

## 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 statement of net assets – modified cash basis as of February 28, 2018, and the related statement of activities – modified cash basis for the eight months then ended in accordance with the modified cash basis of accounting. We 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. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we 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.

We are not independent with respect to the City of Battlefield as of and for the eight months ended February 28, 2018.

*Pinnacle Consulting, CPAs*

Pinnacle Consulting, CPAs, LLC  
March 08, 2018

**City of Battlefield, Missouri**  
 Balance Sheet - Modified Cash Basis  
 As of 2/28/2018

	Current Year
<b>Assets</b>	
<b>Cash</b>	
Cash In Bank Checking General Fund	696,826.88
Cash In Bank Checking Sewer Web Payments	9,284.19
Cash in Bank Checking Sewer Fund	1,079,282.06
Cash In Bank Police Training	1,961.30
Cash in Bank Checking Park Fund	26,481.77
Cash in Bank Checking Stormwater Fund	271,946.35
Cash In Bank Municipal Court	300.03
Cash In Bank TIF Fund	121,658.43
Cash In Bank Judicial Education	<u>280.90</u>
Total Cash	2,208,021.91
<b>Accounts Receivables</b>	
Accounts Receivable Taxes	137,174.40
Accounts Receivable Utilities	<u>102,062.21</u>
Total Accounts Receivables	239,236.61
<b>Restricted Cash</b>	
Cash in Bank Operating Reserve	19,711.68
Cash In Bank Revenue P&I	605,998.14
Cash In Bank Sewer Replacement Fund	46,880.02
Cash In Bank Wells Fargo	119,031.46
Cash In Bank Security Bank of KC	89,102.54
Cash In Construction	<u>109,415.26</u>
Total Restricted Cash	990,139.10
<b>Capital Assets</b>	
Plant/Property/Equipment	4,620,117.33
Accumulated Depreciation	<u>(1,786,690.94)</u>
Total Capital Assets	<u>2,833,426.39</u>
<b>Total Assets</b>	<u><u>6,270,824.01</u></u>
<b>Liabilities</b>	
Accounts Payable	188,722.51
Internal Balances	2,225.00
Payroll Taxes and Liabilities	1,177.71
Street Cut and Review Fees Payable	(404.27)
Customer Deposits	61,491.55
TIF Payable	106,702.83
Debt Payable	
Bond Payable 2006A	<u>660,000.00</u>
Total Debt Payable	<u>660,000.00</u>
<b>Total Liabilities</b>	<u><u>1,019,915.33</u></u>
<b>Equity</b>	
Fund Balance	5,308,796.28
Net Income - Loss	<u>(57,887.60)</u>
<b>Total Equity</b>	<u><u>5,250,908.68</u></u>
<b>Total Liabilities &amp; Equity</b>	<u><u>6,270,824.01</u></u>

See Accountant's Compilation Report

**City of Battlefield, Missouri**  
Statement of Revenues and Expenditures - Modified Cash Basis  
From 7/1/2017 Through 2/28/2018

Eight Months  
Ended 02/28/2018

Revenues	
General Revenues	
Taxes	
Cable Franchise Fee	23,397.79
Electric Franchise Fee	68,989.63
Motor Fuel Tax	103,002.71
Vehicle Sales Tax	33,032.69
Vehicle Fee Tax	15,943.43
Sales Tax City Police	92,116.44
Sales Tax Gen	92,142.70
Law Enforcement Sales Tax	9,709.00
Park Sales Tax	118,284.19
Stormwater Park Sales Tax	39,428.04
Sales Tax Transportation	79,120.75
Property Taxes	<u>194,586.55</u>
Total Taxes	869,753.92
Interest on Investments	12,419.59
County Roads and Bridges	35,339.69
Miscellaneous	705.85
Sale of Equipment	<u>2,525.00</u>
Total General Revenues	920,744.05
Program Revenues	
Business License	3,466.00
Permits/ App Fees	9,524.69
State Grant	8,385.00
Traffic Fines And Dui Recoupment Pmts	19,590.10
Community Room Revenues	7,710.00
Pavilion Revenues	195.00
Special Events Revenues	<u>4,053.83</u>
Total Program Revenues	52,924.62
Business-Type Activities	
Connection Fees	10,500.00
Penalties And Disc Fees	15,853.54
Sewer Service	749,220.65
Refuse Service	101,422.40
Refuse Penalties	<u>2,572.80</u>
Total Business-Type Activities	<u>879,569.39</u>
Total Revenues	<u>1,853,238.06</u>
Expenditures	
General Expenditures	
Attorney Fees	16,953.40
Audit Expense / Accounting	5,850.00
Bank Charges	324.00
Building Repairs & Maintenance	2,066.20
Codification Updates	1,093.14
Contract Labor	91,389.02
Dues & Subscriptions	15,126.35
Election Costs	4,140.35
Engineering Fees	16,122.21
Equipment	7,726.53
Equipment Maintenance	21,615.10
Festivals / Events	34,824.81
	See Accountant's Compilation Report

**City of Battlefield, Missouri**  
Statement of Revenues and Expenditures - Modified Cash Basis  
From 7/1/2017 Through 2/28/2018

	<u>Eight Months Ended 02/28/2018</u>
Gas	7,970.97
Health Insurance	49,747.09
Janitorial Services	4,025.65
Judicial Fees	6,800.00
Liability / Property Insurance	73,375.00
Miscellaneous	3,400.96
Missouri One Call Fees	1,047.80
Newspaper / Advertising	815.45
Office Supplies	9,064.19
Park Grounds Upkeep / Upgrades	453.27
Paving / Patching / Maintenance	296,117.45
Payroll Taxes	34,477.06
Postage	10,161.32
Printing / Newsletter	528.00
Public Meetings	470.89
Recognitions	2,071.95
Refuse Fees	92,236.79
Repairs / Maintenance	97,972.93
Retirement Match	7,536.13
Salaries	455,251.92
Salaries - Park Patrol	3,452.21
Sewer Treatment Charges	352,729.35
Storm Water	7,054.67
Street Signs	4,247.11
Supplies	22,561.43
Technology	9,745.99
Telephone	8,646.34
Training / Conferences	4,425.56
Travel / Lodging	3,195.79
Uniforms	1,487.56
Utilities	35,067.27
Vehicle Repairs	<u>3,448.70</u>
Total General Expenditures	1,826,817.91
Capital Outlays	
Capital Expenditures	24,769.16
Debt Service	
City Hall Loan Payment	27,570.60
New Public Works Bldg.	21,452.44
Dnr/Srf Loan Payments	6,642.64
Interest And Fiscal Agent Fees	<u>3,872.91</u>
Total Debt Service	<u>59,538.59</u>
Total Expenditures	<u>1,911,125.66</u>
Net Revenue Over (Under) Expenditures	<u>(57,887.60)</u>

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**City of Battlevfield, Missouri**  
 Balance Sheet - Modified Cash Basis - By Fund  
 As of 2/28/2018

	General Fund	Street Fund	Sewer Fund	Park Fund	Stormwater	Total
<b>Assets</b>						
<b>Cash</b>						
Cash In Bank Checking General Fund	293,319.49	403,507.39	0.00	0.00	0.00	696,826.88
Cash In Bank Checking Sewer Web Payments	(19,621.28)	0.00	28,905.47	0.00	0.00	9,284.19
Cash In Bank Checking Sewer Fund	19,621.28	0.00	1,059,660.78	0.00	0.00	1,079,282.06
Cash In Bank-GO Fund	0.00	0.00	0.09	0.00	0.00	0.09
Cash In Bank Police Training	1,961.30	0.00	0.00	0.00	0.00	1,961.30
Cash in Bank Checking Park Fund	0.00	0.00	0.00	26,481.77	0.00	26,481.77
Cash In Bank Checking Stormwater Fund	0.00	0.00	0.00	0.00	271,946.35	271,946.35
Cash In Bank Municipal Court	300.03	0.00	0.00	0.00	0.00	300.03
Cash In Bank TIF Fund	121,658.43	0.00	0.00	0.00	0.00	121,658.43
Cash In Bank Judicial Education	280.90	0.00	0.00	0.00	0.00	280.90
<b>Total Cash</b>	<b>417,520.15</b>	<b>403,507.39</b>	<b>1,088,566.25</b>	<b>26,481.77</b>	<b>271,946.35</b>	<b>2,208,021.91</b>
<b>Accounts Receivables</b>						
Accounts Receivable Taxes	51,237.63	58,437.73	0.00	27,499.04	0.00	137,174.40
Accounts Receivable Utilities	0.00	0.00	102,062.21	0.00	0.00	102,062.21
<b>Total Accounts Receivables</b>	<b>51,237.63</b>	<b>58,437.73</b>	<b>102,062.21</b>	<b>27,499.04</b>	<b>0.00</b>	<b>239,236.61</b>
<b>Prepaid Insurance</b>						
Prepaid Insurance	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Prepaid Insurance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Restricted Cash</b>						
Cash in Bank Operating Reserve	19,711.68	0.00	0.00	0.00	0.00	19,711.68
Cash In Bank Revenue P&I	0.00	0.00	605,998.14	0.00	0.00	605,998.14
Cash In Bank Sewer Replacement Fund	0.00	0.00	46,880.02	0.00	0.00	46,880.02
Cash In Bank Wells Fargo	119,031.46	0.00	0.00	0.00	0.00	119,031.46
Cash In Bank Security Bank of KC	89,102.54	0.00	0.00	0.00	0.00	89,102.54
Cash In Construction	0.00	0.00	109,415.26	0.00	0.00	109,415.26
<b>Total Restricted Cash</b>	<b>227,845.68</b>	<b>0.00</b>	<b>762,293.42</b>	<b>0.00</b>	<b>0.00</b>	<b>990,139.10</b>
<b>Capital Assets</b>						
Accumulated Amortization	0.00	0.00	0.00	0.00	0.00	0.00
Plant/Property/Equipment	0.00	0.00	4,620,117.33	0.00	0.00	4,620,117.33
Accumulated Depreciation	0.00	0.00	(1,786,690.94)	0.00	0.00	(1,786,690.94)
Construction In Progress	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Capital Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>2,833,426.39</b>	<b>0.00</b>	<b>0.00</b>	<b>2,833,426.39</b>
<b>Debt Issue Costs</b>						
Debt Issue Costs	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Debt Issue Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Assets</b>	<b>696,603.46</b>	<b>461,945.12</b>	<b>4,786,348.27</b>	<b>53,980.81</b>	<b>271,946.35</b>	<b>6,270,824.01</b>

See Accountant's Compilation Report

**City of Battlefield, Missouri**  
Balance Sheet - Modified Cash Basis - By Fund  
As of 2/28/2018

	General Fund	Street Fund	Sewer Fund	Park Fund	Stormwater	Total
<b>Liabilities</b>						
Accounts Payable	(25.00)	0.00	0.00	25.00	0.00	0.00
Unclaimed Property	4,777.75	169,241.90	12,982.11	1,720.75	0.00	188,722.51
Other	4,752.75	169,241.90	12,982.11	1,745.75	0.00	188,722.51
Total Accounts Payable	(126,017.90)	51,870.11	34,258.45	89,719.28	(47,604.94)	2,225.00
Internal Balances	8,527.40	(2,930.59)	(1,850.28)	(675.43)	(1,893.39)	1,177.71
Payroll Taxes and Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries	(524.27)	120.00	0.00	0.00	0.00	(404.27)
Street Cut and Review Fees Payable	0.00	0.00	61,631.55	(140.00)	0.00	61,491.55
Customer Deposits	106,702.83	0.00	0.00	0.00	0.00	106,702.83
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	660,000.00	0.00	0.00	660,000.00
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	660,000.00	0.00	0.00	660,000.00
Total Liabilities	(6,559.19)	218,301.42	767,021.83	90,649.60	(49,498.33)	1,019,915.33
<b>Equity</b>						
Fund Balance	628,013.74	431,731.15	3,960,443.72	(32,358.82)	320,966.49	5,308,796.28
Net Income - Loss	75,148.91	(188,087.45)	58,882.72	(4,309.97)	478.19	(57,887.60)
Total Equity	703,162.65	243,643.70	4,019,326.44	(36,668.79)	321,444.68	5,250,908.68
Total Liabilities & Equity	696,603.46	461,945.12	4,786,348.27	53,980.81	271,946.35	6,270,824.01

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**City of Battlefield, Missouri**  
**Statement of Revenues and Expenditures - Modified Cash Basis - By Fund**  
**1 - General Fund**  
**From 2/1/2018 Through 2/28/2018**

	Annual Budget	Month Ended 02/28/2018	Eight Months Ended 02/28/2018	Budget Over/Under
<b>Revenues</b>				
<b>General Revenues</b>				
<b>Taxes</b>				
Cable Franchise Fee	40,000.00	7,342.48	23,397.79	(16,602.21)
Electric Franchise Fee	96,000.00	8,592.70	68,989.63	(27,010.37)
Motor Fuel Tax	65,000.00	4,987.92	41,201.09	(23,798.91)
Vehicle Sales Tax	18,000.00	1,532.74	13,213.08	(4,786.92)
Vehicle Fee Tax	8,800.00	825.68	6,377.38	(2,422.62)
Sales Tax City Police	135,000.00	12,158.61	92,116.44	(42,883.56)
Sales Tax Gen	135,000.00	12,158.68	92,142.70	(42,857.30)
Law Enforcement Sales Tax	16,000.00	1,387.00	9,709.00	(6,291.00)
Property Taxes	200,000.00	16,720.90	194,586.55	(5,413.45)
TIF - Wilson Creek	40,000.00	0.00	0.00	(40,000.00)
<b>Total Taxes</b>	<b>753,800.00</b>	<b>65,706.71</b>	<b>541,733.66</b>	<b>(212,066.34)</b>
Interest on Investments	2,000.00	57.03	542.73	(1,457.27)
Miscellaneous	0.00	6.00	691.60	691.60
Payment in Lieu of Taxes	52,000.00	0.00	0.00	(52,000.00)
Sale of Equipment	0.00	0.00	2,525.00	2,525.00
<b>Total General Revenues</b>	<b>807,800.00</b>	<b>65,769.74</b>	<b>545,492.99</b>	<b>(262,307.01)</b>
<b>Program Revenues</b>				
Business License	6,000.00	256.00	3,466.00	(2,534.00)
Permits/ App Fees	13,000.00	588.64	9,299.69	(3,700.31)
State Grant	0.00	2,096.25	8,385.00	8,385.00
Traffic Fines And Dui Recoupment Pmts	22,000.00	2,605.96	19,590.10	(2,409.90)
<b>Total Program Revenues</b>	<b>41,000.00</b>	<b>5,546.85</b>	<b>40,740.79</b>	<b>(259.21)</b>
<b>Business-Type Activities</b>				
Penalties And Disc Fees	0.00	0.00	594.24	594.24
<b>Total Business-Type Activities</b>	<b>0.00</b>	<b>0.00</b>	<b>594.24</b>	<b>594.24</b>
<b>Total Revenues</b>	<b>848,800.00</b>	<b>71,316.59</b>	<b>586,828.02</b>	<b>(261,971.98)</b>
<b>Expenditures</b>				
<b>General Expenditures</b>				
Attorney Fees	15,000.00	1,612.00	16,824.40	(1,824.40)
Audit Expense / Accounting	3,300.00	0.00	3,510.00	(210.00)
Bank Charges	500.00	38.00	324.00	176.00
Building Repairs & Maintenance	4,000.00	0.00	1,611.99	2,388.01
Codification Updates	1,200.00	0.00	568.82	631.18
Contract Labor	27,199.00	1,357.14	29,862.75	(2,663.75)
Crossing Guard	4,000.00	0.00	0.00	4,000.00
Dues & Subscriptions	7,500.00	0.00	2,065.94	5,434.06
Election Costs	3,300.00	0.00	4,140.35	(840.35)
Engineering Fees	2,000.00	0.00	0.00	2,000.00
Equipment	5,000.00	0.00	1,277.61	3,722.39
Equipment Maintenance	3,500.00	514.58	3,321.67	178.33
Gas	10,000.00	0.00	6,134.22	3,865.78
Health Insurance	76,890.00	6,042.03	29,828.64	47,061.36
Janitorial Services	3,400.00	236.00	1,878.00	1,522.00
Judicial Fees	0.00	850.00	6,800.00	(6,800.00)
Liability / Property Insurance	15,000.00	7,848.00	38,412.92	(23,412.92)
Miscellaneous	0.00	170.29	1,869.83	(1,869.83)
Missouri One Call Fees	300.00	0.00	0.00	300.00
Newspaper / Advertising	300.00	0.00	601.12	(301.12)
Office Supplies	4,000.00	144.36	2,606.38	1,393.62
See Accountant's Compilation Report				

**City of Battlefield, Missouri**  
**Statement of Revenues and Expenditures - Modified Cash Basis - By Fund**  
**1 - General Fund**  
**From 2/1/2018 Through 2/28/2018**

	Annual Budget	Month Ended 02/28/2018	Eight Months Ended 02/28/2018	Budget Over/Under
Park Contribution	5,000.00	0.00	0.00	5,000.00
Payroll Taxes	39,255.00	2,468.77	21,561.74	17,693.26
Postage	1,500.00	0.00	759.36	740.64
Printing / Newsletter	1,500.00	132.00	528.00	972.00
Public Meetings	500.00	0.00	470.89	29.11
Recognitions	2,000.00	0.00	2,071.95	(71.95)
Retirement Match	9,076.00	614.17	5,033.62	4,042.38
Salaries	453,820.00	33,271.09	286,321.93	167,498.07
Salaries - Park Patrol	0.00	0.00	108.11	(108.11)
Supplies	2,500.00	97.52	4,164.37	(1,664.37)
Technology	6,000.00	441.34	3,385.33	2,614.67
Telephone	6,000.00	1,796.47	5,376.50	623.50
Training / Conferences	8,000.00	29.50	4,266.10	3,733.90
Travel / Lodging	5,000.00	166.92	3,092.64	1,907.36
Uniforms	600.00	0.00	1,487.56	(887.56)
Utilities	8,000.00	763.58	3,724.65	4,275.35
Vehicle Repairs	6,000.00	298.00	2,343.47	3,656.53
Website	500.00	0.00	0.00	500.00
Total General Expenditures	<u>741,640.00</u>	<u>58,891.76</u>	<u>496,334.86</u>	<u>245,305.14</u>
Capital Outlays				
Capital Expenditures	40,520.00	57.94	9,079.61	31,440.39
Debt Service				
City Hall Loan Payment	21,000.00	0.00	3,843.60	17,156.40
New Public Works Bldg.	5,163.00	0.00	2,145.24	3,017.76
Interest And Fiscal Agent Fees	0.00	0.00	275.80	(275.80)
Total Debt Service	<u>26,163.00</u>	<u>0.00</u>	<u>6,264.64</u>	<u>19,898.36</u>
Total Expenditures	<u>808,323.00</u>	<u>58,949.70</u>	<u>511,679.11</u>	<u>296,643.89</u>
Net Revenue Over (Under) Expenditures	<u>40,477.00</u>	<u>12,366.89</u>	<u>75,148.91</u>	<u>34,671.91</u>

See Accountant's Compilation Report



**City of Battlefield, Missouri**  
**Statement of Revenues and Expenditures - Modified Cash Basis - By Fund**  
**2 - Sewer Fund**  
**From 2/1/2018 Through 2/28/2018**

	Annual Budget	Month Ended 02/28/2018	Eight Months Ended 02/28/2018	Budget Over/Under
<b>Revenues</b>				
<b>General Revenues</b>				
Interest on Investments	7,000.00	1,585.62	11,691.13	4,691.13
Miscellaneous	0.00	14.25	14.25	14.25
Total General Revenues	7,000.00	1,599.87	11,705.38	4,705.38
<b>Program Revenues</b>				
Permits/ App Fees	1,500.00	15.00	225.00	(1,275.00)
Total Program Revenues	1,500.00	15.00	225.00	(1,275.00)
<b>Business-Type Activities</b>				
Connection Fees	30,000.00	700.00	10,500.00	(19,500.00)
Penalties And Disc Fees	20,000.00	1,774.59	15,259.30	(4,740.70)
Sewer Service	1,100,000.00	99,796.48	749,220.65	(350,779.35)
Refuse Service	130,000.00	13,255.81	101,422.40	(28,577.60)
Refuse Penalties	2,700.00	287.24	2,572.80	(127.20)
Total Business-Type Activities	1,282,700.00	115,814.12	878,975.15	(403,724.85)
Total Revenues	1,291,200.00	117,428.99	890,905.53	(400,294.47)
<b>Expenditures</b>				
<b>General Expenditures</b>				
Attorney Fees	1,000.00	0.00	25.00	975.00
Audit Expense / Accounting	1,500.00	0.00	1,170.00	330.00
Bank Charges	2,500.00	0.00	0.00	2,500.00
Building Repairs & Maintenance	1,000.00	0.00	191.18	808.82
Codification Updates	500.00	0.00	305.70	194.30
Contract Labor	94,267.00	8,035.90	39,434.32	54,832.68
DNR Easements / Fines	4,300.00	0.00	0.00	4,300.00
Dues & Subscriptions	7,000.00	450.00	9,461.64	(2,461.64)
Engineering Fees	10,000.00	0.00	1,566.94	8,433.06
Equipment	100.00	0.00	5,500.93	(5,400.93)
Equipment Maintenance	22,000.00	1,645.73	12,398.74	9,601.26
Franchise Fees	64,910.00	0.00	0.00	64,910.00
Gas	650.00	0.00	463.33	186.67
Health Insurance	32,065.00	1,645.48	10,823.99	21,241.01
Janitorial Services	600.00	78.67	742.86	(142.86)
Liability / Property Insurance	17,500.00	1,962.00	17,012.14	487.86
Miscellaneous	0.00	47.67	1,371.41	(1,371.41)
Missouri One Call Fees	1,500.00	109.20	1,047.80	452.20
Newspaper / Advertising	500.00	0.00	64.16	435.84
Office Supplies	5,000.00	232.07	5,878.39	(878.39)
Payroll Taxes	9,775.00	663.10	6,977.56	2,797.44
Postage	10,000.00	225.00	9,131.64	868.36
Refuse Fees	120,000.00	13,466.08	92,236.79	27,763.21
Repairs / Maintenance	150,000.00	1,349.29	97,868.96	52,131.04
Retirement Match	2,347.00	133.50	1,394.57	952.43
Salaries	113,009.00	8,995.23	93,297.50	19,711.50
Salaries - Park Patrol	0.00	0.00	11.48	(11.48)
Sewer Treatment Charges	420,000.00	45,437.56	352,729.35	67,270.65
Supplies	5,000.00	460.42	17,049.01	(12,049.01)
Technology	4,000.00	416.34	3,255.35	744.65
Telephone	2,300.00	240.53	1,922.23	377.77
Training / Conferences	1,000.00	0.00	159.46	840.54
Travel / Lodging	1,000.00	0.00	103.15	896.85
Utilities	30,000.00	3,395.74	20,350.26	9,649.74
See Accountant's Compilation Report				

**City of Battlefield, Missouri**  
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund  
2 - Sewer Fund  
From 2/1/2018 Through 2/28/2018

	Annual Budget	Month Ended 02/28/2018	Eight Months Ended 02/28/2018	Budget Over/Under
Vehicle Repairs	1,500.00	0.00	214.78	1,285.22
Website	240.00	0.00	0.00	240.00
Total General Expenditures	<u>1,137,063.00</u>	<u>88,989.51</u>	<u>804,160.62</u>	<u>332,902.38</u>
Capital Outlays				
Capital Expenditures	20,200.00	57.94	2,341.13	17,858.87
Debt Service				
City Hall Loan Payment	16,000.00	0.00	7,772.95	8,227.05
New Public Works Bldg.	15,060.00	0.00	7,508.36	7,551.64
Dnr/Srf Loan Payments	63,000.00	894.71	6,642.64	56,357.36
Interest And Fiscal Agent Fees	0.00	0.00	3,597.11	(3,597.11)
Total Debt Service	<u>94,060.00</u>	<u>894.71</u>	<u>25,521.06</u>	<u>68,538.94</u>
Total Expenditures	<u>1,251,323.00</u>	<u>89,942.16</u>	<u>832,022.81</u>	<u>419,300.19</u>
Net Revenue Over (Under) Expenditures	<u>39,877.00</u>	<u>27,486.83</u>	<u>58,882.72</u>	<u>19,005.72</u>

See Accountant's Compilation Report

**City of Battlefield, Missouri**  
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund  
4 - Street Fund  
From 2/1/2018 Through 2/28/2018

	Annual Budget	Month Ended 02/28/2018	Eight Months Ended 02/28/2018	Budget Over/Under
<b>Revenues</b>				
General Revenues				
Taxes				
Motor Fuel Tax	113,000.00	7,481.88	61,801.62	(51,198.38)
Vehicle Sales Tax	23,310.00	2,299.10	19,819.61	(3,490.39)
Vehicle Fee Tax	10,000.00	1,238.53	9,566.05	(433.95)
Sales Tax Transportation	140,000.00	9,916.45	79,120.75	(60,879.25)
Total Taxes	286,310.00	20,935.96	170,308.03	(116,001.97)
County Roads and Bridges	33,500.00	0.00	35,339.69	1,839.69
Total General Revenues	319,810.00	20,935.96	205,647.72	(114,162.28)
Total Revenues	319,810.00	20,935.96	205,647.72	(114,162.28)
<b>Expenditures</b>				
General Expenditures				
Attorney Fees	500.00	0.00	104.00	396.00
Contract Labor	18,110.00	1,103.41	17,106.82	1,003.18
Dues & Subscriptions	3,300.00	0.00	2,734.41	565.59
Engineering Fees	5,000.00	0.00	1,566.92	3,433.08
Equipment	250.00	56.94	769.34	(519.34)
Equipment Maintenance	200.00	2,049.67	3,972.84	(3,772.84)
Gas	1,000.00	0.00	898.00	102.00
Health Insurance	7,018.00	368.47	3,683.82	3,334.18
Janitorial Services	500.00	26.67	160.90	339.10
Liability / Property Insurance	3,500.00	1,962.00	4,396.79	(896.79)
Miscellaneous	0.00	0.00	79.84	(79.84)
Missouri One Call Fees	400.00	0.00	0.00	400.00
Newspaper / Advertising	0.00	0.00	86.02	(86.02)
Office Supplies	50.00	0.00	0.00	50.00
Paving / Patching / Maintenance	125,000.00	0.00	296,117.45	(171,117.45)
Payroll Taxes	2,993.00	238.14	2,687.86	305.14
Repairs / Maintenance	0.00	0.00	103.97	(103.97)
Retirement Match	692.00	56.13	468.93	223.07
Salaries	31,396.00	3,217.45	35,671.04	(4,275.04)
Salaries - Park Patrol	0.00	0.00	11.48	(11.48)
Snow Removal / Mowing	1,000.00	0.00	0.00	1,000.00
Street Signs	2,000.00	581.53	4,247.11	(2,247.11)
Supplies	500.00	52.50	394.83	105.17
Technology	60.00	0.00	0.00	60.00
Telephone	1,200.00	109.36	778.15	421.85
Uniforms	100.00	0.00	0.00	100.00
Utilities	4,200.00	642.21	3,492.37	707.63
Vehicle Repairs	2,330.00	0.00	791.11	1,538.89
Total General Expenditures	211,299.00	10,464.48	380,324.00	(169,025.00)
Capital Outlays				
Capital Expenditures	130,000.00	57.94	5,582.11	124,417.89
Debt Service				
City Hall Loan Payment	0.00	0.00	3,538.58	(3,538.58)
New Public Works Bldg.	8,606.00	0.00	4,290.48	4,315.52
Total Debt Service	8,606.00	0.00	7,829.06	776.94
Total Expenditures	349,905.00	10,522.42	393,735.17	(43,830.17)
Net Revenue Over (Under) Expenditures	(30,095.00)	10,413.54	(188,087.45)	(157,992.45)

See Accountant's Compilation Report

**City of Battlefield, Missouri**  
**Statement of Revenues and Expenditures - Modified Cash Basis - By Fund**  
**6 - Park Fund**  
**From 2/1/2018 Through 2/28/2018**

	Annual Budget	Month Ended 02/28/2018	Eight Months Ended 02/28/2018	Budget Over/Under
<b>Revenues</b>				
<b>General Revenues</b>				
<b>Taxes</b>				
Park Sales Tax	220,000.00	14,170.95	118,284.19	(101,715.81)
City Contribution	5,000.00	0.00	0.00	(5,000.00)
Total Taxes	225,000.00	14,170.95	118,284.19	(106,715.81)
Interest on Investments	310.00	12.97	180.51	(129.49)
Total General Revenues	225,310.00	14,183.92	118,464.70	(106,845.30)
<b>Program Revenues</b>				
Community Room Revenues	10,000.00	350.00	7,710.00	(2,290.00)
Pavillon Revenues	800.00	0.00	195.00	(605.00)
Special Events Revenues	500.00	0.00	4,053.83	3,553.83
Total Program Revenues	11,300.00	350.00	11,958.83	658.83
Total Revenues	236,610.00	14,533.92	130,423.53	(106,186.47)
<b>Expenditures</b>				
<b>General Expenditures</b>				
Attorney Fees	120.00	0.00	0.00	120.00
Audit Expense / Accounting	1,400.00	0.00	1,170.00	230.00
Building Repairs & Maintenance	3,000.00	0.00	263.03	2,736.97
Codification Updates	470.00	0.00	218.62	251.38
Contract Labor	9,384.00	1,081.40	4,985.13	4,398.87
Dues & Subscriptions	1,500.00	0.00	864.36	635.64
Engineering Fees	0.00	0.00	1,566.90	(1,566.90)
Equipment	100.00	33.23	178.65	(78.65)
Equipment Maintenance	1,500.00	765.75	1,921.85	(421.85)
Festivals / Events	30,000.00	10,037.50	34,824.81	(4,824.81)
Gas	500.00	0.00	475.42	24.58
Health Insurance	10,780.00	301.70	2,982.10	7,797.90
Janitorial Services	2,000.00	158.66	1,243.89	756.11
Liability / Property Insurance	15,000.00	1,962.00	13,553.15	1,446.85
Miscellaneous	0.00	0.00	79.88	(79.88)
Newspaper / Advertising	200.00	0.00	64.15	135.85
Office Supplies	500.00	0.00	554.92	(54.92)
Park Grounds Upkeep / Upgrades	5,000.00	0.00	453.27	4,546.73
Payroll Taxes	5,843.00	132.10	2,063.40	3,779.60
Postage	700.00	0.00	270.32	429.68
Repairs / Maintenance	200.00	0.00	0.00	200.00
Retirement Match	1,351.00	31.79	347.96	1,003.04
Salaries	36,424.00	1,804.75	23,905.88	12,518.12
Salaries - Park Patrol	8,240.00	0.00	3,313.49	4,926.51
Supplies	1,000.00	326.68	952.28	47.72
Technology	500.00	406.33	3,105.31	(2,605.31)
Telephone	250.00	56.93	569.46	(319.46)
Training / Conferences	1,000.00	0.00	0.00	1,000.00
Travel / Lodging	2,400.00	0.00	0.00	2,400.00
Utilities	9,500.00	1,543.57	7,499.99	2,000.01
Vehicle Repairs	500.00	0.00	99.34	400.66
Total General Expenditures	149,362.00	18,642.39	107,527.56	41,834.44
<b>Capital Outlays</b>				
Capital Expenditures	0.00	57.93	7,282.11	(7,282.11)
<b>Debt Service</b>				
City Hall Loan Payment	61,000.00	0.00	12,415.47	48,584.53

See Accountant's Compilation Report

**City of Battlefield, Missouri**  
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund  
6 - Park Fund  
From 2/1/2018 Through 2/28/2018

	Annual Budget	Month Ended 02/28/2018	Eight Months Ended 02/28/2018	Budget Over/Under
New Public Works Bldg.	7,530.00	0.00	7,508.36	21.64
Total Debt Service	68,530.00	0.00	19,923.83	48,606.17
Total Expenditures	217,892.00	18,700.32	134,733.50	83,158.50
Net Revenue Over (Under) Expenditures	18,718.00	(4,166.40)	(4,309.97)	(23,027.97)

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**City of Battlefield, Missouri**  
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund  
7 - Stormwater  
From 2/1/2018 Through 2/28/2018

	Annual Budget	Month Ended 02/28/2018	Eight Months Ended 02/28/2018	Budget Over/Under
<b>Revenues</b>				
General Revenues				
Taxes				
Stormwater Park Sales Tax	55,000.00	4,723.65	39,428.04	(15,571.96)
Total Taxes	55,000.00	4,723.65	39,428.04	(15,571.96)
Interest on Investments	0.00	5.22	5.22	5.22
Total General Revenues	55,000.00	4,728.87	39,433.26	(15,566.74)
Total Revenues	55,000.00	4,728.87	39,433.26	(15,566.74)
<b>Expenditures</b>				
General Expenditures				
Contract Labor	9,110.00	0.00	0.00	9,110.00
Engineering Fees	1,800.00	0.00	11,421.45	(9,621.45)
Health Insurance	0.00	248.76	2,428.54	(2,428.54)
Office Supplies	0.00	24.50	24.50	(24.50)
Payroll Taxes	0.00	127.83	1,186.50	(1,186.50)
Retirement Match	0.00	34.80	291.05	(291.05)
Salaries	27,922.00	1,738.52	16,055.57	11,866.43
Salaries - Park Patrol	0.00	0.00	7.65	(7.65)
Storm Water	6,000.00	0.00	7,054.67	(1,054.67)
Supplies	0.00	0.00	0.94	(0.94)
Total General Expenditures	44,832.00	2,174.41	38,470.87	6,361.13
Capital Outlays				
Capital Expenditures	215,000.00	0.00	484.20	214,515.80
Total Expenditures	259,832.00	2,174.41	38,955.07	220,876.93
Net Revenue Over (Under) Expenditures	(204,832.00)	2,554.46	478.19	205,310.19

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