

CITY OF KIMBERLY  
 GENERAL FUND CASH INVESTMENT  
 SEPTEMBER 30, 2011

GENERAL FUND CASH ACCOUNTS

01-101100	CASH - CHECKING / 1ST FEDERAL	126,580.87
01-101350	STATE INVESTMENT #941-2256	131,468.23
01-101354	BUILDING FUND #428602973	254,408.06
01-101356	ST. INVST STREET FUND #3140	241,330.28
01-101357	BUILDING FUND #53042532	127,595.47
01-101359	STREET RESERVE #95148956	127,231.60
01-101361	TRAFFIC LIGHT - TIA	68,435.19
01-101362	CSO RESERVE	3,007.41
01-101363	PARKS - RESERVES	5,796.33
01-101365	BUILDING FUND #0397-975470-4	147,413.09
01-101366	BUILDING FUND #153395057075	106,449.06
01-101367	GENERAL RESERVE #024438820	146,434.20
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	TOTAL GENERAL FUND CASH	1,486,149.79
01-101000	CASH ALLOCATED TO OTHER FUNDS	( 109,211.46 )
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	NET GENERAL FUND CASH	<u>1,376,938.33</u>

CASH ALLOCATION RECONCILIATION

60	ALLOCATION TO WATER FUND	105,563.17
61	ALLOCATION TO WATER DEPOSIT FUND	6,745.49
65	ALLOCATION TO SEWER FUND	1,365.20
68	ALLOCATION TO LIBRARY FUND	( 4,462.40 )
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	TOTAL ALLOCATIONS TO OTHER FUNDS	109,211.46
	ALLOCATION FROM GENERAL FUND - 01-101000	( 109,211.46 )
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	ZERO PROOF IF ALLOCATIONS BALANCE	<u>.00</u>

CITY OF KIMBERLY  
BALANCE SHEET  
SEPTEMBER 30, 2011

GENERAL FUND

ASSETS

01-101000	CASH ALLOCATED TO OTHER FUNDS	( 109,211.46 )	
01-101100	CASH - CHECKING / 1ST FEDERAL	126,580.87	
01-101350	STATE INVESTMENT #941-2256	131,468.23	
01-101354	BUILDING FUND #428602973	254,408.06	
01-101356	ST. INVST STREET FUND #3140	241,330.28	
01-101357	BUILDING FUND #53042532	127,595.47	
01-101359	STREET RESERVE #95148956	127,231.60	
01-101361	TRAFFIC LIGHT - TIA	68,435.19	
01-101362	CSO RESERVE	3,007.41	
01-101363	PARKS - RESERVES	5,796.33	
01-101365	BUILDING FUND #0397-975470-4	147,413.09	
01-101366	BUILDING FUND #153395057075	106,449.06	
01-101367	GENERAL RESERVE #024438820	146,434.20	
01-111000	TAXES RECEIVABLE	38,999.90	
01-115000	ACCOUNTS RECEIVABLE	46,926.94	
01-132000	DUE FROM OTHER GOVERNMENTS	54,515.80	
01-158000	SUSPENSE	23,292.14	
	TOTAL ASSETS		1,540,673.11

LIABILITIES AND EQUITY

LIABILITIES

01-217400	WORKERS COMPENSATION PAYABLE	11,170.89	
01-217551	BUILDING PERMIT DEPOSIT	7,766.59	
01-217625	HEALTH INSURANCE PAYABLE	6,272.27	
01-222000	DEFERRED REVENUE	31,183.93	
	TOTAL LIABILITIES		56,393.68

FUND EQUITY

01-265001	RES FUND BAL - BUILDING FUND	635,864.81	
01-265002	RES FUND BAL - STREET RESERVE	368,562.00	
01-265003	RES FUND BAL - RED CAP LIGHT	68,435.19	
01-265004	RES FUND BAL - CSO	3,007.41	
01-265005	RES FUND BAL - PARKS	5,796.33	
01-265008	RES FUND BAL - 6 MONTH RESERVE	263,096.46	
01-265009	RES FUND BAL - LIBRARY	6,000.00	
01-271000	FUND BALANCE - UNRESERVED	89,929.01	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	43,588.22	
	BALANCE - CURRENT DATE	43,588.22	
	TOTAL FUND EQUITY		1,484,279.43
	TOTAL LIABILITIES AND EQUITY		1,540,673.11

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WATER FUND

ASSETS

60-101000	CASH - COMBINED FUND	105,563.17	
60-101350	ST. INVESTMENT #942-2257	341,858.19	
60-103352	ST. INVESTMENT WATER 1831	10,000.00	
60-103353	ST. INVST WATER DEP #3139	2,967.59	
60-103355	WATER BOND RESERVE #0395076904	104,109.17	
60-103356	WATER RESERVE #129683001009	249,018.54	
60-103357	WATER RESERVE #8710038715	83,334.27	
60-103359	ST. INVEST FORCE #3207	107,941.27	
60-103361	WATER BOND #153395057083	42,416.68	
60-103362	WATER RESERVE #153395057232	95,616.38	
60-103363	WATER RESERVE #024438549	100,237.64	
60-115000	ACCOUNTS RECEIVABLE	41,312.04	
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		7,773,543.72

LIABILITIES AND EQUITY

LIABILITIES

60-212000	ACCRUED INTEREST PAYABLE	3,988.40	
60-241000	BONDS PAYABLE	310,000.00	
60-241100	BOND PAYABLE - DW 1011	90,517.00	
60-241200	BOND PAYABLE - DW 1012	3,106,901.00	
	TOTAL LIABILITIES		3,511,406.40

FUND EQUITY

60-255000	CONTRIBUTED CAPITAL	127,311.37	
60-255001	RES FUND BAL - 1994 WATER BOND	42,416.68	
60-255002	RES FUND BAL - 94 WATER BD RES	104,109.17	
60-255003	RES FUND BAL - WATER DEPOSITS	12,967.59	
60-255004	RES FUND BAL - 6 MONTH RESERVE	250,000.00	
60-255005	RES FUND BAL - WELL MOTOR/LINE	200,000.00	
60-255006	RES FUND BAL - 2010 WATER BOND	112,042.00	
60-271000	RETAINED EARNINGS	3,032,314.91	
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	380,975.60	
	BALANCE - CURRENT DATE		380,975.60
	TOTAL FUND EQUITY		4,262,137.32
	TOTAL LIABILITIES AND EQUITY		7,773,543.72

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WATER DEPOSIT FUND

<u>ASSETS</u>			
61-101000	CASH - COMBINED FUND	<u>6,745.49</u>	
	TOTAL ASSETS		<u>6,745.49</u>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
61-220000	CUSTOMER DEPOSITS	<u>6,745.49</u>	
	TOTAL LIABILITIES		<u>6,745.49</u>
	TOTAL LIABILITIES AND EQUITY		<u>6,745.49</u>

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SEWER FUND

ASSETS

65-101000	CASH - COMBINED FUND	1,365.20	
65-101400	ST. INVESTMENT #1810-1696	205,563.88	
65-101405	SIF - #3089 ADD SEWER CAP	18,521.37	
65-101412	SEWER BOND RESERVE #78401220	159,695.92	
65-101414	SEWER RESERVE #0901406849	91,721.02	
65-101415	SEWER BOND #0901406863	175,687.99	
65-115000	ACCOUNTS RECEIVABLE	52,846.18	
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		3,144,137.66

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	175,678.99	
65-255002	RES FUND BAL - SEWER BOND RES	158,564.56	
65-255003	RES FUND BAL - SEWER ADD CAPAC	18,521.37	
65-255005	RES FUND BAL - 6 MONTH RES	250,000.00	
65-271000	RETAINED EARNINGS	1,776,347.98	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	122,757.74	
	BALANCE - CURRENT DATE	122,757.74	
	TOTAL FUND EQUITY		2,501,870.64
	TOTAL LIABILITIES AND EQUITY		3,144,137.66

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LIBRARY FUND

ASSETS

68-101000	CASH - COMBINED FUND	(	4,462.40)	
68-101100	CASH - IN BANK		13,316.38	
68-111000	TAXES RECEIVABLE		1,352.59	
			<u>          </u>	
	TOTAL ASSETS			<u>10,206.57</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		9,114.44	
			<u>          </u>	
	BALANCE - CURRENT DATE		9,114.44	
			<u>          </u>	
	TOTAL FUND EQUITY			<u>9,125.03</u>
	TOTAL LIABILITIES AND EQUITY			<u>10,206.57</u>