

*Terrell*  
*Accounting, LLC*

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

**City of Battlefield, Missouri**

**Financial Statements**

**For the Ten Months Ended April 30, 2016**

# Terrell Accounting, LLC

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 April 30, 2016, and the related statement of revenues and expense – modified cash basis for the ten 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 ten months ended April 30, 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  
May 6, 2016

**City of Battlefield, Missouri**  
 Balance Sheet - Modified Cash Basis  
 As of 4/30/2016

	Current Year
<b>Assets</b>	
Cash	
Cash In Bank Checking General Fund	723,223.59
Cash In Bank Checking Sewer Web Payments	6,936.89
Cash in Bank Checking Sewer Fund	1,033,877.44
Cash In Bank Police Training	4,143.68
Cash in Bank Checking Park Fund	295,550.22
Cash In Bank Municipal Court	9.92
Cash In Bank TIF Fund	106,703.13
Cash In Bank Judicial Education	157.93
Total Cash	2,170,602.80
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	19,675.64
Cash In Bank Revenue P&I	536,468.73
Cash In Bank Sewer Replacement Fund	169,259.74
Cash In Bank Wells Fargo	119,031.46
Cash In Construction	159,409.63
Total Restricted Cash	1,003,845.20
Capital Assets	
Plant/Property/Equipment	4,428,329.75
Accumulated Depreciation	(1,575,181.64)
Total Capital Assets	2,853,148.11
Total Assets	6,239,949.49
<b>Liabilities</b>	
Accounts Payable	
Unclaimed Property	487.44
Other	6,437.27
Total Accounts Payable	6,924.71
Payroll Taxes and Liabilities	(3,153.11)
Street Cut and Review Fees Payable	996.66
Customer Deposits	69,367.11
TIF Payable	53,841.49
Debt Payable	
Bond Payable 2006A	755,000.00
Total Debt Payable	755,000.00
Total Liabilities	882,976.86
<b>Equity</b>	
Fund Balance	5,032,179.63
Net Income - Loss	324,793.00
Total Equity	5,356,972.63
Total Liabilities & Equity	6,239,949.49

**City of Battlefield, Missouri**  
Statement of Revenues and Expenditures - Modified Cash Basis  
From 7/1/2015 Through 4/30/2016

Ten Months Ended  
04/30/2016

Revenues	
General Revenues	
Taxes	
Cable Franchise Fee	37,241.30
Electric Franchise Fee	77,839.60
Motor Fuel Tax	123,208.64
Vehicle Sales Tax	39,012.80
Vehicle Fee Tax	19,909.78
Sales Tax City Police	110,244.02
Sales Tax Gen	110,261.99
Law Enforcement Sales Tax	13,870.00
Park Sales Tax	165,433.61
Stormwater Park Sales Tax	55,144.46
Sales Tax Transportation	92,932.31
City Contribution	5,000.00
Property Taxes	163,684.89
TIF - Wilson Creek	65,503.02
Total Taxes	1,079,286.42
Interest on Investments	5,722.04
County Roads and Bridges	48,347.63
Miscellaneous	6,133.44
Payment in Lieu of Taxes	25,000.00
Sale of Equipment	1,023.26
Total General Revenues	1,165,512.79
Program Revenues	
Business License	5,674.76
Permits/ App Fees	13,542.00
Federal Grants-STP	36,329.78
Traffic Fines And Dui Recoupment Pmts	25,687.55
Community Room Revenues	8,880.00
Pavilion Revenues	555.00
Special Events Revenues	1,289.00
Total Program Revenues	91,958.09
Business-Type Activities	
Connection Fees	28,000.00
Penalties And Disc Fees	20,555.64
Sewer Service	855,529.74
Refuse Service	104,141.54
Refuse Penalties	2,612.26
Total Business-Type Activities	1,010,839.18
Total Revenues	2,268,310.06
Expenditures	
General Expenditures	
Attorney Fees	13,460.00
Audit Expense / Accounting	5,350.00
Bank Charges	933.44
Building Repairs & Maintenance	5,835.12
Codification Updates	1,776.26
Contract Labor	96,120.69
Dues & Subscriptions	11,428.90
Election Costs	2,496.54
Engineering Fees	17,150.50

*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 4/30/2016

	Ten Months Ended 04/30/2016
Equipment	4,502.10
Equipment Maintenance	20,740.43
Festivals / Events	38,504.44
Franchise Fees	25,000.00
Gas	10,306.10
Health Insurance	81,897.39
Janitorial Services	3,395.00
Judicial Fees	8,500.00
Liability / Property Insurance	58,347.50
Miscellaneous	739.52
Missouri One Call Fees	1,349.85
Newspaper / Advertising	697.80
Office Supplies	8,958.03
Park Contribution	5,000.00
Park Grounds Upkeep / Upgrades	3,156.56
Paving / Patching / Maintenance	154,731.12
Payroll Taxes	36,326.08
Postage	11,712.23
Printing / Newsletter	1,478.40
Public Meetings	912.20
Recognitions	3,230.28
Refuse Fees	94,558.39
Repairs / Maintenance	104,262.12
Retirement Match	8,902.61
Salaries	472,254.88
Salaries - Park Patrol	5,433.47
Sewer Treatment Charges	329,468.56
Storm Water	10,229.00
Street Signs	1,275.25
Supplies	6,859.72
Technology	8,143.16
Telephone	8,223.21
Training / Conferences	5,989.60
Travel / Lodging	3,817.74
Uniforms	2,120.31
Utilities	39,778.09
Vehicle Repairs	8,786.75
Website	1,195.00
Total General Expenditures	1,745,334.34
Capital Outlays	
Capital Expenditures	51,822.25
Debt Service	
City Hall Loan Payment	87,427.73
Dnr/Srf Loan Payments	54,797.76
Interest And Fiscal Agent Fees	4,134.98
Total Debt Service	146,360.47
Total Expenditures	1,943,517.06
Net Revenue Over (Under) Expenditures	324,793.00

## **Supplementary Schedules**

**City of Battlefield, Missouri**  
 Balance Sheet - Modified Cash Basis - By Fund  
 As of 4/30/2016

	General Fund	Street Fund	Total General Fund	Sewer Fund	Park Fund	Total
<b>Assets</b>						
<b>Cash</b>						
Cash In Bank Checking General Fund	176,623.11	546,600.48	723,223.59	0.00	0.00	723,223.59
Cash In Bank Checking Sewer Web Payments	0.00	0.00	0.00	6,936.89	0.00	6,936.89
Cash in Bank Checking Sewer Fund	0.00	0.00	0.00	1,033,877.44	0.00	1,033,877.44
Cash in Bank-GO Fund	0.00	0.00	0.00	0.00	0.00	0.00
Cash In Bank Police Training	4,143.68	0.00	4,143.68	0.00	0.00	4,143.68
Cash in Bank Checking Park Fund	0.00	0.00	0.00	0.00	295,550.22	295,550.22
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	157.93	0.00	157.93	0.00	0.00	157.93
<b>Total Cash</b>	<b>287,637.77</b>	<b>546,600.48</b>	<b>834,238.25</b>	<b>1,040,814.33</b>	<b>295,550.22</b>	<b>2,170,602.80</b>
<b>Accounts Receivables</b>						
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
<b>Total Accounts Receivables</b>	<b>53,760.14</b>	<b>21,714.16</b>	<b>75,474.30</b>	<b>86,049.57</b>	<b>50,829.51</b>	<b>212,353.38</b>
<b>Prepaid Insurance</b>						
Prepaid Insurance	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Prepaid Insurance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Restricted Cash</b>						
Cash in Bank Operating Reserve	19,675.64	0.00	19,675.64	0.00	0.00	19,675.64
Cash In Bank Revenue P&I	0.00	0.00	0.00	536,468.73	0.00	536,468.73
Cash In Bank Sewer Replacement Fund	0.00	0.00	0.00	169,259.74	0.00	169,259.74
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	159,409.63	0.00	159,409.63
<b>Total Restricted Cash</b>	<b>138,707.10</b>	<b>0.00</b>	<b>138,707.10</b>	<b>865,138.10</b>	<b>0.00</b>	<b>1,003,845.20</b>
<b>Capital Assets</b>						
Accumulated Amortization	0.00	0.00	0.00	0.00	0.00	0.00
Plant/Property/Equipment	0.00	0.00	0.00	4,428,329.75	0.00	4,428,329.75
Accumulated Depreciation	0.00	0.00	0.00	(1,575,181.64)	0.00	(1,575,181.64)
<b>Total Capital Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,853,148.11</b>	<b>0.00</b>	<b>2,853,148.11</b>
<b>Debt Issue Costs</b>						
Debt Issue Costs	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Debt Issue Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Assets</b>	<b>480,105.01</b>	<b>568,314.64</b>	<b>1,048,419.65</b>	<b>4,845,150.11</b>	<b>346,379.73</b>	<b>6,239,949.49</b>

**City of Battlefield, Missouri**  
 Balance Sheet - Modified Cash Basis - By Fund  
 As of 4/30/2016

	General Fund	Street Fund	Total General Fund	Sewer Fund	Park Fund	Total
<b>Liabilities</b>						
Accounts Payable	(20.00)	0.00	(20.00)	457.44	50.00	487.44
Unclaimed Property	16.26	0.00	16.26	6,421.01	0.00	6,437.27
Other	(3.74)	0.00	(3.74)	6,878.45	50.00	6,924.71
Total Accounts Payable	(147,197.05)	20,073.32	(127,123.73)	93,330.60	33,793.13	0.00
Internal Balances	(3,153.11)	0.00	(3,153.11)	0.00	0.00	(3,153.11)
Payroll Taxes and Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries	906.66	90.00	996.66	0.00	0.00	996.66
Street Cut and Review Fees Payable	0.00	0.00	0.00	68,817.11	550.00	69,367.11
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	(95,605.75)	20,163.32	(75,442.43)	924,026.16	34,393.13	882,976.86
<b>Equity</b>						
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	120,232.37	89,509.12	209,741.49	100,753.06	14,298.45	324,793.00
Total Equity	575,710.76	548,151.32	1,123,862.08	3,921,123.95	311,986.60	5,356,972.63
Total Liabilities & Equity	480,105.01	568,314.64	1,048,419.65	4,845,150.11	346,379.73	6,239,949.49

**City of Battlefield, Missouri**  
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund  
1 - General Fund  
From 4/1/2016 Through 4/30/2016

	Annual Budget	Month Ended 04/30/2016	Ten Months Ended 04/30/2016	Budget Over/Under
<b>Revenues</b>				
<b>General Revenues</b>				
<b>Taxes</b>				
Cable Franchise Fee	44,500.00	5,624.98	37,241.30	(7,258.70)
Electric Franchise Fee	93,000.00	6,103.53	77,839.60	(15,160.40)
Motor Fuel Tax	59,766.00	4,574.02	49,283.42	(10,482.58)
Vehicle Sales Tax	17,780.00	1,801.38	15,605.13	(2,174.87)
Vehicle Fee Tax	9,770.00	985.22	7,963.91	(1,806.09)
Sales Tax City Police	123,600.00	9,871.93	110,244.02	(13,355.98)
Sales Tax Gen	123,600.00	9,872.03	110,261.99	(13,338.01)
Law Enforcement Sales Tax	16,644.00	0.00	13,870.00	(2,774.00)
Property Taxes	185,000.00	638.51	163,684.89	(21,315.11)
TIF - Wilson Creek	40,170.00	0.00	65,503.02	25,333.02
<b>Total Taxes</b>	<b>713,830.00</b>	<b>39,471.60</b>	<b>651,497.28</b>	<b>(62,332.72)</b>
Interest on Investments	630.00	64.47	597.42	(32.58)
Miscellaneous	4,500.00	188.00	6,100.44	1,600.44
Payment in Lieu of Taxes	25,000.00	0.00	25,000.00	0.00
Sale of Equipment	0.00	0.00	1,000.26	1,000.26
<b>Total General Revenues</b>	<b>743,960.00</b>	<b>39,724.07</b>	<b>684,195.40</b>	<b>(59,764.60)</b>
<b>Program Revenues</b>				
Business License	6,000.00	1,023.76	5,674.76	(325.24)
Permits/ App Fees	15,000.00	1,281.25	12,942.00	(2,058.00)
Traffic Fines And Dui Recoupment Pmts	34,380.00	1,772.44	25,687.55	(8,692.45)
<b>Total Program Revenues</b>	<b>55,380.00</b>	<b>4,077.45</b>	<b>44,304.31</b>	<b>(11,075.69)</b>
<b>Total Revenues</b>	<b>799,340.00</b>	<b>43,801.52</b>	<b>728,499.71</b>	<b>(70,840.29)</b>
<b>Expenditures</b>				
<b>General Expenditures</b>				
Attorney Fees	17,340.00	600.00	13,290.00	4,050.00
Audit Expense / Accounting	3,560.00	0.00	3,210.00	350.00
Bank Charges	840.00	304.20	851.24	(11.24)
Building Repairs & Maintenance	3,625.00	0.00	3,315.77	309.23
Codification Updates	1,200.00	0.00	1,065.75	134.25
Contract Labor	16,993.00	4,272.50	18,829.92	(1,836.92)
Crossing Guard	4,000.00	0.00	0.00	4,000.00
Dues & Subscriptions	6,300.00	446.17	3,344.89	2,955.11
Election Costs	975.00	0.00	2,496.54	(1,521.54)
Engineering Fees	0.00	372.50	372.50	(372.50)
Equipment	15,200.00	0.00	4,109.16	11,090.84
Equipment Maintenance	2,690.00	271.41	2,039.19	650.81
Gas	14,990.00	854.87	8,335.80	6,654.20
Health Insurance	53,500.00	4,576.93	45,310.65	8,189.35
Janitorial Services	2,120.00	120.00	1,877.50	242.50
Judicial Fees	10,200.00	850.00	8,500.00	1,700.00
Liability / Property Insurance	35,430.00	0.00	33,472.72	1,957.28
Miscellaneous	1,550.00	21.40	630.69	919.31
Newspaper / Advertising	320.00	0.00	218.22	101.78
Office Supplies	4,900.00	187.80	3,174.25	1,725.75
Park Contribution	5,000.00	0.00	5,000.00	0.00
Payroll Taxes	32,690.00	3,073.55	25,318.13	7,371.87
Postage	2,140.00	165.03	1,127.96	1,012.04
Printing / Newsletter	1,710.00	140.80	1,478.40	231.60
Public Meetings	1,000.00	229.91	912.20	87.80

*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  
1 - General Fund  
From 4/1/2016 Through 4/30/2016

	Annual Budget	Month Ended 04/30/2016	Ten Months Ended 04/30/2016	Budget Over/Under
Recognitions	5,220.00	659.51	3,202.58	2,017.42
Repairs / Maintenance	5,460.00	0.00	0.00	5,460.00
Retirement Match	7,550.00	751.48	6,416.59	1,133.41
Salaries	377,811.00	39,101.07	329,881.67	47,929.33
Street Signs	0.00	0.00	44.50	(44.50)
Supplies	3,040.00	117.95	2,744.46	295.54
Technology	7,910.00	470.61	2,933.58	4,976.42
Telephone	8,420.00	280.25	5,048.65	3,371.35
Training / Conferences	6,690.00	5.00	5,565.98	1,124.02
Travel / Lodging	3,210.00	91.70	3,046.17	163.83
Uniforms	10,620.00	1,632.69	2,050.34	8,569.66
Utilities	5,900.00	294.82	3,806.17	2,093.83
Vehicle Repairs	10,750.00	164.22	5,636.27	5,113.73
Website	780.00	717.00	717.00	63.00
Wilson Creek Market Place TIF Payment	40,170.00	0.00	0.00	40,170.00
Total General Expenditures	731,804.00	60,773.37	559,375.44	172,428.56
Capital Outlays				
Capital Expenditures	47,650.00	0.00	30,532.07	17,117.93
Debt Service				
City Hall Loan Payment	20,240.00	16,004.83	18,359.83	1,880.17
Total Debt Service	20,240.00	16,004.83	18,359.83	1,880.17
Total Expenditures	799,694.00	76,778.20	608,267.34	191,426.66
Net Revenue Over (Under) Expenditures	(354.00)	(32,976.68)	120,232.37	120,586.37

**City of Battlefield, Missouri**  
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund  
2 - Sewer Fund  
From 4/1/2016 Through 4/30/2016

	Annual Budget	Month Ended 04/30/2016	Ten Months Ended 04/30/2016	Budget Over/Under
<b>Revenues</b>				
General Revenues				
Interest on Investments	4,470.00	527.33	4,865.63	395.63
Miscellaneous	3,320.00	0.00	0.00	(3,320.00)
<b>Total General Revenues</b>	<b>7,790.00</b>	<b>527.33</b>	<b>4,865.63</b>	<b>(2,924.37)</b>
Program Revenues				
Permits/ App Fees	380.00	75.00	600.00	220.00
Impact Fees	35,000.00	0.00	0.00	(35,000.00)
<b>Total Program Revenues</b>	<b>35,380.00</b>	<b>75.00</b>	<b>600.00</b>	<b>(34,780.00)</b>
Business-Type Activities				
Connection Fees	17,560.00	3,500.00	28,000.00	10,440.00
Lift Station Fees	56,100.00	0.00	0.00	(56,100.00)
Penalties And Disc Fees	28,230.00	1,792.20	20,555.64	(7,674.36)
Sewer Service	1,009,100.00	85,240.28	855,529.74	(153,570.26)
Refuse Service	111,620.00	10,529.66	104,141.54	(7,478.46)
Refuse Penalties	3,190.00	271.71	2,612.26	(577.74)
<b>Total Business-Type Activities</b>	<b>1,225,800.00</b>	<b>101,333.85</b>	<b>1,010,839.18</b>	<b>(214,960.82)</b>
<b>Total Revenues</b>	<b>1,268,970.00</b>	<b>101,936.18</b>	<b>1,016,304.81</b>	<b>(252,665.19)</b>
<b>Expenditures</b>				
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-Offs	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	0.00	721.64	3,088.36
Codification Updates	400.00	0.00	355.25	44.75
Contract Labor	48,000.00	4,870.25	54,187.65	(6,187.65)
DNR Easements / Fines	4,790.00	0.00	0.00	4,790.00
Dues & Subscriptions	10,590.00	262.50	4,228.90	6,361.10
Election Costs	975.00	0.00	0.00	975.00
Engineering Fees	2,000.00	3,002.50	16,115.50	(14,115.50)
Equipment	240.00	246.95	300.95	(60.95)
Equipment Maintenance	1,240.00	231.98	16,655.35	(15,415.35)
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	2,292.45	23,599.64	(2,549.64)
Janitorial Services	440.00	20.00	420.00	20.00
Liability / Property Insurance	12,370.00	0.00	13,029.52	(659.52)
Miscellaneous	120.00	10.70	77.97	42.03
Missouri One Call Fees	1,500.00	110.50	1,016.60	483.40
Newspaper / Advertising	400.00	105.00	333.46	66.54
Office Supplies	4,000.00	106.81	4,310.99	(310.99)
Payroll Taxes	10,050.00	993.63	6,486.25	3,563.75
Postage	12,600.00	125.03	10,112.20	2,487.80
Recognitions	0.00	13.85	13.85	(13.85)
Refuse Fees	104,730.00	10,813.08	94,558.39	10,171.61
Repairs / Maintenance	100,000.00	5,607.26	104,030.80	(4,030.80)
Retirement Match	2,320.00	240.18	1,579.08	740.92
Salaries	116,241.00	13,446.93	88,985.07	27,255.93
Sewer Treatment Charges	376,770.00	39,637.41	329,468.56	47,301.44
Supplies	1,560.00	308.69	3,620.68	(2,060.68)
Technology	7,540.00	567.63	2,946.93	4,593.07

**City of Battlefield, Missouri**  
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund  
2 - Sewer Fund  
From 4/1/2016 Through 4/30/2016

	Annual Budget	Month Ended 04/30/2016	Ten Months Ended 04/30/2016	Budget Over/Under
Telephone	2,490.00	194.06	1,913.90	576.10
Training / Conferences	3,640.00	67.70	67.70	3,572.30
Travel / Lodging	3,110.00	435.75	496.20	2,613.80
Uniforms	200.00	0.00	0.00	200.00
Utilities	24,690.00	2,765.45	24,736.89	(46.89)
Vehicle Repairs	460.00	235.14	321.42	138.58
Website	260.00	239.00	239.00	21.00
Total General Expenditures	909,076.00	86,950.43	831,390.54	77,685.46
Capital Outlays				
Capital Expenditures	154,700.00	0.00	11,240.05	143,459.95
Debt Service				
City Hall Loan Payment	15,430.00	12,194.12	13,988.42	1,441.58
Dnr/Srf Loan Payments	61,610.00	975.44	54,797.76	6,812.24
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	13,169.56	72,921.16	4,128.84
Total Expenditures	1,140,826.00	100,119.99	915,551.75	225,274.25
Net Revenue Over (Under) Expenditures	128,144.00	1,816.19	100,753.06	(27,390.94)

**City of Battlefield, Missouri**  
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund  
4 - Street Fund  
From 4/1/2016 Through 4/30/2016

	Annual Budget	Month Ended 04/30/2016	Ten Months Ended 04/30/2016	Budget Over/Under
<b>Revenues</b>				
General Revenues				
Taxes				
Motor Fuel Tax	88,560.00	6,861.03	73,925.22	(14,634.78)
Vehicle Sales Tax	26,430.00	2,702.06	23,407.67	(3,022.33)
Vehicle Fee Tax	14,700.00	1,477.83	11,945.87	(2,754.13)
Sales Tax Transportation	100,230.00	8,078.70	92,932.31	(7,297.69)
Total Taxes	229,920.00	19,119.62	202,211.07	(27,708.93)
County Roads and Bridges	33,000.00	0.00	48,347.63	15,347.63
Miscellaneous	130.00	0.00	0.00	(130.00)
Total General Revenues	263,050.00	19,119.62	250,558.70	(12,491.30)
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	19,119.62	286,888.48	(16,231.52)
<b>Expenditures</b>				
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	0.00	1,041.34	963.66
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	13.14	91.15	8.85
Gas	2,400.00	247.33	1,391.37	1,008.63
Health Insurance	5,740.00	702.40	5,757.05	(17.05)
Liability / Property Insurance	3,580.00	0.00	3,022.07	557.93
Miscellaneous	0.00	0.00	5.75	(5.75)
Missouri One Call Fees	100.00	0.00	333.25	(233.25)
Office Supplies	70.00	0.00	23.10	46.90
Paving / Patching / Maintenance	192,240.00	0.00	154,731.12	37,508.88
Payroll Taxes	2,700.00	335.64	1,471.25	1,228.75
Retirement Match	620.00	53.15	280.31	339.69
Salaries	31,200.00	4,234.70	18,998.71	12,201.29
Snow Removal / Mowing	910.00	0.00	0.00	910.00
Street Signs	1,540.00	351.75	1,230.75	309.25
Supplies	40.00	0.00	23.02	16.98
Technology	80.00	0.00	59.07	20.93
Telephone	1,340.00	70.06	896.52	443.48
Uniforms	150.00	0.00	69.97	80.03
Utilities	3,170.00	320.77	3,360.91	(190.91)
Vehicle Repairs	1,000.00	302.15	2,139.57	(1,139.57)
Total General Expenditures	303,020.00	6,631.09	197,379.36	105,640.64
Capital Outlays				
Capital Expenditures	100.00	0.00	0.00	100.00
Total Expenditures	303,120.00	6,631.09	197,379.36	105,740.64
Net Revenue Over (Under) Expenditures	0.00	12,488.53	89,509.12	89,509.12

**City of Battlefield, Missouri**  
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund  
6 - Park Fund  
From 4/1/2016 Through 4/30/2016

	Annual Budget	Month Ended 04/30/2016	Ten Months Ended 04/30/2016	Budget Over/Under
<b>Revenues</b>				
General Revenues				
Taxes				
Park Sales Tax	168,080.00	0.00	165,433.61	(2,646.39)
Stormwater Park Sales Tax	56,030.00	0.00	55,144.46	(885.54)
City Contribution	5,000.00	0.00	5,000.00	0.00
Total Taxes	229,110.00	0.00	225,578.07	(3,531.93)
Interest on Investments	330.00	28.26	258.99	(71.01)
Miscellaneous	0.00	13.00	33.00	33.00
Sale of Equipment	0.00	0.00	23.00	23.00
Total General Revenues	229,440.00	41.26	225,893.06	(3,546.94)
Program Revenues				
Community Room Revenues	9,260.00	1,280.00	8,880.00	(380.00)
Pavilion Revenues	1,040.00	190.00	555.00	(485.00)
Special Events Revenues	2,660.00	174.00	1,289.00	(1,371.00)
Total Program Revenues	12,960.00	1,644.00	10,724.00	(2,236.00)
Total Revenues	242,400.00	1,685.26	236,617.06	(5,782.94)
<b>Expenditures</b>				
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	0.00	1,772.38	227.62
Codification Updates	400.00	0.00	355.26	44.74
Contract Labor	17,458.00	0.00	22,061.78	(4,603.78)
Dues & Subscriptions	1,420.00	0.00	1,446.36	(26.36)
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	72.99	47.01
Equipment Maintenance	250.00	728.59	1,954.74	(1,704.74)
Festivals / Events	40,000.00	2,069.25	38,504.44	1,495.56
Gas	1,000.00	27.94	350.93	649.07
Health Insurance	7,990.00	716.00	7,230.05	759.95
Janitorial Services	1,540.00	80.00	1,097.50	442.50
Liability / Property Insurance	9,100.00	0.00	8,823.19	276.81
Miscellaneous	330.00	10.70	25.11	304.89
Newspaper / Advertising	220.00	0.00	146.12	73.88
Office Supplies	340.00	106.78	1,449.69	(1,109.69)
Park Grounds Upkeep / Upgrades	5,000.00	47.14	3,156.56	1,843.44
Payroll Taxes	3,300.00	373.75	3,050.45	249.55
Postage	490.00	125.03	472.07	17.93
Recognitions	0.00	13.85	13.85	(13.85)
Repairs / Maintenance	40.00	0.00	231.32	(191.32)
Retirement Match	1,660.00	73.43	626.63	1,033.37
Salaries	74,830.00	4,538.03	34,389.43	40,440.57
Salaries - Park Patrol	8,000.00	277.13	5,433.47	2,566.53
Storm Water	8,000.00	975.00	10,229.00	(2,229.00)
Supplies	520.00	46.63	471.56	48.44
Technology	3,000.00	427.63	2,203.58	796.42
Telephone	330.00	0.00	364.14	(34.14)
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

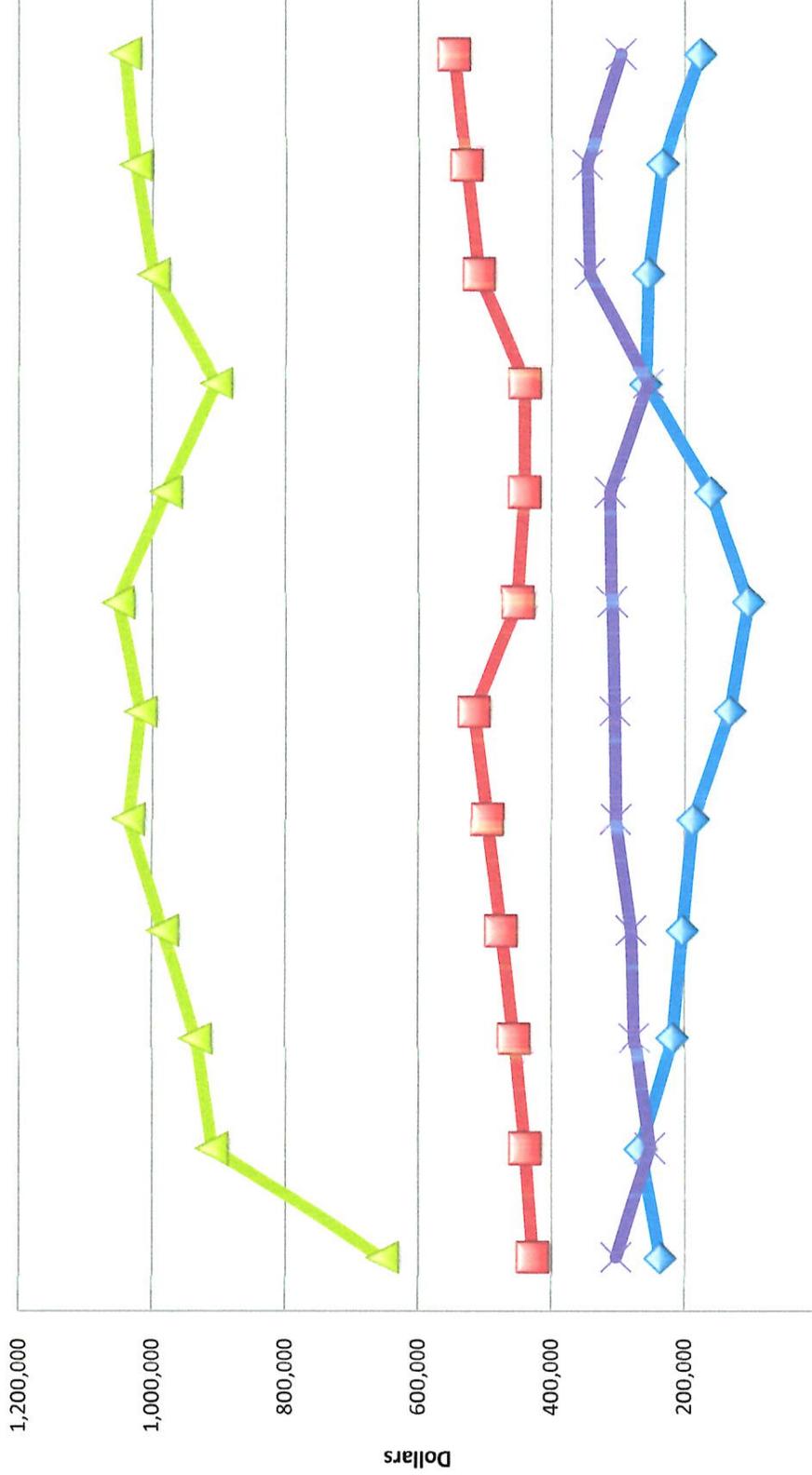
*No assurance is provided - see accountant's compilation report*

**City of Battlefield, Missouri**  
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund  
6 - Park Fund  
From 4/1/2016 Through 4/30/2016

	Annual Budget	Month Ended 04/30/2016	Ten Months Ended 04/30/2016	Budget Over/Under
Utilities	7,790.00	724.65	7,874.12	(84.12)
Vehicle Repairs	460.00	235.13	689.49	(229.49)
Website	260.00	239.00	239.00	21.00
Total General Expenditures	207,273.00	11,835.66	157,189.00	50,084.00
Capital Outlays				
Capital Expenditures	600.00	0.00	10,050.13	(9,450.13)
Debt Service				
City Hall Loan Payment	60,740.00	48,014.44	55,079.48	5,660.52
Total Debt Service	60,740.00	48,014.44	55,079.48	5,660.52
Total Expenditures	268,613.00	59,850.10	222,318.61	46,294.39
Net Revenue Over (Under) Expenditures	(26,213.00)	(58,164.84)	14,298.45	40,511.45

# City of Battlefield, Missouri

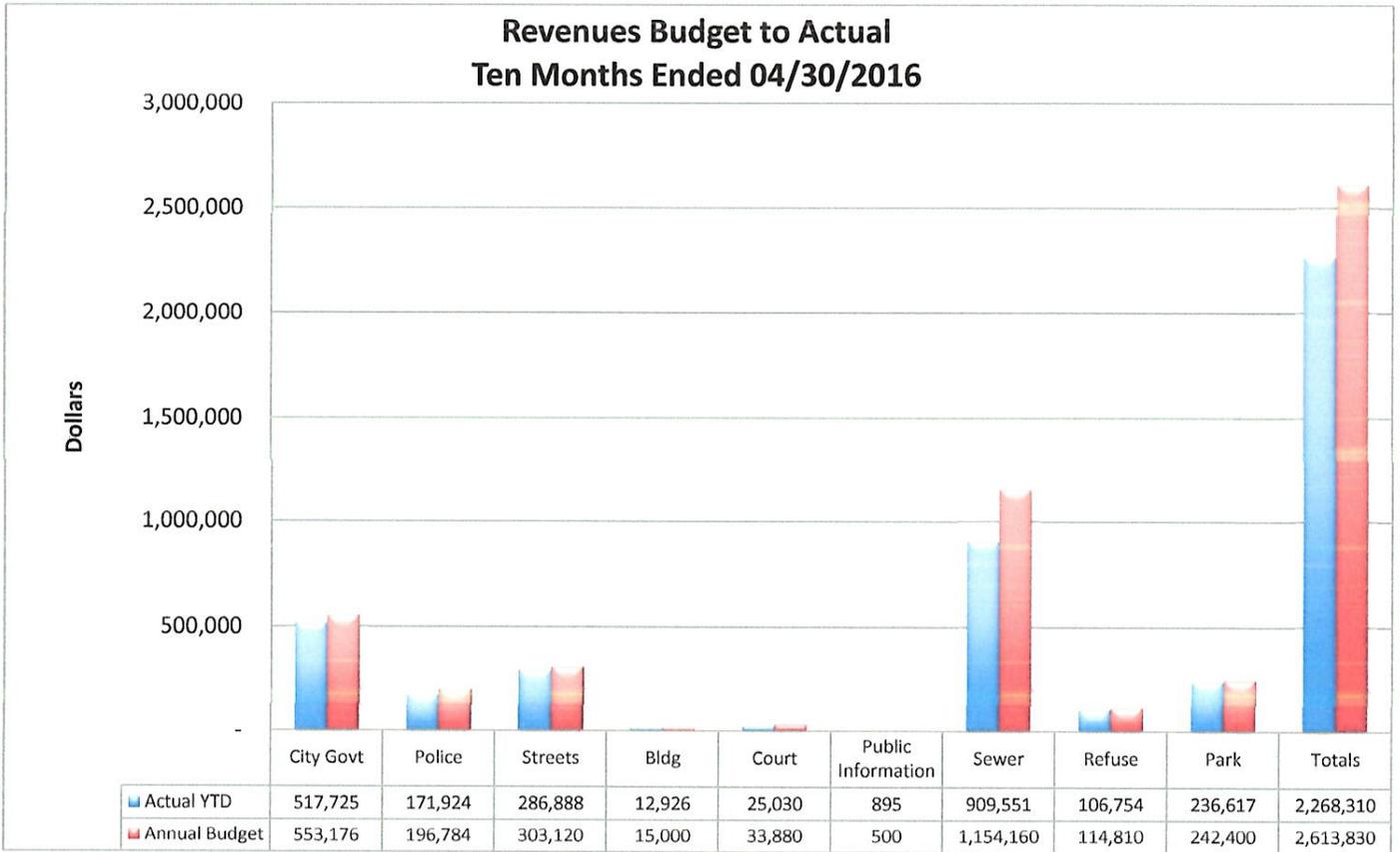
## Cash Trends by Month May 2015 - April 2016



	05/01/15	06/01/15	07/01/15	08/01/15	09/01/15	10/01/15	11/01/15	12/01/15	01/01/16	02/01/16	03/01/16	04/01/16
General	237,158	266,614	217,840	203,035	187,149	132,179	104,652	161,043	258,480	255,190	234,383	176,623
Streets	428,145	439,862	456,306	475,255	496,254	516,800	450,777	440,600	439,675	509,604	528,786	546,601
Sewer	653,990	910,215	934,677	984,008	1,035,454	1,017,661	1,051,089	979,416	903,479	998,475	1,025,293	1,040,814
Park	303,059	252,375	274,935	279,606	303,263	305,092	308,857	311,672	254,361	343,391	347,855	295,550

No assurance is provided - see accountant's compilation report

**City of Battlefield, Missouri**  
**Revenues Budget to Actual**  
**Ten Months Ended 04/30/2016**



**Expenditures Budget to Actual**  
**Ten Months Ended 04/30/2016**

