

# CITY OF WATERLOO

BALANCE SHEET  
JANUARY 31, 2016

## FUND 100 - GENERAL FUND

### ASSETS

100-11100	TREASURER'S CASH	( 1,415,570.79 )
100-11101	GENERAL SAVINGS	2,145,082.27
100-11104	GENERAL SAVINGS AVESTAR CR UN	559,420.57
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	1,248,354.34
100-12320	DELINQUENT PERSONAL PROPERTY	3,460.75
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	242,855.00
100-13100	ACCOUNTS RECEIVABLE	.00
100-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	1,678.37
100-13200	MUNI EMPLOYEES MOBILE PHONE	.00
100-13300	ACCRUED INTEREST	5,364.28
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>2,790,869.79</u>

### LIABILITIES AND EQUITY

# CITY OF WATERLOO

BALANCE SHEET  
JANUARY 31, 2016

## FUND 100 - GENERAL FUND

### LIABILITIES

100-21100	VOUCHERS PAYABLE	440.66	
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	17,871.28	
100-21530	HEALTH INSURANCE PAYABLE	( 48,397.29 )	
100-21531	RETIRED HEALTH INS PAYABLE	.00	
100-21532	INCOME CON'T PAYABLE	.00	
100-21533	LIFE INS PAYABLE	( 1,203.89 )	
100-21534	HEALTH & DEPEND FSA PAYABL	( 3,484.84 )	
100-21550	POLICE UNION DUES	15.00	
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	484.00	
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	1,251,603.33	
100-26105	DEFERRED REVENUE PLANNING	.00	
100-26300	DEFERRED REVENUE CD INVESTMENT	5,364.28	
	TOTAL LIABILITIES		1,222,692.53

### FUND EQUITY

# CITY OF WATERLOO

BALANCE SHEET  
JANUARY 31, 2016

## FUND 100 - GENERAL FUND

100-32600	GENERAL FUND	1,157,533.78
100-32607	TREYBURN FARMS SIDEWALK C.D.	.00
100-32608	LIBRARY CARRYOVER CITY	87,365.34
100-32609	CATV FUND CARRYOVER	.00
100-32610	DONATE CARRYOVER POLICE DEFIBU	958.10
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	145,069.50
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	2,136.49
100-32650	RETIRED HEALTH LIABILITY BALAN	60,296.33
100-35200	ENCUMBRANCES CONTROL	.00
100-35300	RESERVE FOR ENCUMBRANCES	.00
100-35400	RETIREMENT BENEFITS LIABILITY	.00
100-35500	RESERVED FOR PILOT	242,855.00
	REVENUE OVER EXPENDITURES - YTD	( 128,277.43 )
	TOTAL FUND EQUITY	<u>1,568,177.26</u>
	TOTAL LIABILITIES AND EQUITY	<u><u>2,790,869.79</u></u>

# CITY OF WATERLOO

BALANCE SHEET  
JANUARY 31, 2016

## FUND 200 - CATV/WLOO FUND

### ASSETS

200-11100	TREASURER'S CASH	14,773.68	
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	10,652.00	
200-13300	ACCRUED INTEREST	666.37	
			<hr/>
	TOTAL ASSETS		186,092.05

### 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	666.37	
			<hr/>
	TOTAL LIABILITIES		666.37

#### FUND EQUITY

200-32600	FUND BALANCE	186,749.44	
200-32609	CATV WLOO CARRYOVER	.00	
200-32612	CATV WLOO CD FUND BALANCE	.00	
	REVENUE OVER EXPENDITURES - YTD	( 1,323.76 )	
			<hr/>
	TOTAL FUND EQUITY		185,425.68
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	TOTAL LIABILITIES AND EQUITY		186,092.05

# CITY OF WATERLOO

BALANCE SHEET  
JANUARY 31, 2016

## FUND 201 - STORM WATER IMPACT FEES

### ASSETS

201-11100	TREASURER'S CASH	.00	
201-11500	STORM WATER SWIB SAVINGS ACCT	2,207.33	
201-13100	ACCOUNTS RECEIVABLE	.00	
201-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
		<hr/>	
	TOTAL ASSETS		<u>2,207.33</u>

### LIABILITIES AND EQUITY

#### LIABILITIES

201-21100	VOUCHERS PAYABLE	.00	
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	TOTAL LIABILITIES		.00

#### FUND EQUITY

201-32600	FUND BALANCE	2,207.00	
	REVENUE OVER EXPENDITURES - YTD	.33	
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	TOTAL FUND EQUITY		<u>2,207.33</u>
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	TOTAL LIABILITIES AND EQUITY		<u>2,207.33</u>

# CITY OF WATERLOO

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## FUND 202 - PUBLIC WORKS IMPACT FEE

<u>ASSETS</u>		
202-11100	TREASURER'S CASH	.00
202-11600	PUBLIC WORKS IMPACT FEE SAVING	4,774.90
202-13100	ACCOUNTS RECEIVABLE	.00
202-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00
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	TOTAL ASSETS	4,774.90
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<u>LIABILITIES AND EQUITY</u>		
<u>LIABILITIES</u>		
202-21100	VOUCHERS PAYABLE	.00
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	TOTAL LIABILITIES	.00
<u>FUND EQUITY</u>		
202-32600	FUND BALANCE	4,774.18
	REVENUE OVER EXPENDITURES - YTD	.72
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	TOTAL FUND EQUITY	4,774.90
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	TOTAL LIABILITIES AND EQUITY	4,774.90
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# CITY OF WATERLOO

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## FUND 203 - PARK & REC IMPACT FEE

### ASSETS

203-11100	TREASURER'S CASH	.00	
203-11700	PARK & REC IMPACT FEE SAVINGS	3,496.01	
203-13100	ACCOUNTS RECEIVABLE	.00	
203-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
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	TOTAL ASSETS		<u>3,496.01</u>

### LIABILITIES AND EQUITY

#### LIABILITIES

203-21100	VOUCHERS PAYABLE	.00	
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	TOTAL LIABILITIES		.00

#### FUND EQUITY

203-32600	FUND BALANCE	3,495.48	
	REVENUE OVER EXPENDITURES - YTD	.53	
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	TOTAL FUND EQUITY		<u>3,496.01</u>
	TOTAL LIABILITIES AND EQUITY		<u>3,496.01</u>

# CITY OF WATERLOO

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## FUND 204 - SANITARY SEWER IMPACT FEE

### ASSETS

204-11100	TREASURER'S CASH	.00	
204-11800	SANITARY SEWER IMPACT FEE SAVI	7,719.23	
204-13100	ACCOUNTS RECEIVABLE	.00	
204-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
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	TOTAL ASSETS		<u>7,719.23</u>

### LIABILITIES AND EQUITY

#### LIABILITIES

204-21100	VOUCHERS PAYABLE	.00	
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	TOTAL LIABILITIES		.00

#### FUND EQUITY

204-32600	FUND BALANCE	7,718.06	
	REVENUE OVER EXPENDITURES - YTD	1.17	
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	TOTAL FUND EQUITY		<u>7,719.23</u>
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	TOTAL LIABILITIES AND EQUITY		<u>7,719.23</u>

# CITY OF WATERLOO

BALANCE SHEET  
JANUARY 31, 2016

## FUND 205 - WATER IMPACT FEE

### ASSETS

205-11100	TREASURER'S CASH	.00	
205-11900	WATER IMPACT FEE SAVINGS ACCT	6,984.59	
205-13100	ACCOUNTS RECEIVABLE	.00	
205-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
	TOTAL ASSETS		<u>6,984.59</u>

### LIABILITIES AND EQUITY

#### LIABILITIES

205-21100	VOUCHERS PAYABLE	.00	
	TOTAL LIABILITIES		.00

#### FUND EQUITY

205-32600	FUND BALANCE	6,983.54	
	REVENUE OVER EXPENDITURES - YTD	1.05	
	TOTAL FUND EQUITY		<u>6,984.59</u>
	TOTAL LIABILITIES AND EQUITY		<u>6,984.59</u>

# CITY OF WATERLOO

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## FUND 220 - ACTIVE FIRE DEPARTMENT

### ASSETS

220-11100	TREASURER'S CASH	322,267.68	
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	3,680.00	
220-13200	EMS ACCOUNTS RECEIVABLES	69,586.00	
220-13300	EMS ALLOWANCE	( 36,628.00 )	
220-13330	ACCRUED INTEREST	458.13	
220-16200	PREPAID FIRE OPERATIONS TRUCK	.00	
	TOTAL ASSETS		<u>469,463.81</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	32,958.00	
220-26300	DEFERRED REVENUE CD INVEST	458.13	
	TOTAL LIABILITIES		33,416.13

#### FUND EQUITY

220-32600	FUND BALANCE	38,370.11	
220-32602	FUND BALANCE - FIRE	.00	
220-32604	FUND BALANCE EMS	.00	
220-32635	FIRE DEPT UNIFORM CARRYOVER	281.22	
220-34100	FUND BALANCE - CAPITAL PROJEC	399,479.23	
	REVENUE OVER EXPENDITURES - YTD	( 2,082.88 )	
	TOTAL FUND EQUITY		<u>436,047.68</u>
	TOTAL LIABILITIES AND EQUITY		<u>469,463.81</u>

# CITY OF WATERLOO

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JANUARY 31, 2016

## FUND 225 - SPECIAL REVENUE PARKS

### ASSETS

225-11100	TREASURER'S CASH	( 41,573.99 )	
225-13100	ACCOUNTS RECEIVABLE	.00	
225-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
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	TOTAL ASSETS		( 41,573.99 )

### LIABILITIES AND EQUITY

#### LIABILITIES

225-21100	VOUCHERS PAYABLE	.00	
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	TOTAL LIABILITIES		.00

#### FUND EQUITY

225-32600	FUND BALANCE	( 40,893.99 )	
	REVENUE OVER EXPENDITURES - YTD	( 680.00 )	
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	TOTAL FUND EQUITY		( 41,573.99 )
	TOTAL LIABILITIES AND EQUITY		( 41,573.99 )

# CITY OF WATERLOO

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JANUARY 31, 2016

## FUND 300 - DEBT SERVICE FUND

### ASSETS

300-11100	TREASURER'S WORKING CASH	19,957.84	
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	484,936.00	
300-15900	DUE FROM UTILITY	.00	
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	TOTAL ASSETS		504,893.84

### 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	484,936.00	
300-26200	DEFERRED REVENUE IND LOT SALES	.00	
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	TOTAL LIABILITIES		484,936.00

#### FUND EQUITY

300-34100	RESERVED FUND BALANCE	41,180.34	
	REVENUE OVER EXPENDITURES - YTD	( 21,222.50 )	
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	TOTAL FUND EQUITY		19,957.84
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	TOTAL LIABILITIES AND EQUITY		504,893.84

# CITY OF WATERLOO

BALANCE SHEET  
JANUARY 31, 2016

## FUND 400 - CAPITAL PROJECT FUND

### ASSETS

400-11100	TREASURER'S WORKING CASH	262,692.57
400-11300	TEMPORARY INVESTMENTS	.00
400-11500	FUTURE CAPITAL PROJECTS	.00
400-11501	ROAD VEHICLE FUND INVESTMENT	.00
400-11502	SQUAD CAR FUND INVESTMENT	.00
400-11503	REASSESSMENT FUND INVESTMENT	.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	.00
400-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	4,793.00
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	675,560.00
400-15800	DUE FROM AGENCY FUND TAXES	220,584.00
400-16200	PREPAID DOWNPAYMENT CONSTRUCT	6,327.00
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	TOTAL ASSETS	1,169,956.57
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### LIABILITIES AND EQUITY

# CITY OF WATERLOO

BALANCE SHEET  
JANUARY 31, 2016

## 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	220,584.00	
400-26200	OTHER DEFERRED REVENUE	.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	.00	
	TOTAL LIABILITIES		220,584.00

### FUND EQUITY

400-32600	FUTURE CAPITAL PROJECTS	.00	
400-32601	ROAD VEHICLE FUND	22,853.21	
400-32602	SQUAD CAR FUND	38,798.37	
400-32603	REASSESSMENT FUND	.00	
400-32604	ORDINANCE UPDATE FUND	.00	
400-32605	COMMUNICATION FUND	.00	
400-32606	EMERGENCY GOV'T SIRENS FUND	1,000.00	
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	.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	
400-32629	MAUNESHA RIVER DOG PARK	364.02	
400-32632	VET'S PARK 720 W MADISON ST	506.00	
400-34300	FUND BALANCE	882,486.72	
	REVENUE OVER EXPENDITURES - YTD	.00	
	TOTAL FUND EQUITY		949,372.57
	TOTAL LIABILITIES AND EQUITY		1,169,956.57

# CITY OF WATERLOO

BALANCE SHEET  
JANUARY 31, 2016

## FUND 402 - SPECIAL ASSESSMENTS

### ASSETS

402-11100	TREASURER'S CASH	27,904.31	
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	
402-14500	2014 SW QUADRANT SIDEWALK A/R	28,909.05	
402-15100	DUE TO/FROM GENERAL FUND	.00	
402-15800	DUE FROM AGENCY FUND TAXES	.00	
	TOTAL ASSETS		<u>56,813.36</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 DEFERE REV	.00	
402-26740	2006 SIDEWALK DEFERRED REVENUE	.00	
402-26745	2007 MISC SIDEWALK DEFER REV	.00	
402-26750	2014 SW QUADRANT SIDEWALK DEFE	28,909.05	
402-27000	2002 PORTER/DICKENSON DEFERRED	.00	
	TOTAL LIABILITIES		28,909.05

#### FUND EQUITY

402-34300	FUND BALANCE	27,904.31	
	REVENUE OVER EXPENDITURES - YTD	.00	
	TOTAL FUND EQUITY		<u>27,904.31</u>
	TOTAL LIABILITIES AND EQUITY		<u>56,813.36</u>

# CITY OF WATERLOO

BALANCE SHEET  
JANUARY 31, 2016

## FUND 410 - TIF DISTRICT 1 FUND

### ASSETS

410-11100	TREASURER'S CASH	1,638,307.34	
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	209,379.95	
410-17140	ADVANCE TO CP FUND	.00	
	TOTAL ASSETS		<u>2,009,687.29</u>

### LIABILITIES AND EQUITY

#### LIABILITIES

410-21100	VOUCHERS PAYABLE	.00	
410-25100	DUE TO/FROM GENERAL FUND	.00	
410-26100	DEFERRED REVENUE	209,379.95	
	TOTAL LIABILITIES		209,379.95

#### FUND EQUITY

410-34300	FUND BALANCE	1,800,307.34	
	REVENUE OVER EXPENDITURES - YTD	.00	
	TOTAL FUND EQUITY		<u>1,800,307.34</u>
	TOTAL LIABILITIES AND EQUITY		<u>2,009,687.29</u>

# CITY OF WATERLOO

BALANCE SHEET  
JANUARY 31, 2016

## FUND 412 - TIF DISTRICT 2 FUND

### ASSETS

412-11100	TREASURER'S CASH	( 833,796.43 )	
412-13000	GRANTS RECEIVABLES	150,000.00	
412-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
412-15800	DUE FROM AGENCY FUND TAXES	.00	
	TOTAL ASSETS		( 683,796.43 )

### LIABILITIES AND EQUITY

#### LIABILITIES

412-21100	VOUCHERS PAYABLE	.00	
412-25100	DUE TO/FROM GENERAL FUND	.00	
412-26100	DEFERRED REVENUE	150,000.00	
	TOTAL LIABILITIES		150,000.00

#### FUND EQUITY

412-34300	FUND BALANCE	( 831,751.43 )	
	REVENUE OVER EXPENDITURES - YTD	( 2,045.00 )	
	TOTAL FUND EQUITY		( 833,796.43 )
	TOTAL LIABILITIES AND EQUITY		( 683,796.43 )

# CITY OF WATERLOO

BALANCE SHEET  
JANUARY 31, 2016

## FUND 413 - TIF DISTRICT 3 FUND

### ASSETS

413-11100	TREASURER'S CASH	( 36,261.31 )	
413-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
413-15800	DUE FROM AGENCY FUND TAXES	26,841.45	
		<hr/>	
	TOTAL ASSETS		( 9,419.86 )

### 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	26,841.45	
		<hr/>	
	TOTAL LIABILITIES		188,841.45

#### FUND EQUITY

413-34300	FUND BALANCE	( 198,261.31 )	
	REVENUE OVER EXPENDITURES - YTD	.00	
		<hr/>	
	TOTAL FUND EQUITY		( 198,261.31 )
			<hr/>
	TOTAL LIABILITIES AND EQUITY		( 9,419.86 )

# CITY OF WATERLOO

BALANCE SHEET  
JANUARY 31, 2016

## FUND 414 - TIF DISTRICT 4 FUND

### ASSETS

414-11100	TREASURER'S CASH	( 16,149.50 )	
414-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
414-15800	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
		<hr/>	
	TOTAL ASSETS		( 16,149.50 )

### LIABILITIES AND EQUITY

#### LIABILITIES

414-21100	VOUCHERS PAYABLE	.00	
414-25100	DUE TO/FROM GENERAL FUND	.00	
414-26100	DEFERRED REVENUE	.00	
		<hr/>	
	TOTAL LIABILITIES		.00

#### FUND EQUITY

414-34300	FUND BALANCE	( 16,149.50 )	
	REVENUE OVER EXPENDITURES - YTD	.00	
		<hr/>	
	TOTAL FUND EQUITY		( 16,149.50 )
	TOTAL LIABILITIES AND EQUITY		( 16,149.50 )

# CITY OF WATERLOO

BALANCE SHEET  
JANUARY 31, 2016

## FUND 600 - COMMUNITY DEVELOP AUTHORITY

### ASSETS

600-11100	TREASURER'S CASH	( 29,248.13 )	
600-13000	DUE FROM OTHER GOVERNMENTS	.00	
600-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
600-18101	CONSTRUCTION IN PROGRESS CDA	.00	
	TOTAL ASSETS		( 29,248.13 )

### LIABILITIES AND EQUITY

#### LIABILITIES

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

#### FUND EQUITY

600-34300	FUND BALANCE	( 28,245.65 )	
	REVENUE OVER EXPENDITURES - YTD	( 1,002.48 )	
	TOTAL FUND EQUITY		( 29,248.13 )
	TOTAL LIABILITIES AND EQUITY		( 29,248.13 )

# CITY OF WATERLOO

BALANCE SHEET  
JANUARY 31, 2016

## FUND 810 - TRUST FUND/LIBRARY

### ASSETS

810-11100	TREASURER'S WORKING CASH	32,246.33	
810-11602	LIBRARY MEMORIAL INVESTMENT	42,000.00	
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	174.92	
			<hr/>
	TOTAL ASSETS		74,421.25
			<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	174.92	
			<hr/>
	TOTAL LIABILITIES		174.92

#### FUND EQUITY

810-34100	FUND BALANCE	74,171.55	
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	74.78	
			<hr/>
	TOTAL FUND EQUITY		74,246.33
			<hr/> <hr/>
	TOTAL LIABILITIES AND EQUITY		74,421.25
			<hr/> <hr/>

# CITY OF WATERLOO

BALANCE SHEET  
JANUARY 31, 2016

## FUND 812 - LIBRARY TRUST FUND

### ASSETS

812-11100	TREASURER'S WORKING CASH	97,789.22	
812-11606	CLARK MEMORIAL INVESTMENT	.00	
812-13100	ACCOUNTS RECEIVABLE	.00	
812-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
	TOTAL ASSETS		<u>97,789.22</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	97,849.82	
812-34106	CLARK MEMORIAL FUND BALANCE	.00	
	REVENUE OVER EXPENDITURES - YTD	( 60.60 )	
	TOTAL FUND EQUITY		<u>97,789.22</u>
	TOTAL LIABILITIES AND EQUITY		<u>97,789.22</u>

# CITY OF WATERLOO

BALANCE SHEET  
JANUARY 31, 2016

## FUND 820 - AGENCY FUND/FIRE DEPT

### ASSETS

820-11100	TREASURER'S WORKING CASH	28,510.65	
820-11201	FIRE ACTIVE TRUCK & EQUIP SWIB	.00	
820-11202	INACTIVE FIRE DEPT INVESTMENT	.00	
820-11203	INACTIVE FIRE DEPT SWIB SAVING	.00	
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	.00	
820-16200	PREPAID ASSET	.00	
	TOTAL ASSETS		<u>28,510.65</u>

### LIABILITIES AND EQUITY

#### LIABILITIES

820-21100	ACCOUNTS PAYABLE	.00	
820-21102	VOUCHERS PAYABLE	1,325.00	
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	.00	
	TOTAL LIABILITIES		156,448.84

#### FUND EQUITY

820-34100	FUND BALANCE-FIRE EQUIPMENT	.00	
820-34105	FUND BALANCE SHOE FACTORY	( 131,946.46 )	
820-39999	FUND BALANCE-CAROUSEL	4,008.27	
	REVENUE OVER EXPENDITURES - YTD	.00	
	TOTAL FUND EQUITY		<u>( 127,938.19 )</u>
	TOTAL LIABILITIES AND EQUITY		<u>28,510.65</u>

# CITY OF WATERLOO

BALANCE SHEET

JANUARY 31, 2016

## FUND 830 - TAX ROLL AGENCY FUND

### ASSETS

830-11100	TREASURERS WORKING CASH	466,360.88	
830-11300	TEMPORARY INVESTMENTS	.00	
830-12100	TAXES RECEIVABLE	1,553,209.01	
830-12384	GENERAL SAVINGS	1,770,150.83	
		<hr/>	
	TOTAL ASSETS		3,789,720.72

### LIABILITIES AND EQUITY

#### LIABILITIES

830-21100	ACCOUNTS PAYABLE	.00	
830-21102	VOUCHERS PAYABLE	.00	
830-24300	DUE TO TAXPAYER OVERPAYMENT	442.64	
830-24310	DUE TO COUNTY AND STATE	460,447.50	
830-24401	DUE TO PORTLAND	.00	
830-24501	DUE TO MATC	91,586.71	
830-24600	DUE TO SCHOOL DISTRICT	1,040,863.76	
830-25100	DUE TO/FROM GENERAL FUND	1,230,027.87	
830-25300	DUE TO DEBT SERVICE FUND	484,936.00	
830-25601	DUE TO WATER & SEWER	21,576.22	
830-25602	DUE TO ELECTRIC UTILITY	.00	
830-25603	DUE TO CAPITAL PROJECT FUNDS	220,584.00	
830-25604	DUE TO TIF DISTRICT 1	209,379.95	
830-25605	DUE TO TIF DISTRICT #2	.00	
830-25606	DUE TO SIDEWALK SPECIAL ASSESS	3,034.62	
830-25613	DUE TO TIF DISTRICT #3	26,841.45	
830-26301	ADVANCE TAX COLLECTIONS	.00	
		<hr/>	
	TOTAL LIABILITIES		3,789,720.72

#### FUND EQUITY

830-34100	FUND BALANCE	.00	
		<hr/>	
	TOTAL FUND EQUITY		.00
			<hr/>
	TOTAL LIABILITIES AND EQUITY		3,789,720.72