



136 North Monroe Street  
Waterloo, WI 53594  
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[www.waterloowi.us](http://www.waterloowi.us)

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## **WATERLOO PARKS COMMISSION – AGENDA**

Pursuant to Section 19.84 Wisconsin Statutes, notice is hereby given to the public and news media, that a public meeting will be held to consider the following:

**Date:** WEDNESDAY, July 8, 2020  
**Time:** 5:00 P.M.  
**Location:** COUNCIL CHAMBERS, MUNICIPAL BUILDING, 136 N. MONROE ST.

1. ROLL CALL AND CALL TO ORDER
2. MEETING MINUTES APPROVAL: FEBRUARY 12, 2020
3. CITIZEN INPUT
  - a. Unofficial Park Meeting Notes
4. REPORTS/UPDATES
  - a. Coordinator's Report
  - b. Parks Financial Report
  - c. 2020 Capital Projects
5. NEW BUSINESS
  - a. Cancellations/Postponements
    - i. July 4<sup>th</sup>
    - ii. Events at Pavilion
  - b. Social Media
    - i. 1<sup>st</sup> Amendment Rights
    - ii. PSA Videos
  - c. W&K Day
    - i. Friends of Firemen's Park
6. OLD BUSINESS
  - a. Capital Projects
    - i. RFP Completions
  - b. Purchase of Window Clings
  - c. Event Billboard in Firemen's Park
7. INFORMATION
  - a. Grant Work - DNR Grant work – Completed
  - b. Financials – August (2 Year Budgets)
8. ANNOUNCEMENTS, FUTURE AGENDA ITEMS AND NEXT MEETING
  - a. August 12, 2020 5:00 pm
9. ADJOURNMENT

Gabe Haberkorn

Parks Coordinator

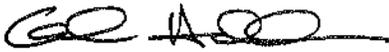
Posted, Emailed & Mailed: 02/05/2020  
Committee Members: **Stinnett**, Kegler, Setz, Veith and Strobel

Ex-Officio Advisory Members: Chad Yerges, Public Works Director; Otto Degler, Waterloo Youth Sports Organization Representative; Charles Crave – Waterloo Regional Trailhead Implementation Team; Jessica Pickel, Friends of Firemen's Park President.

PLEASE NOTE: It is possible that members of and possibly a quorum of members of other governmental bodies of the municipality may be in attendance at the above meeting(s) to gather information. No action will be taken by any governmental body other than that specifically noticed. Also, upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information or to request such services please contact the clerk's office at the above location.

**WATERLOO PARKS COMMISSION – MINUTES**  
**February 12, 2020**

1. ROLL CALL AND CALL TO ORDER. Parks Commission Member Kegler called the Parks Commission meeting to order at 5:00 pm in the Municipal Building Council Chambers. ROLL CALL: Voting members present: Kegler, Setz, & Vieth & Stinnett. Absent: Strobel. Ex-officio members present: Parks Coordinator Gabe Haberkorn, Public Works Director Chad Yerges, WRT Representative Charles Crave & Friends of Firemen's Park President Jessica Pickel. Absent: WYSO Representative Otto Degler. Others present: Jackie Rennebohm.
2. MEETING MINUTES APPROVAL: DECEMBER 11, 2019. MOTION: Moved by Kegler, seconded by Vieth to approve. Abstain: Stinnett. VOICE VOTE: Motion carried 3-0
3. CITIZEN INPUT. Parks Coordinator Haberkorn: Read letter from Maureen Giese to be put into the record.
4. REPORTS/UPDATES:
  - a. **Coordinator's Report:** Park Coordinator Haberkorn spoke about the Holiday of Lights with the largest turnout of participants and votes for the 2<sup>nd</sup> year in a row. Haberkorn also spoke on electrical issues over Thanksgiving weekend due to the rain. Haberkorn spoke on the 50<sup>th</sup> Birthday bash success. Coordinator spoke on ticket sales for the comedy night event. Haberkorn spoke on other renovations to the park and baseball field. Haberkorn talked about finishing of Volleyball court and signage for both volleyball court and front of park pavilion front. Haberkorn spoke about the carousel kiosk being finished off in the summer with pictures from the Historical Society. Coordinator Haberkorn spoke on renovation projects in the Park Pavilion with lowering the stage wall and finishing the ceiling. Discussion on Capital Project completions and dates with scope of work. Discussion on RFP for Baseball Field Renovation. Setz asked about start and completion dates for RFP work. Haberkorn discussed dates with everything corresponding with completion to be done by July 4<sup>th</sup>. Haberkorn spoke about the donation campaigns running this year through the Friends Group. Haberkorn spoke on the Comedy Night in Firemen's Park March 7<sup>th</sup>. Haberkorn spoke on grant opportunities for parks with Safe Routes to Parks and DNR grant applications.
  - b. **Parks Financial Report:** December 2019 thru February 2020. Haberkorn spoke on having the best January to date. Haberkorn also spoke on bills that have pushed the budget into deficit for the first month being bills for security and marketing that cover the entire year.
  - c. **2020 Capital Projects:** Coordinator Haberkorn spoke about the upcoming projects along with the RFP responses.
5. NEW BUSINESS:
  - a. **2020 Capital Projects:** Haberkorn spoke again on the Capital Projects with the entire scope of projects coming under the budgeted amount. Discussion. MOTION: Moved by Kegler to approve all Capital Projects RFP Bids, seconded by Vieth to approve. VOICE VOTE: Motion Carried 4-0
  - b. **Purchase of Window Clings:** Haberkorn spoke on the idea of purchasing window clings for the front windows of the Parks Department Office. Discussion. MOTION: Moved by Vieth to approve purchase of window clings not to exceed \$375 in total or \$125 for each, seconded by Kegler to approve. VOICE VOTE: Motion Carried 4-0
  - c. **EVENT BILLBOARD IN FIREMEN'S PARK:** Chair Stinnett spoke on behalf of the CDA on purchasing the old High School sign from 2 years ago and the decision of the CDA to give the sign to Waterloo Parks. Haberkorn spoke about placement, not cost to put in the sign. Discussion. MOTION: Moved by Stinnett for placement of sign only with more information to be given on cost later, seconded by Kegler to approve. VOICE VOTE: Motion Carried 4-0
6. INFORMATION:
  - a. **Grant Work:** Haberkorn spoke about the Grants that have been applied and being applied for this year. Safe Routes to Park and Wisconsin DNR Grants in specific. Discussion
  - b. **Comedy Night:** Haberkorn spoke on the Comedy Night being booked and the need for volunteers for the night. Discussion.
  - c. **Friends Group:** Haberkorn spoke on the Friends Group role in Waterloo Firemen's Park. Discussion.
7. ANNOUNCEMENTS, FUTURE AGENDA ITEMS AND NEXT MEETING.
  - a. Next Meeting: April 8, 2020 at 5:00 pm
8. ADJOURNMENT. MOTION: Adjourned by consensus. Approximate time: 5:55 pm



Gabe Haberkorn  
Park Coordinator

1. Projects in Firemen's Park
  - a. Mason Entrance – Finished with budget of \$21,360 - \$17,360 + Change Order
    1. Change order for \$4,000 – finishing entire structure
      1. Under Budget by \$8,640
  - b. Baseball Field – Came in at \$49,585
    1. Over budget by \$9,585
  - c. Sewer Replacement – Not complete – road to finish
    1. \$54,043 for project
      1. Change order of \$10,000
        1. \$64,043
          1. Under Budget \$10,957
  - d. Total Under Budget for all projects: \$10,012
2. Financials
  - a. Computer Aid – We will be receiving, but do not know what and where at this point as it came to a surprise that we would still receive this in 2020 with what has been happening.
  - b. Loan Replacement for Computer Aid
    - i. Additional funds – repayment – Because of questions regarding Computer Aid, additional funds were sent out to borrow from requests from finance. Those were granted in a tune of \$67,000 and the Computer Aid funds. The \$67,000 in additional funds borrowed will need a repayment of \$7,400 in our budget from tax levy starting next year in the 2021 budget. We have asked finance how to pay this, and they requested that we put in an additional \$7,400 from tax levy next year.
  - c. Financial Losses/Gains
    1. Approximate losses to date are looking to be in the \$15,000-\$20,000 range. This has occurred due to lost events and bookings.
      1. Lost bookings – misleading as to this is also not from “no bookings”, but individuals transferring their dates to next year and taking dates that another now cannot book.
        1. Total losses could be in the \$35,000-\$40,000 range
    2. Gains – are from not having events and being able to save money on that end. We may be looking at losses in alcohol/concession sales, but not spending on those as well. We are also saving money on energy costs by not having the building open or spending money on AC or heat.
      1. Total savings could be in the same range of \$35,000-\$40,000 range
3. Cancellation of July 4<sup>th</sup>
  1. Fallout – We had both upset individuals and happy individuals
3. Social Media
  1. Facebook
    - i. 1<sup>st</sup> Amendment Rights – upset individuals – racist comments
    - ii. PSA videos – Lots of compliments, with only 2 complaints in the office. Mayor Quimby has asked that they continue.
5. Summer Concert Series – going along with our next concert on June 18, with some social distancing requirements and monitoring of the area. Sanitizing will be optional at each table and roundhouse.

6. W&K Day – Update – Waterloo Parks is taking over W&K Day events. We will be turning it into a “Taste of Madison” type event with Music in a few spots in town and along with our regular vendors, food vendors everywhere.
7. COVID-19 Updates/Changes
  - a. City Guidelines
    - i. What is allowed/not allowed – Waterloo Parks is fully open. We have some rules for groups coming into the park to use fields with sanitizing areas after usage.
8. Rental Information
  - a. Kitchen Rentals – have picked up. As of July 1<sup>st</sup>, we will have 3 official renters in the kitchen space.
  - b. Pavilion Rentals – Pavilion rentals have slowed, but this is also due to COVID-19 and events transferring to next year and taking up dates.



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## **PARKS COORDINATOR REPORT**

February 2020 – June 2020

### **EVENTS AND HIGHLIGHTS**

- Most events cancelled to date
- Summer Concert Series
  - Great turnout and one of our biggest nights
- July 4<sup>th</sup> – “Windfall”

### **ONGOING PROJECTS**

- SAND VOLLEYBALL COURTS
  - Lighting and Electrical - Done
  - Leveling and resurface - Fall
  - Rock and signage - Fall
- PAVILION & BATHROOM RENOVATIONS
  - Eagle Scouts – Late Summer
  - New Hand Dryers in Outdoor Bathrooms – Installed this week

### **FINISHED PROJECTS**

- BASEBALL FIELD
  - Closed for the summer
- SEWER WORK
  - Complete – Road to be finished in 2-3 weeks
- MASON ENTRANCE
  - Complete

### **CAROUSEL**

- KIOSK
  - Photos – To be added
    - Looking for options being outdoors
- CLOSED – Due to COVID-19 with volunteers and CDC Guidelines for Amusement Rides
  - No open date is set

### **PROJECTS FOR 2020**

- Riverside Park
  - In process of property purchases & grant cycles

### **DONATION CAMPAIGNS**

- FRIENDS OF FIREMEN'S PARK
  - 50/50 Raffle Tickets – 1<sup>st</sup> year program
    - Starting July 20<sup>th</sup>

#### **GRANT OPPORTUNITIES**

- 203 EAST MADISON STREET PROJECT
  - Safe Routes to Parks Grant – Riverwalk
    - Did not receive
  - DNR Grants
    - River conditions and land acquisition for 203 East Madison Street
      - Grant winners – Not known at this time
  - GWHF
    - Possible finishing grant for project

City of Waterloo Parks

Progress Report

7/7/2020 10:05 AM

<b>MONTHLY REVENUE (ALL REVENUE SOURCES)</b>													
	Jan 2020	Feb 2020	Mar 2020	Apr 2020	May 2020	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	TOTAL 2020
<b>Current YR Revenue (all sources) [1]</b>	\$6,660	\$63,364	\$7,720	\$220	\$68,472	\$2,141	\$0	\$0	\$0	\$0	\$0	\$0	\$148,577
GOAL: Monthly Rev.	\$2,500	\$48,850	\$3,000	\$6,500	\$15,500	\$5,750	\$267,403	\$30,000	\$30,500	\$5,000	\$3,000	\$1,000	\$419,003
% of Goal	266%	130%	257%	3%	442%	37%	0%	0%	0%	0%	0%	0%	35%

<b>Prior Yr Receipts</b>	\$2,211	\$69,356	\$6,360	\$6,222	\$16,202	\$4,919	\$21,662	\$30,622	\$16,998	\$5,007	\$7,095	\$3,972	\$190,626
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<b>SCHEDULED/PLANNED EVENTS (EVENT COUNT)</b>													
	Jan 2020	Feb 2020	Mar 2020	Apr 2020	May 2020	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	TOTAL 2020
WRT	5	4	4	1	1	4	2						21
FP - Outdoor Event					3	3	5	5	1				17
FP - Full Pavilion													0
FP - Upper Pavilion	2		1	4	6	2	4	4	4	4	2	1	34
FP - Lower Pavilion	1	1									1		3
FP - Bingo Hall					1	2	3	3	1				10
FP - Reunion Hall													0
FP - Roundhouse					2	1	2	1					6
FP - Bandstand Other													0
FP - Concession Bldg.					2	1			1				4
Other Park													0
<b>Current YR Event-Days Count</b>	<b>8</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>15</b>	<b>13</b>	<b>16</b>	<b>13</b>	<b>7</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>95</b>
<b>Prior Yr Event Count</b>	4	7	3	8	29	35	31	13	17	10	7	4	168
<b>Yr/Yr Percent Comparison</b>	<b>200%</b>	<b>71%</b>	<b>167%</b>	<b>63%</b>	<b>52%</b>	<b>37%</b>	<b>52%</b>	<b>100%</b>	<b>41%</b>	<b>40%</b>	<b>43%</b>	<b>25%</b>	<b>57%</b>
<b>Canceled Events</b>			<b>3</b>	<b>5</b>	<b>15</b>	<b>9</b>	<b>8</b>	<b>10</b>					

**NOTES:**  
 [1] The bulk of budgeted property tax (\$62,750) is recognized in February & September [2] Computer Aid recognized in July - \$207,653  
 \*\*April - August do not yet include any baseball games played on main diamond or WYSO Events in Park.

Average Losses for each location Event

WRT	\$125	\$150	\$150	\$900	\$150	\$450	\$	1,925
Pavilion		\$4,500	\$3,725	\$3,000	\$8,000	\$4,000	\$	23,225
Park Event			\$2,200	\$3,600	\$2,500		\$	8,300
Other			\$1,200	\$400	\$800		\$	2,400
<b>Total</b>							\$	<b>35,850</b>

# CITY OF WATERLOO

BALANCE SHEET  
JANUARY 31, 2020

## 225-SPECIAL REVENUE PARKS

### ASSETS

225-11100	TREASURER'S CASH	( 170,332.51)	
225-11400	PARKS ATM CHECKING ACCOUNT	5,885.88	
225-11800	PETTY CASH	1,000.00	
225-11850	PETTY CASH PARKS ATM	1,695.00	
225-11900	PETTY CASH CAROUSEL	50.00	
225-15800	DUE FROM AGENCY FUND TAXES	84,000.00	
	TOTAL ASSETS		( 77,701.63)

### LIABILITIES AND EQUITY

#### LIABILITIES

225-26100	DEFERRED REVENUE	84,000.00	
	TOTAL LIABILITIES		84,000.00

#### FUND EQUITY

225-32600	FUND BALANCE	( 193,326.04)	
225-34105	FUND BALANCE SHOE FACTORY	8,280.39	
225-39999	FUND BALANCE-CAROUSEL	30,678.98	
	REVENUE OVER(UNDER) EXPENDITURES - YTD	( 7,334.96)	
	TOTAL FUND EQUITY		( 161,701.63)
	TOTAL LIABILITIES AND EQUITY		( 77,701.63)

**CITY OF WATERLOO**  
 DETAIL REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 1 MONTHS ENDING JANUARY 31, 2020

**FUND 225 - SPECIAL REVENUE PARKS**

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	OVER(UNDER)	% OF
<u>TAXES</u>					
225-41-4111-000 LOCAL TAX-GENERAL FUND	.00	.00	84,000.00	( 84,000.00)	.0
TOTAL TAXES	.00	.00	84,000.00	( 84,000.00)	.0
<u>INTERGOVERNMENTAL REVENUE</u>					
225-43-4360-000 STATE COMPUTER AID	.00	.00	207,653.00	( 207,653.00)	.0
TOTAL INTERGOVERNMENTAL REVENUE	.00	.00	207,653.00	( 207,653.00)	.0
<u>LICENSES &amp; PERMITS</u>					
225-44-4421-000 DOG PARK LICENSE	40.00	40.00	650.00	( 610.00)	6.2
TOTAL LICENSES & PERMITS	40.00	40.00	650.00	( 610.00)	6.2
<u>PUBLIC CHARGES FOR SERVICE</u>					
225-46-4620-000 FACILITY RENTAL TRAILHEAD	100.00	100.00	3,000.00	( 2,900.00)	3.3
225-46-4622-000 FACILITY RENTAL FIREMEN'S PARK	3,325.00	3,325.00	35,000.00	( 31,675.00)	9.5
225-46-4630-000 PARKS CONCESSIONS	76.00	76.00	5,000.00	( 4,924.00)	1.5
225-46-4632-000 PARKS ALCOHOL	2,516.00	2,516.00	45,000.00	( 42,484.00)	5.6
225-46-4636-000 PARKS ADVERTISING FEE	.00	.00	2,000.00	( 2,000.00)	.0
225-46-4638-000 PARKS BARTENDERS	240.00	240.00	3,500.00	( 3,260.00)	6.9
225-46-4674-000 CAROUSEL RENTAL	.00	.00	500.00	( 500.00)	.0
TOTAL PUBLIC CHARGES FOR SERVICE	6,257.00	6,257.00	94,000.00	( 87,743.00)	6.7
<u>MISCELLANEOUS REVENUES</u>					
225-48-4800-000 MISC REVENUES	12.50	12.50	200.00	( 187.50)	6.3
225-48-4854-000 DONATIONS CAROUSEL	350.00	350.00	.00	350.00	.0
225-48-4862-000 DONATIONS JULY 4TH	.00	.00	7,500.00	( 7,500.00)	.0
TOTAL MISCELLANEOUS REVENUES	362.50	362.50	7,700.00	( 7,337.50)	4.7
<u>OTHER FINANCING SOURCES</u>					
225-49-4924-000 TRANSFER FROM CAPITAL PROJECT	.00	.00	25,000.00	( 25,000.00)	.0
TOTAL OTHER FINANCING SOURCES	.00	.00	25,000.00	( 25,000.00)	.0

**CITY OF WATERLOO**  
 DETAIL REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 1 MONTHS ENDING JANUARY 31, 2020

**FUND 225 - SPECIAL REVENUE PARKS**

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	OVER(UNDER)	% OF
TOTAL FUND REVENUE	6,659.50	6,659.50	419,003.00	( 412,343.50)	1.6

**CITY OF WATERLOO**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 1 MONTHS ENDING JANUARY 31, 2020

**FUND 225 - SPECIAL REVENUE PARKS**

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNDER(OVER)	% OF
<u>LEGISLATIVE SUPPORT</u>					
225-51-5112-390 LEGIS SUPPORT SALES TAX	.00	.00	1,500.00	1,500.00	.0
TOTAL LEGISLATIVE SUPPORT	.00	.00	1,500.00	1,500.00	.0
<u>MACHINERY &amp; EQUIPMENT</u>					
225-53-5324-340 MACH & EQUIP SUPPLY GROUNDS	.00	.00	2,000.00	2,000.00	.0
225-53-5324-342 MACH & EQUIP GAS & OIL	.00	.00	1,750.00	1,750.00	.0
225-53-5324-354 MACH & EQUIP REP EQUIP GROUN	.00	.00	1,500.00	1,500.00	.0
TOTAL MACHINERY & EQUIPMENT	.00	.00	5,250.00	5,250.00	.0
<u>PARKS ADMIN</u>					
225-55-5505-292 PARKS ADMIN MARKETING	3,934.00	3,934.00	4,000.00	66.00	98.4
225-55-5505-320 PARKS ADMIN DUES & MEMBERSHIP	.00	.00	200.00	200.00	.0
225-55-5505-350 PARKS ADMIN OFFICE SUPPLIES	.00	.00	125.00	125.00	.0
225-55-5505-380 PARKS ADMIN COMPUTER MAINT/SUP	.00	.00	250.00	250.00	.0
225-55-5505-399 PARKS ADMIN MISC	847.00	847.00	2,500.00	1,653.00	33.9
TOTAL PARKS ADMIN	4,781.00	4,781.00	7,075.00	2,294.00	67.6
<u>PARKS - FIREMEN'S PARK</u>					
225-55-5510-221 FIREMEN'S PARK ELECTRIC	.00	.00	12,500.00	12,500.00	.0
225-55-5510-222 FIREMEN'S PARK HEAT	675.68	675.68	4,500.00	3,824.32	15.0
225-55-5510-223 FIREMEN'S PARK WATER/SEWER	.00	.00	4,000.00	4,000.00	.0
225-55-5510-341 FIREMEN'S PARK COMMUNICATION	179.97	179.97	1,100.00	920.03	16.4
225-55-5510-350 FIREMEN'S PARK FACILITY SUPPLY	.00	.00	1,500.00	1,500.00	.0
225-55-5510-351 FIREMEN'S PARK FACILITY MAINT	101.00	101.00	10,000.00	9,899.00	1.0
225-55-5510-354 FIREMEN'S PARK ALCOHOL	660.90	660.90	20,000.00	19,339.10	3.3
225-55-5510-356 FIREMEN'S PARK CONCESSIONS	.00	.00	2,000.00	2,000.00	.0
225-55-5510-357 FIREMEN'S PARK DOG PARK	.00	.00	500.00	500.00	.0
225-55-5510-358 FIREMEN'S PARK JULY 4TH EVENT	.00	.00	12,000.00	12,000.00	.0
225-55-5510-359 FIREMEN'S PARK ENTERTAINMENT	150.00	150.00	7,500.00	7,350.00	2.0
225-55-5510-360 FIREMEN'S PARK CAROUSEL	.00	.00	1,000.00	1,000.00	.0
TOTAL PARKS - FIREMEN'S PARK	1,767.55	1,767.55	76,600.00	74,832.45	2.3

**CITY OF WATERLOO**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 1 MONTHS ENDING JANUARY 31, 2020

**FUND 225 - SPECIAL REVENUE PARKS**

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNDER(OVER)	% OF
<u>PARKS - TRAILHEAD</u>					
225-55-5520-221 TRAILHEAD-WRT ELECTRIC	.00	.00	1,250.00	1,250.00	.0
225-55-5520-222 TRAILHEAD-WRT HEAT	.00	.00	1,750.00	1,750.00	.0
225-55-5520-223 TRAILHEAD-WRT WATER/SEWER	.00	.00	850.00	850.00	.0
225-55-5520-240 TRAILHEAD- WRT BLDG MAINT	.00	.00	250.00	250.00	.0
225-55-5520-290 TRAILHEAD-WRT CLEAN CONTRACT	.00	.00	2,800.00	2,800.00	.0
225-55-5520-291 TRAILHEAD-WRT SECURITY CONTR	1,143.20	1,143.20	1,250.00	106.80	91.5
225-55-5520-341 TRAILHEAD-WRT COMMUNICATION	.00	.00	1,000.00	1,000.00	.0
<b>TOTAL PARKS - TRAILHEAD</b>	<b>1,143.20</b>	<b>1,143.20</b>	<b>9,150.00</b>	<b>8,006.80</b>	<b>12.5</b>
<u>PARKS WAGES</u>					
225-55-5522-110 PARKS SALARY COORDINATOR	3,354.23	3,354.23	47,500.00	44,145.77	7.1
225-55-5522-125 PARKS WAGES PART-TIME	481.00	481.00	5,000.00	4,519.00	9.6
225-55-5522-151 PARKS SOC SEC	462.32	462.32	4,017.00	3,554.68	11.5
225-55-5522-152 PARKS RETIREMENT	377.34	377.34	3,250.00	2,872.66	11.6
225-55-5522-153 PARKS HEALTH INS	1,615.28	1,615.28	19,383.36	17,768.08	8.3
225-55-5522-154 PARKS INCOME & LIFE INS	12.54	12.54	100.00	87.46	12.5
<b>TOTAL PARKS WAGES</b>	<b>6,302.71</b>	<b>6,302.71</b>	<b>79,250.36</b>	<b>72,947.65</b>	<b>8.0</b>
<u>PARKS - OTHER</u>					
225-55-5530-221 PARKS OTHER ELECTRIC	.00	.00	100.00	100.00	.0
225-55-5530-223 PARKS OTHER WATER & SEWER	.00	.00	300.00	300.00	.0
225-55-5530-510 PROPERTY INSURANCE	.00	.00	3,457.00	3,457.00	.0
225-55-5530-511 WORKER'S COMPENSATION	.00	.00	1,763.00	1,763.00	.0
225-55-5530-512 LIABILITY INSURANCE	.00	.00	3,054.00	3,054.00	.0
<b>TOTAL PARKS - OTHER</b>	<b>.00</b>	<b>.00</b>	<b>8,674.00</b>	<b>8,674.00</b>	<b>.0</b>
<u>225-57-5701-800 CAPITAL PROJECTS</u>					
<b>TOTAL DEPARTMENT 5701</b>	<b>.00</b>	<b>.00</b>	<b>145,000.00</b>	<b>145,000.00</b>	<b>.0</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>13,994.46</b>	<b>13,994.46</b>	<b>332,499.36</b>	<b>318,504.90</b>	<b>4.2</b>
<b>NET REVENUE OVER(UNDER) EXPENDITURES</b>	<b>( 7,334.96)</b>	<b>( 7,334.96)</b>	<b>86,503.64</b>		

# CITY OF WATERLOO

BALANCE SHEET  
FEBRUARY 29, 2020

## 225-SPECIAL REVENUE PARKS

### ASSETS

225-11100	TREASURER'S CASH	( 117,651.57)	
225-11400	PARKS ATM CHECKING ACCOUNT	6,189.63	
225-11800	PETTY CASH	1,000.00	
225-11850	PETTY CASH PARKS ATM	1,395.00	
225-11900	PETTY CASH CAROUSEL	50.00	
225-15800	DUE FROM AGENCY FUND TAXES	21,489.71	
	TOTAL ASSETS		( 87,527.23)

### LIABILITIES AND EQUITY

#### LIABILITIES

225-26100	DEFERRED REVENUE	21,489.71	
	TOTAL LIABILITIES		21,489.71

#### FUND EQUITY

225-32600	FUND BALANCE	( 193,326.04)	
225-34105	FUND BALANCE SHOE FACTORY	8,280.39	
225-39999	FUND BALANCE-CAROUSEL	30,678.98	
	REVENUE OVER(UNDER) EXPENDITURES - YTD	45,349.73	
	TOTAL FUND EQUITY		( 109,016.94)
	TOTAL LIABILITIES AND EQUITY		( 87,527.23)

**CITY OF WATERLOO**  
 DETAIL REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 29, 2020

**FUND 225 - SPECIAL REVENUE PARKS**

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	OVER(UNDER)	% OF
<u>TAXES</u>					
225-41-4111-000 LOCAL TAX-GENERAL FUND	62,510.29	62,510.29	84,000.00	( 21,489.71)	74.4
TOTAL TAXES	62,510.29	62,510.29	84,000.00	( 21,489.71)	74.4
<u>INTERGOVERNMENTAL REVENUE</u>					
225-43-4360-000 STATE COMPUTER AID	.00	.00	207,653.00	( 207,653.00)	.0
TOTAL INTERGOVERNMENTAL REVENUE	.00	.00	207,653.00	( 207,653.00)	.0
<u>LICENSES &amp; PERMITS</u>					
225-44-4421-000 DOG PARK LICENSE	20.00	60.00	650.00	( 590.00)	9.2
TOTAL LICENSES & PERMITS	20.00	60.00	650.00	( 590.00)	9.2
<u>PUBLIC CHARGES FOR SERVICE</u>					
225-46-4620-000 FACILITY RENTAL TRAILHEAD	50.00	150.00	3,000.00	( 2,850.00)	5.0
225-46-4622-000 FACILITY RENTAL FIREMEN'S PARK	780.00	4,105.00	35,000.00	( 30,895.00)	11.7
225-46-4630-000 PARKS CONCESSIONS	.00	76.00	5,000.00	( 4,924.00)	1.5
225-46-4632-000 PARKS ALCOHOL	.00	2,516.00	45,000.00	( 42,484.00)	5.6
225-46-4636-000 PARKS ADVERTISING FEE	.00	.00	2,000.00	( 2,000.00)	.0
225-46-4638-000 PARKS BARTENDERS	.00	240.00	3,500.00	( 3,260.00)	6.9
225-46-4674-000 CAROUSEL RENTAL	.00	.00	500.00	( 500.00)	.0
TOTAL PUBLIC CHARGES FOR SERVICE	830.00	7,087.00	94,000.00	( 86,913.00)	7.5
<u>MISCELLANEOUS REVENUES</u>					
225-48-4800-000 MISC REVENUES	3.75	16.25	200.00	( 183.75)	8.1
225-48-4854-000 DONATIONS CAROUSEL	.00	350.00	.00	350.00	.0
225-48-4862-000 DONATIONS JULY 4TH	.00	.00	7,500.00	( 7,500.00)	.0
TOTAL MISCELLANEOUS REVENUES	3.75	366.25	7,700.00	( 7,333.75)	4.8
<u>OTHER FINANCING SOURCES</u>					
225-49-4924-000 TRANSFER FROM CAPITAL PROJECT	.00	.00	25,000.00	( 25,000.00)	.0
TOTAL OTHER FINANCING SOURCES	.00	.00	25,000.00	( 25,000.00)	.0

**CITY OF WATERLOO**  
 DETAIL REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 29, 2020  
**FUND 225 - SPECIAL REVENUE PARKS**

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	OVER(UNDER)	% OF
TOTAL FUND REVENUE	63,364.04	70,023.54	419,003.00	( 348,979.46)	16.7

**CITY OF WATERLOO**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 29, 2020

**FUND 225 - SPECIAL REVENUE PARKS**

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNDER(OVER)	% OF
<u>LEGISLATIVE SUPPORT</u>					
225-51-5112-390 LEGIS SUPPORT SALES TAX	313.69	313.69	1,500.00	1,186.31	20.9
TOTAL LEGISLATIVE SUPPORT	313.69	313.69	1,500.00	1,186.31	20.9
<u>MACHINERY &amp; EQUIPMENT</u>					
225-53-5324-340 MACH & EQUIP SUPPLY GROUNDS	.00	.00	2,000.00	2,000.00	.0
225-53-5324-342 MACH & EQUIP GAS & OIL	.00	.00	1,750.00	1,750.00	.0
225-53-5324-354 MACH & EQUIP REP EQUIP GROUN	.00	.00	1,500.00	1,500.00	.0
TOTAL MACHINERY & EQUIPMENT	.00	.00	5,250.00	5,250.00	.0
<u>PARKS ADMIN</u>					
225-55-5505-292 PARKS ADMIN MARKETING	.00	3,934.00	4,000.00	66.00	98.4
225-55-5505-320 PARKS ADMIN DUES & MEMBERSHIP	.00	.00	200.00	200.00	.0
225-55-5505-350 PARKS ADMIN OFFICE SUPPLIES	.00	.00	125.00	125.00	.0
225-55-5505-380 PARKS ADMIN COMPUTER MAINT/SUP	.00	.00	250.00	250.00	.0
225-55-5505-399 PARKS ADMIN MISC	.00	847.00	2,500.00	1,653.00	33.9
TOTAL PARKS ADMIN	.00	4,781.00	7,075.00	2,294.00	67.6
<u>PARKS - FIREMEN'S PARK</u>					
225-55-5510-221 FIREMEN'S PARK ELECTRIC	716.41	716.41	12,500.00	11,783.59	5.7
225-55-5510-222 FIREMEN'S PARK HEAT	740.92	1,416.60	4,500.00	3,083.40	31.5
225-55-5510-223 FIREMEN'S PARK WATER/SEWER	446.43	446.43	4,000.00	3,553.57	11.2
225-55-5510-341 FIREMEN'S PARK COMMUNICATION	191.97	371.94	1,100.00	728.06	33.8
225-55-5510-350 FIREMEN'S PARK FACILITY SUPPLY	160.43	160.43	1,500.00	1,339.57	10.7
225-55-5510-351 FIREMEN'S PARK FACILITY MAINT	345.20	446.20	10,000.00	9,553.80	4.5
225-55-5510-354 FIREMEN'S PARK ALCOHOL	1,102.43	1,763.33	20,000.00	18,236.67	8.8
225-55-5510-356 FIREMEN'S PARK CONCESSIONS	.00	.00	2,000.00	2,000.00	.0
225-55-5510-357 FIREMEN'S PARK DOG PARK	.00	.00	500.00	500.00	.0
225-55-5510-358 FIREMEN'S PARK JULY 4TH EVENT	.00	.00	12,000.00	12,000.00	.0
225-55-5510-359 FIREMEN'S PARK ENTERTAINMENT	.00	150.00	7,500.00	7,350.00	2.0
225-55-5510-360 FIREMEN'S PARK CAROUSEL	5.97	5.97	1,000.00	994.03	.6
TOTAL PARKS - FIREMEN'S PARK	3,709.76	5,477.31	76,600.00	71,122.69	7.2

**CITY OF WATERLOO**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 29, 2020

**FUND 225 - SPECIAL REVENUE PARKS**

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNDER(OVER)	% OF
<u>PARKS - TRAILHEAD</u>					
225-55-5520-221 TRAILHEAD-WRT ELECTRIC	257.69	257.69	1,250.00	992.31	20.6
225-55-5520-222 TRAILHEAD-WRT HEAT	.00	.00	1,750.00	1,750.00	.0
225-55-5520-223 TRAILHEAD-WRT WATER/SEWER	111.99	111.99	850.00	738.01	13.2
225-55-5520-240 TRAILHEAD- WRT BLDG MAINT	53.92	53.92	250.00	196.08	21.6
225-55-5520-290 TRAILHEAD-WRT CLEAN CONTRACT	.00	.00	2,800.00	2,800.00	.0
225-55-5520-291 TRAILHEAD-WRT SECURITY CONTR	.00	1,143.20	1,250.00	106.80	91.5
225-55-5520-341 TRAILHEAD-WRT COMMUNICATION	.00	.00	1,000.00	1,000.00	.0
<b>TOTAL PARKS - TRAILHEAD</b>	<b>423.60</b>	<b>1,566.80</b>	<b>9,150.00</b>	<b>7,583.20</b>	<b>17.1</b>
<u>PARKS WAGES</u>					
225-55-5522-110 PARKS SALARY COORDINATOR	3,726.92	7,081.15	47,500.00	40,418.85	14.9
225-55-5522-125 PARKS WAGES PART-TIME	.00	481.00	5,000.00	4,519.00	9.6
225-55-5522-151 PARKS SOC SEC	280.02	742.34	4,017.00	3,274.66	18.5
225-55-5522-152 PARKS RETIREMENT	251.56	628.90	3,250.00	2,621.10	19.4
225-55-5522-153 PARKS HEALTH INS	1,615.28	3,230.56	19,383.36	16,152.80	16.7
225-55-5522-154 PARKS INCOME & LIFE INS	12.54	25.08	100.00	74.92	25.1
<b>TOTAL PARKS WAGES</b>	<b>5,886.32</b>	<b>12,189.03</b>	<b>79,250.36</b>	<b>67,061.33</b>	<b>15.4</b>
<u>PARKS - OTHER</u>					
225-55-5530-221 PARKS OTHER ELECTRIC	12.36	12.36	100.00	87.64	12.4
225-55-5530-223 PARKS OTHER WATER & SEWER	.00	.00	300.00	300.00	.0
225-55-5530-510 PROPERTY INSURANCE	.00	.00	3,457.00	3,457.00	.0
225-55-5530-511 WORKER'S COMPENSATION	.00	.00	1,763.00	1,763.00	.0
225-55-5530-512 LIABILITY INSURANCE	.00	.00	3,054.00	3,054.00	.0
<b>TOTAL PARKS - OTHER</b>	<b>12.36</b>	<b>12.36</b>	<b>8,674.00</b>	<b>8,661.64</b>	<b>.1</b>
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225-57-5701-800 CAPITAL PROJECTS	333.62	333.62	145,000.00	144,666.38	.2
<b>TOTAL DEPARTMENT 5701</b>	<b>333.62</b>	<b>333.62</b>	<b>145,000.00</b>	<b>144,666.38</b>	<b>.2</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>10,679.35</b>	<b>24,673.81</b>	<b>332,499.36</b>	<b>307,825.55</b>	<b>7.4</b>
<b>NET REVENUE OVER(UNDER) EXPENDITURES</b>	<b>52,684.69</b>	<b>45,349.73</b>	<b>86,503.64</b>		

# CITY OF WATERLOO

BALANCE SHEET  
MARCH 31, 2020

## 225-SPECIAL REVENUE PARKS

### ASSETS

225-11100	TREASURER'S CASH	( 179,588.69)	
225-11400	PARKS ATM CHECKING ACCOUNT	6,518.38	
225-11800	PETTY CASH	1,000.00	
225-11850	PETTY CASH PARKS ATM	1,100.00	
225-11900	PETTY CASH CAROUSEL	50.00	
225-15800	DUE FROM AGENCY FUND TAXES	21,489.71	
	TOTAL ASSETS		( 149,430.60)

### LIABILITIES AND EQUITY

#### LIABILITIES

225-26100	DEFERRED REVENUE	21,489.71	
	TOTAL LIABILITIES		21,489.71

#### FUND EQUITY

225-32600	FUND BALANCE	( 193,326.04)	
225-34105	FUND BALANCE SHOE FACTORY	8,280.39	
225-39999	FUND BALANCE-CAROUSEL	30,678.98	
	REVENUE OVER(UNDER) EXPENDITURES - YTD	( 16,553.64)	
	TOTAL FUND EQUITY		( 170,920.31)
	TOTAL LIABILITIES AND EQUITY		( 149,430.60)

**CITY OF WATERLOO**  
 DETAIL REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 3 MONTHS ENDING MARCH 31, 2020

**FUND 225 - SPECIAL REVENUE PARKS**

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	OVER(UNDER)	% OF
<u>TAXES</u>					
225-41-4111-000 LOCAL TAX-GENERAL FUND	.00	62,510.29	84,000.00	( 21,489.71)	74.4
TOTAL TAXES	.00	62,510.29	84,000.00	( 21,489.71)	74.4
<u>INTERGOVERNMENTAL REVENUE</u>					
225-43-4360-000 STATE COMPUTER AID	.00	.00	207,653.00	( 207,653.00)	.0
TOTAL INTERGOVERNMENTAL REVENUE	.00	.00	207,653.00	( 207,653.00)	.0
<u>LICENSES &amp; PERMITS</u>					
225-44-4421-000 DOG PARK LICENSE	120.00	180.00	650.00	( 470.00)	27.7
TOTAL LICENSES & PERMITS	120.00	180.00	650.00	( 470.00)	27.7
<u>PUBLIC CHARGES FOR SERVICE</u>					
225-46-4620-000 FACILITY RENTAL TRAILHEAD	50.00	200.00	3,000.00	( 2,800.00)	6.7
225-46-4622-000 FACILITY RENTAL FIREMEN'S PARK	525.00	4,630.00	35,000.00	( 30,370.00)	13.2
225-46-4630-000 PARKS CONCESSIONS	.00	76.00	5,000.00	( 4,924.00)	1.5
225-46-4632-000 PARKS ALCOHOL	5,430.00	7,946.00	45,000.00	( 37,054.00)	17.7
225-46-4636-000 PARKS ADVERTISING FEE	.00	.00	2,000.00	( 2,000.00)	.0
225-46-4638-000 PARKS BARTENDERS	934.50	1,174.50	3,500.00	( 2,325.50)	33.6
225-46-4674-000 CAROUSEL RENTAL	.00	.00	500.00	( 500.00)	.0
TOTAL PUBLIC CHARGES FOR SERVICE	6,939.50	14,026.50	94,000.00	( 79,973.50)	14.9
<u>MISCELLANEOUS REVENUES</u>					
225-48-4800-000 MISC REVENUES	33.75	50.00	200.00	( 150.00)	25.0
225-48-4852-000 DONATIONS FIREMEN'S PARK	376.50	376.50	.00	376.50	.0
225-48-4854-000 DONATIONS CAROUSEL	250.00	600.00	.00	600.00	.0
225-48-4862-000 DONATIONS JULY 4TH	.00	.00	7,500.00	( 7,500.00)	.0
TOTAL MISCELLANEOUS REVENUES	660.25	1,026.50	7,700.00	( 6,673.50)	13.3
<u>OTHER FINANCING SOURCES</u>					
225-49-4924-000 TRANSFER FROM CAPITAL PROJECT	.00	.00	25,000.00	( 25,000.00)	.0
TOTAL OTHER FINANCING SOURCES	.00	.00	25,000.00	( 25,000.00)	.0

**CITY OF WATERLOO**  
 DETAIL REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 3 MONTHS ENDING MARCH 31, 2020

**FUND 225 - SPECIAL REVENUE PARKS**

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	OVER(UNDER)	% OF
TOTAL FUND REVENUE	7,719.75	77,743.29	419,003.00	( 341,259.71)	18.6

**CITY OF WATERLOO**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 3 MONTHS ENDING MARCH 31, 2020

**FUND 225 - SPECIAL REVENUE PARKS**

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNDER(OVER)	% OF
<u>LEGISLATIVE SUPPORT</u>					
225-51-5112-390 LEGIS SUPPORT SALES TAX	43.98	357.67	1,500.00	1,142.33	23.8
TOTAL LEGISLATIVE SUPPORT	43.98	357.67	1,500.00	1,142.33	23.8
<u>MACHINERY &amp; EQUIPMENT</u>					
225-53-5324-340 MACH & EQUIP SUPPLY GROUNDS	.00	.00	2,000.00	2,000.00	.0
225-53-5324-342 MACH & EQUIP GAS & OIL	104.96	104.96	1,750.00	1,645.04	6.0
225-53-5324-354 MACH & EQUIP REP EQUIP GROUN	.00	.00	1,500.00	1,500.00	.0
TOTAL MACHINERY & EQUIPMENT	104.96	104.96	5,250.00	5,145.04	2.0
<u>PARKS ADMIN</u>					
225-55-5505-292 PARKS ADMIN MARKETING	.00	3,934.00	4,000.00	66.00	98.4
225-55-5505-320 PARKS ADMIN DUES & MEMBERSHIP	.00	.00	200.00	200.00	.0
225-55-5505-350 PARKS ADMIN OFFICE SUPPLIES	.00	.00	125.00	125.00	.0
225-55-5505-380 PARKS ADMIN COMPUTER MAINT/SUP	.00	.00	250.00	250.00	.0
225-55-5505-399 PARKS ADMIN MISC	75.20	922.20	2,500.00	1,577.80	36.9
TOTAL PARKS ADMIN	75.20	4,856.20	7,075.00	2,218.80	68.6
<u>PARKS - FIREMEN'S PARK</u>					
225-55-5510-221 FIREMEN'S PARK ELECTRIC	704.46	1,420.87	12,500.00	11,079.13	11.4
225-55-5510-222 FIREMEN'S PARK HEAT	447.60	1,864.20	4,500.00	2,635.80	41.4
225-55-5510-223 FIREMEN'S PARK WATER/SEWER	443.04	889.47	4,000.00	3,110.53	22.2
225-55-5510-341 FIREMEN'S PARK COMMUNICATION	191.97	563.91	1,100.00	536.09	51.3
225-55-5510-350 FIREMEN'S PARK FACILITY SUPPLY	200.46	360.89	1,500.00	1,139.11	24.1
225-55-5510-351 FIREMEN'S PARK FACILITY MAINT	250.77	696.97	10,000.00	9,303.03	7.0
225-55-5510-354 FIREMEN'S PARK ALCOHOL	1,531.63	3,294.96	20,000.00	16,705.04	16.5
225-55-5510-356 FIREMEN'S PARK CONCESSIONS	676.62	676.62	2,000.00	1,323.38	33.8
225-55-5510-357 FIREMEN'S PARK DOG PARK	.00	.00	500.00	500.00	.0
225-55-5510-358 FIREMEN'S PARK JULY 4TH EVENT	.00	.00	12,000.00	12,000.00	.0
225-55-5510-359 FIREMEN'S PARK ENTERTAINMENT	.00	150.00	7,500.00	7,350.00	2.0
225-55-5510-360 FIREMEN'S PARK CAROUSEL	.00	5.97	1,000.00	994.03	.6
TOTAL PARKS - FIREMEN'S PARK	4,446.55	9,923.86	76,600.00	66,676.14	13.0

**CITY OF WATERLOO**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 3 MONTHS ENDING MARCH 31, 2020

**FUND 225 - SPECIAL REVENUE PARKS**

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNDER(OVER)	% OF
<u>PARKS - TRAILHEAD</u>					
225-55-5520-221 TRAILHEAD-WRT ELECTRIC	218.09	475.78	1,250.00	774.22	38.1
225-55-5520-222 TRAILHEAD-WRT HEAT	.00	.00	1,750.00	1,750.00	.0
225-55-5520-223 TRAILHEAD-WRT WATER/SEWER	122.17	234.16	850.00	615.84	27.6
225-55-5520-240 TRAILHEAD- WRT BLDG MAINT	14.76	68.68	250.00	181.32	27.5
225-55-5520-290 TRAILHEAD-WRT CLEAN CONTRACT	.00	.00	2,800.00	2,800.00	.0
225-55-5520-291 TRAILHEAD-WRT SECURITY CONTR	.00	1,143.20	1,250.00	106.80	91.5
225-55-5520-341 TRAILHEAD-WRT COMMUNICATION	.00	.00	1,000.00	1,000.00	.0
<b>TOTAL PARKS - TRAILHEAD</b>	<b>355.02</b>	<b>1,921.82</b>	<b>9,150.00</b>	<b>7,228.18</b>	<b>21.0</b>
<u>PARKS WAGES</u>					
225-55-5522-110 PARKS SALARY COORDINATOR	3,726.92	10,808.07	47,500.00	36,691.93	22.8
225-55-5522-125 PARKS WAGES PART-TIME	495.00	976.00	5,000.00	4,024.00	19.5
225-55-5522-151 PARKS SOC SEC	345.63	1,087.97	4,017.00	2,929.03	27.1
225-55-5522-152 PARKS RETIREMENT	251.56	880.46	3,250.00	2,369.54	27.1
225-55-5522-153 PARKS HEALTH INS	1,615.28	4,845.84	19,383.36	14,537.52	25.0
225-55-5522-154 PARKS INCOME & LIFE INS	12.54	37.62	100.00	62.38	37.6
<b>TOTAL PARKS WAGES</b>	<b>6,446.93</b>	<b>18,635.96</b>	<b>79,250.36</b>	<b>60,614.40</b>	<b>23.5</b>
<u>PARKS - OTHER</u>					
225-55-5530-221 PARKS OTHER ELECTRIC	12.36	24.72	100.00	75.28	24.7
225-55-5530-223 PARKS OTHER WATER & SEWER	.00	.00	300.00	300.00	.0
225-55-5530-510 PROPERTY INSURANCE	.00	.00	3,457.00	3,457.00	.0
225-55-5530-511 WORKER'S COMPENSATION	.00	.00	1,763.00	1,763.00	.0
225-55-5530-512 LIABILITY INSURANCE	.00	.00	3,054.00	3,054.00	.0
<b>TOTAL PARKS - OTHER</b>	<b>12.36</b>	<b>24.72</b>	<b>8,674.00</b>	<b>8,649.28</b>	<b>.3</b>
<hr/>					
225-57-5701-800 CAPITAL PROJECTS	58,138.12	58,471.74	145,000.00	86,528.26	40.3
<b>TOTAL DEPARTMENT 5701</b>	<b>58,138.12</b>	<b>58,471.74</b>	<b>145,000.00</b>	<b>86,528.26</b>	<b>40.3</b>
<hr/>					
<b>TOTAL FUND EXPENDITURES</b>	<b>69,623.12</b>	<b>94,296.93</b>	<b>332,499.36</b>	<b>238,202.43</b>	<b>28.4</b>
<hr/>					
<b>NET REVENUE OVER(UNDER) EXPENDITURES</b>	<b>( 61,903.37)</b>	<b>( 16,553.64)</b>	<b>86,503.64</b>		

# CITY OF WATERLOO

BALANCE SHEET  
APRIL 30, 2020

## 225-SPECIAL REVENUE PARKS

### ASSETS

225-11100	TREASURER'S CASH	( 197,785.61)	
225-11400	PARKS ATM CHECKING ACCOUNT	6,518.38	
225-11800	PETTY CASH	1,000.00	
225-11850	PETTY CASH PARKS ATM	1,100.00	
225-11900	PETTY CASH CAROUSEL	50.00	
225-15800	DUE FROM AGENCY FUND TAXES	21,489.71	
	TOTAL ASSETS		( 167,627.52)

### LIABILITIES AND EQUITY

#### LIABILITIES

225-26100	DEFERRED REVENUE	21,489.71	
	TOTAL LIABILITIES		21,489.71

#### FUND EQUITY

225-32600	FUND BALANCE	( 193,326.04)	
225-34105	FUND BALANCE SHOE FACTORY	8,280.39	
225-39999	FUND BALANCE-CAROUSEL	30,678.98	
	REVENUE OVER(UNDER) EXPENDITURES - YTD	( 34,750.56)	
	TOTAL FUND EQUITY		( 189,117.23)
	TOTAL LIABILITIES AND EQUITY		( 167,627.52)

**CITY OF WATERLOO**  
 DETAIL REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING APRIL 30, 2020

**FUND 225 - SPECIAL REVENUE PARKS**

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	OVER(UNDER)	% OF
<u>TAXES</u>					
225-41-4111-000 LOCAL TAX-GENERAL FUND	.00	62,510.29	84,000.00	( 21,489.71)	74.4
TOTAL TAXES	.00	62,510.29	84,000.00	( 21,489.71)	74.4
<u>INTERGOVERNMENTAL REVENUE</u>					
225-43-4360-000 STATE COMPUTER AID	.00	.00	207,653.00	( 207,653.00)	.0
TOTAL INTERGOVERNMENTAL REVENUE	.00	.00	207,653.00	( 207,653.00)	.0
<u>LICENSES &amp; PERMITS</u>					
225-44-4421-000 DOG PARK LICENSE	20.00	200.00	650.00	( 450.00)	30.8
TOTAL LICENSES & PERMITS	20.00	200.00	650.00	( 450.00)	30.8
<u>PUBLIC CHARGES FOR SERVICE</u>					
225-46-4620-000 FACILITY RENTAL TRAILHEAD	( 50.00)	150.00	3,000.00	( 2,850.00)	5.0
225-46-4622-000 FACILITY RENTAL FIREMEN'S PARK	.00	4,630.00	35,000.00	( 30,370.00)	13.2
225-46-4630-000 PARKS CONCESSIONS	.00	76.00	5,000.00	( 4,924.00)	1.5
225-46-4632-000 PARKS ALCOHOL	.00	7,946.00	45,000.00	( 37,054.00)	17.7
225-46-4636-000 PARKS ADVERTISING FEE	.00	.00	2,000.00	( 2,000.00)	.0
225-46-4638-000 PARKS BARTENDERS	.00	1,174.50	3,500.00	( 2,325.50)	33.6
225-46-4674-000 CAROUSEL RENTAL	.00	.00	500.00	( 500.00)	.0
TOTAL PUBLIC CHARGES FOR SERVICE	( 50.00)	13,976.50	94,000.00	( 80,023.50)	14.9
<u>MISCELLANEOUS REVENUES</u>					
225-48-4800-000 MISC REVENUES	.00	50.00	200.00	( 150.00)	25.0
225-48-4852-000 DONATIONS FIREMEN'S PARK	250.00	626.50	.00	626.50	.0
225-48-4854-000 DONATIONS CAROUSEL	.00	600.00	.00	600.00	.0
225-48-4862-000 DONATIONS JULY 4TH	.00	.00	7,500.00	( 7,500.00)	.0
TOTAL MISCELLANEOUS REVENUES	250.00	1,276.50	7,700.00	( 6,423.50)	16.6
<u>OTHER FINANCING SOURCES</u>					
225-49-4924-000 TRANSFER FROM CAPITAL PROJECT	.00	.00	25,000.00	( 25,000.00)	.0
TOTAL OTHER FINANCING SOURCES	.00	.00	25,000.00	( 25,000.00)	.0

**CITY OF WATERLOO**  
 DETAIL REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING APRIL 30, 2020

**FUND 225 - SPECIAL REVENUE PARKS**

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	OVER(UNDER)	% OF
TOTAL FUND REVENUE	220.00	77,963.29	419,003.00	( 341,039.71)	18.6

**CITY OF WATERLOO**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING APRIL 30, 2020

**FUND 225 - SPECIAL REVENUE PARKS**

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNDER(OVER)	% OF
<u>LEGISLATIVE SUPPORT</u>					
225-51-5112-390 LEGIS SUPPORT SALES TAX	313.06	670.73	1,500.00	829.27	44.7
TOTAL LEGISLATIVE SUPPORT	313.06	670.73	1,500.00	829.27	44.7
<u>MACHINERY &amp; EQUIPMENT</u>					
225-53-5324-340 MACH & EQUIP SUPPLY GROUNDS	.00	.00	2,000.00	2,000.00	.0
225-53-5324-342 MACH & EQUIP GAS & OIL	16.11	121.07	1,750.00	1,628.93	6.9
225-53-5324-354 MACH & EQUIP REP EQUIP GROUN	.00	.00	1,500.00	1,500.00	.0
TOTAL MACHINERY & EQUIPMENT	16.11	121.07	5,250.00	5,128.93	2.3
<u>PARKS ADMIN</u>					
225-55-5505-292 PARKS ADMIN MARKETING	.00	3,934.00	4,000.00	66.00	98.4
225-55-5505-320 PARKS ADMIN DUES & MEMBERSHIP	.00	.00	200.00	200.00	.0
225-55-5505-350 PARKS ADMIN OFFICE SUPPLIES	.00	.00	125.00	125.00	.0
225-55-5505-380 PARKS ADMIN COMPUTER MAINT/SUP	.00	.00	250.00	250.00	.0
225-55-5505-399 PARKS ADMIN MISC	.00	922.20	2,500.00	1,577.80	36.9
TOTAL PARKS ADMIN	.00	4,856.20	7,075.00	2,218.80	68.6
<u>PARKS - FIREMEN'S PARK</u>					
225-55-5510-221 FIREMEN'S PARK ELECTRIC	729.18	2,150.05	12,500.00	10,349.95	17.2
225-55-5510-222 FIREMEN'S PARK HEAT	( 416.99)	1,447.21	4,500.00	3,052.79	32.2
225-55-5510-223 FIREMEN'S PARK WATER/SEWER	461.13	1,350.60	4,000.00	2,649.40	33.8
225-55-5510-341 FIREMEN'S PARK COMMUNICATION	191.97	755.88	1,100.00	344.12	68.7
225-55-5510-350 FIREMEN'S PARK FACILITY SUPPLY	181.86	542.75	1,500.00	957.25	36.2
225-55-5510-351 FIREMEN'S PARK FACILITY MAINT	381.31	1,078.28	10,000.00	8,921.72	10.8
225-55-5510-354 FIREMEN'S PARK ALCOHOL	346.31	3,641.27	20,000.00	16,358.73	18.2
225-55-5510-356 FIREMEN'S PARK CONCESSIONS	141.59	818.21	2,000.00	1,181.79	40.9
225-55-5510-357 FIREMEN'S PARK DOG PARK	.00	.00	500.00	500.00	.0
225-55-5510-358 FIREMEN'S PARK JULY 4TH EVENT	.00	.00	12,000.00	12,000.00	.0
225-55-5510-359 FIREMEN'S PARK ENTERTAINMENT	.00	150.00	7,500.00	7,350.00	2.0
225-55-5510-360 FIREMEN'S PARK CAROUSEL	.00	5.97	1,000.00	994.03	.6
TOTAL PARKS - FIREMEN'S PARK	2,016.36	11,940.22	76,600.00	64,659.78	15.6

**CITY OF WATERLOO**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING APRIL 30, 2020

**FUND 225 - SPECIAL REVENUE PARKS**

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNDER(OVER)	% OF
<u>PARKS - TRAILHEAD</u>					
225-55-5520-221 TRAILHEAD-WRT ELECTRIC	169.98	645.76	1,250.00	604.24	51.7
225-55-5520-222 TRAILHEAD-WRT HEAT	702.06	702.06	1,750.00	1,047.94	40.1
225-55-5520-223 TRAILHEAD-WRT WATER/SEWER	104.07	338.23	850.00	511.77	39.8
225-55-5520-240 TRAILHEAD- WRT BLDG MAINT	.00	68.68	250.00	181.32	27.5
225-55-5520-290 TRAILHEAD-WRT CLEAN CONTRACT	.00	.00	2,800.00	2,800.00	.0
225-55-5520-291 TRAILHEAD-WRT SECURITY CONTR	.00	1,143.20	1,250.00	106.80	91.5
225-55-5520-341 TRAILHEAD-WRT COMMUNICATION	.00	.00	1,000.00	1,000.00	.0
<b>TOTAL PARKS - TRAILHEAD</b>	<b>976.11</b>	<b>2,897.93</b>	<b>9,150.00</b>	<b>6,252.07</b>	<b>31.7</b>
<u>PARKS WAGES</u>					
225-55-5522-110 PARKS SALARY COORDINATOR	3,726.91	14,534.98	47,500.00	32,965.02	30.6
225-55-5522-125 PARKS WAGES PART-TIME	.00	976.00	5,000.00	4,024.00	19.5
225-55-5522-151 PARKS SOC SEC	305.33	1,393.30	4,017.00	2,623.70	34.7
225-55-5522-152 PARKS RETIREMENT	251.56	1,132.02	3,250.00	2,117.98	34.8
225-55-5522-153 PARKS HEALTH INS	1,615.28	6,461.12	19,383.36	12,922.24	33.3
225-55-5522-154 PARKS INCOME & LIFE INS	12.54	50.16	100.00	49.84	50.2
<b>TOTAL PARKS WAGES</b>	<b>5,911.62</b>	<b>24,547.58</b>	<b>79,250.36</b>	<b>54,702.78</b>	<b>31.0</b>
<u>PARKS - OTHER</u>					
225-55-5530-221 PARKS OTHER ELECTRIC	12.36	37.08	100.00	62.92	37.1
225-55-5530-223 PARKS OTHER WATER & SEWER	.00	.00	300.00	300.00	.0
225-55-5530-510 PROPERTY INSURANCE	3,691.95	3,691.95	3,457.00	( 234.95)	106.8
225-55-5530-511 WORKER'S COMPENSATION	1,674.10	1,674.10	1,763.00	88.90	95.0
225-55-5530-512 LIABILITY INSURANCE	2,899.05	2,899.05	3,054.00	154.95	94.9
<b>TOTAL PARKS - OTHER</b>	<b>8,277.46</b>	<b>8,302.18</b>	<b>8,674.00</b>	<b>371.82</b>	<b>95.7</b>
<u>225-57-5701-800 CAPITAL PROJECTS</u>					
	906.20	59,377.94	145,000.00	85,622.06	41.0
<b>TOTAL DEPARTMENT 5701</b>	<b>906.20</b>	<b>59,377.94</b>	<b>145,000.00</b>	<b>85,622.06</b>	<b>41.0</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>18,416.92</b>	<b>112,713.85</b>	<b>332,499.36</b>	<b>219,785.51</b>	<b>33.9</b>
<b>NET REVENUE OVER(UNDER) EXPENDITURES</b>	<b>( 18,196.92)</b>	<b>( 34,750.56)</b>	<b>86,503.64</b>		

# CITY OF WATERLOO

BALANCE SHEET  
MAY 31, 2020

## 225-SPECIAL REVENUE PARKS

### ASSETS

225-11100	TREASURER'S CASH	( 201,285.48)	
225-11400	PARKS ATM CHECKING ACCOUNT	6,518.38	
225-11800	PETTY CASH	1,000.00	
225-11850	PETTY CASH PARKS ATM	1,100.00	
225-11900	PETTY CASH CAROUSEL	50.00	
225-15800	DUE FROM AGENCY FUND TAXES	21,489.71	
	TOTAL ASSETS		( 171,127.39)

### LIABILITIES AND EQUITY

#### LIABILITIES

225-26100	DEFERRED REVENUE	21,489.71	
	TOTAL LIABILITIES		21,489.71

#### FUND EQUITY

225-32600	FUND BALANCE	( 193,326.04)	
225-34105	FUND BALANCE SHOE FACTORY	8,280.39	
225-39999	FUND BALANCE-CAROUSEL	30,678.98	
	REVENUE OVER(UNDER) EXPENDITURES - YTD	( 38,250.43)	
	TOTAL FUND EQUITY		( 192,617.10)
	TOTAL LIABILITIES AND EQUITY		( 171,127.39)

**CITY OF WATERLOO**  
 DETAIL REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2020

**FUND 225 - SPECIAL REVENUE PARKS**

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	OVER(UNDER)	% OF
<u>TAXES</u>					
225-41-4111-000 LOCAL TAX-GENERAL FUND	.00	62,510.29	84,000.00	( 21,489.71)	74.4
TOTAL TAXES	.00	62,510.29	84,000.00	( 21,489.71)	74.4
<u>INTERGOVERNMENTAL REVENUE</u>					
225-43-4360-000 STATE COMPUTER AID	.00	.00	207,653.00	( 207,653.00)	.0
TOTAL INTERGOVERNMENTAL REVENUE	.00	.00	207,653.00	( 207,653.00)	.0
<u>LICENSES &amp; PERMITS</u>					
225-44-4421-000 DOG PARK LICENSE	10.00	210.00	650.00	( 440.00)	32.3
TOTAL LICENSES & PERMITS	10.00	210.00	650.00	( 440.00)	32.3
<u>PUBLIC CHARGES FOR SERVICE</u>					
225-46-4620-000 FACILITY RENTAL TRAILHEAD	( 100.00)	50.00	3,000.00	( 2,950.00)	1.7
225-46-4622-000 FACILITY RENTAL FIREMEN'S PARK	600.00	5,230.00	35,000.00	( 29,770.00)	14.9
225-46-4624-000 FACILITY RENTAL OTHER	100.00	100.00	.00	100.00	.0
225-46-4630-000 PARKS CONCESSIONS	.00	76.00	5,000.00	( 4,924.00)	1.5
225-46-4632-000 PARKS ALCOHOL	.00	7,946.00	45,000.00	( 37,054.00)	17.7
225-46-4636-000 PARKS ADVERTISING FEE	.00	.00	2,000.00	( 2,000.00)	.0
225-46-4638-000 PARKS BARTENDERS	.00	1,174.50	3,500.00	( 2,325.50)	33.6
225-46-4674-000 CAROUSEL RENTAL	.00	.00	500.00	( 500.00)	.0
TOTAL PUBLIC CHARGES FOR SERVICE	600.00	14,576.50	94,000.00	( 79,423.50)	15.5
<u>MISCELLANEOUS REVENUES</u>					
225-48-4800-000 MISC REVENUES	.00	50.00	200.00	( 150.00)	25.0
225-48-4852-000 DONATIONS FIREMEN'S PARK	.00	626.50	.00	626.50	.0
225-48-4854-000 DONATIONS CAROUSEL	.00	600.00	.00	600.00	.0
225-48-4862-000 DONATIONS JULY 4TH	.00	.00	7,500.00	( 7,500.00)	.0
TOTAL MISCELLANEOUS REVENUES	.00	1,276.50	7,700.00	( 6,423.50)	16.6

**CITY OF WATERLOO**  
 DETAIL REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2020

**FUND 225 - SPECIAL REVENUE PARKS**

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	OVER(UNDER)	% OF
<u>OTHER FINANCING SOURCES</u>					
225-49-4910-000 LONG TERM DEBT PROCEEDS	67,862.00	67,862.00	.00	67,862.00	.0
225-49-4924-000 TRANSFER FROM CAPITAL PROJECT	.00	.00	25,000.00	( 25,000.00)	.0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>67,862.00</b>	<b>67,862.00</b>	<b>25,000.00</b>	<b>42,862.00</b>	<b>271.5</b>
<b>TOTAL FUND REVENUE</b>	<b>68,472.00</b>	<b>146,435.29</b>	<b>419,003.00</b>	<b>( 272,567.71)</b>	<b>35.0</b>

**CITY OF WATERLOO**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2020

**FUND 225 - SPECIAL REVENUE PARKS**

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNDER(OVER)	% OF
<u>LEGISLATIVE SUPPORT</u>					
225-51-5112-390 LEGIS SUPPORT SALES TAX	( 2.61)	668.12	1,500.00	831.88	44.5
TOTAL LEGISLATIVE SUPPORT	( 2.61)	668.12	1,500.00	831.88	44.5
<u>MACHINERY &amp; EQUIPMENT</u>					
225-53-5324-340 MACH & EQUIP SUPPLY GROUNDS	.00	.00	2,000.00	2,000.00	.0
225-53-5324-342 MACH & EQUIP GAS & OIL	258.96	380.03	1,750.00	1,369.97	21.7
225-53-5324-354 MACH & EQUIP REP EQUIP GROUN	.00	.00	1,500.00	1,500.00	.0
TOTAL MACHINERY & EQUIPMENT	258.96	380.03	5,250.00	4,869.97	7.2
<u>PARKS ADMIN</u>					
225-55-5505-292 PARKS ADMIN MARKETING	.00	3,934.00	4,000.00	66.00	98.4
225-55-5505-320 PARKS ADMIN DUES & MEMBERSHIP	.00	.00	200.00	200.00	.0
225-55-5505-350 PARKS ADMIN OFFICE SUPPLIES	.00	.00	125.00	125.00	.0
225-55-5505-380 PARKS ADMIN COMPUTER MAINT/SUP	.00	.00	250.00	250.00	.0
225-55-5505-399 PARKS ADMIN MISC	.00	922.20	2,500.00	1,577.80	36.9
TOTAL PARKS ADMIN	.00	4,856.20	7,075.00	2,218.80	68.6
<u>PARKS - FIREMEN'S PARK</u>					
225-55-5510-221 FIREMEN'S PARK ELECTRIC	693.63	2,843.68	12,500.00	9,656.32	22.8
225-55-5510-222 FIREMEN'S PARK HEAT	.00	1,447.21	4,500.00	3,052.79	32.2
225-55-5510-223 FIREMEN'S PARK WATER/SEWER	452.53	1,803.13	4,000.00	2,196.87	45.1
225-55-5510-341 FIREMEN'S PARK COMMUNICATION	106.98	862.86	1,100.00	237.14	78.4
225-55-5510-350 FIREMEN'S PARK FACILITY SUPPLY	53.03	595.78	1,500.00	904.22	39.7
225-55-5510-351 FIREMEN'S PARK FACILITY MAINT	787.53	1,865.81	10,000.00	8,134.19	18.7
225-55-5510-354 FIREMEN'S PARK ALCOHOL	.00	3,641.27	20,000.00	16,358.73	18.2
225-55-5510-356 FIREMEN'S PARK CONCESSIONS	.00	818.21	2,000.00	1,181.79	40.9
225-55-5510-357 FIREMEN'S PARK DOG PARK	.00	.00	500.00	500.00	.0
225-55-5510-358 FIREMEN'S PARK JULY 4TH EVENT	.00	.00	12,000.00	12,000.00	.0
225-55-5510-359 FIREMEN'S PARK ENTERTAINMENT	.00	150.00	7,500.00	7,350.00	2.0
225-55-5510-360 FIREMEN'S PARK CAROUSEL	55.00	60.97	1,000.00	939.03	6.1
TOTAL PARKS - FIREMEN'S PARK	2,148.70	14,088.92	76,600.00	62,511.08	18.4

**CITY OF WATERLOO**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2020

**FUND 225 - SPECIAL REVENUE PARKS**

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNDER(OVER)	% OF
<u>PARKS - TRAILHEAD</u>					
225-55-5520-221 TRAILHEAD-WRT ELECTRIC	144.57	790.33	1,250.00	459.67	63.2
225-55-5520-222 TRAILHEAD-WRT HEAT	.00	702.06	1,750.00	1,047.94	40.1
225-55-5520-223 TRAILHEAD-WRT WATER/SEWER	102.94	441.17	850.00	408.83	51.9
225-55-5520-240 TRAILHEAD- WRT BLDG MAINT	.00	68.68	250.00	181.32	27.5
225-55-5520-290 TRAILHEAD-WRT CLEAN CONTRACT	.00	.00	2,800.00	2,800.00	.0
225-55-5520-291 TRAILHEAD-WRT SECURITY CONTR	.00	1,143.20	1,250.00	106.80	91.5
225-55-5520-341 TRAILHEAD-WRT COMMUNICATION	84.99	84.99	1,000.00	915.01	8.5
<b>TOTAL PARKS - TRAILHEAD</b>	<b>332.50</b>	<b>3,230.43</b>	<b>9,150.00</b>	<b>5,919.57</b>	<b>35.3</b>
<u>PARKS WAGES</u>					
225-55-5522-110 PARKS SALARY COORDINATOR	3,726.91	18,261.89	47,500.00	29,238.11	38.5
225-55-5522-125 PARKS WAGES PART-TIME	.00	976.00	5,000.00	4,024.00	19.5
225-55-5522-151 PARKS SOC SEC	280.01	1,673.31	4,017.00	2,343.69	41.7
225-55-5522-152 PARKS RETIREMENT	251.56	1,383.58	3,250.00	1,866.42	42.6
225-55-5522-153 PARKS HEALTH INS	1,615.28	8,076.40	19,383.36	11,306.96	41.7
225-55-5522-154 PARKS INCOME & LIFE INS	12.54	62.70	100.00	37.30	62.7
<b>TOTAL PARKS WAGES</b>	<b>5,886.30</b>	<b>30,433.88</b>	<b>79,250.36</b>	<b>48,816.48</b>	<b>38.4</b>
<u>PARKS - OTHER</u>					
225-55-5530-221 PARKS OTHER ELECTRIC	12.36	49.44	100.00	50.56	49.4
225-55-5530-223 PARKS OTHER WATER & SEWER	.00	.00	300.00	300.00	.0
225-55-5530-510 PROPERTY INSURANCE	.00	3,691.95	3,457.00	( 234.95)	106.8
225-55-5530-511 WORKER'S COMPENSATION	.00	1,674.10	1,763.00	88.90	95.0
225-55-5530-512 LIABILITY INSURANCE	.00	2,899.05	3,054.00	154.95	94.9
<b>TOTAL PARKS - OTHER</b>	<b>12.36</b>	<b>8,314.54</b>	<b>8,674.00</b>	<b>359.46</b>	<b>95.9</b>
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225-57-5701-800 CAPITAL PROJECTS	63,335.66	122,713.60	145,000.00	22,286.40	84.6
<b>TOTAL DEPARTMENT 5701</b>	<b>63,335.66</b>	<b>122,713.60</b>	<b>145,000.00</b>	<b>22,286.40</b>	<b>84.6</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>71,971.87</b>	<b>184,685.72</b>	<b>332,499.36</b>	<b>147,813.64</b>	<b>55.5</b>
<b>NET REVENUE OVER(UNDER) EXPENDITURES</b>	<b>( 3,499.87)</b>	<b>( 38,250.43)</b>	<b>86,503.64</b>		

# CITY OF WATERLOO

BALANCE SHEET  
JUNE 30, 2020

## 225-SPECIAL REVENUE PARKS

### ASSETS

225-11100	TREASURER'S CASH	( 212,388.18)	
225-11400	PARKS ATM CHECKING ACCOUNT	6,579.63	
225-11800	PETTY CASH	1,000.00	
225-11850	PETTY CASH PARKS ATM	1,040.00	
225-11900	PETTY CASH CAROUSEL	50.00	
225-15800	DUE FROM AGENCY FUND TAXES	21,489.71	
	TOTAL ASSETS		( 182,228.84)

### LIABILITIES AND EQUITY

#### LIABILITIES

225-26100	DEFERRED REVENUE	21,489.71	
	TOTAL LIABILITIES		21,489.71

#### FUND EQUITY

225-32600	FUND BALANCE	( 193,326.04)	
225-34105	FUND BALANCE SHOE FACTORY	8,280.39	
225-39999	FUND BALANCE-CAROUSEL	30,678.98	
	REVENUE OVER(UNDER) EXPENDITURES - YTD	( 49,351.88)	
	TOTAL FUND EQUITY		( 203,718.55)
	TOTAL LIABILITIES AND EQUITY		( 182,228.84)

**CITY OF WATERLOO**  
 DETAIL REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2020

**FUND 225 - SPECIAL REVENUE PARKS**

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	OVER(UNDER)	% OF
<u>TAXES</u>					
225-41-4111-000 LOCAL TAX-GENERAL FUND	.00	62,510.29	84,000.00	( 21,489.71)	74.4
TOTAL TAXES	.00	62,510.29	84,000.00	( 21,489.71)	74.4
<u>INTERGOVERNMENTAL REVENUE</u>					
225-43-4360-000 STATE COMPUTER AID	.00	.00	207,653.00	( 207,653.00)	.0
TOTAL INTERGOVERNMENTAL REVENUE	.00	.00	207,653.00	( 207,653.00)	.0
<u>LICENSES &amp; PERMITS</u>					
225-44-4421-000 DOG PARK LICENSE	20.00	230.00	650.00	( 420.00)	35.4
TOTAL LICENSES & PERMITS	20.00	230.00	650.00	( 420.00)	35.4
<u>PUBLIC CHARGES FOR SERVICE</u>					
225-46-4620-000 FACILITY RENTAL TRAILHEAD	200.00	250.00	3,000.00	( 2,750.00)	8.3
225-46-4622-000 FACILITY RENTAL FIREMEN'S PARK	820.00	6,050.00	35,000.00	( 28,950.00)	17.3
225-46-4624-000 FACILITY RENTAL OTHER	.00	100.00	.00	100.00	.0
225-46-4630-000 PARKS CONCESSIONS	178.00	254.00	5,000.00	( 4,746.00)	5.1
225-46-4632-000 PARKS ALCOHOL	922.00	8,868.00	45,000.00	( 36,132.00)	19.7
225-46-4636-000 PARKS ADVERTISING FEE	.00	.00	2,000.00	( 2,000.00)	.0
225-46-4638-000 PARKS BARTENDERS	.00	1,174.50	3,500.00	( 2,325.50)	33.6
225-46-4674-000 CAROUSEL RENTAL	.00	.00	500.00	( 500.00)	.0
TOTAL PUBLIC CHARGES FOR SERVICE	2,120.00	16,696.50	94,000.00	( 77,303.50)	17.8
<u>MISCELLANEOUS REVENUES</u>					
225-48-4800-000 MISC REVENUES	1.25	51.25	200.00	( 148.75)	25.6
225-48-4852-000 DONATIONS FIREMEN'S PARK	.00	626.50	.00	626.50	.0
225-48-4854-000 DONATIONS CAROUSEL	.00	600.00	.00	600.00	.0
225-48-4862-000 DONATIONS JULY 4TH	.00	.00	7,500.00	( 7,500.00)	.0
TOTAL MISCELLANEOUS REVENUES	1.25	1,277.75	7,700.00	( 6,422.25)	16.6

**CITY OF WATERLOO**  
 DETAIL REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2020

**FUND 225 - SPECIAL REVENUE PARKS**

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	OVER(UNDER)	% OF
<u>OTHER FINANCING SOURCES</u>					
225-49-4910-000 LONG TERM DEBT PROCEEDS	.00	67,862.00	.00	67,862.00	.0
225-49-4924-000 TRANSFER FROM CAPITAL PROJECT	.00	.00	25,000.00	( 25,000.00)	.0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>.00</b>	<b>67,862.00</b>	<b>25,000.00</b>	<b>42,862.00</b>	<b>271.5</b>
<b>TOTAL FUND REVENUE</b>	<b>2,141.25</b>	<b>148,576.54</b>	<b>419,003.00</b>	<b>( 270,426.46)</b>	<b>35.5</b>

**CITY OF WATERLOO**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2020

**FUND 225 - SPECIAL REVENUE PARKS**

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNDER(OVER)	% OF
<u>LEGISLATIVE SUPPORT</u>						
225-51-5112-390	LEGIS SUPPORT SALES TAX	31.28	699.40	1,500.00	800.60	46.6
	TOTAL LEGISLATIVE SUPPORT	31.28	699.40	1,500.00	800.60	46.6
<u>MACHINERY &amp; EQUIPMENT</u>						
225-53-5324-340	MACH & EQUIP SUPPLY GROUNDS	.00	.00	2,000.00	2,000.00	.0
225-53-5324-342	MACH & EQUIP GAS & OIL	385.19	765.22	1,750.00	984.78	43.7
225-53-5324-354	MACH & EQUIP REP EQUIP GROUN	.00	.00	1,500.00	1,500.00	.0
	TOTAL MACHINERY & EQUIPMENT	385.19	765.22	5,250.00	4,484.78	14.6
<u>PARKS ADMIN</u>						
225-55-5505-292	PARKS ADMIN MARKETING	.00	3,934.00	4,000.00	66.00	98.4
225-55-5505-320	PARKS ADMIN DUES & MEMBERSHIP	.00	.00	200.00	200.00	.0
225-55-5505-350	PARKS ADMIN OFFICE SUPPLIES	.00	.00	125.00	125.00	.0
225-55-5505-380	PARKS ADMIN COMPUTER MAINT/SUP	.00	.00	250.00	250.00	.0
225-55-5505-399	PARKS ADMIN MISC	518.73	1,440.93	2,500.00	1,059.07	57.6
	TOTAL PARKS ADMIN	518.73	5,374.93	7,075.00	1,700.07	76.0
<u>PARKS - FIREMEN'S PARK</u>						
225-55-5510-221	FIREMEN'S PARK ELECTRIC	733.85	3,577.53	12,500.00	8,922.47	28.6
225-55-5510-222	FIREMEN'S PARK HEAT	97.84	1,545.05	4,500.00	2,954.95	34.3
225-55-5510-223	FIREMEN'S PARK WATER/SEWER	858.53	2,661.66	4,000.00	1,338.34	66.5
225-55-5510-341	FIREMEN'S PARK COMMUNICATION	106.98	969.84	1,100.00	130.16	88.2
225-55-5510-350	FIREMEN'S PARK FACILITY SUPPLY	6.33	602.11	1,500.00	897.89	40.1
225-55-5510-351	FIREMEN'S PARK FACILITY MAINT	1,124.53	2,990.34	10,000.00	7,009.66	29.9
225-55-5510-354	FIREMEN'S PARK ALCOHOL	952.64	4,593.91	20,000.00	15,406.09	23.0
225-55-5510-356	FIREMEN'S PARK CONCESSIONS	717.55	1,535.76	2,000.00	464.24	76.8
225-55-5510-357	FIREMEN'S PARK DOG PARK	52.95	52.95	500.00	447.05	10.6
225-55-5510-358	FIREMEN'S PARK JULY 4TH EVENT	.00	.00	12,000.00	12,000.00	.0
225-55-5510-359	FIREMEN'S PARK ENTERTAINMENT	650.00	800.00	7,500.00	6,700.00	10.7
225-55-5510-360	FIREMEN'S PARK CAROUSEL	.00	60.97	1,000.00	939.03	6.1
	TOTAL PARKS - FIREMEN'S PARK	5,301.20	19,390.12	76,600.00	57,209.88	25.3

**CITY OF WATERLOO**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2020

**FUND 225 - SPECIAL REVENUE PARKS**

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNDER(OVER)	% OF
<u>PARKS - TRAILHEAD</u>					
225-55-5520-221 TRAILHEAD-WRT ELECTRIC	119.70	910.03	1,250.00	339.97	72.8
225-55-5520-222 TRAILHEAD-WRT HEAT	79.60	781.66	1,750.00	968.34	44.7
225-55-5520-223 TRAILHEAD-WRT WATER/SEWER	102.94	544.11	850.00	305.89	64.0
225-55-5520-240 TRAILHEAD- WRT BLDG MAINT	.00	68.68	250.00	181.32	27.5
225-55-5520-290 TRAILHEAD-WRT CLEAN CONTRACT	.00	.00	2,800.00	2,800.00	.0
225-55-5520-291 TRAILHEAD-WRT SECURITY CONTR	.00	1,143.20	1,250.00	106.80	91.5
225-55-5520-341 TRAILHEAD-WRT COMMUNICATION	84.99	169.98	1,000.00	830.02	17.0
<b>TOTAL PARKS - TRAILHEAD</b>	<b>387.23</b>	<b>3,617.66</b>	<b>9,150.00</b>	<b>5,532.34</b>	<b>39.5</b>
<u>PARKS WAGES</u>					
225-55-5522-110 PARKS SALARY COORDINATOR	3,726.91	21,988.80	47,500.00	25,511.20	46.3
225-55-5522-125 PARKS WAGES PART-TIME	.00	976.00	5,000.00	4,024.00	19.5
225-55-5522-151 PARKS SOC SEC	285.67	1,958.98	4,017.00	2,058.02	48.8
225-55-5522-152 PARKS RETIREMENT	251.56	1,635.14	3,250.00	1,614.86	50.3
225-55-5522-153 PARKS HEALTH INS	1,615.28	9,691.68	19,383.36	9,691.68	50.0
225-55-5522-154 PARKS INCOME & LIFE INS	12.54	75.24	100.00	24.76	75.2
<b>TOTAL PARKS WAGES</b>	<b>5,891.96</b>	<b>36,325.84</b>	<b>79,250.36</b>	<b>42,924.52</b>	<b>45.8</b>
<u>PARKS - OTHER</u>					
225-55-5530-221 PARKS OTHER ELECTRIC	12.36	61.80	100.00	38.20	61.8
225-55-5530-223 PARKS OTHER WATER & SEWER	.00	.00	300.00	300.00	.0
225-55-5530-510 PROPERTY INSURANCE	.00	3,691.95	3,457.00	( 234.95)	106.8
225-55-5530-511 WORKER'S COMPENSATION	.00	1,674.10	1,763.00	88.90	95.0
225-55-5530-512 LIABILITY INSURANCE	.00	2,899.05	3,054.00	154.95	94.9
<b>TOTAL PARKS - OTHER</b>	<b>12.36</b>	<b>8,326.90</b>	<b>8,674.00</b>	<b>347.10</b>	<b>96.0</b>
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225-57-5701-800 CAPITAL PROJECTS	714.75	123,428.35	145,000.00	21,571.65	85.1
<b>TOTAL DEPARTMENT 5701</b>	<b>714.75</b>	<b>123,428.35</b>	<b>145,000.00</b>	<b>21,571.65</b>	<b>85.1</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>13,242.70</b>	<b>197,928.42</b>	<b>332,499.36</b>	<b>134,570.94</b>	<b>59.5</b>
<b>NET REVENUE OVER(UNDER) EXPENDITURES</b>	<b>( 11,101.45)</b>	<b>( 49,351.88)</b>	<b>86,503.64</b>		