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, 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 June 30, 2015, 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, 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
July 7, 2015

City of Battlefield, Missouri
Balance Sheet - Modified Cash Basis
As of 6/30/2015

	Current Year
Assets	
Cash	
Cash In Bank Checking General Fund	706,476.24
Cash In Bank Checking Sewer Web Payments	18,669.64
Cash in Bank Checking Sewer Fund	891,545.42
Cash In Bank Police Training	3,864.34
Cash in Bank Checking Park Fund	252,375.11
Cash In Bank Municipal Court	454.79
Cash In Bank TIF Fund	41,200.11
Cash In Bank Judicial Education	19.89
Total Cash	1,914,605.54
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	19,659.21
Cash In Bank Revenue P&I	500,337.23
Cash In Bank Sewer Replacement Fund	165,679.91
Cash In Bank Wells Fargo	119,031.46
Cash In Construction	204,308.68
Total Restricted Cash	1,009,016.49
Capital Assets	
Plant/Property/Equipment	4,417,258.50
Accumulated Depreciation	(1,473,414.64)
Total Capital Assets	2,943,843.86
Total Assets	6,024,411.63
Liabilities	
Accounts Payable	
Unclaimed Property	487.44
Other	6,639.02
Total Accounts Payable	7,126.46
Payroll Taxes and Liabilities	(8,499.81)
Street Cut and Review Fees Payable	2,029.66
Customer Deposits	73,512.49
TIF Payable	53,841.49
Debt Payable	
Bond Payable 2006A	800,000.00
Total Debt Payable	800,000.00
Total Liabilities	928,010.29
Equity	
Fund Balance	4,870,660.00
Net Income - Loss	225,741.34
Total Equity	5,096,401.34
Total Liabilities & Equity	6,024,411.63

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis
From 7/1/2014 Through 6/30/2015

	Twelve Months Ended 06/30/2015
Revenues	
General Revenues	
Taxes	
Cable Franchise Fee	39,678.40
Electric Franchise Fee	88,601.16
Motor Fuel Tax	147,723.65
Vehicle Sales Tax	44,687.81
Vehicle Fee Tax	24,071.43
Sales Tax City Police	119,878.15
Sales Tax Gen (Larger #)	120,312.56
Law Enforcement Sales Tax	15,312.37
Park Sales Tax	165,721.70
Stormwater Park Sales Tax	55,240.51
Sales Tax Transportation (Smaller #)	98,376.14
City Contribution	5,000.00
Property Taxes	173,600.15
TIF - Wilson Creek	36,821.30
Total Taxes	1,135,025.33
Interest on Investments	5,446.11
County Roads and Bridges	33,625.00
Miscellaneous	14,227.00
Payment in Lieu of Taxes	25,000.00
Total General Revenues	1,213,323.44
Program Revenues	
Business License	6,056.00
Permits/ App Fees	8,318.25
Federal Grants-STP	167,840.97
Impact Fees	33,500.00
Traffic Fines And Dui Recoupment Pmts	34,613.97
Community Room Revenues	9,342.92
Pavilion Revenues	1,050.00
Special Events Revenues	2,888.75
Total Program Revenues	263,610.86
Business-Type Activities	
Connection Fees	18,200.00
Lift Station Fees	51,428.00
Penalties And Disc Fees	27,816.04
Sewer Service	981,064.60
Refuse Service	112,378.07
Refuse Penalties	3,146.06
Total Business-Type Activities	1,194,032.77
Total Revenues	2,670,967.07
Expenditures	
Advertising	972.95
Accounting	5,350.00
Attorney Fees	17,640.00
Contract Labor	164,337.60
Bank Charges	3,932.41
Judicial Fees	10,200.00
Training/Conference	6,249.09
Postage	14,654.37
Uniforms	1,246.97

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis
From 7/1/2014 Through 6/30/2015

	Twelve Months Ended 06/30/2015
Travel/Lodging	10,544.96
Technology	18,960.34
Capital Expenditures	128,857.10
City Hall Loan Payment	88,375.03
Dnr Easements/Fines	21.21
Website	1,195.00
Dues/Subscriptions/cc fees	16,478.16
Park Upkeep	8,578.16
Dnr/Srf Loan Payments	57,515.88
Election Costs	3,234.00
Equipment	13,641.59
Equipment Repairs/Maint	3,152.56
Gas	15,836.54
Health Insurance	88,348.87
Engineering Fees	46,728.50
Liability Insurance	55,454.00
Cleaning	4,245.62
Interest And Fiscal Agent Fees	4,373.42
Public Meetings	121.10
Miscellaneous	1,359.65
Recognitions	2,548.09
Office Supplies	8,243.54
Codification	2,113.56
Payroll Taxes	39,041.51
Bldg Repair/Maint	14,223.76
Refuse Fees	105,977.50
Repairs/Maint.	44,853.26
Newsletters	1,712.00
Vehicle Repairs/Maint	15,543.86
Salaries	503,884.18
Ing Retirement	9,460.51
Salaries - Park Patrol	4,356.82
Snow Removal/Mowing	831.36
Village Bond Interest And Fiscal Agent Fees	7.03
Supplies	4,873.16
Telephone	11,204.53
Park Contribution	5,000.00
Stormwater Expenses	12,951.50
Utilities	46,744.95
Paving/Patching/Maint	323,875.15
Sewer Treatment Charges	378,567.21
Franchise Fee	25,000.00
Street Signs	1,696.65
One Call Fees	1,086.63
Festivals/Events	40,361.21
Larino Properties Reimbursement	49,462.68
Total Expenditures	2,445,225.73
Net Revenue Over (Under) Expenditures	225,741.34

Supplementary Schedules

City of Battlefield, Missouri
Balance Sheet - Modified Cash Basis - By Fund
As of 6/30/2015

	General Fund	Street Fund	Total General Fund	Sewer Fund	Park Fund	Total
Assets						
Cash						
Cash In Bank Checking General Fund	266,614.60	439,861.64	706,476.24	0.00	0.00	706,476.24
Cash In Bank Checking Sewer Web Payments	0.00	0.00	0.00	18,669.64	0.00	18,669.64
Cash in Bank Checking Sewer Fund	0.00	0.00	0.00	891,545.42	0.00	891,545.42
Cash in Bank-GO Fund	0.00	0.00	0.00	0.00	0.00	0.00
Cash In Bank Police Training	3,864.34	0.00	3,864.34	0.00	0.00	3,864.34
Cash in Bank Checking Park Fund	0.00	0.00	0.00	0.00	252,375.11	252,375.11
Cash In Bank Municipal Court	454.79	0.00	454.79	0.00	0.00	454.79
Cash In Bank TIF Fund	41,200.11	0.00	41,200.11	0.00	0.00	41,200.11
Cash In Bank Judicial Education	19.89	0.00	19.89	0.00	0.00	19.89
Total Cash	312,153.73	439,861.64	752,015.37	910,215.06	252,375.11	1,914,605.54
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	19,659.21	0.00	19,659.21	0.00	0.00	19,659.21
Cash In Bank Revenue P&I	0.00	0.00	0.00	500,337.23	0.00	500,337.23
Cash In Bank Sewer Replacement Fund	0.00	0.00	0.00	165,679.91	0.00	165,679.91
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	204,308.68	0.00	204,308.68
Total Restricted Cash	138,690.67	0.00	138,690.67	870,325.82	0.00	1,009,016.49
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	(1,473,414.64)	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	503,619.81	461,609.06	965,228.87	4,781,310.14	277,872.62	6,024,411.63

See accountant's compilation report

City of Battlefield, Missouri
Balance Sheet - Modified Cash Basis - By Fund
As of 6/30/2015

	General Fund	Street Fund	Total General Fund	Sewer Fund	Park Fund	Total
Liabilities						
Accounts Payable						
Unclaimed Property	(20.00)	0.00	(20.00)	457.44	50.00	487.44
Other	486.39	0.00	486.39	6,152.63	0.00	6,639.02
Total Accounts Payable	466.39	0.00	466.39	6,610.07	50.00	7,126.46
Internal Balances	(14,430.86)	2,047.40	(12,383.46)	8,449.60	3,933.86	0.00
Payroll Taxes and Liabilities	(8,499.81)	0.00	(8,499.81)	0.00	0.00	(8,499.81)
Accrued Salaries	0.00	0.00	0.00	0.00	0.00	0.00
Street Cut and Review Fees Payable	1,969.66	60.00	2,029.66	0.00	0.00	2,029.66
Customer Deposits	0.00	0.00	0.00	73,287.49	225.00	73,512.49
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	33,346.87	2,107.40	35,454.27	888,347.16	4,208.86	928,010.29
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	(14,393.57)	13,450.90	(942.67)	274,728.88	(48,044.87)	225,741.34
Total Equity	470,272.94	459,501.66	929,774.60	3,892,962.98	273,663.76	5,096,401.34
Total Liabilities & Equity	503,619.81	461,609.06	965,228.87	4,781,310.14	277,872.62	6,024,411.63

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 6/1/2015 Through 6/30/2015

	Annual Budget	Month Balance	Twelve Months Ended 06/30/2015	Budget Over/Under
Revenues				
General Revenues				
Taxes				
Cable Franchise Fee	40,000.00	0.00	39,678.40	(321.60)
Electric Franchise Fee	92,000.00	6,034.18	88,601.16	(3,398.84)
Motor Fuel Tax	146,000.00	12,426.26	147,723.65	1,723.65
Vehicle Sales Tax	39,000.00	4,308.70	44,687.81	5,687.81
Vehicle Fee Tax	22,000.00	1,619.14	24,071.43	2,071.43
Sales Tax City Police	124,000.00	13,156.71	119,878.15	(4,121.85)
Sales Tax Gen (Larger #)	124,000.00	13,156.75	120,312.56	(3,687.44)
Law Enforcement Sales Tax	16,644.00	1,387.00	15,312.37	(1,331.63)
Sales Tax Transportation (Smaller #)	102,500.00	10,628.44	98,376.14	(4,123.86)
Property Taxes	175,000.00	888.59	173,600.15	(1,399.85)
TIF - Wilson Creek	53,000.00	0.00	36,821.30	(16,178.70)
Total Taxes	934,144.00	63,605.77	909,063.12	(25,080.88)
Interest on Investments	400.00	60.92	637.72	237.72
County Roads and Bridges	31,000.00	0.00	33,625.00	2,625.00
Miscellaneous	2,500.00	230.00	10,965.17	8,465.17
Payment in Lieu of Taxes	25,000.00	0.00	25,000.00	0.00
Total General Revenues	993,044.00	63,896.69	979,291.01	(13,752.99)
Program Revenues				
Business License	6,000.00	256.00	6,056.00	56.00
Permits/ App Fees	18,000.00	1,087.25	7,928.25	(10,071.75)
Federal Grants-STP	230,000.00	0.00	167,840.97	(62,159.03)
Traffic Fines And Dui Recoupment Pmts	18,000.00	2,364.92	34,613.97	16,613.97
Community Room Revenues	0.00	0.00	107.92	107.92
Total Program Revenues	272,000.00	3,708.17	216,547.11	(55,452.89)
Total Revenues	1,265,044.00	67,604.86	1,195,838.12	(69,205.88)
Expenditures				
Advertising	700.00	72.00	363.40	336.60
Accounting	3,300.00	0.00	3,210.00	90.00
Attorney Fees	17,770.00	900.00	17,640.00	130.00
Contract Labor	36,798.00	4,942.50	30,045.00	6,753.00
Bank Charges	750.00	70.77	841.00	(91.00)
Judicial Fees	10,200.00	850.00	10,200.00	0.00
Training/Conference	10,000.00	768.33	5,428.95	4,571.05
Postage	7,040.00	498.60	2,461.36	4,578.64
Uniforms	9,750.00	30.00	1,027.97	8,722.03
Travel/Lodging	5,750.00	977.00	6,760.63	(1,010.63)
Technology	5,200.00	998.95	7,660.51	(2,460.51)
Capital Expenditures	103,510.00	3,482.77	69,312.01	34,197.99
City Hall Loan Payment	15,150.00	0.00	18,558.76	(3,408.76)
Website	1,100.00	0.00	717.00	383.00
Dues/Subscriptions/cc fees	8,660.00	75.00	5,468.21	3,191.79
Election Costs	3,500.00	0.00	3,234.00	266.00
Equipment	14,830.00	0.00	12,514.87	2,315.13
Equipment Repairs/Maint	1,750.00	30.00	1,776.31	(26.31)
Gas	24,600.00	1,311.13	15,167.55	9,432.45
Health Insurance	68,950.00	5,007.91	59,361.86	9,588.14
Engineering Fees	22,000.00	0.00	40,705.50	(18,705.50)
Liability Insurance	38,810.00	0.00	35,771.25	3,038.75
Cleaning	2,375.00	270.00	2,210.00	165.00

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
1 - General Fund (Includes Street Fund)
From 6/1/2015 Through 6/30/2015

	Annual Budget	Month Balance	Twelve Months Ended 06/30/2015	Budget Over/Under
Public Meetings	1,250.00	121.10	121.10	1,128.90
Miscellaneous	710.00	187.53	1,228.38	(518.38)
Recognitions	2,460.00	218.38	2,548.09	(88.09)
Office Supplies	7,400.00	501.14	4,328.40	3,071.60
Codification	1,000.00	159.01	1,268.12	(268.12)
Payroll Taxes	34,420.00	2,310.66	28,379.12	6,040.88
Bldg Repair/Maint	3,160.00	204.12	5,553.65	(2,393.65)
Repairs/Maint.	250.00	0.00	7,797.32	(7,547.32)
Newsletters	2,250.00	140.80	1,712.00	538.00
Village Bond Payment	1,000.00	0.00	0.00	1,000.00
Vehicle Repairs/Maint	7,825.00	964.07	14,323.97	(6,498.97)
Salaries	389,860.00	30,579.52	370,449.44	19,410.56
Ing Retirement	7,950.00	598.68	7,175.79	774.21
Crossing Guard	4,000.00	0.00	0.00	4,000.00
Salaries - Park Patrol	8,000.00	0.00	0.00	8,000.00
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	135.40	2,921.74	2,028.26
Telephone	8,400.00	1,001.86	8,238.00	162.00
Park Contribution	5,000.00	0.00	5,000.00	0.00
Utilities	9,450.00	1,303.27	9,630.46	(180.46)
Paving/Patching/Maint	200,000.00	0.00	323,875.15	(123,875.15)
Street Signs	6,000.00	0.00	1,411.65	4,588.35
One Call Fees	0.00	0.00	88.23	(88.23)
Larino Properties Reimbursement	53,000.00	0.00	49,462.68	3,537.32
Total Expenditures	1,227,028.00	58,710.50	1,196,780.79	30,247.21
Net Revenue Over (Under) Expenditures	38,016.00	8,894.36	(942.67)	(38,958.67)

City of Battlefield, Missouri

Statement of Revenues and Expenditures - Modified Cash Basis - By Fund

2 - Sewer Fund

From 6/1/2015 Through 6/30/2015

	Annual Budget	Month Balance	Twelve Months Ended 06/30/2015	Budget Over/Under
Revenues				
General Revenues				
Interest on Investments	8,100.00	392.31	4,485.65	(3,614.35)
Miscellaneous	0.00	0.00	3,040.00	3,040.00
Total General Revenues	8,100.00	392.31	7,525.65	(574.35)
Program Revenues				
Permits/ App Fees	690.00	45.00	390.00	(300.00)
Impact Fees	0.00	0.00	33,500.00	33,500.00
Total Program Revenues	690.00	45.00	33,890.00	33,200.00
Business-Type Activities				
Connection Fees	33,000.00	2,100.00	18,200.00	(14,800.00)
Lift Station Fees	0.00	0.00	51,428.00	51,428.00
Penalties And Disc Fees	25,000.00	1,938.16	27,816.04	2,816.04
Sewer Service	1,072,000.00	86,080.48	981,064.60	(90,935.40)
Refuse Service	98,500.00	10,064.37	112,378.07	13,878.07
Refuse Penalties	2,250.00	219.44	3,146.06	896.06
Total Business-Type Activities	1,230,750.00	100,402.45	1,194,032.77	(36,717.23)
Total Revenues	1,239,540.00	100,839.76	1,235,448.42	(4,091.58)
Expenditures				
Advertising	600.00	0.00	365.15	234.85
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	4,265.00	109,491.84	(61,491.84)
Bank Charges	3,300.00	51.01	3,091.41	208.59
Training/Conference	1,500.00	57.40	800.99	699.01
Postage	9,500.00	130.48	11,676.61	(2,176.61)
Uniforms	500.00	0.00	0.00	500.00
Travel/Lodging	1,500.00	912.38	3,761.73	(2,261.73)
Technology	1,200.00	763.98	7,677.43	(6,477.43)
Capital Expenditures	106,870.00	2,564.76	11,071.25	95,798.75
City Hall Loan Payment	14,000.00	0.00	14,140.00	(140.00)
Dnr Easements/Fines	0.00	0.00	21.21	(21.21)
Website	400.00	0.00	239.00	161.00
Dues/Subscriptions/cc fees	13,500.00	0.00	9,711.37	3,788.63
Dnr/Srf Loan Payments	80,000.00	1,043.94	57,515.88	22,484.12
Equipment	1,000.00	795.00	1,014.98	(14.98)
Equipment Repairs/Maint	6,000.00	5.00	1,142.57	4,857.43
Gas	2,000.00	0.00	0.00	2,000.00
Health Insurance	28,600.00	1,671.33	20,969.93	7,630.07
Engineering Fees	3,000.00	0.00	201.00	2,799.00
Liability Insurance	12,000.00	0.00	11,337.14	662.86
Cleaning	1,100.00	105.45	505.45	594.55
Interest And Fiscal Agent Fees	0.00	0.00	4,373.42	(4,373.42)
Miscellaneous	300.00	0.00	109.87	190.13
Office Supplies	4,700.00	227.14	3,484.28	1,215.72
Codification	400.00	53.01	422.72	(22.72)
Payroll Taxes	7,510.00	565.37	7,372.14	137.86
Bldg Repair/Maint	200.00	250.00	3,743.54	(3,543.54)
Refuse Fees	90,750.00	9,977.45	105,977.50	(15,227.50)
Repairs/Maint.	50,000.00	160.00	36,925.94	13,074.06
Vehicle Repairs/Maint	500.00	191.01	609.95	(109.95)
Salaries	86,809.00	7,400.12	95,131.09	(8,322.09)

See accountant's compilation report

City of Battlefield, Missouri

Statement of Revenues and Expenditures - Modified Cash Basis - By Fund

2 - Sewer Fund

From 6/1/2015 Through 6/30/2015

	Annual Budget	Month Balance	Twelve Months Ended 06/30/2015	Budget Over/Under
Ing Retirement	1,740.00	121.56	1,676.09	63.91
Village Bond Interest And Fiscal Agent Fees	0.00	0.00	7.03	(7.03)
Supplies	7,500.00	42.80	1,468.98	6,031.02
Revenue Bond Interest And Fiscal Agent Fees	2,500.00	0.00	0.00	2,500.00
Telephone	2,500.00	382.95	2,665.76	(165.76)
Utilities	32,000.00	3,743.89	26,380.68	5,619.32
Sewer Treatment Charges	465,000.00	33,197.98	378,567.21	86,432.79
Franchise Fee	25,000.00	0.00	25,000.00	0.00
One Call Fees	1,300.00	118.30	998.40	301.60
Total Expenditures	1,114,579.00	68,797.31	960,719.54	153,859.46
Net Revenue Over (Under) Expenditures	124,961.00	32,042.45	274,728.88	149,767.88

City of Battlefield, Missouri

Statement of Revenues and Expenditures - Modified Cash Basis - By Fund

6 - Park Fund

From 6/1/2015 Through 6/30/2015

	Annual Budget	Month Balance	Twelve Months Ended 06/30/2015	Budget Over/Under
Revenues				
General Revenues				
Taxes				
Park Sales Tax	180,000.00	11,651.70	165,721.70	(14,278.30)
Stormwater Park Sales Tax	60,000.00	3,883.90	55,240.51	(4,759.49)
City Contribution	5,000.00	0.00	5,000.00	0.00
Total Taxes	245,000.00	15,535.60	225,962.21	(19,037.79)
Interest on Investments	300.00	22.03	322.74	22.74
Miscellaneous	1,000.00	221.83	221.83	(778.17)
Total General Revenues	246,300.00	15,779.46	226,506.78	(19,793.22)
Program Revenues				
Community Room Revenues	10,000.00	750.00	9,235.00	(765.00)
Pavilion Revenues	920.00	100.00	1,050.00	130.00
Special Events Revenues	1,000.00	455.00	2,888.75	1,888.75
Total Program Revenues	11,920.00	1,305.00	13,173.75	1,253.75
Total Revenues	258,220.00	17,084.46	239,680.53	(18,539.47)
Expenditures				
Advertising	120.00	45.00	244.40	(124.40)
Accounting	1,100.00	0.00	1,070.00	30.00
Contract Labor	4,515.00	15,675.00	24,800.76	(20,285.76)
Training/Conference	200.00	0.00	19.15	180.85
Postage	374.00	66.20	516.40	(142.40)
Uniforms	50.00	0.00	219.00	(169.00)
Travel/Lodging	200.00	0.00	22.60	177.40
Technology	800.00	428.97	3,622.40	(2,822.40)
Capital Expenditures	5,370.00	7,698.92	48,473.84	(43,103.84)
City Hall Loan Payment	55,000.00	0.00	55,676.27	(676.27)
Website	340.00	0.00	239.00	101.00
Dues/Subscriptions/cc fees	875.00	0.00	1,298.58	(423.58)
Park Upkeep	35,000.00	501.17	8,578.16	26,421.84
Equipment	300.00	0.00	111.74	188.26
Equipment Repairs/Maint	300.00	5.00	233.68	66.32
Gas	900.00	97.29	668.99	231.01
Health Insurance	13,000.00	689.20	8,017.08	4,982.92
Engineering Fees	0.00	193.50	5,822.00	(5,822.00)
Liability Insurance	10,500.00	0.00	8,345.61	2,154.39
Cleaning	2,200.00	120.00	1,530.17	669.83
Miscellaneous	0.00	0.00	21.40	(21.40)
Office Supplies	500.00	115.77	430.86	69.14
Codification	250.00	53.01	422.72	(172.72)
Payroll Taxes	4,250.00	266.72	3,290.25	959.75
Bldg Repair/Maint	1,100.00	1,022.50	4,926.57	(3,826.57)
Repairs/Maint.	1,600.00	90.00	130.00	1,470.00
Vehicle Repairs/Maint	1,000.00	191.01	609.94	390.06
Salaries	49,161.00	3,086.73	38,303.65	10,857.35
Ing Retirement	980.00	55.71	608.63	371.37
Salaries - Park Patrol	0.00	442.66	4,356.82	(4,356.82)
Supplies	1,000.00	5.20	482.44	517.56
Telephone	0.00	0.00	300.77	(300.77)
Stormwater Expenses	12,500.00	1,458.50	12,951.50	(451.50)
Utilities	9,600.00	3,591.77	10,733.81	(1,133.81)
Street Signs	0.00	0.00	285.00	(285.00)

City of Battlefield, Missouri

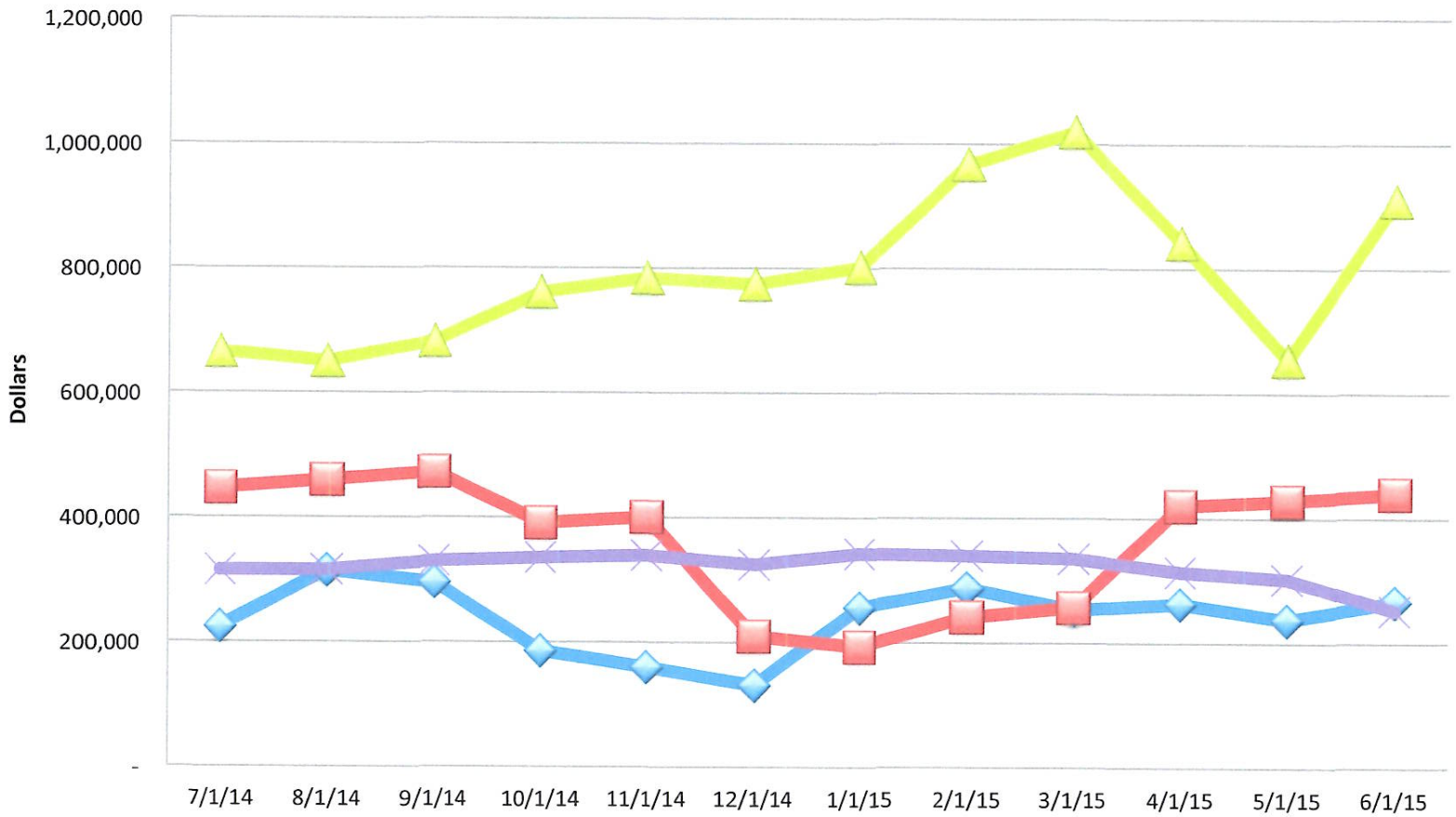
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund

6 - Park Fund

From 6/1/2015 Through 6/30/2015

	Annual Budget	Month Balance	Twelve Months Ended 06/30/2015	Budget Over/Under
Festivals/Events	38,000.00	3,096.32	40,361.21	(2,361.21)
Total Expenditures	251,085.00	38,996.15	287,725.40	(36,640.40)
Net Revenue Over (Under) Expenditures	7,135.00	(21,911.69)	(48,044.87)	(55,179.87)

City of Battlefield, Missouri

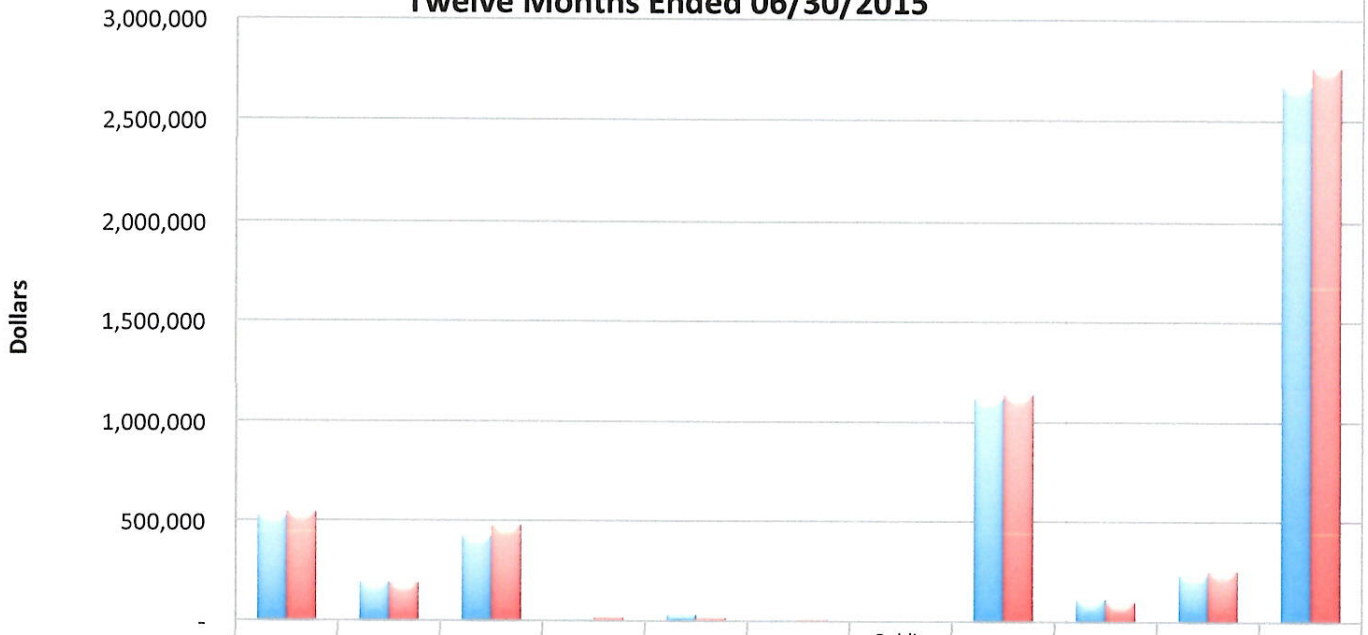


	7/31/14	8/31/14	9/30/14	10/31/14	11/30/14	12/31/14	1/31/15	2/28/15	3/31/15	4/30/15	5/31/15	6/30/15
General	224,236	314,425	296,008	186,137	159,741	131,270	255,754	287,762	253,167	262,639	237,158	266,614
Streets	446,314	459,251	473,072	391,129	400,650	209,649	192,934	241,201	256,809	419,830	428,145	439,862
Sewer	665,337	649,943	682,140	761,235	783,895	774,018	801,787	967,078	1,019,164	841,331	653,990	910,215
Park	315,178	315,413	329,944	335,369	339,269	324,680	342,293	339,644	335,533	314,058	303,059	252,375

See accountant's compilation report

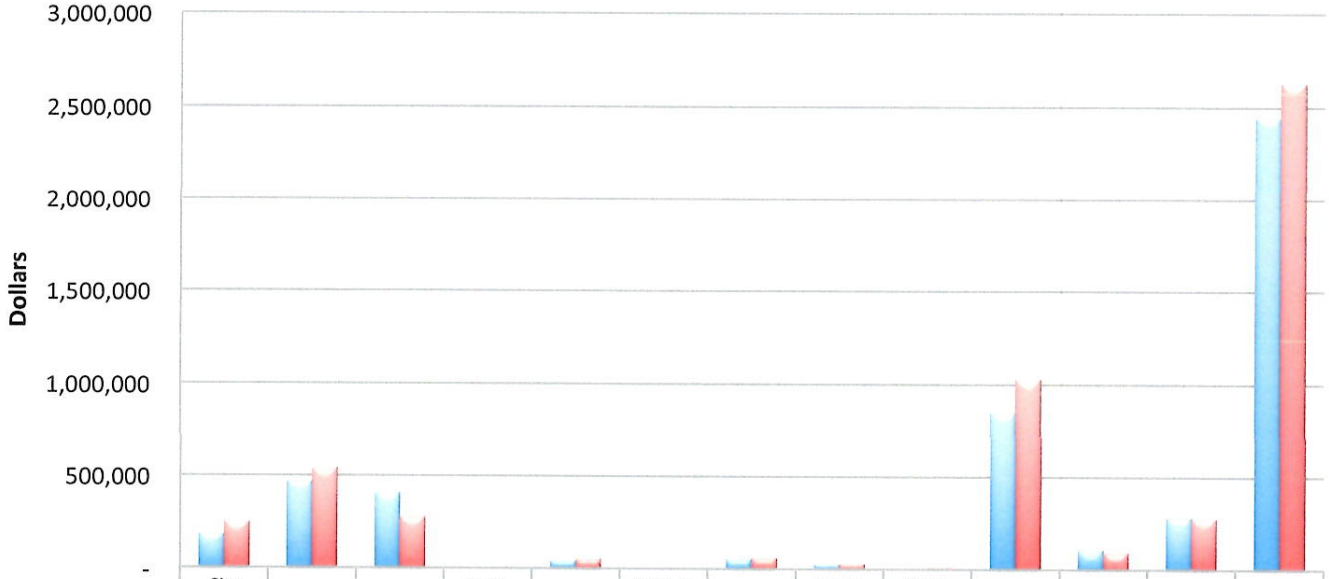
City of Battlefield, Missouri

Revenues Budget to Actual
Twelve Months Ended 06/30/2015



	City Govt	Police	Streets	Bldg	Court	Emerg Mgmt	Public Information	Sewer	Refuse	Park	Totals
Actual YTD	525,427	198,077	422,433	7,861	33,391	7,474	1,175	1,119,924	115,524	239,681	2,670,967
Annual Budget	546,450	195,394	477,700	18,000	17,500	10,000	-	1,138,790	100,750	258,220	2,762,804

Expenditures Budget to Actual
Twelve Months Ended 06/30/2015



	City Govt	Police	Streets	Econ Devel	Bldg	Plan & Zoning	Court	Emerg Mgmt	Public Info	Sewer	Refuse	Park	Totals
Actual YTD	188,451	469,268	408,983	3,239	41,308	2,469	54,211	25,540	3,312	854,742	105,978	287,725	2,445,22
Annual Budget	255,906	538,233	283,491	3,335	50,909	2,410	58,734	28,255	9,700	1,027,77	90,750	282,635	2,632,13

See accountant's compilation report

CITY OF BATTLEFIELD
Summary of Revenues In and Expenditures Out
July 1, 2014 - June 30, 2015

	GENERAL/STREETS	SEWER	PARKS
REVENUES			
Permits / Licenses	13,984	390	-
Franchise	153,280	-	-
Prop / Sales Tax	527,480	-	-
TIF / PILOTS	36,821	-	-
MV Taxes	216,483	-	-
Co Road Taxes	33,625	-	-
Fines / Forfeitures	34,614	-	-
Grants / Bonds / City Contr	167,841	-	5,000
Misc / Interest / Equip Sale	11,602	7,525	545
Connect Fees	-	18,200	-
Impact / Lift Station	-	84,928	-
Sewer Service / Penalty	-	1,008,881	-
Refuse Service / Penalty	-	115,524	-
Park Tax	-	-	220,962
Rentals	-	-	10,393
Special Events	-	-	2,889
Total Revenues	**1,195,730**	**1,235,448**	**239,789**
EXPENSES			
General Gov't	188,451		
Police Dept.	469,268		
Emerg. Mgmt.	25,540		
Bldg. Dept.	41,308		
Court Dept.	54,211		
Plan & Zoning	2,469		
Economic Devel.	3,239		
Streets Dept.	408,983		
Public Relations	3,312		
General Sewer		960,720	
Parks Depts.			287,725
Total Expenses	**1,196,781**	**960,720**	**287,725**

FUND EQUITY	* BEGINNING FUND BALANCE	REVENUES/ TRANSFERS IN	EXPENDITURES TRANSFERS OUT	ENDING FUND BALANCE
GENERAL / STREETS	929,193	1,195,730	1,196,781	928,142
SEWER	3,616,920	1,235,448	960,720	3,891,648
PARK	321,269	239,789	287,725	273,333

* per 2013-2014 audit

SCHEDULE OF LONG-TERM DEBT

FUND EQUITY	DEBT OUTSTANDING July 1, 2014	ISSUED	RETIRED	DEBT OUTSTANDING December 31, 2014
City Hall Bond	800,000	-	65,000	735,000
DNR / SRF Bond	800,000	-	45,000	755,000

See accountant's compilation report