

*T*errell
Accounting, LLC

PO Box 3286
Springfield, MO 65808
(417) 894-2410

City of Battlefield, Missouri

Financial Statements

For the Eight Months Ended February 29, 2016



PO Box 3286
Springfield, MO 65808
(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 February 29, 2016, and the related statement of revenues and expense – modified cash basis for the eight 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 eight months ended February 29, 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
March 7, 2016

City of Battlefield, Missouri
Balance Sheet - Modified Cash Basis
As of 2/29/2016

| | Current Year |
|--|----------------|
| Assets | |
| Cash | |
| Cash In Bank Checking General Fund | 764,794.17 |
| Cash In Bank Checking Sewer Web Payments | 6,649.03 |
| Cash in Bank Checking Sewer Fund | 991,825.74 |
| Cash In Bank Police Training | 4,102.99 |
| Cash in Bank Checking Park Fund | 343,390.91 |
| Cash In Bank Municipal Court | 9.92 |
| Cash In Bank TIF Fund | 106,703.13 |
| Cash In Bank Judicial Education | 137.91 |
| Total Cash | 2,217,613.80 |
| 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 | 19,672.36 |
| Cash In Bank Revenue P&I | 529,874.22 |
| Cash In Bank Sewer Replacement Fund | 168,603.41 |
| Cash In Bank Wells Fargo | 119,031.46 |
| Cash In Construction | 159,394.99 |
| Total Restricted Cash | 996,576.44 |
| Capital Assets | |
| Plant/Property/Equipment | 4,428,329.75 |
| Accumulated Depreciation | (1,575,181.64) |
| Total Capital Assets | 2,853,148.11 |
| Total Assets | 6,279,691.73 |
| Liabilities | |
| Accounts Payable | |
| Unclaimed Property | 487.44 |
| Other | 6,198.15 |
| Total Accounts Payable | 6,685.59 |
| Payroll Taxes and Liabilities | (6,324.78) |
| Street Cut and Review Fees Payable | 1,396.16 |
| Customer Deposits | 70,087.07 |
| TIF Payable | 53,841.49 |
| Debt Payable | |
| Bond Payable 2006A | 755,000.00 |
| Total Debt Payable | 755,000.00 |
| Total Liabilities | 880,685.53 |
| Equity | |
| Fund Balance | 5,032,179.63 |
| Net Income - Loss | 366,826.57 |
| Total Equity | 5,399,006.20 |
| Total Liabilities & Equity | 6,279,691.73 |

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis
From 7/1/2015 Through 2/29/2016

Eight Months
Ended 02/29/2016

| | |
|---|--------------|
| Revenues | |
| General Revenues | |
| Taxes | |
| Cable Franchise Fee | 31,616.32 |
| Electric Franchise Fee | 64,690.89 |
| Motor Fuel Tax | 100,286.87 |
| Vehicle Sales Tax | 30,520.60 |
| Vehicle Fee Tax | 15,836.76 |
| Sales Tax City Police | 86,704.92 |
| Sales Tax Gen | 86,722.68 |
| Law Enforcement Sales Tax | 12,483.00 |
| Park Sales Tax | 144,547.98 |
| Stormwater Park Sales Tax | 48,182.59 |
| Sales Tax Transportation | 74,710.35 |
| City Contribution | 5,000.00 |
| Property Taxes | 162,264.32 |
| TIF - Wilson Creek | 65,503.02 |
| Total Taxes | 929,070.30 |
| Interest on Investments | 4,383.09 |
| County Roads and Bridges | 48,347.63 |
| Miscellaneous | 5,892.01 |
| Payment in Lieu of Taxes | 25,000.00 |
| Sale of Equipment | 53.69 |
| Total General Revenues | 1,012,746.72 |
| Program Revenues | |
| Business License | 4,040.00 |
| Permits/ App Fees | 10,442.50 |
| Federal Grants-STP | 36,329.78 |
| Traffic Fines And Dui Recoupment Pmts | 22,358.52 |
| Community Room Revenues | 6,195.00 |
| Pavilion Revenues | 320.00 |
| Special Events Revenues | 1,115.00 |
| Total Program Revenues | 80,800.80 |
| Business-Type Activities | |
| Connection Fees | 23,100.00 |
| Penalties And Disc Fees | 16,898.56 |
| Sewer Service | 683,162.64 |
| Refuse Service | 82,874.04 |
| Refuse Penalties | 2,128.87 |
| Total Business-Type Activities | 808,164.11 |
| Total Revenues | 1,901,711.63 |
| | |
| Expenditures | |
| General Expenditures | |
| Attorney Fees | 10,580.00 |
| Audit Expense / Accounting | 5,350.00 |
| Bank Charges | 571.44 |
| Building Repairs & Maintenance | 4,876.84 |
| Codification Updates | 505.23 |
| Contract Labor | 81,037.94 |
| Dues & Subscriptions | 9,432.73 |
| Election Costs | 2,496.54 |
| Engineering Fees | 13,775.50 |
| <i>No assurance is provided – see accountant's compilation report</i> | |

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis
From 7/1/2015 Through 2/29/2016

| | Eight Months Ended 02/29/2016 |
|---------------------------------------|----------------------------------|
| Equipment | 4,255.15 |
| Equipment Maintenance | 17,693.15 |
| Festivals / Events | 26,045.78 |
| Franchise Fees | 25,000.00 |
| Gas | 8,377.57 |
| Health Insurance | 65,634.01 |
| Janitorial Services | 2,565.00 |
| Judicial Fees | 5,950.00 |
| Liability / Property Insurance | 58,347.50 |
| Miscellaneous | 636.66 |
| Missouri One Call Fees | 826.80 |
| Newspaper / Advertising | 592.80 |
| Office Supplies | 8,191.41 |
| Park Contribution | 5,000.00 |
| Park Grounds Upkeep / Upgrades | 3,072.97 |
| Paving / Patching / Maintenance | 154,731.12 |
| Payroll Taxes | 28,040.26 |
| Postage | 11,279.35 |
| Printing / Newsletter | 1,196.80 |
| Public Meetings | 352.29 |
| Recognitions | 2,508.62 |
| Refuse Fees | 73,087.94 |
| Repairs / Maintenance | 93,682.50 |
| Retirement Match | 6,970.22 |
| Salaries | 365,806.84 |
| Salaries - Park Patrol | 5,047.39 |
| Sewer Treatment Charges | 252,916.07 |
| Storm Water | 7,687.00 |
| Street Signs | 923.50 |
| Supplies | 3,964.41 |
| Technology | 6,071.30 |
| Telephone | 6,044.67 |
| Training / Conferences | 5,257.99 |
| Travel / Lodging | 3,072.76 |
| Uniforms | 434.87 |
| Utilities | 31,032.94 |
| Vehicle Repairs | 7,742.01 |
| Total General Expenditures | 1,428,665.87 |
| Capital Outlays | |
| Capital Expenditures | 38,022.99 |
| Debt Service | |
| City Hall Loan Payment | 11,214.34 |
| Dnr/Srf Loan Payments | 52,846.88 |
| Interest And Fiscal Agent Fees | 4,134.98 |
| Total Debt Service | 68,196.20 |
| Total Expenditures | 1,534,885.06 |
| Net Revenue Over (Under) Expenditures | 366,826.57 |

Supplementary Schedules

City of Battlefield, Missouri
 Balance Sheet - Modified Cash Basis - By Fund
 As of 2/29/2016

| | General Fund | Street Fund | Total General Fund | Sewer Fund | Park Fund | Total |
|--|--------------|-------------|--------------------|----------------|------------|----------------|
| Assets | | | | | | |
| Cash | | | | | | |
| Cash In Bank Checking General Fund | 255,190.20 | 509,603.97 | 764,794.17 | 0.00 | 0.00 | 764,794.17 |
| Cash In Bank Checking Sewer Web Payments | 0.00 | 0.00 | 0.00 | 6,649.03 | 0.00 | 6,649.03 |
| Cash in Bank Checking Sewer Fund | 0.00 | 0.00 | 0.00 | 991,825.74 | 0.00 | 991,825.74 |
| Cash in Bank-GO Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cash In Bank Police Training | 4,102.99 | 0.00 | 4,102.99 | 0.00 | 0.00 | 4,102.99 |
| Cash in Bank Checking Park Fund | 0.00 | 0.00 | 0.00 | 0.00 | 343,390.91 | 343,390.91 |
| 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 | 137.91 | 0.00 | 137.91 | 0.00 | 0.00 | 137.91 |
| Total Cash | 366,144.15 | 509,603.97 | 875,748.12 | 998,474.77 | 343,390.91 | 2,217,613.80 |
| 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 | 19,672.36 | 0.00 | 19,672.36 | 0.00 | 0.00 | 19,672.36 |
| Cash In Bank Revenue P&I | 0.00 | 0.00 | 0.00 | 529,874.22 | 0.00 | 529,874.22 |
| Cash In Bank Sewer Replacement Fund | 0.00 | 0.00 | 0.00 | 168,603.41 | 0.00 | 168,603.41 |
| 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 | 159,394.99 | 0.00 | 159,394.99 |
| Total Restricted Cash | 138,703.82 | 0.00 | 138,703.82 | 857,872.62 | 0.00 | 996,576.44 |
| 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 | 558,608.11 | 531,318.13 | 1,089,926.24 | 4,795,545.07 | 394,220.42 | 6,279,691.73 |

City of Battlefield, Missouri
 Balance Sheet - Modified Cash Basis - By Fund
 As of 2/29/2016

| | 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 | 40.65 | 0.00 | 40.65 | 6,157.50 | 0.00 | 6,198.15 |
| Other | 20.65 | 0.00 | 20.65 | 6,614.94 | 50.00 | 6,685.59 |
| Total Accounts Payable | (100,229.29) | 11,522.97 | (88,706.32) | 65,217.68 | 23,488.64 | 0.00 |
| Internal Balances | (6,324.78) | 0.00 | (6,324.78) | 0.00 | 0.00 | (6,324.78) |
| Payroll Taxes and Liabilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Salaries | 1,306.16 | 90.00 | 1,396.16 | 0.00 | 0.00 | 1,396.16 |
| Street Cut and Review Fees Payable | 0.00 | 0.00 | 0.00 | 69,712.07 | 375.00 | 70,087.07 |
| 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 | (51,385.77) | 11,612.97 | (39,772.80) | 896,544.69 | 23,913.64 | 880,685.53 |
| 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 | 154,515.49 | 61,062.96 | 215,578.45 | 78,629.49 | 72,618.63 | 366,826.57 |
| Total Equity | 609,993.88 | 519,705.16 | 1,129,699.04 | 3,899,000.38 | 370,306.78 | 5,399,006.20 |
| Total Liabilities & Equity | 558,608.11 | 531,318.13 | 1,089,926.24 | 4,795,545.07 | 394,220.42 | 6,279,691.73 |

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
1 - General Fund
From 2/1/2016 Through 2/29/2016

| | Annual Budget | Month Ended 02/29/2016 | Eight Months Ended 02/29/2016 | Budget Over/Under |
|---------------------------------------|---------------|---------------------------|----------------------------------|-------------------|
| Revenues | | | | |
| General Revenues | | | | |
| Taxes | | | | |
| Cable Franchise Fee | 44,500.00 | 4,962.99 | 31,616.32 | (12,883.68) |
| Electric Franchise Fee | 93,000.00 | 7,650.50 | 64,690.89 | (28,309.11) |
| Motor Fuel Tax | 59,766.00 | 5,123.63 | 40,114.72 | (19,651.28) |
| Vehicle Sales Tax | 17,780.00 | 1,142.76 | 12,208.25 | (5,571.75) |
| Vehicle Fee Tax | 9,770.00 | 724.57 | 6,334.70 | (3,435.30) |
| Sales Tax City Police | 123,600.00 | 10,662.68 | 86,704.92 | (36,895.08) |
| Sales Tax Gen | 123,600.00 | 10,665.45 | 86,722.68 | (36,877.32) |
| Law Enforcement Sales Tax | 16,644.00 | 2,774.00 | 12,483.00 | (4,161.00) |
| Property Taxes | 185,000.00 | 17,560.36 | 162,264.32 | (22,735.68) |
| TIF - Wilson Creek | 40,170.00 | 0.00 | 65,503.02 | 25,333.02 |
| Total Taxes | 713,830.00 | 61,266.94 | 568,642.82 | (145,187.18) |
| Interest on Investments | 630.00 | 61.29 | 464.79 | (165.21) |
| Miscellaneous | 4,500.00 | 51.00 | 5,872.01 | 1,372.01 |
| Payment in Lieu of Taxes | 25,000.00 | 0.00 | 25,000.00 | 0.00 |
| Sale of Equipment | 0.00 | 30.69 | 30.69 | 30.69 |
| Total General Revenues | 743,960.00 | 61,409.92 | 600,010.31 | (143,949.69) |
| Program Revenues | | | | |
| Business License | 6,000.00 | 288.00 | 4,040.00 | (1,960.00) |
| Permits/ App Fees | 15,000.00 | 214.00 | 9,947.50 | (5,052.50) |
| Traffic Fines And Dui Recoupment Pmts | 34,380.00 | 2,161.91 | 22,358.52 | (12,021.48) |
| Total Program Revenues | 55,380.00 | 2,663.91 | 36,346.02 | (19,033.98) |
| Total Revenues | 799,340.00 | 64,073.83 | 636,356.33 | (162,983.67) |
| Expenditures | | | | |
| General Expenditures | | | | |
| Attorney Fees | 17,340.00 | 1,320.00 | 10,410.00 | 6,930.00 |
| Audit Expense / Accounting | 3,560.00 | 0.00 | 3,210.00 | 350.00 |
| Bank Charges | 840.00 | 48.50 | 489.24 | 350.76 |
| Building Repairs & Maintenance | 3,625.00 | 133.84 | 3,203.01 | 421.99 |
| Codification Updates | 1,200.00 | 0.00 | 303.13 | 896.87 |
| Contract Labor | 16,993.00 | 593.94 | 13,986.00 | 3,007.00 |
| Crossing Guard | 4,000.00 | 0.00 | 0.00 | 4,000.00 |
| Dues & Subscriptions | 6,300.00 | 85.33 | 2,261.22 | 4,038.78 |
| Election Costs | 975.00 | 2,716.00 | 2,496.54 | (1,521.54) |
| Equipment | 15,200.00 | 54.01 | 4,109.16 | 11,090.84 |
| Equipment Maintenance | 2,690.00 | 356.40 | 1,508.36 | 1,181.64 |
| Gas | 14,990.00 | 692.07 | 6,781.29 | 8,208.71 |
| Health Insurance | 53,500.00 | 4,568.48 | 36,156.42 | 17,343.58 |
| Janitorial Services | 2,120.00 | 120.00 | 1,457.50 | 662.50 |
| Judicial Fees | 10,200.00 | 850.00 | 5,950.00 | 4,250.00 |
| Liability / Property Insurance | 35,430.00 | 8,342.84 | 33,472.72 | 1,957.28 |
| Miscellaneous | 1,550.00 | 32.10 | 577.19 | 972.81 |
| Newspaper / Advertising | 320.00 | 47.50 | 218.22 | 101.78 |
| Office Supplies | 4,900.00 | 168.05 | 2,840.41 | 2,059.59 |
| Park Contribution | 5,000.00 | 0.00 | 5,000.00 | 0.00 |
| Payroll Taxes | 32,690.00 | 2,423.78 | 19,791.69 | 12,898.31 |
| Postage | 2,140.00 | 0.00 | 957.00 | 1,183.00 |
| Printing / Newsletter | 1,710.00 | 140.80 | 1,196.80 | 513.20 |
| Public Meetings | 1,000.00 | 0.00 | 352.29 | 647.71 |
| Recognitions | 5,220.00 | 1,622.48 | 2,508.62 | 2,711.38 |

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
1 - General Fund
From 2/1/2016 Through 2/29/2016

| | Annual Budget | Month Ended 02/29/2016 | Eight Months Ended 02/29/2016 | Budget Over/Under |
|---------------------------------------|---------------|---------------------------|----------------------------------|-------------------|
| Repairs / Maintenance | 5,460.00 | 0.00 | 0.00 | 5,460.00 |
| Retirement Match | 7,550.00 | 590.83 | 5,066.94 | 2,483.06 |
| Salaries | 377,811.00 | 30,758.95 | 259,657.04 | 118,153.96 |
| Street Signs | 0.00 | 0.00 | 44.50 | (44.50) |
| Supplies | 3,040.00 | 39.90 | 2,537.96 | 502.04 |
| Technology | 7,910.00 | 252.00 | 2,260.97 | 5,649.03 |
| Telephone | 8,420.00 | 0.00 | 3,706.85 | 4,713.15 |
| Training / Conferences | 6,690.00 | 330.00 | 4,902.07 | 1,787.93 |
| Travel / Lodging | 3,210.00 | 44.90 | 2,752.39 | 457.61 |
| Uniforms | 10,620.00 | 0.00 | 364.90 | 10,255.10 |
| Utilities | 5,900.00 | 901.36 | 3,030.36 | 2,869.64 |
| Vehicle Repairs | 10,750.00 | 154.01 | 5,444.05 | 5,305.95 |
| 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 | 57,388.07 | 449,004.84 | 282,799.16 |
| 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 | 57,388.07 | 481,840.84 | 317,853.16 |
| Net Revenue Over (Under) Expenditures | (354.00) | 6,685.76 | 154,515.49 | 154,869.49 |

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
2 - Sewer Fund
From 2/1/2016 Through 2/29/2016

| | Annual Budget | Month Ended 02/29/2016 | Eight Months Ended 02/29/2016 | Budget Over/Under |
|--------------------------------|---------------|---------------------------|----------------------------------|-------------------|
| Revenues | | | | |
| General Revenues | | | | |
| Interest on Investments | 4,470.00 | 575.59 | 3,717.31 | (752.69) |
| Miscellaneous | 3,320.00 | 0.00 | 0.00 | (3,320.00) |
| Total General Revenues | 7,790.00 | 575.59 | 3,717.31 | (4,072.69) |
| Program Revenues | | | | |
| Permits/ App Fees | 380.00 | 0.00 | 495.00 | 115.00 |
| Impact Fees | 35,000.00 | 0.00 | 0.00 | (35,000.00) |
| Total Program Revenues | 35,380.00 | 0.00 | 495.00 | (34,885.00) |
| Business-Type Activities | | | | |
| Connection Fees | 17,560.00 | 0.00 | 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 | 1,944.81 | 16,898.56 | (11,331.44) |
| Sewer Service | 1,009,100.00 | 87,284.36 | 683,162.64 | (325,937.36) |
| Refuse Service | 111,620.00 | 11,244.33 | 82,874.04 | (28,745.96) |
| Refuse Penalties | 3,190.00 | 287.66 | 2,128.87 | (1,061.13) |
| Total Business-Type Activities | 1,225,800.00 | 100,761.16 | 808,164.11 | (417,635.89) |
| Total Revenues | 1,268,970.00 | 101,336.75 | 812,376.42 | (456,593.58) |
| 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 | 133.83 | 383.88 | 3,426.12 |
| Codification Updates | 400.00 | 0.00 | 101.05 | 298.95 |
| Contract Labor | 48,000.00 | 17,275.99 | 44,234.54 | 3,765.46 |
| DNR Easements / Fines | 4,790.00 | 0.00 | 0.00 | 4,790.00 |
| Dues & Subscriptions | 10,590.00 | 85.33 | 3,566.40 | 7,023.60 |
| Election Costs | 975.00 | 0.00 | 0.00 | 975.00 |
| Engineering Fees | 2,000.00 | 2,012.50 | 13,113.00 | (11,113.00) |
| Equipment | 240.00 | 54.00 | 54.00 | 186.00 |
| Equipment Maintenance | 1,240.00 | 2,603.25 | 15,113.74 | (13,873.74) |
| Franchise Fees | 25,000.00 | 0.00 | 25,000.00 | 0.00 |
| Gas | 500.00 | 0.00 | 228.00 | 272.00 |
| Health Insurance | 21,050.00 | 2,167.58 | 19,139.58 | 1,910.42 |
| Janitorial Services | 440.00 | 20.00 | 320.00 | 120.00 |
| Liability / Property Insurance | 12,370.00 | 2,490.40 | 13,029.52 | (659.52) |
| Miscellaneous | 120.00 | 21.45 | 50.81 | 69.19 |
| Missouri One Call Fees | 1,500.00 | 71.50 | 826.80 | 673.20 |
| Newspaper / Advertising | 400.00 | 47.50 | 228.46 | 171.54 |
| Office Supplies | 4,000.00 | 1,145.83 | 4,184.51 | (184.51) |
| Payroll Taxes | 10,050.00 | 557.84 | 4,900.28 | 5,149.72 |
| Postage | 12,600.00 | 2,509.48 | 9,981.24 | 2,618.76 |
| Refuse Fees | 104,730.00 | 10,616.28 | 73,087.94 | 31,642.06 |
| Repairs / Maintenance | 100,000.00 | 8,899.35 | 93,451.18 | 6,548.82 |
| Retirement Match | 2,320.00 | 152.66 | 1,196.97 | 1,123.03 |
| Salaries | 116,241.00 | 7,809.84 | 67,300.29 | 48,940.71 |
| Sewer Treatment Charges | 376,770.00 | 38,862.35 | 252,916.07 | 123,853.93 |
| Supplies | 1,560.00 | 0.00 | 978.50 | 581.50 |
| Technology | 7,540.00 | 292.00 | 2,177.30 | 5,362.70 |
| Telephone | 2,490.00 | 109.05 | 1,398.07 | 1,091.93 |

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
2 - Sewer Fund
From 2/1/2016 Through 2/29/2016

| | Annual Budget | Month Ended 02/29/2016 | Eight Months Ended 02/29/2016 | 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 | 5,051.78 | 19,103.17 | 5,586.83 |
| 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 | 102,989.79 | 667,428.78 | 241,647.22 |
| Capital Outlays | | | | |
| Capital Expenditures | 154,700.00 | 7,541.99 | 7,541.99 | 147,158.01 |
| 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 | 52,846.88 | 8,763.12 |
| Interest And Fiscal Agent Fees | 0.00 | 0.00 | 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 | 975.44 | 58,776.16 | 18,273.84 |
| Total Expenditures | 1,140,826.00 | 111,507.22 | 733,746.93 | 407,079.07 |
| Net Revenue Over (Under) Expenditures | 128,144.00 | (10,170.47) | 78,629.49 | (49,514.51) |

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
4 - Street Fund
From 2/1/2016 Through 2/29/2016

| | Annual Budget | Month Ended 02/29/2016 | Eight Months Ended 02/29/2016 | Budget Over/Under |
|---------------------------------------|---------------|---------------------------|----------------------------------|-------------------|
| Revenues | | | | |
| General Revenues | | | | |
| Taxes | | | | |
| Motor Fuel Tax | 88,560.00 | 7,685.46 | 60,172.15 | (28,387.85) |
| Vehicle Sales Tax | 26,430.00 | 1,714.12 | 18,312.35 | (8,117.65) |
| Vehicle Fee Tax | 14,700.00 | 1,086.87 | 9,502.06 | (5,197.94) |
| Sales Tax Transportation | 100,230.00 | 8,837.64 | 74,710.35 | (25,519.65) |
| Total Taxes | 229,920.00 | 19,324.09 | 162,696.91 | (67,223.09) |
| County Roads and Bridges | 33,000.00 | 34,577.12 | 48,347.63 | 15,347.63 |
| Miscellaneous | 130.00 | 0.00 | 0.00 | (130.00) |
| Total General Revenues | 263,050.00 | 53,901.21 | 211,044.54 | (52,005.46) |
| 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 | 53,901.21 | 247,374.32 | (55,745.68) |
| 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 | 148.48 | 898.48 | 1,106.52 |
| 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 | 31.24 | 64.87 | 35.13 |
| Gas | 2,400.00 | 82.69 | 1,045.29 | 1,354.71 |
| Health Insurance | 5,740.00 | 561.93 | 4,492.73 | 1,247.27 |
| Liability / Property Insurance | 3,580.00 | 996.16 | 3,022.07 | 557.93 |
| Missouri One Call Fees | 100.00 | 0.00 | 0.00 | 100.00 |
| Office Supplies | 70.00 | 3.43 | 3.43 | 66.57 |
| Paving / Patching / Maintenance | 192,240.00 | 0.00 | 154,731.12 | 37,508.88 |
| Payroll Taxes | 2,700.00 | 107.60 | 941.20 | 1,758.80 |
| Retirement Match | 620.00 | 23.71 | 203.52 | 416.48 |
| Salaries | 31,200.00 | 1,364.75 | 12,319.52 | 18,880.48 |
| Snow Removal / Mowing | 910.00 | 0.00 | 0.00 | 910.00 |
| Street Signs | 1,540.00 | 0.00 | 879.00 | 661.00 |
| Supplies | 40.00 | 0.00 | 23.02 | 16.98 |
| Technology | 80.00 | 0.00 | 59.07 | 20.93 |
| Telephone | 1,340.00 | 0.00 | 635.69 | 704.31 |
| Uniforms | 150.00 | 69.97 | 69.97 | 80.03 |
| Utilities | 3,170.00 | 753.85 | 2,671.93 | 498.07 |
| Vehicle Repairs | 1,000.00 | 1,423.93 | 1,797.37 | (797.37) |
| Total General Expenditures | 303,020.00 | 5,567.74 | 186,311.36 | 116,708.64 |
| Capital Outlays | | | | |
| Capital Expenditures | 100.00 | 0.00 | 0.00 | 100.00 |
| Total Expenditures | 303,120.00 | 5,567.74 | 186,311.36 | 116,808.64 |
| Net Revenue Over (Under) Expenditures | 0.00 | 48,333.47 | 61,062.96 | 61,062.96 |

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
6 - Park Fund
From 2/1/2016 Through 2/29/2016

| | Annual Budget | Month Ended 02/29/2016 | Eight Months Ended 02/29/2016 | Budget Over/Under |
|--------------------------------|---------------|---------------------------|----------------------------------|-------------------|
| Revenues | | | | |
| General Revenues | | | | |
| Taxes | | | | |
| Park Sales Tax | 168,080.00 | 29,333.17 | 144,547.98 | (23,532.02) |
| Stormwater Park Sales Tax | 56,030.00 | 9,777.68 | 48,182.59 | (7,847.41) |
| City Contribution | 5,000.00 | 0.00 | 5,000.00 | 0.00 |
| Total Taxes | 229,110.00 | 39,110.85 | 197,730.57 | (31,379.43) |
| Interest on Investments | 330.00 | 25.86 | 200.99 | (129.01) |
| 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 | 39,136.71 | 197,974.56 | (31,465.44) |
| Program Revenues | | | | |
| Community Room Revenues | 9,260.00 | 545.00 | 6,195.00 | (3,065.00) |
| 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 | 545.00 | 7,630.00 | (5,330.00) |
| Total Revenues | 242,400.00 | 39,681.71 | 205,604.56 | (36,795.44) |
| 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 | 133.83 | 1,264.62 | 735.38 |
| Codification Updates | 400.00 | 0.00 | 101.05 | 298.95 |
| Contract Labor | 17,458.00 | 745.99 | 21,918.92 | (4,460.92) |
| Dues & Subscriptions | 1,420.00 | 85.32 | 1,196.36 | 223.64 |
| 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 | 54.00 | 72.99 | 47.01 |
| Equipment Maintenance | 250.00 | 31.25 | 1,006.18 | (756.18) |
| Festivals / Events | 40,000.00 | 3,004.00 | 26,045.78 | 13,954.22 |
| Gas | 1,000.00 | 0.00 | 322.99 | 677.01 |
| Health Insurance | 7,990.00 | 677.61 | 5,845.28 | 2,144.72 |
| Janitorial Services | 1,540.00 | 50.00 | 787.50 | 752.50 |
| Liability / Property Insurance | 9,100.00 | 622.60 | 8,823.19 | 276.81 |
| Miscellaneous | 330.00 | 0.00 | 8.66 | 321.34 |
| Newspaper / Advertising | 220.00 | 47.50 | 146.12 | 73.88 |
| Office Supplies | 340.00 | 72.20 | 1,163.06 | (823.06) |
| Park Grounds Upkeep / Upgrades | 5,000.00 | 0.00 | 3,072.97 | 1,927.03 |
| Payroll Taxes | 3,300.00 | 239.97 | 2,407.09 | 892.91 |
| Postage | 490.00 | 0.00 | 341.11 | 148.89 |
| Repairs / Maintenance | 40.00 | 0.00 | 231.32 | (191.32) |
| Retirement Match | 1,660.00 | 50.49 | 502.79 | 1,157.21 |
| Salaries | 74,830.00 | 2,883.70 | 26,529.99 | 48,300.01 |
| Salaries - Park Patrol | 8,000.00 | 179.45 | 5,047.39 | 2,952.61 |
| Storm Water | 8,000.00 | 696.50 | 7,687.00 | 313.00 |
| Supplies | 520.00 | 0.00 | 424.93 | 95.07 |
| Technology | 3,000.00 | 212.00 | 1,573.96 | 1,426.04 |
| 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 | 1,347.27 | 6,227.48 | 1,562.52 |

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 2/1/2016 Through 2/29/2016

| | Annual Budget | Month Ended 02/29/2016 | Eight Months Ended 02/29/2016 | 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 | 11,133.68 | 125,920.89 | 81,352.11 |
| 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 | 11,133.68 | 132,985.93 | 135,627.07 |
| Net Revenue Over (Under) Expenditures | (26,213.00) | 28,548.03 | 72,618.63 | 98,831.63 |

City of Battlefield, Missouri

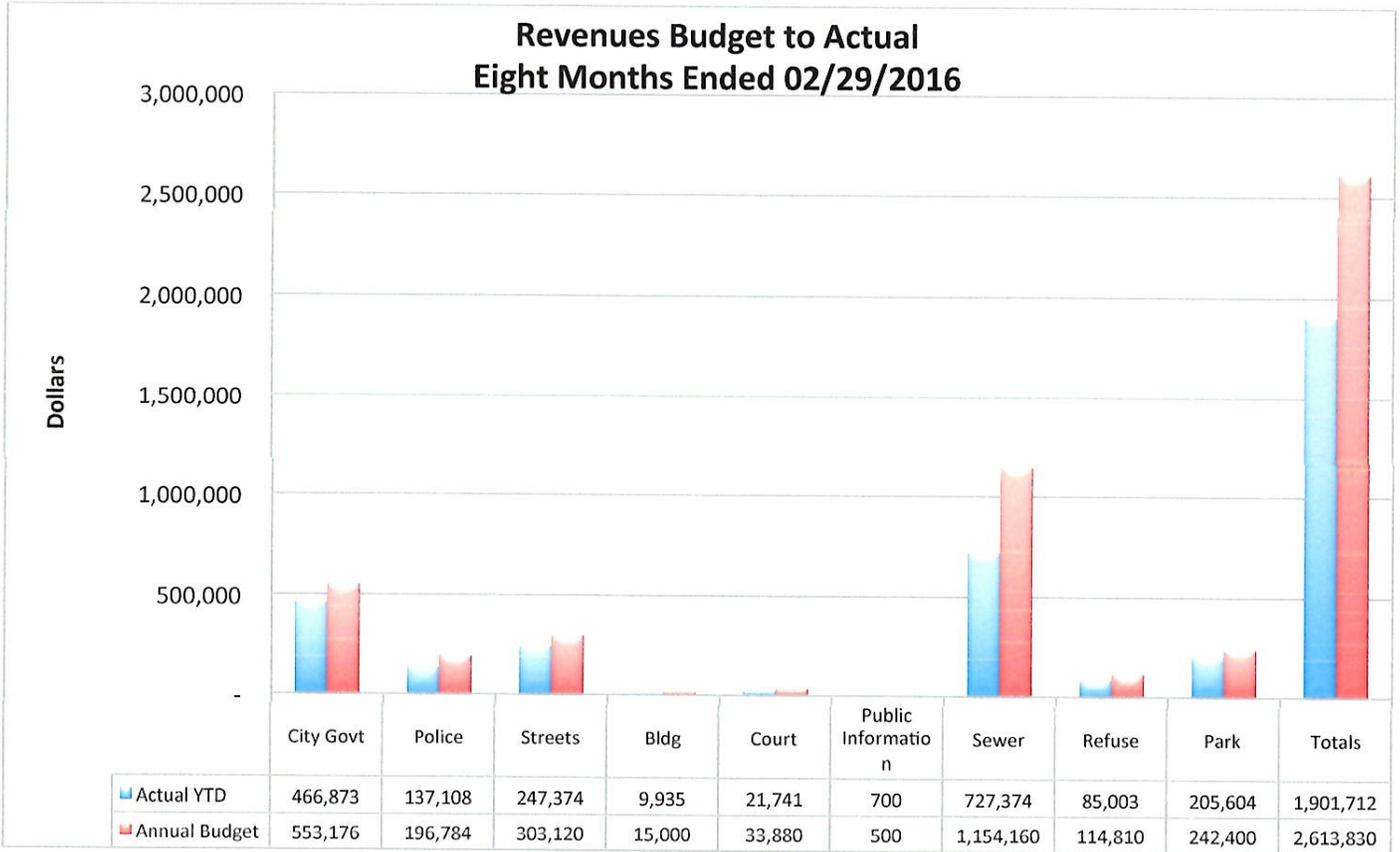
Cash Trends by Month
March 2015 - February 2016



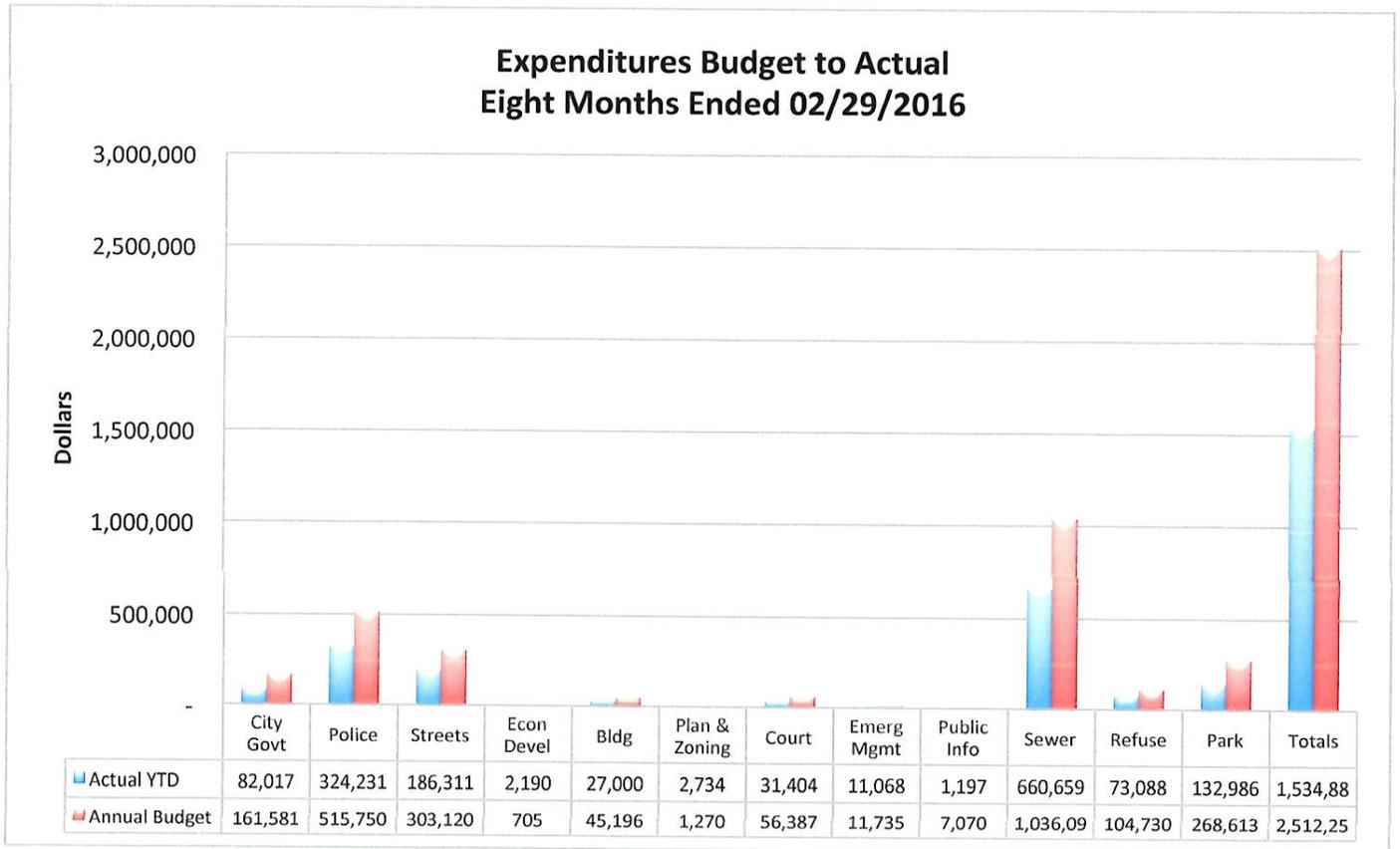
| | 3/1/15 | 4/1/15 | 5/1/15 | 6/1/15 | 7/1/15 | 8/1/15 | 9/1/15 | 10/1/15 | 11/1/15 | 12/1/15 | 1/1/16 | 2/1/16 |
|---------|-----------|---------|---------|---------|---------|---------|-----------|-----------|-----------|---------|---------|---------|
| General | 253,167 | 262,639 | 237,158 | 266,614 | 217,840 | 203,035 | 187,149 | 132,179 | 104,652 | 161,043 | 258,480 | 255,190 |
| Streets | 256,809 | 419,830 | 428,145 | 439,862 | 456,306 | 475,255 | 496,254 | 516,800 | 450,777 | 440,600 | 439,675 | 509,604 |
| Sewer | 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 | 998,475 |
| Park | 335,533 | 314,058 | 303,059 | 252,375 | 274,935 | 279,606 | 303,263 | 305,092 | 308,857 | 311,672 | 254,361 | 343,391 |

City of Battlefield, Missouri

Revenues Budget to Actual Eight Months Ended 02/29/2016



Expenditures Budget to Actual Eight Months Ended 02/29/2016



No assurance is provided - see accountant's compilation report