

# CITY OF WATERLOO

BALANCE SHEET

JANUARY 31, 2017

## FUND 100 - GENERAL FUND

### ASSETS

|           |                                |                     |
|-----------|--------------------------------|---------------------|
| 100-11100 | TREASURER'S CASH               | ( 1,693,513.82 )    |
| 100-11101 | GENERAL SAVINGS                | 2,217,486.52        |
| 100-11104 | GENERAL SAVINGS AVESTAR CR UN  | 380,902.10          |
| 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               | 967,587.54          |
| 100-12320 | DELINQUENT PERSONAL PROPERTY   | 5,653.45            |
| 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          | 228,280.00          |
| 100-13100 | ACCOUNTS RECEIVABLE            | 1,022.50            |
| 100-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | 1,967.13            |
| 100-13200 | MUNI EMPLOYEES MOBILE PHONE    | 18.75               |
| 100-13300 | ACCRUED INTEREST               | 5,784.39            |
| 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>2,115,413.56</u> |

### LIABILITIES AND EQUITY

# CITY OF WATERLOO

BALANCE SHEET

JANUARY 31, 2017

## FUND 100 - GENERAL FUND

### LIABILITIES

|           |                                |               |            |
|-----------|--------------------------------|---------------|------------|
| 100-21100 | VOUCHERS PAYABLE               | 1,447.48      |            |
| 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                 | 21,917.03     |            |
| 100-21530 | HEALTH INSURANCE PAYABLE       | ( 45,825.16 ) |            |
| 100-21531 | RETIRED HEALTH INS PAYABLE     | .00           |            |
| 100-21532 | INCOME CON'T PAYABLE           | .00           |            |
| 100-21533 | LIFE INS PAYABLE               | ( 1,096.50 )  |            |
| 100-21534 | HEALTH & DEPEND FSA PAYABL     | ( 660.66 )    |            |
| 100-21550 | POLICE UNION DUES              | 13.20         |            |
| 100-21555 | CLERK/DPW UNION DUES           | .00           |            |
| 100-21560 | CREDIT UNION PAYABLE           | .00           |            |
| 100-21570 | DEFERRED COMPENSATION          | 400.00        |            |
| 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     | 425.50        |            |
| 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               | 972,921.29    |            |
| 100-26105 | DEFERRED REVENUE PLANNING      | .00           |            |
| 100-26300 | DEFERRED REVENUE CD INVESTMENT | 5,784.39      |            |
|           |                                |               |            |
|           | TOTAL LIABILITIES              |               | 955,326.57 |

### FUND EQUITY

# CITY OF WATERLOO

BALANCE SHEET

JANUARY 31, 2017

## FUND 100 - GENERAL FUND

|           |                                 |                            |
|-----------|---------------------------------|----------------------------|
| 100-32600 | GENERAL FUND                    | 783,096.64                 |
| 100-32607 | TREYBURN FARMS SIDEWALK C.D.    | .00                        |
| 100-32608 | LIBRARY CARRYOVER CITY          | 61,732.59                  |
| 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        | 106,374.35                 |
| 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  | 1,762.56                   |
| 100-32650 | RETIRED HEALTH LIABILITY BALAN  | 87,539.07                  |
| 100-35200 | ENCUMBRANCES CONTROL            | .00                        |
| 100-35300 | RESERVE FOR ENCUMBRANCES        | .00                        |
| 100-35400 | RETIREMENT BENEFITS LIABILITY   | .00                        |
| 100-35500 | RESERVED FOR PILOT              | 228,280.00                 |
|           | REVENUE OVER EXPENDITURES - YTD | ( 109,896.47 )             |
|           | TOTAL FUND EQUITY               | <u>1,160,086.99</u>        |
|           | TOTAL LIABILITIES AND EQUITY    | <u><u>2,115,413.56</u></u> |

# CITY OF WATERLOO

BALANCE SHEET

JANUARY 31, 2017

## FUND 200 - CATV/WLOO FUND

### ASSETS

|           |                                |            |            |
|-----------|--------------------------------|------------|------------|
| 200-11100 | TREASURER'S CASH               | 25,457.24  |            |
| 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 | 10,592.00  |            |
| 200-13300 | ACCRUED INTEREST               | 1,174.50   |            |
|           |                                |            | <hr/>      |
|           | TOTAL ASSETS                   |            | 197,223.74 |

### LIABILITIES AND EQUITY

#### LIABILITIES

|           |                            |          |          |
|-----------|----------------------------|----------|----------|
| 200-21100 | VOUCHERS PAYABLE           | .00      |          |
| 200-21102 | VOUCHERS PAYABLE - PAYROLL | .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 | 1,174.50 |          |
|           |                            |          | <hr/>    |
|           | TOTAL LIABILITIES          |          | 1,174.50 |

#### FUND EQUITY

|           |                                 |              |            |
|-----------|---------------------------------|--------------|------------|
| 200-32600 | FUND BALANCE                    | 198,887.57   |            |
| 200-32609 | CATV WLOO CARRYOVER             | .00          |            |
| 200-32612 | CATV WLOO CD FUND BALANCE       | .00          |            |
|           | REVENUE OVER EXPENDITURES - YTD | ( 2,838.33 ) |            |
|           |                                 |              | <hr/>      |
|           | TOTAL FUND EQUITY               |              | 196,049.24 |
|           |                                 |              | <hr/>      |
|           | TOTAL LIABILITIES AND EQUITY    |              | 197,223.74 |

# CITY OF WATERLOO

BALANCE SHEET  
JANUARY 31, 2017

## FUND 201 - STORM WATER IMPACT FEES

### ASSETS

|           |                                |       |             |
|-----------|--------------------------------|-------|-------------|
| 201-11100 | TREASURER'S CASH               | .00   |             |
| 201-11500 | STORM WATER SWIB SAVINGS ACCT  | 50.83 |             |
| 201-13100 | ACCOUNTS RECEIVABLE            | .00   |             |
| 201-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00   |             |
|           |                                | <hr/> |             |
|           | TOTAL ASSETS                   |       | 50.83       |
|           |                                |       | <hr/> <hr/> |

### LIABILITIES AND EQUITY

#### LIABILITIES

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

#### FUND EQUITY

|           |                                 |       |             |
|-----------|---------------------------------|-------|-------------|
| 201-32600 | FUND BALANCE                    | 47.81 |             |
|           | REVENUE OVER EXPENDITURES - YTD | 3.02  |             |
|           |                                 | <hr/> |             |
|           | TOTAL FUND EQUITY               |       | 50.83       |
|           |                                 |       | <hr/>       |
|           | TOTAL LIABILITIES AND EQUITY    |       | 50.83       |
|           |                                 |       | <hr/> <hr/> |

# CITY OF WATERLOO

BALANCE SHEET  
JANUARY 31, 2017

## FUND 202 - PUBLIC WORKS IMPACT FEE

### ASSETS

|           |                                |       |             |
|-----------|--------------------------------|-------|-------------|
| 202-11100 | TREASURER'S CASH               | .00   |             |
| 202-11600 | PUBLIC WORKS IMPACT FEE SAVING | 51.77 |             |
| 202-13100 | ACCOUNTS RECEIVABLE            | .00   |             |
| 202-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00   |             |
|           |                                | <hr/> |             |
|           | TOTAL ASSETS                   |       | 51.77       |
|           |                                |       | <hr/> <hr/> |

### LIABILITIES AND EQUITY

#### LIABILITIES

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

#### FUND EQUITY

|           |                                 |       |             |
|-----------|---------------------------------|-------|-------------|
| 202-32600 | FUND BALANCE                    | 48.75 |             |
|           | REVENUE OVER EXPENDITURES - YTD | 3.02  |             |
|           |                                 | <hr/> |             |
|           | TOTAL FUND EQUITY               |       | 51.77       |
|           |                                 |       | <hr/>       |
|           | TOTAL LIABILITIES AND EQUITY    |       | 51.77       |
|           |                                 |       | <hr/> <hr/> |

# CITY OF WATERLOO

BALANCE SHEET

JANUARY 31, 2017

## FUND 203 - PARK & REC IMPACT FEE

### ASSETS

|           |                                |       |             |
|-----------|--------------------------------|-------|-------------|
| 203-11100 | TREASURER'S CASH               | .00   |             |
| 203-11700 | PARK & REC IMPACT FEE SAVINGS  | 51.30 |             |
| 203-13100 | ACCOUNTS RECEIVABLE            | .00   |             |
| 203-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00   |             |
|           |                                | <hr/> |             |
|           | TOTAL ASSETS                   |       | 51.30       |
|           |                                |       | <hr/> <hr/> |

### LIABILITIES AND EQUITY

#### LIABILITIES

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

#### FUND EQUITY

|           |                                 |       |             |
|-----------|---------------------------------|-------|-------------|
| 203-32600 | FUND BALANCE                    | 48.28 |             |
|           | REVENUE OVER EXPENDITURES - YTD | 3.02  |             |
|           |                                 | <hr/> |             |
|           | TOTAL FUND EQUITY               |       | 51.30       |
|           |                                 |       | <hr/>       |
|           | TOTAL LIABILITIES AND EQUITY    |       | 51.30       |
|           |                                 |       | <hr/> <hr/> |

# CITY OF WATERLOO

BALANCE SHEET

JANUARY 31, 2017

## FUND 204 - SANITARY SEWER IMPACT FEE

### ASSETS

|           |                                |       |             |
|-----------|--------------------------------|-------|-------------|
| 204-11100 | TREASURER'S CASH               | .00   |             |
| 204-11800 | SANITARY SEWER IMPACT FEE SAVI | 52.85 |             |
| 204-13100 | ACCOUNTS RECEIVABLE            | .00   |             |
| 204-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00   |             |
|           |                                | <hr/> |             |
|           | TOTAL ASSETS                   |       | 52.85       |
|           |                                |       | <hr/> <hr/> |

### LIABILITIES AND EQUITY

#### LIABILITIES

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

#### FUND EQUITY

|           |                                 |       |             |
|-----------|---------------------------------|-------|-------------|
| 204-32600 | FUND BALANCE                    | 49.83 |             |
|           | REVENUE OVER EXPENDITURES - YTD | 3.02  |             |
|           |                                 | <hr/> |             |
|           | TOTAL FUND EQUITY               |       | 52.85       |
|           |                                 |       | <hr/>       |
|           | TOTAL LIABILITIES AND EQUITY    |       | 52.85       |
|           |                                 |       | <hr/> <hr/> |



# CITY OF WATERLOO

BALANCE SHEET

JANUARY 31, 2017

## FUND 205 - WATER IMPACT FEE

### ASSETS

|           |                                |       |              |
|-----------|--------------------------------|-------|--------------|
| 205-11100 | TREASURER'S CASH               | .00   |              |
| 205-11900 | WATER IMPACT FEE SAVINGS ACCT  | 52.58 |              |
| 205-13100 | ACCOUNTS RECEIVABLE            | .00   |              |
| 205-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00   |              |
|           |                                | <hr/> |              |
|           | TOTAL ASSETS                   |       | <u>52.58</u> |

### LIABILITIES AND EQUITY

#### LIABILITIES

|           |                   |       |     |
|-----------|-------------------|-------|-----|
| 205-21100 | VOUCHERS PAYABLE  | .00   |     |
|           |                   | <hr/> |     |
|           | TOTAL LIABILITIES |       | .00 |

#### FUND EQUITY

|           |                                 |       |              |
|-----------|---------------------------------|-------|--------------|
| 205-32600 | FUND BALANCE                    | 52.56 |              |
|           | REVENUE OVER EXPENDITURES - YTD | .02   |              |
|           |                                 | <hr/> |              |
|           | TOTAL FUND EQUITY               |       | <u>52.58</u> |
|           | TOTAL LIABILITIES AND EQUITY    |       | <u>52.58</u> |

# CITY OF WATERLOO

BALANCE SHEET

JANUARY 31, 2017

## FUND 220 - FIRE AND EMS

### ASSETS

|           |                                |               |            |
|-----------|--------------------------------|---------------|------------|
| 220-11100 | TREASURER'S CASH               | 415,673.60    |            |
| 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       | 61,308.00     |            |
| 220-13300 | EMS ALLOWANCE                  | ( 32,779.00 ) |            |
| 220-13330 | ACCRUED INTEREST               | 807.47        |            |
| 220-15800 | DUE FROM AGENCY FUND TAXES     | 269,464.00    |            |
| 220-16200 | PREPAID FIRE OPERATIONS TRUCK  | .00           |            |
| 220-16300 | PREPAID FIRE EXPENSES          | 10,676.00     |            |
|           | TOTAL ASSETS                   |               | 835,250.07 |

### 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        |            |
| 220-26100 | DEFERRED REVENUE           | 269,464.00 |            |
| 220-26200 | EMS DEFERRED REVENUE       | 28,529.00  |            |
| 220-26300 | DEFERRED REVENUE CD INVEST | 807.47     |            |
|           | TOTAL LIABILITIES          |            | 298,800.47 |

#### FUND EQUITY

|           |  |                         |            |
|-----------|--|-------------------------|------------|
| 220-32600 | FUND BALANCE   | 19,809.27               |            |
| 220-32602 | FUND BALANCE - FIRE  | .00                     |            |
| 220-32604 | FUND BALANCE EMS   | .00                     |            |
| 220-32635 | FIRE DEPT UNIFORM CARRYOVER                                      | 21.41                   |            |
| 220-34100 | FUND BALANCE - CAPITAL PROJEC<br>REVENUE OVER EXPENDITURES - YTD | 486,444.49<br>30,174.43 |            |
|           | TOTAL FUND EQUITY  |                         | 536,449.60 |
|           | TOTAL LIABILITIES AND EQUITY                                     |                         | 835,250.07 |

# CITY OF WATERLOO

BALANCE SHEET

JANUARY 31, 2017

## FUND 225 - SPECIAL REVENUE PARKS

### ASSETS

|           |                                |           |           |
|-----------|--------------------------------|-----------|-----------|
| 225-11100 | TREASURER'S CASH               | 15,719.46 |           |
| 225-11800 | PETTY CASH                     | 500.00    |           |
| 225-11900 | PETTY CASH CAROUSEL            | .00       |           |
| 225-13100 | ACCOUNTS RECEIVABLE            | .00       |           |
| 225-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | 3,122.50  |           |
| 225-15800 | DUE FROM AGENCY FUND TAXES     | 52,750.00 |           |
|           |                                |           |           |
|           | TOTAL ASSETS                   |           | 72,091.96 |

### LIABILITIES AND EQUITY

#### LIABILITIES

|           |                            |           |           |
|-----------|----------------------------|-----------|-----------|
| 225-21100 | VOUCHERS PAYABLE           | 2,246.00  |           |
| 225-21102 | VOUCHERS PAYABLE - PAYROLL | .00       |           |
| 225-26100 | DEFERRED REVENUE           | 52,750.00 |           |
| 225-26200 | DEFERRED REVENUE GRANTS    | 3,122.50  |           |
|           |                            |           |           |
|           | TOTAL LIABILITIES          |           | 58,118.50 |

#### FUND EQUITY

|           |                                 |               |           |
|-----------|---------------------------------|---------------|-----------|
| 225-32600 | FUND BALANCE                    | ( 34,399.98 ) |           |
| 225-32601 | TRAILHEAD-WRT                   | 161.47        |           |
| 225-32602 | FIREMEN'S PARK                  | .00           |           |
| 225-32603 | YOUTH PROGRAMS                  | 291.67        |           |
| 225-32604 | DONATIONS NOT SPECIFIC          | .00           |           |
| 225-32605 | JULY 4TH CELEBRATION            | .00           |           |
| 225-32625 | PARK EQUIPMENT CARRYOVER        | 1,580.23      |           |
| 225-32627 | PLAYGROUND EQUIPMENT CARRYOVER  | 1,784.02      |           |
| 225-32629 | MAUNESHA RIVER DOG PARK         | 1,052.46      |           |
| 225-32632 | VET'S PARK 720 W MADISON ST     | .00           |           |
| 225-34105 | FUND BALANCE SHOE FACTORY       | 19,780.39     |           |
| 225-39999 | FUND BALANCE-CAROUSEL           | 27,300.53     |           |
|           | REVENUE OVER EXPENDITURES - YTD | ( 3,577.33 )  |           |
|           |                                 |               |           |
|           | TOTAL FUND EQUITY               |               | 13,973.46 |
|           |                                 |               |           |
|           | TOTAL LIABILITIES AND EQUITY    |               | 72,091.96 |

# CITY OF WATERLOO

BALANCE SHEET

JANUARY 31, 2017

## FUND 300 - DEBT SERVICE FUND

### ASSETS

|           |                                |            |                   |
|-----------|--------------------------------|------------|-------------------|
| 300-11100 | TREASURER'S WORKING CASH       | 188,845.92 |                   |
| 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     | 95,000.00  |                   |
| 300-15900 | DUE FROM UTILITY               | .00        |                   |
|           |                                |            |                   |
|           | TOTAL ASSETS                   |            | <u>283,845.92</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               | 95,000.00 |           |
| 300-26200 | DEFERRED REVENUE IND LOT SALES | .00       |           |
|           |                                |           |           |
|           | TOTAL LIABILITIES              |           | 95,000.00 |

#### FUND EQUITY

|           |                                 |               |                   |
|-----------|---------------------------------|---------------|-------------------|
| 300-34100 | RESERVED FUND BALANCE           | 209,608.42    |                   |
|           | REVENUE OVER EXPENDITURES - YTD | ( 20,762.50 ) |                   |
|           |                                 |               |                   |
|           | TOTAL FUND EQUITY               |               | <u>188,845.92</u> |
|           |                                 |               |                   |
|           | TOTAL LIABILITIES AND EQUITY    |               | <u>283,845.92</u> |

# CITY OF WATERLOO

BALANCE SHEET

JANUARY 31, 2017

## FUND 400 - CAPITAL PROJECT FUND

### ASSETS

|           |                                |                     |
|-----------|--------------------------------|---------------------|
| 400-11100 | TREASURER'S WORKING CASH       | 304,171.00          |
| 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               | 694,763.00          |
| 400-15800 | DUE FROM AGENCY FUND TAXES     | 368,998.60          |
| 400-16200 | PREPAID DOWNPAYMENT CONSTRUCT  | .00                 |
|           |                                | <hr/>               |
|           | TOTAL ASSETS                   | <u>1,372,725.60</u> |

### LIABILITIES AND EQUITY

# CITY OF WATERLOO

BALANCE SHEET  
JANUARY 31, 2017

## FUND 400 - CAPITAL PROJECT FUND

### LIABILITIES

|           |                                |            |            |
|-----------|--------------------------------|------------|------------|
| 400-21100 | VOUCHERS PAYABLE               | 4,426.00   |            |
| 400-21102 | VOUCHERS PAYABLE               | .00        |            |
| 400-25100 | DUE TO/FROM GENERAL FUND       | .00        |            |
| 400-26100 | DEFERRED REVENUE               | 368,998.60 |            |
| 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              |            | 373,424.60 |

### FUND EQUITY

|           |                                 |            |              |
|-----------|---------------------------------|------------|--------------|
| 400-32600 | FUTURE CAPITAL PROJECTS         | .00        |              |
| 400-32601 | ROAD VEHICLE FUND               | 33,043.76  |              |
| 400-32602 | SQUAD CAR FUND                  | 42,504.47  |              |
| 400-32603 | REASSESSMENT FUND               | .00        |              |
| 400-32604 | ORDINANCE UPDATE FUND           | .00        |              |
| 400-32605 | COMMUNICATION FUND              | .00        |              |
| 400-32606 | EMERGENCY GOV'T SIRENS FUND     | 2,000.00   |              |
| 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                    | 922,258.77 |              |
|           | REVENUE OVER EXPENDITURES - YTD | ( 506.00 ) |              |
|           |                                 |            |              |
|           | TOTAL FUND EQUITY               |            | 999,301.00   |
|           |                                 |            |              |
|           | TOTAL LIABILITIES AND EQUITY    |            | 1,372,725.60 |