

# CITY OF WATERLOO

BALANCE SHEET

AUGUST 31, 2014

## FUND 100 - GENERAL FUND

### ASSETS

100-11100	TREASURER'S CASH	( 1,455,972.51 )
100-11101	GENERAL SAVINGS	2,291,074.66
100-11104	GENERAL SAVINGS AVESTAR CR UN	606,793.67
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	1,983.84
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	270,227.00
100-13100	ACCOUNTS RECEIVABLE	.00
100-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00
100-13200	MUNI EMPLOYEES MOBILE PHONE	.00
100-13300	ACCRUED INTEREST	.00
100-13800	A/R PARK EMPLOYEES WAGES	2,161.78
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	508.41
100-16110	INVENTORY GAS	.00
100-16200	PREPAID HEALTH INSURANCE	.00
	TOTAL ASSETS	<u>1,717,001.85</u>

### LIABILITIES AND EQUITY

# CITY OF WATERLOO

BALANCE SHEET

AUGUST 31, 2014

## FUND 100 - GENERAL FUND

### LIABILITIES

100-21100	VOUCHERS PAYABLE	3.07
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	17,254.03
100-21530	HEALTH INSURANCE PAYABLE	( 29,118.90 )
100-21531	RETIRED HEALTH INS PAYABLE	.00
100-21532	INCOME CON'T PAYABLE	.00
100-21533	LIFE INS PAYABLE	( 672.48 )
100-21534	HEALTH & DEPEND FSA PAYABL	( 91.23 )
100-21550	POLICE UNION DUES	22.50
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	342.50
100-24301	SECURITY DEPOSITS	.00
100-24304	DUE TO UTILITY WATER HOOKUP	.00
100-24305	DUE TO UTILITY-DELINQUENT TAX	.00
100-26100	DEFERRED REVENUE	.00
100-26105	DEFERRED REVENUE PLANNING	.00
100-26300	DEFERRED REVENUE CD INVESTMENT	.00
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	TOTAL LIABILITIES	( 12,260.51 )

### FUND EQUITY

# CITY OF WATERLOO

BALANCE SHEET

AUGUST 31, 2014

## FUND 100 - GENERAL FUND

100-32600	GENERAL FUND	762,407.45
100-32607	TREYBURN FARMS SIDEWALK C.D.	.00
100-32608	LIBRARY CARRYOVER CITY	87,497.87
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	263,791.56
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	1,629.96
100-32650	RETIRED HEALTH LIABILITY BALAN	25,325.00
100-35200	ENCUMBRANCES CONTROL	.00
100-35300	RESERVE FOR ENCUMBRANCES	.00
100-35400	RETIREMENT BENEFITS LIABILITY	.00
100-35500	RESERVED FOR PILOT	270,227.00
	REVENUE OVER EXPENDITURES - YTD	<u>317,095.27</u>
	TOTAL FUND EQUITY	<u>1,729,072.36</u>
	TOTAL LIABILITIES AND EQUITY	<u><u>1,716,811.85</u></u>

# CITY OF WATERLOO

BALANCE SHEET

AUGUST 31, 2014

## FUND 200 - CATV/WLOO FUND

### ASSETS

200-11100	TREASURER'S CASH	10,818.68	
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	.00	
	TOTAL ASSETS		<u>170,818.68</u>

### 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	.00	
	TOTAL LIABILITIES		.00

#### FUND EQUITY

200-32600	FUND BALANCE	182,796.59	
200-32609	CATV WLOO CARRYOVER	.00	
200-32612	CATV WLOO CD FUND BALANCE	.00	
	REVENUE OVER EXPENDITURES - YTD	( 11,977.91 )	
	TOTAL FUND EQUITY		<u>170,818.68</u>
	TOTAL LIABILITIES AND EQUITY		<u>170,818.68</u>

# CITY OF WATERLOO

BALANCE SHEET

AUGUST 31, 2014

## FUND 201 - STORM WATER IMPACT FEES

### ASSETS

201-11100	TREASURER'S CASH	.00	
201-11500	STORM WATER SWIB SAVINGS ACCT	675.92	
201-13100	ACCOUNTS RECEIVABLE	.00	
201-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
		<hr/>	
	TOTAL ASSETS		<u>675.92</u>

### LIABILITIES AND EQUITY

#### LIABILITIES

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

#### FUND EQUITY

201-32600	FUND BALANCE	449.59	
	REVENUE OVER EXPENDITURES - YTD	226.33	
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	TOTAL FUND EQUITY		<u>675.92</u>
	TOTAL LIABILITIES AND EQUITY		<u>675.92</u>

# CITY OF WATERLOO

BALANCE SHEET

AUGUST 31, 2014

## FUND 202 - PUBLIC WORKS IMPACT FEE

### ASSETS

202-11100	TREASURER'S CASH	.00	
202-11600	PUBLIC WORKS IMPACT FEE SAVING	1,485.81	
202-13100	ACCOUNTS RECEIVABLE	.00	
202-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
		<hr/>	
	TOTAL ASSETS		<u>1,485.81</u>

### LIABILITIES AND EQUITY

#### LIABILITIES

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

#### FUND EQUITY

202-32600	FUND BALANCE	988.07	
	REVENUE OVER EXPENDITURES - YTD	497.74	
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	TOTAL FUND EQUITY		<u>1,485.81</u>
	TOTAL LIABILITIES AND EQUITY		<u>1,485.81</u>

# CITY OF WATERLOO

BALANCE SHEET  
AUGUST 31, 2014

## FUND 203 - PARK & REC IMPACT FEE

### ASSETS

203-11100	TREASURER'S CASH	.00	
203-11700	PARK & REC IMPACT FEE SAVINGS	1,027.54	
203-13100	ACCOUNTS RECEIVABLE	.00	
203-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
		<hr/>	
	TOTAL ASSETS		<u>1,027.54</u>

### LIABILITIES AND EQUITY

#### LIABILITIES

203-21100	VOUCHERS PAYABLE	.00	
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	TOTAL LIABILITIES		.00

#### FUND EQUITY

203-32600	FUND BALANCE	683.02	
	REVENUE OVER EXPENDITURES - YTD	344.52	
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	TOTAL FUND EQUITY		<u>1,027.54</u>
	TOTAL LIABILITIES AND EQUITY		<u>1,027.54</u>

# CITY OF WATERLOO

BALANCE SHEET

AUGUST 31, 2014

## FUND 204 - SANITARY SEWER IMPACT FEE

### ASSETS

204-11100	TREASURER'S CASH	.00	
204-11800	SANITARY SEWER IMPACT FEE SAVI	2,398.08	
204-13100	ACCOUNTS RECEIVABLE	.00	
204-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
		<u>          </u>	
	TOTAL ASSETS		<u>2,398.08</u>

### LIABILITIES AND EQUITY

#### LIABILITIES

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

#### FUND EQUITY

204-32600	FUND BALANCE	1,593.89	
	REVENUE OVER EXPENDITURES - YTD	804.19	
		<u>          </u>	
	TOTAL FUND EQUITY		<u>2,398.08</u>
	TOTAL LIABILITIES AND EQUITY		<u>2,398.08</u>



# CITY OF WATERLOO

BALANCE SHEET

AUGUST 31, 2014

## FUND 205 - WATER IMPACT FEE

### ASSETS

205-11100	TREASURER'S CASH	.00	
205-11900	WATER IMPACT FEE SAVINGS ACCT	764.34	
205-13100	ACCOUNTS RECEIVABLE	.00	
205-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
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	TOTAL ASSETS		<u>764.34</u>

### LIABILITIES AND EQUITY

#### LIABILITIES

205-21100	VOUCHERS PAYABLE	.00	
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	TOTAL LIABILITIES		.00

#### FUND EQUITY

205-32600	FUND BALANCE	30.09	
	REVENUE OVER EXPENDITURES - YTD	734.25	
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	TOTAL FUND EQUITY		<u>764.34</u>
	TOTAL LIABILITIES AND EQUITY		<u>764.34</u>

# CITY OF WATERLOO

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## FUND 220 - ACTIVE FIRE DEPARTMENT

### ASSETS

220-11100	TREASURER'S CASH	372,359.38	
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	.00	
220-13200	EMS ACCOUNTS RECEIVABLES	160,775.00	
220-13300	EMS ALLOWANCE	( 112,411.00 )	
220-13330	ACCRUED INTEREST	.00	
220-16200	PREPAID FIRE OPERATIONS TRUCK	.00	
	TOTAL ASSETS		<u>530,823.38</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	48,364.00	
220-26300	DEFERRED REVENUE CD INVEST	.00	
	TOTAL LIABILITIES		48,364.00

#### FUND EQUITY

220-32600	FUND BALANCE	81,949.57	
220-32602	FUND BALANCE - FIRE	.00	
220-32604	FUND BALANCE EMS	.00	
220-32635	FIRE DEPT UNIFORM CARRYOVER	11.60	
220-34100	FUND BALANCE - CAPITAL PROJEC	393,284.49	
	REVENUE OVER EXPENDITURES - YTD	7,213.72	
	TOTAL FUND EQUITY		<u>482,459.38</u>
	TOTAL LIABILITIES AND EQUITY		<u>530,823.38</u>

# CITY OF WATERLOO

BALANCE SHEET

AUGUST 31, 2014

## FUND 225 - SPECIAL REVENUE TRAILHEAD-WRT

### ASSETS

225-11100	TREASURER'S CASH	( 18,898.01 )	
225-13100	ACCOUNTS RECEIVABLE	.00	
225-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
		<u>                    </u>	
	TOTAL ASSETS		( 18,898.01 )

### LIABILITIES AND EQUITY

#### LIABILITIES

225-21100	VOUCHERS PAYABLE	.00	
		<u>                    </u>	
	TOTAL LIABILITIES		.00

#### FUND EQUITY

225-32600	FUND BALANCE	.00	
	REVENUE OVER EXPENDITURES - YTD	( 18,898.01 )	
		<u>                    </u>	
	TOTAL FUND EQUITY		( 18,898.01 )
	TOTAL LIABILITIES AND EQUITY		( 18,898.01 )

# CITY OF WATERLOO

BALANCE SHEET

AUGUST 31, 2014

## FUND 300 - DEBT SERVICE FUND

### ASSETS

300-11100	TREASURER'S WORKING CASH	243,800.88	
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	
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	TOTAL ASSETS		243,800.88
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### 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	
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	TOTAL LIABILITIES		.00

#### FUND EQUITY

300-34100	RESERVED FUND BALANCE	109,850.70	
	REVENUE OVER EXPENDITURES - YTD	133,950.18	
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	TOTAL FUND EQUITY		243,800.88
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	TOTAL LIABILITIES AND EQUITY		243,800.88
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# CITY OF WATERLOO

BALANCE SHEET

AUGUST 31, 2014

## FUND 400 - CAPITAL PROJECT FUND

### ASSETS

400-11100	TREASURER'S WORKING CASH	36,277.59	
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	201,319.00	
400-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	5,326.00	
400-13300	2001 LUM AVE SIDEWALK A/R	.00	
400-13330	ACCRUED INTEREST	.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	.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	420,709.00	
400-15800	DUE FROM AGENCY FUND TAXES	.00	
	TOTAL ASSETS		<u>826,631.59</u>

### LIABILITIES AND EQUITY

# CITY OF WATERLOO

BALANCE SHEET

AUGUST 31, 2014

## 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	201,319.00	
400-26300	2001 LUM AVE DEFERRED REVENUE	.00	
400-26330	DEFERRED REVENUE CD INTEREST	.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		242,319.00

### FUND EQUITY

400-32600	FUTURE CAPITAL PROJECTS	.00	
400-32601	ROAD VEHICLE FUND	.00	
400-32602	SQUAD CAR FUND	11,635.62	
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	1,580.23	
400-32627	PLAYGROUND EQUIPMENT CARRYOVER	1,784.02	
400-32628	PAVILION IMPROVE CARRYOVER	.00	
400-34300	FUND BALANCE	513,466.00	
	REVENUE OVER EXPENDITURES - YTD	54,340.72	
	TOTAL FUND EQUITY		584,312.59
	TOTAL LIABILITIES AND EQUITY		826,631.59