

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 29, 2016

FUND 100 - GENERAL FUND

ASSETS

100-11100	TREASURER'S CASH	(1,343,239.16)
100-11101	GENERAL SAVINGS	1,970,903.62
100-11104	GENERAL SAVINGS AVESTAR CR UN	559,465.90
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	3,431.21
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	993.87
100-13200	MUNI EMPLOYEES MOBILE PHONE	12.60
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>2,688,366.66</u>

LIABILITIES AND EQUITY

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 29, 2016

FUND 100 - GENERAL FUND

LIABILITIES

100-21100	VOUCHERS PAYABLE	143.15
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	12,171.90
100-21530	HEALTH INSURANCE PAYABLE	(50,176.69)
100-21531	RETIRED HEALTH INS PAYABLE	.00
100-21532	INCOME CON'T PAYABLE	.00
100-21533	LIFE INS PAYABLE	(1,072.60)
100-21534	HEALTH & DEPEND FSA PAYABL	(3,706.79)
100-21550	POLICE UNION DUES	30.00
100-21555	CLERK/DPW UNION DUES	.00
100-21560	CREDIT UNION PAYABLE	.00
100-21570	DEFERRED COMPENSATION	475.00
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	616.25
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
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	TOTAL LIABILITIES	1,215,447.83

FUND EQUITY

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 29, 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	(223,535.86)
	TOTAL FUND EQUITY	<u>1,472,918.83</u>
	TOTAL LIABILITIES AND EQUITY	<u><u>2,688,366.66</u></u>

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 29, 2016

FUND 200 - CATV/WLOO FUND

ASSETS

200-11100	TREASURER'S CASH	23,665.80	
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	60.00	
200-13300	ACCRUED INTEREST	666.37	
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	TOTAL ASSETS		184,392.17
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LIABILITIES AND EQUITY

LIABILITIES

200-21100	VOUCHERS PAYABLE	.00	
200-21102	VOUCHERS PAYABLE	.00	
200-21511	SOC SEC PAY	.00	
200-21512	FED W/H PAY	.00	
200-21513	STATE W/H PAY	.00	
200-25100	DUE TO/FROM GENERAL FUND	.00	
200-26300	DEFERRED REVENUE CD INVEST	666.37	
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	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	(3,023.64)	
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	TOTAL FUND EQUITY		183,725.80
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	TOTAL LIABILITIES AND EQUITY		184,392.17
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CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 29, 2016

FUND 201 - STORM WATER IMPACT FEES

ASSETS

201-11100	TREASURER'S CASH	.00	
201-11500	STORM WATER SWIB SAVINGS ACCT	2,207.93	
201-13100	ACCOUNTS RECEIVABLE	.00	
201-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
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	TOTAL ASSETS		<u>2,207.93</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	.93	
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	TOTAL FUND EQUITY		<u>2,207.93</u>
	TOTAL LIABILITIES AND EQUITY		<u>2,207.93</u>

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 29, 2016

FUND 202 - PUBLIC WORKS IMPACT FEE

<u>ASSETS</u>	
202-11100	TREASURER'S CASH .00
202-11600	PUBLIC WORKS IMPACT FEE SAVING 4,776.20
202-13100	ACCOUNTS RECEIVABLE .00
202-13101	ACCOUNTS RECEIVABLE PRIOR YEAR .00
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TOTAL ASSETS	4,776.20
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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 2.02
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TOTAL FUND EQUITY	4,776.20
TOTAL LIABILITIES AND EQUITY	4,776.20
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CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 29, 2016

FUND 203 - PARK & REC IMPACT FEE

ASSETS

203-11100	TREASURER'S CASH	.00	
203-11700	PARK & REC IMPACT FEE SAVINGS	3,496.96	
203-13100	ACCOUNTS RECEIVABLE	.00	
203-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
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	TOTAL ASSETS		<u>3,496.96</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	1.48	
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	TOTAL FUND EQUITY		<u>3,496.96</u>
	TOTAL LIABILITIES AND EQUITY		<u>3,496.96</u>

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 29, 2016

FUND 204 - SANITARY SEWER IMPACT FEE

ASSETS

204-11100	TREASURER'S CASH	.00	
204-11800	SANITARY SEWER IMPACT FEE SAVI	7,721.33	
204-13100	ACCOUNTS RECEIVABLE	.00	
204-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
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	TOTAL ASSETS		<u>7,721.33</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	3.27	
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	TOTAL FUND EQUITY		<u>7,721.33</u>
	TOTAL LIABILITIES AND EQUITY		<u>7,721.33</u>

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 29, 2016

FUND 205 - WATER IMPACT FEE

ASSETS

205-11100	TREASURER'S CASH	.00	
205-11900	WATER IMPACT FEE SAVINGS ACCT	6,986.49	
205-13100	ACCOUNTS RECEIVABLE	.00	
205-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
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	TOTAL ASSETS		<u>6,986.49</u>

LIABILITIES AND EQUITY

LIABILITIES

205-21100	VOUCHERS PAYABLE	.00	
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	TOTAL LIABILITIES		.00

FUND EQUITY

205-32600	FUND BALANCE	6,983.54	
	REVENUE OVER EXPENDITURES - YTD	2.95	
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	TOTAL FUND EQUITY		<u>6,986.49</u>
	TOTAL LIABILITIES AND EQUITY		<u>6,986.49</u>

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 29, 2016

FUND 220 - ACTIVE FIRE DEPARTMENT

ASSETS

220-11100	TREASURER'S CASH	307,839.03	
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	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>451,355.16</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	(20,191.53)	
	TOTAL FUND EQUITY		<u>417,939.03</u>
	TOTAL LIABILITIES AND EQUITY		<u>451,355.16</u>

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 29, 2016

FUND 225 - SPECIAL REVENUE PARKS

ASSETS

225-11100	TREASURER'S CASH	(42,624.74)	
225-13100	ACCOUNTS RECEIVABLE	.00	
225-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
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	TOTAL ASSETS		(42,624.74)

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	(1,730.75)	
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	TOTAL FUND EQUITY		(42,624.74)
	TOTAL LIABILITIES AND EQUITY		(42,624.74)

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 29, 2016

FUND 300 - DEBT SERVICE FUND

ASSETS

300-11100	TREASURER'S WORKING CASH	19,724.08	
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	
	TOTAL ASSETS		<u>504,660.08</u>

LIABILITIES AND EQUITY

LIABILITIES

300-21100	VOUCEHRS PAYABLE	.00	
300-21102	VOUCHERS PAYABLE	.00	
300-25100	DUE TO/FROM GENERAL FUND	.00	
300-26100	DEFERRED REVENUE	484,936.00	
300-26200	DEFERRED REVENUE IND LOT SALES	.00	
	TOTAL LIABILITIES		484,936.00

FUND EQUITY

300-34100	RESERVED FUND BALANCE	41,180.34	
	REVENUE OVER EXPENDITURES - YTD	(21,456.26)	
	TOTAL FUND EQUITY		<u>19,724.08</u>
	TOTAL LIABILITIES AND EQUITY		<u>504,660.08</u>

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 29, 2016

FUND 400 - CAPITAL PROJECT FUND

ASSETS

400-11100	TREASURER'S WORKING CASH	254,619.57
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	1,161,883.57
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LIABILITIES AND EQUITY