

CITY OF WATERLOO

BALANCE SHEET
SEPTEMBER 30, 2012

FUND 100 - GENERAL FUND

ASSETS

100-11100	TREASURER'S CASH	(650,522.40)
100-11101	GENERAL SAVINGS	1,206,178.72
100-11104	GENERAL SAVINGS AVESTAR CR UN	628,439.78
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	.00
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	247,261.00
100-13100	ACCOUNTS RECEIVABLE	.00
100-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	10.08
100-13200	MUNI EMPLOYEES MOBILE PHONE	.00
100-13300	ACCRUED INTEREST	2,438.00
100-13800	A/R PARK EMPLOYEES WAGES	3,314.10
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	554.13
100-16110	INVENTORY GAS	.00
100-16200	PREPAID HEALTH INSURANCE	.00
	TOTAL ASSETS	<u>1,437,898.41</u>

LIABILITIES AND EQUITY

CITY OF WATERLOO

BALANCE SHEET
SEPTEMBER 30, 2012

FUND 100 - GENERAL FUND

LIABILITIES

100-21100	VOUCHERS PAYABLE	.00
100-21102	VOUCHERS PAYABLE	.00
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	15,627.17
100-21530	HEALTH INSURANCE PAYABLE	(27,968.55)
100-21531	RETIRED HEALTH INS PAYABLE	.00
100-21532	INCOME CON'T PAYABLE	.00
100-21533	LIFE INS PAYABLE	(714.90)
100-21534	HEALTH & DEPEND FSA PAYABL	.00
100-21550	POLICE UNION DUES	40.50
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	32.00
100-24301	SECURITY DEPOSITS	.00
100-24304	DUE TO UTILITY WATER HOOKUP	.00
100-26100	DEFERRED REVENUE	.00
100-26105	DEFERRED REVENUE PLANNING	.00
100-26300	DEFERRED REVENUE CD INVESTMENT	2,438.00
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	TOTAL LIABILITIES	(10,545.78)

FUND EQUITY

CITY OF WATERLOO

BALANCE SHEET
SEPTEMBER 30, 2012

FUND 100 - GENERAL FUND

100-32600	GENERAL FUND	911,052.06
100-32607	TREYBURN FARMS SIDEWALK C.D.	.00
100-32608	LIBRARY CARRYOVER CITY	95,943.63
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	130,945.96
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	1,398.81
100-32650	RETIRED HEALTH LIABILITY BALAN	9,117.40
100-35200	ENCUMBRANCES CONTROL	.00
100-35300	RESERVE FOR ENCUMBRANCES	.00
100-35400	RETIREMENT BENEFITS LIABILITY	.00
100-35500	RESERVED FOR PILOT	247,261.00
	REVENUE OVER EXPENDITURES - YTD	<u>51,627.08</u>
	TOTAL FUND EQUITY	<u>1,448,444.19</u>
	TOTAL LIABILITIES AND EQUITY	<u><u>1,437,898.41</u></u>

CITY OF WATERLOO

BALANCE SHEET
SEPTEMBER 30, 2012

FUND 200 - CATV/WLOO FUND

ASSETS

200-11100	TREASURER'S CASH	67,990.87	
200-11510	CATV/WLOO SWIB SAVINGS ACCT	160,000.00	
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	.00	
200-13300	ACCRUED INTEREST	780.00	
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	TOTAL ASSETS		228,770.87
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LIABILITIES AND EQUITY

LIABILITIES

200-21100	VOUCHERS PAYABLE	.00	
200-21102	VOUCHERS PAYABLE	.00	
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	780.00	
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	TOTAL LIABILITIES		780.00

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	858.45	
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	TOTAL FUND EQUITY		227,990.87
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	TOTAL LIABILITIES AND EQUITY		228,770.87
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CITY OF WATERLOO

BALANCE SHEET
SEPTEMBER 30, 2012

FUND 201 - STORM WATER IMPACT FEES

ASSETS

201-11100	TREASURER'S CASH	.00	
201-11500	STORM WATER SWIB SAVINGS ACCT	223.19	
201-13100	ACCOUNTS RECEIVABLE	.00	
201-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
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	TOTAL ASSETS		<u>223.19</u>

LIABILITIES AND EQUITY

LIABILITIES

201-21100	VOUCHERS PAYABLE	.00	
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	TOTAL LIABILITIES		.00

FUND EQUITY

201-32600	FUND BALANCE	1,520.53	
	REVENUE OVER EXPENDITURES - YTD	(1,297.34)	
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	TOTAL FUND EQUITY		<u>223.19</u>
	TOTAL LIABILITIES AND EQUITY		<u>223.19</u>

CITY OF WATERLOO

BALANCE SHEET
SEPTEMBER 30, 2012

FUND 202 - PUBLIC WORKS IMPACT FEE

ASSETS

202-11100	TREASURER'S CASH	.00	
202-11600	PUBLIC WORKS IMPACT FEE SAVING	490.19	
202-13100	ACCOUNTS RECEIVABLE	.00	
202-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
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	TOTAL ASSETS		<u>490.19</u>

LIABILITIES AND EQUITY

LIABILITIES

202-21100	VOUCHERS PAYABLE	.00	
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	TOTAL LIABILITIES		.00

FUND EQUITY

202-32600	FUND BALANCE	3,335.80	
	REVENUE OVER EXPENDITURES - YTD	(2,845.61)	
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	TOTAL FUND EQUITY		<u>490.19</u>
	TOTAL LIABILITIES AND EQUITY		<u>490.19</u>

CITY OF WATERLOO

BALANCE SHEET
SEPTEMBER 30, 2012

FUND 203 - PARK & REC IMPACT FEE

ASSETS

203-11100	TREASURER'S CASH	.00	
203-11700	PARK & REC IMPACT FEE SAVINGS	338.44	
203-13100	ACCOUNTS RECEIVABLE	.00	
203-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
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	TOTAL ASSETS		<u>338.44</u>

LIABILITIES AND EQUITY

LIABILITIES

203-21100	VOUCHERS PAYABLE	.00	
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	TOTAL LIABILITIES		.00

FUND EQUITY

203-32600	FUND BALANCE	1,636.68	
	REVENUE OVER EXPENDITURES - YTD	(1,298.24)	
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	TOTAL FUND EQUITY		<u>338.44</u>
	TOTAL LIABILITIES AND EQUITY		<u>338.44</u>

CITY OF WATERLOO

BALANCE SHEET
SEPTEMBER 30, 2012

FUND 204 - SANITARY SEWER IMPACT FEE

ASSETS

204-11100	TREASURER'S CASH	.00	
204-11800	SANITARY SEWER IMPACT FEE SAVI	789.47	
204-13100	ACCOUNTS RECEIVABLE	.00	
204-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
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	TOTAL ASSETS		<u>789.47</u>

LIABILITIES AND EQUITY

LIABILITIES

204-21100	VOUCHERS PAYABLE	.00	
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	TOTAL LIABILITIES		.00

FUND EQUITY

204-32600	FUND BALANCE	5,437.21	
	REVENUE OVER EXPENDITURES - YTD	(4,647.74)	
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	TOTAL FUND EQUITY		<u>789.47</u>
	TOTAL LIABILITIES AND EQUITY		<u>789.47</u>

CITY OF WATERLOO

BALANCE SHEET
SEPTEMBER 30, 2012

FUND 205 - WATER IMPACT FEE

ASSETS

205-11100	TREASURER'S CASH	.00	
205-11900	WATER IMPACT FEE SAVINGS ACCT	4,214.63	
205-13100	ACCOUNTS RECEIVABLE	.00	
205-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
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	TOTAL ASSETS		<u>4,214.63</u>

LIABILITIES AND EQUITY

LIABILITIES

205-21100	VOUCHERS PAYABLE	.00	
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	TOTAL LIABILITIES		.00

FUND EQUITY

205-32600	FUND BALANCE	3,491.26	
	REVENUE OVER EXPENDITURES - YTD	723.37	
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	TOTAL FUND EQUITY		<u>4,214.63</u>
	TOTAL LIABILITIES AND EQUITY		<u>4,214.63</u>

CITY OF WATERLOO

BALANCE SHEET
SEPTEMBER 30, 2012

FUND 220 - ACTIVE FIRE DEPARTMENT

ASSETS

220-11100	TREASURER'S CASH	337,326.09	
220-11201	TREASURER'S CASH INVESTMENT	110,000.00	
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	183.25	
220-13200	EMS ACCOUNTS RECEIVABLES	108,219.00	
220-13300	EMS ALLOWANCE	(77,530.00)	
220-13330	ACCRUED INTEREST	536.00	
220-16200	PREPAID FIRE OPERATIONS TRUCK	.00	
	TOTAL ASSETS		<u>478,834.34</u>

LIABILITIES AND EQUITY

LIABILITIES

220-21100	VOUCHERS PAYABLE	.00	
220-21102	VOUCHERS PAYABLE -PAYROLL	.00	
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	30,689.00	
220-26300	DEFERRED REVENUE CD INVEST	536.00	
	TOTAL LIABILITIES		31,225.00

FUND EQUITY

220-32600	FUND BALANCE	27,638.21	
220-32602	FUND BALANCE - FIRE	.00	
220-32604	FUND BALANCE EMS	.00	
220-32635	FIRE DEPT UNIFORM CARRYOVER	186.24	
220-34100	FUND BALANCE - CAPITAL PROJEC	318,121.98	
	REVENUE OVER EXPENDITURES - YTD	101,662.91	
	TOTAL FUND EQUITY		<u>447,609.34</u>
	TOTAL LIABILITIES AND EQUITY		<u>478,834.34</u>

CITY OF WATERLOO

BALANCE SHEET
SEPTEMBER 30, 2012

FUND 300 - DEBT SERVICE FUND

ASSETS

300-11100	TREASURER'S WORKING CASH	394,420.82	
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	.00	
300-15900	DUE FROM UTILITY	.00	
	TOTAL ASSETS		<u>394,420.82</u>

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	.00	
300-26200	DEFERRED REVENUE IND LOT SALES	.00	
	TOTAL LIABILITIES		.00

FUND EQUITY

300-34100	RESERVED FUND BALANCE	57,198.87	
	REVENUE OVER EXPENDITURES - YTD	337,221.95	
	TOTAL FUND EQUITY		<u>394,420.82</u>
	TOTAL LIABILITIES AND EQUITY		<u>394,420.82</u>

CITY OF WATERLOO

BALANCE SHEET
SEPTEMBER 30, 2012

FUND 400 - CAPITAL PROJECT FUND

ASSETS

400-11100	TREASURER'S WORKING CASH	(934,215.69)
400-11300	TEMPORARY INVESTMENTS	.00
400-11500	FUTURE CAPITAL PROJECTS	115,000.00
400-11501	ROAD VEHICLE FUND INVESTMENT	.00
400-11502	SQUAD CAR FUND INVESTMENT	.00
400-11503	REASSESSMENT FUND INVESTMENT	48,000.00
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	276,577.00
400-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00
400-13300	2001 LUM AVE SIDEWALK A/R	.00
400-13330	ACCRUED INTEREST	795.00
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	39,532.00
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
400-15800	DUE FROM AGENCY FUND TAXES	.00
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	TOTAL ASSETS	(454,311.69)

LIABILITIES AND EQUITY

CITY OF WATERLOO

BALANCE SHEET
SEPTEMBER 30, 2012

FUND 400 - CAPITAL PROJECT FUND

LIABILITIES

400-21100	VOUCHERS PAYABLE	.00
400-21102	VOUCHERS PAYABLE	.00
400-25100	DUE TO/FROM GENERAL FUND	.00
400-26100	DEFERRED REVENUE	.00
400-26200	OTHER DEFERRED REVENUE	276,577.00
400-26300	2001 LUM AVE DEFERRED REVENUE	.00
400-26330	DEFERRED REVENUE CD INTEREST	795.00
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

318,372.00

FUND EQUITY

400-32600	FUTURE CAPITAL PROJECTS	117,494.52
400-32601	ROAD VEHICLE FUND	1,133.12
400-32602	SQUAD CAR FUND	42,618.58
400-32603	REASSESSMENT FUND	48,769.41
400-32604	ORDINANCE UPDATE FUND	.00
400-32605	COMMUNICATION FUND	9,000.00
400-32606	EMERGENCY GOV'T SIRENS FUND	16,833.92
400-32607	FUTURE STREET PROJECTS	.00
400-32608	TREYBURN FARMS SIDEWALK FUND	.00
400-32610	MOBILE COMMAND CARRYOVER	5,000.00
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	11,080.23
400-32627	PLAYGROUND EQUIPMENT CARRYOVER	(1,215.98)
400-32628	PAVILION IMPROVE CARRYOVER	.00
400-34300	FUND BALANCE	(695,807.83)
	REVENUE OVER EXPENDITURES - YTD	(329,095.66)

TOTAL FUND EQUITY

(772,683.69)

TOTAL LIABILITIES AND EQUITY

(454,311.69)