

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 August 30, 2018, and the related statement of activities – modified cash basis for the two 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 two months ended August 30, 2018.

Pinnacle Consulting, CPAs

Pinnacle Consulting, CPAs, LLC
September 11, 2018

City of Battlefield, Missouri
 Balance Sheet - Modified Cash Basis
 As of 8/31/2018

	Current Year
Assets	
Cash	
Cash In Bank Checking General Fund	824,878.56
Cash In Bank Checking Sewer Web Payments	7,525.91
Cash in Bank Checking Sewer Fund	1,066,776.69
Cash In Bank Police Training	1,722.94
Cash In Bank Checking Park Fund	26,275.91
Cash in Bank Checking Stormwater Fund	275,606.46
Cash In Bank Municipal Court	75.18
Cash In Bank TIF Fund	121,984.05
Cash In Bank Judicial Education	122.63
Total Cash	2,324,968.33
Accounts Receivables	
Accounts Receivable Taxes	141,769.21
Accounts Receivable Utilities	111,201.49
Total Accounts Receivables	252,970.70
Restricted Cash	
Cash in Bank Operating Reserve	19,729.45
Cash In Bank Revenue P&I	632,595.06
Cash In Bank Sewer Replacement Fund	24,320.96
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	994,194.73
Capital Assets	
Plant/Property/Equipment	4,620,117.33
Accumulated Depreciation	(1,786,690.94)
Total Capital Assets	2,833,426.39
Total Assets	6,405,560.15
Liabilities	
Accounts Payable	245,802.94
Internal Balances	(59,775.00)
Payroll Taxes and Liabilities	4,346.62
Accrued Salaries	10,468.97
Street Cut and Review Fees Payable	1,802.73
Customer Deposits	64,006.64
TIF Payable	106,702.83
Debt Payable	
Bond Payable 2006A	660,000.00
Total Debt Payable	660,000.00
Total Liabilities	1,033,355.73
Equity	
Fund Balance	5,347,469.64
Net Income - Loss	24,734.78
Total Equity	5,372,204.42
Total Liabilities & Equity	6,405,560.15

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis
From 7/1/2018 Through 8/31/2018

Two Months Ended
08/31/2018

Revenues

General Revenues

Taxes

Cable Franchise Fee	7,107.77
Electric Franchise Fee	22,640.10
Motor Fuel Tax	26,733.61
Vehicle Sales Tax	9,095.94
Vehicle Fee Tax	3,990.00
Sales Tax City Police	24,656.80
Sales Tax Gen	24,664.46
Law Enforcement Sales Tax	2,774.00
Park Sales Tax	37,956.54
Stormwater Park Sales Tax	9,489.13
Sales Tax Transportation	20,759.26
Property Taxes	502.36

Total Taxes 190,369.97

Interest on Investments 4,964.21

County Roads and Bridges 38,263.18

Miscellaneous 65,159.57

Total General Revenues 298,756.93

Program Revenues

Business License	184.00
Permits/ App Fees	3,731.62
State Grant	21,246.74
Impact Fees	16,151.92
Traffic Fines And Dui Recoupment Pmts	3,751.92
Community Room Revenues	2,755.00
Pavillion Revenues	225.00
Special Events Revenues	<u>1,202.00</u>

Total Program Revenues 49,248.20

Business-Type Activities

Connection Fees	4,200.00
Penalties And Disc Fees	4,002.50
Sewer Service	190,517.31
Refuse Service	27,930.31
Refuse Penalties	651.75

Total Business-Type Activities 227,301.87

Total Revenues 575,307.00

Expenditures

General Expenditures

Attorney Fees	598.00
Bank Charges	38.40
Building Repairs & Maintenance	1,567.10
Contract Labor	30,130.95
Dues & Subscriptions	3,076.12
Engineering Fees	3,178.40
Equipment	7,607.89
Equipment Maintenance	5,868.49
Festivals / Events	21,236.59
Gas	3,261.20
Health Insurance	18,375.67
Janitorial Services	1,300.00

See Accountant's Compilation Report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis
From 7/1/2018 Through 8/31/2018

	Two Months Ended 08/31/2018
Judicial Fees	1,786.00
Liability / Property Insurance	67,762.50
Miscellaneous	87.87
Missouri One Call Fees	114.40
Newspaper / Advertising	270.10
Office Supplies	1,376.08
Park Grounds Upkeep / Upgrades	3,010.47
Paving / Patching / Maintenance	3,200.00
Payroll Taxes	8,984.51
Postage	1,094.40
Printing / Newsletter	264.00
Public Meetings	123.52
Recognitions	9.99
Refuse Fees	42,451.23
Repairs / Maintenance	3,703.02
Retirement Match	2,005.43
Salaries	119,384.33
Sewer Treatment Charges	78,821.17
Storm Water	34.75
Street Signs	552.14
Supplies	638.74
Technology	75.00
Telephone	1,960.76
Training / Conferences	1,994.85
Travel / Lodging	930.63
Uniforms	768.00
Utilities	8,438.61
Vehicle Repairs	1,005.88
Total General Expenditures	447,087.19
Capital Outlays	
Capital Expenditures	32,270.75
Debt Service	
New Public Works Bldg.	41,966.26
Dnr/Srf Loan Payments	22,852.52
Interest And Fiscal Agent Fees	6,395.50
Total Debt Service	71,214.28
Total Expenditures	550,572.22
Net Revenue Over (Under) Expenditures	24,734.78

See Accountant's Compilation Report

City of Battlement, Missouri
 Balance Sheet - Modified Cash Basis - By Fund
 As of 8/31/2018

	General Fund	Street Fund	Sewer Fund	Park Fund	Stormwater	Total
Assets						
Cash						
Cash In Bank Checking General Fund	310,611.36	514,267.20	0.00	0.00	0.00	824,878.56
Cash In Bank Checking Sewer Web Payments	(19,621.28)	0.00	27,147.19	0.00	0.00	7,525.91
Cash In Bank Checking Sewer Fund	19,621.28	0.00	1,047,155.41	0.00	0.00	1,066,776.69
Cash In Bank-GO Fund	0.00	0.00	0.00	0.00	0.00	0.00
Cash In Bank Police Training	1,722.94	0.00	0.00	0.00	0.00	1,722.94
Cash In Bank Checking Park Fund	0.00	0.00	0.00	26,275.91	0.00	26,275.91
Cash In Bank Checking Stormwater Fund	0.00	0.00	0.00	0.00	275,606.46	275,606.46
Cash In Bank Municipal Court	75.18	0.00	0.00	0.00	0.00	75.18
Cash In Bank TIF Fund	121,984.05	0.00	0.00	0.00	0.00	121,984.05
Cash In Bank Judicial Education	122.63	0.00	0.00	0.00	0.00	122.63
Total Cash	434,516.16	514,267.20	1,074,302.60	26,275.91	275,606.46	2,324,968.33
Accounts Receivables						
Accounts Receivable Taxes	55,252.70	58,502.00	0.00	28,014.51	0.00	141,769.21
Accounts Receivable Utilities	0.00	0.00	111,201.49	0.00	0.00	111,201.49
Total Accounts Receivables	55,252.70	58,502.00	111,201.49	28,014.51	0.00	252,970.70
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	19,729.45	0.00	0.00	0.00	0.00	19,729.45
Cash In Bank Revenue P&I	0.00	0.00	632,595.06	0.00	0.00	632,595.06
Cash In Bank Sewer Replacement Fund	0.00	0.00	24,320.96	0.00	0.00	24,320.96
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	227,863.45	0.00	766,331.28	0.00	0.00	994,194.73
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	<u>717,632.31</u>	<u>572,769.20</u>	<u>4,785,261.76</u>	<u>54,290.42</u>	<u>275,606.46</u>	<u>6,405,560.15</u>

City of Battlefield, Missouri
 Balance Sheet - Modified Cash Basis - By Fund
 As of 8/31/2018

	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	9,509.93	173,316.60	52,132.73	10,843.68	0.00	245,802.94
Other						
Total Accounts Payable	9,484.93	173,316.60	52,132.73	10,868.68	0.00	245,802.94
Internal Balances	(98,387.56)	27,608.69	(21,081.45)	92,448.34	(60,363.02)	(59,775.00)
Payroll Taxes and Liabilities	11,696.31	(2,930.59)	(1,850.28)	(675.43)	(1,893.39)	4,346.62
Accrued Salaries	0.00	0.00	10,468.97	0.00	0.00	10,468.97
Street Cut and Review Fees Payable	1,682.73	120.00	0.00	0.00	0.00	1,802.73
Customer Deposits	0.00	0.00	64,066.64	(60.00)	0.00	64,006.64
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	31,179.24	198,114.70	763,736.61	102,581.59	(62,256.41)	1,033,355.73
Equity						
Fund Balance	710,566.29	301,562.84	4,016,558.38	(16,683.08)	335,465.21	5,347,469.64
Net Income - Loss	(24,113.22)	73,091.66	4,966.77	(31,608.09)	2,397.66	24,734.78
Total Equity	686,453.07	374,654.50	4,021,525.15	(48,291.17)	337,862.87	5,372,204.42
Total Liabilities & Equity	717,632.31	572,769.20	4,785,261.76	54,290.42	275,606.46	6,405,560.15

See Accountant's Compilation Report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
1 - General Fund
From 8/1/2018 Through 8/31/2018

	Annual Budget	Month Ended 08/31/2018	Two Months Ended 08/31/2018	Budget Over/Under
Revenues				
General Revenues				
Taxes				
Cable Franchise Fee	40,000.00	0.00	7,107.77	(32,892.23)
Electric Franchise Fee	95,000.00	12,108.06	22,640.10	(72,359.90)
Motor Fuel Tax	130,000.00	5,120.52	10,693.44	(119,306.56)
Vehicle Sales Tax	35,000.00	1,946.66	3,638.38	(31,361.62)
Vehicle Fee Tax	20,000.00	844.80	1,596.00	(18,404.00)
Sales Tax City Police	125,000.00	10,622.83	24,656.80	(100,343.20)
Sales Tax Gen	125,000.00	10,630.45	24,664.46	(100,335.54)
Law Enforcement Sales Tax	16,000.00	1,387.00	2,774.00	(13,226.00)
Sales Tax Transportation	120,000.00	0.00	0.00	(120,000.00)
Property Taxes	200,000.00	360.29	502.36	(199,497.64)
Total Taxes	906,000.00	43,020.61	98,273.31	(807,726.69)
Interest on Investments	669.00	79.20	151.01	(517.99)
County Roads and Bridges	35,000.00	0.00	0.00	(35,000.00)
Miscellaneous	12,326.00	124.99	65,011.97	52,685.97
Payment in Lieu of Taxes	52,000.00	0.00	0.00	(52,000.00)
Total General Revenues	1,005,995.00	43,224.80	163,436.29	(842,558.71)
Program Revenues				
Business License	4,782.00	56.00	184.00	(4,598.00)
Permits/ App Fees	15,000.00	215.00	3,611.62	(11,388.38)
State Grant	0.00	286.32	286.32	286.32
Impact Fees	0.00	0.00	600.00	600.00
Traffic Fines And Dui Recoupment Pmts	25,948.00	2,580.07	3,751.92	(22,196.08)
Total Program Revenues	45,730.00	3,137.39	8,433.86	(37,296.14)
Total Revenues	1,051,725.00	46,362.19	171,870.15	(879,854.85)
Expenditures				
General Expenditures				
Attorney Fees	15,000.00	455.00	455.00	14,545.00
Audit Expense / Accounting	3,300.00	0.00	0.00	3,300.00
Bank Charges	500.00	38.40	38.40	461.60
Building Repairs & Maintenance	3,000.00	354.00	437.00	2,563.00
Codification Updates	1,200.00	0.00	0.00	1,200.00
Contract Labor	28,000.00	9,516.55	11,493.55	16,506.45
Crossing Guard	4,000.00	0.00	0.00	4,000.00
Dues & Subscriptions	7,500.00	170.62	595.62	6,904.38
Election Costs	3,300.00	0.00	0.00	3,300.00
Engineering Fees	2,500.00	0.00	558.00	1,942.00
Equipment	3,000.00	1,617.70	1,716.69	1,283.31
Equipment Maintenance	3,000.00	164.53	538.13	2,461.87
Gas	12,000.00	2,587.91	2,587.91	9,412.09
Health Insurance	92,268.00	6,725.08	13,262.36	79,005.64
Janitorial Services	3,400.00	288.00	562.00	2,838.00
Judicial Fees	9,600.00	936.00	1,786.00	7,814.00
Liability / Property Insurance	50,000.00	955.83	34,161.14	15,838.86
Miscellaneous	0.00	87.87	87.87	(87.87)
Newspaper / Advertising	300.00	72.37	135.03	164.97
Office Supplies	4,000.00	128.39	240.79	3,759.21
Park Contribution	5,000.00	0.00	0.00	5,000.00
Paving / Patching / Maintenance	130,000.00	0.00	0.00	130,000.00
Payroll Taxes	43,000.00	3,328.01	5,977.60	37,022.40

See Accountant's Compilation Report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
1 - General Fund
From 8/1/2018 Through 8/31/2018

	Annual Budget	Month Ended 08/31/2018	Two Months Ended 08/31/2018	Budget Over/Under
Postage	1,300.00	218.33	218.33	1,081.67
Printing / Newsletter	1,000.00	132.00	264.00	736.00
Public Meetings	500.00	123.52	123.52	376.48
Recognitions	2,000.00	9.99	9.99	1,990.01
Repairs / Maintenance	0.00	673.02	673.02	(673.02)
Retirement Match	9,100.00	776.84	1,366.82	7,733.18
Salaries	468,496.00	44,124.28	79,202.15	389,293.85
Snow Removal / Mowing	1,000.00	0.00	0.00	1,000.00
STP Federal / City Match	18,653.00	0.00	0.00	18,653.00
Supplies	3,500.00	87.36	320.37	3,179.63
Technology	3,000.00	0.00	45.00	2,955.00
Telephone	6,000.00	549.04	1,097.72	4,902.28
Training / Conferences	6,500.00	1,994.85	1,994.85	4,505.15
Travel / Lodging	1,000.00	764.53	764.53	235.47
Uniforms	2,000.00	768.00	768.00	1,232.00
Utilities	11,000.00	405.60	815.67	10,184.33
Vehicle Repairs	5,000.00	522.90	604.00	4,396.00
Website	1,000.00	0.00	0.00	1,000.00
Total General Expenditures	<u>964,917.00</u>	<u>78,576.52</u>	<u>162,901.06</u>	<u>802,015.94</u>
Capital Outlays				
Capital Expenditures	503,424.00	28,844.57	28,885.69	474,538.31
Debt Service				
City Hall Loan Payment	23,064.00	0.00	0.00	23,064.00
New Public Works Bldg.	13,769.00	0.00	4,196.62	9,572.38
Total Debt Service	<u>36,833.00</u>	<u>0.00</u>	<u>4,196.62</u>	<u>32,636.38</u>
Total Expenditures	<u>1,505,174.00</u>	<u>107,421.09</u>	<u>195,983.37</u>	<u>1,309,190.63</u>
Net Revenue Over (Under) Expenditures	<u>(453,449.00)</u>	<u>(61,058.90)</u>	<u>(24,113.22)</u>	<u>429,335.78</u>

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
2 - Sewer Fund
From 8/1/2018 Through 8/31/2018

	Annual Budget	Month Ended 08/31/2018	Two Months Ended 08/31/2018	Budget Over/Under
Revenues				
General Revenues				
Interest on Investments	7,000.00	2,472.15	4,764.23	(2,235.77)
Miscellaneous	0.00	0.00	103.32	103.32
Total General Revenues	7,000.00	2,472.15	4,867.55	(2,132.45)
Program Revenues				
Permits/ App Fees	500.00	0.00	90.00	(410.00)
Impact Fees	0.00	0.00	15,551.92	15,551.92
Total Program Revenues	500.00	0.00	15,641.92	15,141.92
Business-Type Activities				
Connection Fees	15,000.00	0.00	4,200.00	(10,800.00)
Penalties And Disc Fees	20,000.00	1,762.28	4,002.50	(15,997.50)
Sewer Service	1,120,000.00	89,290.68	190,517.31	(929,482.69)
Refuse Service	150,000.00	13,678.59	27,930.31	(122,069.69)
Refuse Penalties	3,500.00	328.01	651.75	(2,848.25)
Total Business-Type Activities	1,308,500.00	105,059.56	227,301.87	(1,081,198.13)
Total Revenues	1,316,000.00	107,531.71	247,811.34	(1,068,188.66)
Expenditures				
General Expenditures				
Attorney Fees	150.00	71.50	71.50	78.50
Audit Expense / Accounting	1,500.00	0.00	0.00	1,500.00
Building Repairs & Maintenance	1,500.00	264.53	324.53	1,175.47
Codification Updates	1,200.00	0.00	0.00	1,200.00
Contract Labor	94,267.00	8,682.09	15,386.31	78,880.69
Dues & Subscriptions	12,000.00	0.00	0.00	12,000.00
Engineering Fees	5,000.00	0.00	322.84	4,677.16
Equipment	6,000.00	1,472.80	1,472.80	4,527.20
Equipment Maintenance	10,000.00	41.51	468.96	9,531.04
Franchise Fees	65,000.00	0.00	0.00	65,000.00
Gas	2,000.00	474.65	474.65	1,525.35
Health Insurance	20,500.00	1,737.60	3,475.21	17,024.79
Janitorial Services	1,500.00	144.00	262.02	1,237.98
Liability / Property Insurance	20,000.00	33.33	17,379.38	2,620.62
Missouri One Call Fees	1,500.00	114.40	114.40	1,385.60
Newspaper / Advertising	200.00	24.77	24.77	175.23
Office Supplies	5,000.00	0.00	1,122.10	3,877.90
Payroll Taxes	41,000.00	1,026.42	1,791.11	39,208.89
Postage	15,000.00	757.73	757.73	14,242.27
Refuse Fees	150,000.00	14,231.05	42,451.23	107,548.77
Repairs / Maintenance	5,000.00	2,700.00	2,700.00	2,300.00
Retirement Match	2,500.00	219.28	395.76	2,104.24
Salaries	133,612.00	13,739.97	24,120.65	109,491.35
Sewer Treatment Charges	576,000.00	78,821.17	78,821.17	497,178.83
Supplies	15,000.00	0.00	126.44	14,873.56
Technology	3,000.00	0.00	20.00	2,980.00
Telephone	3,000.00	255.91	504.58	2,495.42
Training / Conferences	1,000.00	0.00	0.00	1,000.00
Travel / Lodging	1,000.00	166.10	166.10	833.90
Utilities	30,000.00	2,864.51	4,897.45	25,102.55
Vehicle Repairs	6,500.00	128.29	128.29	6,371.71
Website	250.00	0.00	0.00	250.00
Total General Expenditures	1,230,179.00	127,971.61	197,779.98	1,032,399.02

See Accountant's Compilation Report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
2 - Sewer Fund
From 8/1/2018 Through 8/31/2018

	Annual Budget	Month Ended 08/31/2018	Two Months Ended 08/31/2018	Budget Over/Under
Capital Outlays				
Capital Expenditures	20,530.00	1,087.23	1,128.37	19,401.63
Debt Service				
City Hall Loan Payment	23,064.00	0.00	0.00	23,064.00
New Public Works Bldg.	0.00	0.00	14,688.20	(14,688.20)
Dnr/Srf Loan Payments	0.00	11,426.26	22,852.52	(22,852.52)
Interest And Fiscal Agent Fees	13,769.00	0.00	6,395.50	7,373.50
Total Debt Service	<u>36,833.00</u>	<u>11,426.26</u>	<u>43,936.22</u>	<u>(7,103.22)</u>
Total Expenditures	<u>1,287,542.00</u>	<u>140,485.10</u>	<u>242,844.57</u>	<u>1,044,697.43</u>
Net Revenue Over (Under) Expenditures	<u>28,458.00</u>	<u>(32,953.39)</u>	<u>4,966.77</u>	<u>(23,491.23)</u>

See Accountant's Compilation Report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
4 - Street Fund
From 8/1/2018 Through 8/31/2018

	Annual Budget	Month Ended 08/31/2018	Two Months Ended 08/31/2018	Budget Over/Under
Revenues				
General Revenues				
Taxes				
Motor Fuel Tax	0.00	7,680.79	16,040.17	16,040.17
Vehicle Sales Tax	0.00	2,919.98	5,457.56	5,457.56
Vehicle Fee Tax	0.00	1,267.19	2,394.00	2,394.00
Sales Tax Transportation	0.00	9,620.72	20,759.26	20,759.26
Total Taxes	0.00	21,488.68	44,650.99	44,650.99
County Roads and Bridges	0.00	38,263.18	38,263.18	38,263.18
Total General Revenues	0.00	59,751.86	82,914.17	82,914.17
Program Revenues				
Permits/ App Fees	0.00	30.00	30.00	30.00
State Grant	0.00	0.00	20,960.42	20,960.42
Total Program Revenues	0.00	30.00	20,990.42	20,990.42
Total Revenues	0.00	59,781.86	103,904.59	103,904.59
Expenditures				
General Expenditures				
Attorney Fees	0.00	71.50	71.50	(71.50)
Building Repairs & Maintenance	0.00	264.54	264.54	(264.54)
Contract Labor	0.00	1,248.76	1,620.73	(1,620.73)
Dues & Subscriptions	0.00	2,480.50	2,480.50	(2,480.50)
Engineering Fees	0.00	1,191.40	1,514.23	(1,514.23)
Equipment	0.00	1,472.80	1,472.80	(1,472.80)
Equipment Maintenance	0.00	17.38	17.38	(17.38)
Health Insurance	0.00	244.35	488.68	(488.68)
Janitorial Services	0.00	39.99	79.98	(79.98)
Liability / Property Insurance	0.00	0.00	2,515.66	(2,515.66)
Newspaper / Advertising	0.00	24.77	24.77	(24.77)
Paving / Patching / Maintenance	0.00	3,200.00	3,200.00	(3,200.00)
Payroll Taxes	0.00	218.35	389.86	(389.86)
Retirement Match	0.00	47.21	85.27	(85.27)
Salaries	0.00	2,966.12	5,312.35	(5,312.35)
Street Signs	0.00	552.14	552.14	(552.14)
Supplies	0.00	0.00	51.52	(51.52)
Telephone	0.00	114.54	228.99	(228.99)
Utilities	0.00	385.57	775.12	(775.12)
Vehicle Repairs	0.00	145.30	145.30	(145.30)
Total General Expenditures	0.00	14,685.22	21,291.32	(21,291.32)
Capital Outlays				
Capital Expenditures	0.00	1,087.23	1,128.35	(1,128.35)
Debt Service				
New Public Works Bldg.	0.00	0.00	8,393.26	(8,393.26)
Total Debt Service	0.00	0.00	8,393.26	(8,393.26)
Total Expenditures	0.00	15,772.45	30,812.93	(30,812.93)
Net Revenue Over (Under) Expenditures	0.00	44,009.41	73,091.66	73,091.66

See Accountant's Compilation Report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
6 - Park Fund
From 8/1/2018 Through 8/31/2018

	Annual Budget	Month Ended 08/31/2018	Two Months Ended 08/31/2018	Budget Over/Under
Revenues				
General Revenues				
Taxes				
Park Sales Tax	200,000.00	15,544.93	37,956.54	(162,043.46)
City Contribution	5,000.00	0.00	0.00	(5,000.00)
Total Taxes	205,000.00	15,544.93	37,956.54	(167,043.46)
Interest on Investments	200.00	1.75	2.96	(197.04)
Total General Revenues	205,200.00	15,546.68	37,959.50	(167,240.50)
Program Revenues				
Community Room Revenues	12,000.00	875.00	2,755.00	(9,245.00)
Pavilion Revenues	1,000.00	125.00	225.00	(775.00)
Special Events Revenues	0.00	0.00	1,202.00	1,202.00
Total Program Revenues	13,000.00	1,000.00	4,182.00	(8,818.00)
Total Revenues	218,200.00	16,546.68	42,141.50	(176,058.50)
Expenditures				
General Expenditures				
Attorney Fees	150.00	0.00	0.00	150.00
Audit Expense / Accounting	1,000.00	0.00	0.00	1,000.00
Building Repairs & Maintenance	1,000.00	377.03	541.03	458.97
Codification Updates	250.00	0.00	0.00	250.00
Contract Labor	4,000.00	1,023.40	1,395.36	2,604.64
Dues & Subscriptions	1,500.00	0.00	0.00	1,500.00
Engineering Fees	1,000.00	0.00	322.83	677.17
Equipment	1,000.00	1,472.80	1,472.80	(472.80)
Equipment Maintenance	0.00	44.83	4,844.02	(4,844.02)
Festivals / Events	30,000.00	2,133.04	21,236.59	8,763.41
Gas	500.00	198.64	198.64	301.36
Health Insurance	4,500.00	309.55	619.11	3,880.89
Janitorial Services	1,500.00	238.01	396.00	1,104.00
Liability / Property Insurance	13,553.00	33.34	13,706.32	(153.32)
Newspaper / Advertising	200.00	24.77	60.77	139.23
Office Supplies	500.00	0.00	13.19	486.81
Park Grounds Upkeep / Upgrades	750.00	365.21	3,010.47	(2,260.47)
Payroll Taxes	3,500.00	300.00	527.62	2,972.38
Postage	0.00	118.34	118.34	(118.34)
Repairs / Maintenance	500.00	330.00	330.00	170.00
Retirement Match	550.00	42.42	76.70	473.30
Salaries	37,647.00	3,797.62	6,704.74	30,942.26
Supplies	1,000.00	67.50	140.41	859.59
Technology	2,000.00	0.00	10.00	1,990.00
Telephone	1,000.00	64.78	129.47	870.53
Travel / Lodging	2,400.00	0.00	0.00	2,400.00
Utilities	10,000.00	933.13	1,950.37	8,049.63
Vehicle Repairs	300.00	128.29	128.29	171.71
Website	239.00	0.00	0.00	239.00
Total General Expenditures	120,539.00	12,002.70	57,933.07	62,605.93
Capital Outlays				
Capital Expenditures	10,480.00	1,087.22	1,128.34	9,351.66
Debt Service				
City Hall Loan Payment	59,462.00	0.00	0.00	59,462.00
New Public Works Bldg.	7,508.00	0.00	14,688.18	(7,180.18)
Total Debt Service	66,970.00	0.00	14,688.18	52,281.82

See Accountant's Compilation Report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
6 - Park Fund
From 8/1/2018 Through 8/31/2018

	Annual Budget	Month Ended 08/31/2018	Two Months Ended 08/31/2018	Budget Over/Under
Total Expenditures	197,989.00	13,089.92	73,749.59	124,239.41
Net Revenue Over (Under) Expenditures	20,211.00	3,456.76	(31,608.09)	(51,819.09)

See Accountant's Compilation Report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
7 - Stormwater
From 8/1/2018 Through 8/31/2018

	Annual Budget	Month Ended 08/31/2018	Two Months Ended 08/31/2018	Budget Over/Under
Revenues				
General Revenues				
Taxes				
Stormwater Park Sales Tax	20,000.00	3,886.23	9,489.13	(10,510.87)
Total Taxes	20,000.00	3,886.23	9,489.13	(10,510.87)
Interest on Investments	45.00	23.21	46.01	1.01
Miscellaneous	0.00	0.00	44.28	44.28
Total General Revenues	20,045.00	3,909.44	9,579.42	(10,465.58)
Total Revenues	20,045.00	3,909.44	9,579.42	(10,465.58)
Expenditures				
General Expenditures				
Contract Labor	9,500.00	235.00	235.00	9,265.00
Engineering Fees	14,000.00	153.50	460.50	13,539.50
Equipment	0.00	1,472.80	1,472.80	(1,472.80)
Gas	100.00	0.00	0.00	100.00
Health Insurance	0.00	265.15	530.31	(530.31)
Newspaper / Advertising	0.00	24.76	24.76	(24.76)
Payroll Taxes	7,000.00	165.71	298.32	6,701.68
Retirement Match	0.00	44.75	80.88	(80.88)
Salaries	28,000.00	2,238.40	4,044.44	23,955.56
Storm Water	1,000.00	34.75	34.75	965.25
Total General Expenditures	59,600.00	4,634.82	7,181.76	52,418.24
Capital Outlays				
Capital Expenditures	180,000.00	0.00	0.00	180,000.00
Total Expenditures	239,600.00	4,634.82	7,181.76	232,418.24
Net Revenue Over (Under) Expenditures	(219,555.00)	(725.38)	2,397.66	221,952.66

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