

CITY OF WATERLOO

BALANCE SHEET
DECEMBER 31, 2012

**FINAL-FINAL
YEAR END
13/2012**

FUND 100 - GENERAL FUND

ASSETS

| | | |
|-----------|--------------------------------|---------------------|
| 100-11100 | TREASURER'S CASH | (438,977.78) |
| 100-11101 | GENERAL SAVINGS | 960,712.77 |
| 100-11104 | GENERAL SAVINGS AVESTAR CR UN | 629,371.34 |
| 100-11300 | TEMPORORARY INVESTMENTS | .00 |
| 100-11305 | TEMP INVESTMENT KJM LIBRARY | .00 |
| 100-11501 | ROAD VEHICLE FUND INVESTMENT | .00 |
| 100-11502 | SQUAD CAR FUND INVESTMENT | .00 |
| 100-11503 | REASSESSMENT FUND INVESTMENT | .00 |
| 100-11504 | ORDINANCE FUND INVESTMENT | .00 |
| 100-11505 | COMMUNICATION C.D | .00 |
| 100-11507 | TREYBURN FARMS SIDEWALK C.D. | .00 |
| 100-11512 | CATV/WLOO C.D. | .00 |
| 100-11514 | CLERK SOFTWARE INVESTMENT | .00 |
| 100-11520 | RETIRED HEALTH LIABILITY RESER | .00 |
| 100-11800 | PETTY CASH | 225.00 |
| 100-12100 | TAXES RECEIVABLE | 1,248,614.31 |
| 100-12320 | DELINQUENT PERSONAL PROPERTY | .00 |
| 100-12321 | DUE FROM AGENCY FUND TAXES | .00 |
| 100-12330 | DUE TO/FROM FUND 300 | .00 |
| 100-12340 | DUE TO/FROM TIF DISTRICT 1 | .00 |
| 100-12381 | DUE TO/FROM TRUST FUND | .00 |
| 100-12382 | DUE TO/FROM LIBRARY TRUST FD | .00 |
| 100-12383 | DUE TO/FROM AGENCY FUND | .00 |
| 100-12384 | DUE TO/FROM TAX ROLL FUND | .00 |
| 100-12385 | DUE TO/FROM UTILITIES | 244,149.00 |
| 100-13100 | ACCOUNTS RECEIVABLE | .00 |
| 100-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | 35,801.08 |
| 100-13200 | MUNI EMPLOYEES MOBILE PHONE | .00 |
| 100-13300 | ACCRUED INTEREST | 454.17 |
| 100-13800 | A/R PARK EMPLOYEES WAGES | .00 |
| 100-13802 | A/R EMT/FIRE WAGES | .00 |
| 100-13804 | A/R FIRE OFFICER WAGES | .00 |
| 100-13805 | A/R FIRE/EMT-I WAGES | .00 |
| 100-13806 | A/R FIRE CLEANING WAGES | .00 |
| 100-13808 | MEG SECRETARY WAGES | .00 |
| 100-13809 | A/R MEG OFFICER WAGES | .00 |
| 100-13810 | OAK HILL CEMETERY GAS | .00 |
| 100-16110 | INVENTORY GAS | .00 |
| 100-16200 | PREPAID HEALTH INSURANCE | .00 |
| | TOTAL ASSETS | <u>2,680,349.89</u> |

LIABILITIES AND EQUITY

CITY OF WATERLOO

BALANCE SHEET
DECEMBER 31, 2012

FUND 100 - GENERAL FUND

LIABILITIES

| | | | |
|-----------|--------------------------------|---------------|--------------|
| 100-21100 | VOUCHERS PAYABLE | 27,227.01 | |
| 100-21102 | VOUCHERS PAYABLE | 23,450.66 | |
| 100-21190 | ASSESS REFUND LIABILITY | .00 | |
| 100-21200 | TEMPORARY NOTES PAYABLE | .00 | |
| 100-21511 | SOCIAL SEC PAY | .00 | |
| 100-21512 | FED W/H PAY | .00 | |
| 100-21513 | STATE W/H PAY | .00 | |
| 100-21520 | RETIREMENT PAY | 15,408.30 | |
| 100-21530 | HEALTH INSURANCE PAYABLE | (25,222.20) | |
| 100-21531 | RETIRED HEALTH INS PAYABLE | .00 | |
| 100-21532 | INCOME CON'T PAYABLE | .00 | |
| 100-21533 | LIFE INS PAYABLE | (703.46) | |
| 100-21534 | HEALTH & DEPEND FSA PAYABL | .00 | |
| 100-21550 | POLICE UNION DUES | .00 | |
| 100-21555 | CLERK/DPW UNION DUES | .00 | |
| 100-21560 | CREDIT UNION PAYABLE | .00 | |
| 100-21570 | DEFERRED COMPENSATION | .00 | |
| 100-21580 | CHILD SUPPORT | .00 | |
| 100-21581 | MISCELLANEOUS DEDUCTION | .00 | |
| 100-21700 | WAGES PAYABLE | .00 | |
| 100-21820 | HEALTH INS SL CREDIT | .00 | |
| 100-21852 | GROUP TERM LIFE PAYABLE | .00 | |
| 100-24300 | DOG LICENSES & OTHER TAXES | 232.25 | |
| 100-24301 | SECURITY DEPOSITS | .00 | |
| 100-24304 | DUE TO UTILITY WATER HOOKUP | .00 | |
| 100-26100 | DEFERRED REVENUE | 1,248,614.31 | |
| 100-26105 | DEFERRED REVENUE PLANNING | .00 | |
| 100-26300 | DEFERRED REVENUE CD INVESTMENT | 454.17 | |
| | | <hr/> | |
| | TOTAL LIABILITIES | | 1,289,461.04 |

FUND EQUITY

CITY OF WATERLOO

BALANCE SHEET
DECEMBER 31, 2012

FUND 100 - GENERAL FUND

| | | |
|-----------|---------------------------------|----------------------------|
| 100-32600 | GENERAL FUND | 843,948.02 |
| 100-32607 | TREYBURN FARMS SIDEWALK C.D. | .00 |
| 100-32608 | LIBRARY CARRYOVER CITY | 94,105.84 |
| 100-32609 | CATV FUND CARRYOVER | .00 |
| 100-32610 | DONATE CARRYOVER POLICE DEFIBU | 858.10 |
| 100-32611 | MEG EXPENSE CARRYOVER | .00 |
| 100-32612 | CATV/WLOO C.D. | .00 |
| 100-32613 | TEMP INVESTMENT FUND BALANCE | .00 |
| 100-32614 | CLERK SOFTWARE INVESTMENT DUE | .00 |
| 100-32615 | LIBRARY TEMP INVEST FUND BAL | .00 |
| 100-32616 | DESIGNATED FOR SURPLUS APPLIED | .00 |
| 100-32617 | LIBRARY CARRYOVER COUNTY | 194,051.96 |
| 100-32618 | YOUTH CENTER CARRYOVER | .00 |
| 100-32620 | PARK EQUIPMENT CARRYOVER | .00 |
| 100-32622 | PLAYGROUND EQUIPMENT CARRYOVER | .00 |
| 100-32623 | PAVILION IMPROVE CARRYOVER | .00 |
| 100-32624 | ECONOMIC DEVELOP CITY CARRYOVE | .00 |
| 100-32626 | CELEBRATE 150TH B-DAY CARRYOVE | .00 |
| 100-32630 | PD DONATE SURVEILLANCE CARRYOV | .00 |
| 100-32631 | POLICE DONATE SPEED LIMIT ALER | 240.15 |
| 100-32633 | DONATION TAXI CARRYOVER | .00 |
| 100-32635 | POLICE PATROL UNIFORM CARRYOVE | 1,345.64 |
| 100-32650 | RETIRED HEALTH LIABILITY BALAN | 18,117.40 |
| 100-35200 | ENCUMBRANCES CONTROL | .00 |
| 100-35300 | RESERVE FOR ENCUMBRANCES | .00 |
| 100-35400 | RETIREMENT BENEFITS LIABILITY | .00 |
| 100-35500 | RESERVED FOR PILOT | 244,150.00 |
| | REVENUE OVER EXPENDITURES - YTD | (5,928.26) |
| | TOTAL FUND EQUITY | <u>1,390,888.85</u> |
| | TOTAL LIABILITIES AND EQUITY | <u><u>2,680,349.89</u></u> |

CITY OF WATERLOO

BALANCE SHEET
DECEMBER 31, 2012

FUND 200 - CATV/WLOO FUND

ASSETS

| | | | |
|-----------|--------------------------------|------------|-------------------|
| 200-11100 | TREASURER'S CASH | 69,251.69 | |
| 200-11510 | CATV/WLOO SWIB SAVINGS ACCT | 160,252.31 | |
| 200-11512 | CATV WLOO C.D | .00 | |
| 200-11514 | CATV WLOO #2 C.D. | .00 | |
| 200-13100 | ACCOUNTS RECEIVABLE | .00 | |
| 200-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | 9,407.00 | |
| 200-13300 | ACCRUED INTEREST | 145.33 | |
| | | | |
| | TOTAL ASSETS | | <u>239,056.33</u> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|-----------|----------------------------|--------|--------|
| 200-21100 | VOUCHERS PAYABLE | .00 | |
| 200-21102 | VOUCHERS PAYABLE | 65.43 | |
| 200-21511 | SOC SEC PAY | .00 | |
| 200-21512 | FED W/H PAY | .00 | |
| 200-21513 | STATE W/H PAY | .00 | |
| 200-25100 | DUE TO/FROM GENERAL FUND | .00 | |
| 200-26300 | DEFERRED REVENUE CD INVEST | 145.33 | |
| | | | |
| | TOTAL LIABILITIES | | 210.76 |

FUND EQUITY

| | | | |
|-----------|---------------------------------|------------|-------------------|
| 200-32600 | FUND BALANCE | 227,132.42 | |
| 200-32609 | CATV WLOO CARRYOVER | .00 | |
| 200-32612 | CATV WLOO CD FUND BALANCE | .00 | |
| | REVENUE OVER EXPENDITURES - YTD | 11,713.15 | |
| | | | |
| | TOTAL FUND EQUITY | | <u>238,845.57</u> |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | <u>239,056.33</u> |

CITY OF WATERLOO

BALANCE SHEET
DECEMBER 31, 2012

FUND 201 - STORM WATER IMPACT FEES

ASSETS

| | | | |
|-----------|--------------------------------|--------|-------------|
| 201-11100 | TREASURER'S CASH | .00 | |
| 201-11500 | STORM WATER SWIB SAVINGS ACCT | 223.29 | |
| 201-13100 | ACCOUNTS RECEIVABLE | .00 | |
| 201-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| | | <hr/> | |
| | TOTAL ASSETS | | 223.29 |
| | | | <hr/> <hr/> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|-----------|-------------------|-------|-----|
| 201-21100 | VOUCHERS PAYABLE | .00 | |
| | | <hr/> | |
| | TOTAL LIABILITIES | | .00 |

FUND EQUITY

| | | | |
|-----------|---------------------------------|--------------|-------------|
| 201-32600 | FUND BALANCE | 1,520.53 | |
| | REVENUE OVER EXPENDITURES - YTD | (1,297.24) | |
| | | <hr/> | |
| | TOTAL FUND EQUITY | | 223.29 |
| | | | <hr/> |
| | TOTAL LIABILITIES AND EQUITY | | 223.29 |
| | | | <hr/> <hr/> |

CITY OF WATERLOO

BALANCE SHEET
DECEMBER 31, 2012

FUND 202 - PUBLIC WORKS IMPACT FEE

ASSETS

| | | | |
|-----------|--------------------------------|--------|---------------|
| 202-11100 | TREASURER'S CASH | .00 | |
| 202-11600 | PUBLIC WORKS IMPACT FEE SAVING | 490.42 | |
| 202-13100 | ACCOUNTS RECEIVABLE | .00 | |
| 202-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| | TOTAL ASSETS | | <u>490.42</u> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|-----------|-------------------|-----|-----|
| 202-21100 | VOUCHERS PAYABLE | .00 | |
| | TOTAL LIABILITIES | | .00 |

FUND EQUITY

| | | | |
|-----------|---------------------------------|--------------|---------------|
| 202-32600 | FUND BALANCE | 3,335.80 | |
| | REVENUE OVER EXPENDITURES - YTD | (2,845.38) | |
| | TOTAL FUND EQUITY | | <u>490.42</u> |
| | TOTAL LIABILITIES AND EQUITY | | <u>490.42</u> |

CITY OF WATERLOO

BALANCE SHEET
DECEMBER 31, 2012

FUND 203 - PARK & REC IMPACT FEE

ASSETS

| | | | |
|-----------|--------------------------------|--------|-------------|
| 203-11100 | TREASURER'S CASH | .00 | |
| 203-11700 | PARK & REC IMPACT FEE SAVINGS | 338.59 | |
| 203-13100 | ACCOUNTS RECEIVABLE | .00 | |
| 203-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| | | <hr/> | |
| | TOTAL ASSETS | | 338.59 |
| | | | <hr/> <hr/> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|-----------|-------------------|-------|-----|
| 203-21100 | VOUCHERS PAYABLE | .00 | |
| | | <hr/> | |
| | TOTAL LIABILITIES | | .00 |

FUND EQUITY

| | | | |
|-----------|---------------------------------|--------------|-------------|
| 203-32600 | FUND BALANCE | 1,636.68 | |
| | REVENUE OVER EXPENDITURES - YTD | (1,298.09) | |
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| | TOTAL FUND EQUITY | | 338.59 |
| | | | <hr/> |
| | TOTAL LIABILITIES AND EQUITY | | 338.59 |
| | | | <hr/> <hr/> |

CITY OF WATERLOO

BALANCE SHEET
DECEMBER 31, 2012

FUND 204 - SANITARY SEWER IMPACT FEE

ASSETS

| | | | |
|-----------|--------------------------------|-------------------|---------------|
| 204-11100 | TREASURER'S CASH | .00 | |
| 204-11800 | SANITARY SEWER IMPACT FEE SAVI | 789.84 | |
| 204-13100 | ACCOUNTS RECEIVABLE | .00 | |
| 204-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| | | <u> </u> | |
| | TOTAL ASSETS | | <u>789.84</u> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|-----------|-------------------|-------------------|-----|
| 204-21100 | VOUCHERS PAYABLE | .00 | |
| | | <u> </u> | |
| | TOTAL LIABILITIES | | .00 |

FUND EQUITY

| | | | |
|-----------|---------------------------------|-------------------|---------------|
| 204-32600 | FUND BALANCE | 5,437.21 | |
| | REVENUE OVER EXPENDITURES - YTD | (4,647.37) | |
| | | <u> </u> | |
| | TOTAL FUND EQUITY | | <u>789.84</u> |
| | TOTAL LIABILITIES AND EQUITY | | <u>789.84</u> |

CITY OF WATERLOO

BALANCE SHEET
DECEMBER 31, 2012

FUND 205 - WATER IMPACT FEE

ASSETS

| | | | |
|-----------|--------------------------------|----------|-----------------|
| 205-11100 | TREASURER'S CASH | .00 | |
| 205-11900 | WATER IMPACT FEE SAVINGS ACCT | 4,216.61 | |
| 205-13100 | ACCOUNTS RECEIVABLE | .00 | |
| 205-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| | TOTAL ASSETS | | <u>4,216.61</u> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|-----------|-------------------|-----|-----|
| 205-21100 | VOUCHERS PAYABLE | .00 | |
| | TOTAL LIABILITIES | | .00 |

FUND EQUITY

| | | | |
|-----------|---------------------------------|----------|-----------------|
| 205-32600 | FUND BALANCE | 3,491.26 | |
| | REVENUE OVER EXPENDITURES - YTD | 725.35 | |
| | TOTAL FUND EQUITY | | <u>4,216.61</u> |
| | TOTAL LIABILITIES AND EQUITY | | <u>4,216.61</u> |

CITY OF WATERLOO

BALANCE SHEET
DECEMBER 31, 2012

FUND 220 - ACTIVE FIRE DEPARTMENT

ASSETS

| | | | |
|-----------|--------------------------------|---------------|-------------------|
| 220-11100 | TREASURER'S CASH | 272,431.77 | |
| 220-11201 | TREASURER'S CASH INVESTMENT | 110,173.46 | |
| 220-11202 | FIRE COMPANY FIRE SWIB SAVINGS | .00 | |
| 220-11204 | FIRE COMPANY SWIB EMS SAVINGS | .00 | |
| 220-11205 | FIRE COMPANY FIRE CHECKING ACC | .00 | |
| 220-11206 | FIRE COMPANY EMS SAVINGS ACCT | .00 | |
| 220-11208 | MEMBERS SWIB ACCOUNT | .00 | |
| 220-11800 | PETTY CASH | 100.00 | |
| 220-13100 | ACCOUNTS RECEIVABLE | .00 | |
| 220-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | 8,210.28 | |
| 220-13200 | EMS ACCOUNTS RECEIVABLES | 130,857.00 | |
| 220-13300 | EMS ALLOWANCE | (84,537.00) | |
| 220-13330 | ACCRUED INTEREST | 99.92 | |
| 220-16200 | PREPAID FIRE OPERATIONS TRUCK | .00 | |
| | | | |
| | TOTAL ASSETS | | <u>437,335.43</u> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|-----------|----------------------------|-----------|-----------|
| 220-21100 | VOUCHERS PAYABLE | 24,338.33 | |
| 220-21102 | VOUCHERS PAYABLE -PAYROLL | 5,315.86 | |
| 220-21511 | SOC SEC PAY | .00 | |
| 220-21512 | FED W/H PAY | .00 | |
| 220-21513 | STATE W/H PAY | .00 | |
| 220-21520 | RETIREMENT PAY | .00 | |
| 220-21530 | HEALTH INSURANCE PAYABLE | .00 | |
| 220-21532 | INCOME CON'T PAYABLE | .00 | |
| 220-21533 | LIFE INS PAYABLE | .00 | |
| 220-21570 | DEFERRED COMPENSATION | .00 | |
| 220-26200 | EMS DEFERRED REVENUE | 46,320.00 | |
| 220-26300 | DEFERRED REVENUE CD INVEST | 99.92 | |
| | | | |
| | TOTAL LIABILITIES | | 76,074.11 |

FUND EQUITY

| | | | |
|-----------|---------------------------------|------------|-------------------|
| 220-32600 | FUND BALANCE | 43,687.26 | |
| 220-32602 | FUND BALANCE - FIRE | .00 | |
| 220-32604 | FUND BALANCE EMS | .00 | |
| 220-32635 | FIRE DEPT UNIFORM CARRYOVER | 215.24 | |
| 220-34100 | FUND BALANCE - CAPITAL PROJEC | 302,043.93 | |
| | REVENUE OVER EXPENDITURES - YTD | 15,314.89 | |
| | | | |
| | TOTAL FUND EQUITY | | <u>361,261.32</u> |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | <u>437,335.43</u> |

CITY OF WATERLOO

BALANCE SHEET
DECEMBER 31, 2012

FUND 300 - DEBT SERVICE FUND

ASSETS

| | | | |
|-----------|--------------------------------|------------|------------|
| 300-11100 | TREASURER'S WORKING CASH | 78,759.07 | |
| 300-11500 | DEBT SERVICE ACCOUNT | .00 | |
| 300-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| 300-15100 | DUE TO/FROM GENERAL FUND | .00 | |
| 300-15800 | DUE FROM AGENCY FUND TAXES | 493,367.00 | |
| 300-15900 | DUE FROM UTILITY | .00 | |
| | | | <hr/> |
| | TOTAL ASSETS | | 572,126.07 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|-----------|--------------------------------|------------|------------|
| 300-21100 | VOUCEHRS PAYABLE | .00 | |
| 300-21102 | VOUCHERS PAYABLE | .00 | |
| 300-25100 | DUE TO/FROM GENERAL FUND | .00 | |
| 300-26100 | DEFERRED REVENUE | 493,367.00 | |
| 300-26200 | DEFERRED REVENUE IND LOT SALES | .00 | |
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| | TOTAL LIABILITIES | | 493,367.00 |

FUND EQUITY

| | | | |
|-----------|---------------------------------|-----------|------------|
| 300-34100 | RESERVED FUND BALANCE | 57,198.87 | |
| | REVENUE OVER EXPENDITURES - YTD | 21,560.20 | |
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| | TOTAL FUND EQUITY | | 78,759.07 |
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| | TOTAL LIABILITIES AND EQUITY | | 572,126.07 |

CITY OF WATERLOO

BALANCE SHEET
DECEMBER 31, 2012

FUND 400 - CAPITAL PROJECT FUND

ASSETS

| | | | |
|-----------|--------------------------------|----------------|-------------------|
| 400-11100 | TREASURER'S WORKING CASH | (506,409.26) | |
| 400-11300 | TEMPORARY INVESTMENTS | .00 | |
| 400-11500 | FUTURE CAPITAL PROJECTS | 115,181.34 | |
| 400-11501 | ROAD VEHICLE FUND INVESTMENT | .00 | |
| 400-11502 | SQUAD CAR FUND INVESTMENT | .00 | |
| 400-11503 | REASSESSMENT FUND INVESTMENT | 48,075.69 | |
| 400-11504 | ORDINANCE FUND INVESTMENT | .00 | |
| 400-11505 | COMMUNICATION FUND INVESTMENT | .00 | |
| 400-11506 | EMERGENCY GOV'T SIRENS INVEST | .00 | |
| 400-11507 | TREYBURN FARMS SIDEWALK CD | .00 | |
| 400-11510 | SANITARY SEWER IMPROVEMENTS | .00 | |
| 400-11512 | STREET IMPROVEMENTS RESERVE | .00 | |
| 400-11514 | SIDEWALK PROGRAM | .00 | |
| 400-11516 | DPW BUILDING REMODELING | .00 | |
| 400-13000 | GRANTS RECEIVABLE | 383,423.00 | |
| 400-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | 250,050.00 | |
| 400-13300 | 2001 LUM AVE SIDEWALK A/R | .00 | |
| 400-13330 | ACCRUED INTEREST | 148.06 | |
| 400-13400 | 2001 BRADFORD SIDEWALK A/R | .00 | |
| 400-13500 | 1999 MINNETONKA SIDEWALK A/R | .00 | |
| 400-13600 | 2000 KNOWLTON SIDEWALK A/R | .00 | |
| 400-13700 | 2000 LUM AVE SIDEWALK A/R | .00 | |
| 400-13800 | 2002 KNOWLTON SIDEWALK A/R | .00 | |
| 400-13801 | CP LOAN TO MCLAIN | .00 | |
| 400-13900 | 2002 PORTER/DICKENSON SIDEWALK | .00 | |
| 400-14000 | 2003 MISC SIDEWALK A/R | .00 | |
| 400-14100 | 2003 S MONROE SIDEWALK A/R | .00 | |
| 400-14200 | 2004 MISC SIDEWALK A/R | .00 | |
| 400-14300 | 2006 MISC SIDEWALK A/R | .00 | |
| 400-15100 | DUE FROM GENERAL FUND | .00 | |
| 400-15200 | DUE FROM UTILITY | 411,275.00 | |
| 400-15800 | DUE FROM AGENCY FUND TAXES | 196,832.00 | |
| | | | |
| | TOTAL ASSETS | | <u>898,575.83</u> |

LIABILITIES AND EQUITY

CITY OF WATERLOO

BALANCE SHEET
DECEMBER 31, 2012

FUND 400 - CAPITAL PROJECT FUND

LIABILITIES

| | | | |
|-----------|--------------------------------|------------|------------|
| 400-21100 | VOUCHERS PAYABLE | 20,144.11 | |
| 400-21102 | VOUCHERS PAYABLE | .00 | |
| 400-25100 | DUE TO/FROM GENERAL FUND | .00 | |
| 400-26100 | DEFERRED REVENUE | 196,832.00 | |
| 400-26200 | OTHER DEFERRED REVENUE | 548,617.00 | |
| 400-26300 | 2001 LUM AVE DEFERRED REVENUE | .00 | |
| 400-26330 | DEFERRED REVENUE CD INTEREST | 148.06 | |
| 400-26400 | 2001 BRADFORD DEFERRED REVENUE | .00 | |
| 400-26500 | 1999 MINNETONKA DEFERRED REVEN | .00 | |
| 400-26600 | 2000 KNOWLTON DEFERRED REVENUE | .00 | |
| 400-26700 | 2000 LUM AVE DEFERRED REVENUE | .00 | |
| 400-26710 | 2003 MISC SIDEWALK DEFERED REV | .00 | |
| 400-26720 | 2003 S MONROE SIDEWALK DEFERRE | .00 | |
| 400-26730 | 2004 MISC SIDEWALK DEFERE REV | .00 | |
| 400-26740 | 2006 SIDEWALK DEFERRED REVENUE | .00 | |
| 400-26800 | DEFERRED REVENUE PECFA CLAIMS | .00 | |
| 400-26900 | 2002 KNOWLTON DEFERRED REVENUE | .00 | |
| 400-27000 | 2002 PORTER/DICKENSON DEFERRED | .00 | |
| 400-27100 | DEFERRED REVENUE BIKE PATH | .00 | |
| 400-27200 | BALL PARK DAM DEFERRED REVENUE | .00 | |
| 400-27490 | ADVANCE FROM TIF | 41,000.00 | |
| | | | |
| | TOTAL LIABILITIES | | 806,741.17 |

FUND EQUITY

| | | | |
|-----------|---------------------------------|----------------|------------|
| 400-32600 | FUTURE CAPITAL PROJECTS | .00 | |
| 400-32601 | ROAD VEHICLE FUND | .00 | |
| 400-32602 | SQUAD CAR FUND | 18,618.58 | |
| 400-32603 | REASSESSMENT FUND | .00 | |
| 400-32604 | ORDINANCE UPDATE FUND | .00 | |
| 400-32605 | COMMUNICATION FUND | .00 | |
| 400-32606 | EMERGENCY GOV'T SIRENS FUND | .00 | |
| 400-32607 | FUTURE STREET PROJECTS | .00 | |
| 400-32608 | TREYBURN FARMS SIDEWALK FUND | .00 | |
| 400-32610 | MOBILE COMMAND CARRYOVER | .00 | |
| 400-32612 | SKATEBOARD PARK DONATE CARRYOV | 1,506.00 | |
| 400-32615 | SANITARY SEWER IMPROVEMENT | .00 | |
| 400-32617 | STREET IMPROVEMENT RESERVE | .00 | |
| 400-32619 | SIDEWALK IMPROVEMENT RESERVE | .00 | |
| 400-32620 | DPW BUILDING IMPROVEMENTS | .00 | |
| 400-32625 | PARK EQUIPMENT CARRYOVER | 4,580.23 | |
| 400-32627 | PLAYGROUND EQUIPMENT CARRYOVER | 1,784.02 | |
| 400-32628 | PAVILION IMPROVE CARRYOVER | .00 | |
| 400-34300 | FUND BALANCE | (470,076.86) | |
| | REVENUE OVER EXPENDITURES - YTD | 535,422.69 | |
| | | | |
| | TOTAL FUND EQUITY | | 91,834.66 |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | 898,575.83 |