

*T*errell
Accounting, LLC

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

City of Battlefield, Missouri

Financial Statements

For the Six Months Ended December 31, 2015



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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 December 31, 2015, and the related statement of revenues and expense – modified cash basis for the six 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 six months ended December 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
January 14, 2016

City of Battlefield, Missouri
Balance Sheet - Modified Cash Basis
As of 12/31/2015

	Current Year
Assets	
Cash	
Cash In Bank Checking General Fund	601,642.76
Cash In Bank Checking Sewer Web Payments	2,363.50
Cash in Bank Checking Sewer Fund	977,052.93
Cash In Bank Police Training	4,054.33
Cash in Bank Checking Park Fund	311,671.94
Cash In Bank Municipal Court	9.92
Cash In Bank TIF Fund	43,714.47
Cash In Bank Judicial Education	113.89
Total Cash	1,940,623.74
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	19,669.13
Cash In Bank Revenue P&I	523,286.48
Cash In Bank Sewer Replacement Fund	167,948.25
Cash In Bank Wells Fargo	119,031.46
Cash In Construction	159,408.58
Total Restricted Cash	989,343.90
Capital Assets	
Plant/Property/Equipment	4,428,329.75
Accumulated Depreciation	(1,575,181.64)
Total Capital Assets	2,853,148.11
Total Assets	5,995,469.13
Liabilities	
Accounts Payable	
Unclaimed Property	487.44
Other	(24,554.67)
Total Accounts Payable	(24,067.23)
Internal Balances	
Payroll Taxes and Liabilities	(25,000.00)
Street Cut and Review Fees Payable	1,366.16
Customer Deposits	71,237.57
TIF Payable	53,841.49
Debt Payable	
Bond Payable 2006A	755,000.00
Total Debt Payable	755,000.00
Total Liabilities	825,562.93
Equity	
Fund Balance	5,029,719.63
Net Income - Loss	140,186.57
Total Equity	5,169,906.20
Total Liabilities & Equity	5,995,469.13

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis
From 7/1/2015 Through 12/31/2015

	Six Months Ended 12/31/2015
Revenues	
General Revenues	
Taxes	
Cable Franchise Fee	20,899.03
Electric Franchise Fee	50,100.46
Motor Fuel Tax	76,521.76
Vehicle Sales Tax	23,802.69
Vehicle Fee Tax	11,571.25
Sales Tax City Police	65,380.13
Sales Tax Gen (Larger #)	65,394.23
Law Enforcement Sales Tax	9,709.00
Park Sales Tax	115,214.81
Stormwater Park Sales Tax	38,404.91
Sales Tax Transportation (Smaller #)	56,858.77
City Contribution	5,000.00
Property Taxes	2,521.86
TIF - Wilson Creek	2,514.36
Total Taxes	543,893.26
Interest on Investments	3,132.94
County Roads and Bridges	13,770.51
Miscellaneous	5,808.01
Payment in Lieu of Taxes	25,000.00
Sale of Equipment	23.00
Total General Revenues	591,627.72
Program Revenues	
Business License	2,800.00
Permits/ App Fees	9,591.00
Federal Grants-STP	36,329.78
Traffic Fines And Dui Recoupment Pmts	17,531.19
Community Room Revenues	5,015.00
Pavilion Revenues	320.00
Special Events Revenues	1,115.00
Total Program Revenues	72,701.97
Business-Type Activities	
Connection Fees	21,700.00
Penalties And Disc Fees	12,954.71
Sewer Service	511,166.19
Refuse Service	61,302.13
Refuse Penalties	1,545.01
Total Business-Type Activities	608,668.04
Total Revenues	1,272,997.73
Expenditures	
General Expenditures	
Attorney Fees	8,090.00
Audit Expense / Accounting	5,350.00
Bank Charges	469.44
Building Repairs & Maintenance	3,421.95
Codification Updates	505.23
Contract Labor	55,171.04
Dues & Subscriptions	6,207.25
Election Costs	(219.46)
Engineering Fees	11,539.50

See accountant's compilation report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis
From 7/1/2015 Through 12/31/2015

	Six Months Ended 12/31/2015
Equipment	4,093.14
Equipment Maintenance	13,522.03
Festivals / Events	22,373.77
Gas	6,434.18
Health Insurance	49,682.81
Janitorial Services	1,955.00
Judicial Fees	4,250.00
Liability / Property Insurance	46,158.00
Miscellaneous	467.31
Missouri One Call Fees	685.10
Newspaper / Advertising	439.60
Office Supplies	5,990.02
Park Contribution	5,000.00
Park Grounds Upkeep / Upgrades	3,072.97
Paving / Patching / Maintenance	154,731.12
Payroll Taxes	20,401.68
Postage	6,305.38
Printing / Newsletter	915.20
Public Meetings	352.29
Recognitions	86.77
Refuse Fees	51,910.63
Repairs / Maintenance	76,960.65
Retirement Match	5,106.34
Salaries	267,744.17
Salaries - Park Patrol	4,867.94
Sewer Treatment Charges	137,534.36
Storm Water	6,015.50
Street Signs	748.00
Supplies	3,611.94
Technology	4,556.69
Telephone	5,075.15
Training / Conferences	4,725.61
Travel / Lodging	2,436.86
Uniforms	333.90
Utilities	21,630.82
Vehicle Repairs	5,502.68
Total General Expenditures	1,036,212.56
Capital Outlays	
Capital Expenditures	30,481.00
Debt Service	
City Hall Loan Payment	11,214.34
Dnr/Srf Loan Payments	50,875.00
Interest And Fiscal Agent Fees	4,028.26
Total Debt Service	66,117.60
Total Expenditures	1,132,811.16
Net Revenue Over (Under) Expenditures	140,186.57

Supplementary Schedules

City of Battlefield, Missouri
 Balance Sheet - Modified Cash Basis - By Fund
 As of 12/31/2015

	General Fund	Street Fund	Total General Fund	Sewer Fund	Park Fund	Total
Assets						
Cash						
Cash In Bank Checking General Fund	161,042.70	440,600.06	601,642.76	0.00	0.00	601,642.76
Cash In Bank Checking Sewer Web Payments	0.00	0.00	0.00	2,363.50	0.00	2,363.50
Cash in Bank Checking Sewer Fund	0.00	0.00	0.00	977,052.93	0.00	977,052.93
Cash in Bank-GO Fund	0.00	0.00	0.00	0.00	0.00	0.00
Cash In Bank Police Training	4,054.33	0.00	4,054.33	0.00	0.00	4,054.33
Cash in Bank Checking Park Fund	0.00	0.00	0.00	0.00	311,671.94	311,671.94
Cash In Bank Municipal Court	9.92	0.00	9.92	0.00	0.00	9.92
Cash In Bank TIF Fund	43,714.47	0.00	43,714.47	0.00	0.00	43,714.47
Cash In Bank Judicial Education	113.89	0.00	113.89	0.00	0.00	113.89
Total Cash	208,935.31	440,600.06	649,535.37	979,416.43	311,671.94	1,940,623.74
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	19,669.13	0.00	19,669.13	0.00	0.00	19,669.13
Cash In Bank Revenue P&I	0.00	0.00	0.00	523,286.48	0.00	523,286.48
Cash In Bank Sewer Replacement Fund	0.00	0.00	0.00	167,948.25	0.00	167,948.25
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	138,700.59	0.00	138,700.59	850,643.31	0.00	989,343.90
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	401,396.04	462,314.22	863,710.26	4,769,257.42	362,501.45	5,995,469.13

City of Battlefield, Missouri
 Balance Sheet - Modified Cash Basis - By Fund
 As of 12/31/2015

	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	113.82	0.00	113.82	(24,668.49)	0.00	(24,554.67)
Other	93.82	0.00	93.82	(24,211.05)	50.00	(24,067.23)
Total Accounts Payable	(63,234.14)	6,901.00	(56,333.14)	16,847.53	14,485.61	(25,000.00)
Internal Balances	(6,815.06)	0.00	(6,815.06)	0.00	0.00	(6,815.06)
Payroll Taxes and Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries	1,306.16	60.00	1,366.16	0.00	0.00	1,366.16
Street Cut and Review Fees Payable	0.00	0.00	0.00	70,862.57	375.00	71,237.57
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	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	(14,807.73)	6,961.00	(7,846.73)	818,499.05	14,910.61	825,562.93
Equity						
Fund Balance	455,478.39	458,642.20	914,120.59	3,820,370.89	295,228.15	5,029,719.63
Net Income - Loss	(39,274.62)	(3,288.98)	(42,563.60)	130,387.48	52,362.69	140,186.57
Total Equity	416,203.77	455,353.22	871,556.99	3,950,758.37	347,590.84	5,169,906.20
Total Liabilities & Equity	401,396.04	462,314.22	863,710.26	4,769,257.42	362,501.45	5,995,469.13

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
1 - General Fund
From 12/1/2015 Through 12/31/2015

	Annual Budget	Month Ended 12/31/2015	Six Months Ended 12/31/2015	Budget Over/Under
Revenues				
General Revenues				
Taxes				
Cable Franchise Fee	44,500.00	0.00	20,899.03	(23,600.97)
Electric Franchise Fee	93,000.00	5,984.70	50,100.46	(42,899.54)
Motor Fuel Tax	59,766.00	5,077.51	30,608.69	(29,157.31)
Vehicle Sales Tax	17,780.00	1,291.55	9,521.07	(8,258.93)
Vehicle Fee Tax	9,770.00	749.31	4,628.51	(5,141.49)
Sales Tax City Police	123,600.00	10,500.08	65,380.13	(58,219.87)
Sales Tax Gen (Larger #)	123,600.00	10,503.05	65,394.23	(58,205.77)
Law Enforcement Sales Tax	16,644.00	1,387.00	9,709.00	(6,935.00)
Property Taxes	185,000.00	0.00	2,521.86	(182,478.14)
TIF - Wilson Creek	40,170.00	2,514.36	2,514.36	(37,655.64)
Total Taxes	713,830.00	38,007.56	261,277.34	(452,552.66)
Interest on Investments	630.00	52.06	347.47	(282.53)
Miscellaneous	4,500.00	21.00	5,788.01	1,288.01
Payment in Lieu of Taxes	25,000.00	25,000.00	25,000.00	0.00
Total General Revenues	743,960.00	63,080.62	292,412.82	(451,547.18)
Program Revenues				
Business License	6,000.00	2,256.00	2,800.00	(3,200.00)
Permits/ App Fees	15,000.00	1,623.25	9,126.00	(5,874.00)
Traffic Fines And Dui Recoupment Pmts	34,380.00	2,674.31	17,531.19	(16,848.81)
Total Program Revenues	55,380.00	6,553.56	29,457.19	(25,922.81)
Total Revenues	799,340.00	69,634.18	321,870.01	(477,469.99)
Expenditures				
General Expenditures				
Attorney Fees	17,340.00	1,440.00	7,920.00	9,420.00
Audit Expense / Accounting	3,560.00	0.00	3,210.00	350.00
Bank Charges	840.00	57.40	387.24	452.76
Building Repairs & Maintenance	3,625.00	82.67	2,375.86	1,249.14
Codification Updates	1,200.00	0.00	303.13	896.87
Contract Labor	16,993.00	625.00	7,949.56	9,043.44
Crossing Guard	4,000.00	0.00	0.00	4,000.00
Dues & Subscriptions	6,300.00	15.00	728.52	5,571.48
Election Costs	975.00	57.00	(219.46)	1,194.46
Equipment	15,200.00	0.00	4,055.15	11,144.85
Equipment Maintenance	2,690.00	30.00	914.16	1,775.84
Gas	14,990.00	996.79	5,321.85	9,668.15
Health Insurance	53,500.00	4,671.85	26,993.41	26,506.59
Janitorial Services	2,120.00	180.00	1,097.50	1,022.50
Judicial Fees	10,200.00	850.00	4,250.00	5,950.00
Liability / Property Insurance	35,430.00	0.00	25,129.88	10,300.12
Miscellaneous	1,550.00	57.94	449.99	1,100.01
Newspaper / Advertising	320.00	0.00	170.72	149.28
Office Supplies	4,900.00	456.51	2,380.29	2,519.71
Park Contribution	5,000.00	5,000.00	5,000.00	0.00
Payroll Taxes	32,690.00	2,347.45	14,235.21	18,454.79
Postage	2,140.00	0.00	727.83	1,412.17
Printing / Newsletter	1,710.00	211.20	915.20	794.80
Public Meetings	1,000.00	59.03	352.29	647.71
Recognitions	5,220.00	6.48	86.77	5,133.23
Repairs / Maintenance	5,460.00	0.00	0.00	5,460.00

See accountant's compilation report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
1 - General Fund
From 12/1/2015 Through 12/31/2015

	Annual Budget	Month Ended 12/31/2015	Six Months Ended 12/31/2015	Budget Over/Under
Retirement Match	7,550.00	598.71	3,709.91	3,840.09
Salaries	377,811.00	31,132.83	189,295.43	188,515.57
Street Signs	0.00	0.00	44.50	(44.50)
Supplies	3,040.00	809.25	2,299.90	740.10
Technology	7,910.00	112.01	1,756.10	6,153.90
Telephone	8,420.00	1,020.02	3,136.01	5,283.99
Training / Conferences	6,690.00	400.00	4,369.69	2,320.31
Travel / Lodging	3,210.00	4.24	2,116.49	1,093.51
Uniforms	10,620.00	270.91	333.90	10,286.10
Utilities	5,900.00	657.42	1,882.95	4,017.05
Vehicle Repairs	10,750.00	38.00	4,628.65	6,121.35
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	52,187.71	328,308.63	403,495.37
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	52,187.71	361,144.63	438,549.37
Net Revenue Over (Under) Expenditures	(354.00)	17,446.47	(39,274.62)	(38,920.62)

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
2 - Sewer Fund
From 12/1/2015 Through 12/31/2015

	Annual Budget	Month Ended 12/31/2015	Six Months Ended 12/31/2015	Budget Over/Under
Revenues				
General Revenues				
Interest on Investments	4,470.00	464.82	2,636.91	(1,833.09)
Miscellaneous	3,320.00	0.00	0.00	(3,320.00)
Total General Revenues	7,790.00	464.82	2,636.91	(5,153.09)
Program Revenues				
Permits/ App Fees	380.00	75.00	465.00	85.00
Impact Fees	35,000.00	0.00	0.00	(35,000.00)
Total Program Revenues	35,380.00	75.00	465.00	(34,915.00)
Business-Type Activities				
Connection Fees	17,560.00	3,500.00	21,700.00	4,140.00
Lift Station Fees	56,100.00	0.00	0.00	(56,100.00)
Penalties And Disc Fees	28,230.00	2,115.93	12,954.71	(15,275.29)
Sewer Service	1,009,100.00	84,068.84	511,166.19	(497,933.81)
Refuse Service	111,620.00	10,668.50	61,302.13	(50,317.87)
Refuse Penalties	3,190.00	275.57	1,545.01	(1,644.99)
Total Business-Type Activities	1,225,800.00	100,628.84	608,668.04	(617,131.96)
Total Revenues	1,268,970.00	101,168.66	611,769.95	(657,200.05)
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	57.34	70.01	3,739.99
Codification Updates	400.00	0.00	101.05	298.95
Contract Labor	48,000.00	7,492.00	25,798.55	22,201.45
DNR Easements / Fines	4,790.00	0.00	0.00	4,790.00
Dues & Subscriptions	10,590.00	15.00	2,720.00	7,870.00
Election Costs	975.00	0.00	0.00	975.00
Engineering Fees	2,000.00	5,483.00	10,877.00	(8,877.00)
Equipment	240.00	0.00	0.00	240.00
Equipment Maintenance	1,240.00	5.00	11,922.69	(10,682.69)
Franchise Fees	25,000.00	0.00	0.00	25,000.00
Gas	500.00	0.00	0.00	500.00
Health Insurance	21,050.00	3,114.54	14,804.43	6,245.57
Janitorial Services	440.00	40.00	240.00	200.00
Liability / Property Insurance	12,370.00	0.00	10,801.62	1,568.38
Miscellaneous	120.00	8.66	8.66	111.34
Missouri One Call Fees	1,500.00	143.00	685.10	814.90
Newspaper / Advertising	400.00	30.00	170.26	229.74
Office Supplies	4,000.00	256.95	2,778.77	1,221.23
Payroll Taxes	10,050.00	534.48	3,621.33	6,428.67
Postage	12,600.00	595.33	5,336.44	7,263.56
Refuse Fees	104,730.00	10,484.48	51,910.63	52,819.37
Repairs / Maintenance	100,000.00	3,575.00	76,729.33	23,270.67
Retirement Match	2,320.00	149.35	853.57	1,466.43
Salaries	116,241.00	7,731.74	49,625.14	66,615.86
Sewer Treatment Charges	376,770.00	35,552.04	137,534.36	239,235.64
Supplies	1,560.00	663.14	902.42	657.58
Technology	7,540.00	152.01	1,592.43	5,947.57
Telephone	2,490.00	289.33	1,089.77	1,400.23

See accountant's compilation report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
2 - Sewer Fund
From 12/1/2015 Through 12/31/2015

	Annual Budget	Month Ended 12/31/2015	Six Months Ended 12/31/2015	Budget Over/Under
Training / Conferences	3,640.00	0.00	0.00	3,640.00
Travel / Lodging	3,110.00	18.00	45.00	3,065.00
Uniforms	200.00	0.00	0.00	200.00
Utilities	24,690.00	4,036.01	13,147.87	11,542.13
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	80,426.40	424,684.91	484,391.09
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	913.26	50,875.00	10,735.00
Interest And Fiscal Agent Fees	0.00	0.00	4,028.26	(4,028.26)
Village Bond Interest And Fiscal Agent Fees	10.00	0.00	0.00	10.00
Total Debt Service	77,050.00	913.26	56,697.56	20,352.44
Total Expenditures	1,140,826.00	81,339.66	481,382.47	659,443.53
Net Revenue Over (Under) Expenditures	128,144.00	19,829.00	130,387.48	2,243.48

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
4 - Street Fund
From 12/1/2015 Through 12/31/2015

	Annual Budget	Month Ended 12/31/2015	Six Months Ended 12/31/2015	Budget Over/Under
Revenues				
General Revenues				
Taxes				
Motor Fuel Tax	88,560.00	7,616.27	45,913.07	(42,646.93)
Vehicle Sales Tax	26,430.00	1,937.33	14,281.62	(12,148.38)
Vehicle Fee Tax	14,700.00	1,123.94	6,942.74	(7,757.26)
Sales Tax Transportation (Smaller #)	100,230.00	9,180.76	56,858.77	(43,371.23)
Total Taxes	229,920.00	19,858.30	123,996.20	(105,923.80)
County Roads and Bridges	33,000.00	13,770.51	13,770.51	(19,229.49)
Miscellaneous	130.00	0.00	0.00	(130.00)
Total General Revenues	263,050.00	33,628.81	137,766.71	(125,283.29)
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	33,628.81	174,096.49	(129,023.51)
Expenditures				
General Expenditures				
Audit Expense / Accounting	320.00	0.00	0.00	320.00
Building Repairs & Maintenance	40.00	12.66	25.33	14.67
Contract Labor	2,005.00	125.00	500.00	1,505.00
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	106.36	789.34	1,610.66
Health Insurance	5,740.00	568.05	3,368.87	2,371.13
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	69,991.10	154,731.12	37,508.88
Payroll Taxes	2,700.00	108.70	689.24	2,010.76
Retirement Match	620.00	23.60	149.83	470.17
Salaries	31,200.00	1,444.82	9,127.06	22,072.94
Snow Removal / Mowing	910.00	0.00	0.00	910.00
Street Signs	1,540.00	0.00	703.50	836.50
Supplies	40.00	0.00	0.00	40.00
Technology	80.00	0.00	59.07	20.93
Telephone	1,340.00	180.46	545.31	794.69
Uniforms	150.00	0.00	0.00	150.00
Utilities	3,170.00	552.04	1,836.07	1,333.93
Vehicle Repairs	1,000.00	307.10	373.44	626.56
Total General Expenditures	303,020.00	73,419.89	177,385.47	125,634.53
Capital Outlays				
Capital Expenditures	100.00	0.00	0.00	100.00
Total Expenditures	303,120.00	73,419.89	177,385.47	125,734.53
Net Revenue Over (Under) Expenditures	0.00	(39,791.08)	(3,288.98)	(3,288.98)

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
6 - Park Fund
From 12/1/2015 Through 12/31/2015

	Annual Budget	Month Ended 12/31/2015	Six Months Ended 12/31/2015	Budget Over/Under
Revenues				
General Revenues				
Taxes				
Park Sales Tax	168,080.00	17,788.45	115,214.81	(52,865.19)
Stormwater Park Sales Tax	56,030.00	5,929.48	38,404.91	(17,625.09)
City Contribution	5,000.00	5,000.00	5,000.00	0.00
Total Taxes	229,110.00	28,717.93	158,619.72	(70,490.28)
Interest on Investments	330.00	27.48	148.56	(181.44)
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	28,745.41	158,811.28	(70,628.72)
Program Revenues				
Community Room Revenues	9,260.00	1,190.00	5,015.00	(4,245.00)
Pavilion Revenues	1,040.00	0.00	320.00	(720.00)
Special Events Revenues	2,660.00	10.00	1,115.00	(1,545.00)
Total Program Revenues	12,960.00	1,200.00	6,450.00	(6,510.00)
Total Revenues	242,400.00	29,945.41	165,261.28	(77,138.72)
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	57.33	950.75	1,049.25
Codification Updates	400.00	0.00	101.05	298.95
Contract Labor	17,458.00	125.00	20,922.93	(3,464.93)
Dues & Subscriptions	1,420.00	15.00	349.98	1,070.02
Election Costs	975.00	0.00	0.00	975.00
Engineering Fees	6,140.00	517.50	662.50	5,477.50
Equipment	120.00	0.00	18.99	101.01
Equipment Maintenance	250.00	161.89	651.55	(401.55)
Festivals / Events	40,000.00	2,055.88	22,373.77	17,626.23
Gas	1,000.00	0.00	322.99	677.01
Health Insurance	7,990.00	693.02	4,516.10	3,473.90
Janitorial Services	1,540.00	130.00	617.50	922.50
Liability / Property Insurance	9,100.00	0.00	8,200.59	899.41
Miscellaneous	330.00	8.66	8.66	321.34
Newspaper / Advertising	220.00	0.00	98.62	121.38
Office Supplies	340.00	230.96	830.96	(490.96)
Park Grounds Upkeep / Upgrades	5,000.00	0.00	3,072.97	1,927.03
Payroll Taxes	3,300.00	244.02	1,855.90	1,444.10
Postage	490.00	0.00	241.11	248.89
Repairs / Maintenance	40.00	0.00	231.32	(191.32)
Retirement Match	1,660.00	48.93	393.03	1,266.97
Salaries	74,830.00	3,154.25	19,696.54	55,133.46
Salaries - Park Patrol	8,000.00	86.89	4,867.94	3,132.06
Storm Water	8,000.00	0.00	6,015.50	1,984.50
Supplies	520.00	112.74	409.62	110.38
Technology	3,000.00	72.01	1,149.09	1,850.91
Telephone	330.00	120.10	304.06	25.94
Training / Conferences	800.00	0.00	355.92	444.08
Travel / Lodging	2,100.00	5.40	275.37	1,824.63
Uniforms	240.00	0.00	0.00	240.00
Utilities	7,790.00	1,519.71	4,763.93	3,026.07

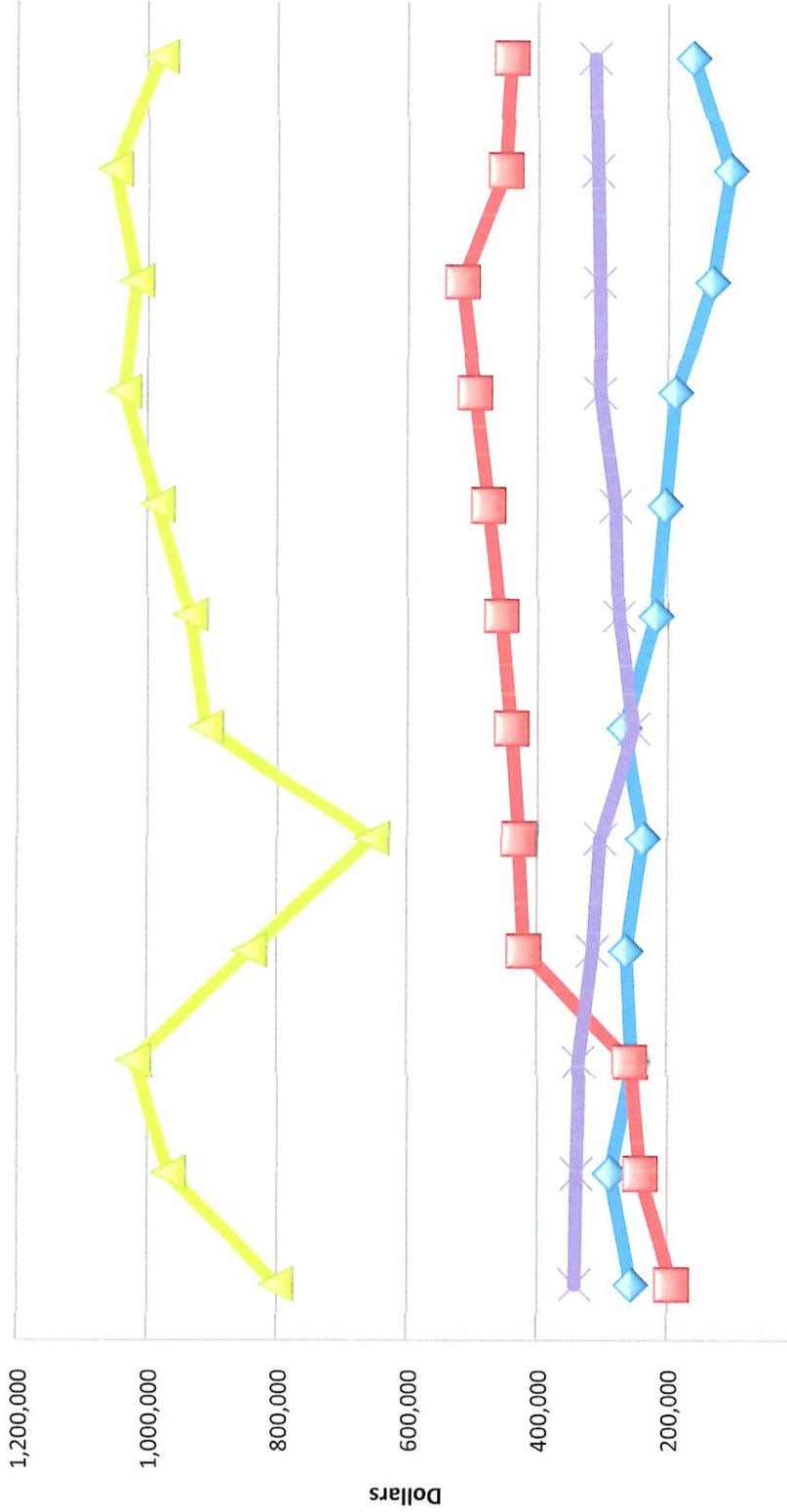
See accountant's compilation report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
6 - Park Fund
From 12/1/2015 Through 12/31/2015

	Annual Budget	Month Ended 12/31/2015	Six Months Ended 12/31/2015	Budget Over/Under
Vehicle Repairs	460.00	347.98	414.31	45.69
Website	260.00	0.00	0.00	260.00
Total General Expenditures	207,273.00	9,707.27	105,833.55	101,439.45
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	9,707.27	112,898.59	155,714.41
Net Revenue Over (Under) Expenditures	(26,213.00)	20,238.14	52,362.69	78,575.69

City of Battlefield, Missouri

Cash Trends by Month
January 2015 - December 2015

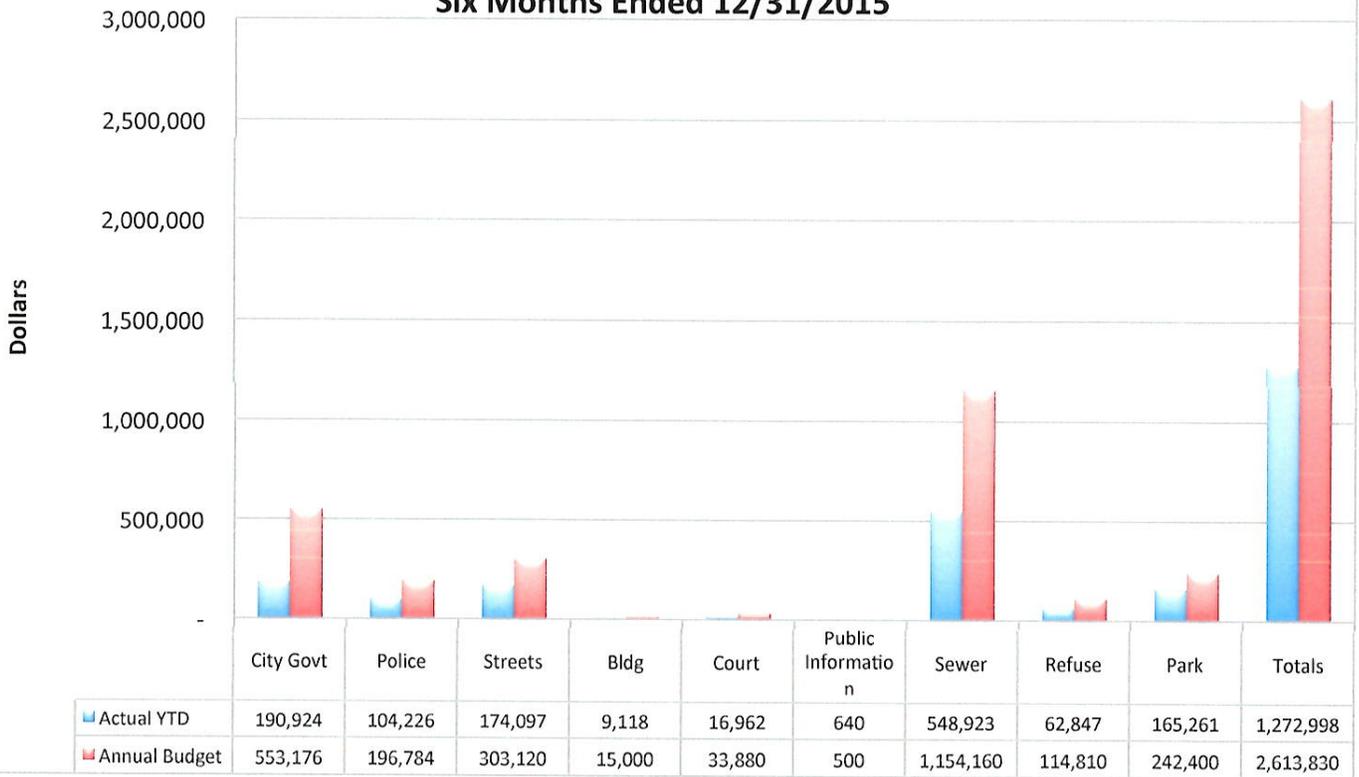


	1/1/15	2/1/15	3/1/15	4/1/15	5/1/15	6/1/15	7/1/15	8/1/15	9/1/15	10/1/15	11/1/15	12/1/15
General	255,754	287,762	253,167	262,639	237,158	266,614	217,840	203,035	187,149	132,179	104,652	161,043
Streets	192,934	241,201	256,809	419,830	428,145	439,862	456,306	475,255	496,254	516,800	450,777	440,600
Sewer	801,787	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
Park	342,293	339,644	335,533	314,058	303,059	252,375	274,935	279,606	303,263	305,092	308,857	311,672

See accountant's compilation report

City of Battlefield, Missouri

Revenues Budget to Actual Six Months Ended 12/31/2015



Expenditures Budget to Actual Six Months Ended 12/31/2015



See accountant's compilation report

CITY OF BATTLEFIELD
Summary of Revenues In and Expenditures Out
July 1, 2015 - December 31, 2015

	<u>GENERAL/STREETS</u>	<u>SEWER</u>	<u>PARKS</u>
REVENUES			
Permits / Licenses	11,926	465	-
Franchise	96,000	-	-
Prop / Sales Tax	199,864	-	-
TIF / PILOTS	2,514	-	-
MV Taxes	111,896	-	-
Co Road Taxes	13,771	-	-
Fines / Forfeitures	17,531	-	-
Grants / Bonds / City Contr	36,830	-	5,000
Misc / Interest / Equip Sale	5,635	2,637	191
Connect Fees	-	21,700	-
Sewer Service / Penalty	-	524,121	-
Refuse Service / Penalty	-	62,847	-
Park Tax	-	-	153,620
Rentals	-	-	5,335
Special Events	-	-	1,115
Total Revenues	495,967	611,770	165,261

EXPENSES			
General Gov't	59,850	-	-
Police Dept.	247,651	-	-
Emerg. Mgmt.	6,301	-	-
Bldg. Dept.	19,332	-	-
Court Dept.	23,065	-	-
Plan & Zoning	2,414	-	-
Economic Devel.	1,616	-	-
Streets Dept.	177,385	-	-
Public Relations	915	-	-
General Sewer	-	481,383	-
Parks Depts.	-	-	112,899
Total Expenses	538,529	481,383	112,899

<u>FUND EQUITY</u>	<u>* BEGINNING FUND BALANCE</u>	<u>REVENUES/ TRANSFERS IN</u>	<u>EXPENDITURES TRANSFERS OUT</u>	<u>ENDING FUND BALANCE</u>
GENERAL / STREETS	914,242	495,967	538,529	871,680
SEWER	3,820,372	611,770	481,383	3,950,759
PARK	295,229	165,261	112,899	347,591

* per 2014-2015 audit

SCHEDULE OF LONG-TERM DEBT				
<u>FUND EQUITY</u>	<u>DEBT OUTSTANDING July 1, 2015</u>	<u>ISSUED</u>	<u>RETIRED</u>	<u>DEBT OUTSTANDING December 31, 2015</u>
City Hall Bond	735,000	-	-	735,000
DNR / SRF Bond	735,000	-	25,000	710,000

See accountant's compilation report
Page 16