

CITY OF BATTLEFIELD
BALANCE SHEET
GENERAL FUND
MAY 31, 2009

ASSETS

CURRENT ASSETS

CASH IN BANK-CHECKING	\$	264,321.27
CASH IN BANK - POLICE TRAINING		2,949.10
CASH IN BANK - MUNICIPAL COURT		3,210.50
CASH IN BANK JUDICIAL ED.		2,591.53
RETURNED CHECKS		479.50
DUE FROM DEBT SERVICE FUND		16,038.09
Accounts Receivable Taxes		33,665.04
DUE FROM SEWER FUND		.00
TOTAL ASSETS		\$ 323,255.03

LIABILITIES AND EQUITY

LIABILITIES

PAYROLL TAXES PAYABLE	\$	159.05
Accounts Payable		-6,412.37
ING-CITY		1,828.89
ING-EMPLOYEE		1,089.00
GROUP INS. PAYABLE		40.89
GARNISHMENT		253.42
PRE-PAID LEGAL		1.15
STREET CUTS & REVIEW FEES PAYABLE		-11,297.86
COURT BONDS PAYABLE		4,014.00
DENTAL INS. PAYABLE		- 401.83
AFLAC INSURANCE		18.12
COURT FEES PAYABLE		350.82
DUI RECOUPMENT		3,212.25
DUE TO SEWER FUND		.00
TOTAL LIABILITIES		\$ 5,680.27

EQUITY

FUND BALANCE-RESERVED- SIDEWALK FEES		-17,370.00
FUND BALANCE - UNRESERVED	\$ -	309,556.10
NET INCOME - LOSS		-9,351.34
TOTAL FUND EQUITY		\$ 317,574.76
TOTAL LIABILITIES AND EQUITY		\$ 323,255.03

CITY OF BATTLEFIELD
BALANCE SHEET
SEWER FUND
MAY 31, 2009

ASSETS

CURRENT ASSETS

CASH IN BANK - CHECKING	\$	183,087.35
CASH IN BANK REVENUE BOND P&I		257,720.82
CASH IN SEWER REPLACEMENT RESERVE		348,434.14
RETURNED CHECKS/DISCONNECTS		- 142.97

Accounts Receivable Utilities	2,954.03	
CASH IN CONSTRUCTION	874,715.66	
CONSTRUCTION IN PROGRESS	123,047.16	
Accounts Payable Sewer Charges	-24,174.40	
TOTAL CURRENT ASSETS		\$ 1,765,641.79
FIXED ASSETS		
PROPERTY, PLANT & EQUIPMENT	3,581,318.45	
ACCUMULATED DEPRECIATION	- 899,493.22	
DEBT ISSUE COSTS	49,332.15	
ACCUMULATED AMORITIZATION	-18,008.17	
NET FIXED ASSETS		\$ 2,713,149.21
TOTAL ASSETS		\$ 4,478,791.00

LIABILITIES AND EQUITY

LIABILITIES		
ACCOUNTS PAYABLE SEWER FUND	\$.00
CUSTOMER DEPOSITS		44,261.79
DNR CONNECTION FEES		- 125.79
CONNECTION FEES PAYABLE		606.45
REVENUE BONDS PAYABLE		275,000.00
BONDS PAYABLE 2006A		840,000.00
DUE TO DEBT SERVICE FUND		34,300.01
DUE TO GENERAL FUND		-1,170.51
PREMIUM ON DEBT ISSUE		26,021.15
TOTAL LIABILITIES		\$ 1,218,893.10
EQUITY		
CONT. CAPITAL - FED. & STATE	\$	2,035,450.00
RETAINED EARNINGS		1,242,456.72
NET INCOME - LOSS		-18,008.82
TOTAL FUND EQUITY		\$ 3,259,897.90
TOTAL LIABILITIES AND EQUITY		\$ 4,478,791.00

**CITY OF BATTLEFIELD
BALANCE SHEET
DEBT SERVICE FUND
MAY 31, 2009**

ASSETS

CURRENT ASSETS		
CASH IN BANK - CHECKING	\$	102,172.27
DUE FROM SEWER FUND		34,300.01
TOTAL ASSETS		\$ 136,472.28

LIABILITIES AND EQUITY

LIABILITIES		
DUE TO GENERAL FUND	\$	16,038.09
DUE TO SEWER FUND		.00
TOTAL LIABILITIES		\$ 16,038.09
EQUITY		
FUND BALANCE	\$	115,752.57

TOTAL NET INCOME - LOSS	4,681.62	
TOTAL FUND EQUITY	<u> </u>	\$ 120,434.19
TOTAL LIABILITIES AND EQUITY		\$ 136,472.28
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UNAUDITED
CITY OF BATTLEFIELD
BALANCE SHEET
PARK FUND
MAY 31, 2009

ASSETS

CURRENT ASSETS		
CASH IN BANK PARK FUND	\$ 171,172.48	
TOTAL ASSETS	<u> </u>	\$ 171,172.48
		<u> </u>

LIABILITIES AND EQUITY

LIABILITIES		
PARK DEPOSITS PAYABLE	\$ 205.00	
Accounts Receivable Taxes	<u> </u>	
TOTAL LIABILITIES	\$ -15,201.70	\$ -14,996.70
		<u> </u>
EQUITY		
FUND BALANCE-RESERVED-PARKS	\$ 186,627.70	
NET INCOME - LOSS	<u> </u>	
TOTAL FUND EQUITY	\$ 186,169.18	
		<u> </u>
TOTAL LIABILITIES AND EQUITY		\$ 171,172.48
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UNAUDITED