

CITY OF KIMBERLY  
GENERAL FUND CASH INVESTMENT  
JUNE 30, 2011

GENERAL FUND CASH ACCOUNTS

01-101100	CASH - CHECKING / 1ST FEDERAL	115,531.80
01-101350	STATE INVESTMENT #941-2256	87,147.05
01-101354	BUILDING FUND #428602973	254,038.87
01-101356	ST. INVST STREET FUND #3140	138,182.77
01-101357	BUILDING FUND #53042532	127,507.77
01-101358	GENERAL RESERVE #5318629683	249,402.79
01-101359	STREET RESERVE #95148956	127,144.14
01-101360	GENERAL RESERVE #8710038723	165,828.33
01-101361	TRAFFIC LIGHT - TIA	68,392.09
01-101362	CSO RESERVE	3,005.40
01-101363	PARKS - RESERVES	5,792.46
01-101365	BUILDING FUND #0397-975470-4	147,269.54
01-101366	BUILDING FUND #153395057075	106,446.39
01-101367	GENERAL RESERVE #024438820	146,378.05
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	TOTAL GENERAL FUND CASH	1,742,067.45
01-101000	CASH ALLOCATED TO OTHER FUNDS	( 222,556.44 )
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	NET GENERAL FUND CASH	<u>1,519,511.01</u>

CASH ALLOCATION RECONCILIATION

60	ALLOCATION TO WATER FUND	142,446.72
61	ALLOCATION TO WATER DEPOSIT FUND	6,859.78
65	ALLOCATION TO SEWER FUND	64,390.84
68	ALLOCATION TO LIBRARY FUND	8,859.10
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	TOTAL ALLOCATIONS TO OTHER FUNDS	222,556.44
	ALLOCATION FROM GENERAL FUND - 01-101000	( 222,556.44 )
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	ZERO PROOF IF ALLOCATIONS BALANCE	<u>.00</u>

## CITY OF KIMBERLY

## BALANCE SHEET

JUNE 30, 2011

## GENERAL FUND

ASSETS

01-101000	CASH ALLOCATED TO OTHER FUNDS	(	222,556.44)	
01-101100	CASH - CHECKING / 1ST FEDERAL		115,531.80	
01-101350	STATE INVESTMENT #941-2256		87,147.05	
01-101354	BUILDING FUND #428602973		254,038.87	
01-101356	ST. INVST STREET FUND #3140		138,182.77	
01-101357	BUILDING FUND #53042532		127,507.77	
01-101358	GENERAL RESERVE #5318629683		249,402.79	
01-101359	STREET RESERVE #95148956		127,144.14	
01-101360	GENERAL RESERVE #8710038723		165,828.33	
01-101361	TRAFFIC LIGHT - TIA		68,392.09	
01-101362	CSO RESERVE		3,005.40	
01-101363	PARKS - RESERVES		5,792.46	
01-101365	BUILDING FUND #0397-975470-4		147,269.54	
01-101366	BUILDING FUND #153395057075		106,446.39	
01-101367	GENERAL RESERVE #024438820		146,378.05	
01-111000	TAXES RECEIVABLE		38,999.90	
01-115000	ACCOUNTS RECEIVABLE		46,406.72	
01-132000	DUE FROM OTHER GOVERNMENTS		54,515.80	
01-158000	SUSPENSE		23,292.14	
	TOTAL ASSETS			1,682,725.57

LIABILITIES AND EQUITYLIABILITIES

01-203000	ACCOUNTS PAYABLE	(	2.58)	
01-217400	WORKERS COMPENSATION PAYABLE		7,538.32	
01-217500	PERSI PAYABLE	(	318.63)	
01-217551	BUILDING PERMIT DEPOSIT		7,766.59	
01-217600	INSURANCE PAYABLE		8.45	
01-222000	DEFERRED REVENUE		31,183.93	
	TOTAL LIABILITIES			46,176.08

FUND EQUITY

01-265001	RES FUND BAL - BUILDING FUND		634,573.44	
01-265002	RES FUND BAL - STREET RESERVE		236,607.02	
01-265003	RES FUND BAL - RED CAP LIGHT		68,343.21	
01-265004	RES FUND BAL - CSO		3,003.14	
01-265005	RES FUND BAL - PARKS		5,788.11	
01-265006	RES FUND BAL - STONEGATE		105,248.95	
01-265007	RES FUND BAL - RCF PURCHASE		221,154.00	
01-265008	RES FUND BAL - 6 MONTH RESERVE		160,314.87	
01-271000	FUND BALANCE - UNRESERVED	(	341.53)	
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD		201,858.28	
	BALANCE - CURRENT DATE			201,858.28

CITY OF KIMBERLY  
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GENERAL FUND

TOTAL FUND EQUITY	<u>1,636,549.49</u>
TOTAL LIABILITIES AND EQUITY	<u><u>1,682,725.57</u></u>

## CITY OF KIMBERLY

## BALANCE SHEET

JUNE 30, 2011

## WATER FUND

ASSETS

60-101000	CASH - COMBINED FUND	142,446.72	
60-101350	ST. INVESTMENT #942-2257	241,676.10	
60-103352	ST. INVESTMENT WATER 1831	10,000.00	
60-103353	ST. INVST WATER DEP #3139	2,965.60	
60-103355	WATER BOND RESERVE #0395076904	103,253.90	
60-103356	WATER RESERVE #129683001009	248,864.40	
60-103357	WATER RESERVE #8710038715	83,312.24	
60-103359	ST. INVEST FORCE #3207	107,874.54	
60-103361	WATER BOND #153395057083	94,848.65	
60-103362	WATER RESERVE #153395057232	95,615.19	
60-103363	WATER RESERVE #024438549	100,182.73	
60-115000	ACCOUNTS RECEIVABLE	38,887.49	
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		7,759,096.34

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	RES FUND BAL - WATER BOND	75,345.04	
60-255002	RES FUND BAL - WATER BOND RES	103,253.90	
60-255003	RES FUND BAL - WATER DEPOSITS	12,963.37	
60-255004	RES FUND BAL - 6 MONTH RESERVE	250,000.00	
60-255005	RES FUND BAL - WELL MOTOR/LINE	200,000.00	
60-271000	RETAINED EARNINGS	3,112,288.04	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	306,528.22	
	BALANCE - CURRENT DATE	306,528.22	
	TOTAL FUND EQUITY		4,187,689.94
	TOTAL LIABILITIES AND EQUITY		7,759,096.34

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WATER DEPOSIT FUND

<u>ASSETS</u>			
61-101000	CASH - COMBINED FUND	<u>6,859.78</u>	
	TOTAL ASSETS		<u>6,859.78</u>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
61-220000	CUSTOMER DEPOSITS	<u>6,859.78</u>	
	TOTAL LIABILITIES		<u>6,859.78</u>
	TOTAL LIABILITIES AND EQUITY		<u>6,859.78</u>

CITY OF KIMBERLY  
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SEWER FUND

ASSETS

65-101000	CASH - COMBINED FUND	64,390.84	
65-101400	ST. INVESTMENT #1810-1696	175,442.34	
65-101405	SIF - #3089 ADD SEWER CAP	18,508.97	
65-101412	SEWER BOND RESERVE #78401220	156,283.34	
65-101414	SEWER RESERVE #0901406849	91,640.15	
65-101415	SEWER BOND #0901406863	154,524.62	
65-115000	ACCOUNTS RECEIVABLE	53,542.22	
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>3,153,068.58</u>

LIABILITIES AND EQUITY

LIABILITIES

65-203100	ACCRUED INTEREST PAYABLE	9,040.57	
65-242000	NOTE PAYABLE - SEWER DEQ	633,226.45	
	TOTAL LIABILITIES		642,267.02

FUND EQUITY

65-255001	RES FUND BAL - SEWER BOND	175,039.03	
65-255002	RES FUND BAL - SEWER BOND RES	156,283.34	
65-255003	RES FUND BAL - SEWER ADD CAPAC	18,495.09	
65-255005	RES FUND BAL - 6 MONTH RES	250,000.00	
65-271000	RETAINED EARNINGS	1,779,295.44	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	<u>131,688.66</u>	
	BALANCE - CURRENT DATE	<u>131,688.66</u>	
	TOTAL FUND EQUITY		<u>2,510,801.56</u>
	TOTAL LIABILITIES AND EQUITY		<u>3,153,068.58</u>

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LIBRARY FUND

ASSETS

68-101000	CASH - COMBINED FUND	8,859.10	
68-101100	CASH - IN BANK	13,316.38	
68-111000	TAXES RECEIVABLE	1,352.59	
		<u>          </u>	
	TOTAL ASSETS		<u>23,528.07</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	22,435.94	
		<u>          </u>	
	BALANCE - CURRENT DATE	22,435.94	
		<u>          </u>	
	TOTAL FUND EQUITY		<u>22,446.53</u>
	TOTAL LIABILITIES AND EQUITY		<u>23,528.07</u>