

CITY OF WATERLOO

BALANCE SHEET

JUNE 30, 2013

FUND 100 - GENERAL FUND

ASSETS

| | | |
|-----------|--------------------------------|---------------------|
| 100-11100 | TREASURER'S CASH | (515,093.08) |
| 100-11101 | GENERAL SAVINGS | 3,056.23 |
| 100-11104 | GENERAL SAVINGS AVESTAR CR UN | 606,128.32 |
| 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 | 28.55 |
| 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 | 56.60 |
| 100-13300 | ACCRUED INTEREST | 74.32 |
| 100-13800 | A/R PARK EMPLOYEES WAGES | 4,294.36 |
| 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 | 251.11 |
| 100-16110 | INVENTORY GAS | .00 |
| 100-16200 | PREPAID HEALTH INSURANCE | .00 |
| | TOTAL ASSETS | <u>1,589,305.24</u> |

LIABILITIES AND EQUITY

CITY OF WATERLOO

BALANCE SHEET

JUNE 30, 2013

FUND 100 - GENERAL FUND

LIABILITIES

| | | | |
|-----------|--------------------------------|---------------|--------------|
| 100-21100 | VOUCHERS PAYABLE | 60.98 | |
| 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 | 17,980.48 | |
| 100-21530 | HEALTH INSURANCE PAYABLE | (25,412.90) | |
| 100-21531 | RETIRED HEALTH INS PAYABLE | .00 | |
| 100-21532 | INCOME CON'T PAYABLE | .00 | |
| 100-21533 | LIFE INS PAYABLE | (760.10) | |
| 100-21534 | HEALTH & DEPEND FSA PAYABL | (224.96) | |
| 100-21550 | POLICE UNION DUES | 204.75 | |
| 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 | 196.25 | |
| 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 | 74.32 | |
| | | | |
| | TOTAL LIABILITIES | | 1,240,733.13 |

FUND EQUITY

CITY OF WATERLOO

BALANCE SHEET

JUNE 30, 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 | (1,042,316.74) | |
| | TOTAL FUND EQUITY | | 348,572.11 |
| | TOTAL LIABILITIES AND EQUITY | | <u>1,589,305.24</u> |

CITY OF WATERLOO

BALANCE SHEET

JUNE 30, 2013

FUND 200 - CATV/WLOO FUND

ASSETS

| | | | |
|-----------|--------------------------------|------------|------------|
| 200-11100 | TREASURER'S CASH | 30,501.17 | |
| 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 | 23.78 | |
| | | | |
| | TOTAL ASSETS | | 190,524.95 |

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 | 23.78 | |
| | | | |
| | TOTAL LIABILITIES | | 23.78 |

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 | (48,344.40) | |
| | | | |
| | TOTAL FUND EQUITY | | 190,501.17 |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | 190,524.95 |

CITY OF WATERLOO

BALANCE SHEET

JUNE 30, 2013

FUND 201 - STORM WATER IMPACT FEES

ASSETS

| | | | |
|-----------|--------------------------------|--------|-------------|
| 201-11100 | TREASURER'S CASH | .00 | |
| 201-11500 | STORM WATER SWIB SAVINGS ACCT | 223.44 | |
| 201-13100 | ACCOUNTS RECEIVABLE | .00 | |
| 201-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| | | <hr/> | |
| | TOTAL ASSETS | | 223.44 |
| | | | <hr/> <hr/> |

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 | .15 | |
| | | <hr/> | |
| | TOTAL FUND EQUITY | | 223.44 |
| | | | <hr/> <hr/> |
| | TOTAL LIABILITIES AND EQUITY | | 223.44 |
| | | | <hr/> <hr/> |

CITY OF WATERLOO

BALANCE SHEET

JUNE 30, 2013

FUND 202 - PUBLIC WORKS IMPACT FEE

ASSETS

| | | | |
|-----------|--------------------------------|--------|---------------|
| 202-11100 | TREASURER'S CASH | .00 | |
| 202-11600 | PUBLIC WORKS IMPACT FEE SAVING | 490.74 | |
| 202-13100 | ACCOUNTS RECEIVABLE | .00 | |
| 202-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| | | <hr/> | |
| | TOTAL ASSETS | | <u>490.74</u> |

LIABILITIES AND EQUITY

LIABILITIES

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

FUND EQUITY

| | | | |
|-----------|---------------------------------|--------|---------------|
| 202-32600 | FUND BALANCE | 490.42 | |
| | REVENUE OVER EXPENDITURES - YTD | .32 | |
| | | <hr/> | |
| | TOTAL FUND EQUITY | | <u>490.74</u> |
| | TOTAL LIABILITIES AND EQUITY | | <u>490.74</u> |

CITY OF WATERLOO

BALANCE SHEET

JUNE 30, 2013

FUND 203 - PARK & REC IMPACT FEE

ASSETS

| | | | |
|-----------|--------------------------------|--------|---------------|
| 203-11100 | TREASURER'S CASH | .00 | |
| 203-11700 | PARK & REC IMPACT FEE SAVINGS | 338.81 | |
| 203-13100 | ACCOUNTS RECEIVABLE | .00 | |
| 203-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| | | <hr/> | |
| | TOTAL ASSETS | | <u>338.81</u> |

LIABILITIES AND EQUITY

LIABILITIES

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

FUND EQUITY

| | | | |
|-----------|---------------------------------|--------|---------------|
| 203-32600 | FUND BALANCE | 338.59 | |
| | REVENUE OVER EXPENDITURES - YTD | .22 | |
| | | <hr/> | |
| | TOTAL FUND EQUITY | | <u>338.81</u> |
| | TOTAL LIABILITIES AND EQUITY | | <u>338.81</u> |

CITY OF WATERLOO

BALANCE SHEET

JUNE 30, 2013

FUND 204 - SANITARY SEWER IMPACT FEE

ASSETS

| | | | |
|-----------|--------------------------------|--------|---------------|
| 204-11100 | TREASURER'S CASH | .00 | |
| 204-11800 | SANITARY SEWER IMPACT FEE SAVI | 790.37 | |
| 204-13100 | ACCOUNTS RECEIVABLE | .00 | |
| 204-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| | | <hr/> | |
| | TOTAL ASSETS | | <u>790.37</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 | .53 | |
| | | <hr/> | |
| | TOTAL FUND EQUITY | | <u>790.37</u> |
| | TOTAL LIABILITIES AND EQUITY | | <u>790.37</u> |

CITY OF WATERLOO

BALANCE SHEET

JUNE 30, 2013

FUND 205 - WATER IMPACT FEE

ASSETS

| | | | |
|-----------|--------------------------------|----------|-----------------|
| 205-11100 | TREASURER'S CASH | .00 | |
| 205-11900 | WATER IMPACT FEE SAVINGS ACCT | 4,219.48 | |
| 205-13100 | ACCOUNTS RECEIVABLE | .00 | |
| 205-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| | TOTAL ASSETS | | <u>4,219.48</u> |

LIABILITIES AND EQUITY

LIABILITIES

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

FUND EQUITY

| | | | |
|-----------|---------------------------------|----------|-----------------|
| 205-32600 | FUND BALANCE | 4,216.61 | |
| | REVENUE OVER EXPENDITURES - YTD | 2.87 | |
| | TOTAL FUND EQUITY | | <u>4,219.48</u> |
| | TOTAL LIABILITIES AND EQUITY | | <u>4,219.48</u> |

CITY OF WATERLOO

BALANCE SHEET

JUNE 30, 2013

FUND 220 - ACTIVE FIRE DEPARTMENT

ASSETS

| | | | |
|-----------|--------------------------------|---------------|-------------------|
| 220-11100 | TREASURER'S CASH | 482,471.61 | |
| 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 | 130,857.00 | |
| 220-13300 | EMS ALLOWANCE | (84,537.00) | |
| 220-13330 | ACCRUED INTEREST | 16.35 | |
| 220-16200 | PREPAID FIRE OPERATIONS TRUCK | .00 | |
| | | | |
| | TOTAL ASSETS | | <u>639,091.21</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 | 46,320.00 | |
| 220-26300 | DEFERRED REVENUE CD INVEST | 16.35 | |
| | | | |
| | TOTAL LIABILITIES | | 46,336.35 |

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 | 231,493.54 | |
| | | | |
| | TOTAL FUND EQUITY | | <u>592,754.86</u> |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | <u>639,091.21</u> |

CITY OF WATERLOO

BALANCE SHEET

JUNE 30, 2013

FUND 300 - DEBT SERVICE FUND

ASSETS

| | | | |
|-----------|--------------------------------|----------------|-------------|
| 300-11100 | TREASURER'S WORKING CASH | (141,552.05) | |
| 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 | | 351,814.95 |
| | | | <hr/> <hr/> |

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

| | | | |
|-----------|---------------------------------|----------------|----------------|
| 300-34100 | RESERVED FUND BALANCE | 78,759.07 | |
| | REVENUE OVER EXPENDITURES - YTD | (220,311.12) | |
| | | <hr/> | |
| | TOTAL FUND EQUITY | | (141,552.05) |
| | | | <hr/> |
| | TOTAL LIABILITIES AND EQUITY | | 351,814.95 |
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CITY OF WATERLOO

BALANCE SHEET

JUNE 30, 2013

FUND 400 - CAPITAL PROJECT FUND

ASSETS

| | | |
|-----------|--------------------------------|----------------|
| 400-11100 | TREASURER'S WORKING CASH | (288,343.03) |
| 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 | 383,423.00 |
| 400-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 |
| 400-13300 | 2001 LUM AVE SIDEWALK A/R | .00 |
| 400-13330 | ACCRUED INTEREST | 24.22 |
| 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 | 286,866.00 |
| 400-15800 | DUE FROM AGENCY FUND TAXES | 196,832.00 |
| | | <hr/> |
| | TOTAL ASSETS | 741,802.19 |
| | | <hr/> <hr/> |

LIABILITIES AND EQUITY

CITY OF WATERLOO

BALANCE SHEET

JUNE 30, 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 | 24.22 | |
| 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 | | 786,473.22 |

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 | (136,505.69) | |
| | | | |
| | TOTAL FUND EQUITY | | (44,671.03) |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | <u>741,802.19</u> |

CITY OF WATERLOO

BALANCE SHEET

JUNE 30, 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> |