

CITY OF KIMBERLY  
GENERAL FUND CASH INVESTMENT  
FEBRUARY 28, 2011

GENERAL FUND CASH ACCOUNTS

01-101100	CASH - CHECKING / 1ST FEDERAL	78,422.00
01-101350	STATE INVESTMENT #941-2256	196,595.21
01-101354	BUILDING FUND #428602973	253,493.13
01-101356	ST. INVST STREET FUND #3140	109,531.76
01-101357	BUILDING FUND #53042532	127,379.99
01-101358	GENERAL RESERVE #5318629683	249,188.36
01-101359	STREET RESERVE #95148956	127,016.74
01-101360	GENERAL RESERVE #8710038723	165,700.71
01-101361	TRAFFIC LIGHT - TIA	68,292.68
01-101362	CSO RESERVE	3,002.31
01-101363	PARKS - RESERVES	5,786.52
01-101364	GENERAL RESERVES #1018000	146,301.29
01-101365	BUILDING FUND #0397-975470-4	147,000.00
01-101366	BUILDING FUND #153395057075	106,435.97
01-107500	CASH CLEARING - UTILITIES	( 172.00 )
	TOTAL GENERAL FUND CASH	1,783,974.67
01-101000	CASH ALLOCATED TO OTHER FUNDS	( 143,685.53 )
	NET GENERAL FUND CASH	<u>1,640,289.14</u>

CASH ALLOCATION RECONCILIATION

60	ALLOCATION TO WATER FUND	51,679.73
61	ALLOCATION TO WATER DEPOSIT FUND	3,906.77
65	ALLOCATION TO SEWER FUND	67,230.11
68	ALLOCATION TO LIBRARY FUND	20,868.92
	TOTAL ALLOCATIONS TO OTHER FUNDS	143,685.53
	ALLOCATION FROM GENERAL FUND - 01-101000	( 143,685.53 )
	ZERO PROOF IF ALLOCATIONS BALANCE	<u>.00</u>

CITY OF KIMBERLY  
 BALANCE SHEET  
 FEBRUARY 28, 2011

GENERAL FUND

ASSETS

01-101000	CASH ALLOCATED TO OTHER FUNDS	(	143,685.53)	
01-101100	CASH - CHECKING / 1ST FEDERAL		78,422.00	
01-101350	STATE INVESTMENT #941-2256		196,595.21	
01-101354	BUILDING FUND #428602973		253,493.13	
01-101356	ST. INVST STREET FUND #3140		109,531.76	
01-101357	BUILDING FUND #53042532		127,379.99	
01-101358	GENERAL RESERVE #5318629683		249,188.36	
01-101359	STREET RESERVE #95148956		127,016.74	
01-101360	GENERAL RESERVE #8710038723		165,700.71	
01-101361	TRAFFIC LIGHT - TIA		68,292.68	
01-101362	CSO RESERVE		3,002.31	
01-101363	PARKS - RESERVES		5,786.52	
01-101364	GENERAL RESERVES #1018000		146,301.29	
01-101365	BUILDING FUND #0397-975470-4		147,000.00	
01-101366	BUILDING FUND #153395057075		106,435.97	
01-107500	CASH CLEARING - UTILITIES	(	172.00)	
01-111000	TAXES RECEIVABLE		38,999.90	
01-115000	ACCOUNTS RECEIVABLE		19,223.34	
01-132000	DUE FROM OTHER GOVERNMENTS		54,515.80	
01-158000	SUSPENSE		23,292.14	
	TOTAL ASSETS			<u>1,776,320.32</u>

LIABILITIES AND EQUITY

LIABILITIES

01-217100	FICA PAYABLE		32.79	
01-217300	STATE WITHHOLDING PAYABLE		27.00	
01-217400	WORKERS COMPENSATION PAYABLE		2,217.16	
01-217500	PERSI PAYABLE		40.96	
01-217551	BUILDING PERMIT DEPOSIT		7,766.59	
01-222000	DEFERRED REVENUE		31,183.93	
	TOTAL LIABILITIES			41,268.43

FUND EQUITY

01-265000	FUND BALANCE - RESERVED		1,220,668.24	
01-271000	FUND BALANCE - UNRESERVED		214,022.97	
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD		<u>300,360.68</u>	
	BALANCE - CURRENT DATE		<u>300,360.68</u>	
	TOTAL FUND EQUITY			<u>1,735,051.89</u>
	TOTAL LIABILITIES AND EQUITY			<u>1,776,320.32</u>

CITY OF KIMBERLY  
 BALANCE SHEET  
 FEBRUARY 28, 2011

WATER FUND

ASSETS

60-101000	CASH - COMBINED FUND	51,679.73	
60-101350	ST. INVESTMENT #942-2257	241,428.51	
60-103352	ST. INVESTMENT WATER 1831	10,000.00	
60-103353	ST. INVST WATER DEP #3139	2,962.56	
60-103354	WATER RESERVE #78024380	95,583.87	
60-103355	WATER BOND RESERVE #0395076904	103,253.90	
60-103356	WATER RESERVE #129683001009	248,656.53	
60-103357	WATER RESERVE #8710038715	83,248.13	
60-103359	ST. INVEST FORCE #3207	78,555.99	
60-103360	WATER RESERVE #13301627	100,146.67	
60-103361	WATER BOND #153395057083	68,842.17	
60-115000	ACCOUNTS RECEIVABLE	36,054.69	
60-161000	WATER SYSTEM	4,387,777.92	
60-162000	LAND	67,933.50	
60-163000	BUILDINGS	85,317.23	
60-164000	WATER EQUIPMENT	125,286.63	
60-165000	CONSTRUCTION IN PROGRESS	3,117,642.17	
60-169000	ACCUMULATED DEP - WATER	( 1,294,788.67 )	
	TOTAL ASSETS		7,609,581.53

LIABILITIES AND EQUITY

LIABILITIES

60-212000	ACCRUED INTEREST PAYABLE	3,988.40	
60-241000	BONDS PAYABLE	370,000.00	
60-241100	BOND PAYABLE - DW 1011	90,517.00	
60-241200	BOND PAYABLE - DW 1012	3,106,901.00	
	TOTAL LIABILITIES		3,571,406.40

FUND EQUITY

60-255000	CONTRIBUTED CAPITAL	762,370.00	
60-271000	RETAINED EARNINGS	3,118,791.72	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	157,013.41	
	BALANCE - CURRENT DATE	157,013.41	
	TOTAL FUND EQUITY		4,038,175.13
	TOTAL LIABILITIES AND EQUITY		7,609,581.53

CITY OF KIMBERLY  
BALANCE SHEET  
FEBRUARY 28, 2011

WATER DEPOSIT FUND

<u>ASSETS</u>			
61-101000	CASH - COMBINED FUND	<u>3,906.77</u>	
	TOTAL ASSETS		<u>3,906.77</u>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
61-220000	CUSTOMER DEPOSITS	<u>3,906.77</u>	
	TOTAL LIABILITIES		<u>3,906.77</u>
	TOTAL LIABILITIES AND EQUITY		<u>3,906.77</u>

CITY OF KIMBERLY  
 BALANCE SHEET  
 FEBRUARY 28, 2011

SEWER FUND

ASSETS

65-101000	CASH - COMBINED FUND	67,230.11	
65-101400	ST. INVESTMENT #1810-1696	175,276.31	
65-101405	SIF - #3089 ADD SEWER CAP	18,490.01	
65-101412	SEWER BOND RESERVE #78401220	156,283.34	
65-101414	SEWER RESERVE #0901406849	91,474.74	
65-101415	SEWER BOND #0901406863	160,863.12	
65-115000	ACCOUNTS RECEIVABLE	49,836.31	
65-162000	SEWER SYSTEM	3,377,135.39	
65-163000	BUILDINGS	5,720.68	
65-164500	SEWER EQUIPMENT	28,146.70	
65-169000	ACCUMULATED DEP	( 972,266.67 )	
	TOTAL ASSETS		<u>3,158,190.04</u>

LIABILITIES AND EQUITY

LIABILITIES

65-203100	ACCRUED INTEREST PAYABLE	9,040.57	
65-242000	NOTE PAYABLE - SEWER DEQ	655,388.37	
	TOTAL LIABILITIES		<u>664,428.94</u>

FUND EQUITY

65-255000	CONTRIBUTED CAPITAL	491,649.00	
65-270100	RETAINED EARNING RES SEWER CAP	50,017.44	
65-271000	RETAINED EARNINGS	1,837,446.46	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	<u>114,648.20</u>	
	BALANCE - CURRENT DATE	<u>114,648.20</u>	
	TOTAL FUND EQUITY		<u>2,493,761.10</u>
	TOTAL LIABILITIES AND EQUITY		<u>3,158,190.04</u>

CITY OF KIMBERLY  
BALANCE SHEET  
FEBRUARY 28, 2011

LIBRARY FUND

ASSETS

68-101000	CASH - COMBINED FUND	20,868.92	
68-101100	CASH - IN BANK	13,316.38	
68-111000	TAXES RECEIVABLE	1,352.59	
		<u>                    </u>	
	TOTAL ASSETS		<u>35,537.89</u>

LIABILITIES AND EQUITY

LIABILITIES

68-222000	DEFERRED REVENUE	1,081.54	
		<u>                    </u>	
	TOTAL LIABILITIES		1,081.54

FUND EQUITY

68-271000	FUND BALANCE - UNRESERVED	10.59	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	<u>34,445.76</u>	
	BALANCE - CURRENT DATE	<u>34,445.76</u>	
	TOTAL FUND EQUITY		<u>34,456.35</u>
	TOTAL LIABILITIES AND EQUITY		<u>35,537.89</u>