

*T*errell  
Accounting, LLC

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

**City of Battlefield, Missouri**

**Financial Statements**

**For the Eight Months Ended February 28, 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 February 28, 2015, and the related statement of revenues and expenses – modified cash basis for the eight months then ended. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements and supplementary schedules are in accordance with the modified cash basis of accounting.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

The supplementary information – modified cash basis is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information has been compiled from information that is the representation of management. I have not audited or reviewed the supplementary information and, accordingly, do not express an opinion or provide any assurance on such supplementary information.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the modified cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Company's cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

I am not independent with respect to the City of Battlefield as of and for the eight months ended February 28, 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  
March 9, 2015

**City of Battlefield, Missouri**  
 Balance Sheet - Modified Cash Basis  
 As of 2/28/2015

	Current Year
<b>Assets</b>	
Cash	
Cash In Bank Checking General Fund	528,953.69
Cash In Bank Checking Sewer Web Payments	2,558.34
Cash in Bank Checking Sewer Fund	964,520.10
Cash In Bank Police Training	5,328.66
Cash in Bank Checking Park Fund	339,643.73
Cash In Bank Municipal Court	3,071.40
Cash In Bank TIF Fund	69,327.35
Cash In Bank Judicial Education	441.72
Total Cash	1,913,844.99
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	19,652.63
Cash In Bank Revenue P&I	490,364.13
Cash In Bank Sewer Replacement Fund	201,276.73
Cash In Bank Wells Fargo	119,031.46
Cash In Construction	204,389.13
Total Restricted Cash	1,034,714.08
Capital Assets	
Plant/Property/Equipment	4,417,258.50
Accumulated Depreciation	(1,473,414.64)
Total Capital Assets	2,943,843.86
Total Assets	6,049,348.67
<b>Liabilities</b>	
Accounts Payable	
Unclaimed Property	487.44
Other	8,538.51
Total Accounts Payable	9,025.95
Payroll Taxes and Liabilities	(5,319.45)
Street Cut and Review Fees Payable	2,369.66
Customer Deposits	72,688.47
TIF Payable	53,841.49
Debt Payable	
Bond Payable 2006A	800,000.00
Total Debt Payable	800,000.00
Total Liabilities	932,606.12
<b>Equity</b>	
Fund Balance	4,870,660.00
Net Income - Loss	246,082.55
Total Equity	5,116,742.55
<b>Total Liabilities &amp; Equity</b>	<b>6,049,348.67</b>

**City of Battlefield, Missouri**  
Statement of Revenues and Expenditures - Modified Cash Basis  
From 7/1/2014 Through 2/28/2015

Eight Months  
Ended 02/28/2015

Revenues	
General Revenues	
Taxes	
Cable Franchise Fee	29,734.90
Electric Franchise Fee	62,730.07
Motor Fuel Tax	100,078.76
Vehicle Sales Tax	28,856.98
Vehicle Fee Tax	15,117.13
Sales Tax City Police	78,401.32
Sales Tax Gen (Larger #)	78,721.47
Law Enforcement Sales Tax	9,764.37
Park Sales Tax	109,014.22
Stormwater Park Sales Tax	36,338.03
Sales Tax Transportation (Smaller #)	65,089.71
Property Taxes	170,203.09
TIF - Wilson Creek	15,485.86
Total Taxes	799,535.91
Interest on Investments	3,455.98
County Roads and Bridges	33,625.00
Miscellaneous	12,194.57
Total General Revenues	848,811.46
Program Revenues	
Business License	3,873.00
Permits/ App Fees	3,940.75
Federal Grants-STP	165,142.14
Impact Fees	33,500.00
Traffic Fines And Dui Recoupment Pmts	22,065.54
Community Room Revenues	6,295.00
Pavilion Revenues	430.00
Special Events Revenues	966.25
Total Program Revenues	236,212.68
Business-Type Activities	
Connection Fees	9,100.00
Lift Station Fees	51,428.00
Penalties And Disc Fees	18,882.55
Sewer Service	642,192.84
Refuse Service	72,608.91
Refuse Penalties	2,060.84
Total Business-Type Activities	796,273.14
Total Revenues	1,881,297.28
Expenditures	
Advertising	750.20
Accounting	5,350.00
Attorney Fees	12,810.00
Contract Labor	120,046.35
Bank Charges	3,038.62
Judicial Fees	6,800.00
Training/Conference	4,096.66
Postage	10,698.94
Uniforms	1,137.00
Travel/Lodging	7,458.10
Technology	14,214.82

**City of Battlefield, Missouri**  
Statement of Revenues and Expenditures - Modified Cash Basis  
From 7/1/2014 Through 2/28/2015

	Eight Months Ended 02/28/2015
Capital Expenditures	86,832.21
City Hall Loan Payment	11,792.90
Dnr Easements/Fines	21.21
Dues/Subscriptions/cc fees	14,275.91
Park Upkeep	7,845.52
Dnr/Srf Loan Payments	53,340.12
Election Costs	62.00
Equipment	10,788.73
Equipment Repairs/Maint	767.55
Gas	10,815.63
Health Insurance	58,204.15
Engineering Fees	35,631.30
Liability Insurance	42,028.00
Cleaning	2,680.17
Interest And Fiscal Agent Fees	4,373.42
Miscellaneous	944.12
Recognitions	2,027.57
Office Supplies	5,528.39
Codification	931.33
Payroll Taxes	25,206.99
Bldg Repair/Maint	12,135.59
Refuse Fees	66,637.73
Repairs/Maint.	28,836.11
Newsletters	1,148.80
Vehicle Repairs/Maint	11,467.01
Salaries	326,643.83
Ing Retirement	6,214.61
Salaries - Park Patrol	3,047.69
Snow Removal/Mowing	831.36
Village Bond Interest And Fiscal Agent Fees	7.03
Supplies	3,491.27
Telephone	7,900.86
Stormwater Expenses	7,587.50
Utilities	28,854.32
Paving/Patching/Maint	310,158.64
Sewer Treatment Charges	246,297.22
Street Signs	1,177.15
One Call Fees	697.93
Festivals/Events	11,582.17
Total Expenditures	1,635,214.73
Net Revenue Over (Under) Expenditures	246,082.55

## **Supplementary Schedules**

**City of Battlefield, Missouri**  
 Balance Sheet - Modified Cash Basis - By Fund  
 As of 2/28/2015

	General Fund	Street Fund	Total General Fund	Sewer Fund	Park Fund	Total
<b>Assets</b>						
<b>Cash</b>						
Cash In Bank Checking General Fund	287,752.48	241,201.21	528,953.69	0.00	0.00	528,953.69
Cash In Bank Checking Sewer Web Payments	0.00	0.00	0.00	2,558.34	0.00	2,558.34
Cash in Bank Checking Sewer Fund	0.00	0.00	0.00	964,520.10	0.00	964,520.10
Cash in Bank-GO Fund	0.00	0.00	0.00	0.00	0.00	0.00
Cash In Bank Police Training	5,328.66	0.00	5,328.66	0.00	0.00	5,328.66
Cash in Bank Checking Park Fund	0.00	0.00	0.00	339,643.73	0.00	339,643.73
Cash In Bank Municipal Court	3,071.40	0.00	3,071.40	0.00	0.00	3,071.40
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	441.72	0.00	441.72	0.00	0.00	441.72
<b>Total Cash</b>	<b>365,921.61</b>	<b>241,201.21</b>	<b>607,122.82</b>	<b>967,078.44</b>	<b>339,643.73</b>	<b>1,913,844.99</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	19,652.63	0.00	19,652.63	0.00	0.00	19,652.63
Cash In Bank Revenue P&I	0.00	0.00	0.00	490,364.13	0.00	490,364.13
Cash In Bank Sewer Replacement Fund	0.00	0.00	0.00	201,276.73	0.00	201,276.73
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
<b>Total Restricted Cash</b>	<b>138,684.09</b>	<b>0.00</b>	<b>138,684.09</b>	<b>896,029.99</b>	<b>0.00</b>	<b>1,034,714.08</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	(1,473,414.64)	0.00	(1,473,414.64)
<b>Total Capital Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,943,843.86</b>	<b>0.00</b>	<b>2,943,843.86</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>557,381.11</b>	<b>262,948.63</b>	<b>820,329.74</b>	<b>4,863,877.69</b>	<b>365,141.24</b>	<b>6,049,348.67</b>

**City of Battlefield, Missouri**  
 Balance Sheet - Modified Cash Basis - By Fund  
 As of 2/28/2015

	General Fund	Street Fund	Total General Fund	Sewer Fund	Park Fund	Total
<b>Liabilities</b>						
Accounts Payable						
Unclaimed Property	(20.00)	0.00	(20.00)	457.44	50.00	487.44
Other	3,217.71	0.00	3,217.71	5,320.80	0.00	8,538.51
Total Accounts Payable	3,197.71	0.00	3,197.71	5,778.24	50.00	9,025.95
Internal Balances	(33,919.96)	(155,970.07)	(189,890.03)	181,678.14	8,211.89	0.00
Payroll Taxes and Liabilities	(5,319.45)	0.00	(5,319.45)	0.00	0.00	(5,319.45)
Accrued Salaries	0.00	0.00	0.00	0.00	0.00	0.00
Street Cut and Review Fees Payable	2,309.66	60.00	2,369.66	0.00	0.00	2,369.66
Customer Deposits	0.00	0.00	0.00	72,043.47	645.00	72,688.47
TIF Payable	53,841.49	0.00	53,841.49	0.00	0.00	53,841.49
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	20,109.45	(155,910.07)	(135,800.62)	1,059,499.85	8,906.89	932,606.12
<b>Equity</b>						
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	52,605.15	(27,192.06)	25,413.09	186,143.74	34,525.72	246,082.55
Total Equity	537,271.66	418,858.70	956,130.36	3,804,377.84	356,234.35	5,116,742.55
<b>Total Liabilities &amp; Equity</b>	557,381.11	262,948.63	820,329.74	4,863,877.69	365,141.24	6,049,348.67

**City of Battlefield, Missouri**  
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund  
1 - General Fund (Includes Street Fund)  
From 2/1/2015 Through 2/28/2015

	Annual Budget	Month Balance	Eight Months Ended 02/28/2015	Budget Over/Under
<b>Revenues</b>				
<b>General Revenues</b>				
<b>Taxes</b>				
Cable Franchise Fee	40,000.00	4,389.56	29,734.90	(10,265.10)
Electric Franchise Fee	92,000.00	7,765.27	62,730.07	(29,269.93)
Motor Fuel Tax	146,000.00	12,498.63	100,078.76	(45,921.24)
Vehicle Sales Tax	39,000.00	2,857.00	28,856.98	(10,143.02)
Vehicle Fee Tax	22,000.00	1,718.72	15,117.13	(6,882.87)
Sales Tax City Police	124,000.00	8,709.06	78,401.32	(45,598.68)
Sales Tax Gen (Larger #)	124,000.00	8,712.66	78,721.47	(45,278.53)
Law Enforcement Sales Tax	16,644.00	1,387.00	9,764.37	(6,879.63)
Sales Tax Transportation (Smaller #)	102,500.00	6,024.71	65,089.71	(37,410.29)
Property Taxes	175,000.00	17,935.37	170,203.09	(4,796.91)
TIF - Wilson Creek	53,000.00	0.00	15,485.86	(37,514.14)
<b>Total Taxes</b>	<b>934,144.00</b>	<b>71,997.98</b>	<b>654,183.66</b>	<b>(279,960.34)</b>
Interest on Investments	400.00	40.19	422.06	22.06
County Roads and Bridges	31,000.00	33,625.00	33,625.00	2,625.00
Miscellaneous	2,500.00	3,661.09	10,152.07	7,652.07
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>109,324.26</b>	<b>698,382.79</b>	<b>(294,661.21)</b>
<b>Program Revenues</b>				
Business License	6,000.00	384.00	3,873.00	(2,127.00)
Permits/ App Fees	18,000.00	631.00	3,745.75	(14,254.25)
Federal Grants-STP	230,000.00	160,367.44	165,142.14	(64,857.86)
Traffic Fines And Dui Recoupment Pmts	18,000.00	3,372.42	22,065.54	4,065.54
<b>Total Program Revenues</b>	<b>272,000.00</b>	<b>164,754.86</b>	<b>194,826.43</b>	<b>(77,173.57)</b>
<b>Total Revenues</b>	<b>1,265,044.00</b>	<b>274,079.12</b>	<b>893,209.22</b>	<b>(371,834.78)</b>
<b>Expenditures</b>				
Advertising	700.00	42.00	291.40	408.60
Accounting	3,300.00	0.00	3,210.00	90.00
Attorney Fees	17,770.00	2,250.00	12,810.00	4,960.00
Contract Labor	36,798.00	816.66	18,660.00	18,138.00
Bank Charges	750.00	79.27	532.07	217.93
Judicial Fees	10,200.00	1,700.00	6,800.00	3,400.00
Training/Conference	10,000.00	523.00	3,456.03	6,543.97
Postage	7,040.00	150.00	1,734.60	5,305.40
Uniforms	9,750.00	592.75	918.00	8,832.00
Travel/Lodging	5,750.00	0.00	5,292.85	457.15
Technology	5,200.00	278.69	5,635.69	(435.69)
Capital Expenditures	103,510.00	3,787.00	64,908.47	38,601.53
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	124.99	4,286.36	4,373.64
Election Costs	3,500.00	0.00	62.00	3,438.00
Equipment	14,830.00	248.90	10,574.72	4,255.28
Equipment Repairs/Maint	1,750.00	40.99	515.93	1,234.07
Gas	24,600.00	909.71	10,334.25	14,265.75
Health Insurance	68,950.00	4,764.17	39,854.07	29,095.93
Engineering Fees	22,000.00	854.00	31,930.30	(9,930.30)
Liability Insurance	38,810.00	0.00	25,751.75	13,058.25
Cleaning	2,375.00	120.00	1,310.00	1,065.00
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 2/1/2015 Through 2/28/2015

	Annual Budget	Month Balance	Eight Months Ended 02/28/2015	Budget Over/Under
Miscellaneous	710.00	557.12	844.25	(134.25)
Recognitions	2,460.00	1,450.00	2,027.57	432.43
Office Supplies	7,400.00	369.58	2,593.52	4,806.48
Codification	1,000.00	0.00	558.79	441.21
Payroll Taxes	34,420.00	2,368.19	18,589.75	15,830.25
Bldg Repair/Maint	3,160.00	28.00	4,934.51	(1,774.51)
Repairs/Maint.	250.00	0.00	25.00	225.00
Newsletters	2,250.00	140.80	1,148.80	1,101.20
Village Bond Payment	1,000.00	0.00	0.00	1,000.00
Vehicle Repairs/Maint	7,825.00	7,971.17	10,629.14	(2,804.14)
Salaries	389,860.00	30,060.45	241,084.50	148,775.50
Ing Retirement	7,950.00	552.11	4,742.84	3,207.16
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	89.09	1,708.63	3,241.37
Telephone	8,400.00	1,349.46	5,866.87	2,533.13
Park Contribution	5,000.00	0.00	0.00	5,000.00
Utilities	9,450.00	974.27	6,393.89	3,056.11
Paving/Patching/Maint	200,000.00	0.00	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
<b>Total Expenditures</b>	<b>1,227,028.00</b>	<b>63,192.37</b>	<b>867,796.13</b>	<b>359,231.87</b>
<b>Net Revenue Over (Under) Expenditures</b>	<b>38,016.00</b>	<b>210,886.75</b>	<b>25,413.09</b>	<b>(12,602.91)</b>

**City of Battlefield, Missouri**  
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund  
2 - Sewer Fund  
From 2/1/2015 Through 2/28/2015

	Annual Budget	Month Balance	Eight Months Ended 02/28/2015	Budget Over/Under
<b>Revenues</b>				
<b>General Revenues</b>				
Interest on Investments	8,100.00	371.59	2,817.20	(5,282.80)
Miscellaneous	0.00	0.00	2,042.50	2,042.50
<b>Total General Revenues</b>	<b>8,100.00</b>	<b>371.59</b>	<b>4,859.70</b>	<b>(3,240.30)</b>
<b>Program Revenues</b>				
Permits/ App Fees	690.00	45.00	195.00	(495.00)
Impact Fees	0.00	0.00	33,500.00	33,500.00
<b>Total Program Revenues</b>	<b>690.00</b>	<b>45.00</b>	<b>33,695.00</b>	<b>33,005.00</b>
<b>Business-Type Activities</b>				
Connection Fees	33,000.00	2,100.00	9,100.00	(23,900.00)
Lift Station Fees	0.00	0.00	51,428.00	51,428.00
Penalties And Disc Fees	25,000.00	1,928.60	18,882.55	(6,117.45)
Sewer Service	1,072,000.00	83,016.01	642,192.84	(429,807.16)
Refuse Service	98,500.00	9,463.35	72,608.91	(25,891.09)
Refuse Penalties	2,250.00	250.01	2,060.84	(189.16)
<b>Total Business-Type Activities</b>	<b>1,230,750.00</b>	<b>96,757.97</b>	<b>796,273.14</b>	<b>(434,476.86)</b>
<b>Total Revenues</b>	<b>1,239,540.00</b>	<b>97,174.56</b>	<b>834,827.84</b>	<b>(404,712.16)</b>
<b>Expenditures</b>				
Advertising	600.00	42.00	338.90	261.10
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	3,244.75	94,064.34	(46,064.34)
Bank Charges	3,300.00	349.28	2,506.55	793.45
Training/Conference	1,500.00	0.00	640.63	859.37
Postage	9,500.00	2,045.94	8,616.14	883.86
Uniforms	500.00	0.00	0.00	500.00
Travel/Lodging	1,500.00	36.00	2,142.65	(642.65)
Technology	1,200.00	307.87	6,029.57	(4,829.57)
Capital Expenditures	106,870.00	3,006.25	7,585.72	99,284.28
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	607.20	8,987.17	4,512.83
Dnr/Srf Loan Payments	80,000.00	1,043.94	53,340.12	26,659.88
Equipment	1,000.00	0.00	102.27	897.73
Equipment Repairs/Maint	6,000.00	0.00	51.30	5,948.70
Gas	2,000.00	0.00	0.00	2,000.00
Health Insurance	28,600.00	2,104.76	12,984.35	15,615.65
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	260.00	840.00
Interest And Fiscal Agent Fees	0.00	0.00	4,373.42	(4,373.42)
Miscellaneous	300.00	10.70	89.17	210.83
Office Supplies	4,700.00	196.60	2,630.58	2,069.42
Codification	400.00	0.00	186.27	213.73
Payroll Taxes	7,510.00	540.64	4,657.07	2,852.93
Bldg Repair/Maint	200.00	28.00	3,395.28	(3,195.28)
Refuse Fees	90,750.00	9,632.59	66,637.73	24,112.27
Repairs/Maint.	50,000.00	1,683.85	28,811.11	21,188.89
Vehicle Repairs/Maint	500.00	0.00	418.94	81.06
Salaries	86,809.00	6,917.41	60,168.19	26,640.81

*See accountant's compilation report*

**City of Battlefield, Missouri**  
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund  
2 - Sewer Fund  
From 2/1/2015 Through 2/28/2015

	Annual Budget	Month Balance	Eight Months Ended 02/28/2015	Budget Over/Under
Ing Retirement	1,740.00	133.55	1,082.93	657.07
Village Bond Interest And Fiscal Agent Fees	0.00	0.00	7.03	(7.03)
Supplies	7,500.00	0.00	1,402.67	6,097.33
Revenue Bond Interest And Fiscal Agent Fees	2,500.00	0.00	0.00	2,500.00
Telephone	2,500.00	349.33	1,733.22	766.78
Utilities	32,000.00	2,465.05	16,742.85	15,257.15
Sewer Treatment Charges	465,000.00	31,945.76	246,297.22	218,702.78
Franchise Fee	25,000.00	0.00	0.00	25,000.00
One Call Fees	1,300.00	75.40	609.70	690.30
Total Expenditures	<u>1,114,579.00</u>	<u>66,786.87</u>	<u>648,684.10</u>	<u>465,894.90</u>
Net Revenue Over (Under) Expenditures	<u>124,961.00</u>	<u>30,387.69</u>	<u>186,143.74</u>	<u>61,182.74</u>

**City of Battlefield, Missouri**  
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund  
6 - Park Fund  
From 2/1/2015 Through 2/28/2015

	Annual Budget	Month Balance	Eight Months Ended 02/28/2015	Budget Over/Under
<b>Revenues</b>				
<b>General Revenues</b>				
<b>Taxes</b>				
Park Sales Tax	180,000.00	16,027.95	109,014.22	(70,985.78)
Stormwater Park Sales Tax	60,000.00	5,342.64	36,338.03	(23,661.97)
City Contribution	5,000.00	0.00	0.00	(5,000.00)
<b>Total Taxes</b>	<b>245,000.00</b>	<b>21,370.59</b>	<b>145,352.25</b>	<b>(99,647.75)</b>
Interest on Investments	300.00	26.74	216.72	(83.28)
Miscellaneous	1,000.00	0.00	0.00	(1,000.00)
<b>Total General Revenues</b>	<b>246,300.00</b>	<b>21,397.33</b>	<b>145,568.97</b>	<b>(100,731.03)</b>
<b>Program Revenues</b>				
Community Room Revenues	10,000.00	690.00	6,295.00	(3,705.00)
Pavilion Revenues	920.00	0.00	430.00	(490.00)
Special Events Revenues	1,000.00	64.00	966.25	(33.75)
<b>Total Program Revenues</b>	<b>11,920.00</b>	<b>754.00</b>	<b>7,691.25</b>	<b>(4,228.75)</b>
<b>Total Revenues</b>	<b>258,220.00</b>	<b>22,151.33</b>	<b>153,260.22</b>	<b>(104,959.78)</b>
<b>Expenditures</b>				
Advertising	120.00	42.00	119.90	0.10
Accounting	1,100.00	0.00	1,070.00	30.00
Contract Labor	4,515.00	275.00	7,322.01	(2,807.01)
Training/Conference	200.00	0.00	0.00	200.00
Postage	374.00	120.00	348.20	25.80
Uniforms	50.00	0.00	219.00	(169.00)
Travel/Lodging	200.00	0.00	22.60	177.40
Technology	800.00	307.86	2,549.56	(1,749.56)
Capital Expenditures	5,370.00	9,758.54	14,338.02	(8,968.02)
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	125.01	1,002.38	(127.38)
Park Upkeep	35,000.00	316.96	7,845.52	27,154.48
Equipment	300.00	0.00	111.74	188.26
Equipment Repairs/Maint	300.00	0.00	200.32	99.68
Gas	900.00	0.00	481.38	418.62
Health Insurance	13,000.00	618.27	5,365.73	7,634.27
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	400.17	1,110.17	1,089.83
Miscellaneous	0.00	10.70	10.70	(10.70)
Office Supplies	500.00	147.95	304.29	195.71
Codification	250.00	0.00	186.27	63.73
Payroll Taxes	4,250.00	239.67	1,960.17	2,289.83
Bldg Repair/Maint	1,100.00	28.00	3,805.80	(2,705.80)
Repairs/Maint.	1,600.00	0.00	0.00	1,600.00
Vehicle Repairs/Maint	1,000.00	0.00	418.93	581.07
Salaries	49,161.00	3,041.66	25,391.14	23,769.86
Ing Retirement	980.00	46.46	388.84	591.16
Supplies	1,000.00	76.87	379.97	620.03
Telephone	0.00	66.83	300.77	(300.77)
Stormwater Expenses	12,500.00	0.00	7,587.50	4,912.50
Utilities	9,600.00	517.88	5,717.58	3,882.42
Festivals/Events	38,000.00	282.00	11,582.17	26,417.83
<b>Total Expenditures</b>	<b>251,085.00</b>	<b>16,421.83</b>	<b>118,734.50</b>	<b>132,350.50</b>

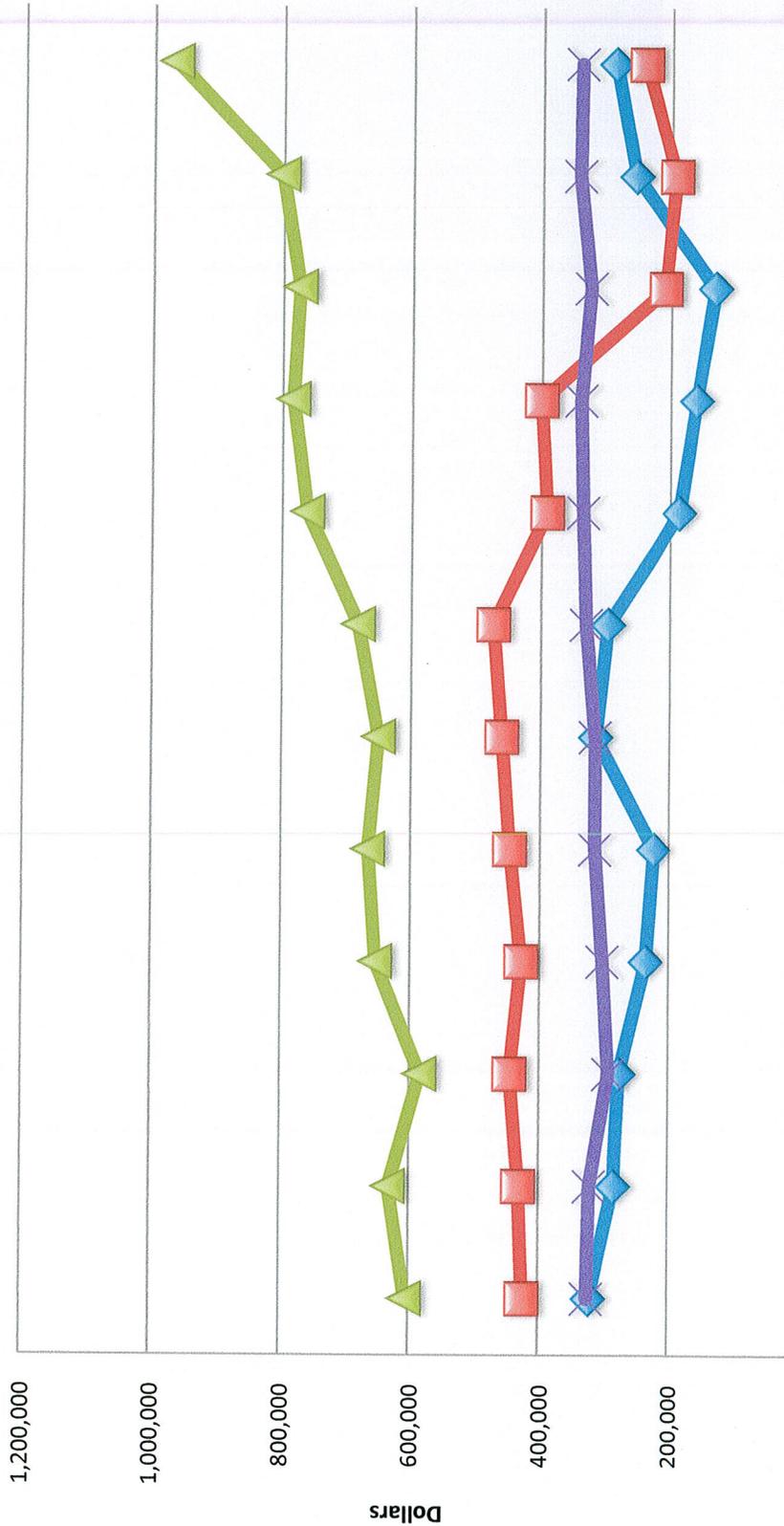
*See accountant's compilation report*

**City of Battlefield, Missouri**  
 Statement of Revenues and Expenditures - Modified Cash Basis - By Fund  
 6 - Park Fund  
 From 2/1/2015 Through 2/28/2015

	Annual Budget	Month Balance	Eight Months Ended 02/28/2015	Budget Over/Under
Net Revenue Over (Under) Expenditures	7,135.00	5,729.50	34,525.72	27,390.72

# City of Battlefield, Missouri

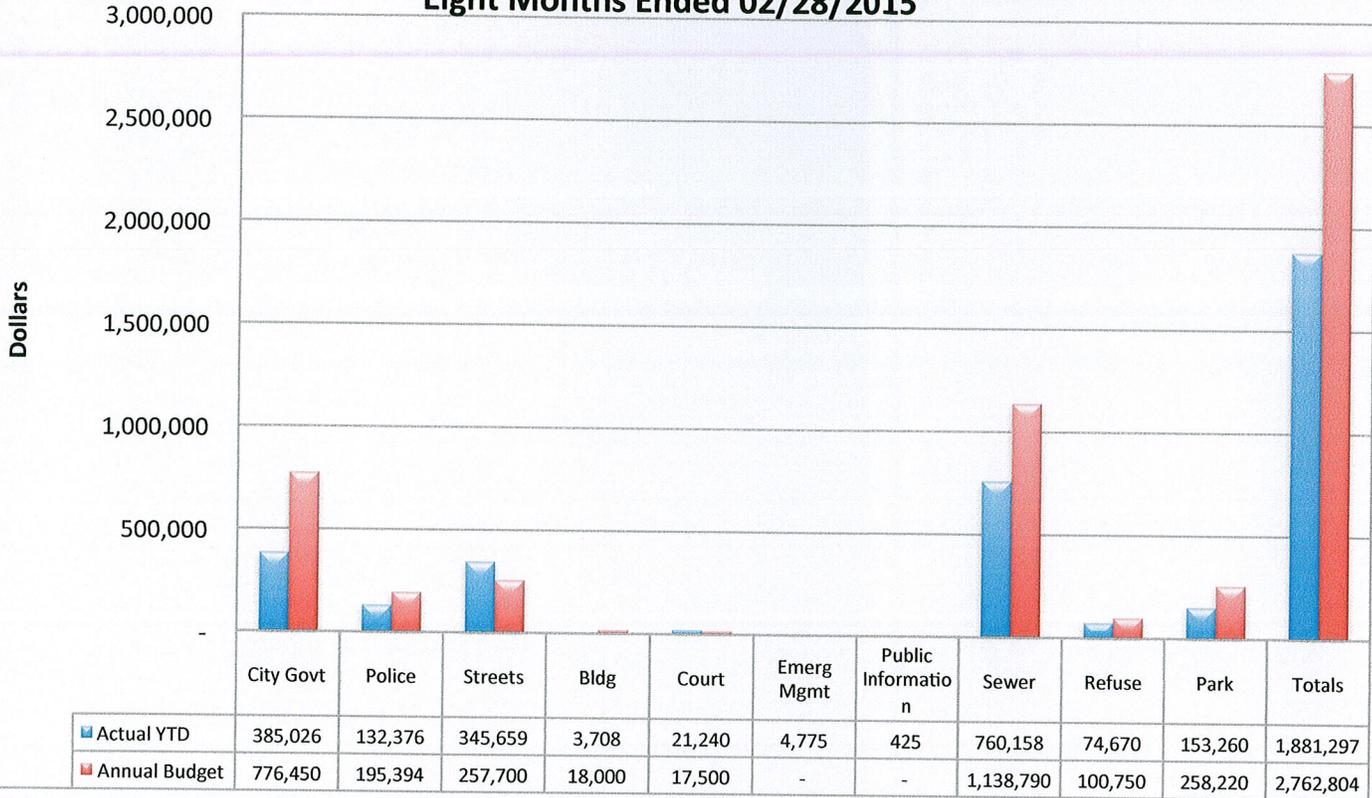
## Cash Trends by Month March 2014 - February 2015



	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	2/1/15
General	321,591	284,369	276,958	236,434	224,236	314,425	296,008	186,137	159,741	131,270	255,754	287,762
Streets	424,249	430,687	445,098	428,059	446,314	459,251	473,072	391,129	400,650	209,649	192,934	241,201
Sewer	605,509	631,764	583,792	653,434	665,337	649,943	682,140	761,235	783,895	774,018	801,787	967,078
Park	324,980	321,491	293,151	302,787	315,178	315,413	329,944	335,369	339,269	324,680	342,293	339,644

**City of Battlefield, Missouri**

**Revenues Budget to Actual  
Eight Months Ended 02/28/2015**



**Expenditures Budget to Actual  
Eight Months Ended 02/28/2015**

