts Receivable Utilities	0.00	0.00	0.00	56,925.40	0.00	56,925.40
<b>Total Accounts Receivables</b>	<b>52,775.41</b>	<b>21,747.42</b>	<b>74,522.83</b>	<b>56,925.40</b>	<b>25,497.51</b>	<b>156,945.74</b>
<b>Prepaid Insurance</b>						
Prepaid Insurance	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Prepaid Insurance</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>Restricted Cash</b>						
Cash in Bank Operating Reserve	19,642.89	0.00	19,642.89	0.00	0.00	19,642.89
Cash In Bank Revenue P&I	0.00	0.00	0.00	470,652.81	0.00	470,652.81
Cash In Bank Sewer Replacement Fund	0.00	0.00	0.00	199,278.15	0.00	199,278.15
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
<b>Total Restricted Cash</b>	<b>138,662.39</b>	<b>0.00</b>	<b>138,662.39</b>	<b>919,335.48</b>	<b>0.00</b>	<b>1,057,997.87</b>
<b>Capital Assets</b>						
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>
<b>Debt Issue Costs</b>						
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>565,706.49</b>	<b>480,998.88</b>	<b>1,046,705.37</b>	<b>4,670,917.75</b>	<b>340,860.14</b>	<b>6,058,483.26</b>

**City of Battlefield, Missouri**  
 Balance Sheet - Modified Cash Basis - By Fund  
 As of 8/31/2014

	General Fund	Street Fund	Total General Fund	Sewer Fund	Park Fund	Total
<b>Liabilities</b>						
Accounts Payable	786.51	0.00	786.51	4,927.42	0.00	5,713.93
Internal Balances	49,680.40	9,343.37	59,023.77	(67,609.81)	8,586.04	0.00
Payroll Taxes and Liabilities	263.56	0.00	263.56	0.00	0.00	263.56
Accrued Salaries	0.00	0.00	0.00	0.00	0.00	0.00
Street Cut and Review Fees Payable	1,232.16	60.00	1,292.16	0.00	0.00	1,292.16
Customer Deposits	0.00	0.00	0.00	71,938.58	475.00	72,413.58
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	800,000.00	0.00	800,000.00
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	860,000.00	0.00	860,000.00
<b>Total Liabilities</b>	<b>51,962.63</b>	<b>9,403.37</b>	<b>61,366.00</b>	<b>869,256.19</b>	<b>9,061.04</b>	<b>939,683.23</b>
<b>Equity</b>						
Fund Balance	537,272.04	445,762.54	983,034.58	3,657,889.05	321,268.47	4,962,192.10
Net Income - Loss	(23,528.18)	25,832.97	2,304.79	143,772.51	10,530.63	156,607.93
<b>Total Equity</b>	<b>513,743.86</b>	<b>471,595.51</b>	<b>985,339.37</b>	<b>3,801,661.56</b>	<b>331,799.10</b>	<b>5,118,800.03</b>
<b>Total Liabilities &amp; Equity</b>	<b>565,706.49</b>	<b>480,998.88</b>	<b>1,046,705.37</b>	<b>4,670,917.75</b>	<b>340,860.14</b>	<b>6,058,483.26</b>

**City of Battlefield, Missouri**  
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund  
1 - General Fund (Includes Street Fund)  
From 8/1/2014 Through 8/31/2014

	Annual Budget	Month Balance	Two Months Ended 08/31/2014	Budget Over/Under
<b>Revenues</b>				
<b>General Revenues</b>				
<b>Taxes</b>				
Cable Franchise Fee	40,000.00	4,155.58	9,892.83	(30,107.17)
Electric Franchise Fee	92,000.00	8,348.05	16,107.63	(75,892.37)
Motor Fuel Tax	146,000.00	12,127.81	24,805.02	(121,194.98)
Vehicle Sales Tax	39,000.00	3,687.88	7,630.97	(31,369.03)
Vehicle Fee Tax	22,000.00	1,827.17	3,726.74	(18,273.26)
Sales Tax City Police	124,000.00	5,527.08	18,368.76	(105,631.24)
Sales Tax Gen (Larger #)	124,000.00	5,478.97	18,321.72	(105,678.28)
Law Enforcement Sales Tax	16,644.00	1,387.00	2,774.00	(13,870.00)
Sales Tax Transportation (Smaller #)	102,500.00	5,473.10	16,108.60	(86,391.40)
Property Taxes	175,000.00	2,050.42	2,694.04	(172,305.96)
TIF - Wilson Creek	53,000.00	0.00	0.00	(53,000.00)
<b>Total Taxes</b>	<b>934,144.00</b>	<b>50,063.06</b>	<b>120,430.31</b>	<b>(813,713.69)</b>
Interest on Investments	400.00	64.70	124.06	(275.94)
County Roads and Bridges	31,000.00	0.00	0.00	(31,000.00)
Miscellaneous	2,500.00	4.00	2,348.33	(151.67)
Payment in Lieu of Taxes	25,000.00	0.00	0.00	(25,000.00)
<b>Total General Revenues</b>	<b>993,044.00</b>	<b>50,131.76</b>	<b>122,902.70</b>	<b>(870,141.30)</b>
<b>Program Revenues</b>				
Business License	6,000.00	80.00	168.00	(5,832.00)
Permits/ App Fees	18,000.00	309.00	909.75	(17,090.25)
Federal Grants-STP	230,000.00	0.00	0.00	(230,000.00)
Traffic Fines And Dui Recoupment Pmnts	18,000.00	1,608.05	4,026.08	(13,973.92)
<b>Total Program Revenues</b>	<b>272,000.00</b>	<b>1,997.05</b>	<b>5,103.83</b>	<b>(266,896.17)</b>
<b>Total Revenues</b>	<b>1,265,044.00</b>	<b>52,128.81</b>	<b>128,006.53</b>	<b>(1,137,037.47)</b>
<b>Expenditures</b>				
Advertising	700.00	149.40	149.40	550.60
Accounting	3,300.00	0.00	0.00	3,300.00
Attorney Fees	17,770.00	1,530.00	1,530.00	16,240.00
Contract Labor	36,798.00	750.00	4,942.50	31,855.50
Bank Charges	750.00	52.31	117.25	632.75
Judicial Fees	10,200.00	850.00	850.00	9,350.00
Training/Conference	10,000.00	168.50	168.50	9,831.50
Postage	7,040.00	273.00	1,173.00	5,867.00
Uniforms	9,750.00	0.00	0.00	9,750.00
Travel/Lodging	5,750.00	1,073.00	1,073.00	4,677.00
Technology	5,200.00	418.40	1,550.54	3,649.46
Capital Expenditures	103,510.00	2,139.42	2,139.42	101,370.58
City Hall Loan Payment	15,150.00	0.00	0.00	15,150.00
Website	1,100.00	0.00	0.00	1,100.00
Dues/Subscriptions/cc fees	8,660.00	75.00	2,467.17	6,192.83
Election Costs	3,500.00	0.00	0.00	3,500.00
Equipment	14,830.00	2,841.00	2,881.00	11,949.00
Equipment Repairs/Maint	1,750.00	84.41	84.41	1,665.59
Gas	24,600.00	1,693.88	1,693.88	22,906.12
Health Insurance	68,950.00	5,096.66	10,193.34	58,756.66
Engineering Fees	22,000.00	1,625.00	1,625.00	20,375.00
Liability Insurance	38,810.00	0.00	24,063.75	14,746.25
Cleaning	2,375.00	210.00	330.00	2,045.00
Public Meetings	1,250.00	0.00	0.00	1,250.00

**City of Battlefield, Missouri**  
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund  
1 - General Fund (Includes Street Fund)  
From 8/1/2014 Through 8/31/2014

	Annual Budget	Month Balance	Two Months Ended 08/31/2014	Budget Over/Under
Miscellaneous	710.00	65.10	93.63	616.37
Recognitions	2,460.00	0.00	0.00	2,460.00
Office Supplies	7,400.00	31.04	31.04	7,368.96
Codification	1,000.00	0.00	0.00	1,000.00
Payroll Taxes	34,420.00	2,689.82	4,393.23	30,026.77
Bldg Repair/Maint	3,160.00	18.09	182.76	2,977.24
Repairs/Maint.	250.00	0.00	0.00	250.00
Newsletters	2,250.00	134.40	268.80	1,981.20
Village Bond Payment	1,000.00	0.00	0.00	1,000.00
Vehicle Repairs/Maint	7,825.00	1,025.09	1,112.33	6,712.67
Salaries	389,860.00	34,675.17	56,824.83	333,035.17
Ing Retirement	7,950.00	701.83	1,141.30	6,808.70
Crossing Guard	4,000.00	0.00	0.00	4,000.00
Salaries - Park Patrol	8,000.00	1,091.89	1,499.37	6,500.63
Snow Removal/Mowing	2,000.00	0.00	0.00	2,000.00
Village Bond Interest And Fiscal Agent Fees	4,200.00	0.00	0.00	4,200.00
STP City Match	50,000.00	0.00	0.00	50,000.00
Supplies	4,950.00	103.80	103.80	4,846.20
Telephone	8,400.00	879.81	1,191.89	7,208.11
Park Contribution	5,000.00	0.00	0.00	5,000.00
Utilities	9,450.00	1,235.70	1,235.70	8,214.30
Paving/Patching/Maint	200,000.00	0.00	0.00	200,000.00
Street Signs	6,000.00	590.90	590.90	5,409.10
Larino Properties Reimbursement	53,000.00	0.00	0.00	53,000.00
<b>Total Expenditures</b>	<b>1,227,028.00</b>	<b>62,272.62</b>	<b>125,701.74</b>	<b>1,101,326.26</b>
<b>Net Revenue Over (Under) Expenditures</b>	<b>38,016.00</b>	<b>(10,143.81)</b>	<b>2,304.79</b>	<b>(35,711.21)</b>

**City of Battlefield, Missouri**  
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund  
2 - Sewer Fund  
From 8/1/2014 Through 8/31/2014

	Annual Budget	Month Balance	Two Months Ended 08/31/2014	Budget Over/Under
<b>Revenues</b>				
General Revenues				
Interest on Investments	8,100.00	299.96	650.84	(7,449.16)
Program Revenues				
Permits/ App Fees	690.00	15.00	30.00	(660.00)
Impact Fees	0.00	33,500.00	33,500.00	33,500.00
Total Program Revenues	690.00	33,515.00	33,530.00	32,840.00
Business-Type Activities				
Connection Fees	33,000.00	700.00	1,400.00	(31,600.00)
Lift Station Fees	0.00	51,428.00	51,428.00	51,428.00
Penalties And Disc Fees	25,000.00	2,211.44	4,672.00	(20,328.00)
Sewer Service	1,072,000.00	75,984.90	144,361.72	(927,638.28)
Refuse Service	98,500.00	8,646.29	15,995.19	(82,504.81)
Refuse Penalties	2,250.00	288.11	542.71	(1,707.29)
Total Business-Type Activities	1,230,750.00	139,258.74	218,399.62	(1,012,350.38)
Total Revenues	1,239,540.00	173,073.70	252,580.46	(986,959.54)
<b>Expenditures</b>				
Advertising	600.00	54.90	96.90	503.10
Accounting	1,100.00	0.00	0.00	1,100.00
Attorney Fees	200.00	0.00	0.00	200.00
Contract Labor	48,000.00	5,010.00	5,280.00	42,720.00
Bank Charges	3,300.00	338.86	634.42	2,665.58
Training/Conference	1,500.00	153.81	153.81	1,346.19
Postage	9,500.00	1,921.00	2,821.00	6,679.00
Uniforms	500.00	0.00	0.00	500.00
Travel/Lodging	1,500.00	1,073.00	1,073.00	427.00
Technology	1,200.00	3,212.80	3,819.23	(2,619.23)
Capital Expenditures	106,870.00	2,139.42	2,139.42	104,730.58
City Hall Loan Payment	14,000.00	0.00	0.00	14,000.00
Website	400.00	0.00	0.00	400.00
Dues/Subscriptions/cc fees	13,500.00	0.00	0.00	13,500.00
Dnr/Srf Loan Payments	80,000.00	1,042.04	2,084.08	77,915.92
Equipment	1,000.00	0.00	0.00	1,000.00
Equipment Repairs/Maint	6,000.00	0.00	0.00	6,000.00
Gas	2,000.00	0.00	0.00	2,000.00
Health Insurance	28,600.00	1,322.04	2,644.06	25,955.94
Engineering Fees	3,000.00	0.00	0.00	3,000.00
Liability Insurance	12,000.00	0.00	8,611.94	3,388.06
Cleaning	1,100.00	60.00	80.00	1,020.00
Interest And Fiscal Agent Fees	0.00	0.00	4,259.93	(4,259.93)
Miscellaneous	300.00	10.70	24.97	275.03
Office Supplies	4,700.00	(85.71)	(85.71)	4,785.71
Codification	400.00	0.00	0.00	400.00
Payroll Taxes	7,510.00	578.23	948.76	6,561.24
Bldg Repair/Maint	200.00	6.03	6.03	193.97
Refuse Fees	90,750.00	9,225.98	9,225.98	81,524.02
Repairs/Maint.	50,000.00	8,014.50	9,304.87	40,695.13
Vehicle Repairs/Maint	500.00	0.00	0.00	500.00
Salaries	86,809.00	7,528.99	12,289.93	74,519.07
Ing Retirement	1,740.00	145.06	236.58	1,503.42
Village Bond Interest And Fiscal Agent Fees	0.00	0.00	7.03	(7.03)
Supplies	7,500.00	93.30	93.30	7,406.70

*See accountant's compilation report*

**City of Battlefield, Missouri**  
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund  
2 - Sewer Fund  
From 8/1/2014 Through 8/31/2014

	Annual Budget	Month Balance	Two Months Ended 08/31/2014	Budget Over/Under
Revenue Bond Interest And Fiscal Agent Fees	2,500.00	0.00	0.00	2,500.00
Telephone	2,500.00	215.52	293.54	2,206.46
Utilities	32,000.00	3,303.94	3,431.57	28,568.43
Sewer Treatment Charges	465,000.00	39,215.01	39,215.01	425,784.99
Franchise Fee	25,000.00	0.00	0.00	25,000.00
One Call Fees	1,300.00	118.30	118.30	1,181.70
Total Expenditures	<u>1,114,579.00</u>	<u>84,697.72</u>	<u>108,807.95</u>	<u>1,005,771.05</u>
Net Revenue Over (Under) Expenditures	<u>124,961.00</u>	<u>88,375.98</u>	<u>143,772.51</u>	<u>18,811.51</u>

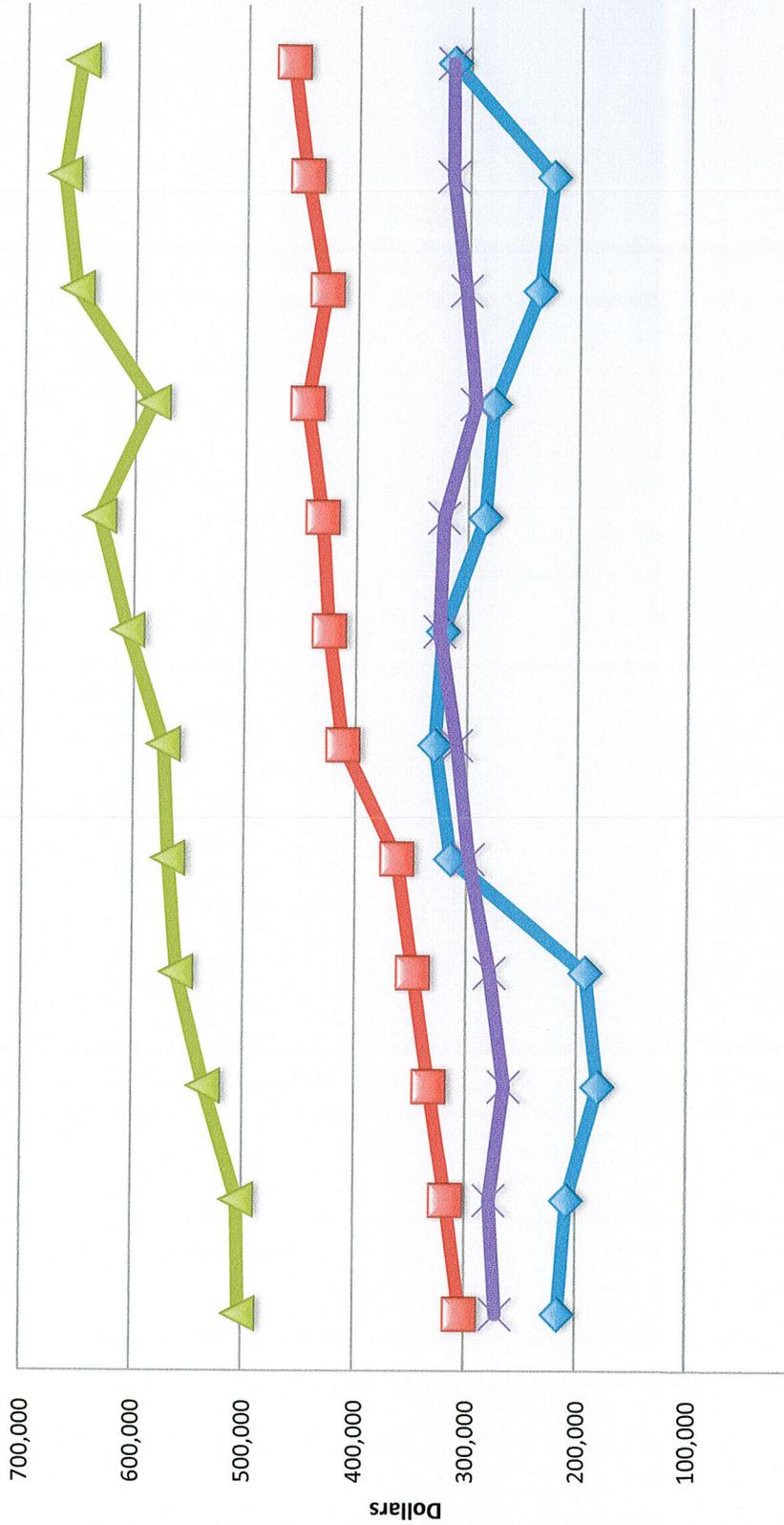
**City of Battlefield, Missouri**  
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund  
6 - Park Fund  
From 8/1/2014 Through 8/31/2014

	Annual Budget	Month Balance	Two Months Ended 08/31/2014	Budget Over/Under
<b>Revenues</b>				
General Revenues				
Taxes				
Park Sales Tax	180,000.00	11,002.34	30,125.47	(149,874.53)
Stormwater Park Sales Tax	60,000.00	3,667.44	10,041.82	(49,958.18)
City Contribution	5,000.00	0.00	0.00	(5,000.00)
Total Taxes	245,000.00	14,669.78	40,167.29	(204,832.71)
Interest on Investments	300.00	26.51	51.98	(248.02)
Miscellaneous	1,000.00	0.00	0.00	(1,000.00)
Total General Revenues	246,300.00	14,696.29	40,219.27	(206,080.73)
Program Revenues				
Community Room Revenues	10,000.00	685.00	1,705.00	(8,295.00)
Pavilion Revenues	920.00	155.00	275.00	(645.00)
Special Events Revenues	1,000.00	140.00	772.25	(227.75)
Total Program Revenues	11,920.00	980.00	2,752.25	(9,167.75)
Total Revenues	258,220.00	15,676.29	42,971.52	(215,248.48)
<b>Expenditures</b>				
Advertising	120.00	54.90	77.90	42.10
Accounting	1,100.00	0.00	0.00	1,100.00
Contract Labor	4,515.00	867.50	867.50	3,647.50
Training/Conference	200.00	0.00	0.00	200.00
Postage	374.00	91.00	91.00	283.00
Uniforms	50.00	0.00	219.00	(169.00)
Travel/Lodging	200.00	0.00	0.00	200.00
Technology	800.00	132.80	659.23	140.77
Capital Expenditures	5,370.00	2,139.43	2,139.43	3,230.57
City Hall Loan Payment	55,000.00	0.00	0.00	55,000.00
Website	340.00	0.00	0.00	340.00
Dues/Subscriptions/cc fees	875.00	0.00	0.00	875.00
Park Upkeep	35,000.00	800.00	1,620.00	33,380.00
Equipment	300.00	0.00	0.00	300.00
Equipment Repairs/Maint	300.00	0.00	0.00	300.00
Gas	900.00	195.52	195.52	704.48
Health Insurance	13,000.00	699.02	1,398.04	11,601.96
Liability Insurance	10,500.00	0.00	7,647.31	2,852.69
Cleaning	2,200.00	120.00	200.00	2,000.00
Office Supplies	500.00	(55.84)	(55.84)	555.84
Codification	250.00	0.00	0.00	250.00
Payroll Taxes	4,250.00	284.81	465.60	3,784.40
Bldg Repair/Maint	1,100.00	6.04	6.04	1,093.96
Repairs/Maint.	1,600.00	0.00	0.00	1,600.00
Vehicle Repairs/Maint	1,000.00	0.00	0.00	1,000.00
Salaries	49,161.00	3,706.99	6,066.69	43,094.31
Ing Retirement	980.00	57.52	93.64	886.36
Supplies	1,000.00	93.30	93.30	906.70
Telephone	0.00	77.96	155.98	(155.98)
Stormwater Expenses	12,500.00	0.00	0.00	12,500.00
Utilities	9,600.00	1,665.76	1,665.76	7,934.24
Festivals/Events	38,000.00	137.79	8,834.79	29,165.21
Total Expenditures	251,085.00	11,074.50	32,440.89	218,644.11
Net Revenue Over (Under) Expenditures	7,135.00	4,601.79	10,530.63	3,395.63

*See accountant's compilation report*

City of Battlefield, Missouri

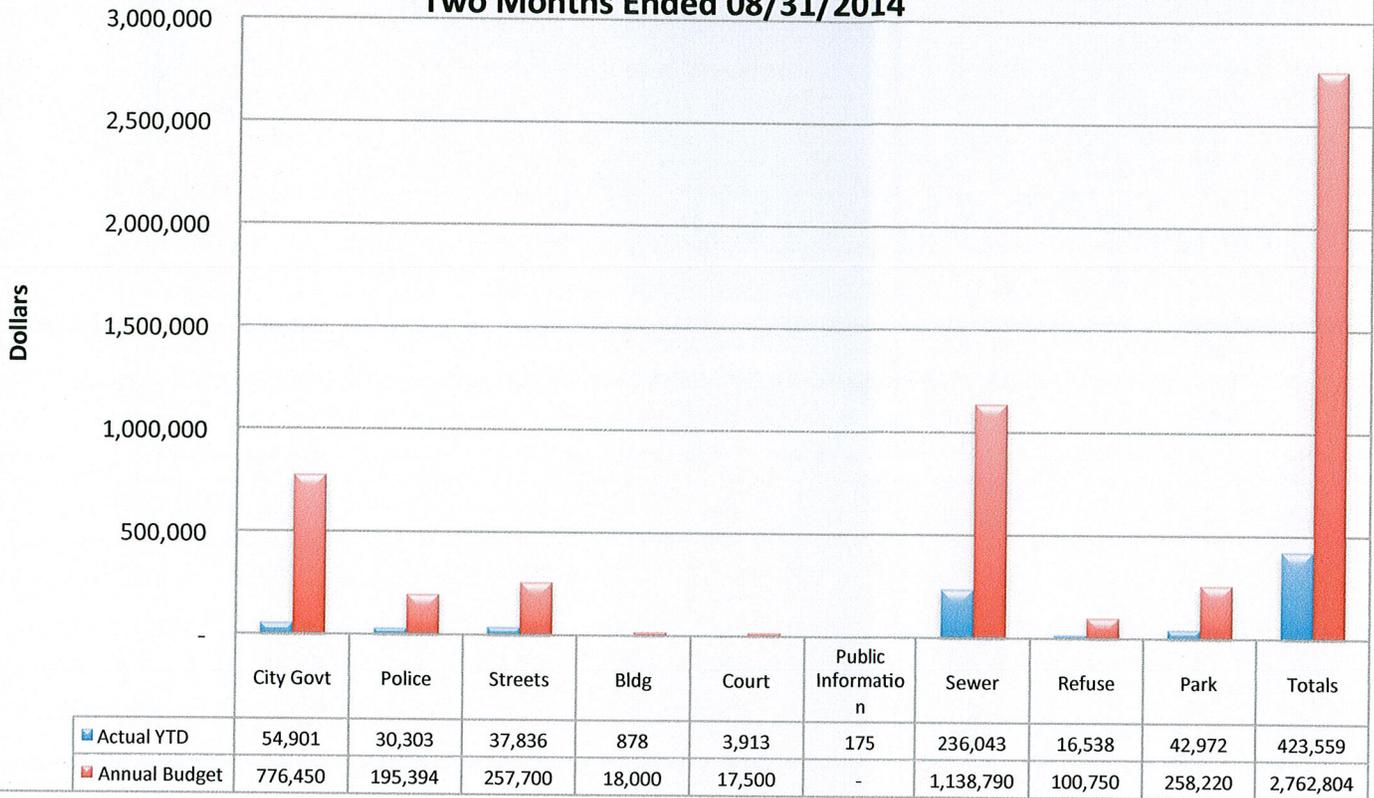
Cash Trends by Month  
September 2013 - August 2014



	9/1/13	10/1/13	11/1/13	12/1/13	1/1/14	2/1/14	3/1/14	4/1/14	5/1/14	6/1/14	7/1/14	8/1/14
General	215,840	208,028	180,412	192,108	313,818	328,661	321,591	284,369	276,958	236,434	224,236	314,425
Streets	303,714	317,032	332,576	347,448	362,262	411,294	424,249	430,687	445,098	428,059	446,314	459,251
Sewer	502,457	504,512	534,819	560,019	567,922	572,783	605,509	631,764	583,792	653,434	665,337	649,943
Park	271,603	277,891	265,015	278,328	297,631	309,144	324,980	321,491	293,151	302,787	315,178	315,413

**City of Battlefield, Missouri**

**Revenues Budget to Actual  
Two Months Ended 08/31/2014**



**Expenditures Budget to Actual  
Two Months Ended 08/31/2014**

