

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 July 31, 2018, and the related statement of activities – modified cash basis for the one month 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 one month ended July 31, 2018.

Pinnacle Consulting, CPAs

Pinnacle Consulting, CPAs, LLC
August 09, 2018

City of Battlefield, Missouri
 Balance Sheet - Modified Cash Basis
 As of 7/31/2018

	Current Year
Assets	
Cash	
Cash In Bank Checking General Fund	861,345.12
Cash In Bank Checking Sewer Web Payments	7,203.19
Cash in Bank Checking Sewer Fund	1,087,789.13
Cash In Bank Police Training	1,739.12
Cash in Bank Checking Park Fund	18,414.56
Cash in Bank Checking Stormwater Fund	273,617.83
Cash In Bank Municipal Court	75.17
Cash In Bank TIF Fund	121,984.05
Cash In Bank Judicial Education	<u>111.62</u>
Total Cash	2,372,279.79
Accounts Receivables	
Accounts Receivable Taxes	137,174.40
Accounts Receivable Utilities	<u>102,062.21</u>
Total Accounts Receivables	239,236.61
Restricted Cash	
Cash in Bank Operating Reserve	19,726.10
Cash In Bank Revenue P&I	629,195.91
Cash In Bank Sewer Replacement Fund	24,016.89
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	990,488.16
Capital Assets	
Plant/Property/Equipment	4,620,117.33
Accumulated Depreciation	<u>(1,786,690.94)</u>
Total Capital Assets	<u>2,833,426.39</u>
Total Assets	<u>6,435,430.95</u>
Liabilities	
Accounts Payable	246,195.22
Internal Balances	(59,775.00)
Payroll Taxes and Liabilities	(9,383.02)
Street Cut and Review Fees Payable	1,170.73
Customer Deposits	61,043.70
TIF Payable	106,702.83
Debt Payable	
Bond Payable 2006A	<u>660,000.00</u>
Total Debt Payable	<u>660,000.00</u>
Total Liabilities	<u>1,005,954.46</u>
Equity	
Fund Balance	5,357,470.21
Net Income - Loss	<u>72,006.28</u>
Total Equity	<u>5,429,476.49</u>
Total Liabilities & Equity	<u>6,435,430.95</u>

See Accountant's Compilation Report

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

One Month Ended
07/31/2018

Revenues	
General Revenues	
Taxes	
Cable Franchise Fee	7,107.77
Electric Franchise Fee	10,532.04
Motor Fuel Tax	13,932.30
Vehicle Sales Tax	4,229.30
Vehicle Fee Tax	1,878.01
Sales Tax City Police	14,033.97
Sales Tax Gen	14,034.01
Law Enforcement Sales Tax	1,387.00
Park Sales Tax	22,411.61
Stormwater Park Sales Tax	5,602.90
Sales Tax Transportation	11,138.54
Property Taxes	142.07
Total Taxes	106,429.52
Interest on Investments	2,387.90
Miscellaneous	65,034.58
Total General Revenues	173,852.00
Program Revenues	
Business License	128.00
Permits/ App Fees	3,486.62
State Grant	20,960.42
Impact Fees	16,151.92
Traffic Fines And Dui Recoupment Pmts	1,171.85
Community Room Revenues	1,880.00
Pavilion Revenues	100.00
Special Events Revenues	1,202.00
Total Program Revenues	45,080.81
Business-Type Activities	
Connection Fees	4,200.00
Penalties And Disc Fees	2,240.22
Sewer Service	101,226.63
Refuse Service	14,251.72
Refuse Penalties	323.74
Total Business-Type Activities	122,242.31
Total Revenues	341,175.12
Expenditures	
General Expenditures	
Building Repairs & Maintenance	307.00
Contract Labor	9,425.15
Dues & Subscriptions	425.00
Engineering Fees	1,833.50
Equipment	98.99
Equipment Maintenance	5,600.24
Festivals / Events	19,103.55
Health Insurance	9,093.94
Janitorial Services	590.00
Judicial Fees	850.00
Liability / Property Insurance	66,740.00
Newspaper / Advertising	98.66
Office Supplies	1,247.69

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

	One Month Ended 07/31/2018
Park Grounds Upkeep / Upgrades	2,645.26
Payroll Taxes	3,946.02
Printing / Newsletter	132.00
Refuse Fees	28,220.18
Retirement Match	874.93
Salaries	52,517.94
Supplies	483.88
Technology	75.00
Telephone	976.49
Utilities	3,849.80
Vehicle Repairs	81.10
Total General Expenditures	209,216.32
Capital Outlays	
Capital Expenditures	164.50
Debt Service	
New Public Works Bldg.	41,966.26
Dnr/Srf Loan Payments	11,426.26
Interest And Fiscal Agent Fees	6,395.50
Total Debt Service	59,788.02
Total Expenditures	269,168.84
Net Revenue Over (Under) Expenditures	72,006.28

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City of Battlement, Missouri
 Balance Sheet - Modified Cash Basis - By Fund
 As of 7/31/2018

	General Fund	Street Fund	Sewer Fund	Park Fund	Stormwater	Total
Assets						
Cash						
Cash In Bank Checking General Fund	394,603.12	466,742.00	0.00	0.00	0.00	861,345.12
Cash In Bank Checking Sewer Web Payments	(19,621.28)	0.00	26,824.47	0.00	0.00	7,203.19
Cash In Bank Checking Sewer Fund	19,621.28	0.00	1,058,167.85	0.00	0.00	1,087,789.13
Cash In Bank-GO Fund	0.00	0.00	0.00	0.00	0.00	0.00
Cash In Bank Police Training	1,739.12	0.00	0.00	0.00	0.00	1,739.12
Cash In Bank Checking Park Fund	0.00	0.00	0.00	18,414.56	0.00	18,414.56
Cash In Bank Checking Stormwater Fund	0.00	0.00	0.00	0.00	273,617.83	273,617.83
Cash In Bank Municipal Court	75.17	0.00	0.00	0.00	0.00	75.17
Cash In Bank TIF Fund	121,984.05	0.00	0.00	0.00	0.00	121,984.05
Cash In Bank Judicial Education	111.62	0.00	0.00	0.00	0.00	111.62
Total Cash	518,513.08	466,742.00	1,094,992.32	18,414.56	273,617.83	2,372,279.79
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	19,726.10	0.00	0.00	0.00	0.00	19,726.10
Cash In Bank Revenue P&I	0.00	0.00	629,195.91	0.00	0.00	629,195.91
Cash In Bank Sewer Replacement Fund	0.00	0.00	24,016.89	0.00	0.00	24,016.89
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	227,860.10	0.00	762,628.06	0.00	0.00	990,488.16
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	797,610.81	525,179.73	4,793,108.98	45,913.60	273,617.83	6,435,430.95

City of Battelfield, Missouri
 Balance Sheet - Modified Cash Basis - By Fund
 As of 7/31/2018

	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	173,276.84	52,564.77	10,843.68	0.00	246,195.22
Other	9,484.93	173,276.84	52,564.77	10,868.68	0.00	246,195.22
Total Accounts Payable	(71,099.66)	24,132.66	(37,729.72)	87,998.75	(63,077.03)	(59,775.00)
Internal Balances	(2,033.33)	(2,930.59)	(1,850.28)	(675.43)	(1,893.39)	(9,383.02)
Payroll Taxes and Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries	1,050.73	120.00	0.00	0.00	0.00	1,170.73
Street Cut and Review Fees Payable	0.00	0.00	61,058.70	(15.00)	0.00	61,043.70
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	44,105.50	194,598.91	734,043.47	98,177.00	(64,970.42)	1,005,954.46
Equity						
Fund Balance	716,559.63	301,498.57	4,021,145.35	(17,198.55)	335,465.21	5,357,470.21
Net Income - Loss	36,945.68	29,082.25	37,920.16	(35,064.85)	3,123.04	72,006.28
Total Equity	753,505.31	330,580.82	4,059,065.51	(52,263.40)	338,588.25	5,429,476.49
Total Liabilities & Equity	<u>797,610.81</u>	<u>525,179.73</u>	<u>4,793,108.98</u>	<u>45,913.60</u>	<u>273,617.83</u>	<u>6,435,430.95</u>

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

	Annual Budget	Month Ended 07/31/2018	One Month Ended 07/31/2018	Budget Over/Under
Revenues				
General Revenues				
Taxes				
Cable Franchise Fee	40,000.00	7,107.77	7,107.77	(32,892.23)
Electric Franchise Fee	95,000.00	10,532.04	10,532.04	(84,467.96)
Motor Fuel Tax	130,000.00	5,572.92	5,572.92	(124,427.08)
Vehicle Sales Tax	35,000.00	1,691.72	1,691.72	(33,308.28)
Vehicle Fee Tax	20,000.00	751.20	751.20	(19,248.80)
Sales Tax City Police	125,000.00	14,033.97	14,033.97	(110,966.03)
Sales Tax Gen	125,000.00	14,034.01	14,034.01	(110,965.99)
Law Enforcement Sales Tax	16,000.00	1,387.00	1,387.00	(14,613.00)
Sales Tax Transportation	120,000.00	0.00	0.00	(120,000.00)
Property Taxes	200,000.00	142.07	142.07	(199,857.93)
Total Taxes	906,000.00	55,252.70	55,252.70	(850,747.30)
Interest on Investments	669.00	71.81	71.81	(597.19)
County Roads and Bridges	35,000.00	0.00	0.00	(35,000.00)
Miscellaneous	12,326.00	64,886.98	64,886.98	52,560.98
Payment in Lieu of Taxes	52,000.00	0.00	0.00	(52,000.00)
Total General Revenues	1,005,995.00	120,211.49	120,211.49	(885,783.51)
Program Revenues				
Business License	4,782.00	128.00	128.00	(4,654.00)
Permits/ App Fees	15,000.00	3,396.62	3,396.62	(11,603.38)
Impact Fees	0.00	600.00	600.00	600.00
Traffic Fines And Dui Recoupment Prmts	25,948.00	1,171.85	1,171.85	(24,776.15)
Total Program Revenues	45,730.00	5,296.47	5,296.47	(40,433.53)
Total Revenues	1,051,725.00	125,507.96	125,507.96	(926,217.04)
Expenditures				
General Expenditures				
Attorney Fees	15,000.00	0.00	0.00	15,000.00
Audit Expense / Accounting	3,300.00	0.00	0.00	3,300.00
Bank Charges	500.00	0.00	0.00	500.00
Building Repairs & Maintenance	3,000.00	83.00	83.00	2,917.00
Codification Updates	1,200.00	0.00	0.00	1,200.00
Contract Labor	28,000.00	1,977.00	1,977.00	26,023.00
Crossing Guard	4,000.00	0.00	0.00	4,000.00
Dues & Subscriptions	7,500.00	425.00	425.00	7,075.00
Election Costs	3,300.00	0.00	0.00	3,300.00
Engineering Fees	2,500.00	558.00	558.00	1,942.00
Equipment	3,000.00	98.99	98.99	2,901.01
Equipment Maintenance	3,000.00	373.60	373.60	2,626.40
Gas	12,000.00	0.00	0.00	12,000.00
Health Insurance	92,268.00	6,537.28	6,537.28	85,730.72
Janitorial Services	3,400.00	274.00	274.00	3,126.00
Judicial Fees	9,600.00	850.00	850.00	8,750.00
Liability / Property Insurance	50,000.00	33,205.31	33,205.31	16,794.69
Newspaper / Advertising	300.00	62.66	62.66	237.34
Office Supplies	4,000.00	112.40	112.40	3,887.60
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	2,649.59	2,649.59	40,350.41
Postage	1,300.00	0.00	0.00	1,300.00
Printing / Newsletter	1,000.00	132.00	132.00	868.00

See Accountant's Compilation Report

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

	Annual Budget	Month Ended 07/31/2018	One Month Ended 07/31/2018	Budget Over/Under
Public Meetings	500.00	0.00	0.00	500.00
Recognitions	2,000.00	0.00	0.00	2,000.00
Retirement Match	9,100.00	589.98	589.98	8,510.02
Salaries	468,496.00	35,077.87	35,077.87	433,418.13
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	233.01	233.01	3,266.99
Technology	3,000.00	45.00	45.00	2,955.00
Telephone	6,000.00	548.68	548.68	5,451.32
Training / Conferences	6,500.00	0.00	0.00	6,500.00
Travel / Lodging	1,000.00	0.00	0.00	1,000.00
Uniforms	2,000.00	0.00	0.00	2,000.00
Utilities	11,000.00	410.07	410.07	10,589.93
Vehicle Repairs	5,000.00	81.10	81.10	4,918.90
Website	1,000.00	0.00	0.00	1,000.00
Total General Expenditures	964,917.00	84,324.54	84,324.54	880,592.46
Capital Outlays				
Capital Expenditures	503,424.00	41.12	41.12	503,382.88
Debt Service				
City Hall Loan Payment	23,064.00	0.00	0.00	23,064.00
New Public Works Bldg.	13,769.00	4,196.62	4,196.62	9,572.38
Total Debt Service	36,833.00	4,196.62	4,196.62	32,636.38
Total Expenditures	1,505,174.00	88,562.28	88,562.28	1,416,611.72
Net Revenue Over (Under) Expenditures	(453,449.00)	36,945.68	36,945.68	490,394.68

See Accountant's Compilation Report

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

	Annual Budget	Month Ended 07/31/2018	One Month Ended 07/31/2018	Budget Over/Under
Revenues				
General Revenues				
Interest on Investments	7,000.00	2,292.08	2,292.08	(4,707.92)
Miscellaneous	0.00	103.32	103.32	103.32
Total General Revenues	7,000.00	2,395.40	2,395.40	(4,604.60)
Program Revenues				
Permits/ App Fees	500.00	90.00	90.00	(410.00)
Impact Fees	0.00	15,551.92	15,551.92	15,551.92
Total Program Revenues	500.00	15,641.92	15,641.92	15,141.92
Business-Type Activities				
Connection Fees	15,000.00	4,200.00	4,200.00	(10,800.00)
Penalties And Disc Fees	20,000.00	2,240.22	2,240.22	(17,759.78)
Sewer Service	1,120,000.00	101,226.63	101,226.63	(1,018,773.37)
Refuse Service	150,000.00	14,251.72	14,251.72	(135,748.28)
Refuse Penalties	3,500.00	323.74	323.74	(3,176.26)
Total Business-Type Activities	1,308,500.00	122,242.31	122,242.31	(1,186,257.69)
Total Revenues	1,316,000.00	140,279.63	140,279.63	(1,175,720.37)
Expenditures				
General Expenditures				
Attorney Fees	150.00	0.00	0.00	150.00
Audit Expense / Accounting	1,500.00	0.00	0.00	1,500.00
Building Repairs & Maintenance	1,500.00	60.00	60.00	1,440.00
Codification Updates	1,200.00	0.00	0.00	1,200.00
Contract Labor	94,267.00	6,704.22	6,704.22	87,562.78
Dues & Subscriptions	12,000.00	0.00	0.00	12,000.00
Engineering Fees	5,000.00	322.84	322.84	4,677.16
Equipment	6,000.00	0.00	0.00	6,000.00
Equipment Maintenance	10,000.00	427.45	427.45	9,572.55
Franchise Fees	65,000.00	0.00	0.00	65,000.00
Gas	2,000.00	0.00	0.00	2,000.00
Health Insurance	20,500.00	1,737.61	1,737.61	18,762.39
Janitorial Services	1,500.00	118.02	118.02	1,381.98
Liability / Property Insurance	20,000.00	17,346.05	17,346.05	2,653.95
Missouri One Call Fees	1,500.00	0.00	0.00	1,500.00
Newspaper / Advertising	200.00	0.00	0.00	200.00
Office Supplies	5,000.00	1,122.10	1,122.10	3,877.90
Payroll Taxes	41,000.00	764.69	764.69	40,235.31
Postage	15,000.00	0.00	0.00	15,000.00
Refuse Fees	150,000.00	28,220.18	28,220.18	121,779.82
Repairs / Maintenance	5,000.00	0.00	0.00	5,000.00
Retirement Match	2,500.00	176.48	176.48	2,323.52
Salaries	133,612.00	10,380.68	10,380.68	123,231.32
Sewer Treatment Charges	576,000.00	0.00	0.00	576,000.00
Supplies	15,000.00	126.44	126.44	14,873.56
Technology	3,000.00	20.00	20.00	2,980.00
Telephone	3,000.00	248.67	248.67	2,751.33
Training / Conferences	1,000.00	0.00	0.00	1,000.00
Travel / Lodging	1,000.00	0.00	0.00	1,000.00
Utilities	30,000.00	2,032.94	2,032.94	27,967.06
Vehicle Repairs	6,500.00	0.00	0.00	6,500.00
Website	250.00	0.00	0.00	250.00
Total General Expenditures	1,230,179.00	69,808.37	69,808.37	1,160,370.63

See Accountant's Compilation Report

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

	Annual Budget	Month Ended 07/31/2018	One Month Ended 07/31/2018	Budget Over/Under
Capital Outlays				
Capital Expenditures	20,530.00	41.14	41.14	20,488.86
Debt Service				
City Hall Loan Payment	23,064.00	0.00	0.00	23,064.00
New Public Works Bldg.	0.00	14,688.20	14,688.20	(14,688.20)
Dnr/Srf Loan Payments	0.00	11,426.26	11,426.26	(11,426.26)
Interest And Fiscal Agent Fees	13,769.00	6,395.50	6,395.50	7,373.50
Total Debt Service	36,833.00	32,509.96	32,509.96	4,323.04
Total Expenditures	1,287,542.00	102,359.47	102,359.47	1,185,182.53
Net Revenue Over (Under) Expenditures	28,458.00	37,920.16	37,920.16	9,462.16

See Accountant's Compilation Report

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

	Annual Budget	Month Ended 07/31/2018	One Month Ended 07/31/2018	Budget Over/Under
Revenues				
General Revenues				
Taxes				
Motor Fuel Tax	0.00	8,359.38	8,359.38	8,359.38
Vehicle Sales Tax	0.00	2,537.58	2,537.58	2,537.58
Vehicle Fee Tax	0.00	1,126.81	1,126.81	1,126.81
Sales Tax Transportation	0.00	11,138.54	11,138.54	11,138.54
Total Taxes	<u>0.00</u>	<u>23,162.31</u>	<u>23,162.31</u>	<u>23,162.31</u>
Total General Revenues	0.00	23,162.31	23,162.31	23,162.31
Program Revenues				
State Grant	0.00	20,960.42	20,960.42	20,960.42
Total Program Revenues	<u>0.00</u>	<u>20,960.42</u>	<u>20,960.42</u>	<u>20,960.42</u>
Total Revenues	<u>0.00</u>	<u>44,122.73</u>	<u>44,122.73</u>	<u>44,122.73</u>
Expenditures				
General Expenditures				
Contract Labor	0.00	371.97	371.97	(371.97)
Engineering Fees	0.00	322.83	322.83	(322.83)
Health Insurance	0.00	244.33	244.33	(244.33)
Janitorial Services	0.00	39.99	39.99	(39.99)
Liability / Property Insurance	0.00	2,515.66	2,515.66	(2,515.66)
Payroll Taxes	0.00	171.51	171.51	(171.51)
Retirement Match	0.00	38.06	38.06	(38.06)
Salaries	0.00	2,346.23	2,346.23	(2,346.23)
Supplies	0.00	51.52	51.52	(51.52)
Telephone	0.00	114.45	114.45	(114.45)
Utilities	0.00	389.55	389.55	(389.55)
Total General Expenditures	0.00	6,606.10	6,606.10	(6,606.10)
Capital Outlays				
Capital Expenditures	0.00	41.12	41.12	(41.12)
Debt Service				
New Public Works Bldg.	0.00	8,393.26	8,393.26	(8,393.26)
Total Debt Service	<u>0.00</u>	<u>8,393.26</u>	<u>8,393.26</u>	<u>(8,393.26)</u>
Total Expenditures	<u>0.00</u>	<u>15,040.48</u>	<u>15,040.48</u>	<u>(15,040.48)</u>
Net Revenue Over (Under) Expenditures	<u>0.00</u>	<u>29,082.25</u>	<u>29,082.25</u>	<u>29,082.25</u>

See Accountant's Compilation Report

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

	Annual Budget	Month Ended 07/31/2018	One Month Ended 07/31/2018	Budget Over/Under
Revenues				
General Revenues				
Taxes				
Park Sales Tax	200,000.00	22,411.61	22,411.61	(177,588.39)
City Contribution	5,000.00	0.00	0.00	(5,000.00)
Total Taxes	205,000.00	22,411.61	22,411.61	(182,588.39)
Interest on Investments	200.00	1.21	1.21	(198.79)
Total General Revenues	205,200.00	22,412.82	22,412.82	(182,787.18)
Program Revenues				
Community Room Revenues	12,000.00	1,880.00	1,880.00	(10,120.00)
Pavilion Revenues	1,000.00	100.00	100.00	(900.00)
Special Events Revenues	0.00	1,202.00	1,202.00	1,202.00
Total Program Revenues	13,000.00	3,182.00	3,182.00	(9,818.00)
Total Revenues	218,200.00	25,594.82	25,594.82	(192,605.18)
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	164.00	164.00	836.00
Codification Updates	250.00	0.00	0.00	250.00
Contract Labor	4,000.00	371.96	371.96	3,628.04
Dues & Subscriptions	1,500.00	0.00	0.00	1,500.00
Engineering Fees	1,000.00	322.83	322.83	677.17
Equipment	1,000.00	0.00	0.00	1,000.00
Equipment Maintenance	0.00	4,799.19	4,799.19	(4,799.19)
Festivals / Events	30,000.00	19,103.55	19,103.55	10,896.45
Gas	500.00	0.00	0.00	500.00
Health Insurance	4,500.00	309.56	309.56	4,190.44
Janitorial Services	1,500.00	157.99	157.99	1,342.01
Liability / Property Insurance	13,553.00	13,672.98	13,672.98	(119.98)
Newspaper / Advertising	200.00	36.00	36.00	164.00
Office Supplies	500.00	13.19	13.19	486.81
Park Grounds Upkeep / Upgrades	750.00	2,645.26	2,645.26	(1,895.26)
Payroll Taxes	3,500.00	227.62	227.62	3,272.38
Repairs / Maintenance	500.00	0.00	0.00	500.00
Retirement Match	550.00	34.28	34.28	515.72
Salaries	37,647.00	2,907.12	2,907.12	34,739.88
Supplies	1,000.00	72.91	72.91	927.09
Technology	2,000.00	10.00	10.00	1,990.00
Telephone	1,000.00	64.69	64.69	935.31
Travel / Lodging	2,400.00	0.00	0.00	2,400.00
Utilities	10,000.00	1,017.24	1,017.24	8,982.76
Vehicle Repairs	300.00	0.00	0.00	300.00
Website	239.00	0.00	0.00	239.00
Total General Expenditures	120,539.00	45,930.37	45,930.37	74,608.63
Capital Outlays				
Capital Expenditures	10,480.00	41.12	41.12	10,438.88
Debt Service				
City Hall Loan Payment	59,462.00	0.00	0.00	59,462.00
New Public Works Bldg.	7,508.00	14,688.18	14,688.18	(7,180.18)
Total Debt Service	66,970.00	14,688.18	14,688.18	52,281.82
Total Expenditures	197,989.00	60,659.67	60,659.67	137,329.33

See Accountant's Compilation Report

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

	Annual Budget	Month Ended 07/31/2018	One Month Ended 07/31/2018	Budget Over/Under
Net Revenue Over (Under) Expenditures	20,211.00	(35,064.85)	(35,064.85)	(55,275.85)

See Accountant's Compilation Report

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

	Annual Budget	Month Ended 07/31/2018	One Month Ended 07/31/2018	Budget Over/Under
Revenues				
General Revenues				
Taxes				
Stormwater Park Sales Tax	20,000.00	5,602.90	5,602.90	(14,397.10)
Total Taxes	20,000.00	5,602.90	5,602.90	(14,397.10)
Interest on Investments	45.00	22.80	22.80	(22.20)
Miscellaneous	0.00	44.28	44.28	44.28
Total General Revenues	20,045.00	5,669.98	5,669.98	(14,375.02)
Total Revenues	20,045.00	5,669.98	5,669.98	(14,375.02)
Expenditures				
General Expenditures				
Contract Labor	9,500.00	0.00	0.00	9,500.00
Engineering Fees	14,000.00	307.00	307.00	13,693.00
Gas	100.00	0.00	0.00	100.00
Health Insurance	0.00	265.16	265.16	(265.16)
Payroll Taxes	7,000.00	132.61	132.61	6,867.39
Retirement Match	0.00	36.13	36.13	(36.13)
Salaries	28,000.00	1,806.04	1,806.04	26,193.96
Storm Water	1,000.00	0.00	0.00	1,000.00
Total General Expenditures	59,600.00	2,546.94	2,546.94	57,053.06
Capital Outlays				
Capital Expenditures	180,000.00	0.00	0.00	180,000.00
Total Expenditures	239,600.00	2,546.94	2,546.94	237,053.06
Net Revenue Over (Under) Expenditures	(219,555.00)	3,123.04	3,123.04	222,678.04