Terrell
Accounting, LLC

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

City of Battlefield, Missouri

Financial Statements

For the Three Months Ended September 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 September 30, 2015, and the related statement of revenues and expenses – modified cash basis for the three 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 three months ended September 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
October 14, 2015

City of Battlefield, Missouri
Balance Sheet - Modified Cash Basis
As of 9/30/2015

	Current Year
Assets	
Cash	
Cash In Bank Checking General Fund	683,402.88
Cash In Bank Checking Sewer Web Payments	1,613.15
Cash in Bank Checking Sewer Fund	1,033,840.98
Cash In Bank Police Training	3,959.32
Cash in Bank Checking Park Fund	303,263.28
Cash In Bank Municipal Court	454.88
Cash In Bank TIF Fund	41,200.11
Cash In Bank Judicial Education	66.89
Total Cash	2,067,801.49
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	19,664.17
Cash In Bank Revenue P&I	513,401.84
Cash In Bank Sewer Replacement Fund	166,963.84
Cash In Bank Wells Fargo	119,031.46
Cash In Construction	159,392.18
Total Restricted Cash	978,453.49
Capital Assets	
Plant/Property/Equipment	4,428,329.75
Accumulated Depreciation	(1,575,181.64)
Total Capital Assets	2,853,148.11
Total Assets	6,111,756.47
Liabilities	
Accounts Payable	
Unclaimed Property	487.44
Other	14,039.83
Total Accounts Payable	14,527.27
Payroll Taxes and Liabilities	(8,320.34)
Street Cut and Review Fees Payable	1,934.66
Customer Deposits	74,078.24
TIF Payable	53,841.49
Debt Payable	
Bond Payable 2006A	755,000.00
Total Debt Payable	755,000.00
Total Liabilities	891,061.32
Equity	
Fund Balance	5,029,719.63
Net Income - Loss	190,975.52
Total Equity	5,220,695.15
Total Liabilities & Equity	6,111,756.47

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis
From 7/1/2015 Through 9/30/2015

	Three Month Ended 09/30/2015
Revenues	
General Revenues	
Taxes	
Cable Franchise Fee	10,503.49
Electric Franchise Fee	28,384.42
Motor Fuel Tax	38,916.86
Vehicle Sales Tax	11,882.42
Vehicle Fee Tax	5,757.81
Sales Tax City Police	34,136.74
Sales Tax Gen (Larger #)	34,147.84
Law Enforcement Sales Tax	5,548.00
Park Sales Tax	69,310.45
Stormwater Park Sales Tax	23,103.47
Sales Tax Transportation (Smaller #)	29,512.32
Property Taxes	2,307.30
Total Taxes	293,511.12
Interest on Investments	1,522.11
Miscellaneous	4,770.94
Total General Revenues	299,804.17
Program Revenues	
Business License	240.00
Permits/ App Fees	2,735.50
Federal Grants-STP	36,329.78
Traffic Fines And Dui Recoupment Pmts	8,316.89
Community Room Revenues	2,785.00
Pavilion Revenues	260.00
Special Events Revenues	777.00
Total Program Revenues	51,444.17
Business-Type Activities	
Connection Fees	7,000.00
Penalties And Disc Fees	6,717.43
Sewer Service	256,065.10
Refuse Service	29,852.77
Refuse Penalties	738.16
Total Business-Type Activities	300,373.46
Total Revenues	651,621.80
Expenditures	
General Expenditures	
Attorney Fees	3,175.00
Bank Charges	297.88
Building Repairs & Maintenance	1,450.45
Codification Updates	138.29
Contract Labor	21,029.04
Dues & Subscriptions	5,674.75
Election Costs	(276.46)
Equipment	1,439.42
Equipment Maintenance	1,973.48
Festivals / Events	17,683.56
Gas	2,980.78
Health Insurance	22,658.61
Janitorial Serivces	1,120.00
Judicial Fees	2,550.00

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis
From 7/1/2015 Through 9/30/2015

	Three Month Ended 09/30/2015
Liability / Property Insurance	44,456.00
Miscellaneous	143.50
Missouri One Call Fees	455.00
Newspaper / Advertising	239.50
Office Supplies	3,792.70
Park Grounds Upkeep / Upgrades	2,115.44
Payroll Taxes	9,837.45
Postage	2,882.05
Printing / Newsletter	422.40
Public Meetings	251.26
Recognitions	23.71
Refuse Fees	20,556.71
Repairs / Maintenance	9,345.81
Retirement Match	2,435.76
Salaries	127,263.88
Salaries - Park Patrol	3,387.91
Sewer Treatment Charges	70,128.35
Storm Water	5,040.50
Street Signs	513.50
Supplies	937.11
Technology	1,702.00
Telephone	2,605.86
Training / Conferences	3,971.96
Travel / Lodging	410.65
Uniforms	62.99
Utilities	10,580.25
Vehicle Repairs	3,218.92
Total General Expenditures	408,675.97
Debt Service	
Dnr/Srf Loan Payments	47,942.05
Interest And Fiscal Agent Fees	4,028.26
Total Debt Service	51,970.31
Total Expenditures	460,646.28
Net Revenue Over (Under) Expenditures	190,975.52

Supplementary Schedules

City of Battlefield, Missouri
Balance Sheet - Modified Cash Basis - By Fund
As of 9/30/2015

	General Fund	Street Fund	Total General Fund	Sewer Fund	Park Fund	Total
Assets						
Cash						
Cash In Bank Checking General Fund	187,148.68	496,254.20	683,402.88	0.00	0.00	683,402.88
Cash In Bank Checking Sewer Web Payments	0.00	0.00	0.00	1,613.15	0.00	1,613.15
Cash in Bank Checking Sewer Fund	0.00	0.00	0.00	1,033,840.98	0.00	1,033,840.98
Cash in Bank-GO Fund	0.00	0.00	0.00	0.00	0.00	0.00
Cash In Bank Police Training	3,959.32	0.00	3,959.32	0.00	0.00	3,959.32
Cash in Bank Checking Park Fund	0.00	0.00	0.00	0.00	303,263.28	303,263.28
Cash In Bank Municipal Court	454.88	0.00	454.88	0.00	0.00	454.88
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	66.89	0.00	66.89	0.00	0.00	66.89
Total Cash	232,829.88	496,254.20	729,084.08	1,035,454.13	303,263.28	2,067,801.49
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	19,664.17	0.00	19,664.17	0.00	0.00	19,664.17
Cash In Bank Revenue P&I	0.00	0.00	0.00	513,401.84	0.00	513,401.84
Cash In Bank Sewer Replacement Fund	0.00	0.00	0.00	166,963.84	0.00	166,963.84
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	159,392.18	0.00	159,392.18
Total Restricted Cash	138,695.63	0.00	138,695.63	839,757.86	0.00	978,453.49
Capital Assets						
Accumulated Amoritization	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	425,285.65	517,968.36	943,254.01	4,814,409.67	354,092.79	6,111,756.47

City of Battlefield, Missouri
Balance Sheet - Modified Cash Basis - By Fund
As of 9/30/2015

	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	1,926.54	0.00	1,926.54	10,848.71	1,264.58	14,039.83
Total Accounts Payable	1,906.54	0.00	1,906.54	11,306.15	1,314.58	14,527.27
Internal Balances	(71,357.41)	(27,468.97)	(98,826.38)	77,654.78	21,171.60	0.00
Payroll Taxes and Liabilities	(8,320.34)	0.00	(8,320.34)	0.00	0.00	(8,320.34)
Accrued Salaries	0.00	0.00	0.00	0.00	0.00	0.00
Street Cut and Review Fees Payable	1,874.66	60.00	1,934.66	0.00	0.00	1,934.66
Customer Deposits	0.00	0.00	0.00	73,628.24	450.00	74,078.24
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	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	(22,055.06)	(27,408.97)	(49,464.03)	917,589.17	22,936.18	891,061.32
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	(8,137.68)	86,735.13	78,597.45	76,449.61	35,928.46	190,975.52
Total Equity	447,340.71	545,377.33	992,718.04	3,896,820.50	331,156.61	5,220,695.15
Total Liabilities & Equity	425,285.65	517,968.36	943,254.01	4,814,409.67	354,092.79	6,111,756.47

City of Battlefield, Missouri

Statement of Revenues and Expenditures - Modified Cash Basis - By Fund

1 - General Fund

From 9/1/2015 Through 9/30/2015

	Annual Budget	Month Ended 9/30/2015	Three Months Ended 09/30/2015	Budget Over/Under
Revenues				
General Revenues				
Taxes				
Cable Franchise Fee	44,500.00	0.00	10,503.49	(33,996.51)
Electric Franchise Fee	93,000.00	10,662.26	28,384.42	(64,615.58)
Motor Fuel Tax	59,766.00	5,576.72	15,566.73	(44,199.27)
Vehicle Sales Tax	17,780.00	1,505.09	4,752.98	(13,027.02)
Vehicle Fee Tax	9,770.00	777.25	2,303.11	(7,466.89)
Sales Tax City Police	123,600.00	12,375.02	34,136.74	(89,463.26)
Sales Tax Gen (Larger #)	123,600.00	12,376.08	34,147.84	(89,452.16)
Law Enforcement Sales Tax	16,644.00	1,387.00	5,548.00	(11,096.00)
Property Taxes	185,000.00	131.34	2,307.30	(182,692.70)
TIF - Wilson Creek	40,170.00	0.00	0.00	(40,170.00)
Total Taxes	713,830.00	44,790.76	137,650.61	(576,179.39)
Interest on Investments	630.00	59.32	181.79	(448.21)
Miscellaneous	4,500.00	146.50	4,770.94	270.94
Payment in Lieu of Taxes	25,000.00	0.00	0.00	(25,000.00)
Total General Revenues	743,960.00	44,996.58	142,603.34	(601,356.66)
Program Revenues				
Business License	6,000.00	96.00	240.00	(5,760.00)
Permits/ App Fees	15,000.00	327.25	2,585.50	(12,414.50)
Traffic Fines And Dui Recoupment Pmts	34,380.00	1,832.02	8,316.89	(26,063.11)
Total Program Revenues	55,380.00	2,255.27	11,142.39	(44,237.61)
Total Revenues	799,340.00	47,251.85	153,745.73	(645,594.27)
Expenditures				
General Expenditures				
Attorney Fees	17,340.00	1,200.00	3,060.00	14,280.00
Audit Expense / Accounting	3,560.00	0.00	0.00	3,560.00
Bank Charges	840.00	70.89	215.68	624.32
Building Repairs & Maintenance	3,625.00	337.50	1,412.44	2,212.56
Codification Updates	1,200.00	0.00	82.97	1,117.03
Contract Labor	16,993.00	132.75	1,257.06	15,735.94
Crossing Guard	4,000.00	0.00	0.00	4,000.00
Dues & Subscriptions	6,300.00	77.68	567.68	5,732.32
Election Costs	975.00	0.00	(276.46)	1,251.46
Equipment	15,200.00	0.00	1,439.42	13,760.58
Equipment Maintenance	2,690.00	138.60	379.00	2,311.00
Gas	14,990.00	1,274.74	2,389.77	12,600.23
Health Insurance	53,500.00	4,474.21	13,377.18	40,122.82
Janitorial Serivces	2,120.00	240.00	630.00	1,490.00
Judicial Fees	10,200.00	850.00	2,550.00	7,650.00
Liability / Property Insurance	35,430.00	0.00	23,427.88	12,002.12
Miscellaneous	1,550.00	31.90	143.50	1,406.50
Newspaper / Advertising	320.00	0.00	121.50	198.50
Office Supplies	4,900.00	21.22	1,072.75	3,827.25
Park Contribution	5,000.00	0.00	0.00	5,000.00
Payroll Taxes	32,690.00	2,273.90	6,742.04	25,947.96
Postage	2,140.00	4.50	231.03	1,908.97
Printing / Newsletter	1,710.00	140.80	422.40	1,287.60
Public Meetings	1,000.00	251.26	251.26	748.74
Recognitions	5,220.00	0.00	23.71	5,196.29
Repairs / Maintenance	5,460.00	0.00	0.00	5,460.00

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
1 - General Fund
From 9/1/2015 Through 9/30/2015

	Annual Budget	Month Ended 9/30/2015	Three Months Ended 09/30/2015	Budget Over/Under
Retirement Match	7,550.00	598.30	1,770.65	5,779.35
Salaries	377,811.00	30,313.59	89,728.84	288,082.16
Street Signs	0.00	0.00	44.50	(44.50)
Supplies	3,040.00	326.96	491.71	2,548.29
Technology	7,910.00	50.00	567.34	7,342.66
Telephone	8,420.00	525.38	1,605.98	6,814.02
Training / Conferences	6,690.00	1,034.96	3,671.96	3,018.04
Travel / Lodging	3,210.00	392.65	392.65	2,817.35
Uniforms	10,620.00	62.99	62.99	10,557.01
Utilities	5,900.00	368.32	1,006.06	4,893.94
Vehicle Repairs	10,750.00	1,099.20	3,019.92	7,730.08
Website	780.00	0.00	0.00	780.00
Wilson Creek Market Place TIF Payment	40,170.00	0.00	0.00	40,170.00
Total General Expenditures	731,804.00	46,292.30	161,883.41	569,920.59
Capital Outlays				
Capital Expenditures	47,650.00	0.00	0.00	47,650.00
Debt Service				
City Hall Loan Payment	20,240.00	0.00	0.00	20,240.00
Total Debt Service	20,240.00	0.00	0.00	20,240.00
Total Expenditures	799,694.00	46,292.30	161,883.41	637,810.59
Net Revenue Over (Under) Expenditures	(354.00)	959.55	(8,137.68)	(7,783.68)

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
2 - Sewer Fund
From 9/1/2015 Through 9/30/2015

	Annual Budget	Month Ended 9/30/2015	Three Months Ended 09/30/2015	Budget Over/Under
Revenues				
General Revenues				
Interest on Investments	4,470.00	426.51	1,271.96	(3,198.04)
Miscellaneous	3,320.00	0.00	0.00	(3,320.00)
Total General Revenues	7,790.00	426.51	1,271.96	(6,518.04)
Program Revenues				
Permits/ App Fees	380.00	15.00	150.00	(230.00)
Impact Fees	35,000.00	0.00	0.00	(35,000.00)
Total Program Revenues	35,380.00	15.00	150.00	(35,230.00)
Business-Type Activities				
Connection Fees	17,560.00	700.00	7,000.00	(10,560.00)
Lift Station Fees	56,100.00	0.00	0.00	(56,100.00)
Penalties And Disc Fees	28,230.00	1,819.19	6,717.43	(21,512.57)
Sewer Service	1,009,100.00	81,120.81	256,065.10	(753,034.90)
Refuse Service	111,620.00	9,577.27	29,852.77	(81,767.23)
Refuse Penalties	3,190.00	156.66	738.16	(2,451.84)
Total Business-Type Activities	1,225,800.00	93,373.93	300,373.46	(925,426.54)
Total Revenues	1,268,970.00	93,815.44	301,795.42	(967,174.58)
Expenditures				
General Expenditures				
Attorney Fees	0.00	25.00	25.00	(25.00)
Audit Expense / Accounting	1,170.00	0.00	0.00	1,170.00
Band Debt / Write-Off's	500.00	0.00	0.00	500.00
Bank Charges	3,320.00	30.74	82.20	3,237.80
Building Repairs & Maintenance	3,810.00	0.00	12.67	3,797.33
Codification Updates	400.00	0.00	27.66	372.34
Contract Labor	48,000.00	7,744.75	13,979.05	34,020.95
DNR Easements / Fines	4,790.00	0.00	0.00	4,790.00
Dues & Subscriptions	10,590.00	2,446.67	2,534.17	8,055.83
Election Costs	975.00	0.00	0.00	975.00
Engineering Fees	2,000.00	0.00	0.00	2,000.00
Equipment	240.00	0.00	0.00	240.00
Equipment Maintenance	1,240.00	1,135.86	1,171.86	68.14
Franchise Fees	25,000.00	0.00	0.00	25,000.00
Gas	500.00	0.00	0.00	500.00
Health Insurance	21,050.00	1,776.32	5,302.68	15,747.32
Janitorial Serivces	440.00	60.00	140.00	300.00
Liability / Property Insurance	12,370.00	0.00	10,801.62	1,568.38
Miscellaneous	120.00	0.00	0.00	120.00
Missouri One Call Fees	1,500.00	214.50	455.00	1,045.00
Newspaper / Advertising	400.00	0.00	59.00	341.00
Office Supplies	4,000.00	1,260.22	2,333.24	1,666.76
Payroll Taxes	10,050.00	605.93	1,794.10	8,255.90
Postage	12,600.00	0.00	2,575.51	10,024.49
Refuse Fees	104,730.00	10,343.37	20,556.71	84,173.29
Repairs / Maintenance	100,000.00	4,387.43	9,114.49	90,885.51
Retirement Match	2,320.00	126.79	382.93	1,937.07
Salaries	116,241.00	8,019.70	23,751.45	92,489.55
Sewer Treatment Charges	376,770.00	46,756.43	70,128.35	306,641.65
Supplies	1,560.00	90.16	217.88	1,342.12
Technology	7,540.00	90.00	687.33	6,852.67
Telephone	2,490.00	202.95	601.34	1,888.66

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
2 - Sewer Fund
From 9/1/2015 Through 9/30/2015

	Annual Budget	Month Ended 9/30/2015	Three Months Ended 09/30/2015	Budget Over/Under
Training / Conferences	3,640.00	0.00	0.00	3,640.00
Travel / Lodging	3,110.00	0.00	18.00	3,092.00
Uniforms	200.00	0.00	0.00	200.00
Utilities	24,690.00	2,386.19	6,556.93	18,133.07
Vehicle Repairs	460.00	0.00	66.33	393.67
Website	260.00	0.00	0.00	260.00
Total General Expenditures	909,076.00	87,703.01	173,375.50	735,700.50
Capital Outlays				
Capital Expenditures	154,700.00	0.00	0.00	154,700.00
Debt Service				
City Hall Loan Payment	15,430.00	0.00	0.00	15,430.00
Dnr/Srf Loan Payments	61,610.00	977.65	47,942.05	13,667.95
Interest And Fiscal Agent Fees	0.00	0.00	4,028.26	(4,028.26)
Village Bond Interest And Fiscal Agent Fees	10.00	0.00	0.00	10.00
Total Debt Service	77,050.00	977.65	51,970.31	25,079.69
Total Expenditures	1,140,826.00	88,680.66	225,345.81	915,480.19
Net Revenue Over (Under) Expenditures	128,144.00	5,134.78	76,449.61	(51,694.39)

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
4 - Street Fund
From 9/1/2015 Through 9/30/2015

	Annual Budget	Month Ended 9/30/2015	Three Months Ended 09/30/2015	Budget Over/Under
Revenues				
General Revenues				
Taxes				
Motor Fuel Tax	88,560.00	8,365.09	23,350.13	(65,209.87)
Vehicle Sales Tax	26,430.00	2,257.63	7,129.44	(19,300.56)
Vehicle Fee Tax	14,700.00	1,165.89	3,454.70	(11,245.30)
Sales Tax Transportation (Smaller #)	100,230.00	9,770.03	29,512.32	(70,717.68)
Total Taxes	229,920.00	21,558.64	63,446.59	(166,473.41)
County Roads and Bridges	33,000.00	0.00	0.00	(33,000.00)
Miscellaneous	130.00	0.00	0.00	(130.00)
Total General Revenues	263,050.00	21,558.64	63,446.59	(199,603.41)
Program Revenues				
Permits/ App Fees	70.00	0.00	0.00	(70.00)
Federal Grants-STP	40,000.00	36,329.78	36,329.78	(3,670.22)
Total Program Revenues	40,070.00	36,329.78	36,329.78	(3,740.22)
Total Revenues	303,120.00	57,888.42	99,776.37	(203,343.63)
Expenditures				
General Expenditures				
Audit Expense / Accounting	320.00	0.00	0.00	320.00
Building Repairs & Maintenance	40.00	0.00	12.67	27.33
Contract Labor	2,005.00	0.00	0.00	2,005.00
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	0.00	130.00
Equipment Maintenance	100.00	0.00	0.00	100.00
Gas	2,400.00	163.25	356.56	2,043.44
Health Insurance	5,740.00	565.84	1,669.15	4,070.85
Liability / Property Insurance	3,580.00	0.00	2,025.91	1,554.09
Missouri One Call Fees	100.00	0.00	0.00	100.00
Office Supplies	70.00	0.00	0.00	70.00
Paving / Patching / Maintenance	192,240.00	0.00	0.00	192,240.00
Payroll Taxes	2,700.00	111.40	330.41	2,369.59
Retirement Match	620.00	24.26	71.95	548.05
Salaries	31,200.00	1,471.15	4,362.49	26,837.51
Snow Removal / Mowing	910.00	0.00	0.00	910.00
Street Signs	1,540.00	0.00	469.00	1,071.00
Supplies	40.00	0.00	0.00	40.00
Technology	80.00	0.00	0.00	80.00
Telephone	1,340.00	94.05	274.62	1,065.38
Uniforms	150.00	0.00	0.00	150.00
Utilities	3,170.00	302.09	993.39	2,176.61
Vehicle Repairs	1,000.00	0.00	66.34	933.66
Total General Expenditures	303,020.00	2,732.04	13,041.24	289,978.76
Capital Outlays				
Capital Expenditures	100.00	0.00	0.00	100.00
Total Expenditures	303,120.00	2,732.04	13,041.24	290,078.76
Net Revenue Over (Under) Expenditures	0.00	55,156.38	86,735.13	86,735.13

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
6 - Park Fund
From 9/1/2015 Through 9/30/2015

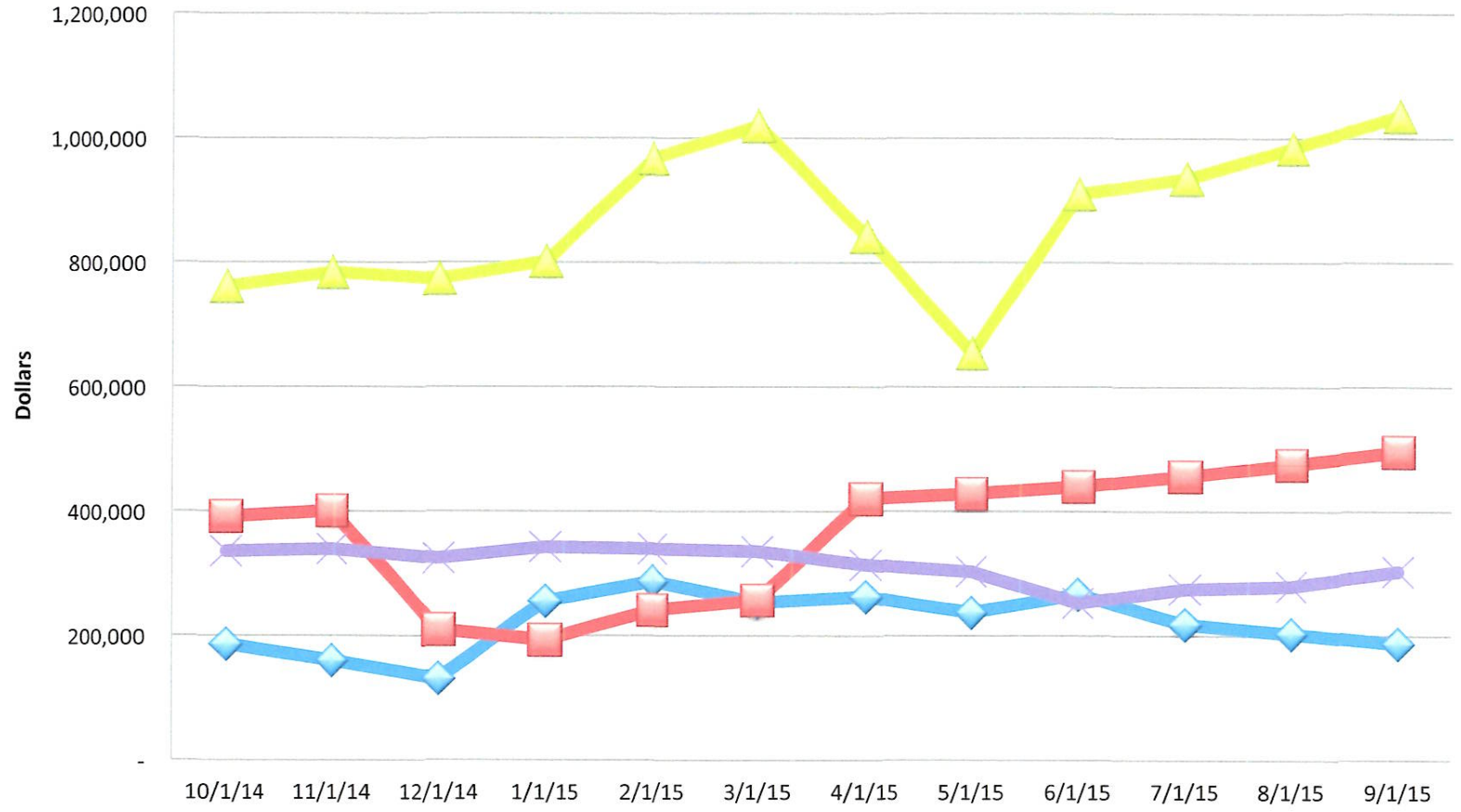
	Annual Budget	Month Ended 9/30/2015	Three Months Ended 09/30/2015	Budget Over/Under
Revenues				
General Revenues				
Taxes				
Park Sales Tax	168,080.00	19,780.96	69,310.45	(98,769.55)
Stormwater Park Sales Tax	56,030.00	6,593.65	23,103.47	(32,926.53)
City Contribution	5,000.00	0.00	0.00	(5,000.00)
Total Taxes	229,110.00	26,374.61	92,413.92	(136,696.08)
Interest on Investments	330.00	23.36	68.36	(261.64)
Total General Revenues	229,440.00	26,397.97	92,482.28	(136,957.72)
Program Revenues				
Community Room Revenues	9,260.00	1,455.00	2,785.00	(6,475.00)
Pavilion Revenues	1,040.00	85.00	260.00	(780.00)
Special Events Revenues	2,660.00	10.00	777.00	(1,883.00)
Total Program Revenues	12,960.00	1,550.00	3,822.00	(9,138.00)
Total Revenues	242,400.00	27,947.97	96,304.28	(146,095.72)
Expenditures				
General Expenditures				
Attorney Fees	0.00	90.00	90.00	(90.00)
Audit Expense / Accounting	1,170.00	0.00	0.00	1,170.00
Building Repairs & Maintenance	2,000.00	0.00	12.67	1,987.33
Codification Updates	400.00	0.00	27.66	372.34
Contract Labor	17,458.00	619.50	5,792.93	11,665.07
Dues & Subscriptions	1,420.00	76.65	164.15	1,255.85
Election Costs	975.00	0.00	0.00	975.00
Engineering Fees	6,140.00	0.00	0.00	6,140.00
Equipment	120.00	0.00	0.00	120.00
Equipment Maintenance	250.00	386.62	422.62	(172.62)
Festivals / Events	40,000.00	111.27	17,683.56	22,316.44
Gas	1,000.00	130.19	234.45	765.55
Health Insurance	7,990.00	750.74	2,309.60	5,680.40
Janitorial Serivces	1,540.00	150.00	350.00	1,190.00
Liability / Property Insurance	9,100.00	0.00	8,200.59	899.41
Miscellaneous	330.00	0.00	0.00	330.00
Newspaper / Advertising	220.00	0.00	59.00	161.00
Office Supplies	340.00	6.21	386.71	(46.71)
Park Grounds Upkeep / Upgrades	5,000.00	1,115.91	2,115.44	2,884.56
Payroll Taxes	3,300.00	283.02	970.90	2,329.10
Postage	490.00	0.00	75.51	414.49
Repairs / Maintenance	40.00	0.00	231.32	(191.32)
Retirement Match	1,660.00	59.37	210.23	1,449.77
Salaries	74,830.00	3,168.34	9,421.10	65,408.90
Salaries - Park Patrol	8,000.00	573.48	3,387.91	4,612.09
Storm Water	8,000.00	2,045.50	5,040.50	2,959.50
Supplies	520.00	110.94	227.52	292.48
Technology	3,000.00	10.00	447.33	2,552.67
Telephone	330.00	63.83	123.92	206.08
Training / Conferences	800.00	0.00	300.00	500.00
Travel / Lodging	2,100.00	0.00	0.00	2,100.00
Uniforms	240.00	0.00	0.00	240.00
Utilities	7,790.00	638.49	2,023.87	5,766.13
Vehicle Repairs	460.00	0.00	66.33	393.67
Website	260.00	0.00	0.00	260.00

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
6 - Park Fund
From 9/1/2015 Through 9/30/2015

	Annual Budget	Month Ended 9/30/2015	Three Months Ended 09/30/2015	Budget Over/Under
Total General Expenditures	207,273.00	10,390.06	60,375.82	146,897.18
Capital Outlays				
Capital Expenditures	600.00	0.00	0.00	600.00
Debt Service				
City Hall Loan Payment	60,740.00	0.00	0.00	60,740.00
Total Debt Service	60,740.00	0.00	0.00	60,740.00
Total Expenditures	268,613.00	10,390.06	60,375.82	208,237.18
Net Revenue Over (Under) Expenditures	(26,213.00)	17,557.91	35,928.46	62,141.46

City of Battlefield, Missouri

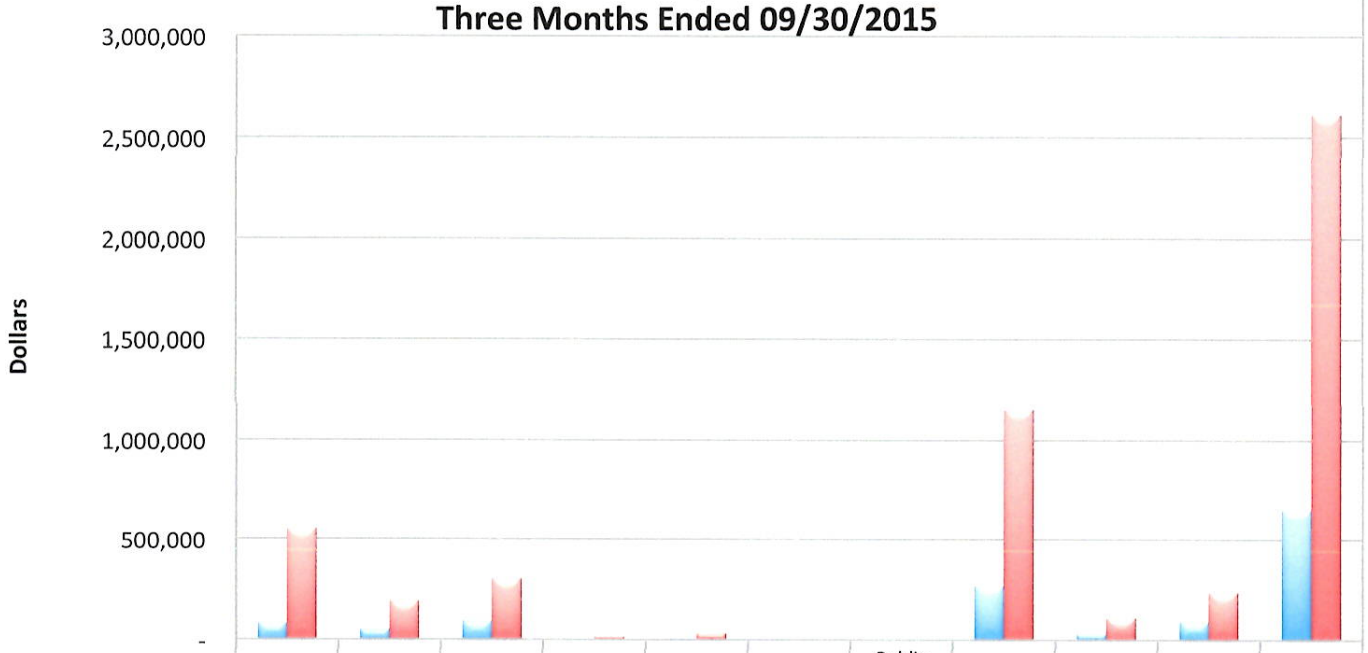
Cash Trends by Month
October 2014 - September 2015



	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	9/30/15
General	186,137	159,741	131,270	255,754	287,762	253,167	262,639	237,158	266,614	217,840	203,035	187,149
Streets	391,129	400,650	209,649	192,934	241,201	256,809	419,830	428,145	439,862	456,306	475,255	496,254
Sewer	761,235	783,895	774,018	801,787	967,078	1,019,164	841,331	653,990	910,215	934,677	984,008	1,035,454
Park	335,369	339,269	324,680	342,293	339,644	335,533	314,058	303,059	252,375	274,935	279,606	303,263

City of Battlefield, Missouri

Revenues Budget to Actual
Three Months Ended 09/30/2015



	City Govt	Police	Streets	Bldg	Court	Emerg Mgmt	Public Information	Sewer	Refuse	Park	Totals
Actual YTD	88,793	54,246	99,776	2,582	7,920	-	205	271,204	30,591	96,304	651,621
Annual Budget	553,176	196,784	303,120	15,000	33,880	-	500	1,154,160	114,810	242,400	2,613,830

Expenditures Budget to Actual
Three Months Ended 09/30/2015

	City Govt	Police	Streets	Econ Devel	Bldg	Plan & Zoning	Court	Emerg Mgmt	Public Info	Sewer	Refuse	Park	Totals
Actual YTD	29,540	108,743	13,041	781	10,020	640	10,489	1,248	422	204,789	20,557	60,376	460,646
Annual Budget	161,581	515,750	303,120	705	45,196	1,270	56,387	11,735	7,070	1,036,09	104,730	268,613	2,512,25