

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 28, 2013

FUND 100 - GENERAL FUND

ASSETS

| | | | |
|-----------|--------------------------------|----------------|---------------------|
| 100-11100 | TREASURER'S CASH | (710,128.35) | |
| 100-11101 | GENERAL SAVINGS | 762,138.73 | |
| 100-11104 | GENERAL SAVINGS AVESTAR CR UN | 606,726.91 | |
| 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 | 1,246,124.75 | |
| 100-12320 | DELINQUENT PERSONAL PROPERTY | 211.03 | |
| 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 | 10.08 | |
| 100-13200 | MUNI EMPLOYEES MOBILE PHONE | .00 | |
| 100-13300 | ACCRUED INTEREST | 454.17 | |
| 100-13800 | A/R PARK EMPLOYEES WAGES | 538.26 | |
| 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>2,150,449.58</u> |

LIABILITIES AND EQUITY

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 28, 2013

FUND 100 - GENERAL FUND

LIABILITIES

| | | | |
|-----------|--------------------------------|---------------|--------------|
| 100-21100 | VOUCHERS PAYABLE | 141.85 | |
| 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 | 17,784.24 | |
| 100-21530 | HEALTH INSURANCE PAYABLE | (25,221.88) | |
| 100-21531 | RETIRED HEALTH INS PAYABLE | .00 | |
| 100-21532 | INCOME CON'T PAYABLE | .00 | |
| 100-21533 | LIFE INS PAYABLE | (703.38) | |
| 100-21534 | HEALTH & DEPEND FSA PAYABL | (50.74) | |
| 100-21550 | POLICE UNION DUES | 24.75 | |
| 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 | .00 | |
| 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 | |
| | | | |
| | TOTAL LIABILITIES | | 1,241,043.32 |

FUND EQUITY

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 28, 2013

FUND 100 - GENERAL FUND

| | | | |
|-----------|---------------------------------|----------------|--------------|
| 100-32600 | GENERAL FUND | 838,019.76 | |
| 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 | (481,482.59) | |
| | TOTAL FUND EQUITY | | 909,406.26 |
| | TOTAL LIABILITIES AND EQUITY | | 2,150,449.58 |

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 28, 2013

FUND 200 - CATV/WLOO FUND

ASSETS

| | | | |
|-----------|--------------------------------|------------|-------------|
| 200-11100 | TREASURER'S CASH | 29,879.21 | |
| 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 | .00 | |
| 200-13300 | ACCRUED INTEREST | 145.33 | |
| | | | <hr/> |
| | TOTAL ASSETS | | 190,276.85 |
| | | | <hr/> <hr/> |

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 | 145.33 | |
| | | | <hr/> |
| | TOTAL LIABILITIES | | 145.33 |

FUND EQUITY

| | | | |
|-----------|---------------------------------|---------------|-------------|
| 200-32600 | FUND BALANCE | 238,845.57 | |
| 200-32609 | CATV WLOO CARRYOVER | .00 | |
| 200-32612 | CATV WLOO CD FUND BALANCE | .00 | |
| | REVENUE OVER EXPENDITURES - YTD | (48,714.05) | |
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| | TOTAL FUND EQUITY | | 190,131.52 |
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| | TOTAL LIABILITIES AND EQUITY | | 190,276.85 |
| | | | <hr/> <hr/> |

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 28, 2013

FUND 201 - STORM WATER IMPACT FEES

ASSETS

| | | | |
|-----------|--------------------------------|--------|---------------|
| 201-11100 | TREASURER'S CASH | .00 | |
| 201-11500 | STORM WATER SWIB SAVINGS ACCT | 223.34 | |
| 201-13100 | ACCOUNTS RECEIVABLE | .00 | |
| 201-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| | | <hr/> | |
| | TOTAL ASSETS | | <u>223.34</u> |

LIABILITIES AND EQUITY

LIABILITIES

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

FUND EQUITY

| | | | |
|-----------|---------------------------------|--------|---------------|
| 201-32600 | FUND BALANCE | 223.29 | |
| | REVENUE OVER EXPENDITURES - YTD | .05 | |
| | | <hr/> | |
| | TOTAL FUND EQUITY | | <u>223.34</u> |
| | TOTAL LIABILITIES AND EQUITY | | <u>223.34</u> |

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 28, 2013

FUND 202 - PUBLIC WORKS IMPACT FEE

ASSETS

| | | | |
|-----------|--------------------------------|--------|-------------|
| 202-11100 | TREASURER'S CASH | .00 | |
| 202-11600 | PUBLIC WORKS IMPACT FEE SAVING | 490.54 | |
| 202-13100 | ACCOUNTS RECEIVABLE | .00 | |
| 202-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| | | <hr/> | |
| | TOTAL ASSETS | | 490.54 |
| | | | <hr/> <hr/> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|-----------|-------------------|-------|-----|
| 202-21100 | VOUCHERS PAYABLE | .00 | |
| | | <hr/> | |
| | TOTAL LIABILITIES | | .00 |

FUND EQUITY

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|-----------|---------------------------------|--------|-------------|
| 202-32600 | FUND BALANCE | 490.42 | |
| | REVENUE OVER EXPENDITURES - YTD | .12 | |
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| | TOTAL FUND EQUITY | | 490.54 |
| | | | <hr/> |
| | TOTAL LIABILITIES AND EQUITY | | 490.54 |
| | | | <hr/> <hr/> |

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 28, 2013

FUND 203 - PARK & REC IMPACT FEE

ASSETS

| | | | |
|-----------|--------------------------------|--------|---------------|
| 203-11100 | TREASURER'S CASH | .00 | |
| 203-11700 | PARK & REC IMPACT FEE SAVINGS | 338.67 | |
| 203-13100 | ACCOUNTS RECEIVABLE | .00 | |
| 203-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
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| | TOTAL ASSETS | | <u>338.67</u> |

LIABILITIES AND EQUITY

LIABILITIES

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

FUND EQUITY

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|-----------|---------------------------------|--------|---------------|
| 203-32600 | FUND BALANCE | 338.59 | |
| | REVENUE OVER EXPENDITURES - YTD | .08 | |
| | | <hr/> | |
| | TOTAL FUND EQUITY | | <u>338.67</u> |
| | TOTAL LIABILITIES AND EQUITY | | <u>338.67</u> |

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 28, 2013

FUND 204 - SANITARY SEWER IMPACT FEE

ASSETS

| | | | |
|-----------|--------------------------------|--------|---------------|
| 204-11100 | TREASURER'S CASH | .00 | |
| 204-11800 | SANITARY SEWER IMPACT FEE SAVI | 790.04 | |
| 204-13100 | ACCOUNTS RECEIVABLE | .00 | |
| 204-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| | | <hr/> | |
| | TOTAL ASSETS | | <u>790.04</u> |

LIABILITIES AND EQUITY

LIABILITIES

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

FUND EQUITY

| | | | |
|-----------|---------------------------------|--------|---------------|
| 204-32600 | FUND BALANCE | 789.84 | |
| | REVENUE OVER EXPENDITURES - YTD | .20 | |
| | | <hr/> | |
| | TOTAL FUND EQUITY | | <u>790.04</u> |
| | | | <hr/> |
| | TOTAL LIABILITIES AND EQUITY | | <u>790.04</u> |

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 28, 2013

FUND 205 - WATER IMPACT FEE

ASSETS

| | | | |
|-----------|--------------------------------|----------|-----------------|
| 205-11100 | TREASURER'S CASH | .00 | |
| 205-11900 | WATER IMPACT FEE SAVINGS ACCT | 4,217.67 | |
| 205-13100 | ACCOUNTS RECEIVABLE | .00 | |
| 205-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| | | <hr/> | |
| | TOTAL ASSETS | | <u>4,217.67</u> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|-----------|-------------------|-------|-----|
| 205-21100 | VOUCHERS PAYABLE | .00 | |
| | | <hr/> | |
| | TOTAL LIABILITIES | | .00 |

FUND EQUITY

| | | | |
|-----------|---------------------------------|----------|-----------------|
| 205-32600 | FUND BALANCE | 4,216.61 | |
| | REVENUE OVER EXPENDITURES - YTD | 1.06 | |
| | | <hr/> | |
| | TOTAL FUND EQUITY | | <u>4,217.67</u> |
| | TOTAL LIABILITIES AND EQUITY | | <u>4,217.67</u> |

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 28, 2013

FUND 220 - ACTIVE FIRE DEPARTMENT

ASSETS

| | | | |
|-----------|--------------------------------|---------------|------------|
| 220-11100 | TREASURER'S CASH | 467,012.32 | |
| 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 | | 631,915.98 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|-----------|----------------------------|-----------|-----------|
| 220-21100 | VOUCHERS PAYABLE | 3.83 | |
| 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 | 46,320.00 | |
| 220-26300 | DEFERRED REVENUE CD INVEST | 99.92 | |
| | | | |
| | TOTAL LIABILITIES | | 46,423.75 |

FUND EQUITY

| | | | |
|-----------|---------------------------------|------------|------------|
| 220-32600 | FUND BALANCE | 59,002.15 | |
| 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 | 224,230.91 | |
| | | | |
| | TOTAL FUND EQUITY | | 585,492.23 |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | 631,915.98 |

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 28, 2013

FUND 300 - DEBT SERVICE FUND

ASSETS

| | | | |
|-----------|--------------------------------|----------------|------------|
| 300-11100 | TREASURER'S WORKING CASH | (137,026.57) | |
| 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 | | 356,340.43 |

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 | |
| | | <hr/> | |
| | TOTAL LIABILITIES | | 493,367.00 |

FUND EQUITY

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|-----------|---------------------------------|----------------|----------------|
| 300-34100 | RESERVED FUND BALANCE | 78,759.07 | |
| | REVENUE OVER EXPENDITURES - YTD | (215,785.64) | |
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| | TOTAL FUND EQUITY | | (137,026.57) |
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| | TOTAL LIABILITIES AND EQUITY | | 356,340.43 |

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 28, 2013

FUND 400 - CAPITAL PROJECT FUND

ASSETS

| | | | |
|-----------|--------------------------------|----------------|-------------------|
| 400-11100 | TREASURER'S WORKING CASH | (280,207.29) | |
| 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 | .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>874,727.80</u> |

LIABILITIES AND EQUITY

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 28, 2013

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 | 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 REVENUE | .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 | | 786,597.06 |

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 | 65,345.83 | |
| | REVENUE OVER EXPENDITURES - YTD | (3,703.92) | |
| | | | |
| | TOTAL FUND EQUITY | | 88,130.74 |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | 874,727.80 |

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 28, 2013

FUND 402 - SPECIAL ASSESSMENTS

ASSETS

| | | | |
|-----------|--------------------------------|-----------|------------------|
| 402-11100 | TREASURER'S CASH | 11,437.43 | |
| 402-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| 402-13900 | 2002 PORTER/DICKENSON SIDEWALK | .00 | |
| 402-14000 | 2003 MISC SIDEWALK A/R | .00 | |
| 402-14200 | 2004 MISC SIDEWALK A/R | .00 | |
| 402-14300 | 2006 MISC SIDEWALK A/R | .00 | |
| 402-14400 | 2007 MISC SIDEWALK A/R | .00 | |
| 402-15100 | DUE TO/FROM GENERAL FUND | .00 | |
| 402-15800 | DUE FROM AGENCY FUND TAXES | .00 | |
| | | | |
| | TOTAL ASSETS | | <u>11,437.43</u> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|-----------|--------------------------------|-----|-----|
| 402-21100 | VOUCHERS PAYABLE | .00 | |
| 402-21102 | VOUCHERS PAYABLE | .00 | |
| 402-25100 | DUE TO/FROM GENERAL FUND | .00 | |
| 402-26100 | DEFERRED REVENUE | .00 | |
| 402-26710 | 2003 MISC SIDEWALK DEFERED REV | .00 | |
| 402-26730 | 2004 MISC SIDEWALK DEFERED REV | .00 | |
| 402-26740 | 2006 SIDEWALK DEFERRED REVENUE | .00 | |
| 402-26745 | 2007 MISC SIDEWALK DEFERED REV | .00 | |
| 402-27000 | 2002 PORTER/DICKENSON DEFERRED | .00 | |
| | | | |
| | TOTAL LIABILITIES | | .00 |

FUND EQUITY

| | | | |
|-----------|---------------------------------|-----------|------------------|
| 402-34300 | FUND BALANCE | 11,437.43 | |
| | REVENUE OVER EXPENDITURES - YTD | .00 | |
| | | | |
| | TOTAL FUND EQUITY | | <u>11,437.43</u> |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | <u>11,437.43</u> |

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 28, 2013

FUND 410 - TIF DISTRICT 1 FUND

ASSETS

| | | | |
|-----------|--------------------------------|------------|--------------|
| 410-11100 | TREASURER'S CASH | 863,018.17 | |
| 410-11520 | CDBG GRANT TIF BRIESS PART 2 | .00 | |
| 410-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| 410-15750 | DUE FROM TIF NO. 3 | 162,000.00 | |
| 410-15800 | DUE FROM AGENCY FUND TAXES | 148,847.21 | |
| 410-17140 | ADVANCE TO CP FUND | 41,000.00 | |
| | | <hr/> | |
| | TOTAL ASSETS | | 1,214,865.38 |
| | | | <hr/> <hr/> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|-----------|--------------------------|------------|------------|
| 410-21100 | VOUCHERS PAYABLE | .00 | |
| 410-25100 | DUE TO/FROM GENERAL FUND | .00 | |
| 410-26100 | DEFERRED REVENUE | 148,847.21 | |
| | | <hr/> | |
| | TOTAL LIABILITIES | | 148,847.21 |

FUND EQUITY

| | | | |
|-----------|---------------------------------|--------------|--------------|
| 410-34300 | FUND BALANCE | 1,066,018.17 | |
| | REVENUE OVER EXPENDITURES - YTD | .00 | |
| | | <hr/> | |
| | TOTAL FUND EQUITY | | 1,066,018.17 |
| | | | <hr/> <hr/> |
| | TOTAL LIABILITIES AND EQUITY | | 1,214,865.38 |
| | | | <hr/> <hr/> |

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 28, 2013

FUND 412 - TIF DISTRICT 2 FUND

ASSETS

| | | | |
|-----------|--------------------------------|----------------|----------------|
| 412-11100 | TREASURER'S CASH | (104,096.06) | |
| 412-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| 412-15800 | DUE FROM AGENCY FUND TAXES | 1,976.41 | |
| | | <hr/> | |
| | TOTAL ASSETS | | (102,119.65) |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|-----------|--------------------------|----------|----------|
| 412-21100 | VOUCHERS PAYABLE | .00 | |
| 412-25100 | DUE TO/FROM GENERAL FUND | .00 | |
| 412-26100 | DEFERRED REVENUE | 1,976.41 | |
| | | <hr/> | |
| | TOTAL LIABILITIES | | 1,976.41 |

FUND EQUITY

| | | | |
|-----------|---------------------------------|----------------|----------------|
| 412-34300 | FUND BALANCE | (105,096.06) | |
| | REVENUE OVER EXPENDITURES - YTD | 1,000.00 | |
| | | <hr/> | |
| | TOTAL FUND EQUITY | | (104,096.06) |
| | TOTAL LIABILITIES AND EQUITY | | (102,119.65) |

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 28, 2013

FUND 413 - TIF DISTRICT 3 FUND

ASSETS

| | | | |
|-----------|--------------------------------|---------------|---------------|
| 413-11100 | TREASURER'S CASH | (25,146.61) | |
| 413-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| 413-15800 | DUE FROM AGENCY FUND TAXES | .00 | |
| | | <hr/> | |
| | TOTAL ASSETS | | (25,146.61) |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|-----------|--------------------------|------------|------------|
| 413-21100 | VOUCHERS PAYABLE | .00 | |
| 413-25100 | DUE TO/FROM GENERAL FUND | .00 | |
| 413-25200 | DUE TO TIF NO 1 | 162,000.00 | |
| 413-26100 | DEFERRED REVENUE | .00 | |
| | | <hr/> | |
| | TOTAL LIABILITIES | | 162,000.00 |

FUND EQUITY

| | | | |
|-----------|---------------------------------|----------------|----------------|
| 413-34300 | FUND BALANCE | (184,821.92) | |
| | REVENUE OVER EXPENDITURES - YTD | (2,324.69) | |
| | | <hr/> | |
| | TOTAL FUND EQUITY | | (187,146.61) |
| | | | <hr/> |
| | TOTAL LIABILITIES AND EQUITY | | (25,146.61) |

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 28, 2013

FUND 600 - COMMUNITY DEVELOP AUTHORITY

ASSETS

| | | | |
|-----------|--------------------------------|----------------|------------------|
| 600-11100 | TREASURER'S CASH | (142,408.19) | |
| 600-13000 | DUE FROM OTHER GOVERNMENTS | 236,569.00 | |
| 600-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| 600-18101 | CONSTRUCTION IN PROGRESS CDA | .00 | |
| | TOTAL ASSETS | | <u>94,160.81</u> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|-----------|-------------------|-----|-----|
| 600-21100 | VOUCHERS PAYABLE | .00 | |
| 600-26100 | DEFERRED REVENUE | .00 | |
| | TOTAL LIABILITIES | | .00 |

FUND EQUITY

| | | | |
|-----------|---------------------------------|--------------|------------------|
| 600-34300 | FUND BALANCE | 97,215.51 | |
| | REVENUE OVER EXPENDITURES - YTD | (3,054.70) | |
| | TOTAL FUND EQUITY | | <u>94,160.81</u> |
| | TOTAL LIABILITIES AND EQUITY | | <u>94,160.81</u> |

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 28, 2013

FUND 810 - TRUST FUND/LIBRARY

ASSETS

| | | | |
|-----------|--------------------------------|-----------|-------------|
| 810-11100 | TREASURER'S WORKING CASH | 24,311.56 | |
| 810-11602 | LIBRARY MEMORIAL INVESTMENT | 42,066.23 | |
| 810-11604 | PEARL HYER MEMORIAL | .00 | |
| 810-11607 | ROBERT HYER MEMORIAL C.D. | .00 | |
| 810-11608 | JAMES HYER LIBRARY MEMORIAL | .00 | |
| 810-11609 | F.G. ALLEN LIBRARY MEMORIAL | .00 | |
| 810-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| 810-13300 | ACCRUED INTEREST | 38.15 | |
| | | <hr/> | |
| | TOTAL ASSETS | | 66,415.94 |
| | | | <hr/> <hr/> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|-----------|------------------------------|-------|-------|
| 810-21100 | VOUCHERS PAYABLE | .00 | |
| 810-21102 | VOUCHERS PAYABLE | .00 | |
| 810-25100 | DUE TO/FROM GENERAL FUND | .00 | |
| 810-26300 | DEFERRED REVENUE CD INTEREST | 38.15 | |
| | | <hr/> | |
| | TOTAL LIABILITIES | | 38.15 |

FUND EQUITY

| | | | |
|-----------|---------------------------------|-----------|-------------|
| 810-34100 | FUND BALANCE | 66,106.87 | |
| 810-34102 | LIBRARY MEMORIAL FUND BALANCE | .00 | |
| 810-34103 | LIBRARY CD FUND BALANCE | .00 | |
| 810-34104 | HYER MEMORIAL FUND BALANCE | .00 | |
| 810-34106 | LIBRARY AUTOMATION FUND BAL | .00 | |
| 810-34107 | R HYER MEM FUND BAL | .00 | |
| 810-34108 | JAMES HYER MEM FUND BAL | .00 | |
| 810-34109 | F G ALLEN LIB MEM FUND BALANCE | .00 | |
| | REVENUE OVER EXPENDITURES - YTD | 270.92 | |
| | | <hr/> | |
| | TOTAL FUND EQUITY | | 66,377.79 |
| | | | <hr/> <hr/> |
| | TOTAL LIABILITIES AND EQUITY | | 66,415.94 |
| | | | <hr/> <hr/> |

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 28, 2013

FUND 812 - LIBRARY TRUST FUND

ASSETS

| | | | |
|-----------|--------------------------------|-----------|------------------|
| 812-11100 | TREASURER'S WORKING CASH | 93,744.05 | |
| 812-11606 | CLARK MEMORIAL INVESTMENT | .00 | |
| 812-13100 | ACCOUNTS RECEIVABLE | .00 | |
| 812-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| | | | |
| | TOTAL ASSETS | | <u>93,744.05</u> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|-----------|--------------------------|-----|-----|
| 812-21100 | VOUCHERS PAYABLE | .00 | |
| 812-21102 | VOUCHERS PAYABLE | .00 | |
| 812-21511 | SOCIAL SEC PAY | .00 | |
| 812-21512 | FED W/H PAY | .00 | |
| 812-21513 | STATE W/H PAY | .00 | |
| 812-21520 | RETIREMENT PAY | .00 | |
| 812-21530 | HEALTH INSURANCE PAYABLE | .00 | |
| 812-21532 | INCOME CON'T PAYABLE | .00 | |
| 812-21533 | LIFE INS PAYABLE | .00 | |
| 812-21560 | CREDIT UNION PAYABLE | .00 | |
| 812-21570 | DEFERRED COMP | .00 | |
| 812-25100 | DUE TO/FROM GENERAL FUND | .00 | |
| | | | |
| | TOTAL LIABILITIES | | .00 |

FUND EQUITY

| | | | |
|-----------|---------------------------------|--------------|------------------|
| 812-34100 | FUND BALANCE | 97,191.72 | |
| 812-34106 | CLARK MEMORIAL FUND BALANCE | .00 | |
| | REVENUE OVER EXPENDITURES - YTD | (3,447.67) | |
| | | | |
| | TOTAL FUND EQUITY | | <u>93,744.05</u> |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | <u>93,744.05</u> |

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 28, 2013

FUND 820 - AGENCY FUND/FIRE DEPT

ASSETS

| | | | |
|-----------|--------------------------------|------------|-------------|
| 820-11100 | TREASURER'S WORKING CASH | 1,298.46 | |
| 820-11201 | FIRE ACTIVE TRUCK & EQUIP SWIB | .00 | |
| 820-11202 | INACTIVE FIRE DEPT INVESTMENT | .00 | |
| 820-11203 | INACTIVE FIRE DEPT SWIB SAVING | 125,197.12 | |
| 820-11204 | CAROUSEL RESTORATION INV | .00 | |
| 820-11205 | FIRE DEPT RETIRE INVEST-820 | .00 | |
| 820-13000 | GRANTS RECEIVABLE | .00 | |
| 820-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| 820-13300 | ACCRUED REVENUE | 113.54 | |
| 820-16200 | PREPAID ASSET | .00 | |
| | | | <hr/> |
| | TOTAL ASSETS | | 126,609.12 |
| | | | <hr/> <hr/> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|-----------|------------------------------|------------|------------|
| 820-21100 | ACCOUNTS PAYABLE | .00 | |
| 820-21102 | VOUCHERS PAYABLE | .00 | |
| 820-23401 | DUE TO FIRE DEPARTMENT | .00 | |
| 820-23402 | DUE TO INACTIVE FIRE DEPT | 155,123.84 | |
| 820-23403 | DUE TO CAROUSEL RESTORATION | .00 | |
| 820-25100 | DUE TO/FROM GENERAL FUND | .00 | |
| 820-26200 | DEFERRED REVENUE GRANTS | .00 | |
| 820-26300 | DEFERRED REVENUE CD INTEREST | 113.54 | |
| | | | <hr/> |
| | TOTAL LIABILITIES | | 155,237.38 |

FUND EQUITY

| | | | |
|-----------|---------------------------------|---------------|---------------|
| 820-34100 | FUND BALANCE-FIRE EQUIPMENT | .00 | |
| 820-34105 | FUND BALANCE SHOE FACTORY | (28,887.06) | |
| 820-39999 | FUND BALANCE-CAROUSEL | 94.80 | |
| | REVENUE OVER EXPENDITURES - YTD | 164.00 | |
| | | | <hr/> |
| | TOTAL FUND EQUITY | | (28,628.26) |
| | | | <hr/> <hr/> |
| | TOTAL LIABILITIES AND EQUITY | | 126,609.12 |
| | | | <hr/> <hr/> |

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 28, 2013

FUND 830 - TAX ROLL AGENCY FUND

ASSETS

| | | | |
|-----------|-------------------------|--------------|---------------------|
| 830-11100 | TREASURERS WORKING CASH | .00 | |
| 830-11300 | TEMPORARY INVESTMENTS | .00 | |
| 830-12100 | TAXES RECEIVABLE | 1,444,038.93 | |
| 830-12384 | GENERAL SAVINGS | 1,516,478.12 | |
| | TOTAL ASSETS | | <u>2,960,517.05</u> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|-----------|--------------------------------|--------------|--------------|
| 830-21100 | ACCOUNTS PAYABLE | .00 | |
| 830-21102 | VOUCHERS PAYABLE | .00 | |
| 830-24300 | DUE TO TAXPAYER OVERPAYMENT | .00 | |
| 830-24310 | DUE TO COUNTY AND STATE | 241,016.78 | |
| 830-24401 | DUE TO PORTLAND | .00 | |
| 830-24501 | DUE TO MATC | 97,276.34 | |
| 830-24600 | DUE TO SCHOOL DISTRICT | 532,492.31 | |
| 830-25100 | DUE TO/FROM GENERAL FUND | 1,220,903.89 | |
| 830-25300 | DUE TO DEBT SERVICE FUND | 493,367.00 | |
| 830-25601 | DUE TO WATER & SEWER | 27,805.11 | |
| 830-25602 | DUE TO ELECTRIC UTILITY | .00 | |
| 830-25603 | DUE TO CAPITAL PROJECT FUNDS | 196,832.00 | |
| 830-25604 | DUE TO TIF DISTRICT 1 | 148,847.21 | |
| 830-25605 | DUE TO TIF DISTRICT #2 | 1,976.41 | |
| 830-25606 | DUE TO SIDEWALK SPECIAL ASSESS | .00 | |
| 830-26301 | ADVANCE TAX COLLECTIONS | .00 | |
| | TOTAL LIABILITIES | | 2,960,517.05 |

FUND EQUITY

| | | | |
|-----------|------------------------------|-----|---------------------|
| 830-34100 | FUND BALANCE | .00 | |
| | TOTAL FUND EQUITY | | <u>.00</u> |
| | TOTAL LIABILITIES AND EQUITY | | <u>2,960,517.05</u> |