

Terrell
Accounting, LLC

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

City of Battlefield, Missouri

Financial Statements

For the Twelve Months Ended June 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 June 30, 2016, and the related statement of revenues and expense – modified cash basis for the twelve 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 twelve months ended June 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
July 12, 2016

City of Battlefield, Missouri
Balance Sheet - Modified Cash Basis
As of 6/30/2016

	Current Year
Assets	
Cash	
Cash In Bank Checking General Fund	871,508.84
Cash In Bank Checking Sewer Web Payments	6,610.74
Cash in Bank Checking Sewer Fund	1,079,995.17
Cash In Bank Police Training	3,065.83
Cash in Bank Checking Park Fund	292,057.39
Cash In Bank Municipal Court	9.92
Cash In Bank TIF Fund	106,703.13
Cash In Bank Judicial Education	94.95
Total Cash	2,360,045.97
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	19,678.92
Cash In Bank Revenue P&I	543,065.97
Cash In Bank Sewer Replacement Fund	68,179.69
Cash In Bank Wells Fargo	119,031.46
Cash In Construction	159,432.33
Total Restricted Cash	909,388.37
Capital Assets	
Plant/Property/Equipment	4,428,329.75
Accumulated Depreciation	(1,575,181.64)
Total Capital Assets	2,853,148.11
Total Assets	6,334,935.83
Liabilities	
Accounts Payable	
Unclaimed Property	487.44
Other	19,210.08
Total Accounts Payable	19,697.52
Payroll Taxes and Liabilities	(5,226.69)
Street Cut and Review Fees Payable	(3,188.34)
Customer Deposits	66,205.36
TIF Payable	53,841.49
Debt Payable	
Bond Payable 2006A	755,000.00
Total Debt Payable	755,000.00
Total Liabilities	886,329.34
Equity	
Fund Balance	5,032,179.63
Net Income - Loss	416,426.86
Total Equity	5,448,606.49
Total Liabilities & Equity	6,334,935.83

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis
From 7/1/2015 Through 6/30/2016

Twelve Months
Ended 06/30/2016

Revenues

General Revenues

Taxes

Cable Franchise Fee	41,688.86
Electric Franchise Fee	89,852.33
Motor Fuel Tax	148,037.88
Vehicle Sales Tax	47,320.85
Vehicle Fee Tax	24,656.36
Sales Tax City Police	132,534.27
Sales Tax Gen	132,549.23
Law Enforcement Sales Tax	18,135.87
Park Sales Tax	212,476.28
Stormwater Park Sales Tax	70,825.35
Sales Tax Transportation	112,640.40
City Contribution	5,000.00
Property Taxes	165,179.59
TIF - Wilson Creek	65,503.02

Total Taxes 1,266,400.29

Interest on Investments 7,027.21

County Roads and Bridges 48,347.63

Miscellaneous 6,230.31

Payment in Lieu of Taxes 25,000.00

Sale of Equipment 1,023.26

Total General Revenues 1,354,028.70

Program Revenues

Business License	6,426.76
Permits/ App Fees	16,612.50
Federal Grants-STP	36,329.78
Impact Fees	7,400.00
Traffic Fines And Dui Recoupment Pmts	32,918.60
Community Room Revenues	10,320.00
Pavilion Revenues	780.00
Special Events Revenues	2,600.00

Total Program Revenues 113,387.64

Business-Type Activities

Connection Fees	35,000.00
Lift Station Fees	3,214.73
Penalties And Disc Fees	24,168.84
Sewer Service	1,030,924.03
Refuse Service	125,738.79
Refuse Penalties	3,078.39

Total Business-Type Activities 1,222,124.78

Total Revenues 2,689,541.12

Expenditures

General Expenditures

Attorney Fees	18,140.00
Audit Expense / Accounting	5,350.00
Bank Charges	1,000.24
Building Repairs & Maintenance	5,960.12
Codification Updates	1,776.26
Contract Labor	119,538.19
Crossing Guard	4,000.00

No assurance is provided – see accountant's compilation report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis
From 7/1/2015 Through 6/30/2016

	Twelve Months Ended 06/30/2016
Dues & Subscriptions	13,587.90
Election Costs	2,496.54
Engineering Fees	25,336.00
Equipment	4,677.83
Equipment Maintenance	23,288.97
Festivals / Events	58,073.70
Franchise Fees	25,000.00
Gas	13,887.19
Health Insurance	95,749.13
Janitorial Services	4,591.62
Judicial Fees	10,200.00
Liability / Property Insurance	58,347.50
Miscellaneous	897.10
Missouri One Call Fees	1,547.45
Newspaper / Advertising	930.60
Office Supplies	12,344.46
Park Contribution	5,000.00
Park Grounds Upkeep / Upgrades	3,483.60
Paving / Patching / Maintenance	154,731.12
Payroll Taxes	43,264.02
Postage	14,667.23
Printing / Newsletter	1,760.00
Public Meetings	1,233.80
Recognitions	3,604.60
Refuse Fees	116,474.42
Repairs / Maintenance	115,792.17
Retirement Match	10,606.50
Salaries	564,128.92
Salaries - Park Patrol	6,170.34
Sewer Treatment Charges	407,093.20
Storm Water	10,229.00
Street Signs	2,261.93
Supplies	8,893.59
Technology	11,478.76
Telephone	10,803.92
Training / Conferences	6,602.18
Travel / Lodging	5,803.56
Uniforms	2,327.21
Utilities	48,136.64
Vehicle Repairs	8,978.19
Website	1,195.00
Total General Expenditures	2,071,440.70
Capital Outlays	
Capital Expenditures	53,362.21
Debt Service	
City Hall Loan Payment	87,427.73
Dnr/Srf Loan Payments	56,748.64
Interest And Fiscal Agent Fees	4,134.98
Total Debt Service	148,311.35
Total Expenditures	2,273,114.26
Net Revenue Over (Under) Expenditures	416,426.86

No assurance is provided – see accountant's compilation report
Page 4

Supplementary Schedules

City of Battlefield, Missouri
 Balance Sheet - Modified Cash Basis - By Fund
 As of 6/30/2016

	General Fund	Street Fund	Total General Fund	Sewer Fund	Park Fund	Total
Assets						
Cash						
Cash In Bank Checking General Fund	307,442.05	564,066.79	871,508.84	0.00	0.00	871,508.84
Cash In Bank Checking Sewer Web Payments	0.00	0.00	0.00	6,610.74	0.00	6,610.74
Cash in Bank Checking Sewer Fund	0.00	0.00	0.00	1,079,995.17	0.00	1,079,995.17
Cash in Bank-GO Fund	0.00	0.00	0.00	0.00	0.00	0.00
Cash In Bank Police Training	3,065.83	0.00	3,065.83	0.00	0.00	3,065.83
Cash in Bank Checking Park Fund	0.00	0.00	0.00	0.00	292,057.39	292,057.39
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	94.95	0.00	94.95	0.00	0.00	94.95
Total Cash	417,315.88	564,066.79	981,382.67	1,086,605.91	292,057.39	2,360,045.97
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	19,678.92	0.00	19,678.92	0.00	0.00	19,678.92
Cash In Bank Revenue P&I	0.00	0.00	0.00	543,065.97	0.00	543,065.97
Cash In Bank Sewer Replacement Fund	0.00	0.00	0.00	68,179.69	0.00	68,179.69
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	159,432.33	0.00	159,432.33
Total Restricted Cash	138,710.38	0.00	138,710.38	770,677.99	0.00	909,388.37
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	609,786.40	585,780.95	1,195,567.35	4,796,481.58	342,886.90	6,334,935.83

City of Battlefield, Missouri
 Balance Sheet - Modified Cash Basis - By Fund
 As of 6/30/2016

	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	19.65	0.00	19.65	19,190.43	0.00	19,210.08
Other	(0.35)	0.00	(0.35)	19,647.87	50.00	19,697.52
Total Accounts Payable	3,533.60	3,274.25	6,807.85	(12,042.15)	5,234.30	0.00
Internal Balances	(5,226.69)	0.00	(5,226.69)	0.00	0.00	(5,226.69)
Payroll Taxes and Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries	(3,278.34)	90.00	(3,188.34)	0.00	0.00	(3,188.34)
Street Cut and Review Fees Payable	0.00	0.00	0.00	65,855.36	350.00	66,205.36
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	48,869.71	3,364.25	52,233.96	828,461.08	5,634.30	886,329.34
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	105,438.30	123,774.50	229,212.80	147,649.61	39,564.45	416,426.86
Total Equity	560,916.69	582,416.70	1,143,333.39	3,968,020.50	337,252.60	5,448,606.49
Total Liabilities & Equity	609,786.40	585,780.95	1,195,567.35	4,796,481.58	342,886.90	6,334,935.83

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

	Annual Budget	Month Ended 06/30/2016	Twelve Months Ended 06/30/2016	Budget Over/Under
Revenues				
General Revenues				
Taxes				
Cable Franchise Fee	44,500.00	0.00	41,688.86	(2,811.14)
Electric Franchise Fee	93,000.00	6,012.26	89,852.33	(3,147.67)
Motor Fuel Tax	59,766.00	4,947.45	59,215.12	(550.88)
Vehicle Sales Tax	17,780.00	1,698.34	18,928.35	1,148.35
Vehicle Fee Tax	9,770.00	1,006.92	9,862.54	92.54
Sales Tax City Police	123,600.00	15,402.66	132,534.27	8,934.27
Sales Tax Gen	123,600.00	15,402.66	132,549.23	8,949.23
Law Enforcement Sales Tax	16,644.00	2,774.00	18,135.87	1,491.87
Property Taxes	185,000.00	592.94	165,179.59	(19,820.41)
TIF - Wilson Creek	40,170.00	0.00	65,503.02	25,333.02
Total Taxes	713,830.00	47,837.23	733,449.18	19,619.18
Interest on Investments	630.00	68.82	730.24	100.24
Miscellaneous	4,500.00	54.47	6,210.31	1,710.31
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
Total General Revenues	743,960.00	47,960.52	766,389.99	22,429.99
Program Revenues				
Business License	6,000.00	110.00	6,426.76	426.76
Permits/ App Fees	15,000.00	897.50	15,862.50	862.50
Traffic Fines And Dui Recoupment Pmts	34,380.00	4,428.61	32,918.60	(1,461.40)
Total Program Revenues	55,380.00	5,436.11	55,207.86	(172.14)
Total Revenues	799,340.00	53,396.63	821,597.85	22,257.85
Expenditures				
General Expenditures				
Attorney Fees	17,340.00	2,940.00	17,100.00	240.00
Audit Expense / Accounting	3,560.00	0.00	3,210.00	350.00
Bank Charges	840.00	35.70	918.04	(78.04)
Building Repairs & Maintenance	3,625.00	62.50	3,378.27	246.73
Codification Updates	1,200.00	0.00	1,065.75	134.25
Contract Labor	16,993.00	5,365.36	24,341.28	(7,348.28)
Crossing Guard	4,000.00	4,000.00	4,000.00	0.00
Dues & Subscriptions	6,300.00	248.34	4,012.73	2,287.27
Election Costs	975.00	0.00	2,496.54	(1,521.54)
Engineering Fees	0.00	0.00	1,639.00	(1,639.00)
Equipment	15,200.00	93.32	4,238.23	10,961.77
Equipment Maintenance	2,690.00	119.62	2,558.31	131.69
Gas	14,990.00	2,021.37	11,194.52	3,795.48
Health Insurance	53,500.00	4,435.02	54,267.01	(767.01)
Janitorial Services	2,120.00	248.00	2,365.50	(245.50)
Judicial Fees	10,200.00	850.00	10,200.00	0.00
Liability / Property Insurance	35,430.00	0.00	33,472.72	1,957.28
Miscellaneous	1,550.00	78.22	730.31	819.69
Newspaper / Advertising	320.00	210.00	435.82	(115.82)
Office Supplies	4,900.00	496.55	4,185.40	714.60
Park Contribution	5,000.00	0.00	5,000.00	0.00
Payroll Taxes	32,690.00	2,304.11	29,980.89	2,709.11
Postage	2,140.00	155.00	1,282.96	857.04
Printing / Newsletter	1,710.00	140.80	1,760.00	(50.00)
Public Meetings	1,000.00	321.60	1,233.80	(233.80)

No assurance is provided - see accountant's compilation report

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

	Annual Budget	Month Ended 06/30/2016	Twelve Months Ended 06/30/2016	Budget Over/Under
Recognitions	5,220.00	319.23	3,551.81	1,668.19
Repairs / Maintenance	5,460.00	0.00	0.00	5,460.00
Retirement Match	7,550.00	584.42	7,593.05	(43.05)
Salaries	377,811.00	30,629.88	391,472.98	(13,661.98)
Street Signs	0.00	0.00	44.50	(44.50)
Supplies	3,040.00	97.23	2,989.21	50.79
Technology	7,910.00	995.54	4,045.44	3,864.56
Telephone	8,420.00	872.33	6,746.95	1,673.05
Training / Conferences	6,690.00	413.52	6,041.89	648.11
Travel / Lodging	3,210.00	1,597.27	4,832.44	(1,622.44)
Uniforms	10,620.00	106.85	2,257.24	8,362.76
Utilities	5,900.00	388.66	4,540.39	1,359.61
Vehicle Repairs	10,750.00	87.05	5,827.71	4,922.29
Website	780.00	0.00	717.00	63.00
Wilson Creek Market Place TIF Payment	40,170.00	0.00	0.00	40,170.00
Total General Expenditures	<u>731,804.00</u>	<u>60,217.49</u>	<u>665,727.69</u>	<u>66,076.31</u>
Capital Outlays				
Capital Expenditures	47,650.00	1,539.96	32,072.03	15,577.97
Debt Service				
City Hall Loan Payment	20,240.00	0.00	18,359.83	1,880.17
Total Debt Service	<u>20,240.00</u>	<u>0.00</u>	<u>18,359.83</u>	<u>1,880.17</u>
Total Expenditures	<u>799,694.00</u>	<u>61,757.45</u>	<u>716,159.55</u>	<u>83,534.45</u>
Net Revenue Over (Under) Expenditures	<u>(354.00)</u>	<u>(8,360.82)</u>	<u>105,438.30</u>	<u>105,792.30</u>

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

	Annual Budget	Month Ended 06/30/2016	Twelve Months Ended 06/30/2016	Budget Over/Under
Revenues				
General Revenues				
Interest on Investments	4,470.00	579.20	5,987.99	1,517.99
Miscellaneous	3,320.00	0.00	0.00	(3,320.00)
Total General Revenues	7,790.00	579.20	5,987.99	(1,802.01)
Program Revenues				
Permits/ App Fees	380.00	45.00	750.00	370.00
Impact Fees	35,000.00	7,400.00	7,400.00	(27,600.00)
Total Program Revenues	35,380.00	7,445.00	8,150.00	(27,230.00)
Business-Type Activities				
Connection Fees	17,560.00	2,100.00	35,000.00	17,440.00
Lift Station Fees	56,100.00	3,214.73	3,214.73	(52,885.27)
Penalties And Disc Fees	28,230.00	2,024.61	24,168.84	(4,061.16)
Sewer Service	1,009,100.00	84,038.83	1,030,924.03	21,824.03
Refuse Service	111,620.00	10,515.78	125,738.79	14,118.79
Refuse Penalties	3,190.00	256.25	3,078.39	(111.61)
Total Business-Type Activities	1,225,800.00	102,150.20	1,222,124.78	(3,675.22)
Total Revenues	1,268,970.00	110,174.40	1,236,262.77	(32,707.23)
Expenditures				
General Expenditures				
Attorney Fees	0.00	150.00	350.00	(350.00)
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	31.25	752.89	3,057.11
Codification Updates	400.00	0.00	355.25	44.75
Contract Labor	48,000.00	5,273.47	67,522.37	(19,522.37)
DNR Easements / Fines	4,790.00	0.00	0.00	4,790.00
Dues & Subscriptions	10,590.00	198.33	5,409.48	5,180.52
Election Costs	975.00	0.00	0.00	975.00
Engineering Fees	2,000.00	3,189.50	23,034.50	(21,034.50)
Equipment	240.00	46.66	347.61	(107.61)
Equipment Maintenance	1,240.00	544.93	18,152.25	(16,912.25)
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	1,431.68	26,779.40	(5,729.40)
Janitorial Services	440.00	185.95	665.95	(225.95)
Liability / Property Insurance	12,370.00	0.00	13,029.52	(659.52)
Miscellaneous	120.00	24.37	113.04	6.96
Missouri One Call Fees	1,500.00	102.70	1,214.20	285.80
Newspaper / Advertising	400.00	0.00	341.06	58.94
Office Supplies	4,000.00	827.30	6,049.65	(2,049.65)
Payroll Taxes	10,050.00	639.29	7,850.41	2,199.59
Postage	12,600.00	150.00	12,762.20	(162.20)
Recognitions	0.00	8.36	22.21	(22.21)
Refuse Fees	104,730.00	10,980.34	116,474.42	(11,744.42)
Repairs / Maintenance	100,000.00	6,109.30	115,560.85	(15,560.85)
Retirement Match	2,320.00	168.65	1,926.20	393.80
Salaries	116,241.00	8,741.74	107,808.74	8,432.26
Sewer Treatment Charges	376,770.00	39,639.88	407,093.20	(30,323.20)
Supplies	1,560.00	383.14	4,703.02	(3,143.02)
Technology	7,540.00	1,035.54	4,178.79	3,361.21

No assurance is provided - see accountant's compilation report

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

	Annual Budget	Month Ended 06/30/2016	Twelve Months Ended 06/30/2016	Budget Over/Under
Telephone	2,490.00	180.79	2,474.51	15.49
Training / Conferences	3,640.00	3.33	201.03	3,438.97
Travel / Lodging	3,110.00	27.00	523.20	2,586.80
Uniforms	200.00	0.00	0.00	200.00
Utilities	24,690.00	2,617.14	29,864.50	(5,174.50)
Vehicle Repairs	460.00	0.00	321.42	138.58
Website	260.00	0.00	239.00	21.00
Total General Expenditures	<u>909,076.00</u>	<u>82,690.64</u>	<u>1,002,501.07</u>	<u>(93,425.07)</u>
Capital Outlays				
Capital Expenditures	154,700.00	0.00	11,240.05	143,459.95
Debt Service				
City Hall Loan Payment	15,430.00	0.00	13,988.42	1,441.58
Dnr/Srf Loan Payments	61,610.00	975.44	56,748.64	4,861.36
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	<u>77,050.00</u>	<u>975.44</u>	<u>74,872.04</u>	<u>2,177.96</u>
Total Expenditures	<u>1,140,826.00</u>	<u>83,666.08</u>	<u>1,088,613.16</u>	<u>52,212.84</u>
Net Revenue Over (Under) Expenditures	<u>128,144.00</u>	<u>26,508.32</u>	<u>147,649.61</u>	<u>19,505.61</u>

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

	Annual Budget	Month Ended 06/30/2016	Twelve Months Ended 06/30/2016	Budget Over/Under
Revenues				
General Revenues				
Taxes				
Motor Fuel Tax	88,560.00	7,421.17	88,822.76	262.76
Vehicle Sales Tax	26,430.00	2,547.51	28,392.50	1,962.50
Vehicle Fee Tax	14,700.00	1,510.39	14,793.82	93.82
Sales Tax Transportation	100,230.00	13,382.96	112,640.40	12,410.40
Total Taxes	229,920.00	24,862.03	244,649.48	14,729.48
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	24,862.03	292,997.11	29,947.11
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	24,862.03	329,326.89	26,206.89
Expenditures				
General Expenditures				
Attorney Fees	0.00	90.00	510.00	(510.00)
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	285.71	1,327.05	677.95
Dues & Subscriptions	2,570.00	0.00	2,433.50	136.50
Election Costs	975.00	0.00	0.00	975.00
Engineering Fees	50,000.00	0.00	0.00	50,000.00
Equipment	130.00	0.00	19.00	111.00
Equipment Maintenance	100.00	0.00	102.65	(2.65)
Gas	2,400.00	338.64	1,836.82	563.18
Health Insurance	5,740.00	271.02	6,118.07	(378.07)
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	202.15	1,776.22	923.78
Recognitions	0.00	8.36	8.36	(8.36)
Retirement Match	620.00	49.69	330.00	290.00
Salaries	31,200.00	2,751.39	23,029.64	8,170.36
Snow Removal / Mowing	910.00	0.00	0.00	910.00
Street Signs	1,540.00	503.00	2,217.43	(677.43)
Supplies	40.00	26.38	216.07	(176.07)
Technology	80.00	0.00	59.07	20.93
Telephone	1,340.00	180.78	1,209.20	130.80
Uniforms	150.00	0.00	69.97	80.03
Utilities	3,170.00	329.15	4,009.15	(839.15)
Vehicle Repairs	1,000.00	0.00	2,139.57	(1,139.57)
Total General Expenditures	303,020.00	5,036.27	205,552.39	97,467.61
Capital Outlays				
Capital Expenditures	100.00	0.00	0.00	100.00
Total Expenditures	303,120.00	5,036.27	205,552.39	97,567.61
Net Revenue Over (Under) Expenditures	0.00	19,825.76	123,774.50	123,774.50

No assurance is provided - see accountant's compilation report

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

<u>Annual Budget</u>	<u>Month Ended 06/30/2016</u>	<u>Twelve Months Ended 06/30/2016</u>	<u>Budget Over/Under</u>
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City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
6 - Park Fund
From 6/1/2016 Through 6/30/2016

	Annual Budget	Month Ended 06/30/2016	Twelve Months Ended 06/30/2016	Budget Over/Under
Revenues				
General Revenues				
Taxes				
Park Sales Tax	168,080.00	31,809.27	212,476.28	44,396.28
Stormwater Park Sales Tax	56,030.00	10,603.09	70,825.35	14,795.35
City Contribution	5,000.00	0.00	5,000.00	0.00
Total Taxes	229,110.00	42,412.36	288,301.63	59,191.63
Interest on Investments	330.00	23.86	308.98	(21.02)
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	42,436.22	288,653.61	59,213.61
Program Revenues				
Community Room Revenues	9,260.00	440.00	10,320.00	1,060.00
Pavilion Revenues	1,040.00	75.00	780.00	(260.00)
Special Events Revenues	2,660.00	363.00	2,600.00	(60.00)
Total Program Revenues	12,960.00	878.00	13,700.00	740.00
Total Revenues	242,400.00	43,314.22	302,353.61	59,953.61
Expenditures				
General Expenditures				
Attorney Fees	0.00	0.00	180.00	(180.00)
Audit Expense / Accounting	1,170.00	0.00	1,070.00	100.00
Building Repairs & Maintenance	2,000.00	31.25	1,803.63	196.37
Codification Updates	400.00	0.00	355.26	44.74
Contract Labor	17,458.00	4,285.71	26,347.49	(8,889.49)
Dues & Subscriptions	1,420.00	198.33	1,732.19	(312.19)
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	230.62	2,475.76	(2,225.76)
Festivals / Events	40,000.00	8,780.57	58,073.70	(18,073.70)
Gas	1,000.00	196.54	627.85	372.15
Health Insurance	7,990.00	787.16	8,584.65	(594.65)
Janitorial Services	1,540.00	372.67	1,560.17	(20.17)
Liability / Property Insurance	9,100.00	0.00	8,823.19	276.81
Miscellaneous	330.00	12.19	48.00	282.00
Newspaper / Advertising	220.00	0.00	153.72	66.28
Office Supplies	340.00	208.01	2,086.31	(1,746.31)
Park Grounds Upkeep / Upgrades	5,000.00	242.04	3,483.60	1,516.40
Payroll Taxes	3,300.00	352.85	3,656.50	(356.50)
Postage	490.00	150.00	622.07	(132.07)
Recognitions	0.00	8.37	22.22	(22.22)
Repairs / Maintenance	40.00	0.00	231.32	(191.32)
Retirement Match	1,660.00	82.77	757.25	902.75
Salaries	74,830.00	4,527.51	41,817.56	33,012.44
Salaries - Park Patrol	8,000.00	309.17	6,170.34	1,829.66
Storm Water	8,000.00	0.00	10,229.00	(2,229.00)
Supplies	520.00	241.16	985.29	(465.29)
Technology	3,000.00	955.57	3,195.46	(195.46)
Telephone	330.00	9.12	373.26	(43.26)
Training / Conferences	800.00	3.34	359.26	440.74
Travel / Lodging	2,100.00	71.50	447.92	1,652.08
Uniforms	240.00	0.00	0.00	240.00

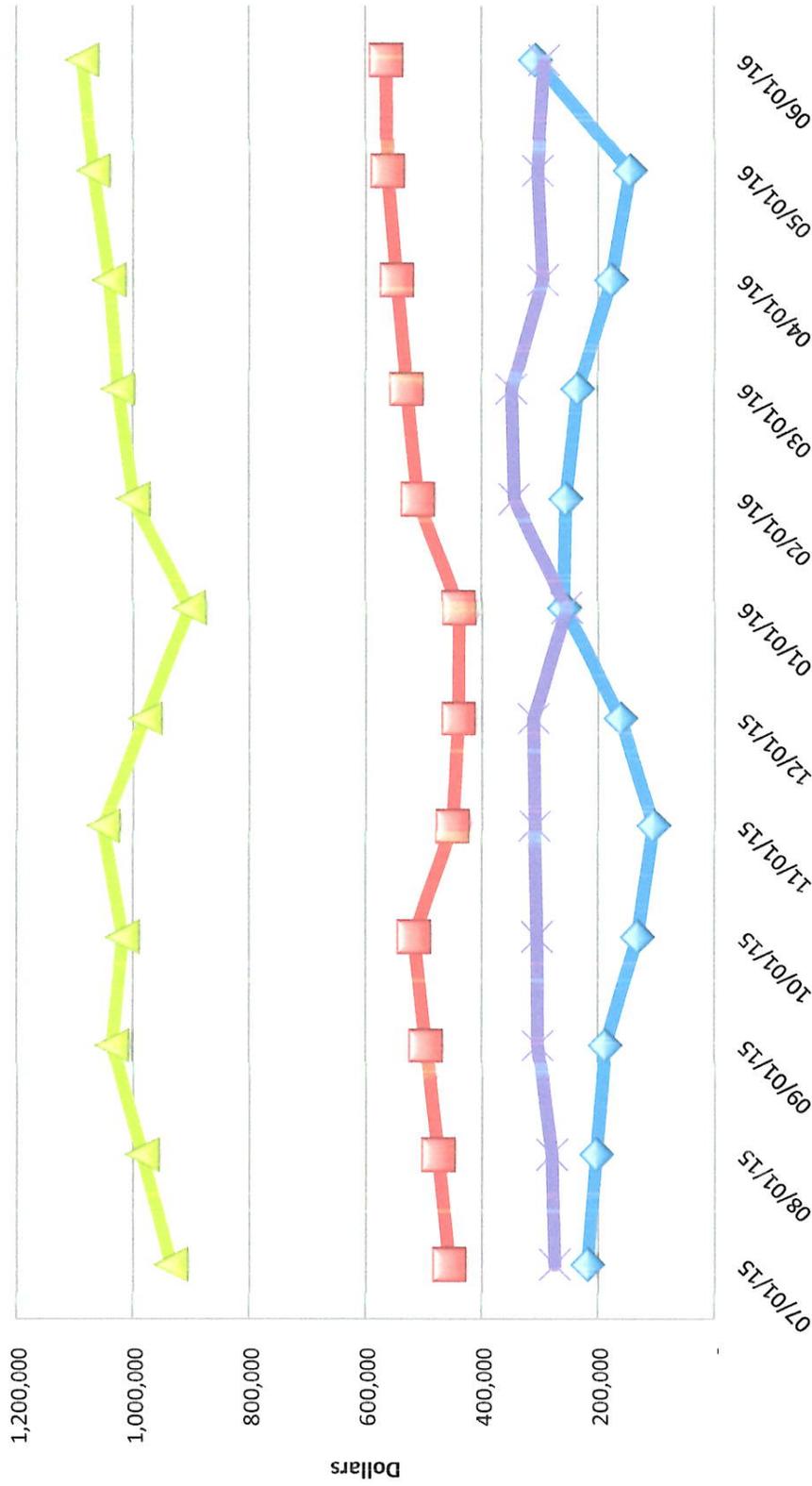
No assurance is provided - see accountant's compilation report

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

	Annual Budget	Month Ended 06/30/2016	Twelve Months Ended 06/30/2016	Budget Over/Under
Utilities	7,790.00	960.20	9,722.60	(1,932.60)
Vehicle Repairs	460.00	0.00	689.49	(229.49)
Website	260.00	0.00	239.00	21.00
Total General Expenditures	207,273.00	23,016.65	197,659.55	9,613.45
Capital Outlays				
Capital Expenditures	600.00	0.00	10,050.13	(9,450.13)
Debt Service				
City Hall Loan Payment	60,740.00	0.00	55,079.48	5,660.52
Total Debt Service	60,740.00	0.00	55,079.48	5,660.52
Total Expenditures	268,613.00	23,016.65	262,789.16	5,823.84
Net Revenue Over (Under) Expenditures	(26,213.00)	20,297.57	39,564.45	65,777.45

City of Battlefield, Missouri

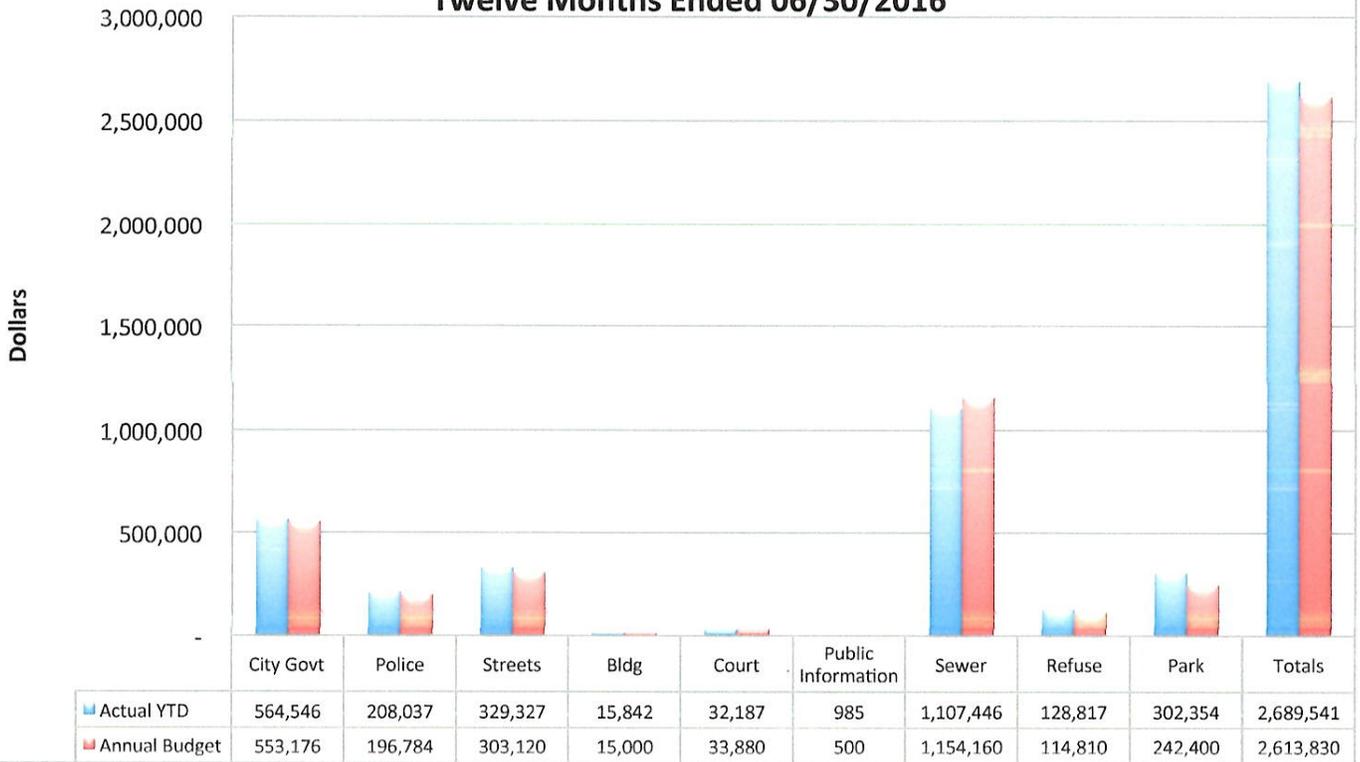
Cash Trends by Month
July 2015 - June 2016



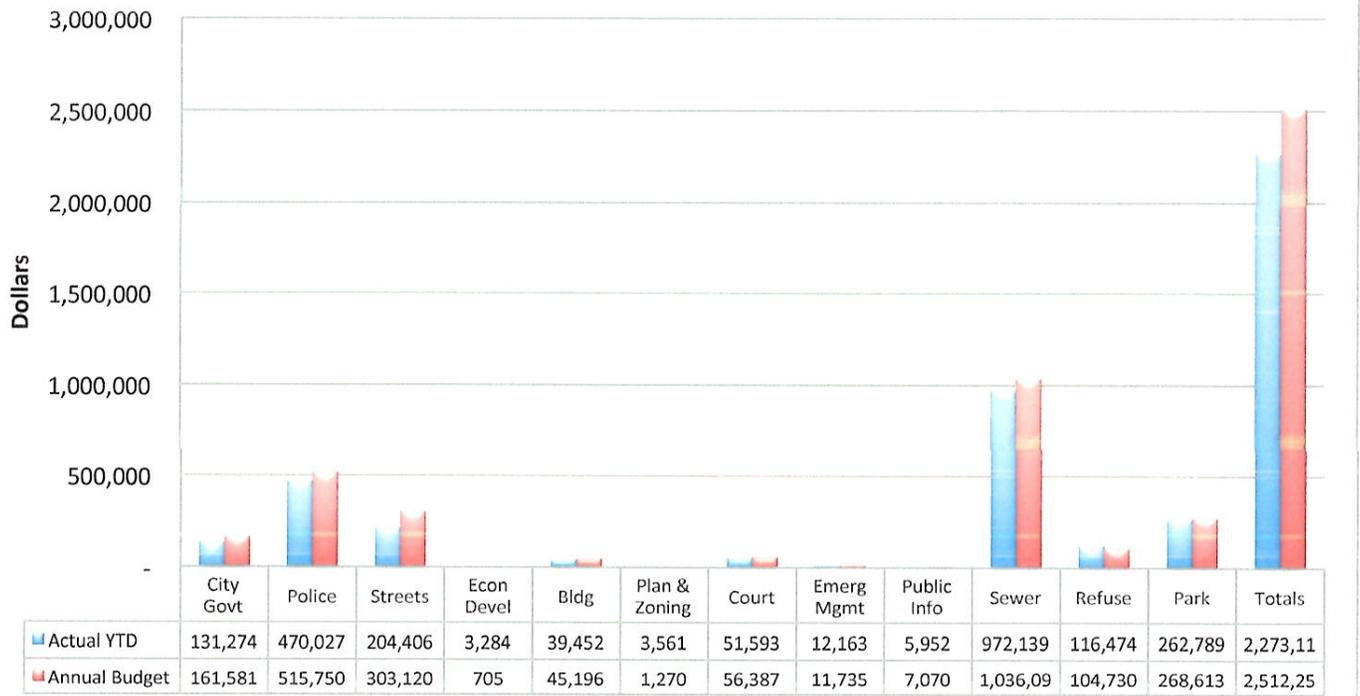
	07/31/15	08/31/15	09/30/15	10/31/15	11/30/15	12/31/15	01/31/16	02/29/16	03/31/16	04/30/16	05/31/16	06/30/16
General	217,840	203,035	187,149	132,179	104,652	161,043	258,480	255,190	234,383	176,623	145,076	307,442
Streets	456,306	475,255	496,254	516,800	450,777	440,600	439,675	509,604	528,786	546,601	562,512	564,067
Sewer	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	1,068,328	1,086,606
Park	274,935	279,606	303,263	305,092	308,857	311,672	254,361	343,391	347,855	295,550	304,197	292,057

City of Battlefield, Missouri

Revenues Budget to Actual Twelve Months Ended 06/30/2016



Expenditures Budget to Actual Twelve Months Ended 06/30/2016



CITY OF BATTLEFIELD
Summary of Revenues In and Expenditures Out
July 1, 2015 - June 30, 2016

	<u>GENERAL/STREETS</u>	<u>SEWER</u>	<u>PARKS</u>
REVENUES			
Permits / Licenses	22,289	750	-
Franchise	156,541	-	-
Prop / Sales Tax	561,039	-	-
TIF / PILOTS	65,503	-	-
MV Taxes	220,015	-	-
Co Road Taxes	48,348	-	-
Fines / Forfeitures	32,919	-	-
Grants / Bonds / City Contr	36,830	-	5,000
Misc / Interest / Equip Sale	7,441	5,988	352
Connect Fees	-	35,000	-
Impact / Lift Station	-	10,615	-
Sewer Service / Penalty	-	1,055,093	-
Refuse Service / Penalty	-	128,817	-
Park Tax	-	-	283,301
Rentals	-	-	11,100
Special Events	-	-	2,600
Total Revenues	1,150,925	1,236,263	302,353

EXPENSES			
General Gov't	131,273	-	-
Police Dept.	470,027	-	-
Emerg. Mgmt.	12,163	-	-
Bldg. Dept.	39,452	-	-
Court Dept.	51,593	-	-
Plan & Zoning	3,561	-	-
Economic Devel.	3,284	-	-
Streets Dept.	204,406	-	-
Public Relations	5,953	-	-
General Sewer	-	1,088,613	-
Parks Depts.	-	-	262,789
Total Expenses	921,712	1,088,613	262,789

<u>FUND EQUITY</u>	<u>* BEGINNING FUND BALANCE</u>	<u>REVENUES/ TRANSFERS IN</u>	<u>EXPENDITURES TRANSFERS OUT</u>	<u>ENDING FUND BALANCE</u>
GENERAL / STREETS	914,242	1,150,925	921,712	1,143,455
SEWER	3,820,372	1,236,263	1,088,613	3,968,022
PARK	295,229	302,353	262,789	334,793

* per 2014-2015 audit

SCHEDULE OF LONG-TERM DEBT

<u>FUND EQUITY</u>	<u>DEBT OUTSTANDING July 1, 2015</u>	<u>ISSUED</u>	<u>RETIRED</u>	<u>DEBT OUTSTANDING June 30, 2016</u>
City Hall Bond	735,000	-	65,000	670,000
DNR / SRF Bond	735,000	-	50,000	685,000

No assurance is provided - see accountant's compilation report