

*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, 2016

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

Management is responsible for the accompanying financial statements of the City of Battlefield, Missouri (City of Battlefield – a government entity), which comprise the balance sheet – modified cash basis as of January 31, 2016, and the related statement of revenues and expense – modified cash basis for the seven months then ended in accordance with the modified cash basis of accounting. I have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The City's financial statements are not presented in the form required by the Governmental Accounting Standards Board nor are the supplementary schedules required by the Governmental Accounting Standard Board included. Management has not determined the effect of these departures on the financial statements. Accordingly, these financial statements are not designed for those who are not informed about such matters.

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 City's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Supplementary Information

The supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The information was subject to our compilation engagement, however, I have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

I am not independent with respect to the City of Battlefield as of and for the seven months ended January 31, 2016, 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 8, 2016

City of Battlefield, Missouri
 Balance Sheet - Modified Cash Basis
 As of 1/31/2016

	Current Year
Assets	
Cash	
Cash In Bank Checking General Fund	728,039.27
Cash In Bank Checking Sewer Web Payments	5,503.42
Cash in Bank Checking Sewer Fund	997,048.52
Cash In Bank Police Training	4,086.67
Cash in Bank Checking Park Fund	310,711.66
Cash In Bank Municipal Court	9.92
Cash In Bank TIF Fund	106,703.13
Cash In Bank Judicial Education	129.90
Total Cash	2,152,232.49
Accounts Receivables	
Accounts Receivable Taxes	126,303.81
Accounts Receivable Utilities	86,049.57
Total Accounts Receivables	212,353.38
Restricted Cash	
Cash in Bank Operating Reserve	19,670.80
Cash In Bank Revenue P&I	526,583.75
Cash In Bank Sewer Replacement Fund	168,276.73
Cash In Bank Wells Fargo	119,031.46
Cash In Construction	159,408.58
Total Restricted Cash	992,971.32
Capital Assets	
Plant/Property/Equipment	4,428,329.75
Accumulated Depreciation	(1,575,181.64)
Total Capital Assets	2,853,148.11
Total Assets	6,210,705.30
Liabilities	
Accounts Payable	
Unclaimed Property	487.44
Other	7,056.39
Total Accounts Payable	7,543.83
Payroll Taxes and Liabilities	(2,894.91)
Street Cut and Review Fees Payable	1,396.16
Customer Deposits	70,195.73
TIF Payable	53,841.49
Debt Payable	
Bond Payable 2006A	755,000.00
Total Debt Payable	755,000.00
Total Liabilities	885,082.30
Equity	
Fund Balance	5,032,179.63
Net Income - Loss	293,443.37
Total Equity	5,325,623.00
Total Liabilities & Equity	6,210,705.30

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis
From 7/1/2015 Through 1/31/2016

Seven Months
Ended 01/31/2016

Revenues

General Revenues

Taxes

Cable Franchise Fee	26,653.33
Electric Franchise Fee	57,040.39
Motor Fuel Tax	87,477.78
Vehicle Sales Tax	27,663.72
Vehicle Fee Tax	14,025.32
Sales Tax City Police	76,042.24
Sales Tax Gen (Larger #)	76,057.23
Law Enforcement Sales Tax	9,709.00
Park Sales Tax	115,214.81
Stormwater Park Sales Tax	38,404.91
Sales Tax Transportation (Smaller #)	65,872.71
City Contribution	5,000.00
Property Taxes	144,703.96
TIF - Wilson Creek	65,503.02
Total Taxes	809,368.42

Interest on Investments	3,712.94
County Roads and Bridges	13,770.51
Miscellaneous	5,841.01
Payment in Lieu of Taxes	25,000.00
Sale of Equipment	23.00
Total General Revenues	857,715.88

Program Revenues

Business License	3,752.00
Permits/ App Fees	10,228.50
Federal Grants-STP	36,329.78
Traffic Fines And Dui Recoupment Pmts	20,196.61
Community Room Revenues	5,650.00
Pavilion Revenues	320.00
Special Events Revenues	1,115.00
Total Program Revenues	77,591.89

Business-Type Activities

Connection Fees	23,100.00
Penalties And Disc Fees	14,953.75
Sewer Service	595,878.28
Refuse Service	71,629.71
Refuse Penalties	1,841.21
Total Business-Type Activities	707,402.95

Total Revenues 1,642,710.72

Expenditures

General Expenditures

Attorney Fees	9,260.00
Audit Expense / Accounting	5,350.00
Bank Charges	522.94
Building Repairs & Maintenance	4,475.34
Codification Updates	505.23
Contract Labor	62,273.54
Dues & Subscriptions	9,176.75
Election Costs	(219.46)
Engineering Fees	11,763.00

No assurance is provided – see accountant's compilation report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis
From 7/1/2015 Through 1/31/2016

	Seven Months Ended 01/31/2016
Equipment	4,093.14
Equipment Maintenance	14,671.01
Festivals / Events	23,041.78
Franchise Fees	25,000.00
Gas	7,602.81
Health Insurance	57,658.41
Janitorial Services	2,375.00
Judicial Fees	5,100.00
Liability / Property Insurance	45,895.50
Miscellaneous	583.11
Missouri One Call Fees	755.30
Newspaper / Advertising	450.30
Office Supplies	6,801.90
Park Contribution	5,000.00
Park Grounds Upkeep / Upgrades	3,072.97
Paving / Patching / Maintenance	154,731.12
Payroll Taxes	24,711.07
Postage	8,769.87
Printing / Newsletter	1,056.00
Public Meetings	352.29
Recognitions	886.14
Refuse Fees	62,471.66
Repairs / Maintenance	84,783.15
Retirement Match	6,152.53
Salaries	322,989.60
Salaries - Park Patrol	4,867.94
Sewer Treatment Charges	214,053.72
Storm Water	6,990.50
Street Signs	923.50
Supplies	3,924.51
Technology	5,315.30
Telephone	5,935.62
Training / Conferences	4,927.99
Travel / Lodging	3,027.86
Uniforms	364.90
Utilities	22,978.68
Vehicle Repairs	6,164.07
Total General Expenditures	1,251,586.59
Capital Outlays	
Capital Expenditures	30,481.00
Debt Service	
City Hall Loan Payment	11,214.34
Dnr/Srf Loan Payments	51,850.44
Interest And Fiscal Agent Fees	4,134.98
Total Debt Service	67,199.76
Total Expenditures	1,349,267.35
Net Revenue Over (Under) Expenditures	293,443.37

Supplementary Schedules

City of Battlefield, Missouri
 Balance Sheet - Modified Cash Basis - By Fund
 As of 1/31/2016

	General Fund	Street Fund	Total General Fund	Sewer Fund	Park Fund	Total
Assets						
Cash						
Cash In Bank Checking General Fund	268,826.76	459,212.51	728,039.27	0.00	0.00	728,039.27
Cash In Bank Checking Sewer Web Payments	0.00	0.00	0.00	5,503.42	0.00	5,503.42
Cash in Bank Checking Sewer Fund	0.00	0.00	0.00	997,048.52	0.00	997,048.52
Cash in Bank-GO Fund	0.00	0.00	0.00	0.00	0.00	0.00
Cash In Bank Police Training	4,086.67	0.00	4,086.67	0.00	0.00	4,086.67
Cash in Bank Checking Park Fund	0.00	0.00	0.00	0.00	310,711.66	310,711.66
Cash In Bank Municipal Court	9.92	0.00	9.92	0.00	0.00	9.92
Cash In Bank TIF Fund	106,703.13	0.00	106,703.13	0.00	0.00	106,703.13
Cash In Bank Judicial Education	129.90	0.00	129.90	0.00	0.00	129.90
Total Cash	379,756.38	459,212.51	838,968.89	1,002,551.94	310,711.66	2,152,232.49
Accounts Receivables						
Accounts Receivable Taxes	53,760.14	21,714.16	75,474.30	0.00	50,829.51	126,303.81
Accounts Receivable Utilities	0.00	0.00	0.00	86,049.57	0.00	86,049.57
Total Accounts Receivables	53,760.14	21,714.16	75,474.30	86,049.57	50,829.51	212,353.38
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	19,670.80	0.00	19,670.80	0.00	0.00	19,670.80
Cash In Bank Revenue P&I	0.00	0.00	0.00	526,583.75	0.00	526,583.75
Cash In Bank Sewer Replacement Fund	0.00	0.00	0.00	168,276.73	0.00	168,276.73
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	159,408.58	0.00	159,408.58
Total Restricted Cash	138,702.26	0.00	138,702.26	854,269.06	0.00	992,971.32
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	4,428,329.75	0.00	4,428,329.75
Accumulated Depreciation	0.00	0.00	0.00	(1,575,181.64)	0.00	(1,575,181.64)
Total Capital Assets	0.00	0.00	0.00	2,853,148.11	0.00	2,853,148.11
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	572,218.78	480,926.67	1,053,145.45	4,796,018.68	361,541.17	6,210,705.30

City of Battlefield, Missouri
 Balance Sheet - Modified Cash Basis - By Fund
 As of 1/31/2016

	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	130.08	0.00	130.08	6,926.31	0.00	7,056.39
Total Accounts Payable	110.08	0.00	110.08	7,383.75	50.00	7,543.83
Internal Balances	(83,452.16)	9,464.98	(73,987.18)	54,529.76	19,457.42	0.00
Payroll Taxes and Liabilities	(2,894.91)	0.00	(2,894.91)	0.00	0.00	(2,894.91)
Accrued Salaries	0.00	0.00	0.00	0.00	0.00	0.00
Street Cut and Review Fees Payable	1,306.16	90.00	1,396.16	0.00	0.00	1,396.16
Customer Deposits	0.00	0.00	0.00	69,920.73	275.00	70,195.73
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	755,000.00	0.00	755,000.00
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	755,000.00	0.00	755,000.00
Total Liabilities	(31,089.34)	9,554.98	(21,534.36)	886,834.24	19,782.42	885,082.30
Equity						
Fund Balance	455,478.39	458,642.20	914,120.59	3,820,370.89	297,688.15	5,032,179.63
Net Income - Loss	147,829.73	12,729.49	160,559.22	88,813.55	44,070.60	293,443.37
Total Equity	603,308.12	471,371.69	1,074,679.81	3,909,184.44	341,758.75	5,325,623.00
Total Liabilities & Equity	572,218.78	480,926.67	1,053,145.45	4,796,018.68	361,541.17	6,210,705.30

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
1 - General Fund
From 1/1/2016 Through 1/31/2016

	Annual Budget	Month Ended 01/31/2016	Seven Months Ended 01/31/2016	Budget Over/Under
Revenues				
General Revenues				
Taxes				
Cable Franchise Fee	44,500.00	5,754.30	26,653.33	(17,846.67)
Electric Franchise Fee	93,000.00	6,939.93	57,040.39	(35,959.61)
Motor Fuel Tax	59,766.00	4,382.40	34,991.09	(24,774.91)
Vehicle Sales Tax	17,780.00	1,544.42	11,065.49	(6,714.51)
Vehicle Fee Tax	9,770.00	981.62	5,610.13	(4,159.87)
Sales Tax City Police	123,600.00	10,662.11	76,042.24	(47,557.76)
Sales Tax Gen (Larger #)	123,600.00	10,663.00	76,057.23	(47,542.77)
Law Enforcement Sales Tax	16,644.00	0.00	9,709.00	(6,935.00)
Property Taxes	185,000.00	142,182.10	144,703.96	(40,296.04)
TIF - Wilson Creek	40,170.00	62,988.66	65,503.02	25,333.02
Total Taxes	713,830.00	246,098.54	507,375.88	(206,454.12)
Interest on Investments	630.00	56.03	403.50	(226.50)
Miscellaneous	4,500.00	33.00	5,821.01	1,321.01
Payment in Lieu of Taxes	25,000.00	0.00	25,000.00	0.00
Total General Revenues	743,960.00	246,187.57	538,600.39	(205,359.61)
Program Revenues				
Business License	6,000.00	952.00	3,752.00	(2,248.00)
Permits/ App Fees	15,000.00	607.50	9,733.50	(5,266.50)
Traffic Fines And Dui Recoupment Pmts	34,380.00	2,665.42	20,196.61	(14,183.39)
Total Program Revenues	55,380.00	4,224.92	33,682.11	(21,697.89)
Total Revenues	799,340.00	250,412.49	572,282.50	(227,057.50)
Expenditures				
General Expenditures				
Attorney Fees	17,340.00	1,170.00	9,090.00	8,250.00
Audit Expense / Accounting	3,560.00	0.00	3,210.00	350.00
Bank Charges	840.00	53.50	440.74	399.26
Building Repairs & Maintenance	3,625.00	693.31	3,069.17	555.83
Codification Updates	1,200.00	0.00	303.13	896.87
Contract Labor	16,993.00	5,442.50	13,392.06	3,600.94
Crossing Guard	4,000.00	0.00	0.00	4,000.00
Dues & Subscriptions	6,300.00	1,447.37	2,175.89	4,124.11
Election Costs	975.00	0.00	(219.46)	1,194.46
Equipment	15,200.00	0.00	4,055.15	11,144.85
Equipment Maintenance	2,690.00	237.80	1,151.96	1,538.04
Gas	14,990.00	767.37	6,089.22	8,900.78
Health Insurance	53,500.00	4,594.53	31,587.94	21,912.06
Janitorial Services	2,120.00	240.00	1,337.50	782.50
Judicial Fees	10,200.00	850.00	5,100.00	5,100.00
Liability / Property Insurance	35,430.00	0.00	25,129.88	10,300.12
Miscellaneous	1,550.00	95.10	545.09	1,004.91
Newspaper / Advertising	320.00	0.00	170.72	149.28
Office Supplies	4,900.00	292.07	2,672.36	2,227.64
Park Contribution	5,000.00	0.00	5,000.00	0.00
Payroll Taxes	32,690.00	3,132.70	17,367.91	15,322.09
Postage	2,140.00	229.17	957.00	1,183.00
Printing / Newsletter	1,710.00	140.80	1,056.00	654.00
Public Meetings	1,000.00	0.00	352.29	647.71
Recognitions	5,220.00	799.37	886.14	4,333.86
Repairs / Maintenance	5,460.00	0.00	0.00	5,460.00

No assurance is provided - see accountant's compilation report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
1 - General Fund
From 1/1/2016 Through 1/31/2016

	Annual Budget	Month Ended 01/31/2016	Seven Months Ended 01/31/2016	Budget Over/Under
Retirement Match	7,550.00	766.20	4,476.11	3,073.89
Salaries	377,811.00	39,602.66	228,898.09	148,912.91
Street Signs	0.00	0.00	44.50	(44.50)
Supplies	3,040.00	198.16	2,498.06	541.94
Technology	7,910.00	252.87	2,008.97	5,901.03
Telephone	8,420.00	570.84	3,706.85	4,713.15
Training / Conferences	6,690.00	202.38	4,572.07	2,117.93
Travel / Lodging	3,210.00	591.00	2,707.49	502.51
Uniforms	10,620.00	31.00	364.90	10,255.10
Utilities	5,900.00	246.05	2,129.00	3,771.00
Vehicle Repairs	10,750.00	661.39	5,290.04	5,459.96
Website	780.00	0.00	0.00	780.00
Wilson Creek Market Place TIF Payment	40,170.00	0.00	0.00	40,170.00
Total General Expenditures	731,804.00	63,308.14	391,616.77	340,187.23
Capital Outlays				
Capital Expenditures	47,650.00	0.00	30,481.00	17,169.00
Debt Service				
City Hall Loan Payment	20,240.00	0.00	2,355.00	17,885.00
Total Debt Service	20,240.00	0.00	2,355.00	17,885.00
Total Expenditures	799,694.00	63,308.14	424,452.77	375,241.23
Net Revenue Over (Under) Expenditures	(354.00)	187,104.35	147,829.73	148,183.73

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
2 - Sewer Fund
From 1/1/2016 Through 1/31/2016

	Annual Budget	Month Ended 01/31/2016	Seven Months Ended 01/31/2016	Budget Over/Under
Revenues				
General Revenues				
Interest on Investments	4,470.00	497.40	3,134.31	(1,335.69)
Miscellaneous	3,320.00	0.00	0.00	(3,320.00)
Total General Revenues	7,790.00	497.40	3,134.31	(4,655.69)
Program Revenues				
Permits/ App Fees	380.00	30.00	495.00	115.00
Impact Fees	35,000.00	0.00	0.00	(35,000.00)
Total Program Revenues	35,380.00	30.00	495.00	(34,885.00)
Business-Type Activities				
Connection Fees	17,560.00	1,400.00	23,100.00	5,540.00
Lift Station Fees	56,100.00	0.00	0.00	(56,100.00)
Penalties And Disc Fees	28,230.00	1,999.04	14,953.75	(13,276.25)
Sewer Service	1,009,100.00	84,712.09	595,878.28	(413,221.72)
Refuse Service	111,620.00	10,327.58	71,629.71	(39,990.29)
Refuse Penalties	3,190.00	296.20	1,841.21	(1,348.79)
Total Business-Type Activities	1,225,800.00	98,734.91	707,402.95	(518,397.05)
Total Revenues	1,268,970.00	99,262.31	711,032.26	(557,937.74)
Expenditures				
General Expenditures				
Attorney Fees	0.00	0.00	80.00	(80.00)
Audit Expense / Accounting	1,170.00	0.00	1,070.00	100.00
Band Debt / Write-Off's	500.00	0.00	0.00	500.00
Bank Charges	3,320.00	0.00	82.20	3,237.80
Building Repairs & Maintenance	3,810.00	180.04	250.05	3,559.95
Codification Updates	400.00	0.00	101.05	298.95
Contract Labor	48,000.00	1,160.00	26,958.55	21,041.45
DNR Easements / Fines	4,790.00	0.00	0.00	4,790.00
Dues & Subscriptions	10,590.00	761.07	3,481.07	7,108.93
Election Costs	975.00	0.00	0.00	975.00
Engineering Fees	2,000.00	223.50	11,100.50	(9,100.50)
Equipment	240.00	0.00	0.00	240.00
Equipment Maintenance	1,240.00	587.80	12,510.49	(11,270.49)
Franchise Fees	25,000.00	25,000.00	25,000.00	0.00
Gas	500.00	228.00	228.00	272.00
Health Insurance	21,050.00	2,167.57	16,972.00	4,078.00
Janitorial Services	440.00	60.00	300.00	140.00
Liability / Property Insurance	12,370.00	(262.50)	10,539.12	1,830.88
Miscellaneous	120.00	20.70	29.36	90.64
Missouri One Call Fees	1,500.00	70.20	755.30	744.70
Newspaper / Advertising	400.00	10.70	180.96	219.04
Office Supplies	4,000.00	259.91	3,038.68	961.32
Payroll Taxes	10,050.00	721.11	4,342.44	5,707.56
Postage	12,600.00	2,135.32	7,471.76	5,128.24
Refuse Fees	104,730.00	10,561.03	62,471.66	42,258.34
Repairs / Maintenance	100,000.00	7,822.50	84,551.83	15,448.17
Retirement Match	2,320.00	190.74	1,044.31	1,275.69
Salaries	116,241.00	9,865.31	59,490.45	56,750.55
Sewer Treatment Charges	376,770.00	42,369.40	214,053.72	162,716.28
Supplies	1,560.00	76.08	978.50	581.50
Technology	7,540.00	292.87	1,885.30	5,654.70
Telephone	2,490.00	199.25	1,289.02	1,200.98

No assurance is provided - see accountant's compilation report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
2 - Sewer Fund
From 1/1/2016 Through 1/31/2016

	Annual Budget	Month Ended 01/31/2016	Seven Months Ended 01/31/2016	Budget Over/Under
Training / Conferences	3,640.00	0.00	0.00	3,640.00
Travel / Lodging	3,110.00	0.00	45.00	3,065.00
Uniforms	200.00	0.00	0.00	200.00
Utilities	24,690.00	903.52	14,051.39	10,638.61
Vehicle Repairs	460.00	0.00	86.28	373.72
Website	260.00	0.00	0.00	260.00
Total General Expenditures	909,076.00	105,604.12	564,438.99	344,637.01
Capital Outlays				
Capital Expenditures	154,700.00	0.00	0.00	154,700.00
Debt Service				
City Hall Loan Payment	15,430.00	0.00	1,794.30	13,635.70
Dnr/Srf Loan Payments	61,610.00	975.44	51,850.44	9,759.56
Interest And Fiscal Agent Fees	0.00	106.72	4,134.98	(4,134.98)
Village Bond Interest And Fiscal Agent Fees	10.00	0.00	0.00	10.00
Total Debt Service	77,050.00	1,082.16	57,779.72	19,270.28
Total Expenditures	1,140,826.00	106,686.28	622,218.71	518,607.29
Net Revenue Over (Under) Expenditures	128,144.00	(7,423.97)	88,813.55	(39,330.45)

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
4 - Street Fund
From 1/1/2016 Through 1/31/2016

	Annual Budget	Month Ended 01/31/2016	Seven Months Ended 01/31/2016	Budget Over/Under
Revenues				
General Revenues				
Taxes				
Motor Fuel Tax	88,560.00	6,573.62	52,486.69	(36,073.31)
Vehicle Sales Tax	26,430.00	2,316.61	16,598.23	(9,831.77)
Vehicle Fee Tax	14,700.00	1,472.45	8,415.19	(6,284.81)
Sales Tax Transportation (Smaller #)	100,230.00	9,013.94	65,872.71	(34,357.29)
Total Taxes	229,920.00	19,376.62	143,372.82	(86,547.18)
County Roads and Bridges	33,000.00	0.00	13,770.51	(19,229.49)
Miscellaneous	130.00	0.00	0.00	(130.00)
Total General Revenues	263,050.00	19,376.62	157,143.33	(105,906.67)
Program Revenues				
Permits/ App Fees	70.00	0.00	0.00	(70.00)
Federal Grants-STP	40,000.00	0.00	36,329.78	(3,670.22)
Total Program Revenues	40,070.00	0.00	36,329.78	(3,740.22)
Total Revenues	303,120.00	19,376.62	193,473.11	(109,646.89)
Expenditures				
General Expenditures				
Audit Expense / Accounting	320.00	0.00	0.00	320.00
Building Repairs & Maintenance	40.00	0.00	25.33	14.67
Contract Labor	2,005.00	250.00	750.00	1,255.00
Dues & Subscriptions	2,570.00	0.00	2,408.75	161.25
Election Costs	975.00	0.00	0.00	975.00
Engineering Fees	50,000.00	0.00	0.00	50,000.00
Equipment	130.00	0.00	19.00	111.00
Equipment Maintenance	100.00	0.00	33.63	66.37
Gas	2,400.00	173.26	962.60	1,437.40
Health Insurance	5,740.00	561.93	3,930.80	1,809.20
Liability / Property Insurance	3,580.00	0.00	2,025.91	1,554.09
Missouri One Call Fees	100.00	0.00	0.00	100.00
Office Supplies	70.00	0.00	0.00	70.00
Paving / Patching / Maintenance	192,240.00	0.00	154,731.12	37,508.88
Payroll Taxes	2,700.00	144.36	833.60	1,866.40
Retirement Match	620.00	29.98	179.81	440.19
Salaries	31,200.00	1,827.71	10,954.77	20,245.23
Snow Removal / Mowing	910.00	0.00	0.00	910.00
Street Signs	1,540.00	175.50	879.00	661.00
Supplies	40.00	23.02	23.02	16.98
Technology	80.00	0.00	59.07	20.93
Telephone	1,340.00	90.38	635.69	704.31
Uniforms	150.00	0.00	0.00	150.00
Utilities	3,170.00	82.01	1,918.08	1,251.92
Vehicle Repairs	1,000.00	0.00	373.44	626.56
Total General Expenditures	303,020.00	3,358.15	180,743.62	122,276.38
Capital Outlays				
Capital Expenditures	100.00	0.00	0.00	100.00
Total Expenditures	303,120.00	3,358.15	180,743.62	122,376.38
Net Revenue Over (Under) Expenditures	0.00	16,018.47	12,729.49	12,729.49

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
6 - Park Fund
From 1/1/2016 Through 1/31/2016

	Annual Budget	Month Ended 01/31/2016	Seven Months Ended 01/31/2016	Budget Over/Under
Revenues				
General Revenues				
Taxes				
Park Sales Tax	168,080.00	0.00	115,214.81	(52,865.19)
Stormwater Park Sales Tax	56,030.00	0.00	38,404.91	(17,625.09)
City Contribution	5,000.00	0.00	5,000.00	0.00
Total Taxes	229,110.00	0.00	158,619.72	(70,490.28)
Interest on Investments	330.00	26.57	175.13	(154.87)
Miscellaneous	0.00	0.00	20.00	20.00
Sale of Equipment	0.00	0.00	23.00	23.00
Total General Revenues	229,440.00	26.57	158,837.85	(70,602.15)
Program Revenues				
Community Room Revenues	9,260.00	635.00	5,650.00	(3,610.00)
Pavilion Revenues	1,040.00	0.00	320.00	(720.00)
Special Events Revenues	2,660.00	0.00	1,115.00	(1,545.00)
Total Program Revenues	12,960.00	635.00	7,085.00	(5,875.00)
Total Revenues	242,400.00	661.57	165,922.85	(76,477.15)
Expenditures				
General Expenditures				
Attorney Fees	0.00	0.00	90.00	(90.00)
Audit Expense / Accounting	1,170.00	0.00	1,070.00	100.00
Building Repairs & Maintenance	2,000.00	180.04	1,130.79	869.21
Codification Updates	400.00	0.00	101.05	298.95
Contract Labor	17,458.00	250.00	21,172.93	(3,714.93)
Dues & Subscriptions	1,420.00	761.06	1,111.04	308.96
Election Costs	975.00	0.00	0.00	975.00
Engineering Fees	6,140.00	0.00	662.50	5,477.50
Equipment	120.00	0.00	18.99	101.01
Equipment Maintenance	250.00	323.38	974.93	(724.93)
Festivals / Events	40,000.00	668.01	23,041.78	16,958.22
Gas	1,000.00	0.00	322.99	677.01
Health Insurance	7,990.00	651.57	5,167.67	2,822.33
Janitorial Services	1,540.00	120.00	737.50	802.50
Liability / Property Insurance	9,100.00	0.00	8,200.59	899.41
Miscellaneous	330.00	0.00	8.66	321.34
Newspaper / Advertising	220.00	0.00	98.62	121.38
Office Supplies	340.00	259.90	1,090.86	(750.86)
Park Grounds Upkeep / Upgrades	5,000.00	0.00	3,072.97	1,927.03
Payroll Taxes	3,300.00	311.22	2,167.12	1,132.88
Postage	490.00	100.00	341.11	148.89
Repairs / Maintenance	40.00	0.00	231.32	(191.32)
Retirement Match	1,660.00	59.27	452.30	1,207.70
Salaries	74,830.00	3,949.75	23,646.29	51,183.71
Salaries - Park Patrol	8,000.00	0.00	4,867.94	3,132.06
Storm Water	8,000.00	975.00	6,990.50	1,009.50
Supplies	520.00	15.31	424.93	95.07
Technology	3,000.00	212.87	1,361.96	1,638.04
Telephone	330.00	0.00	304.06	25.94
Training / Conferences	800.00	0.00	355.92	444.08
Travel / Lodging	2,100.00	0.00	275.37	1,824.63
Uniforms	240.00	0.00	0.00	240.00
Utilities	7,790.00	116.28	4,880.21	2,909.79

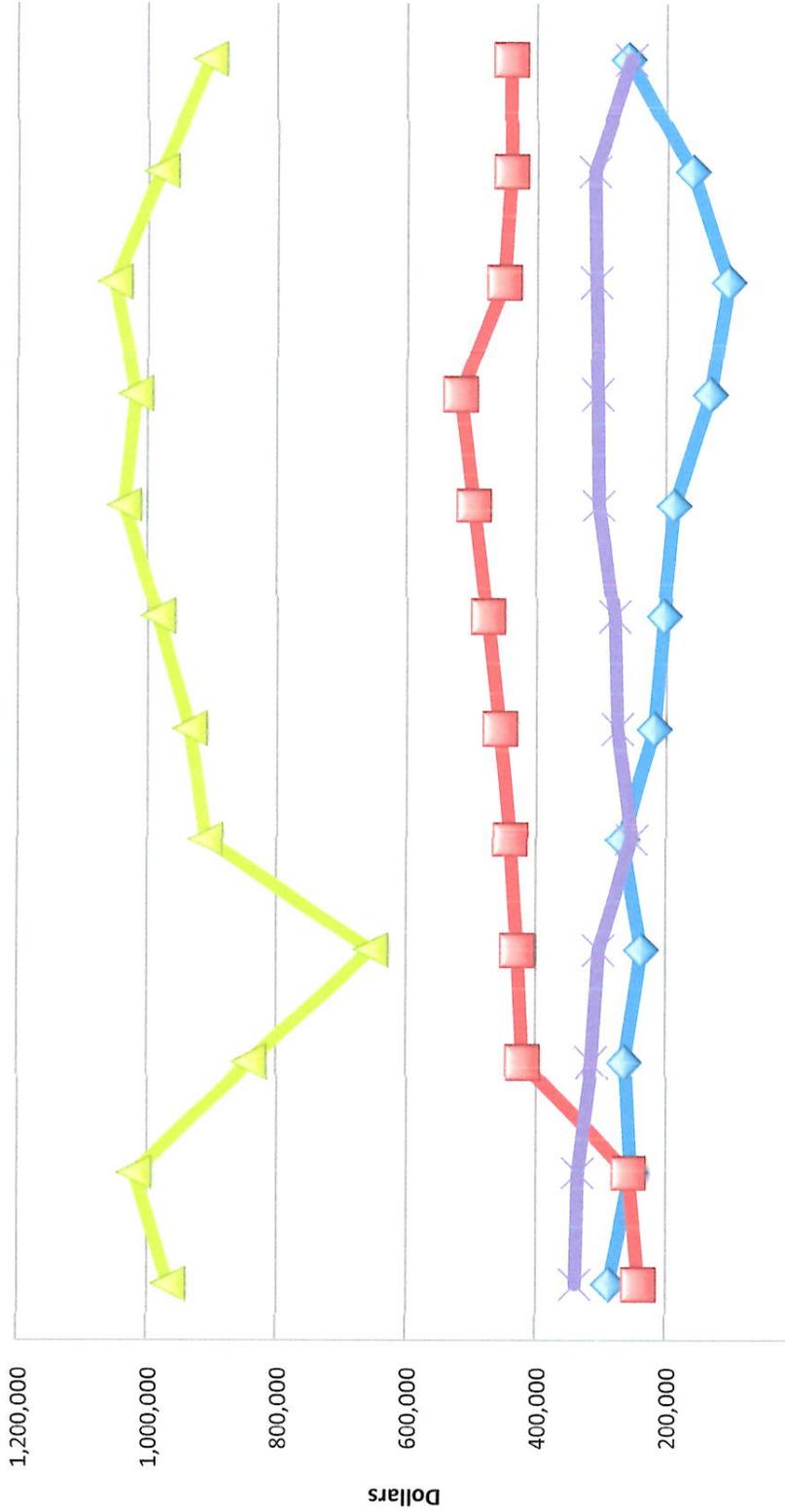
No assurance is provided - see accountant's compilation report
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City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
6 - Park Fund
From 1/1/2016 Through 1/31/2016

	Annual Budget	Month Ended 01/31/2016	Seven Months Ended 01/31/2016	Budget Over/Under
Vehicle Repairs	460.00	0.00	414.31	45.69
Website	260.00	0.00	0.00	260.00
Total General Expenditures	207,273.00	8,953.66	114,787.21	92,485.79
Capital Outlays				
Capital Expenditures	600.00	0.00	0.00	600.00
Debt Service				
City Hall Loan Payment	60,740.00	0.00	7,065.04	53,674.96
Total Debt Service	60,740.00	0.00	7,065.04	53,674.96
Total Expenditures	268,613.00	8,953.66	121,852.25	146,760.75
Net Revenue Over (Under) Expenditures	(26,213.00)	(8,292.09)	44,070.60	70,283.60

City of Battlefield, Missouri

Cash Trends by Month
February 2015 - January 2016



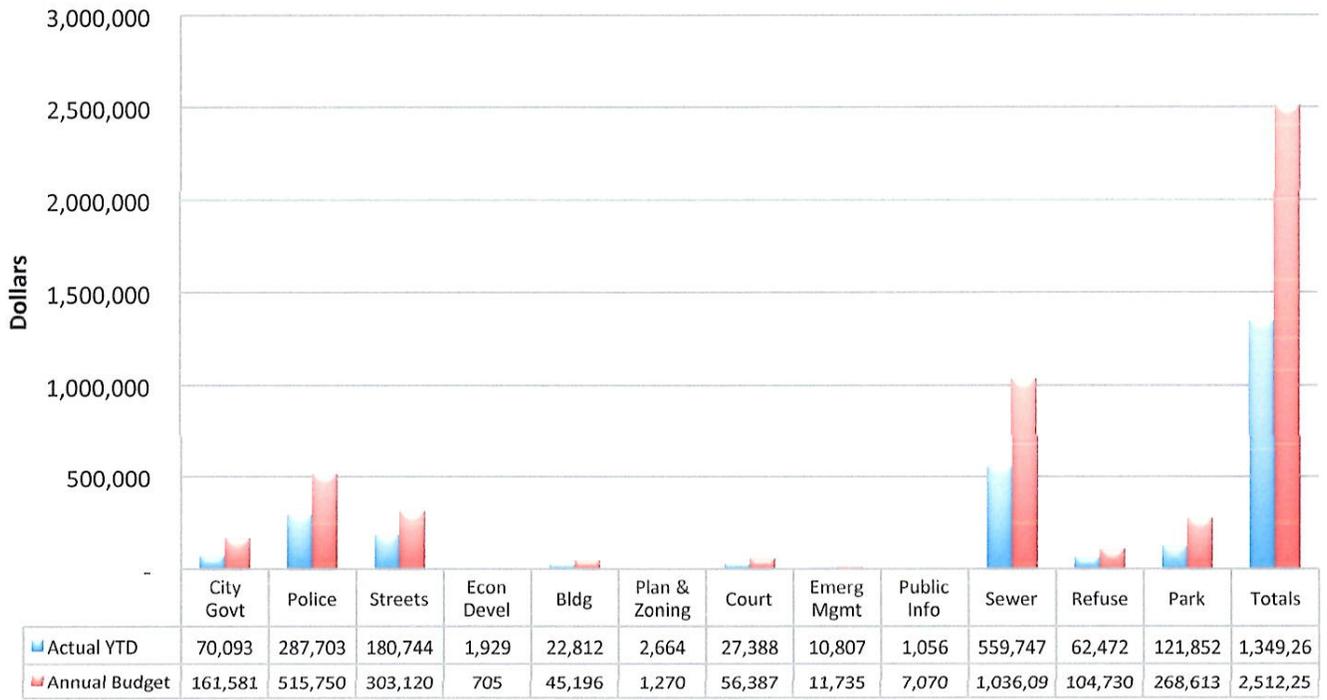
	2/1/15	3/1/15	4/1/15	5/1/15	6/1/15	7/1/15	8/1/15	9/1/15	10/1/15	11/1/15	12/1/15	1/1/16
General	287,762	253,167	262,639	237,158	266,614	217,840	203,035	187,149	132,179	104,652	161,043	258,480
Streets	241,201	256,809	419,830	428,145	439,862	456,306	475,255	496,254	516,800	450,777	440,600	439,675
Sewer	967,078	1,019,164	841,331	653,990	910,215	934,677	984,008	1,035,454	1,017,661	1,051,089	979,416	903,479
Park	339,644	335,533	314,058	303,059	252,375	274,935	279,606	303,263	305,092	308,857	311,672	254,361

City of Battlefield, Missouri

Revenues Budget to Actual Seven Months Ended 01/31/2016



Expenditures Budget to Actual Seven Months Ended 01/31/2016



No assurance is provided - see accountant's compilation report