

CITY OF KIMBERLY
 GENERAL FUND CASH INVESTMENT
 APRIL 30, 2011

GENERAL FUND CASH ACCOUNTS

01-101100	CASH - CHECKING / 1ST FEDERAL	178,098.28
01-101350	STATE INVESTMENT #941-2256	196,632.75
01-101354	BUILDING FUND #428602973	253,634.07
01-101356	ST. INVST STREET FUND #3140	109,557.92
01-101357	BUILDING FUND #53042532	127,412.45
01-101358	GENERAL RESERVE #5318629683	249,262.43
01-101359	STREET RESERVE #95148956	127,049.10
01-101360	GENERAL RESERVE #8710038723	165,735.90
01-101361	TRAFFIC LIGHT - TIA	68,343.21
01-101362	CSO RESERVE	3,003.14
01-101363	PARKS - RESERVES	5,788.11
01-101365	BUILDING FUND #0397-975470-4	147,086.44
01-101366	BUILDING FUND #153395057075	106,440.48
01-101367	GENERAL RESERVE #024438820	146,325.94
01-107500	CASH CLEARING - UTILITIES	(92,739.23)
	TOTAL GENERAL FUND CASH	1,791,630.99
01-101000	CASH ALLOCATED TO OTHER FUNDS	(135,266.36)
	NET GENERAL FUND CASH	<u>1,656,364.63</u>

CASH ALLOCATION RECONCILIATION

60	ALLOCATION TO WATER FUND	55,118.79
61	ALLOCATION TO WATER DEPOSIT FUND	5,018.98
65	ALLOCATION TO SEWER FUND	58,529.20
68	ALLOCATION TO LIBRARY FUND	16,599.39
	TOTAL ALLOCATIONS TO OTHER FUNDS	135,266.36
	ALLOCATION FROM GENERAL FUND - 01-101000	(135,266.36)
	ZERO PROOF IF ALLOCATIONS BALANCE	<u>.00</u>

CITY OF KIMBERLY
BALANCE SHEET
APRIL 30, 2011

GENERAL FUND

ASSETS

01-101000	CASH ALLOCATED TO OTHER FUNDS	(135,266.36)	
01-101100	CASH - CHECKING / 1ST FEDERAL		178,098.28	
01-101350	STATE INVESTMENT #941-2256		196,632.75	
01-101354	BUILDING FUND #428602973		253,634.07	
01-101356	ST. INVST STREET FUND #3140		109,557.92	
01-101357	BUILDING FUND #53042532		127,412.45	
01-101358	GENERAL RESERVE #5318629683		249,262.43	
01-101359	STREET RESERVE #95148956		127,049.10	
01-101360	GENERAL RESERVE #8710038723		165,735.90	
01-101361	TRAFFIC LIGHT - TIA		68,343.21	
01-101362	CSO RESERVE		3,003.14	
01-101363	PARKS - RESERVES		5,788.11	
01-101365	BUILDING FUND #0397-975470-4		147,086.44	
01-101366	BUILDING FUND #153395057075		106,440.48	
01-101367	GENERAL RESERVE #024438820		146,325.94	
01-107500	CASH CLEARING - UTILITIES	(92,739.23)	
01-111000	TAXES RECEIVABLE		38,999.90	
01-115000	ACCOUNTS RECEIVABLE		18,661.17	
01-132000	DUE FROM OTHER GOVERNMENTS		54,515.80	
01-158000	SUSPENSE		23,292.14	
	TOTAL ASSETS			<u>1,791,833.64</u>

LIABILITIES AND EQUITY

LIABILITIES

01-217100	FICA PAYABLE	(.03)	
01-217400	WORKERS COMPENSATION PAYABLE		3,505.49	
01-217551	BUILDING PERMIT DEPOSIT		7,766.59	
01-222000	DEFERRED REVENUE		31,183.93	
	TOTAL LIABILITIES			42,455.98

FUND EQUITY

01-265001	FUND BALANCE - BUILDING FUND		634,309.09	
01-265002	FUND BALANCE - STREET RESERVE		236,548.50	
01-265003	FUND BALANCE - RED CAP LIGHT		68,292.68	
01-265004	FUND BALANCE - CSO		3,002.31	
01-265005	FUND BALANCE - PARKS		5,786.52	
01-265006	FUND BALANCE - STONEGATE		105,248.95	
01-265007	FUND BALANCE - RCF PURCHASE		221,154.00	
01-265008	FUND BALANCE - 6 MONTH RESERVE		160,314.87	
01-271000	FUND BALANCE - UNRESERVED		34.29	
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD		<u>314,686.45</u>	
	BALANCE - CURRENT DATE		<u>314,686.45</u>	
	TOTAL FUND EQUITY			1,749,377.66

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GENERAL FUND

TOTAL LIABILITIES AND EQUITY

1,791,833.64

CITY OF KIMBERLY

BALANCE SHEET

APRIL 30, 2011

WATER FUND

ASSETS

60-101000	CASH - COMBINED FUND	55,118.79	
60-101350	ST. INVESTMENT #942-2257	241,487.31	
60-103352	ST. INVESTMENT WATER 1831	10,000.00	
60-103353	ST. INVST WATER DEP #3139	2,963.37	
60-103355	WATER BOND RESERVE #0395076904	103,253.90	
60-103356	WATER RESERVE #129683001009	248,709.33	
60-103357	WATER RESERVE #8710038715	83,265.80	
60-103359	ST. INVEST FORCE #3207	85,012.37	
60-103361	WATER BOND #153395057083	75,345.04	
60-103362	WATER RESERVE #153395057232	95,612.28	
60-103363	WATER RESERVE #024438549	100,163.54	
60-115000	ACCOUNTS RECEIVABLE	34,643.57	
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		7,624,744.08

LIABILITIES AND EQUITYLIABILITIES

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	127,311.37	
60-255001	FUND BALANCE - WATER BOND	68,842.17	
60-255002	FUND BALANCE - WATER BOND RES	103,253.90	
60-255003	FUND BALANCE - WATER DEPOSITS	12,962.56	
60-255004	FUND BALANCE - 6 MONTH RESERVE	250,000.00	
60-255005	FUND BALANCE - WELL MOTOR/LINE	200,000.00	
60-271000	RETAINED EARNINGS	3,118,791.72	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	172,175.96	
	BALANCE - CURRENT DATE		172,175.96
	TOTAL FUND EQUITY		4,053,337.68
	TOTAL LIABILITIES AND EQUITY		7,624,744.08

CITY OF KIMBERLY
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WATER DEPOSIT FUND

<u>ASSETS</u>			
61-101000	CASH - COMBINED FUND	<u>5,018.98</u>	
	TOTAL ASSETS		<u>5,018.98</u>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
61-220000	CUSTOMER DEPOSITS	<u>5,018.98</u>	
	TOTAL LIABILITIES		<u>5,018.98</u>
	TOTAL LIABILITIES AND EQUITY		<u>5,018.98</u>

CITY OF KIMBERLY

BALANCE SHEET

APRIL 30, 2011

SEWER FUND

ASSETS

65-101000	CASH - COMBINED FUND	58,529.20	
65-101400	ST. INVESTMENT #1810-1696	175,310.74	
65-101405	SIF - #3089 ADD SEWER CAP	18,495.09	
65-101412	SEWER BOND RESERVE #78401220	156,283.34	
65-101414	SEWER RESERVE #0901406849	91,525.47	
65-101415	SEWER BOND #0901406863	167,948.93	
65-115000	ACCOUNTS RECEIVABLE	49,622.63	
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>3,156,451.50</u>

LIABILITIES AND EQUITYLIABILITIES

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

FUND EQUITY

65-255001	FUND BALANCE - SEWER BOND	160,863.12	
65-255002	FUND BALANCE - SEWER BOND RES	156,283.34	
65-255003	FUND BALANCE - SEWER ADD CAPAC	18,490.01	
65-255005	FUND BALANCE - 6 MONTH RES	250,000.00	
65-271000	RETAINED EARNINGS	1,793,476.43	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	<u>112,909.66</u>	
	BALANCE - CURRENT DATE	<u>112,909.66</u>	
	TOTAL FUND EQUITY		<u>2,492,022.56</u>
	TOTAL LIABILITIES AND EQUITY		<u>3,156,451.50</u>

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LIBRARY FUND

ASSETS

68-101000	CASH - COMBINED FUND	16,599.39	
68-101100	CASH - IN BANK	13,316.38	
68-111000	TAXES RECEIVABLE	1,352.59	
		<u> </u>	
	TOTAL ASSETS		<u>31,268.36</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>30,176.23</u>	
	BALANCE - CURRENT DATE	<u>30,176.23</u>	
	TOTAL FUND EQUITY		<u>30,186.82</u>
	TOTAL LIABILITIES AND EQUITY		<u>31,268.36</u>