

*T*errell
Accounting, LLC

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

City of Battlefield, Missouri

Financial Statements

For the Two Months Ended August 31, 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 August 31, 2015, and the related statement of revenues and expenses – modified cash basis for the two 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 two months ended August 31, 2015, because I performed certain accounting services that impaired my independence.

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



Terrell Accounting, LLC
August 14, 2015

City of Battlefield, Missouri
 Balance Sheet - Modified Cash Basis
 As of 8/31/2015

	Current Year
Assets	
Cash	
Cash In Bank Checking General Fund	678,289.93
Cash In Bank Checking Sewer Web Payments	1,435.78
Cash in Bank Checking Sewer Fund	982,572.43
Cash In Bank Police Training	3,925.00
Cash in Bank Checking Park Fund	279,605.84
Cash In Bank Municipal Court	454.86
Cash In Bank TIF Fund	41,200.11
Cash In Bank Judicial Education	49.89
Total Cash	1,987,533.84
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	19,662.55
Cash In Bank Revenue P&I	510,110.53
Cash In Bank Sewer Replacement Fund	166,636.41
Cash In Bank Wells Fargo	119,031.46
Cash In Construction	159,390.63
Total Restricted Cash	974,831.58
Capital Assets	
Plant/Property/Equipment	4,428,329.75
Accumulated Depreciation	(1,575,181.64)
Total Capital Assets	2,853,148.11
Total Assets	6,027,866.91
Liabilities	
Accounts Payable	
Unclaimed Property	487.44
Other	7,849.84
Total Accounts Payable	8,337.28
Payroll Taxes and Liabilities	(8,156.68)
Street Cut and Review Fees Payable	2,369.66
Customer Deposits	74,588.63
TIF Payable	53,841.49
Debt Payable	
Bond Payable 2006A	755,000.00
Total Debt Payable	755,000.00
Total Liabilities	885,980.38
Equity	
Fund Balance	5,029,719.63
Net Income - Loss	112,166.90
Total Equity	5,141,886.53
Total Liabilities & Equity	6,027,866.91

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis
From 7/1/2015 Through 8/31/2015

Two Month Ended
08/31/2015

Revenues

General Revenues

Taxes

Cable Franchise Fee	10,503.49
Electric Franchise Fee	17,722.16
Motor Fuel Tax	24,975.05
Vehicle Sales Tax	8,119.70
Vehicle Fee Tax	3,814.67
Sales Tax City Police	21,761.72
Sales Tax Gen (Larger #)	21,771.76
Law Enforcement Sales Tax	4,161.00
Park Sales Tax	49,529.49
Stormwater Park Sales Tax	16,509.82
Sales Tax Transportation (Smaller #)	19,742.29
Property Taxes	2,175.96
Total Taxes	200,787.11

Interest on Investments 1,012.92

Miscellaneous 4,624.44

Total General Revenues **206,424.47**

Program Revenues

Business License	144.00
Permits/ App Fees	2,393.25
Traffic Fines And Dui Recoupment Pmts	6,181.97
Community Room Revenues	1,632.90
Pavilion Revenues	175.00
Special Events Revenues	767.00
Total Program Revenues	11,294.12

Business-Type Activities

Connection Fees	6,300.00
Penalties And Disc Fees	4,898.24
Sewer Service	174,944.29
Refuse Service	20,275.50
Refuse Penalties	581.50

Total Business-Type Activities **206,999.53**

Total Revenues **424,718.12**

Expenditures

General Expenditures

Attorney Fees	1,860.00
Bank Charges	196.25
Building Repairs & Maintenance	1,112.95
Codification Updates	138.29
Contract Labor	12,532.04
Dues & Subscriptions	3,073.75
Election Costs	(276.46)
Equipment	1,439.42
Equipment Maintenance	312.40
Festivals / Events	17,625.29
Gas	1,412.60
Health Insurance	15,091.50
Janitorial Services	670.00
Judicial Fees	1,700.00
Liability / Property Insurance	44,456.00

See accountant's compilation report
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City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis
From 7/1/2015 Through 8/31/2015

	Two Month Ended 08/31/2015
Miscellaneous	111.60
Missouri One Call Fees	240.50
Newspaper / Advertising	186.50
Office Supplies	2,505.05
Park Grounds Upkeep / Upgrades	999.53
Payroll Taxes	6,563.20
Postage	2,877.55
Printing / Newsletter	281.60
Recognitions	23.71
Refuse Fees	10,213.34
Repairs / Maintenance	4,958.38
Retirement Match	1,627.04
Salaries	84,291.10
Salaries - Park Patrol	2,814.43
Sewer Treatment Charges	23,371.92
Storm Water	2,995.00
Street Signs	513.50
Supplies	409.05
Technology	1,552.00
Telephone	1,719.65
Training / Conferences	2,937.00
Travel / Lodging	18.00
Utilities	6,885.16
Vehicle Repairs	2,119.72
Total General Expenditures	261,558.56
Debt Service	
Dnr/Srf Loan Payments	46,964.40
Interest And Fiscal Agent Fees	4,028.26
Total Debt Service	50,992.66
Total Expenditures	312,551.22
Net Revenue Over (Under) Expenditures	112,166.90

Supplementary Schedules

City of Battleville, Missouri
 Balance Sheet - Modified Cash Basis - By Fund
 As of 8/31/2015

	General Fund	Street Fund	Total General Fund	Sewer Fund	Park Fund	Total
Assets						
Cash						
Cash In Bank Checking General Fund	203,034.98	475,254.95	678,289.93	0.00	0.00	678,289.93
Cash In Bank Checking Sewer Web Payments	0.00	0.00	0.00	1,435.78	0.00	1,435.78
Cash in Bank Checking Sewer Fund	0.00	0.00	0.00	982,572.43	0.00	982,572.43
Cash in Bank-GO Fund	0.00	0.00	0.00	0.00	0.00	0.00
Cash In Bank Police Training	3,925.00	0.00	3,925.00	0.00	0.00	3,925.00
Cash in Bank Checking Park Fund	0.00	0.00	0.00	0.00	279,605.84	279,605.84
Cash In Bank Municipal Court	454.86	0.00	454.86	0.00	0.00	454.86
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	49.89	0.00	49.89	0.00	0.00	49.89
Total Cash	248,664.84	475,254.95	723,919.79	984,008.21	279,605.84	1,987,533.84
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	19,662.55	0.00	19,662.55	0.00	0.00	19,662.55
Cash In Bank Revenue P&I	0.00	0.00	0.00	510,110.53	0.00	510,110.53
Cash In Bank Sewer Replacement Fund	0.00	0.00	0.00	166,636.41	0.00	166,636.41
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	159,390.63	0.00	159,390.63
Total Restricted Cash	138,694.01	0.00	138,694.01	836,137.57	0.00	974,831.58
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	441,118.99	496,969.11	938,088.10	4,759,343.46	330,435.35	6,027,866.91

City of Battlefield, Missouri
 Balance Sheet - Modified Cash Basis - By Fund
 As of 8/31/2015

	General Fund	Street Fund	Total General Fund	Sewer Fund	Park Fund	Total
Liabilities						
Accounts Payable	(20.00)	0.00	(20.00)	457.44	50.00	487.44
Unclaimed Property	584.43	0.00	584.43	7,165.41	100.00	7,849.84
Other	564.43	0.00	564.43	7,622.85	150.00	8,337.28
Total Accounts Payable	(53,821.07)	6,688.16	(47,132.91)	30,796.26	16,336.65	0.00
Internal Balances	(8,156.68)	0.00	(8,156.68)	0.00	0.00	(8,156.68)
Payroll Taxes and Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries	2,309.66	60.00	2,369.66	0.00	0.00	2,369.66
Street Cut and Review Fees Payable	0.00	0.00	0.00	74,238.63	350.00	74,588.63
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	(5,262.17)	6,748.16	1,485.99	867,657.74	16,836.65	885,980.38
Equity						
Fund Balance	455,478.39	458,642.20	914,120.59	3,820,370.89	295,228.15	5,029,719.63
Net Income - Loss	(9,097.23)	31,578.75	22,481.52	71,314.83	18,370.55	112,166.90
Total Equity	446,381.16	490,220.95	936,602.11	3,891,685.72	313,598.70	5,141,886.53
Total Liabilities & Equity	441,118.99	496,969.11	938,088.10	4,759,343.46	330,435.35	6,027,866.91

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
1 - General Fund
From 8/1/2015 Through 8/31/2015

	Annual Budget	Two Months Ended 08/31/2015	Budget Over/Under
Revenues			
General Revenues			
Taxes			
Cable Franchise Fee	44,500.00	10,503.49	(33,996.51)
Electric Franchise Fee	93,000.00	17,722.16	(75,277.84)
Motor Fuel Tax	59,766.00	9,990.01	(49,775.99)
Vehicle Sales Tax	17,780.00	3,247.89	(14,532.11)
Vehicle Fee Tax	9,770.00	1,525.86	(8,244.14)
Sales Tax City Police	123,600.00	21,761.72	(101,838.28)
Sales Tax Gen (Larger #)	123,600.00	21,771.76	(101,828.24)
Law Enforcement Sales Tax	16,644.00	4,161.00	(12,483.00)
Property Taxes	185,000.00	2,175.96	(182,824.04)
TIF - Wilson Creek	40,170.00	0.00	(40,170.00)
Total Taxes	713,830.00	92,859.85	(620,970.15)
Interest on Investments	630.00	122.47	(507.53)
Miscellaneous	4,500.00	4,624.44	124.44
Payment in Lieu of Taxes	25,000.00	0.00	(25,000.00)
Total General Revenues	743,960.00	97,606.76	(646,353.24)
Program Revenues			
Business License	6,000.00	144.00	(5,856.00)
Permits/ App Fees	15,000.00	2,258.25	(12,741.75)
Traffic Fines And Dui Recoupment Pmnts	34,380.00	6,181.97	(28,198.03)
Community Room Revenues	0.00	302.90	302.90
Total Program Revenues	55,380.00	8,887.12	(46,492.88)
Total Revenues	799,340.00	106,493.88	(692,846.12)
Expenditures			
General Expenditures			
Attorney Fees	17,340.00	1,860.00	15,480.00
Audit Expense / Accounting	3,560.00	0.00	3,560.00
Bank Charges	840.00	144.79	695.21
Building Repairs & Maintenance	3,625.00	1,074.94	2,550.06
Codification Updates	1,200.00	82.97	1,117.03
Contract Labor	16,993.00	1,124.31	15,868.69
Crossing Guard	4,000.00	0.00	4,000.00
Dues & Subscriptions	6,300.00	490.00	5,810.00
Election Costs	975.00	(276.46)	1,251.46
Equipment	15,200.00	1,439.42	13,760.58
Equipment Maintenance	2,690.00	240.40	2,449.60
Festivals / Events	0.00	53.00	(53.00)
Gas	14,990.00	1,115.03	13,874.97
Health Insurance	53,500.00	8,902.97	44,597.03
Janitorial Services	2,120.00	390.00	1,730.00
Judicial Fees	10,200.00	1,700.00	8,500.00
Liability / Property Insurance	35,430.00	23,427.88	12,002.12
Miscellaneous	1,550.00	111.60	1,438.40
Newspaper / Advertising	320.00	68.50	251.50
Office Supplies	4,900.00	1,051.53	3,848.47
Park Contribution	5,000.00	0.00	5,000.00
Payroll Taxes	32,690.00	4,468.14	28,221.86
Postage	2,140.00	226.53	1,913.47
Printing / Newsletter	1,710.00	281.60	1,428.40
Public Meetings	1,000.00	0.00	1,000.00

See accountant's compilation report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
1 - General Fund
From 8/1/2015 Through 8/31/2015

	Annual Budget	Two Months Ended 08/31/2015	Budget Over/Under
Recognitions	5,220.00	23.71	5,196.29
Repairs / Maintenance	5,460.00	0.00	5,460.00
Retirement Match	7,550.00	1,172.35	6,377.65
Salaries	377,811.00	59,415.25	318,395.75
Street Signs	0.00	44.50	(44.50)
Supplies	3,040.00	164.75	2,875.25
Technology	7,910.00	517.34	7,392.66
Telephone	8,420.00	1,080.60	7,339.40
Training / Conferences	6,690.00	2,637.00	4,053.00
Travel / Lodging	3,210.00	0.00	3,210.00
Uniforms	10,620.00	0.00	10,620.00
Utilities	5,900.00	637.74	5,262.26
Vehicle Repairs	10,750.00	1,920.72	8,829.28
Website	780.00	0.00	780.00
Wilson Creek Market Place TIF Payment	40,170.00	0.00	40,170.00
Total General Expenditures	731,804.00	115,591.11	616,212.89
Capital Outlays			
Capital Expenditures	47,650.00	0.00	47,650.00
Debt Service			
City Hall Loan Payment	20,240.00	0.00	20,240.00
Total Debt Service	20,240.00	0.00	20,240.00
Total Expenditures	799,694.00	115,591.11	684,102.89
Net Revenue Over (Under) Expenditures	(354.00)	(9,097.23)	(8,743.23)

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
2 - Sewer Fund
From 8/1/2015 Through 8/31/2015

	Annual Budget	Two Months Ended 08/31/2015	Budget Over/Under
Revenues			
General Revenues			
Interest on Investments	4,470.00	845.45	(3,624.55)
Miscellaneous	3,320.00	0.00	(3,320.00)
Total General Revenues	7,790.00	845.45	(6,944.55)
Program Revenues			
Permits/ App Fees	380.00	135.00	(245.00)
Impact Fees	35,000.00	0.00	(35,000.00)
Total Program Revenues	35,380.00	135.00	(35,245.00)
Business-Type Activities			
Connection Fees	17,560.00	6,300.00	(11,260.00)
Lift Station Fees	56,100.00	0.00	(56,100.00)
Penalties And Disc Fees	28,230.00	4,898.24	(23,331.76)
Sewer Service	1,009,100.00	174,944.29	(834,155.71)
Refuse Service	111,620.00	20,275.50	(91,344.50)
Refuse Penalties	3,190.00	581.50	(2,608.50)
Total Business-Type Activities	1,225,800.00	206,999.53	(1,018,800.47)
Total Revenues	1,268,970.00	207,979.98	(1,060,990.02)
Expenditures			
General Expenditures			
Audit Expense / Accounting	1,170.00	0.00	1,170.00
Band Debt / Write-Off's	500.00	0.00	500.00
Bank Charges	3,320.00	51.46	3,268.54
Building Repairs & Maintenance	3,810.00	12.67	3,797.33
Codification Updates	400.00	27.66	372.34
Contract Labor	48,000.00	6,234.30	41,765.70
DNR Easements / Fines	4,790.00	0.00	4,790.00
Dues & Subscriptions	10,590.00	87.50	10,502.50
Election Costs	975.00	0.00	975.00
Engineering Fees	2,000.00	0.00	2,000.00
Equipment	240.00	0.00	240.00
Equipment Maintenance	1,240.00	36.00	1,204.00
Franchise Fees	25,000.00	0.00	25,000.00
Gas	500.00	0.00	500.00
Health Insurance	21,050.00	3,526.36	17,523.64
Janitorial Services	440.00	80.00	360.00
Liability / Property Insurance	12,370.00	10,801.62	1,568.38
Miscellaneous	120.00	0.00	120.00
Missouri One Call Fees	1,500.00	240.50	1,259.50
Newspaper / Advertising	400.00	59.00	341.00
Office Supplies	4,000.00	1,073.02	2,926.98
Payroll Taxes	10,050.00	1,188.17	8,861.83
Postage	12,600.00	2,575.51	10,024.49
Refuse Fees	104,730.00	10,213.34	94,516.66
Repairs / Maintenance	100,000.00	4,727.06	95,272.94
Retirement Match	2,320.00	256.14	2,063.86
Salaries	116,241.00	15,731.75	100,509.25
Sewer Treatment Charges	376,770.00	23,371.92	353,398.08
Supplies	1,560.00	127.72	1,432.28
Technology	7,540.00	597.33	6,942.67
Telephone	2,490.00	398.39	2,091.61
Training / Conferences	3,640.00	0.00	3,640.00

See accountant's compilation report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
2 - Sewer Fund
From 8/1/2015 Through 8/31/2015

	Annual Budget	Two Months Ended 08/31/2015	Budget Over/Under
Travel / Lodging	3,110.00	18.00	3,092.00
Uniforms	200.00	0.00	200.00
Utilities	24,690.00	4,170.74	20,519.26
Vehicle Repairs	460.00	66.33	393.67
Website	260.00	0.00	260.00
Total General Expenditures	909,076.00	85,672.49	823,403.51
Capital Outlays			
Capital Expenditures	154,700.00	0.00	154,700.00
Debt Service			
City Hall Loan Payment	15,430.00	0.00	15,430.00
Dnr/Srf Loan Payments	61,610.00	46,964.40	14,645.60
Interest And Fiscal Agent Fees	0.00	4,028.26	(4,028.26)
Village Bond Interest And Fiscal Agent Fees	10.00	0.00	10.00
Total Debt Service	77,050.00	50,992.66	26,057.34
Total Expenditures	1,140,826.00	136,665.15	1,004,160.85
Net Revenue Over (Under) Expenditures	128,144.00	71,314.83	(56,829.17)

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
4 - Street Fund
From 8/1/2015 Through 8/31/2015

	Annual Budget	Two Months Ended 08/31/2015	Budget Over/Under
Revenues			
General Revenues			
Taxes			
Motor Fuel Tax	88,560.00	14,985.04	(73,574.96)
Vehicle Sales Tax	26,430.00	4,871.81	(21,558.19)
Vehicle Fee Tax	14,700.00	2,288.81	(12,411.19)
Sales Tax Transportation (Smaller #)	100,230.00	19,742.29	(80,487.71)
Total Taxes	229,920.00	41,887.95	(188,032.05)
County Roads and Bridges	33,000.00	0.00	(33,000.00)
Miscellaneous	130.00	0.00	(130.00)
Total General Revenues	263,050.00	41,887.95	(221,162.05)
Program Revenues			
Permits/ App Fees	70.00	0.00	(70.00)
Federal Grants-STP	40,000.00	0.00	(40,000.00)
Total Program Revenues	40,070.00	0.00	(40,070.00)
Total Revenues	303,120.00	41,887.95	(261,232.05)
Expenditures			
General Expenditures			
Audit Expense / Accounting	320.00	0.00	320.00
Building Repairs & Maintenance	40.00	12.67	27.33
Contract Labor	2,005.00	0.00	2,005.00
Dues & Subscriptions	2,570.00	2,408.75	161.25
Election Costs	975.00	0.00	975.00
Engineering Fees	50,000.00	0.00	50,000.00
Equipment	130.00	0.00	130.00
Equipment Maintenance	100.00	0.00	100.00
Gas	2,400.00	193.31	2,206.69
Health Insurance	5,740.00	1,103.31	4,636.69
Liability / Property Insurance	3,580.00	2,025.91	1,554.09
Missouri One Call Fees	100.00	0.00	100.00
Office Supplies	70.00	0.00	70.00
Paving / Patching / Maintenance	192,240.00	0.00	192,240.00
Payroll Taxes	2,700.00	219.01	2,480.99
Retirement Match	620.00	47.69	572.31
Salaries	31,200.00	2,891.34	28,308.66
Snow Removal / Mowing	910.00	0.00	910.00
Street Signs	1,540.00	469.00	1,071.00
Supplies	40.00	0.00	40.00
Technology	80.00	0.00	80.00
Telephone	1,340.00	180.57	1,159.43
Uniforms	150.00	0.00	150.00
Utilities	3,170.00	691.30	2,478.70
Vehicle Repairs	1,000.00	66.34	933.66
Total General Expenditures	303,020.00	10,309.20	292,710.80
Capital Outlays			
Capital Expenditures	100.00	0.00	100.00
Total Expenditures	303,120.00	10,309.20	292,810.80
Net Revenue Over (Under) Expenditures	0.00	31,578.75	31,578.75

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
6 - Park Fund
From 8/1/2015 Through 8/31/2015

	Annual Budget	Two Months Ended 08/31/2015	Budget Over/Under
Revenues			
General Revenues			
Taxes			
Park Sales Tax	168,080.00	49,529.49	(118,550.51)
Stormwater Park Sales Tax	56,030.00	16,509.82	(39,520.18)
City Contribution	5,000.00	0.00	(5,000.00)
Total Taxes	229,110.00	66,039.31	(163,070.69)
Interest on Investments	330.00	45.00	(285.00)
Total General Revenues	229,440.00	66,084.31	(163,355.69)
Program Revenues			
Community Room Revenues	9,260.00	1,330.00	(7,930.00)
Pavilion Revenues	1,040.00	175.00	(865.00)
Special Events Revenues	2,660.00	767.00	(1,893.00)
Total Program Revenues	12,960.00	2,272.00	(10,688.00)
Total Revenues	242,400.00	68,356.31	(174,043.69)
Expenditures			
General Expenditures			
Audit Expense / Accounting	1,170.00	0.00	1,170.00
Building Repairs & Maintenance	2,000.00	12.67	1,987.33
Codification Updates	400.00	27.66	372.34
Contract Labor	17,458.00	5,173.43	12,284.57
Dues & Subscriptions	1,420.00	87.50	1,332.50
Election Costs	975.00	0.00	975.00
Engineering Fees	6,140.00	0.00	6,140.00
Equipment	120.00	0.00	120.00
Equipment Maintenance	250.00	36.00	214.00
Festivals / Events	40,000.00	17,572.29	22,427.71
Gas	1,000.00	104.26	895.74
Health Insurance	7,990.00	1,558.86	6,431.14
Janitorial Services	1,540.00	200.00	1,340.00
Liability / Property Insurance	9,100.00	8,200.59	899.41
Miscellaneous	330.00	0.00	330.00
Newspaper / Advertising	220.00	59.00	161.00
Office Supplies	340.00	380.50	(40.50)
Park Grounds Upkeep / Upgrades	5,000.00	999.53	4,000.47
Payroll Taxes	3,300.00	687.88	2,612.12
Postage	490.00	75.51	414.49
Repairs / Maintenance	40.00	231.32	(191.32)
Retirement Match	1,660.00	150.86	1,509.14
Salaries	74,830.00	6,252.76	68,577.24
Salaries - Park Patrol	8,000.00	2,814.43	5,185.57
Storm Water	8,000.00	2,995.00	5,005.00
Supplies	520.00	116.58	403.42
Technology	3,000.00	437.33	2,562.67
Telephone	330.00	60.09	269.91
Training / Conferences	800.00	300.00	500.00
Travel / Lodging	2,100.00	0.00	2,100.00
Uniforms	240.00	0.00	240.00
Utilities	7,790.00	1,385.38	6,404.62
Vehicle Repairs	460.00	66.33	393.67
Website	260.00	0.00	260.00
Total General Expenditures	207,273.00	49,985.76	157,287.24

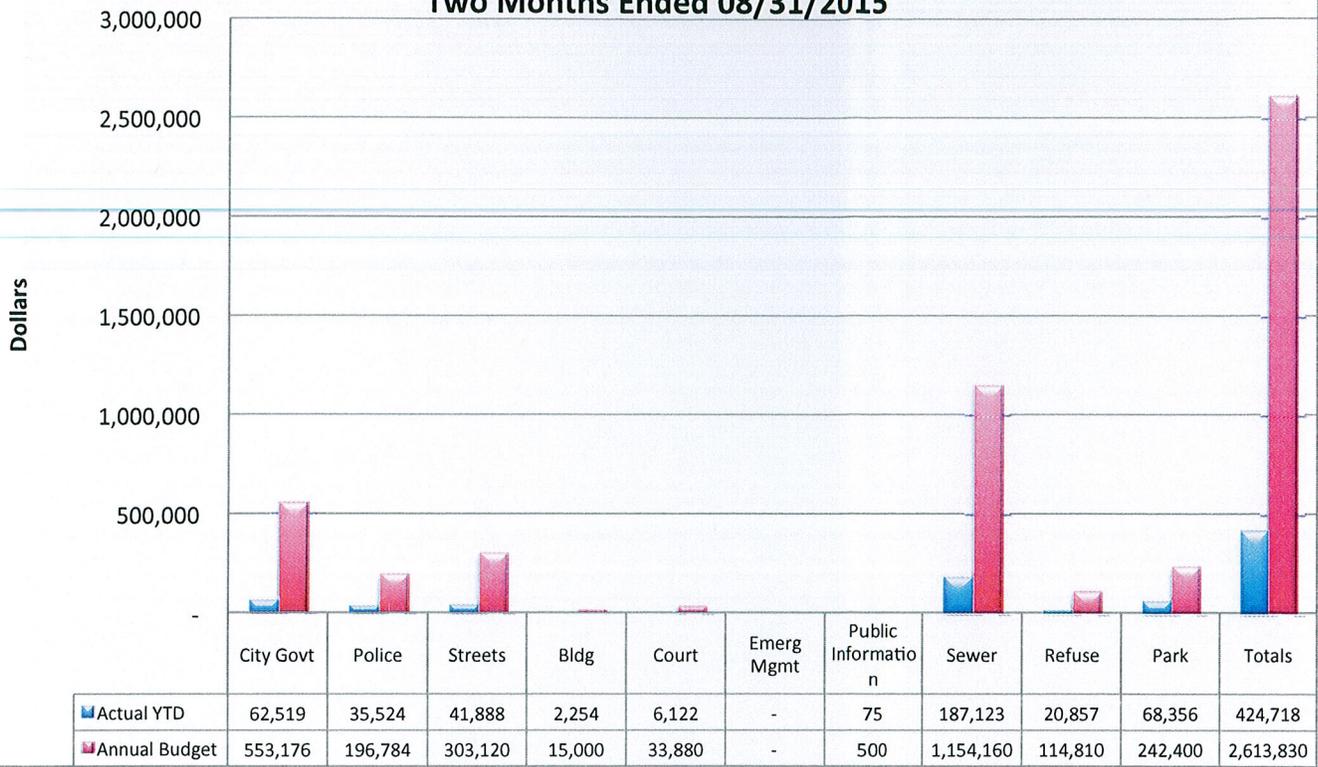
See accountant's compilation report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
6 - Park Fund
From 8/1/2015 Through 8/31/2015

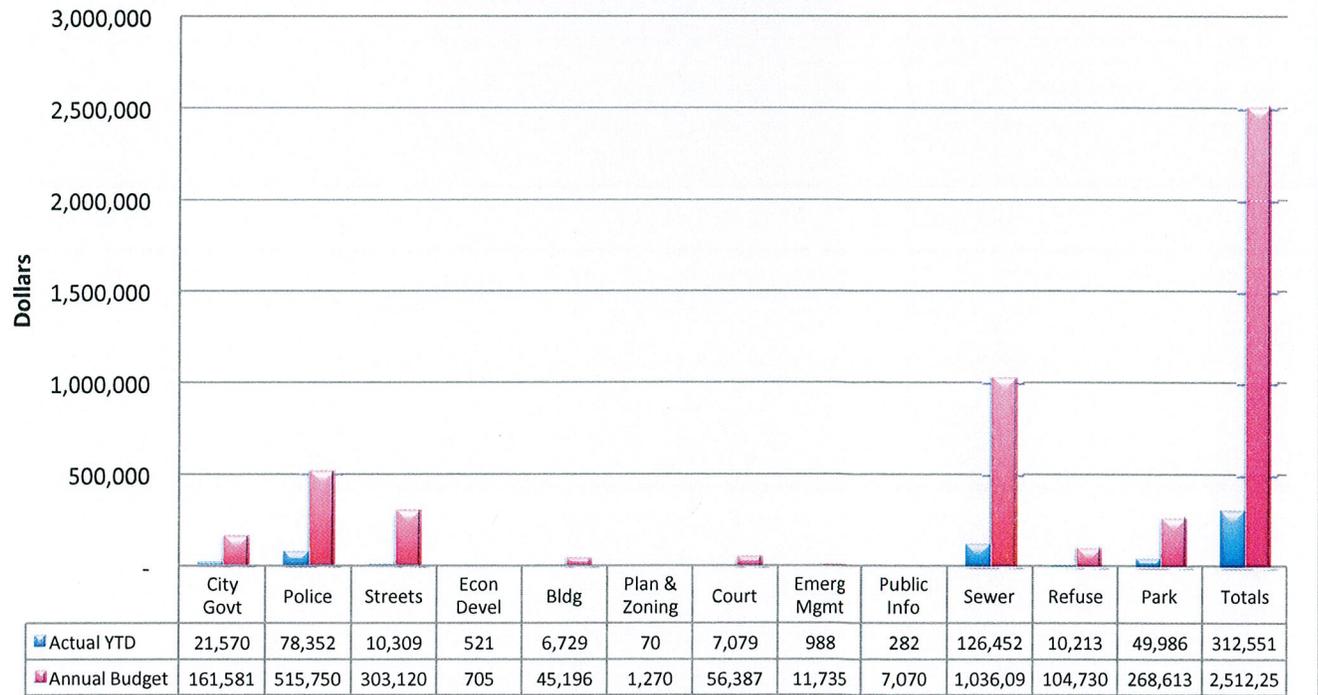
	Annual Budget	Two Months Ended 08/31/2015	Budget Over/Under
Capital Outlays			
Capital Expenditures	600.00	0.00	600.00
Debt Service			
City Hall Loan Payment	60,740.00	0.00	60,740.00
Total Debt Service	60,740.00	0.00	60,740.00
Total Expenditures	268,613.00	49,985.76	218,627.24
Net Revenue Over (Under) Expenditures	(26,213.00)	18,370.55	44,583.55

City of Battlefield, Missouri

**Revenues Budget to Actual
Two Months Ended 08/31/2015**

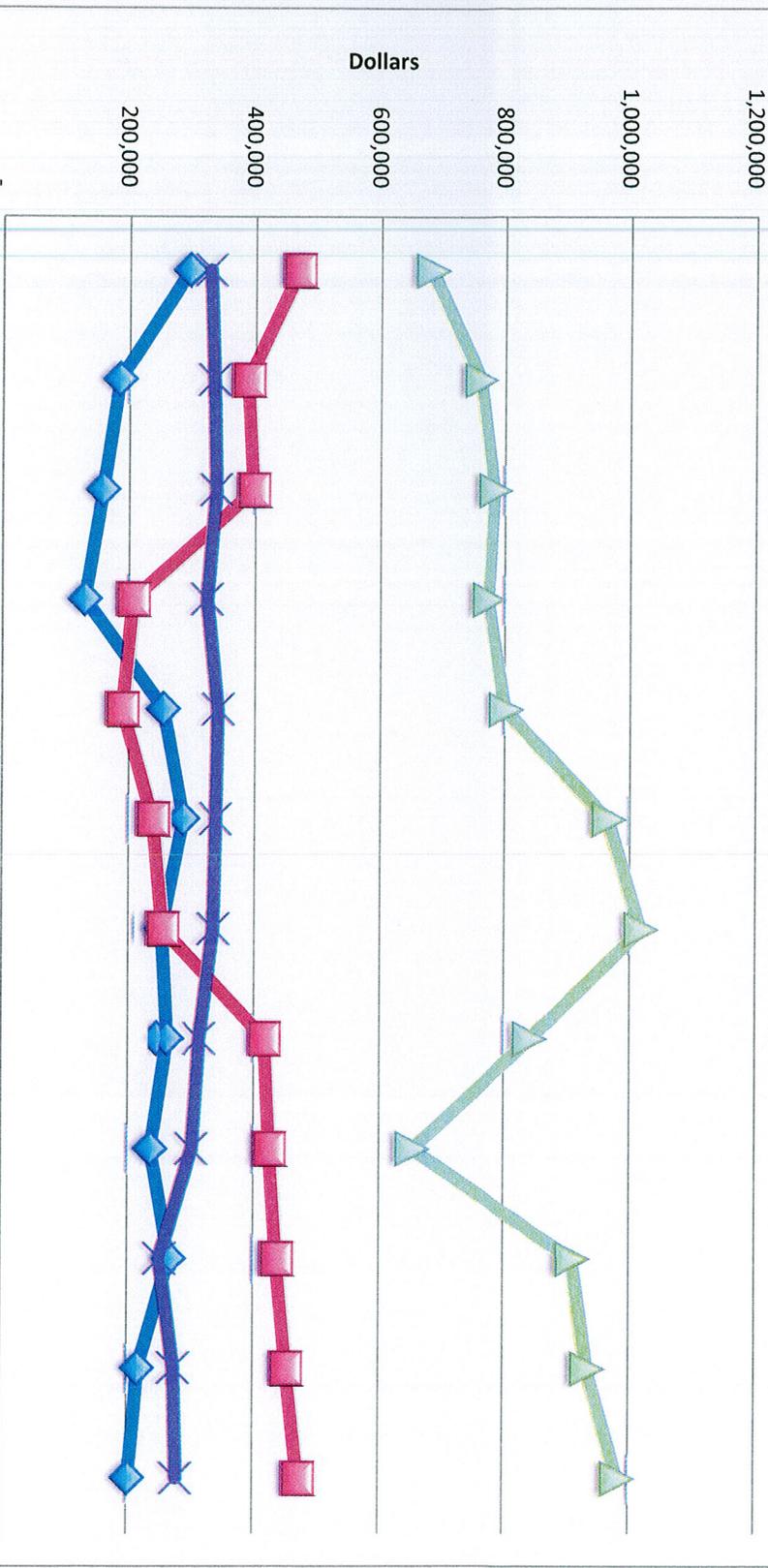


**Expenditures Budget to Actual
Two Months Ended 08/31/2015**



City of Battlefield, Missouri

Cash Trends by Month September 2014 - August 2015



	9/30/14	10/31/14	11/30/14	12/31/14	1/31/15	2/28/15	3/31/15	4/30/15	5/31/15	6/30/15	7/31/15	8/31/15
General	296,008	186,137	159,741	131,270	255,754	287,762	253,167	262,639	237,158	266,614	217,840	203,035
Streets	473,072	391,129	400,650	209,649	192,934	241,201	256,809	419,830	428,145	439,862	456,306	475,255
Sewer	682,140	761,235	783,895	774,018	801,787	967,078	1,019,164	841,331	653,990	910,215	934,677	984,008
Park	329,944	335,369	339,269	324,680	342,293	339,644	335,533	314,058	303,059	252,375	274,935	279,606