

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 January 31, 2018, and the related statement of activities – modified cash basis for the seven 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 seven months ended January 31, 2018.

Pinnacle Consulting CPAs

Pinnacle Consulting, CPAs, LLC
February 09, 2018

City of Battlefield, Missouri
 Balance Sheet - Modified Cash Basis
 As of 1/31/2018

	Current Year
Assets	
Cash	
Cash In Bank Checking General Fund	694,296.60
Cash In Bank Checking Sewer Web Payments	2,743.68
Cash in Bank Checking Sewer Fund	1,047,056.73
Cash In Bank Police Training	1,929.23
Cash in Bank Checking Park Fund	295,494.81
Cash In Bank Municipal Court	75.03
Cash In Bank TIF Fund	120,313.33
Cash In Bank Judicial Education	264.89
Total Cash	2,162,174.30
Accounts Receivables	
Accounts Receivable Taxes	137,174.40
Accounts Receivable Utilities	102,062.21
Total Accounts Receivables	239,236.61
Restricted Cash	
Cash in Bank Operating Reserve	19,710.17
Cash In Bank Revenue P&I	605,881.95
Cash In Bank Sewer Replacement Fund	46,874.63
Cash In Bank Wells Fargo	119,031.46
Cash In Bank Security Bank of KC	89,102.54
Cash In Construction	109,415.26
Total Restricted Cash	990,016.01
Capital Assets	
Plant/Property/Equipment	4,620,117.33
Accumulated Depreciation	(1,786,690.94)
Total Capital Assets	2,833,426.39
Total Assets	6,224,853.31
Liabilities	
Accounts Payable	190,532.31
Internal Balances	2,225.00
Payroll Taxes and Liabilities	2,800.19
Street Cut and Review Fees Payable	897.98
Customer Deposits	61,616.55
TIF Payable	106,702.83
Debt Payable	
Bond Payable 2006A	660,000.00
Total Debt Payable	660,000.00
Total Liabilities	1,024,774.86
Equity	
Fund Balance	5,308,796.28
Net Income - Loss	(108,717.83)
Total Equity	5,200,078.45
Total Liabilities & Equity	6,224,853.31

See Accountant's Compilation Report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis
From 7/1/2017 Through 1/31/2018

Seven Months
Ended 01/31/2018

Revenues

General Revenues

Taxes

Cable Franchise Fee	16,055.31
Electric Franchise Fee	60,396.93
Motor Fuel Tax	90,532.91
Vehicle Sales Tax	29,200.85
Vehicle Fee Tax	13,879.22
Sales Tax City Police	79,957.83
Sales Tax Gen	79,984.02
Law Enforcement Sales Tax	8,322.00
Park Sales Tax	104,113.24
Stormwater Park Sales Tax	34,704.39
Sales Tax Transportation	69,204.30
Property Taxes	<u>177,865.65</u>
Total Taxes	764,216.65

Interest on Investments	10,758.75
County Roads and Bridges	35,339.69
Miscellaneous	685.60
Sale of Equipment	<u>2,525.00</u>
Total General Revenues	813,525.69

Program Revenues

Business License	3,210.00
Permits/ App Fees	8,921.05
State Grant	6,288.75
Traffic Fines And Dui Recoupment Pmts	16,984.14
Community Room Revenues	7,360.00
Pavillon Revenues	195.00
Special Events Revenues	<u>4,053.83</u>
Total Program Revenues	47,012.77

Business-Type Activities

Connection Fees	9,800.00
Penalties And Disc Fees	14,078.38
Sewer Service	649,349.83
Refuse Service	88,166.59
Refuse Penalties	<u>2,285.56</u>
Total Business-Type Activities	<u>763,680.36</u>

Total Revenues	<u><u>1,624,218.82</u></u>
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Expenditures

General Expenditures

Attorney Fees	15,341.40
Audit Expense / Accounting	5,850.00
Bank Charges	286.00
Building Repairs & Maintenance	2,066.20
Codification Updates	1,093.14
Contract Labor	79,811.17
Dues & Subscriptions	14,676.35
Election Costs	4,140.35
Engineering Fees	16,122.21
Equipment	7,636.36
Equipment Maintenance	16,639.37
Festivals / Events	26,467.31

See Accountant's Compilation Report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis
From 7/1/2017 Through 1/31/2018

	Seven Months Ended 01/31/2018
Gas	7,970.97
Health Insurance	41,140.65
Janitorial Services	3,525.65
Judicial Fees	5,950.00
Liability / Property Insurance	59,641.00
Miscellaneous	3,183.00
Missouri One Call Fees	938.60
Newspaper / Advertising	815.45
Office Supplies	8,663.26
Park Grounds Upkeep / Upgrades	453.27
Paving / Patching / Maintenance	296,117.45
Payroll Taxes	30,847.12
Postage	9,936.32
Printing / Newsletter	396.00
Public Meetings	470.89
Recognitions	2,071.95
Refuse Fees	78,770.71
Repairs / Maintenance	96,623.64
Retirement Match	6,665.74
Salaries	406,224.88
Salaries - Park Patrol	3,452.21
Sewer Treatment Charges	307,291.79
Storm Water	7,054.67
Street Signs	3,665.58
Supplies	22,044.31
Technology	8,481.98
Telephone	6,443.05
Training / Conferences	4,396.06
Travel / Lodging	3,028.87
Uniforms	1,487.56
Utilities	28,722.17
Vehicle Repairs	3,150.70
Total General Expenditures	1,649,755.36
Capital Outlays	
Capital Expenditures	24,537.41
Debt Service	
City Hall Loan Payment	27,570.60
New Public Works Bldg.	21,452.44
Dnr/Srf Loan Payments	5,747.93
Interest And Fiscal Agent Fees	3,872.91
Total Debt Service	58,643.88
Total Expenditures	1,732,936.65
Net Revenue Over (Under) Expenditures	(108,717.83)

See Accountant's Compilation Report

City of Battlefield, Missouri
 Balance Sheet - Modified Cash Basis - By Fund
 As of 1/31/2018

	General Fund	Street Fund	Sewer Fund	Park Fund	Stormwater	Total
Assets						
Cash						
Cash In Bank Checking General Fund	305,082.94	389,213.66	0.00	0.00	0.00	694,296.60
Cash In Bank Checking Sewer Web Payments	(19,621.28)	0.00	22,364.96	0.00	0.00	2,743.68
Cash In Bank Checking Sewer Fund	19,621.28	0.00	1,027,435.45	0.00	0.00	1,047,056.73
Cash In Bank-GO Fund	0.00	0.00	0.00	0.00	0.00	0.00
Cash In Bank Police Training	1,929.23	0.00	0.00	0.00	0.00	1,929.23
Cash in Bank Checking Park Fund	0.00	0.00	0.00	(42,814.96)	338,309.77	295,494.81
Cash In Bank Municipal Court	75.03	0.00	0.00	0.00	0.00	75.03
Cash In Bank TIF Fund	120,313.33	0.00	0.00	0.00	0.00	120,313.33
Cash In Bank Judicial Education	264.89	0.00	0.00	0.00	0.00	264.89
Total Cash	427,665.42	389,213.66	1,049,800.41	(42,814.96)	338,309.77	2,162,174.30
Accounts Receivables						
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
Total Accounts Receivables	51,237.63	58,437.73	102,062.21	27,499.04	0.00	239,236.61
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	19,710.17	0.00	0.00	0.00	0.00	19,710.17
Cash In Bank Revenue P&I	0.00	0.00	605,881.95	0.00	0.00	605,881.95
Cash In Bank Sewer Replacement Fund	0.00	0.00	46,874.63	0.00	0.00	46,874.63
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
Total Restricted Cash	227,844.17	0.00	762,171.84	0.00	0.00	990,016.01
Capital Assets						
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
Total Capital Assets	0.00	0.00	2,833,426.39	0.00	0.00	2,833,426.39
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	706,747.22	447,651.39	4,747,460.85	(15,315.92)	338,309.77	6,224,853.31

City of Battellefield, Missouri
 Balance Sheet - Modified Cash Basis - By Fund
 As of 1/31/2018

	General Fund	Street Fund	Sewer Fund	Park Fund	Stormwater	Total
Liabilities						
Accounts Payable	(25.00)	0.00	0.00	25.00	0.00	0.00
Unclaimed Property	5,045.92	169,241.90	12,843.74	3,400.75	0.00	190,532.31
Other	5,020.92	169,241.90	12,843.74	3,425.75	0.00	190,532.31
Total Accounts Payable	(106,280.15)	47,989.92	22,821.14	16,381.15	21,312.94	2,225.00
Internal Balances	10,149.88	(2,930.59)	(1,850.28)	(675.43)	(1,893.39)	2,800.19
Payroll Taxes and Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries	777.98	120.00	0.00	0.00	0.00	897.98
Street Cut and Review Fees Payable	0.00	0.00	61,881.55	(265.00)	0.00	61,616.55
Customer Deposits	0.00	0.00	0.00	0.00	0.00	0.00
TIF Payable	106,702.83	0.00	0.00	0.00	0.00	106,702.83
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	16,371.46	214,421.23	755,696.15	18,866.47	19,419.55	1,024,774.86
Equity						
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	62,362.02	(198,500.99)	31,320.98	(1,823.57)	(2,076.27)	(108,717.83)
Total Equity	690,375.76	233,230.16	3,991,764.70	(34,182.39)	318,890.22	5,200,078.45
Total Liabilities & Equity	706,747.22	447,651.39	4,747,460.85	(15,315.92)	338,309.77	6,224,853.31

See Accountant's Compilation Report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
1 - General Fund
From 1/1/2018 Through 1/31/2018

	Annual Budget	Month Ended 01/31/2018	Seven Months Ended 01/31/2018	Budget Over/Under
Revenues				
General Revenues				
Taxes				
Cable Franchise Fee	40,000.00	0.00	16,055.31	(23,944.69)
Electric Franchise Fee	96,000.00	7,175.05	60,396.93	(35,603.07)
Motor Fuel Tax	65,000.00	4,970.72	36,213.17	(28,786.83)
Vehicle Sales Tax	18,000.00	1,608.07	11,680.34	(6,319.66)
Vehicle Fee Tax	8,800.00	829.57	5,551.70	(3,248.30)
Sales Tax City Police	135,000.00	8,162.43	79,957.83	(55,042.17)
Sales Tax Gen	135,000.00	8,162.59	79,984.02	(55,015.98)
Law Enforcement Sales Tax	16,000.00	1,387.00	8,322.00	(7,678.00)
Property Taxes	200,000.00	156,505.20	177,865.65	(22,134.35)
TIF - Wilson Creek	40,000.00	0.00	0.00	(40,000.00)
Total Taxes	753,800.00	188,800.63	476,026.95	(277,773.05)
Interest on Investments	2,000.00	57.55	485.70	(1,514.30)
Miscellaneous	0.00	6.00	685.60	685.60
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
Total General Revenues	807,800.00	188,864.18	479,723.25	(328,076.75)
Program Revenues				
Business License	6,000.00	898.00	3,210.00	(2,790.00)
Permits/ App Fees	13,000.00	3,850.23	8,711.05	(4,288.95)
State Grant	0.00	0.00	6,288.75	6,288.75
Traffic Fines And Dui Recoupment Pmnts	22,000.00	3,379.66	16,984.14	(5,015.86)
Total Program Revenues	41,000.00	8,127.89	35,193.94	(5,806.06)
Business-Type Activities				
Penalties And Disc Fees	0.00	0.00	594.24	594.24
Total Business-Type Activities	0.00	0.00	594.24	594.24
Total Revenues	848,800.00	196,992.07	515,511.43	(333,288.57)
Expenditures				
General Expenditures				
Attorney Fees	15,000.00	8,621.64	15,212.40	(212.40)
Audit Expense / Accounting	3,300.00	0.00	3,510.00	(210.00)
Bank Charges	500.00	38.10	286.00	214.00
Building Repairs & Maintenance	4,000.00	1,507.66	1,611.99	2,388.01
Codification Updates	1,200.00	0.00	568.82	631.18
Contract Labor	27,199.00	1,628.57	28,505.61	(1,306.61)
Crossing Guard	4,000.00	0.00	0.00	4,000.00
Dues & Subscriptions	7,500.00	828.16	2,065.94	5,434.06
Election Costs	3,300.00	1,000.53	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	482.21	2,807.09	692.91
Gas	10,000.00	2,038.92	6,134.22	3,865.78
Health Insurance	76,890.00	5,315.60	23,786.61	53,103.39
Janitorial Services	3,400.00	274.00	1,642.00	1,758.00
Judicial Fees	0.00	850.00	5,950.00	(5,950.00)
Liability / Property Insurance	15,000.00	0.00	30,564.92	(15,564.92)
Miscellaneous	0.00	67.70	1,699.54	(1,699.54)
Missouri One Call Fees	300.00	0.00	0.00	300.00
Newspaper / Advertising	300.00	18.85	601.12	(301.12)
Office Supplies	4,000.00	216.02	2,462.02	1,537.98

See Accountant's Compilation Report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
1 - General Fund
From 1/1/2018 Through 1/31/2018

	Annual Budget	Month Ended 01/31/2018	Seven Months Ended 01/31/2018	Budget Over/Under
Park Contribution	5,000.00	0.00	0.00	5,000.00
Payroll Taxes	39,255.00	2,551.55	19,092.97	20,162.03
Postage	1,500.00	0.00	759.36	740.64
Printing / Newsletter	1,500.00	0.00	396.00	1,104.00
Public Meetings	500.00	470.89	470.89	29.11
Recognitions	2,000.00	1,900.00	2,071.95	(71.95)
Retirement Match	9,076.00	619.63	4,419.45	4,656.55
Salaries	453,820.00	34,344.18	253,050.84	200,769.16
Salaries - Park Patrol	0.00	0.00	108.11	(108.11)
Supplies	2,500.00	963.12	4,486.85	(1,986.85)
Technology	6,000.00	477.99	2,943.99	3,056.01
Telephone	6,000.00	571.31	3,580.03	2,419.97
Training / Conferences	8,000.00	120.00	4,236.60	3,763.40
Travel / Lodging	5,000.00	0.00	2,925.72	2,074.28
Uniforms	600.00	0.00	1,487.56	(887.56)
Utilities	8,000.00	577.73	2,961.07	5,038.93
Vehicle Repairs	6,000.00	269.89	2,045.47	3,954.53
Website	500.00	0.00	0.00	500.00
Total General Expenditures	<u>741,640.00</u>	<u>65,754.25</u>	<u>437,863.10</u>	<u>303,776.90</u>
Capital Outlays				
Capital Expenditures	40,520.00	39.98	9,021.67	31,498.33
Debt Service				
City Hall Loan Payment	21,000.00	1,769.28	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>1,769.28</u>	<u>6,264.64</u>	<u>19,898.36</u>
Total Expenditures	<u>808,323.00</u>	<u>67,563.51</u>	<u>453,149.41</u>	<u>355,173.59</u>
Net Revenue Over (Under) Expenditures	<u>40,477.00</u>	<u>129,428.56</u>	<u>62,362.02</u>	<u>21,885.02</u>

See Accountant's Compilation Report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
2 - Sewer Fund
From 1/1/2018 Through 1/31/2018

	Annual Budget	Month Ended 01/31/2018	Seven Months Ended 01/31/2018	Budget Over/Under
Revenues				
General Revenues				
Interest on Investments	7,000.00	1,726.08	10,105.51	3,105.51
Program Revenues				
Permits/ App Fees	1,500.00	30.00	210.00	(1,290.00)
Total Program Revenues	1,500.00	30.00	210.00	(1,290.00)
Business-Type Activities				
Connection Fees	30,000.00	1,400.00	9,800.00	(20,200.00)
Penalties And Disc Fees	20,000.00	1,971.82	13,484.14	(6,515.86)
Sewer Service	1,100,000.00	96,671.70	649,349.83	(450,650.17)
Refuse Service	130,000.00	13,695.74	88,166.59	(41,833.41)
Refuse Penalties	2,700.00	305.20	2,285.56	(414.44)
Total Business-Type Activities	1,282,700.00	114,044.46	763,086.12	(519,613.88)
Total Revenues	1,291,200.00	115,800.54	773,401.63	(517,798.37)
Expenditures				
General Expenditures				
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	86.84	191.18	808.82
Codification Updates	500.00	0.00	305.70	194.30
Contract Labor	94,267.00	4,419.62	31,398.42	62,868.58
DNR Easements / Fines	4,300.00	0.00	0.00	4,300.00
Dues & Subscriptions	7,000.00	521.68	9,011.64	(2,011.64)
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	636.78	10,753.01	11,246.99
Franchise Fees	64,910.00	0.00	0.00	64,910.00
Gas	650.00	60.75	463.33	186.67
Health Insurance	32,065.00	1,156.79	9,178.51	22,886.49
Janitorial Services	600.00	104.68	664.19	(64.19)
Liability / Property Insurance	17,500.00	0.00	15,050.14	2,449.86
Miscellaneous	0.00	13.56	1,323.74	(1,323.74)
Missouri One Call Fees	1,500.00	97.50	938.60	561.40
Newspaper / Advertising	500.00	18.85	64.16	435.84
Office Supplies	5,000.00	627.73	5,646.32	(646.32)
Payroll Taxes	9,775.00	697.96	6,314.46	3,460.54
Postage	10,000.00	2,000.00	8,906.64	1,093.36
Refuse Fees	120,000.00	13,418.95	78,770.71	41,229.29
Repairs / Maintenance	150,000.00	53,435.00	96,519.67	53,480.33
Retirement Match	2,347.00	130.06	1,261.07	1,085.93
Salaries	113,009.00	9,444.79	84,302.27	28,706.73
Salaries - Park Patrol	0.00	0.00	11.48	(11.48)
Sewer Treatment Charges	420,000.00	44,303.26	307,291.79	112,708.21
Supplies	5,000.00	161.74	16,588.59	(11,588.59)
Technology	4,000.00	452.99	2,839.01	1,160.99
Telephone	2,300.00	105.48	1,681.70	618.30
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	2,962.11	16,954.52	13,045.48
Vehicle Repairs	1,500.00	0.00	214.78	1,285.22
Website	240.00	0.00	0.00	240.00

See Accountant's Compilation Report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
2 - Sewer Fund
From 1/1/2018 Through 1/31/2018

	Annual Budget	Month Ended 01/31/2018	Seven Months Ended 01/31/2018	Budget Over/Under
Total General Expenditures	<u>1,137,063.00</u>	<u>134,857.12</u>	<u>715,171.11</u>	<u>421,891.89</u>
Capital Outlays				
Capital Expenditures	20,200.00	1,679.00	2,283.19	17,916.81
Debt Service				
City Hall Loan Payment	16,000.00	6,192.51	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	5,747.93	57,252.07
Interest And Fiscal Agent Fees	<u>0.00</u>	<u>90.94</u>	<u>3,597.11</u>	<u>(3,597.11)</u>
Total Debt Service	<u>94,060.00</u>	<u>7,178.16</u>	<u>24,626.35</u>	<u>69,433.65</u>
Total Expenditures	<u>1,251,323.00</u>	<u>143,714.28</u>	<u>742,080.65</u>	<u>509,242.35</u>
Net Revenue Over (Under) Expenditures	<u>39,877.00</u>	<u>(27,913.74)</u>	<u>31,320.98</u>	<u>(8,556.02)</u>

See Accountant's Compilation Report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
4 - Street Fund
From 1/1/2018 Through 1/31/2018

	Annual Budget	Month Ended 01/31/2018	Seven Months Ended 01/31/2018	Budget Over/Under
Revenues				
General Revenues				
Taxes				
Motor Fuel Tax	113,000.00	7,456.08	54,319.74	(58,680.26)
Vehicle Sales Tax	23,310.00	2,412.10	17,520.51	(5,789.49)
Vehicle Fee Tax	10,000.00	1,244.35	8,327.52	(1,672.48)
Sales Tax Transportation	140,000.00	7,733.65	69,204.30	(70,795.70)
Total Taxes	286,310.00	18,846.18	149,372.07	(136,937.93)
County Roads and Bridges	33,500.00	0.00	35,339.69	1,839.69
Total General Revenues	319,810.00	18,846.18	184,711.76	(135,098.24)
Total Revenues	319,810.00	18,846.18	184,711.76	(135,098.24)
Expenditures				
General Expenditures				
Attorney Fees	500.00	0.00	104.00	396.00
Contract Labor	18,110.00	547.11	16,003.41	2,106.59
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	0.00	712.40	(462.40)
Equipment Maintenance	200.00	15.71	1,923.17	(1,723.17)
Gas	1,000.00	561.53	898.00	102.00
Health Insurance	7,018.00	368.45	3,315.35	3,702.65
Janitorial Services	500.00	26.66	134.23	365.77
Liability / Property Insurance	3,500.00	0.00	2,434.79	1,065.21
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	18.85	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	260.91	2,449.72	543.28
Repairs / Maintenance	0.00	0.00	103.97	(103.97)
Retirement Match	692.00	56.28	412.80	279.20
Salaries	31,396.00	3,514.00	32,453.59	(1,057.59)
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	0.00	3,665.58	(1,665.58)
Supplies	500.00	187.05	342.33	157.67
Technology	60.00	0.00	0.00	60.00
Telephone	1,200.00	105.47	668.79	531.21
Uniforms	100.00	0.00	0.00	100.00
Utilities	4,200.00	582.40	2,850.16	1,349.84
Vehicle Repairs	2,330.00	0.00	791.11	1,538.89
Total General Expenditures	211,299.00	6,244.42	369,859.52	(158,560.52)
Capital Outlays				
Capital Expenditures	130,000.00	39.98	5,524.17	124,475.83
Debt Service				
City Hall Loan Payment	0.00	3,538.58	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	3,538.58	7,829.06	776.94
Total Expenditures	349,905.00	9,822.98	383,212.75	(33,307.75)
Net Revenue Over (Under) Expenditures	(30,095.00)	9,023.20	(198,500.99)	(168,405.99)

See Accountant's Compilation Report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
6 - Park Fund
From 1/1/2018 Through 1/31/2018

	Annual Budget	Month Ended 01/31/2018	Seven Months Ended 01/31/2018	Budget Over/Under
Revenues				
General Revenues				
Taxes				
Park Sales Tax	220,000.00	23,945.59	104,113.24	(115,886.76)
City Contribution	5,000.00	0.00	0.00	(5,000.00)
Total Taxes	225,000.00	23,945.59	104,113.24	(120,886.76)
Interest on Investments	310.00	24.12	167.54	(142.46)
Total General Revenues	225,310.00	23,969.71	104,280.78	(121,029.22)
Program Revenues				
Community Room Revenues	10,000.00	670.00	7,360.00	(2,640.00)
Pavillion 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	670.00	11,608.83	308.83
Total Revenues	236,610.00	24,639.71	115,889.61	(120,720.39)
Expenditures				
General Expenditures				
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	727.10	3,903.73	5,480.27
Dues & Subscriptions	1,500.00	465.66	864.36	635.64
Engineering Fees	0.00	0.00	1,566.90	(1,566.90)
Equipment	100.00	0.00	145.42	(45.42)
Equipment Maintenance	1,500.00	15.71	1,156.10	343.90
Festivals / Events	30,000.00	589.83	26,467.31	3,532.69
Gas	500.00	87.95	475.42	24.58
Health Insurance	10,780.00	301.70	2,680.40	8,099.60
Janitorial Services	2,000.00	144.66	1,085.23	914.77
Liability / Property Insurance	15,000.00	0.00	11,591.15	3,408.85
Miscellaneous	0.00	0.00	79.88	(79.88)
Newspaper / Advertising	200.00	18.85	64.15	135.85
Office Supplies	500.00	139.47	554.92	(54.92)
Park Grounds Upkeep / Upgrades	5,000.00	0.00	453.27	4,546.73
Payroll Taxes	5,843.00	141.52	1,931.30	3,911.70
Postage	700.00	0.00	270.32	429.68
Repairs / Maintenance	200.00	0.00	0.00	200.00
Retirement Match	1,351.00	32.38	316.17	1,034.83
Salaries	36,424.00	1,928.56	22,101.13	14,322.87
Salaries - Park Patrol	8,240.00	0.00	3,313.49	4,926.51
Supplies	1,000.00	3.78	625.60	374.40
Technology	500.00	442.99	2,698.98	(2,198.98)
Telephone	250.00	75.02	512.53	(262.53)
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	730.02	5,956.42	3,543.58
Vehicle Repairs	500.00	0.00	99.34	400.66
Total General Expenditures	149,362.00	5,845.20	90,565.17	58,796.83
Capital Outlays				
Capital Expenditures	0.00	39.98	7,224.18	(7,224.18)
Debt Service				
City Hall Loan Payment	61,000.00	6,192.51	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 1/1/2018 Through 1/31/2018

	Annual Budget	Month Ended 01/31/2018	Seven Months Ended 01/31/2018	Budget Over/Under
New Public Works Bldg.	7,530.00	0.00	7,508.36	21.64
Total Debt Service	68,530.00	6,192.51	19,923.83	48,606.17
Total Expenditures	217,892.00	12,077.69	117,713.18	100,178.82
Net Revenue Over (Under) Expenditures	18,718.00	12,562.02	(1,823.57)	(20,541.57)

See Accountant's Compilation Report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
7 - Stormwater
From 1/1/2018 Through 1/31/2018

	Annual Budget	Month Ended 01/31/2018	Seven Months Ended 01/31/2018	Budget Over/Under
Revenues				
General Revenues				
Taxes				
Stormwater Park Sales Tax	55,000.00	7,981.86	34,704.39	(20,295.61)
Total Taxes	55,000.00	7,981.86	34,704.39	(20,295.61)
Total General Revenues	55,000.00	7,981.86	34,704.39	(20,295.61)
Total Revenues	55,000.00	7,981.86	34,704.39	(20,295.61)
Expenditures				
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	248.75	2,179.78	(2,179.78)
Payroll Taxes	0.00	127.82	1,058.67	(1,058.67)
Retirement Match	0.00	34.78	256.25	(256.25)
Salaries	27,922.00	1,738.51	14,317.05	13,604.95
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	0.94	0.94	(0.94)
Total General Expenditures	44,832.00	2,150.80	36,296.46	8,535.54
Capital Outlays				
Capital Expenditures	215,000.00	0.00	484.20	214,515.80
Total Expenditures	259,832.00	2,150.80	36,780.66	223,051.34
Net Revenue Over (Under) Expenditures	(204,832.00)	5,831.06	(2,076.27)	202,755.73

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