CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 28, 2017

FUND 100 - GENERAL FUND

ASSETS

100-11100	TREASURER'S CASH	(1,446,474.63)	
100-11101	GENERAL SAVINGS	1,868,796.09	
100-11104	GENERAL SAVINGS AVESTAR CR UN	380,945.93	
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	4,804.74	
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	.00	
100-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	550.00	
100-13200	MUNI EMPLOYEES MOBILE PHONE	.00	
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		2,010,499.06

LIABILITIES AND EQUITY

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 28, 2017

FUND 100 - GENERAL FUND

LIABILITIES

100-21100	VOUCHERS PAYABLE	176.23	
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	18,213.38	
100-21530	HEALTH INSURANCE PAYABLE	(45,678.70)	
100-21531	RETIRED HEALTH INS PAYABLE	.00	
100-21532	INCOME CON'T PAYABLE	.00	
100-21533	LIFE INS PAYABLE	(1,116.00)	
100-21534	HEALTH & DEPEND FSA PAYABL	(660.66)	
100-21550	POLICE UNION DUES	26.40	
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	127.75	
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	972,921.29	
100-26105	DEFERRED REVENUE PLANNING	.00	
100-26300	DEFERRED REVENUE CD INVESTMENT	5,784.39	
	TOTAL LIABILITIES		950,194.08

FUND EQUITY

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 28, 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	(209,678.48)	
	TOTAL FUND EQUITY		1,060,304.98
	TOTAL LIABILITIES AND EQUITY		2,010,499.06

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 28, 2017

FUND 200 - CATV/WLOO FUND

	ASSETS		
200-11100	TREASURER'S CASH	35,460.87	
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	1,174.50	
	TOTAL ASSETS		196,635.37
	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	
	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	(3,426.70)	
	TOTAL FUND EQUITY		195,460.87
	TOTAL LIABILITIES AND EQUITY		196,635.37

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 28, 2017

FUND 201 - STORM WATER IMPACT FEES

	ASSETS		
201-11100	TREASURER'S CASH	.00	
201-11500	STORM WATER SWIB SAVINGS ACCT	50.85	
201-13100	ACCOUNTS RECEIVABLE	.00	
201-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
	TOTAL ASSETS		50.85
	LIABILITIES AND EQUITY		
	LIABILITIES		
201-21100	VOUCHERS PAYABLE	.00	
	TOTAL LIABILITIES		.00
	FUND EQUITY		
201-32600	FUND BALANCE	47.81	
	REVENUE OVER EXPENDITURES - YTD	3.04	
	TOTAL FUND EQUITY		50.85
	TOTAL LIABILITIES AND EQUITY		50.85

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 28, 2017

FUND 202 - PUBLIC WORKS IMPACT FEE

	ASSETS		
202-11100	TREASURER'S CASH	.00	
202-11600	PUBLIC WORKS IMPACT FEE SAVING	51.79	
202-13100	ACCOUNTS RECEIVABLE	.00	
202-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
	TOTAL ASSETS		51.79
	LIABILITIES AND EQUITY		
	LIABILITIES		
202-21100	VOUCHERS PAYABLE	.00	
	TOTAL LIABILITIES		.00
	FUND EQUITY		
202-32600	FUND BALANCE	48.75	
	REVENUE OVER EXPENDITURES - YTD	3.04	
	TOTAL FUND EQUITY		51.79
	TOTAL LIABILITIES AND EQUITY		51.79

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 28, 2017

FUND 203 - PARK & REC IMPACT FEE

	ASSETS		
203-11100	TREASURER'S CASH	.00	
203-11700	PARK & REC IMPACT FEE SAVINGS	51.32	
203-13100	ACCOUNTS RECEIVABLE	.00	
203-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
	TOTAL ASSETS		51.32
	LIABILITIES AND EQUITY		
	LIABILITIES		
203-21100	VOUCHERS PAYABLE	.00	
	TOTAL LIABILITIES		.00
	FUND EQUITY		
203-32600	FUND BALANCE	48.28	
	REVENUE OVER EXPENDITURES - YTD	3.04	
	TOTAL FUND EQUITY		51.32
	TOTAL LIABILITIES AND EQUITY		51.32

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 28, 2017

FUND 204 - SANITARY SEWER IMPACT FEE

	ASSETS		
204-11100	TREASURER'S CASH	.00	
204-11800	SANITARY SEWER IMPACT FEE SAVI	52.87	
204-13100	ACCOUNTS RECEIVABLE	.00	
204-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
	TOTAL ASSETS		52.87
	LIABILITIES AND EQUITY		
	LIABILITIES		
204-21100	VOUCHERS PAYABLE	.00	
	TOTAL LIABILITIES		.00
	FUND EQUITY		
204-32600	FUND BALANCE	49.83	
	REVENUE OVER EXPENDITURES - YTD	3.04	
	TOTAL FUND EQUITY		52.87
	TOTAL LIABILITIES AND EQUITY		52.87

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 28, 2017

FUND 205 - WATER IMPACT FEE

	ASSETS		
205-11100	TREASURER'S CASH	.00	
205-11900	WATER IMPACT FEE SAVINGS ACCT	52.60	
205-13100	ACCOUNTS RECEIVABLE	.00	
205-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
	TOTAL ASSETS		52.60
	LIABILITIES AND EQUITY		
	LIABILITIES		
205-21100	VOUCHERS PAYABLE	.00	
	TOTAL LIABILITIES		.00
	FUND EQUITY		
205-32600	FUND BALANCE	52.56	
	REVENUE OVER EXPENDITURES - YTD	.04	
	TOTAL FUND EQUITY		52.60
	TOTAL LIABILITIES AND EQUITY		52.60

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 28, 2017

FUND 220 - FIRE AND EMS

ASSETS

220-11100	TREASURER'S CASH	402,130.84	
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		821,707.31

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	486,444.49	
	REVENUE OVER EXPENDITURES - YTD	16,631.67	
	TOTAL FUND EQUITY		522,906.84
	TOTAL LIABILITIES AND EQUITY		821,707.31

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 28, 2017

FUND 225 - SPECIAL REVENUE PARKS

	ASSETS		
225-11100	TREASURER'S CASH	6,034.68	
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		62,407.18
	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 SPECFIC	.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	(13,262.11)	
	TOTAL FUND EQUITY		4,288.68
	TOTAL LIABILITIES AND EQUITY		62,407.18

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 28, 2017

FUND 300 - DEBT SERVICE FUND

	ASSETS		
300-11100	TREASURER'S WORKING CASH	(73,808.80)	
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		21,191.20
	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	(283,417.22)	
	TOTAL FUND EQUITY		(73,808.80)
	TOTAL LIABILITIES AND EQUITY		21,191.20

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 28, 2017

FUND 400 - CAPITAL PROJECT FUND

ASSETS

400-11100	TREASURER'S WORKING CASH	298,871.66	
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	
	TOTAL ASSETS		1,367,426.26

LIABILITIES AND EQUITY

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 28, 2017

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	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		368,998.60
	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	(1,379.34)	
	TOTAL FUND EQUITY		998,427.66
	TOTAL LIABILITIES AND EQUITY		1,367,426.26

CITY OF WATERLOO

BALANCE SHEET
FEBRUARY 28, 2017

FUND 402 - SPECIAL ASSESSMENTS

	ASSETS		
402-11100	TREASURER'S CASH	29,518.36	
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	9,100.41	
402-15100	DUE TO/FROM GENERAL FUND	.00	
402-15800	DUE FROM AGENCY FUND TAXES	.00	
	TOTAL ASSETS		38,618.77
	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	9,100.41	
402-27000	2002 PORTER/DICKENSON DEFERRED	.00	
	TOTAL LIABILITIES		9,100.41
	FUND EQUITY		
402-34300	FUND BALANCE	29,518.36	
	REVENUE OVER EXPENDITURES - YTD	.00	
	TOTAL FUND EQUITY		29,518.36
	TOTAL LIABILITIES AND EQUITY		38,618.77

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FUND 410 - TIF DISTRICT 1 FUND

	ASSETS		
410-11100	TREASURER'S CASH	1,901,796.94	
410-11520	CDBG GRANT TIF BRIESS PART 2	.00	
410-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	85,130.00	
410-15750	DUE FROM TIF NO. 3	162,000.00	
410-15800	DUE FROM AGENCY FUND TAXES	182,941.48	
410-17140	ADVANCE TO CP FUND	.00	
	TOTAL ASSETS		2,331,868.42
	LIABILITIES AND EQUITY		
	LIABILITIES		
410-21100	VOUCHERS PAYABLE	.00	
410-25100	DUE TO/FROM GENERAL FUND	.00	
410-26100	DEFERRED REVENUE	268,071.48	
	TOTAL LIABILITIES		268,071.48
	FUND EQUITY		
410-34300	FUND BALANCE	2,063,796.94	
	REVENUE OVER EXPENDITURES - YTD	.00	
	TOTAL FUND EQUITY		2,063,796.94
	TOTAL LIABILITIES AND EQUITY		2,331,868.42

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FUND 412 - TIF DISTRICT 2 FUND

	ASSETS		
412-11100	TREASURER'S CASH	(1,132,744.71)	
412-13000	GRANTS RECEIVABLES	348,310.00	
412-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
412-15800	DUE FROM AGENCY FUND TAXES	57,914.23	
	TOTAL ASSETS		(726,520.48)
	LIABILITIES AND EQUITY		
	LIABILITIES		
412-21100	VOUCHERS PAYABLE	.00	
412-25100	DUE TO/FROM GENERAL FUND	.00	
412-26100	DEFERRED REVENUE	406,224.23	
	TOTAL LIABILITIES		406,224.23
	FUND EQUITY		
412-34300	FUND BALANCE	(1,132,744.71)	
	REVENUE OVER EXPENDITURES - YTD	.00	
	TOTAL FUND EQUITY		(1,132,744.71)
	TOTAL LIABILITIES AND EQUITY		(726,520.48)

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FUND 413 - TIF DISTRICT 3 FUND

	ASSETS		
413-11100	TREASURER'S CASH	(22,971.14)	
413-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
413-15800	DUE FROM AGENCY FUND TAXES	23,680.43	
	TOTAL ASSETS		709.29
	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	23,680.43	
	TOTAL LIABILITIES		185,680.43
	FUND EQUITY		
413-34300	FUND BALANCE	(180,171.14)	
	REVENUE OVER EXPENDITURES - YTD	(4,800.00)	
	TOTAL FUND EQUITY		(184,971.14)
	TOTAL LIABILITIES AND EQUITY		709.29

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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	15,917.48	
	TOTAL ASSETS		(882.02)
	LIABILITIES AND EQUITY		
	LIABILITIES		
414-21100	VOUCHERS PAYABLE	.00	
414-25100	DUE TO/FROM GENERAL FUND	.00	
414-26100	DEFERRED REVENUE	15,917.48	
	TOTAL LIABILITIES		15,917.48
	FUND EQUITY		
414-34300	FUND BALANCE	(16,799.50)	
	REVENUE OVER EXPENDITURES - YTD	.00	
	TOTAL FUND EQUITY		(16,799.50)
	TOTAL LIABILITIES AND EQUITY		(882.02)

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FUND 600 - COMMUNITY DEVELOP AUTHORITY

	ASSETS		
600-11100	TREASURER'S CASH	2,420.89	
600-13000	DUE FROM OTHER GOVERNMENTS	.00	
600-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	875.00	
600-18101	CONSTRUCTION IN PROGRESS CDA	.00	
	TOTAL ASSETS		3,295.89
	LIABILITIES AND EQUITY		
	LIABILITIES		
600-21100	VOUCHERS PAYABLE	.00	
600-26100	DEFERRED REVENUE	.00	
	TOTAL LIABILITIES		.00
	FUND EQUITY		
600-34300	FUND BALANCE	(284.52)	
	REVENUE OVER EXPENDITURES - YTD	3,580.41	
	TOTAL FUND EQUITY		3,295.89
	TOTAL LIABILITIES AND EQUITY		3,295.89

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FUND 810 - TRUST FUND/LIBRARY

	ASSETS		
810-11100	TREASURER'S WORKING CASH	.00	
810-11602	LIBRARY MEMORIAL INVESTMENT	.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		.00
	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	74,484.68	
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	(74,484.68)	
	TOTAL FUND EQUITY		.00
	TOTAL LIABILITIES AND EQUITY		.00

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FUND 812 - LIBRARY SPECIAL REVENUE FUND

	ASSETS		
812-11100	TREASURER'S WORKING CASH	137,037.98	
812-11602	LIBRARY MEMORIAL INVESTMENT	42,000.00	
812-11606	CLARK MEMORIAL INVESTMENT	.00	
812-12100	TAXES RECEIVABLE	210,842.00	
812-13100	ACCOUNTS RECEIVABLE	.00	
812-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
812-13300	ACCRUED INTEREST	308.31	
	TOTAL ASSETS		390,188.29
	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	
812-26100	DEFERRED REVENUE	210,842.00	
812-26300	DEFERRED REVENUE CD INVESTMENT	308.31	
	TOTAL LIABILITIES		211,150.31
	FUND EQUITY		
812-34100	FUND BALANCE	96,465.19	
812-34106	CLARK MEMORIAL FUND BALANCE	.00	
	REVENUE OVER EXPENDITURES - YTD	82,572.79	
	TOTAL FUND EQUITY		179,037.98
	TOTAL LIABILITIES AND EQUITY		390,188.29

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FUND 830 - TAX ROLL AGENCY FUND

	ASSETS		
830-11100	TREASURERS WORKING CASH	(714.30)	
830-11300	TEMPORARY INVESTMENTS	.00	
830-12100	TAXES RECEIVABLE	1,342,636.59	
830-12384	GENERAL SAVINGS	1,675,005.39	
	TOTAL ASSETS		3,016,927.68
	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	235,636.06	
830-24401	DUE TO PORTLAND	.00	
830-24501	DUE TO MATC	49,169.20	
830-24600	DUE TO SCHOOL DISTRICT	481,036.05	
830-25100	DUE TO/FROM GENERAL FUND	955,812.44	
830-25200	DUE TO PARKS SPECIAL REVENUE	52,750.00	
830-25300	DUE TO DEBT SERVICE FUND	95,000.00	
830-25400	DUE TO LIBRARY SPECIAL REVENUE	210,842.00	
830-25600	DUE TO ACTIVE FIRE DEPT FUND	269,464.00	
830-25601	DUE TO WATER & SEWER	17,108.85	
830-25602	DUE TO ELECTRIC UTILITY	.00	
830-25603	DUE TO CAPITAL PROJECT FUNDS	368,998.60	
830-25604	DUE TO TIF DISTRICT 1	182,941.48	
830-25605	DUE TO TIF DISTRICT #2	57,914.23	
830-25606	DUE TO SIDEWALK SPECIAL ASSESS	656.86	
830-25613	DUE TO TIF DISTRICT #3	23,680.43	
830-25615	DUE TO TIF DISTRICT #4	15,917.48	
830-26301	ADVANCE TAX COLLECTIONS	.00	
	TOTAL LIABILITIES		3,016,927.68
	FUND EQUITY		
830-34100	FUND BALANCE	.00	
	TOTAL FUND EQUITY		.00
	TOTAL LIABILITIES AND EQUITY		3,016,927.68