# CITY OF WATERLOO
BALANCE SHEET
AUGUST 31, 2016

## FUND 100 - GENERAL FUND

ASSETS

| | | | |
|---|---|---|---|
| 100-11100 | TREASURER'S CASH | ( 1,582,522.31 ) | |
| 100-11101 | GENERAL SAVINGS | 3,150,121.64 | |
| 100-11104 | GENERAL SAVINGS AVESTAR CR UN | 380,662.70 | |
| 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 | 3,293.38 | |
| 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 | 613.37 | |
| 100-13200 | MUNI EMPLOYEES MOBILE PHONE | .00 | |
| 100-13300 | ACCRUED INTEREST | .00 | |
| 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 | 368.20 | |
| 100-16110 | INVENTORY GAS | .00 | |
| 100-16200 | PREPAID HEALTH INSURANCE | .00 | |
| | TOTAL ASSETS | | 2,195,616.98 |

LIABILITIES AND EQUITY

# CITY OF WATERLOO

BALANCE SHEET
AUGUST 31, 2016

## FUND 100 - GENERAL FUND

LIABILITIES

| | | | |
|---|---|---|---|
| 100-21100 | VOUCHERS PAYABLE | 13.51 | |
| 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 | 18,962.01 | |
| 100-21530 | HEALTH INSURANCE PAYABLE | ( 48,257.98 ) | |
| 100-21531 | RETIRED HEALTH INS PAYABLE | .00 | |
| 100-21532 | INCOME CON'T PAYABLE | .00 | |
| 100-21533 | LIFE INS PAYABLE | ( 991.44 ) | |
| 100-21534 | HEALTH & DEPEND FSA PAYABL | ( 636.20 ) | |
| 100-21550 | POLICE UNION DUES | 30.00 | |
| 100-21555 | CLERK/DPW UNION DUES | .00 | |
| 100-21560 | CREDIT UNION PAYABLE | .00 | |
| 100-21570 | DEFERRED COMPENSATION | 400.00 | |
| 100-21580 | CHILD SUPPORT | ( 23.08 ) | |
| 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 | 29.75 | |
| 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 | |
| | TOTAL LIABILITIES | | ( 30,473.43 ) |

FUND EQUITY

# CITY OF WATERLOO

BALANCE SHEET
AUGUST 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 | 529,635.72 | |
| | TOTAL FUND EQUITY | | 2,226,090.41 |
| | TOTAL LIABILITIES AND EQUITY | | 2,195,616.98 |

# CITY OF WATERLOO

BALANCE SHEET
AUGUST 31, 2016

## FUND 200 - CATV/WLOO FUND

| | | | |
|---|---|---|---|
| | ASSETS | | |
| 200-11100 | TREASURER'S CASH | 32,655.61 | |
| 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 | | 192,655.61 |
| | 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 | 186,749.44 | |
| 200-32609 | CATV WLOO CARRYOVER | .00 | |
| 200-32612 | CATV WLOO CD FUND BALANCE | .00 | |
| | REVENUE OVER EXPENDITURES - YTD | 5,906.17 | |
| | TOTAL FUND EQUITY | | 192,655.61 |
| | TOTAL LIABILITIES AND EQUITY | | 192,655.61 |

# CITY OF WATERLOO

BALANCE SHEET
AUGUST 31, 2016

## FUND 201 - STORM WATER IMPACT FEES

| | | | |
|---|---|---|---|
| | ASSETS | | |
| 201-11100 | TREASURER'S CASH | .00 | |
| 201-11500 | STORM WATER SWIB SAVINGS ACCT | 2,445.63 | |
| 201-13100 | ACCOUNTS RECEIVABLE | .00 | |
| 201-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| | TOTAL ASSETS | | 2,445.63 |
| | LIABILITIES AND EQUITY | | |
| | LIABILITIES | | |
| 201-21100 | VOUCHERS PAYABLE | .00 | |
| | TOTAL LIABILITIES | | .00 |
| | FUND EQUITY | | |
| 201-32600 | FUND BALANCE | 2,207.00 | |
| | REVENUE OVER EXPENDITURES - YTD | 238.63 | |
| | TOTAL FUND EQUITY | | 2,445.63 |
| | TOTAL LIABILITIES AND EQUITY | | 2,445.63 |

# CITY OF WATERLOO

BALANCE SHEET
AUGUST 31, 2016

## FUND 202 - PUBLIC WORKS IMPACT FEE

| | | | |
|---|---|---|---|
| | ASSETS | | |
| 202-11100 | TREASURER'S CASH | .00 | |
| 202-11600 | PUBLIC WORKS IMPACT FEE SAVING | 5,298.37 | |
| 202-13100 | ACCOUNTS RECEIVABLE | .00 | |
| 202-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| | TOTAL ASSETS | | 5,298.37 |
| | LIABILITIES AND EQUITY | | |
| | LIABILITIES | | |
| 202-21100 | VOUCHERS PAYABLE | .00 | |
| | TOTAL LIABILITIES | | .00 |
| | FUND EQUITY | | |
| 202-32600 | FUND BALANCE | 4,774.18 | |
| | REVENUE OVER EXPENDITURES - YTD | 524.19 | |
| | TOTAL FUND EQUITY | | 5,298.37 |
| | TOTAL LIABILITIES AND EQUITY | | 5,298.37 |

# CITY OF WATERLOO

BALANCE SHEET
AUGUST 31, 2016

## FUND 203 - PARK & REC IMPACT FEE

| | | | |
|---|---|---|---|
| | ASSETS | | |
| 203-11100 | TREASURER'S CASH | .00 | |
| 203-11700 | PARK & REC IMPACT FEE SAVINGS | 3,858.40 | |
| 203-13100 | ACCOUNTS RECEIVABLE | .00 | |
| 203-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| | TOTAL ASSETS | | 3,858.40 |
| | LIABILITIES AND EQUITY | | |
| | LIABILITIES | | |
| 203-21100 | VOUCHERS PAYABLE | .00 | |
| | TOTAL LIABILITIES | | .00 |
| | FUND EQUITY | | |
| 203-32600 | FUND BALANCE | 3,495.48 | |
| | REVENUE OVER EXPENDITURES - YTD | 362.92 | |
| | TOTAL FUND EQUITY | | 3,858.40 |
| | TOTAL LIABILITIES AND EQUITY | | 3,858.40 |

# CITY OF WATERLOO

BALANCE SHEET
AUGUST 31, 2016

## FUND 204 - SANITARY SEWER IMPACT FEE

| | | | |
|---|---|---|---|
| | ASSETS | | |
| 204-11100 | TREASURER'S CASH | .00 | |
| 204-11800 | SANITARY SEWER IMPACT FEE SAVI | 8,564.78 | |
| 204-13100 | ACCOUNTS RECEIVABLE | .00 | |
| 204-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| | TOTAL ASSETS | | 8,564.78 |
| | LIABILITIES AND EQUITY | | |
| | LIABILITIES | | |
| 204-21100 | VOUCHERS PAYABLE | .00 | |
| | TOTAL LIABILITIES | | .00 |
| | FUND EQUITY | | |
| 204-32600 | FUND BALANCE | 7,718.06 | |
| | REVENUE OVER EXPENDITURES - YTD | 846.72 | |
| | TOTAL FUND EQUITY | | 8,564.78 |
| | TOTAL LIABILITIES AND EQUITY | | 8,564.78 |

# CITY OF WATERLOO

BALANCE SHEET
AUGUST 31, 2016

## FUND 205 - WATER IMPACT FEE

| | | | |
|---|---|---|---|
| | ASSETS | | |
| 205-11100 | TREASURER'S CASH | .00 | |
| 205-11900 | WATER IMPACT FEE SAVINGS ACCT | 7,757.36 | |
| 205-13100 | ACCOUNTS RECEIVABLE | .00 | |
| 205-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| | TOTAL ASSETS | | 7,757.36 |
| | 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 | 773.82 | |
| | TOTAL FUND EQUITY | | 7,757.36 |
| | TOTAL LIABILITIES AND EQUITY | | 7,757.36 |

# CITY OF WATERLOO

BALANCE SHEET
AUGUST 31, 2016

## FUND 220 - ACTIVE FIRE DEPARTMENT

| | | | |
|---|---|---|---|
| | ASSETS | | |
| 220-11100 | TREASURER'S CASH | 238,716.40 | |
| 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 | .00 | |
| 220-16200 | PREPAID FIRE OPERATIONS TRUCK | .00 | |
| | TOTAL ASSETS | | 381,774.40 |
| | 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 | .00 | |
| | TOTAL LIABILITIES | | 32,958.00 |
| | 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 | ( 89,314.16 ) | |
| | TOTAL FUND EQUITY | | 348,816.40 |
| | TOTAL LIABILITIES AND EQUITY | | 381,774.40 |

# CITY OF WATERLOO

BALANCE SHEET
AUGUST 31, 2016

## FUND 225 - SPECIAL REVENUE PARKS

| | | | |
|---|---|---|---|
| | ASSETS | | |
| 225-11100 | TREASURER'S CASH | ( 31,897.01 ) | |
| 225-11800 | PETTY CASH | 500.00 | |
| 225-13100 | ACCOUNTS RECEIVABLE | .00 | |
| 225-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| | TOTAL ASSETS | | ( 31,397.01 ) |
| | LIABILITIES AND EQUITY | | |
| | LIABILITIES | | |
| 225-21100 | VOUCHERS PAYABLE | .00 | |
| 225-21102 | VOUCHERS PAYABLE | .00 | |
| | TOTAL LIABILITIES | | .00 |
| | FUND EQUITY | | |
| 225-32600 | FUND BALANCE | ( 40,893.99 ) | |
| 225-32625 | PARK EQUIPMENT CARRYOVER | 1,580.23 | |
| 225-32627 | PLAYGROUND EQUIPMENT CARRYOVER | 1,784.02 | |
| 225-32629 | MAUNESHA RIVER DOG PARK | 364.02 | |
| 225-32632 | VET'S PARK 720 W MADISON ST | 506.00 | |
| 225-34105 | FUND BALANCE SHOE FACTORY | 23,177.38 | |
| 225-39999 | FUND BALANCE-CAROUSEL | 4,008.27 | |
| | REVENUE OVER EXPENDITURES - YTD | ( 21,922.94 ) | |
| | TOTAL FUND EQUITY | | ( 31,397.01 ) |
| | TOTAL LIABILITIES AND EQUITY | | ( 31,397.01 ) |

# CITY OF WATERLOO

BALANCE SHEET
AUGUST 31, 2016

## FUND 300 - DEBT SERVICE FUND

| | | | |
|---|---|---|---|
| | ASSETS | | |
| 300-11100 | TREASURER'S WORKING CASH | ( 383,718.55 ) | |
| 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 | |
| | TOTAL ASSETS | | ( 383,718.55 ) |
| | 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 | |
| | TOTAL LIABILITIES | | .00 |
| | FUND EQUITY | | |
| 300-34100 | RESERVED FUND BALANCE | 41,180.34 | |
| | REVENUE OVER EXPENDITURES - YTD | ( 424,898.89 ) | |
| | TOTAL FUND EQUITY | | ( 383,718.55 ) |
| | TOTAL LIABILITIES AND EQUITY | | ( 383,718.55 ) |

# CITY OF WATERLOO

BALANCE SHEET
AUGUST 31, 2016

## FUND 400 - CAPITAL PROJECT FUND

ASSETS

| | | | |
|---|---|---|---|
| 400-11100 | TREASURER'S WORKING CASH | 463,719.40 | |
| 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 | 670,920.00 | |
| 400-15800 | DUE FROM AGENCY FUND TAXES | .00 | |
| 400-16200 | PREPAID DOWNPAYMENT CONSTRUCT | 6,327.00 | |
| | TOTAL ASSETS | | 1,145,759.40 |

LIABILITIES AND EQUITY

# CITY OF WATERLOO

BALANCE SHEET
AUGUST 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 | .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 | | .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 | .00 | |
| 400-32627 | PLAYGROUND EQUIPMENT CARRYOVER | .00 | |
| 400-32628 | PAVILION IMPROVE CARRYOVER | .00 | |
| 400-32629 | MAUNESHA RIVER DOG PARK | .00 | |
| 400-32632 | VET'S PARK 720 W MADISON ST | .00 | |
| 400-34300 | FUND BALANCE | 882,486.72 | |
| | REVENUE OVER EXPENDITURES - YTD | 200,621.10 | |
| | TOTAL FUND EQUITY | | 1,145,759.40 |
| | TOTAL LIABILITIES AND EQUITY | | 1,145,759.40 |

# CITY OF WATERLOO

BALANCE SHEET
AUGUST 31, 2016

## FUND 402 - SPECIAL ASSESSMENTS

| | | | |
|---|---|---|---|
| | ASSETS | | |
| 402-11100 | TREASURER'S CASH | 27,768.93 | |
| 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 | 25,875.18 | |
| 402-15100 | DUE TO/FROM GENERAL FUND | .00 | |
| 402-15800 | DUE FROM AGENCY FUND TAXES | .00 | |
| | TOTAL ASSETS | | 53,644.11 |
| | 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 | 25,875.18 | |
| 402-27000 | 2002 PORTER/DICKENSON DEFERRED | .00 | |
| | TOTAL LIABILITIES | | 25,875.18 |
| | FUND EQUITY | | |
| 402-34300 | FUND BALANCE | 27,904.31 | |
| | REVENUE OVER EXPENDITURES - YTD | ( 135.38 ) | |
| | TOTAL FUND EQUITY | | 27,768.93 |
| | TOTAL LIABILITIES AND EQUITY | | 53,644.11 |

# CITY OF WATERLOO

BALANCE SHEET
AUGUST 31, 2016

## FUND 410 - TIF DISTRICT 1 FUND

| | | | |
|---|---|---|---|
| | ASSETS | | |
| 410-11100 | TREASURER'S CASH | 2,123,358.05 | |
| 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 | .00 | |
| 410-17140 | ADVANCE TO CP FUND | .00 | |
| | TOTAL ASSETS | | 2,285,358.05 |
| | LIABILITIES AND EQUITY | | |
| | LIABILITIES | | |
| 410-21100 | VOUCHERS PAYABLE | .00 | |
| 410-25100 | DUE TO/FROM GENERAL FUND | .00 | |
| 410-26100 | DEFERRED REVENUE | .00 | |
| | TOTAL LIABILITIES | | .00 |
| | FUND EQUITY | | |
| 410-34300 | FUND BALANCE | 1,800,307.34 | |
| | REVENUE OVER EXPENDITURES - YTD | 485,050.71 | |
| | TOTAL FUND EQUITY | | 2,285,358.05 |
| | TOTAL LIABILITIES AND EQUITY | | 2,285,358.05 |

# CITY OF WATERLOO

BALANCE SHEET
AUGUST 31, 2016

## FUND 412 - TIF DISTRICT 2 FUND

| | | | |
|---|---|---|---|
| | ASSETS | | |
| 412-11100 | TREASURER'S CASH | ( 850,945.22 ) | |
| 412-13000 | GRANTS RECEIVABLES | 150,000.00 | |
| 412-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| 412-15800 | DUE FROM AGENCY FUND TAXES | .00 | |
| | TOTAL ASSETS | | ( 700,945.22 ) |
| | 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 | ( 19,193.79 ) | |
| | TOTAL FUND EQUITY | | ( 850,945.22 ) |
| | TOTAL LIABILITIES AND EQUITY | | ( 700,945.22 ) |

# CITY OF WATERLOO

BALANCE SHEET
AUGUST 31, 2016

## FUND 413 - TIF DISTRICT 3 FUND

| | | | |
|---|---|---|---|
| | ASSETS | | |
| 413-11100 | TREASURER'S CASH | ( 12,829.11 ) | |
| 413-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| 413-15800 | DUE FROM AGENCY FUND TAXES | .00 | |
| | TOTAL ASSETS | | ( 12,829.11 ) |
| | 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 | |
| | TOTAL LIABILITIES | | 162,000.00 |
| | FUND EQUITY | | |
| 413-34300 | FUND BALANCE | ( 198,261.31 ) | |
| | REVENUE OVER EXPENDITURES - YTD | 23,432.20 | |
| | TOTAL FUND EQUITY | | ( 174,829.11 ) |
| | TOTAL LIABILITIES AND EQUITY | | ( 12,829.11 ) |

# CITY OF WATERLOO

BALANCE SHEET
AUGUST 31, 2016

## FUND 414 - TIF DISTRICT 4 FUND

| | | | |
|---|---|---|---|
| | ASSETS | | |
| 414-11100 | TREASURER'S CASH | ( 16,799.50 ) | |
| 414-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| 414-15800 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| | TOTAL ASSETS | | ( 16,799.50 ) |
| | LIABILITIES AND EQUITY | | |
| | LIABILITIES | | |
| 414-21100 | VOUCHERS PAYABLE | .00 | |
| 414-25100 | DUE TO/FROM GENERAL FUND | .00 | |
| 414-26100 | DEFERRED REVENUE | .00 | |
| | TOTAL LIABILITIES | | .00 |
| | FUND EQUITY | | |
| 414-34300 | FUND BALANCE | ( 16,149.50 ) | |
| | REVENUE OVER EXPENDITURES - YTD | ( 650.00 ) | |
| | TOTAL FUND EQUITY | | ( 16,799.50 ) |
| | TOTAL LIABILITIES AND EQUITY | | ( 16,799.50 ) |

# CITY OF WATERLOO

BALANCE SHEET
AUGUST 31, 2016

## FUND 600 - COMMUNITY DEVELOP AUTHORITY

| | | | |
|---|---|---|---|
| | ASSETS | | |
| 600-11100 | TREASURER'S CASH | ( 31,902.46 ) | |
| 600-13000 | DUE FROM OTHER GOVERNMENTS | .00 | |
| 600-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| 600-18101 | CONSTRUCTION IN PROGRESS CDA | .00 | |
| | TOTAL ASSETS | | ( 31,902.46 ) |
| | 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 | ( 3,656.81 ) | |
| | TOTAL FUND EQUITY | | ( 31,902.46 ) |
| | TOTAL LIABILITIES AND EQUITY | | ( 31,902.46 ) |

# CITY OF WATERLOO

BALANCE SHEET
AUGUST 31, 2016

## FUND 810 - TRUST FUND/LIBRARY

| | | | |
|---|---|---|---|
| | ASSETS | | |
| 810-11100 | TREASURER'S WORKING CASH | 30,904.62 | |
| 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 | .00 | |
| | TOTAL ASSETS | | 72,904.62 |
| | 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 | .00 | |
| | TOTAL LIABILITIES | | .00 |
| | 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 | ( 1,266.93 ) | |
| | TOTAL FUND EQUITY | | 72,904.62 |
| | TOTAL LIABILITIES AND EQUITY | | 72,904.62 |

# CITY OF WATERLOO

BALANCE SHEET
AUGUST 31, 2016

## FUND 812 - LIBRARY TRUST FUND

| | | | |
|---|---|---|---|
| | ASSETS | | |
| 812-11100 | TREASURER'S WORKING CASH | 78,974.77 | |
| 812-11606 | CLARK MEMORIAL INVESTMENT | .00 | |
| 812-13100 | ACCOUNTS RECEIVABLE | .00 | |
| 812-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| | TOTAL ASSETS | | 78,974.77 |
| | 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 | ( 18,875.05 ) | |
| | TOTAL FUND EQUITY | | 78,974.77 |
| | TOTAL LIABILITIES AND EQUITY | | 78,974.77 |

# CITY OF WATERLOO

BALANCE SHEET
AUGUST 31, 2016

## FUND 820 - AGENCY FUND/FIRE DEPT

| | | | |
|---|---|---|---|
| | ASSETS | | |
| 820-11100 | TREASURER'S WORKING CASH | .00 | |
| 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 | | .00 |
| | 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 | .00 | |
| 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 | | .00 |
| | FUND EQUITY | | |
| 820-34100 | FUND BALANCE-FIRE EQUIPMENT | .00 | |
| 820-34105 | FUND BALANCE SHOE FACTORY | .00 | |
| 820-39999 | FUND BALANCE-CAROUSEL | .00 | |
| | REVENUE OVER EXPENDITURES - YTD | .00 | |
| | TOTAL FUND EQUITY | | .00 |
| | TOTAL LIABILITIES AND EQUITY | | .00 |

# CITY OF WATERLOO

BALANCE SHEET
AUGUST 31, 2016

## FUND 830 - TAX ROLL AGENCY FUND

| | | | |
|---|---|---|---|
| | ASSETS | | |
| 830-11100 | TREASURERS WORKING CASH | 210.00 | |
| 830-11300 | TEMPORARY INVESTMENTS | .00 | |
| 830-12100 | TAXES RECEIVABLE | ( 210.00 ) | |
| 830-12384 | GENERAL SAVINGS | .00 | |
| | TOTAL ASSETS | | .00 |
| | 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 | .00 | |
| 830-24401 | DUE TO PORTLAND | .00 | |
| 830-24501 | DUE TO MATC | .00 | |
| 830-24600 | DUE TO SCHOOL DISTRICT | .00 | |
| 830-25100 | DUE TO/FROM GENERAL FUND | .00 | |
| 830-25300 | DUE TO DEBT SERVICE FUND | .00 | |
| 830-25601 | DUE TO WATER & SEWER | .00 | |
| 830-25602 | DUE TO ELECTRIC UTILITY | .00 | |
| 830-25603 | DUE TO CAPITAL PROJECT FUNDS | .00 | |
| 830-25604 | DUE TO TIF DISTRICT 1 | .00 | |
| 830-25605 | DUE TO TIF DISTRICT #2 | .00 | |
| 830-25606 | DUE TO SIDEWALK SPECIAL ASSESS | .00 | |
| 830-25613 | DUE TO TIF DISTRICT #3 | .00 | |
| 830-26301 | ADVANCE TAX COLLECTIONS | .00 | |
| | TOTAL LIABILITIES | | .00 |
| | FUND EQUITY | | |
| 830-34100 | FUND BALANCE | .00 | |
| | TOTAL FUND EQUITY | | .00 |
| | TOTAL LIABILITIES AND EQUITY | | .00 |