

*T*errell
Accounting, LLC

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

City of Battlefield, Missouri

Financial Statements

For the Seven Months Ended January 31, 2015

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 January 31, 2015, and the related statement of revenues and expenses – modified cash basis for the seven 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 seven months ended January 31, 2015, 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
February 10, 2015

City of Battlefield, Missouri
Balance Sheet - Modified Cash Basis
As of 1/31/2015

	Current Year
Assets	
Cash	
Cash In Bank Checking General Fund	448,687.67
Cash In Bank Checking Sewer Web Payments	77.11
Cash in Bank Checking Sewer Fund	801,709.49
Cash In Bank Police Training	5,296.25
Cash in Bank Checking Park Fund	342,293.36
Cash In Bank Municipal Court	2,508.70
Cash In Bank TIF Fund	69,327.35
Cash In Bank Judicial Education	439.65
Total Cash	1,670,339.58
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	19,651.12
Cash In Bank Revenue P&I	487,084.31
Cash In Bank Sewer Replacement Fund	200,945.87
Cash In Bank Wells Fargo	119,031.46
Cash In Construction	204,389.13
Total Restricted Cash	1,031,101.89
Capital Assets	
Plant/Property/Equipment	4,417,258.50
Accumulated Depreciation	(1,473,414.64)
Total Capital Assets	2,943,843.86
Total Assets	5,802,231.07
Liabilities	
Accounts Payable	
Unclaimed Property	487.44
Other	8,823.78
Total Accounts Payable	9,311.22
Payroll Taxes and Liabilities	(4,837.43)
Street Cut and Review Fees Payable	2,369.66
Customer Deposits	72,733.96
TIF Payable	53,841.49
Debt Payable	
Bond Payable 2006A	800,000.00
Total Debt Payable	800,000.00
Total Liabilities	933,418.90
Equity	
Fund Balance	4,870,660.00
Net Income - Loss	(1,847.83)
Total Equity	4,868,812.17
Total Liabilities & Equity	5,802,231.07

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis
From 7/1/2014 Through 1/31/2015

Seven Months
Ended 01/31/2015

Revenues	
General Revenues	
Taxes	
Cable Franchise Fee	25,345.34
Electric Franchise Fee	54,964.80
Motor Fuel Tax	87,580.13
Vehicle Sales Tax	25,999.98
Vehicle Fee Tax	13,398.41
Sales Tax City Police	69,692.26
Sales Tax Gen (Larger #)	70,008.81
Law Enforcement Sales Tax	8,377.37
Park Sales Tax	92,986.27
Stormwater Park Sales Tax	30,995.39
Sales Tax Transportation (Smaller #)	59,065.00
Property Taxes	152,267.72
TIF - Wilson Creek	15,485.86
Total Taxes	706,167.34
Interest on Investments	3,017.46
Miscellaneous	8,533.48
Total General Revenues	717,718.28
Program Revenues	
Business License	3,489.00
Permits/ App Fees	3,264.75
Federal Grants-STP	4,774.70
Impact Fees	33,500.00
Traffic Fines And Dui Recoupment Pmts	18,693.12
Community Room Revenues	5,605.00
Pavilion Revenues	430.00
Special Events Revenues	902.25
Total Program Revenues	70,658.82
Business-Type Activities	
Connection Fees	7,000.00
Lift Station Fees	51,428.00
Penalties And Disc Fees	16,953.95
Sewer Service	559,176.83
Refuse Service	63,145.56
Refuse Penalties	1,810.83
Total Business-Type Activities	699,515.17
Total Revenues	1,487,892.27
Expenditures	
Advertising	624.20
Accounting	5,350.00
Attorney Fees	10,560.00
Contract Labor	115,709.94
Bank Charges	2,610.07
Judicial Fees	5,100.00
Training/Conference	3,573.66
Postage	8,383.00
Uniforms	544.25
Travel/Lodging	7,422.10
Technology	13,320.40
Capital Expenditures	70,280.42

See accountant's compilation report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis
From 7/1/2014 Through 1/31/2015

	Seven Months Ended 01/31/2015
City Hall Loan Payment	11,792.90
Dnr Easements/Fines	21.21
Dues/Subscriptions/cc fees	13,638.71
Park Upkeep	7,528.56
Dnr/Srf Loan Payments	52,296.18
Election Costs	62.00
Equipment	10,539.83
Equipment Repairs/Maint	726.56
Gas	9,905.92
Health Insurance	50,716.95
Engineering Fees	34,777.30
Liability Insurance	42,028.00
Cleaning	2,140.00
Interest And Fiscal Agent Fees	4,373.42
Miscellaneous	365.60
Recognitions	577.57
Office Supplies	4,814.26
Codification	931.33
Payroll Taxes	22,058.49
Bldg Repair/Maint	12,051.59
Refuse Fees	57,005.14
Repairs/Maint.	27,152.26
Newsletters	1,008.00
Vehicle Repairs/Maint	3,495.84
Salaries	286,624.31
Ing Retirement	5,482.49
Salaries - Park Patrol	3,047.69
Snow Removal/Mowing	831.36
Village Bond Interest And Fiscal Agent Fees	7.03
Supplies	4,031.75
Telephone	6,135.24
Stormwater Expenses	7,587.50
Utilities	24,897.12
Paving/Patching/Maint	310,158.64
Sewer Treatment Charges	214,351.46
Street Signs	1,177.15
One Call Fees	622.53
Festivals/Events	11,300.17
Total Expenditures	1,489,740.10
Net Revenue Over (Under) Expenditures	(1,847.83)

Supplementary Schedules

City of Battlefield, Missouri
 Balance Sheet - Modified Cash Basis - By Fund
 As of 1/31/2015

	General Fund	Street Fund	Total General Fund	Sewer Fund	Park Fund	Total
Assets						
Cash						
Cash In Bank Checking General Fund	255,753.64	192,934.03	448,687.67	0.00	0.00	448,687.67
Cash In Bank Checking Sewer Web Payments	0.00	0.00	0.00	77.11	0.00	77.11
Cash in Bank Checking Sewer Fund	0.00	0.00	0.00	801,709.49	0.00	801,709.49
Cash in Bank-GO Fund	0.00	0.00	0.00	0.00	0.00	0.00
Cash In Bank Police Training	5,296.25	0.00	5,296.25	0.00	0.00	5,296.25
Cash in Bank Checking Park Fund	0.00	0.00	0.00	342,293.36	0.00	342,293.36
Cash In Bank Municipal Court	2,508.70	0.00	2,508.70	0.00	0.00	2,508.70
Cash In Bank TIF Fund	69,327.35	0.00	69,327.35	0.00	0.00	69,327.35
Cash In Bank Judicial Education	439.65	0.00	439.65	0.00	0.00	439.65
Total Cash	333,325.59	192,934.03	526,259.62	801,786.60	342,293.36	1,670,339.58
Accounts Receivables						
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
Total Accounts Receivables	52,775.41	21,747.42	74,522.83	56,925.40	25,497.51	156,945.74
Prepaid Insurance						
Prepaid Insurance	0.00	0.00	0.00	0.00	0.00	0.00
Total Prepaid Insurance	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Cash						
Cash in Bank Operating Reserve	19,651.12	0.00	19,651.12	0.00	0.00	19,651.12
Cash In Bank Revenue P&I	0.00	0.00	0.00	487,084.31	0.00	487,084.31
Cash In Bank Sewer Replacement Fund	0.00	0.00	0.00	200,945.87	0.00	200,945.87
Cash In Bank Wells Fargo	119,031.46	0.00	119,031.46	0.00	0.00	119,031.46
Cash In Construction	0.00	0.00	0.00	204,389.13	0.00	204,389.13
Total Restricted Cash	138,682.58	0.00	138,682.58	892,419.31	0.00	1,031,101.89
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	(1,473,414.64)	0.00	(1,473,414.64)
Total Capital Assets	0.00	0.00	0.00	2,943,843.86	0.00	2,943,843.86
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	524,783.58	214,681.45	739,465.03	4,694,975.17	367,790.87	5,802,231.07

City of Battlefield, Missouri
 Balance Sheet - Modified Cash Basis - By Fund
 As of 1/31/2015

	General Fund	Street Fund	Total General Fund	Sewer Fund	Park Fund	Total
Liabilities						
Accounts Payable	(20.00)	0.00	(20.00)	457.44	50.00	487.44
Unclaimed Property	2,712.12	0.00	2,712.12	6,111.66	0.00	8,823.78
Other	2,692.12	0.00	2,692.12	6,569.10	50.00	9,311.22
Total Accounts Payable	(62,185.61)	2,341.19	(59,844.42)	43,203.40	16,641.02	0.00
Internal Balances	(4,837.43)	0.00	(4,837.43)	0.00	0.00	(4,837.43)
Payroll Taxes and Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries	2,309.66	60.00	2,369.66	0.00	0.00	2,369.66
Street Cut and Review Fees Payable	0.00	0.00	0.00	72,138.96	595.00	72,733.96
Customer Deposits	53,841.49	0.00	53,841.49	0.00	0.00	53,841.49
TIF Payable						
Debt Payable						
Revenue Bonds Payable	0.00	0.00	0.00	0.00	0.00	0.00
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	800,000.00	0.00	800,000.00
Total Liabilities	(8,179.77)	2,401.19	(5,778.58)	921,911.46	17,286.02	933,418.90
Equity						
Fund Balance	484,666.51	446,050.76	930,717.27	3,618,234.10	321,708.63	4,870,660.00
Net Income - Loss	48,296.84	(233,770.50)	(185,473.66)	154,829.61	28,796.22	(1,847.83)
Total Equity	532,963.35	212,280.26	745,243.61	3,773,063.71	350,504.85	4,868,812.17
Total Liabilities & Equity	524,783.58	214,681.45	739,465.03	4,694,975.17	367,790.87	5,802,231.07

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
1 - General Fund (Includes Street Fund)
From 1/1/2015 Through 1/31/2015

	Annual Budget	Month Balance	Seven Months Ended 01/31/2015	Budget Over/Under
Revenues				
General Revenues				
Taxes				
Cable Franchise Fee	40,000.00	5,547.57	25,345.34	(14,654.66)
Electric Franchise Fee	92,000.00	7,255.73	54,964.80	(37,035.20)
Motor Fuel Tax	146,000.00	12,188.77	87,580.13	(58,419.87)
Vehicle Sales Tax	39,000.00	3,614.72	25,999.98	(13,000.02)
Vehicle Fee Tax	22,000.00	2,072.07	13,398.41	(8,601.59)
Sales Tax City Police	124,000.00	8,501.87	69,692.26	(54,307.74)
Sales Tax Gen (Larger #)	124,000.00	8,533.34	70,008.81	(53,991.19)
Law Enforcement Sales Tax	16,644.00	1,387.00	8,377.37	(8,266.63)
Sales Tax Transportation (Smaller #)	102,500.00	7,461.07	59,065.00	(43,435.00)
Property Taxes	175,000.00	143,526.45	152,267.72	(22,732.28)
TIF - Wilson Creek	53,000.00	15,485.86	15,485.86	(37,514.14)
Total Taxes	934,144.00	215,574.45	582,185.68	(351,958.32)
Interest on Investments	400.00	33.34	381.87	(18.13)
County Roads and Bridges	31,000.00	0.00	0.00	(31,000.00)
Miscellaneous	2,500.00	6.00	6,490.98	3,990.98
Payment in Lieu of Taxes	25,000.00	0.00	0.00	(25,000.00)
Total General Revenues	993,044.00	215,613.79	589,058.53	(403,985.47)
Program Revenues				
Business License	6,000.00	784.00	3,489.00	(2,511.00)
Permits/ App Fees	18,000.00	90.00	3,114.75	(14,885.25)
Federal Grants-STP	230,000.00	0.00	4,774.70	(225,225.30)
Traffic Fines And Dui Recoupment Pmts	18,000.00	3,283.66	18,693.12	693.12
Total Program Revenues	272,000.00	4,157.66	30,071.57	(241,928.43)
Total Revenues	1,265,044.00	219,771.45	619,130.10	(645,913.90)
Expenditures				
Advertising	700.00	0.00	249.40	450.60
Accounting	3,300.00	0.00	3,210.00	90.00
Attorney Fees	17,770.00	1,770.00	10,560.00	7,210.00
Contract Labor	36,798.00	5,522.50	17,843.34	18,954.66
Bank Charges	750.00	62.92	452.80	297.20
Judicial Fees	10,200.00	0.00	5,100.00	5,100.00
Training/Conference	10,000.00	1,658.81	2,933.03	7,066.97
Postage	7,040.00	0.00	1,584.60	5,455.40
Uniforms	9,750.00	197.25	325.25	9,424.75
Travel/Lodging	5,750.00	264.25	5,292.85	457.15
Technology	5,200.00	251.99	5,357.00	(157.00)
Capital Expenditures	103,510.00	6,205.43	61,121.47	42,388.53
City Hall Loan Payment	15,150.00	0.00	2,476.51	12,673.49
Website	1,100.00	0.00	0.00	1,100.00
Dues/Subscriptions/cc fees	8,660.00	946.16	4,161.37	4,498.63
Election Costs	3,500.00	0.00	62.00	3,438.00
Equipment	14,830.00	57.79	10,325.82	4,504.18
Equipment Repairs/Maint	1,750.00	91.42	474.94	1,275.06
Gas	24,600.00	1,086.66	9,424.54	15,175.46
Health Insurance	68,950.00	4,764.18	35,089.90	33,860.10
Engineering Fees	22,000.00	0.00	31,076.30	(9,076.30)
Liability Insurance	38,810.00	0.00	25,751.75	13,058.25
Cleaning	2,375.00	120.00	1,190.00	1,185.00
Public Meetings	1,250.00	0.00	0.00	1,250.00

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 1/1/2015 Through 1/31/2015

	Annual Budget	Month Balance	Seven Months Ended 01/31/2015	Budget Over/Under
Miscellaneous	710.00	32.10	287.13	422.87
Recognitions	2,460.00	316.48	577.57	1,882.43
Office Supplies	7,400.00	51.63	2,223.94	5,176.06
Codification	1,000.00	0.00	558.79	441.21
Payroll Taxes	34,420.00	2,806.75	16,221.56	18,198.44
Bldg Repair/Maint	3,160.00	506.20	4,906.51	(1,746.51)
Repairs/Maint.	250.00	0.00	25.00	225.00
Newsletters	2,250.00	134.40	1,008.00	1,242.00
Village Bond Payment	1,000.00	0.00	0.00	1,000.00
Vehicle Repairs/Maint	7,825.00	537.58	2,657.97	5,167.03
Salaries	389,860.00	35,538.35	211,024.05	178,835.95
Ing Retirement	7,950.00	697.14	4,190.73	3,759.27
Crossing Guard	4,000.00	0.00	0.00	4,000.00
Salaries - Park Patrol	8,000.00	0.00	3,047.69	4,952.31
Snow Removal/Mowing	2,000.00	0.00	831.36	1,168.64
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	41.85	1,619.54	3,330.46
Telephone	8,400.00	689.81	4,517.41	3,882.59
Park Contribution	5,000.00	0.00	0.00	5,000.00
Utilities	9,450.00	1,145.33	5,419.62	4,030.38
Paving/Patching/Maint	200,000.00	15,819.20	310,158.64	(110,158.64)
Street Signs	6,000.00	0.00	1,177.15	4,822.85
One Call Fees	0.00	0.00	88.23	(88.23)
Larino Properties Reimbursement	53,000.00	0.00	0.00	53,000.00
Total Expenditures	1,227,028.00	81,316.18	804,603.76	422,424.24
Net Revenue Over (Under) Expenditures	38,016.00	138,455.27	(185,473.66)	(223,489.66)

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
2 - Sewer Fund
From 1/1/2015 Through 1/31/2015

	Annual Budget	Month Balance	Seven Months Ended 01/31/2015	Budget Over/Under
Revenues				
General Revenues				
Interest on Investments	8,100.00	370.84	2,445.61	(5,654.39)
Miscellaneous	0.00	0.00	2,042.50	2,042.50
Total General Revenues	8,100.00	370.84	4,488.11	(3,611.89)
Program Revenues				
Permits/ App Fees	690.00	0.00	150.00	(540.00)
Impact Fees	0.00	0.00	33,500.00	33,500.00
Total Program Revenues	690.00	0.00	33,650.00	32,960.00
Business-Type Activities				
Connection Fees	33,000.00	0.00	7,000.00	(26,000.00)
Lift Station Fees	0.00	0.00	51,428.00	51,428.00
Penalties And Disc Fees	25,000.00	2,776.50	16,953.95	(8,046.05)
Sewer Service	1,072,000.00	78,770.70	559,176.83	(512,823.17)
Refuse Service	98,500.00	9,282.55	63,145.56	(35,354.44)
Refuse Penalties	2,250.00	266.64	1,810.83	(439.17)
Total Business-Type Activities	1,230,750.00	91,096.39	699,515.17	(531,234.83)
Total Revenues	1,239,540.00	91,467.23	737,653.28	(501,886.72)
Expenditures				
Advertising	600.00	0.00	296.90	303.10
Accounting	1,100.00	0.00	1,070.00	30.00
Attorney Fees	200.00	0.00	0.00	200.00
Contract Labor	48,000.00	6,687.50	90,819.59	(42,819.59)
Bank Charges	3,300.00	341.06	2,157.27	1,142.73
Training/Conference	1,500.00	0.00	640.63	859.37
Postage	9,500.00	0.00	6,570.20	2,929.80
Uniforms	500.00	0.00	0.00	500.00
Travel/Lodging	1,500.00	56.25	2,106.65	(606.65)
Technology	1,200.00	291.99	5,721.70	(4,521.70)
Capital Expenditures	106,870.00	1,755.43	4,579.47	102,290.53
City Hall Loan Payment	14,000.00	0.00	1,886.86	12,113.14
Dnr Easements/Fines	0.00	0.00	21.21	(21.21)
Website	400.00	0.00	0.00	400.00
Dues/Subscriptions/cc fees	13,500.00	683.67	8,599.97	4,900.03
Dnr/Srf Loan Payments	80,000.00	1,043.94	52,296.18	27,703.82
Equipment	1,000.00	0.00	102.27	897.73
Equipment Repairs/Maint	6,000.00	22.86	51.30	5,948.70
Gas	2,000.00	0.00	0.00	2,000.00
Health Insurance	28,600.00	2,604.79	10,879.59	17,720.41
Engineering Fees	3,000.00	0.00	201.00	2,799.00
Liability Insurance	12,000.00	0.00	8,611.94	3,388.06
Cleaning	1,100.00	20.00	240.00	860.00
Interest And Fiscal Agent Fees	0.00	113.49	4,373.42	(4,373.42)
Miscellaneous	300.00	10.70	78.47	221.53
Office Supplies	4,700.00	38.54	2,433.98	2,266.02
Codification	400.00	0.00	186.27	213.73
Payroll Taxes	7,510.00	733.36	4,116.43	3,393.57
Bldg Repair/Maint	200.00	388.10	3,367.28	(3,167.28)
Refuse Fees	90,750.00	9,625.00	57,005.14	33,744.86
Repairs/Maint.	50,000.00	2,516.97	27,127.26	22,872.74
Vehicle Repairs/Maint	500.00	26.72	418.94	81.06
Salaries	86,809.00	9,326.16	53,250.78	33,558.22

See accountant's compilation report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
2 - Sewer Fund
From 1/1/2015 Through 1/31/2015

	Annual Budget	Month Balance	Seven Months Ended 01/31/2015	Budget Over/Under
Ing Retirement	1,740.00	180.88	949.38	790.62
Village Bond Interest And Fiscal Agent Fees	0.00	0.00	7.03	(7.03)
Supplies	7,500.00	5.90	2,109.11	5,390.89
Revenue Bond Interest And Fiscal Agent Fees	2,500.00	0.00	0.00	2,500.00
Telephone	2,500.00	311.62	1,383.89	1,116.11
Utilities	32,000.00	2,696.65	14,277.80	17,722.20
Sewer Treatment Charges	465,000.00	32,407.71	214,351.46	250,648.54
Franchise Fee	25,000.00	0.00	0.00	25,000.00
One Call Fees	1,300.00	68.90	534.30	765.70
Total Expenditures	<u>1,114,579.00</u>	<u>71,958.19</u>	<u>582,823.67</u>	<u>531,755.33</u>
Net Revenue Over (Under) Expenditures	<u>124,961.00</u>	<u>19,509.04</u>	<u>154,829.61</u>	<u>29,868.61</u>

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
6 - Park Fund
From 1/1/2015 Through 1/31/2015

	Annual Budget	Month Balance	Seven Months Ended 01/31/2015	Budget Over/Under
Revenues				
General Revenues				
Taxes				
Park Sales Tax	180,000.00	17,084.55	92,986.27	(87,013.73)
Stormwater Park Sales Tax	60,000.00	5,694.84	30,995.39	(29,004.61)
City Contribution	5,000.00	0.00	0.00	(5,000.00)
Total Taxes	245,000.00	22,779.39	123,981.66	(121,018.34)
Interest on Investments	300.00	28.79	189.98	(110.02)
Miscellaneous	1,000.00	0.00	0.00	(1,000.00)
Total General Revenues	246,300.00	22,808.18	124,171.64	(122,128.36)
Program Revenues				
Community Room Revenues	10,000.00	1,110.00	5,605.00	(4,395.00)
Pavilion Revenues	920.00	0.00	430.00	(490.00)
Special Events Revenues	1,000.00	20.00	902.25	(97.75)
Total Program Revenues	11,920.00	1,130.00	6,937.25	(4,982.75)
Total Revenues	258,220.00	23,938.18	131,108.89	(127,111.11)
Expenditures				
Advertising	120.00	0.00	77.90	42.10
Accounting	1,100.00	0.00	1,070.00	30.00
Contract Labor	4,515.00	575.00	7,047.01	(2,532.01)
Training/Conference	200.00	0.00	0.00	200.00
Postage	374.00	0.00	228.20	145.80
Uniforms	50.00	0.00	219.00	(169.00)
Travel/Lodging	200.00	0.00	22.60	177.40
Technology	800.00	211.99	2,241.70	(1,441.70)
Capital Expenditures	5,370.00	1,755.43	4,579.48	790.52
City Hall Loan Payment	55,000.00	0.00	7,429.53	47,570.47
Website	340.00	0.00	0.00	340.00
Dues/Subscriptions/cc fees	875.00	683.67	877.37	(2.37)
Park Upkeep	35,000.00	333.39	7,528.56	27,471.44
Equipment	300.00	0.00	111.74	188.26
Equipment Repairs/Maint	300.00	22.86	200.32	99.68
Gas	900.00	14.64	481.38	418.62
Health Insurance	13,000.00	618.27	4,747.46	8,252.54
Engineering Fees	0.00	0.00	3,500.00	(3,500.00)
Liability Insurance	10,500.00	0.00	7,664.31	2,835.69
Cleaning	2,200.00	80.00	710.00	1,490.00
Office Supplies	500.00	38.55	156.34	343.66
Codification	250.00	0.00	186.27	63.73
Payroll Taxes	4,250.00	290.22	1,720.50	2,529.50
Bldg Repair/Maint	1,100.00	388.11	3,777.80	(2,677.80)
Repairs/Maint.	1,600.00	0.00	0.00	1,600.00
Vehicle Repairs/Maint	1,000.00	26.71	418.93	581.07
Salaries	49,161.00	3,674.14	22,349.48	26,811.52
Ing Retirement	980.00	56.53	342.38	637.62
Supplies	1,000.00	0.00	303.10	696.90
Telephone	0.00	0.00	233.94	(233.94)
Stormwater Expenses	12,500.00	1,350.00	7,587.50	4,912.50
Utilities	9,600.00	626.74	5,199.70	4,400.30
Festivals/Events	38,000.00	417.57	11,300.17	26,699.83
Total Expenditures	251,085.00	11,163.82	102,312.67	148,772.33

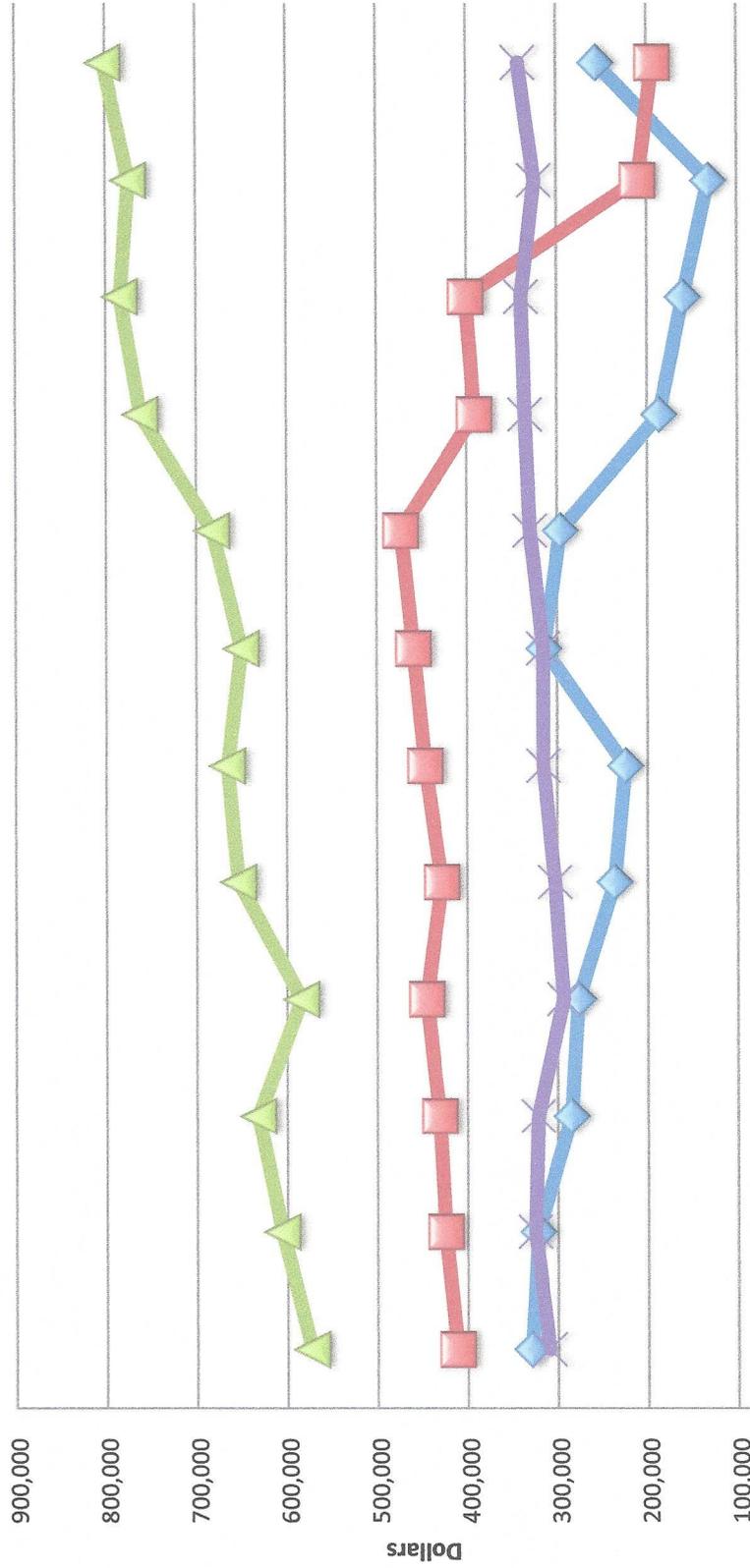
See accountant's compilation report

City of Battlefield, Missouri
 Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
 6 - Park Fund
 From 1/1/2015 Through 1/31/2015

	<u>Annual Budget</u>	<u>Month Balance</u>	<u>Seven Months Ended 01/31/2015</u>	<u>Budget Over/Under</u>
Net Revenue Over (Under) Expenditures	<u><u>7,135.00</u></u>	<u><u>12,774.36</u></u>	<u><u>28,796.22</u></u>	<u><u>21,661.22</u></u>

City of Battlefield, Missouri

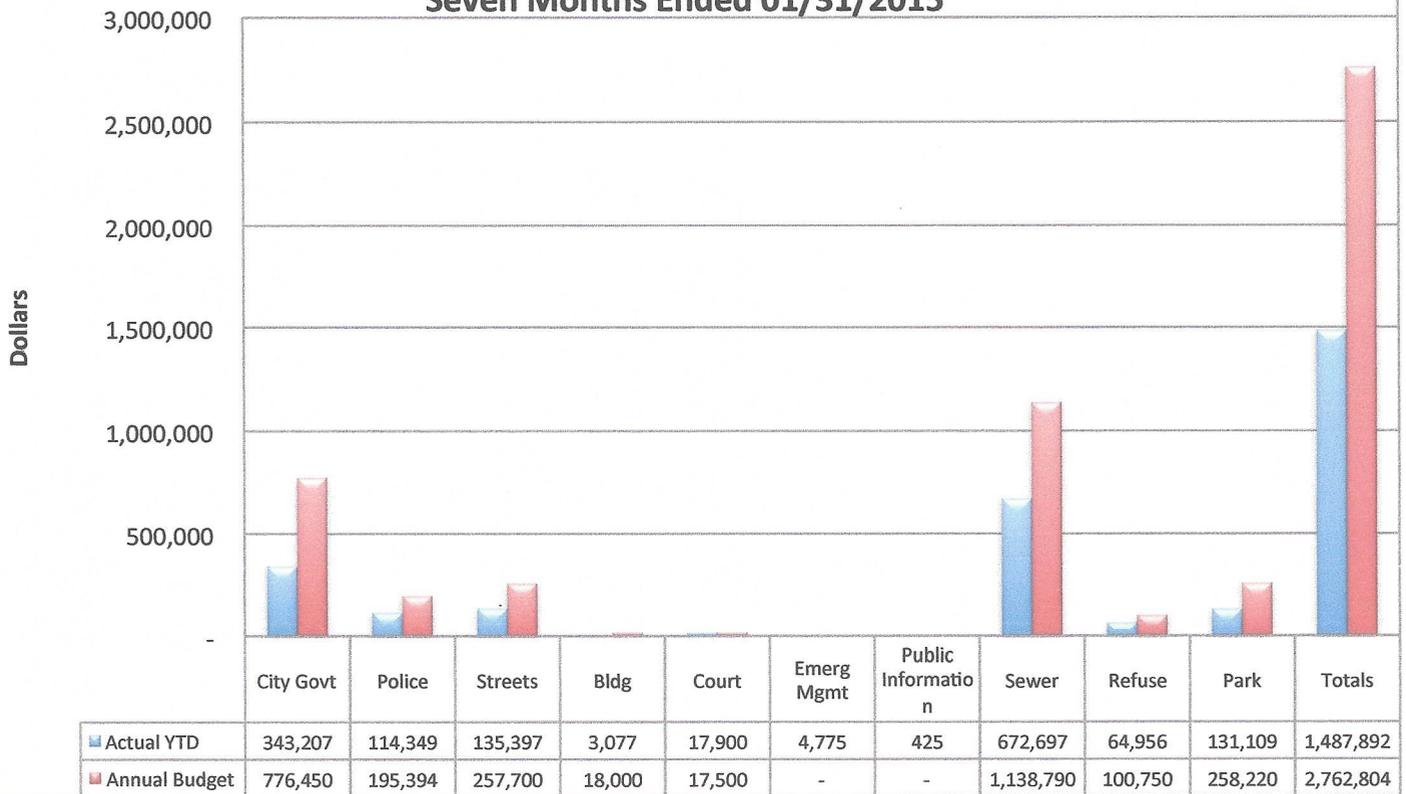
Cash Trends by Month February 2014 - January 2015



	2/1/14	3/1/14	4/1/14	5/1/14	6/1/14	7/1/14	8/1/14	9/1/14	10/1/14	11/1/14	12/1/14	1/1/15
General	328,661	321,591	284,369	276,958	236,434	224,236	314,425	296,008	186,137	159,741	131,270	255,754
Streets	411,294	424,249	430,687	445,098	428,059	446,314	459,251	473,072	391,129	400,650	209,649	192,934
Sewer	572,783	605,509	631,764	583,792	653,434	665,337	649,943	682,140	761,235	783,895	774,018	801,787
Park	309,144	324,980	321,491	293,151	302,787	315,178	315,413	329,944	335,369	339,269	324,680	342,293

City of Battlefield, Missouri

Revenues Budget to Actual Seven Months Ended 01/31/2015



Expenditures Budget to Actual Seven Months Ended 01/31/2015

