

*T*errell
Accounting, LLC

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

City of Battlefield, Missouri

Financial Statements

For the Twelve Months Ended June 30, 2015

Terrell Accounting, LLC

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

ACCOUNTANT'S COMPILATION REPORT

Honorable Mayor and Board of Aldermen
City of Battlefield, Missouri

I have compiled the accompanying balance sheet— modified cash basis of the City of Battlefield, Missouri (City of Battlefield – a government entity) as of June 30, 2015, and the related statement of revenues and expenses – modified cash basis for the twelve months then ended. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements and supplementary schedules are in accordance with the modified cash basis of accounting.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

The supplementary information – modified cash basis is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information has been compiled from information that is the representation of management. I have not audited or reviewed the supplementary information and, accordingly, do not express an opinion or provide any assurance on such supplementary information.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the modified cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Company's cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

I am not independent with respect to the City of Battlefield as of and for the twelve months ended June 30, 2015, because I performed certain accounting services that impaired my independence.

This report is intended solely for the information and use of the mayor, board of aldermen, and management of the City of Battlefield and should not be used for any other purpose.

Terrell Accounting, LLC

Terrell Accounting, LLC
July 7, 2015

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

| | Current Year |
|--|----------------|
| Assets | |
| Cash | |
| Cash In Bank Checking General Fund | 706,476.24 |
| Cash In Bank Checking Sewer Web Payments | 18,669.64 |
| Cash in Bank Checking Sewer Fund | 891,545.42 |
| Cash In Bank Police Training | 3,864.34 |
| Cash in Bank Checking Park Fund | 252,375.11 |
| Cash In Bank Municipal Court | 454.79 |
| Cash In Bank TIF Fund | 41,200.11 |
| Cash In Bank Judicial Education | 19.89 |
| Total Cash | 1,914,605.54 |
| Accounts Receivables | |
| Accounts Receivable Taxes | 100,020.34 |
| Accounts Receivable Utilities | 56,925.40 |
| Total Accounts Receivables | 156,945.74 |
| Restricted Cash | |
| Cash in Bank Operating Reserve | 19,659.21 |
| Cash In Bank Revenue P&I | 500,337.23 |
| Cash In Bank Sewer Replacement Fund | 165,679.91 |
| Cash In Bank Wells Fargo | 119,031.46 |
| Cash In Construction | 204,308.68 |
| Total Restricted Cash | 1,009,016.49 |
| Capital Assets | |
| Plant/Property/Equipment | 4,417,258.50 |
| Accumulated Depreciation | (1,473,414.64) |
| Total Capital Assets | 2,943,843.86 |
| Total Assets | 6,024,411.63 |
| Liabilities | |
| Accounts Payable | |
| Unclaimed Property | 487.44 |
| Other | 6,639.02 |
| Total Accounts Payable | 7,126.46 |
| Payroll Taxes and Liabilities | (8,499.81) |
| Street Cut and Review Fees Payable | 2,029.66 |
| Customer Deposits | 73,512.49 |
| TIF Payable | 53,841.49 |
| Debt Payable | |
| Bond Payable 2006A | 800,000.00 |
| Total Debt Payable | 800,000.00 |
| Total Liabilities | 928,010.29 |
| Equity | |
| Fund Balance | 4,870,660.00 |
| Net Income - Loss | 225,741.34 |
| Total Equity | 5,096,401.34 |
| Total Liabilities & Equity | 6,024,411.63 |

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

Twelve Months
Ended 06/30/2015

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

*See accountant's compilation report
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City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis
From 7/1/2014 Through 6/30/2015

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

Supplementary Schedules

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

| | General Fund | Street Fund | Total General Fund | Sewer Fund | Park Fund | Total |
|--|-------------------|-------------------|--------------------|---------------------|-------------------|---------------------|
| Assets | | | | | | |
| Cash | | | | | | |
| Cash In Bank Checking General Fund | 266,614.60 | 439,861.64 | 706,476.24 | 0.00 | 0.00 | 706,476.24 |
| Cash In Bank Checking Sewer Web Payments | 0.00 | 0.00 | 0.00 | 18,669.64 | 0.00 | 18,669.64 |
| Cash in Bank Checking Sewer Fund | 0.00 | 0.00 | 0.00 | 891,545.42 | 0.00 | 891,545.42 |
| Cash in Bank-GO Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cash In Bank Police Training | 3,864.34 | 0.00 | 3,864.34 | 0.00 | 0.00 | 3,864.34 |
| Cash in Bank Checking Park Fund | 0.00 | 0.00 | 0.00 | 0.00 | 252,375.11 | 252,375.11 |
| Cash In Bank Municipal Court | 454.79 | 0.00 | 454.79 | 0.00 | 0.00 | 454.79 |
| Cash In Bank TIF Fund | 41,200.11 | 0.00 | 41,200.11 | 0.00 | 0.00 | 41,200.11 |
| Cash In Bank Judicial Education | 19.89 | 0.00 | 19.89 | 0.00 | 0.00 | 19.89 |
| Total Cash | 312,153.73 | 439,861.64 | 752,015.37 | 910,215.06 | 252,375.11 | 1,914,605.54 |
| Accounts Receivables | | | | | | |
| Accounts Receivable Taxes | 52,775.41 | 21,747.42 | 74,522.83 | 0.00 | 25,497.51 | 100,020.34 |
| Accounts Receivable Utilities | 0.00 | 0.00 | 0.00 | 56,925.40 | 0.00 | 56,925.40 |
| Total Accounts Receivables | 52,775.41 | 21,747.42 | 74,522.83 | 56,925.40 | 25,497.51 | 156,945.74 |
| Prepaid Insurance | | | | | | |
| Prepaid Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Prepaid Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Restricted Cash | | | | | | |
| Cash in Bank Operating Reserve | 19,659.21 | 0.00 | 19,659.21 | 0.00 | 0.00 | 19,659.21 |
| Cash In Bank Revenue P&I | 0.00 | 0.00 | 0.00 | 500,337.23 | 0.00 | 500,337.23 |
| Cash In Bank Sewer Replacement Fund | 0.00 | 0.00 | 0.00 | 165,679.91 | 0.00 | 165,679.91 |
| Cash In Bank Wells Fargo | 119,031.46 | 0.00 | 119,031.46 | 0.00 | 0.00 | 119,031.46 |
| Cash In Construction | 0.00 | 0.00 | 0.00 | 204,308.68 | 0.00 | 204,308.68 |
| Total Restricted Cash | 138,690.67 | 0.00 | 138,690.67 | 870,325.82 | 0.00 | 1,009,016.49 |
| Capital Assets | | | | | | |
| Accumulated Amortization | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Plant/Property/Equipment | 0.00 | 0.00 | 0.00 | 4,417,258.50 | 0.00 | 4,417,258.50 |
| Accumulated Depreciation | 0.00 | 0.00 | 0.00 | (1,473,414.64) | 0.00 | (1,473,414.64) |
| Total Capital Assets | 0.00 | 0.00 | 0.00 | 2,943,843.86 | 0.00 | 2,943,843.86 |
| Debt Issue Costs | | | | | | |
| Debt Issue Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Debt Issue Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Assets | 503,619.81 | 461,609.06 | 965,228.87 | 4,781,310.14 | 277,872.62 | 6,024,411.63 |

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

| | General Fund | Street Fund | Total General Fund | Sewer Fund | Park Fund | Total |
|---------------------------------------|--------------|-------------|--------------------|--------------|-------------|--------------|
| Liabilities | | | | | | |
| Accounts Payable | | | | | | |
| Unclaimed Property | (20.00) | 0.00 | (20.00) | 457.44 | 50.00 | 487.44 |
| Other | 486.39 | 0.00 | 486.39 | 6,152.63 | 0.00 | 6,639.02 |
| Total Accounts Payable | 466.39 | 0.00 | 466.39 | 6,610.07 | 50.00 | 7,126.46 |
| Internal Balances | (14,430.86) | 2,047.40 | (12,383.46) | 8,449.60 | 3,933.86 | 0.00 |
| Payroll Taxes and Liabilities | (8,499.81) | 0.00 | (8,499.81) | 0.00 | 0.00 | (8,499.81) |
| Accrued Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Street Cut and Review Fees Payable | 1,969.66 | 60.00 | 2,029.66 | 0.00 | 0.00 | 2,029.66 |
| Customer Deposits | 0.00 | 0.00 | 0.00 | 73,287.49 | 225.00 | 73,512.49 |
| TIF Payable | 53,841.49 | 0.00 | 53,841.49 | 0.00 | 0.00 | 53,841.49 |
| Debt Payable | | | | | | |
| Revenue Bonds Payable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Bond Payable 2006A | 0.00 | 0.00 | 0.00 | 800,000.00 | 0.00 | 800,000.00 |
| Capital Lease Payable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium On Debt Issue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Debt Payable | 0.00 | 0.00 | 0.00 | 800,000.00 | 0.00 | 800,000.00 |
| Total Liabilities | 33,346.87 | 2,107.40 | 35,454.27 | 888,347.16 | 4,208.86 | 928,010.29 |
| Equity | | | | | | |
| Fund Balance | 484,666.51 | 446,050.76 | 930,717.27 | 3,618,234.10 | 321,708.63 | 4,870,660.00 |
| Net Income - Loss | (14,393.57) | 13,450.90 | (942.67) | 274,728.88 | (48,044.87) | 225,741.34 |
| Total Equity | 470,272.94 | 459,501.66 | 929,774.60 | 3,892,962.98 | 273,663.76 | 5,096,401.34 |
| Total Liabilities & Equity | 503,619.81 | 461,609.06 | 965,228.87 | 4,781,310.14 | 277,872.62 | 6,024,411.63 |

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

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

See accountant's compilation report

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

| | Annual Budget | Month Balance | Twelve Months Ended 06/30/2015 | Budget Over/Under |
|---|---------------------|------------------|-----------------------------------|--------------------|
| Public Meetings | 1,250.00 | 121.10 | 121.10 | 1,128.90 |
| Miscellaneous | 710.00 | 187.53 | 1,228.38 | (518.38) |
| Recognitions | 2,460.00 | 218.38 | 2,548.09 | (88.09) |
| Office Supplies | 7,400.00 | 501.14 | 4,328.40 | 3,071.60 |
| Codification | 1,000.00 | 159.01 | 1,268.12 | (268.12) |
| Payroll Taxes | 34,420.00 | 2,310.66 | 28,379.12 | 6,040.88 |
| Bldg Repair/Maint | 3,160.00 | 204.12 | 5,553.65 | (2,393.65) |
| Repairs/Maint. | 250.00 | 0.00 | 7,797.32 | (7,547.32) |
| Newsletters | 2,250.00 | 140.80 | 1,712.00 | 538.00 |
| Village Bond Payment | 1,000.00 | 0.00 | 0.00 | 1,000.00 |
| Vehicle Repairs/Maint | 7,825.00 | 964.07 | 14,323.97 | (6,498.97) |
| Salaries | 389,860.00 | 30,579.52 | 370,449.44 | 19,410.56 |
| Ing Retirement | 7,950.00 | 598.68 | 7,175.79 | 774.21 |
| Crossing Guard | 4,000.00 | 0.00 | 0.00 | 4,000.00 |
| Salaries - Park Patrol | 8,000.00 | 0.00 | 0.00 | 8,000.00 |
| Snow Removal/Mowing | 2,000.00 | 0.00 | 831.36 | 1,168.64 |
| Village Bond Interest And Fiscal Agent Fees | 4,200.00 | 0.00 | 0.00 | 4,200.00 |
| STP City Match | 50,000.00 | 0.00 | 0.00 | 50,000.00 |
| Supplies | 4,950.00 | 135.40 | 2,921.74 | 2,028.26 |
| Telephone | 8,400.00 | 1,001.86 | 8,238.00 | 162.00 |
| Park Contribution | 5,000.00 | 0.00 | 5,000.00 | 0.00 |
| Utilities | 9,450.00 | 1,303.27 | 9,630.46 | (180.46) |
| Paving/Patching/Maint | 200,000.00 | 0.00 | 323,875.15 | (123,875.15) |
| Street Signs | 6,000.00 | 0.00 | 1,411.65 | 4,588.35 |
| One Call Fees | 0.00 | 0.00 | 88.23 | (88.23) |
| Larino Properties Reimbursement | 53,000.00 | 0.00 | 49,462.68 | 3,537.32 |
| Total Expenditures | <u>1,227,028.00</u> | <u>58,710.50</u> | <u>1,196,780.79</u> | <u>30,247.21</u> |
| Net Revenue Over (Under) Expenditures | <u>38,016.00</u> | <u>8,894.36</u> | <u>(942.67)</u> | <u>(38,958.67)</u> |

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
2 - Sewer Fund
From 6/1/2015 Through 6/30/2015

| | Annual Budget | Month Balance | Twelve Months Ended 06/30/2015 | Budget Over/Under |
|---------------------------------------|---------------------|-------------------|-----------------------------------|--------------------|
| Revenues | | | | |
| General Revenues | | | | |
| Interest on Investments | 8,100.00 | 392.31 | 4,485.65 | (3,614.35) |
| Miscellaneous | 0.00 | 0.00 | 3,040.00 | 3,040.00 |
| Total General Revenues | 8,100.00 | 392.31 | 7,525.65 | (574.35) |
| Program Revenues | | | | |
| Permits/ App Fees | 690.00 | 45.00 | 390.00 | (300.00) |
| Impact Fees | 0.00 | 0.00 | 33,500.00 | 33,500.00 |
| Total Program Revenues | 690.00 | 45.00 | 33,890.00 | 33,200.00 |
| Business-Type Activities | | | | |
| Connection Fees | 33,000.00 | 2,100.00 | 18,200.00 | (14,800.00) |
| Lift Station Fees | 0.00 | 0.00 | 51,428.00 | 51,428.00 |
| Penalties And Disc Fees | 25,000.00 | 1,938.16 | 27,816.04 | 2,816.04 |
| Sewer Service | 1,072,000.00 | 86,080.48 | 981,064.60 | (90,935.40) |
| Refuse Service | 98,500.00 | 10,064.37 | 112,378.07 | 13,878.07 |
| Refuse Penalties | 2,250.00 | 219.44 | 3,146.06 | 896.06 |
| Total Business-Type Activities | 1,230,750.00 | 100,402.45 | 1,194,032.77 | (36,717.23) |
| Total Revenues | 1,239,540.00 | 100,839.76 | 1,235,448.42 | (4,091.58) |
| Expenditures | | | | |
| Advertising | 600.00 | 0.00 | 365.15 | 234.85 |
| Accounting | 1,100.00 | 0.00 | 1,070.00 | 30.00 |
| Attorney Fees | 200.00 | 0.00 | 0.00 | 200.00 |
| Contract Labor | 48,000.00 | 4,265.00 | 109,491.84 | (61,491.84) |
| Bank Charges | 3,300.00 | 51.01 | 3,091.41 | 208.59 |
| Training/Conference | 1,500.00 | 57.40 | 800.99 | 699.01 |
| Postage | 9,500.00 | 130.48 | 11,676.61 | (2,176.61) |
| Uniforms | 500.00 | 0.00 | 0.00 | 500.00 |
| Travel/Lodging | 1,500.00 | 912.38 | 3,761.73 | (2,261.73) |
| Technology | 1,200.00 | 763.98 | 7,677.43 | (6,477.43) |
| Capital Expenditures | 106,870.00 | 2,564.76 | 11,071.25 | 95,798.75 |
| City Hall Loan Payment | 14,000.00 | 0.00 | 14,140.00 | (140.00) |
| Dnr Easements/Fines | 0.00 | 0.00 | 21.21 | (21.21) |
| Website | 400.00 | 0.00 | 239.00 | 161.00 |
| Dues/Subscriptions/cc fees | 13,500.00 | 0.00 | 9,711.37 | 3,788.63 |
| Dnr/Srf Loan Payments | 80,000.00 | 1,043.94 | 57,515.88 | 22,484.12 |
| Equipment | 1,000.00 | 795.00 | 1,014.98 | (14.98) |
| Equipment Repairs/Maint | 6,000.00 | 5.00 | 1,142.57 | 4,857.43 |
| Gas | 2,000.00 | 0.00 | 0.00 | 2,000.00 |
| Health Insurance | 28,600.00 | 1,671.33 | 20,969.93 | 7,630.07 |
| Engineering Fees | 3,000.00 | 0.00 | 201.00 | 2,799.00 |
| Liability Insurance | 12,000.00 | 0.00 | 11,337.14 | 662.86 |
| Cleaning | 1,100.00 | 105.45 | 505.45 | 594.55 |
| Interest And Fiscal Agent Fees | 0.00 | 0.00 | 4,373.42 | (4,373.42) |
| Miscellaneous | 300.00 | 0.00 | 109.87 | 190.13 |
| Office Supplies | 4,700.00 | 227.14 | 3,484.28 | 1,215.72 |
| Codification | 400.00 | 53.01 | 422.72 | (22.72) |
| Payroll Taxes | 7,510.00 | 565.37 | 7,372.14 | 137.86 |
| Bldg Repair/Maint | 200.00 | 250.00 | 3,743.54 | (3,543.54) |
| Refuse Fees | 90,750.00 | 9,977.45 | 105,977.50 | (15,227.50) |
| Repairs/Maint. | 50,000.00 | 160.00 | 36,925.94 | 13,074.06 |
| Vehicle Repairs/Maint | 500.00 | 191.01 | 609.95 | (109.95) |
| Salaries | 86,809.00 | 7,400.12 | 95,131.09 | (8,322.09) |

See accountant's compilation report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
2 - Sewer Fund
From 6/1/2015 Through 6/30/2015

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

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

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

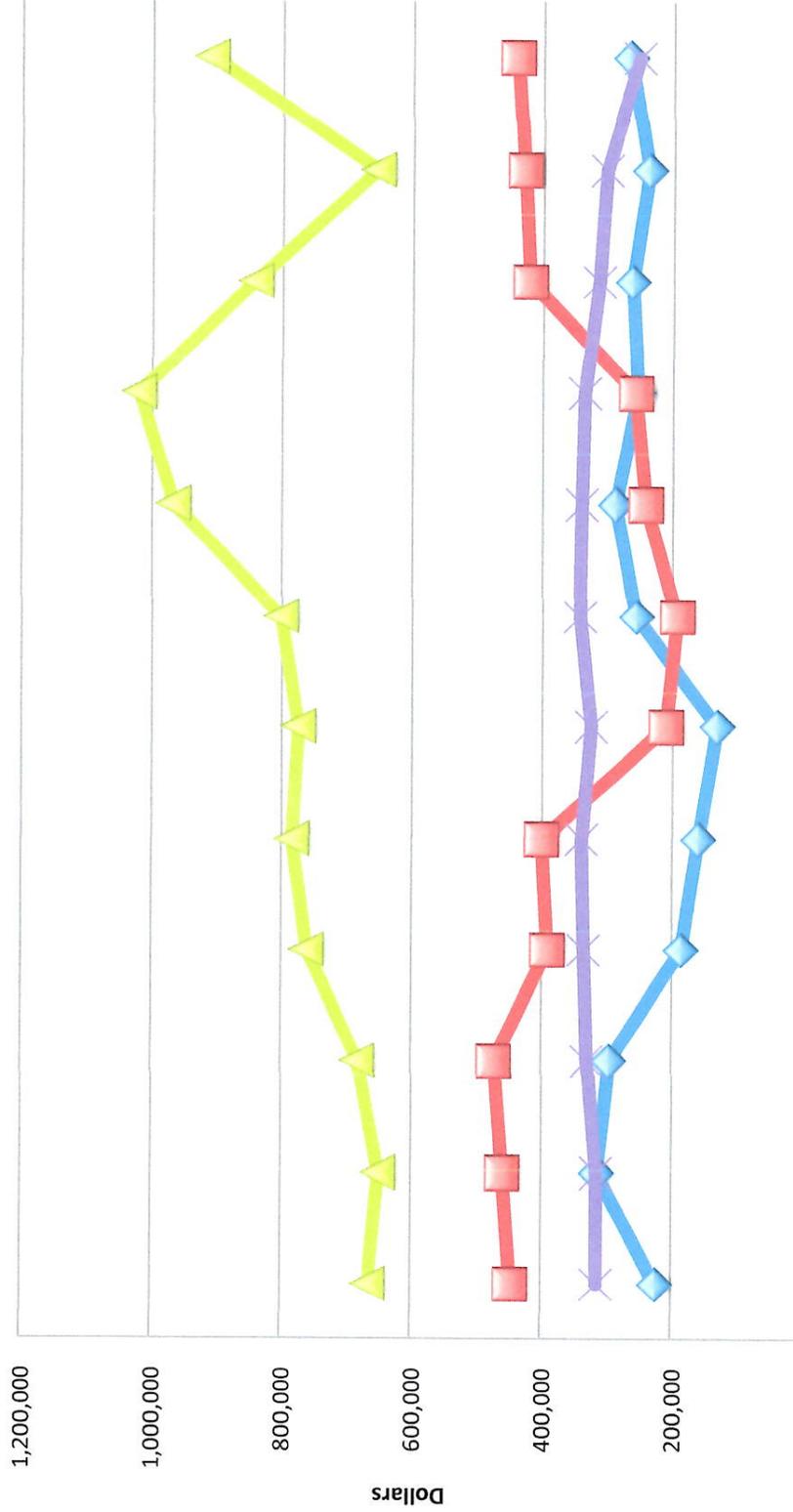
See accountant's compilation report

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

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

City of Battlefield, Missouri

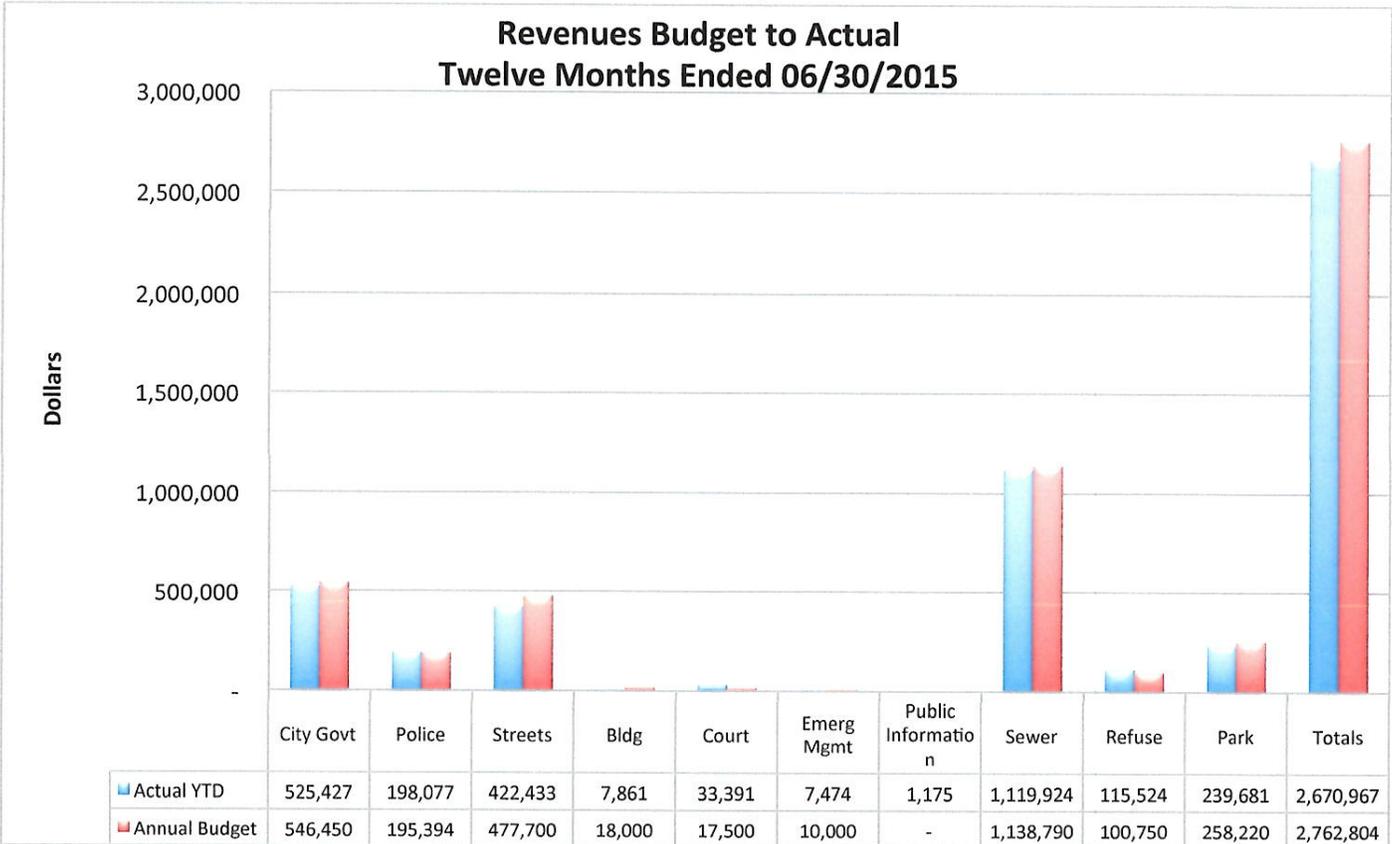
Cash Trends by Month July 2014 - June 2015



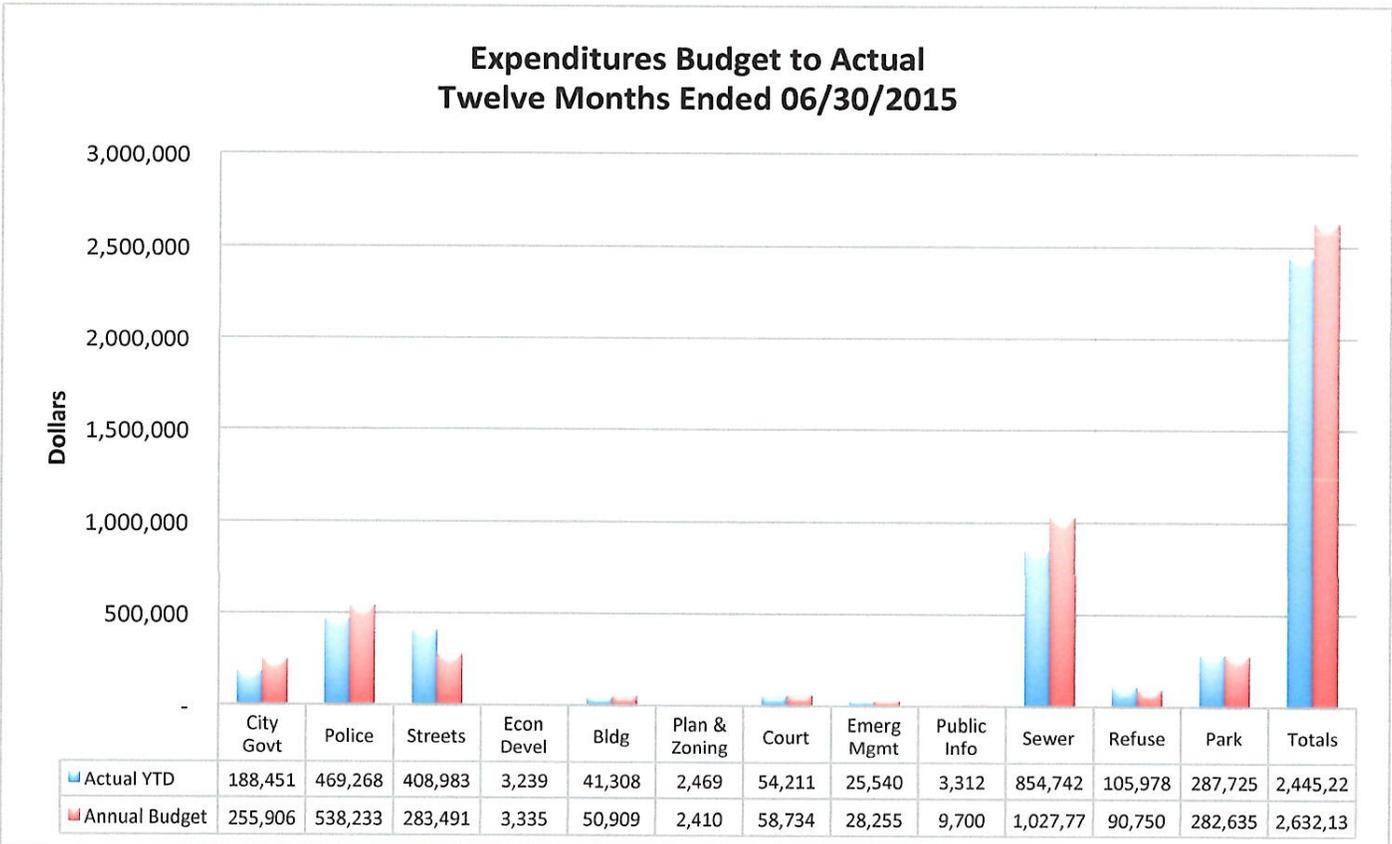
| | 7/1/14 | 8/1/14 | 9/1/14 | 10/1/14 | 11/1/14 | 12/1/14 | 1/1/15 | 2/1/15 | 3/1/15 | 4/1/15 | 5/1/15 | 6/1/15 |
|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----------|---------|---------|---------|
| General | 224,236 | 314,425 | 296,008 | 186,137 |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

City of Battlefield, Missouri

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



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



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

| | <u>GENERAL/STREETS</u> | <u>SEWER</u> | <u>PARKS</u> |
|------------------------------|------------------------|------------------|----------------|
| REVENUES | | | |
| Permits / Licenses | 13,984 | 390 | - |
| Franchise | 153,280 | - | - |
| Prop / Sales Tax | 527,480 | - | - |
| TIF / PILOTS | 36,821 | - | - |
| MV Taxes | 216,483 | - | - |
| Co Road Taxes | 33,625 | - | - |
| Fines / Forfeitures | 34,614 | - | - |
| Grants / Bonds / City Contr | 167,841 | - | 5,000 |
| Misc / Interest / Equip Sale | 11,602 | 7,525 | 545 |
| Connect Fees | - | 18,200 | - |
| Impact / Lift Station | - | 84,928 | - |
| Sewer Service / Penalty | - | 1,008,881 | - |
| Refuse Service / Penalty | - | 115,524 | - |
| Park Tax | - | - | 220,962 |
| Rentals | - | - | 10,393 |
| Special Events | - | - | 2,889 |
| Total Revenues | 1,195,730 | 1,235,448 | 239,789 |

| | | | |
|-----------------------|------------------|----------------|----------------|
| EXPENSES | | | |
| General Gov't | 188,451 | | |
| Police Dept. | 469,268 | | |
| Emerg. Mgmt. | 25,540 | | |
| Bldg. Dept. | 41,308 | | |
| Court Dept. | 54,211 | | |
| Plan & Zoning | 2,469 | | |
| Economic Devel. | 3,239 | | |
| Streets Dept. | 408,983 | | |
| Public Relations | 3,312 | | |
| General Sewer | | 960,720 | |
| Parks Depts. | | | 287,725 |
| Total Expenses | 1,196,781 | 960,720 | 287,725 |

| <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 | 929,193 | 1,195,730 | 1,196,781 | 928,142 |
| SEWER | 3,616,920 | 1,235,448 | 960,720 | 3,891,648 |
| PARK | 321,269 | 239,789 | 287,725 | 273,333 |

* per 2013-2014 audit

SCHEDULE OF LONG-TERM DEBT

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

See accountant's compilation report