

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

Pinnacle Consulting, CPAs

Pinnacle Consulting, CPAs, LLC
October 4, 2018

City of Battlefield, Missouri
 Balance Sheet - Modified Cash Basis
 As of 9/30/2018

| | Current Year |
|--|----------------|
| Assets | |
| Cash | |
| Cash In Bank Checking General Fund | 811,939.32 |
| Cash In Bank Checking Sewer Web Payments | 5,571.17 |
| Cash in Bank Checking Sewer Fund | 1,136,789.10 |
| Cash In Bank Police Training | 1,787.56 |
| Cash In Bank Checking Park Fund | 20,559.96 |
| Cash In Bank Checking Stormwater Fund | 273,100.14 |
| Cash In Bank Municipal Court | 75.19 |
| Cash In Bank TIF Fund | 121,984.05 |
| Cash In Bank Judicial Education | 135.65 |
| Total Cash | 2,371,942.14 |
| 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 | 19,732.69 |
| Cash In Bank Revenue P&I | 632,802.06 |
| Cash In Bank Sewer Replacement Fund | 24,324.93 |
| 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 | 994,408.94 |
| Capital Assets | |
| Plant/Property/Equipment | 4,620,117.33 |
| Accumulated Depreciation | (1,786,690.94) |
| Total Capital Assets | 2,833,426.39 |
| Total Assets | 6,452,748.17 |
| Liabilities | |
| Accounts Payable | 13,252.33 |
| Internal Balances | (59,775.00) |
| Payroll Taxes and Liabilities | 5,447.78 |
| Accrued Salaries | 10,468.97 |
| Street Cut and Review Fees Payable | (953.27) |
| Customer Deposits | 63,463.12 |
| TIF Payable | 106,702.83 |
| Debt Payable | |
| Bond Payable 2006A | 660,000.00 |
| Total Debt Payable | 660,000.00 |
| Total Liabilities | 798,606.76 |
| Equity | |
| Fund Balance | 5,522,573.83 |
| Net Income - Loss | 131,567.58 |
| Total Equity | 5,654,141.41 |
| Total Liabilities & Equity | 6,452,748.17 |

See Accountant's Compilation Report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis
From 7/1/2018 Through 9/30/2018

Three Months
Ended 09/30/2018

Revenues

General Revenues

Taxes

| | |
|---------------------------|---------------|
| Cable Franchise Fee | 7,107.77 |
| Electric Franchise Fee | 33,786.27 |
| Motor Fuel Tax | 38,769.97 |
| Vehicle Sales Tax | 13,512.36 |
| Vehicle Fee Tax | 6,097.05 |
| Sales Tax City Police | 34,743.00 |
| Sales Tax Gen | 34,750.70 |
| Law Enforcement Sales Tax | 2,774.00 |
| Park Sales Tax | 37,956.54 |
| Stormwater Park Sales Tax | 9,489.13 |
| Sales Tax Transportation | 30,058.11 |
| Use Tax | 3,226.43 |
| Property Taxes | <u>789.25</u> |
| Total Taxes | 253,060.58 |

| | |
|--------------------------|------------------|
| Interest on Investments | 7,534.37 |
| County Roads and Bridges | 38,263.18 |
| Miscellaneous | <u>72,404.39</u> |
| Total General Revenues | 371,262.52 |

Program Revenues

| | |
|---------------------------------------|-----------------|
| Business License | 256.00 |
| Permits/ App Fees | 7,374.28 |
| State Grant | 26,174.24 |
| Impact Fees | 16,151.92 |
| Traffic Fines And Dui Recoupment Pmts | 6,011.23 |
| Community Room Revenues | 3,005.00 |
| Pavilion Revenues | 375.00 |
| Special Events Revenues | <u>1,222.00</u> |
| Total Program Revenues | 60,569.67 |

Business-Type Activities

| | |
|--------------------------------|---------------|
| Connection Fees | 7,700.00 |
| Penalties And Disc Fees | 5,947.69 |
| Sewer Service | 278,321.93 |
| Refuse Service | 41,205.31 |
| Refuse Penalties | <u>956.92</u> |
| Total Business-Type Activities | 334,131.85 |

| | |
|----------------|-------------------|
| Total Revenues | <u>765,964.04</u> |
|----------------|-------------------|

Expenditures

General Expenditures

| | |
|--------------------------------|-----------|
| Attorney Fees | 3,406.00 |
| Bank Charges | 82.00 |
| Building Repairs & Maintenance | 1,717.10 |
| Contract Labor | 44,485.18 |
| Dues & Subscriptions | 5,976.31 |
| Engineering Fees | 4,593.90 |
| Equipment | 7,698.72 |
| Equipment Maintenance | 6,411.66 |
| Festivals / Events | 24,072.57 |
| Gas | 5,259.33 |
| Health Insurance | 27,185.83 |

See Accountant's Compilation Report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis
From 7/1/2018 Through 9/30/2018

| | Three Months Ended 09/30/2018 |
|---------------------------------------|----------------------------------|
| Janitorial Services | 1,630.00 |
| Judicial Fees | 1,786.00 |
| Liability / Property Insurance | 64,466.50 |
| Miscellaneous | 377.18 |
| Missouri One Call Fees | 231.40 |
| Newspaper / Advertising | 274.20 |
| Office Supplies | 1,232.40 |
| Park Grounds Upkeep / Upgrades | 1,849.36 |
| Paving / Patching / Maintenance | 3,200.00 |
| Payroll Taxes | 12,928.98 |
| Postage | 2,014.47 |
| Printing / Newsletter | 396.00 |
| Public Meetings | 131.62 |
| Recognitions | 97.69 |
| Refuse Fees | 42,744.44 |
| Repairs / Maintenance | 4,816.06 |
| Retirement Match | 2,903.37 |
| Salaries | 172,030.90 |
| Sewer Treatment Charges | 78,821.17 |
| Storm Water | 2,563.70 |
| Street Signs | 552.14 |
| Supplies | 3,285.43 |
| Technology | 225.00 |
| Telephone | 2,942.70 |
| Training / Conferences | 2,520.71 |
| Travel / Lodging | 1,573.63 |
| Uniforms | 1,434.80 |
| Utilities | 12,036.79 |
| Vehicle Repairs | 2,594.57 |
| Total General Expenditures | 552,549.81 |
| Capital Outlays | |
| Capital Expenditures | 34,813.25 |
| Debt Service | |
| New Public Works Bldg. | 20,983.13 |
| Dnr/Srf Loan Payments | 22,852.52 |
| Interest And Fiscal Agent Fees | 3,197.75 |
| Total Debt Service | 47,033.40 |
| Total Expenditures | 634,396.46 |
| Net Revenue Over (Under) Expenditures | 131,567.58 |

See Accountant's Compilation Report

City of Battlefield, Missouri
 Balance Sheet - Modified Cash Basis - By Fund
 As of 9/30/2018

| | General Fund | Street Fund | Sewer Fund | Park Fund | Stormwater | Total |
|--|-------------------|-------------------|---------------------|------------------|-------------------|---------------------|
| Assets | | | | | | |
| Cash | | | | | | |
| Cash In Bank Checking General Fund | 281,044.93 | 530,894.39 | 0.00 | 0.00 | 0.00 | 811,939.32 |
| Cash In Bank Checking Sewer Web Payments | (19,621.28) | 0.00 | 25,192.45 | 0.00 | 0.00 | 5,571.17 |
| Cash in Bank Checking Sewer Fund | 19,621.28 | 0.00 | 1,117,167.82 | 0.00 | 0.00 | 1,136,789.10 |
| Cash in Bank-GO Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cash In Bank Police Training | 1,787.56 | 0.00 | 0.00 | 0.00 | 0.00 | 1,787.56 |
| Cash In Bank Checking Park Fund | 0.00 | 0.00 | 0.00 | 20,559.96 | 0.00 | 20,559.96 |
| Cash In Bank Checking Stormwater Fund | 0.00 | 0.00 | 0.00 | 0.00 | 273,100.14 | 273,100.14 |
| Cash In Bank Municipal Court | 75.19 | 0.00 | 0.00 | 0.00 | 0.00 | 75.19 |
| Cash In Bank TIF Fund | 121,984.05 | 0.00 | 0.00 | 0.00 | 0.00 | 121,984.05 |
| Cash In Bank Judicial Education | 135.65 | 0.00 | 0.00 | 0.00 | 0.00 | 135.65 |
| Total Cash | 405,027.38 | 530,894.39 | 1,142,360.27 | 20,559.96 | 273,100.14 | 2,371,942.14 |
| 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 | 19,732.69 | 0.00 | 0.00 | 0.00 | 0.00 | 19,732.69 |
| Cash In Bank Revenue P&I | 0.00 | 0.00 | 632,802.06 | 0.00 | 0.00 | 632,802.06 |
| Cash In Bank Sewer Replacement Fund | 0.00 | 0.00 | 24,324.93 | 0.00 | 0.00 | 24,324.93 |
| 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 | 227,866.69 | 0.00 | 766,542.25 | 0.00 | 0.00 | 994,408.94 |
| 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 | 688,146.77 | 589,396.39 | 4,853,530.40 | 48,574.47 | 273,100.14 | 6,452,748.17 |

City of Battlefield, Missouri
 Balance Sheet - Modified Cash Basis - By Fund
 As of 9/30/2018

| | 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 | (656.70) | 0.00 | 13,482.95 | 426.08 | 0.00 | 13,252.33 |
| Other | (681.70) | 0.00 | 13,482.95 | 451.08 | 0.00 | 13,252.33 |
| Total Accounts Payable | (1,363.40) | 0.00 | 26,965.90 | 896.16 | (58,139.87) | (59,775.00) |
| Internal Balances | (120,667.67) | 30,386.99 | (7,440.06) | 96,085.61 | (1,893.39) | 5,447.78 |
| Payroll Taxes and Liabilities | 12,797.47 | (2,930.59) | (1,850.28) | (675.43) | 0.00 | 10,468.97 |
| Accrued Salaries | 0.00 | 0.00 | 10,468.97 | 0.00 | 0.00 | (953.27) |
| Street Cut and Review Fees Payable | (1,073.27) | 120.00 | 0.00 | 0.00 | 0.00 | 63,463.12 |
| Customer Deposits | 0.00 | 0.00 | 63,598.12 | (135.00) | 0.00 | 106,702.83 |
| TIF Payable | 106,702.83 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 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 | (2,922.34) | 27,576.40 | 738,259.70 | 95,726.26 | (60,033.26) | 798,606.76 |
| Equity | | | | | | |
| Fund Balance | 712,220.85 | 470,409.16 | 4,019,596.94 | (15,118.33) | 335,465.21 | 5,522,573.83 |
| Net Income - Loss | (21,151.74) | 91,410.83 | 95,673.76 | (32,033.46) | (2,331.81) | 131,567.58 |
| Total Equity | 691,069.11 | 561,819.99 | 4,115,270.70 | (47,151.79) | 333,133.40 | 5,654,141.41 |
| Total Liabilities & Equity | 688,146.77 | 589,396.39 | 4,853,530.40 | 48,574.47 | 273,100.14 | 6,452,748.17 |

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
1 - General Fund
From 9/1/2018 Through 9/30/2018

| | Annual Budget | Month Ended 09/30/2018 | Three Months Ended 09/30/2018 | 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 | 11,146.17 | 33,786.27 | (61,213.73) |
| Motor Fuel Tax | 130,000.00 | 4,814.54 | 15,507.98 | (114,492.02) |
| Vehicle Sales Tax | 35,000.00 | 1,766.57 | 5,404.95 | (29,595.05) |
| Vehicle Fee Tax | 20,000.00 | 842.82 | 2,438.82 | (17,561.18) |
| Sales Tax City Police | 125,000.00 | 10,086.20 | 34,743.00 | (90,257.00) |
| Sales Tax Gen | 125,000.00 | 10,086.24 | 34,750.70 | (90,249.30) |
| Law Enforcement Sales Tax | 16,000.00 | 0.00 | 2,774.00 | (13,226.00) |
| Sales Tax Transportation | 120,000.00 | 0.00 | 0.00 | (120,000.00) |
| Use Tax | 0.00 | 3,226.43 | 3,226.43 | 3,226.43 |
| Property Taxes | 200,000.00 | 286.89 | 789.25 | (199,210.75) |
| Total Taxes | 906,000.00 | 42,255.86 | 140,529.17 | (765,470.83) |
| Interest on Investments | 669.00 | 72.76 | 223.77 | (445.23) |
| County Roads and Bridges | 35,000.00 | 0.00 | 0.00 | (35,000.00) |
| Miscellaneous | 12,326.00 | 7,244.82 | 72,256.79 | 59,930.79 |
| Payment in Lieu of Taxes | 52,000.00 | 0.00 | 0.00 | (52,000.00) |
| Total General Revenues | 1,005,995.00 | 49,573.44 | 213,009.73 | (792,985.27) |
| Program Revenues | | | | |
| Business License | 4,782.00 | 72.00 | 256.00 | (4,526.00) |
| Permits/ App Fees | 15,000.00 | 3,567.66 | 7,179.28 | (7,820.72) |
| State Grant | 0.00 | 4,927.50 | 5,213.82 | 5,213.82 |
| Impact Fees | 0.00 | 0.00 | 600.00 | 600.00 |
| Traffic Fines And Dui Recoupment Pmts | 25,948.00 | 2,259.31 | 6,011.23 | (19,936.77) |
| Total Program Revenues | 45,730.00 | 10,826.47 | 19,260.33 | (26,469.67) |
| Total Revenues | 1,051,725.00 | 60,399.91 | 232,270.06 | (819,454.94) |
| Expenditures | | | | |
| General Expenditures | | | | |
| Attorney Fees | 15,000.00 | 2,808.00 | 3,263.00 | 11,737.00 |
| Audit Expense / Accounting | 3,300.00 | 0.00 | 0.00 | 3,300.00 |
| Bank Charges | 500.00 | 43.60 | 82.00 | 418.00 |
| Building Repairs & Maintenance | 3,000.00 | 150.00 | 587.00 | 2,413.00 |
| Codification Updates | 1,200.00 | 0.00 | 0.00 | 1,200.00 |
| Contract Labor | 28,000.00 | 3,684.19 | 15,177.74 | 12,822.26 |
| Crossing Guard | 4,000.00 | 0.00 | 0.00 | 4,000.00 |
| Dues & Subscriptions | 7,500.00 | 165.12 | 635.74 | 6,864.26 |
| 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 | 90.83 | 1,807.52 | 1,192.48 |
| Equipment Maintenance | 3,000.00 | 135.19 | 673.32 | 2,326.68 |
| Gas | 12,000.00 | 1,717.36 | 4,305.27 | 7,694.73 |
| Health Insurance | 92,268.00 | 6,253.53 | 19,515.89 | 72,752.11 |
| Janitorial Services | 3,400.00 | 236.00 | 720.00 | 2,680.00 |
| Judicial Fees | 9,600.00 | 0.00 | 1,786.00 | 7,814.00 |
| Liability / Property Insurance | 50,000.00 | 0.00 | 32,711.14 | 17,288.86 |
| Miscellaneous | 0.00 | 75.36 | 163.23 | (163.23) |
| Newspaper / Advertising | 300.00 | 24.10 | 139.13 | 160.87 |
| Office Supplies | 4,000.00 | 218.65 | 459.44 | 3,540.56 |
| 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 |

See Accountant's Compilation Report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
1 - General Fund
From 9/1/2018 Through 9/30/2018

| | Annual Budget | Month Ended 09/30/2018 | Three Months Ended 09/30/2018 | Budget Over/Under |
|---------------------------------------|---------------------|---------------------------|----------------------------------|---------------------|
| Payroll Taxes | 43,000.00 | 2,591.49 | 8,569.09 | 34,430.91 |
| Postage | 1,300.00 | 0.00 | 218.33 | 1,081.67 |
| Printing / Newsletter | 1,000.00 | 132.00 | 396.00 | 604.00 |
| Public Meetings | 500.00 | 8.10 | 131.62 | 368.38 |
| Recognitions | 2,000.00 | 87.70 | 97.69 | 1,902.31 |
| Repairs / Maintenance | 0.00 | 0.00 | 673.02 | (673.02) |
| Retirement Match | 9,100.00 | 612.58 | 1,979.40 | 7,120.60 |
| Salaries | 468,496.00 | 34,561.43 | 113,763.58 | 354,732.42 |
| 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 | 837.45 | 1,157.82 | 2,342.18 |
| Technology | 3,000.00 | 90.00 | 135.00 | 2,865.00 |
| Telephone | 6,000.00 | 549.04 | 1,646.76 | 4,353.24 |
| Training / Conferences | 6,500.00 | 525.86 | 2,520.71 | 3,979.29 |
| Travel / Lodging | 1,000.00 | 464.64 | 1,229.17 | (229.17) |
| Uniforms | 2,000.00 | 666.80 | 1,434.80 | 565.20 |
| Utilities | 11,000.00 | 349.53 | 1,165.20 | 9,834.80 |
| Vehicle Repairs | 5,000.00 | 1,588.69 | 2,192.69 | 2,807.31 |
| Website | 1,000.00 | 0.00 | 0.00 | 1,000.00 |
| Total General Expenditures | <u>964,917.00</u> | <u>58,667.24</u> | <u>219,895.30</u> | <u>745,021.70</u> |
| Capital Outlays | | | | |
| Capital Expenditures | 503,424.00 | 2,563.06 | 31,428.19 | 471,995.81 |
| 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 | 2,098.31 | 11,670.69 |
| Total Debt Service | <u>36,833.00</u> | <u>0.00</u> | <u>2,098.31</u> | <u>34,734.69</u> |
| Total Expenditures | <u>1,505,174.00</u> | <u>61,230.30</u> | <u>253,421.80</u> | <u>1,251,752.20</u> |
| Net Revenue Over (Under) Expenditures | <u>(453,449.00)</u> | <u>(830.39)</u> | <u>(21,151.74)</u> | <u>432,297.26</u> |

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
2 - Sewer Fund
From 9/1/2018 Through 9/30/2018

| | Annual Budget | Month Ended 09/30/2018 | Three Months Ended 09/30/2018 | Budget Over/Under |
|--------------------------------|---------------|---------------------------|----------------------------------|-------------------|
| Revenues | | | | |
| General Revenues | | | | |
| Interest on Investments | 7,000.00 | 2,472.60 | 7,236.83 | 236.83 |
| Miscellaneous | 0.00 | 0.00 | 103.32 | 103.32 |
| Total General Revenues | 7,000.00 | 2,472.60 | 7,340.15 | 340.15 |
| Program Revenues | | | | |
| Permits/ App Fees | 500.00 | 75.00 | 165.00 | (335.00) |
| Impact Fees | 0.00 | 0.00 | 15,551.92 | 15,551.92 |
| Total Program Revenues | 500.00 | 75.00 | 15,716.92 | 15,216.92 |
| Business-Type Activities | | | | |
| Connection Fees | 15,000.00 | 3,500.00 | 7,700.00 | (7,300.00) |
| Penalties And Disc Fees | 20,000.00 | 1,945.19 | 5,947.69 | (14,052.31) |
| Sewer Service | 1,120,000.00 | 87,804.62 | 278,321.93 | (841,678.07) |
| Refuse Service | 150,000.00 | 13,275.00 | 41,205.31 | (108,794.69) |
| Refuse Penalties | 3,500.00 | 305.17 | 956.92 | (2,543.08) |
| Total Business-Type Activities | 1,308,500.00 | 106,829.98 | 334,131.85 | (974,368.15) |
| Total Revenues | 1,316,000.00 | 109,377.58 | 357,188.92 | (958,811.08) |
| Expenditures | | | | |
| General Expenditures | | | | |
| Attorney Fees | 150.00 | 0.00 | 71.50 | 78.50 |
| Audit Expense / Accounting | 1,500.00 | 0.00 | 0.00 | 1,500.00 |
| Building Repairs & Maintenance | 1,500.00 | 0.00 | 324.53 | 1,175.47 |
| Codification Updates | 1,200.00 | 0.00 | 0.00 | 1,200.00 |
| Contract Labor | 94,267.00 | 10,196.32 | 23,567.63 | 70,699.37 |
| Dues & Subscriptions | 12,000.00 | 2,805.04 | 2,805.04 | 9,194.96 |
| Engineering Fees | 5,000.00 | 0.00 | 322.84 | 4,677.16 |
| Equipment | 6,000.00 | 0.00 | 1,472.80 | 4,527.20 |
| Equipment Maintenance | 10,000.00 | 437.43 | 906.39 | 9,093.61 |
| Franchise Fees | 65,000.00 | 0.00 | 0.00 | 65,000.00 |
| Gas | 2,000.00 | 108.41 | 583.06 | 1,416.94 |
| Health Insurance | 20,500.00 | 1,737.60 | 5,212.81 | 15,287.19 |
| Janitorial Services | 1,500.00 | 78.68 | 301.36 | 1,198.64 |
| Liability / Property Insurance | 20,000.00 | 0.00 | 16,233.38 | 3,766.62 |
| Miscellaneous | 0.00 | 79.56 | 79.56 | (79.56) |
| Missouri One Call Fees | 1,500.00 | 117.00 | 231.40 | 1,268.60 |
| Newspaper / Advertising | 200.00 | 0.00 | 24.77 | 175.23 |
| Office Supplies | 5,000.00 | 158.76 | 751.44 | 4,248.56 |
| Payroll Taxes | 41,000.00 | 811.32 | 2,602.43 | 38,397.57 |
| Postage | 15,000.00 | 920.07 | 1,677.80 | 13,322.20 |
| Refuse Fees | 150,000.00 | 14,403.30 | 42,744.44 | 107,255.56 |
| Repairs / Maintenance | 5,000.00 | 713.04 | 3,813.04 | 1,186.96 |
| Retirement Match | 2,500.00 | 177.19 | 572.95 | 1,927.05 |
| Salaries | 133,612.00 | 10,915.28 | 35,035.93 | 98,576.07 |
| Sewer Treatment Charges | 576,000.00 | 0.00 | 78,821.17 | 497,178.83 |
| Supplies | 15,000.00 | 559.89 | 647.08 | 14,352.92 |
| Technology | 3,000.00 | 40.00 | 60.00 | 2,940.00 |
| Telephone | 3,000.00 | 253.58 | 758.16 | 2,241.84 |
| Training / Conferences | 1,000.00 | 0.00 | 0.00 | 1,000.00 |
| Travel / Lodging | 1,000.00 | 178.36 | 344.46 | 655.54 |
| Utilities | 30,000.00 | 2,000.71 | 6,898.16 | 23,101.84 |
| Vehicle Repairs | 6,500.00 | 0.00 | 128.29 | 6,371.71 |
| Website | 250.00 | 0.00 | 0.00 | 250.00 |

See Accountant's Compilation Report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
2 - Sewer Fund
From 9/1/2018 Through 9/30/2018

| | Annual Budget | Month Ended 09/30/2018 | Three Months Ended 09/30/2018 | Budget Over/Under |
|---------------------------------------|---------------|---------------------------|----------------------------------|-------------------|
| Total General Expenditures | 1,230,179.00 | 46,691.54 | 226,992.42 | 1,003,186.58 |
| Capital Outlays | | | | |
| Capital Expenditures | 20,530.00 | 20.57 | 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 | 7,344.10 | (7,344.10) |
| Dnr/Srf Loan Payments | 0.00 | 5,713.13 | 22,852.52 | (22,852.52) |
| Interest And Fiscal Agent Fees | 13,769.00 | 0.00 | 3,197.75 | 10,571.25 |
| Total Debt Service | 36,833.00 | 5,713.13 | 33,394.37 | 3,438.63 |
| Total Expenditures | 1,287,542.00 | 52,425.24 | 261,515.16 | 1,026,026.84 |
| Net Revenue Over (Under) Expenditures | 28,458.00 | 56,952.34 | 95,673.76 | 67,215.76 |

See Accountant's Compilation Report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
4 - Street Fund
From 9/1/2018 Through 9/30/2018

| | Annual Budget | Month Ended 09/30/2018 | Three Months Ended 09/30/2018 | Budget Over/Under |
|---------------------------------------|---------------|---------------------------|----------------------------------|-------------------|
| Revenues | | | | |
| General Revenues | | | | |
| Taxes | | | | |
| Motor Fuel Tax | 0.00 | 7,221.82 | 23,261.99 | 23,261.99 |
| Vehicle Sales Tax | 0.00 | 2,649.85 | 8,107.41 | 8,107.41 |
| Vehicle Fee Tax | 0.00 | 1,264.23 | 3,658.23 | 3,658.23 |
| Sales Tax Transportation | 0.00 | 9,298.85 | 30,058.11 | 30,058.11 |
| Total Taxes | 0.00 | 20,434.75 | 65,085.74 | 65,085.74 |
| County Roads and Bridges | 0.00 | 0.00 | 38,263.18 | 38,263.18 |
| Total General Revenues | 0.00 | 20,434.75 | 103,348.92 | 103,348.92 |
| Program Revenues | | | | |
| Permits/ App Fees | 0.00 | 0.00 | 30.00 | 30.00 |
| State Grant | 0.00 | 0.00 | 20,960.42 | 20,960.42 |
| Total Program Revenues | 0.00 | 0.00 | 20,990.42 | 20,990.42 |
| Total Revenues | 0.00 | 20,434.75 | 124,339.34 | 124,339.34 |
| Expenditures | | | | |
| General Expenditures | | | | |
| Attorney Fees | 0.00 | 0.00 | 71.50 | (71.50) |
| Building Repairs & Maintenance | 0.00 | 0.00 | 264.54 | (264.54) |
| Contract Labor | 0.00 | 920.25 | 2,540.98 | (2,540.98) |
| Dues & Subscriptions | 0.00 | 0.00 | 2,480.50 | (2,480.50) |
| Engineering Fees | 0.00 | 1,415.50 | 2,929.73 | (2,929.73) |
| Equipment | 0.00 | 0.00 | 1,472.80 | (1,472.80) |
| Equipment Maintenance | 0.00 | 0.00 | 17.38 | (17.38) |
| Gas | 0.00 | 121.87 | 121.87 | (121.87) |
| Health Insurance | 0.00 | 244.32 | 733.00 | (733.00) |
| Janitorial Services | 0.00 | 26.66 | 93.31 | (93.31) |
| Liability / Property Insurance | 0.00 | 0.00 | 2,315.66 | (2,315.66) |
| Miscellaneous | 0.00 | 54.82 | 54.82 | (54.82) |
| Newspaper / Advertising | 0.00 | 0.00 | 24.77 | (24.77) |
| Paving / Patching / Maintenance | 0.00 | 0.00 | 3,200.00 | (3,200.00) |
| Payroll Taxes | 0.00 | 169.73 | 559.59 | (559.59) |
| Retirement Match | 0.00 | 38.08 | 123.35 | (123.35) |
| Salaries | 0.00 | 2,326.17 | 7,638.52 | (7,638.52) |
| Street Signs | 0.00 | 0.00 | 552.14 | (552.14) |
| Supplies | 0.00 | 768.51 | 780.27 | (780.27) |
| Telephone | 0.00 | 114.54 | 343.53 | (343.53) |
| Utilities | 0.00 | 364.85 | 1,139.97 | (1,139.97) |
| Vehicle Repairs | 0.00 | 0.00 | 145.30 | (145.30) |
| Total General Expenditures | 0.00 | 6,565.30 | 27,603.53 | (27,603.53) |
| Capital Outlays | | | | |
| Capital Expenditures | 0.00 | 20.56 | 1,128.35 | (1,128.35) |
| Debt Service | | | | |
| New Public Works Bldg. | 0.00 | 0.00 | 4,196.63 | (4,196.63) |
| Total Debt Service | 0.00 | 0.00 | 4,196.63 | (4,196.63) |
| Total Expenditures | 0.00 | 6,585.86 | 32,928.51 | (32,928.51) |
| Net Revenue Over (Under) Expenditures | 0.00 | 13,848.89 | 91,410.83 | 91,410.83 |

See Accountant's Compilation Report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
6 - Park Fund
From 9/1/2018 Through 9/30/2018

| | Annual Budget | Month Ended 09/30/2018 | Three Months Ended 09/30/2018 | Budget Over/Under |
|--------------------------------|---------------|---------------------------|----------------------------------|-------------------|
| Revenues | | | | |
| General Revenues | | | | |
| Taxes | | | | |
| Park Sales Tax | 200,000.00 | 0.00 | 37,956.54 | (162,043.46) |
| City Contribution | 5,000.00 | 0.00 | 0.00 | (5,000.00) |
| Total Taxes | 205,000.00 | 0.00 | 37,956.54 | (167,043.46) |
| Interest on Investments | 200.00 | 2.17 | 5.13 | (194.87) |
| Total General Revenues | 205,200.00 | 2.17 | 37,961.67 | (167,238.33) |
| Program Revenues | | | | |
| Community Room Revenues | 12,000.00 | 250.00 | 3,005.00 | (8,995.00) |
| Pavilion Revenues | 1,000.00 | 150.00 | 375.00 | (625.00) |
| Special Events Revenues | 0.00 | 20.00 | 1,222.00 | 1,222.00 |
| Total Program Revenues | 13,000.00 | 420.00 | 4,602.00 | (8,398.00) |
| Total Revenues | 218,200.00 | 422.17 | 42,563.67 | (175,636.33) |
| 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 | 0.00 | 541.03 | 458.97 |
| Codification Updates | 250.00 | 0.00 | 0.00 | 250.00 |
| Contract Labor | 4,000.00 | 1,568.47 | 2,963.83 | 1,036.17 |
| Dues & Subscriptions | 1,500.00 | 55.03 | 55.03 | 1,444.97 |
| Engineering Fees | 1,000.00 | 0.00 | 322.83 | 677.17 |
| Equipment | 1,000.00 | 0.00 | 1,472.80 | (472.80) |
| Equipment Maintenance | 0.00 | 22.87 | 4,814.57 | (4,814.57) |
| Festivals / Events | 30,000.00 | 2,409.90 | 24,072.57 | 5,927.43 |
| Gas | 500.00 | 50.49 | 249.13 | 250.87 |
| Health Insurance | 4,500.00 | 309.54 | 928.65 | 3,571.35 |
| Janitorial Services | 1,500.00 | 158.66 | 515.33 | 984.67 |
| Liability / Property Insurance | 13,553.00 | 0.00 | 13,206.32 | 346.68 |
| Miscellaneous | 0.00 | 79.57 | 79.57 | (79.57) |
| Newspaper / Advertising | 200.00 | 0.00 | 60.77 | 139.23 |
| Office Supplies | 500.00 | 8.33 | 21.52 | 478.48 |
| Park Grounds Upkeep / Upgrades | 750.00 | 161.52 | 1,849.36 | (1,099.36) |
| Payroll Taxes | 3,500.00 | 240.48 | 768.10 | 2,731.90 |
| Postage | 0.00 | 0.00 | 118.34 | (118.34) |
| Repairs / Maintenance | 500.00 | 0.00 | 330.00 | 170.00 |
| Retirement Match | 550.00 | 34.29 | 110.99 | 439.01 |
| Salaries | 37,647.00 | 3,052.96 | 9,757.70 | 27,889.30 |
| Supplies | 1,000.00 | 559.85 | 700.26 | 299.74 |
| Technology | 2,000.00 | 20.00 | 30.00 | 1,970.00 |
| Telephone | 1,000.00 | 64.78 | 194.25 | 805.75 |
| Travel / Lodging | 2,400.00 | 0.00 | 0.00 | 2,400.00 |
| Utilities | 10,000.00 | 883.09 | 2,833.46 | 7,166.54 |
| Vehicle Repairs | 300.00 | 0.00 | 128.29 | 171.71 |
| Website | 239.00 | 0.00 | 0.00 | 239.00 |
| Total General Expenditures | 120,539.00 | 9,679.83 | 66,124.70 | 54,414.30 |
| Capital Outlays | | | | |
| Capital Expenditures | 10,480.00 | 20.56 | 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 | 7,344.09 | 163.91 |

See Accountant's Compilation Report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
6 - Park Fund
From 9/1/2018 Through 9/30/2018

| | Annual Budget | Month Ended 09/30/2018 | Three Months Ended 09/30/2018 | Budget Over/Under |
|---------------------------------------|-------------------|---------------------------|----------------------------------|--------------------|
| Total Debt Service | <u>66,970.00</u> | <u>0.00</u> | <u>7,344.09</u> | <u>59,625.91</u> |
| Total Expenditures | <u>197,989.00</u> | <u>9,700.39</u> | <u>74,597.13</u> | <u>123,391.87</u> |
| Net Revenue Over (Under) Expenditures | <u>20,211.00</u> | <u>(9,278.22)</u> | <u>(32,033.46)</u> | <u>(52,244.46)</u> |

See Accountant's Compilation Report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
7 - Stormwater
From 9/1/2018 Through 9/30/2018

| | Annual Budget | Month Ended 09/30/2018 | Three Months Ended 09/30/2018 | Budget Over/Under |
|---------------------------------------|---------------|---------------------------|----------------------------------|-------------------|
| Revenues | | | | |
| General Revenues | | | | |
| Taxes | | | | |
| Stormwater Park Sales Tax | 20,000.00 | 0.00 | 9,489.13 | (10,510.87) |
| Total Taxes | 20,000.00 | 0.00 | 9,489.13 | (10,510.87) |
| Interest on Investments | 45.00 | 22.63 | 68.64 | 23.64 |
| Miscellaneous | 0.00 | 0.00 | 44.28 | 44.28 |
| Total General Revenues | 20,045.00 | 22.63 | 9,602.05 | (10,442.95) |
| Total Revenues | 20,045.00 | 22.63 | 9,602.05 | (10,442.95) |
| Expenditures | | | | |
| General Expenditures | | | | |
| Contract Labor | 9,500.00 | 0.00 | 235.00 | 9,265.00 |
| Engineering Fees | 14,000.00 | 0.00 | 460.50 | 13,539.50 |
| Equipment | 0.00 | 0.00 | 1,472.80 | (1,472.80) |
| Gas | 100.00 | 0.00 | 0.00 | 100.00 |
| Health Insurance | 0.00 | 265.17 | 795.48 | (795.48) |
| Newspaper / Advertising | 0.00 | 0.00 | 24.76 | (24.76) |
| Payroll Taxes | 7,000.00 | 131.45 | 429.77 | 6,570.23 |
| Retirement Match | 0.00 | 35.80 | 116.68 | (116.68) |
| Salaries | 28,000.00 | 1,790.73 | 5,835.17 | 22,164.83 |
| Storm Water | 1,000.00 | 2,528.95 | 2,563.70 | (1,563.70) |
| Total General Expenditures | 59,600.00 | 4,752.10 | 11,933.86 | 47,666.14 |
| Capital Outlays | | | | |
| Capital Expenditures | 180,000.00 | 0.00 | 0.00 | 180,000.00 |
| Total Expenditures | 239,600.00 | 4,752.10 | 11,933.86 | 227,666.14 |
| Net Revenue Over (Under) Expenditures | (219,555.00) | (4,729.47) | (2,331.81) | 217,223.19 |

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