# CITY OF WATERLOO

BALANCE SHEET

MARCH 31, 2012

## FUND 100 - GENERAL FUND

ASSETS

| | | | |
|---|---|---|---|
| 100-11100 | TREASURER'S CASH | ( 452,619.53 ) | |
| 100-11101 | GENERAL SAVINGS | 299,180.12 | |
| 100-11104 | GENERAL SAVINGS AVESTAR CR UN | 628,161.63 | |
| 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 | 1,216,839.47 | |
| 100-12320 | DELINQUENT PERSONAL PROPERTY | 2,234.86 | |
| 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 | 247,261.00 | |
| 100-13100 | ACCOUNTS RECEIVABLE | .00 | |
| 100-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | 10.08 | |
| 100-13200 | MUNI EMPLOYEES MOBILE PHONE | 47.78 | |
| 100-13300 | ACCRUED INTEREST | 2,438.00 | |
| 100-13800 | A/R PARK EMPLOYEES WAGES | 538.26 | |
| 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 | | 1,944,316.67 |

LIABILITIES AND EQUITY

# CITY OF WATERLOO

BALANCE SHEET
MARCH 31, 2012

## FUND 100 - GENERAL FUND

LIABILITIES

| | | | |
|---|---|---|---|
| 100-21100 | VOUCHERS PAYABLE | 33.80 | |
| 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 | 15,186.49 | |
| 100-21530 | HEALTH INSURANCE PAYABLE | ( 26,318.02 ) | |
| 100-21531 | RETIRED HEALTH INS PAYABLE | .00 | |
| 100-21532 | INCOME CON'T PAYABLE | .00 | |
| 100-21533 | LIFE INS PAYABLE | ( 696.20 ) | |
| 100-21534 | HEALTH & DEPEND FSA PAYABL | .00 | |
| 100-21550 | POLICE UNION DUES | 40.50 | |
| 100-21555 | CLERK/DPW UNION DUES | .00 | |
| 100-21560 | CREDIT UNION PAYABLE | .00 | |
| 100-21570 | DEFERRED COMPENSATION | .00 | |
| 100-21580 | CHILD SUPPORT | .00 | |
| 100-21581 | MISCELLANEOUS DEDUCTION | .00 | |
| 100-21700 | WAGES PAYABLE | .00 | |
| 100-21820 | HEALTH INS SL CREDIT | .00 | |
| 100-21852 | GROUP TERM LIFE PAYABLE | .00 | |
| 100-24300 | DOG LICENSES & OTHER TAXES | 381.25 | |
| 100-24301 | SECURITY DEPOSITS | .00 | |
| 100-24304 | DUE TO UTILITY WATER HOOKUP | 866.00 | |
| 100-26100 | DEFERRED REVENUE | 1,216,839.47 | |
| 100-26105 | DEFERRED REVENUE PLANNING | .00 | |
| 100-26300 | DEFERRED REVENUE CD INVESTMENT | 2,438.00 | |
| | TOTAL LIABILITIES | | 1,208,771.29 |

FUND EQUITY

# CITY OF WATERLOO

BALANCE SHEET
MARCH 31, 2012

## FUND 100 - GENERAL FUND

| | | | |
|---|---|---|---|
| 100-32600 | GENERAL FUND | 911,052.06 | |
| 100-32607 | TREYBURN FARMS SIDEWALK C.D. | .00 | |
| 100-32608 | LIBRARY CARRYOVER CITY | 95,943.63 | |
| 100-32609 | CATV FUND CARRYOVER | .00 | |
| 100-32610 | DONATE CARRYOVER POLICE DEFIBU | 858.10 | |
| 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 | 130,945.96 | |
| 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 | 1,398.81 | |
| 100-32650 | RETIRED HEALTH LIABILITY BALAN | 9,117.40 | |
| 100-35200 | ENCUMBRANCES CONTROL | .00 | |
| 100-35300 | RESERVE FOR ENCUMBRANCES | .00 | |
| 100-35400 | RETIREMENT BENEFITS LIABILITY | .00 | |
| 100-35500 | RESERVED FOR PILOT | 247,261.00 | |
| | REVENUE OVER EXPENDITURES - YTD | ( 661,271.73 ) | |
| | TOTAL FUND EQUITY | | 735,545.38 |
| | TOTAL LIABILITIES AND EQUITY | | 1,944,316.67 |

# CITY OF WATERLOO

BALANCE SHEET
MARCH 31, 2012

## FUND 200 - CATV/WLOO FUND

| | | | |
|---|---|---|---|
| | ASSETS | | |
| 200-11100 | TREASURER'S CASH | 63,669.37 | |
| 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 | 36.00 | |
| 200-13300 | ACCRUED INTEREST | 780.00 | |
| | TOTAL ASSETS | | 224,485.37 |
| | 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 | 780.00 | |
| | TOTAL LIABILITIES | | 780.00 |
| | FUND EQUITY | | |
| 200-32600 | FUND BALANCE | 227,132.42 | |
| 200-32609 | CATV WLOO CARRYOVER | .00 | |
| 200-32612 | CATV WLOO CD FUND BALANCE | .00 | |
| | REVENUE OVER EXPENDITURES - YTD | ( 3,427.05 ) | |
| | TOTAL FUND EQUITY | | 223,705.37 |
| | TOTAL LIABILITIES AND EQUITY | | 224,485.37 |

# CITY OF WATERLOO

BALANCE SHEET
MARCH 31, 2012

## FUND 201 - STORM WATER IMPACT FEES

| | | | |
|---|---|---|---|
| | ASSETS | | |
| 201-11100 | TREASURER'S CASH | .00 | |
| 201-11500 | STORM WATER SWIB SAVINGS ACCT | 223.01 | |
| 201-13100 | ACCOUNTS RECEIVABLE | .00 | |
| 201-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| | TOTAL ASSETS | | 223.01 |
| | LIABILITIES AND EQUITY | | |
| | LIABILITIES | | |
| 201-21100 | VOUCHERS PAYABLE | .00 | |
| | TOTAL LIABILITIES | | .00 |
| | FUND EQUITY | | |
| 201-32600 | FUND BALANCE | 1,520.53 | |
| | REVENUE OVER EXPENDITURES - YTD | ( 1,297.52 ) | |
| | TOTAL FUND EQUITY | | 223.01 |
| | TOTAL LIABILITIES AND EQUITY | | 223.01 |

# CITY OF WATERLOO

BALANCE SHEET
MARCH 31, 2012

## FUND 202 - PUBLIC WORKS IMPACT FEE

| | | | |
|---|---|---|---|
| | ASSETS | | |
| 202-11100 | TREASURER'S CASH | .00 | |
| 202-11600 | PUBLIC WORKS IMPACT FEE SAVING | 489.82 | |
| 202-13100 | ACCOUNTS RECEIVABLE | .00 | |
| 202-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| | TOTAL ASSETS | | 489.82 |
| | LIABILITIES AND EQUITY | | |
| | LIABILITIES | | |
| 202-21100 | VOUCHERS PAYABLE | .00 | |
| | TOTAL LIABILITIES | | .00 |
| | FUND EQUITY | | |
| 202-32600 | FUND BALANCE | 3,335.80 | |
| | REVENUE OVER EXPENDITURES - YTD | ( 2,845.98 ) | |
| | TOTAL FUND EQUITY | | 489.82 |
| | TOTAL LIABILITIES AND EQUITY | | 489.82 |

# CITY OF WATERLOO

BALANCE SHEET
MARCH 31, 2012

## FUND 203 - PARK & REC IMPACT FEE

| | | | |
|---|---|---|---|
| | ASSETS | | |
| 203-11100 | TREASURER'S CASH | .00 | |
| 203-11700 | PARK & REC IMPACT FEE SAVINGS | 338.19 | |
| 203-13100 | ACCOUNTS RECEIVABLE | .00 | |
| 203-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| | TOTAL ASSETS | | 338.19 |
| | LIABILITIES AND EQUITY | | |
| | LIABILITIES | | |
| 203-21100 | VOUCHERS PAYABLE | .00 | |
| | TOTAL LIABILITIES | | .00 |
| | FUND EQUITY | | |
| 203-32600 | FUND BALANCE | 1,636.68 | |
| | REVENUE OVER EXPENDITURES - YTD | ( 1,298.49 ) | |
| | TOTAL FUND EQUITY | | 338.19 |
| | TOTAL LIABILITIES AND EQUITY | | 338.19 |

# CITY OF WATERLOO

BALANCE SHEET
MARCH 31, 2012

## FUND 204 - SANITARY SEWER IMPACT FEE

| | | | |
|---|---|---|---|
| | ASSETS | | |
| 204-11100 | TREASURER'S CASH | .00 | |
| 204-11800 | SANITARY SEWER IMPACT FEE SAVI | 788.89 | |
| 204-13100 | ACCOUNTS RECEIVABLE | .00 | |
| 204-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| | TOTAL ASSETS | | 788.89 |
| | LIABILITIES AND EQUITY | | |
| | LIABILITIES | | |
| 204-21100 | VOUCHERS PAYABLE | .00 | |
| | TOTAL LIABILITIES | | .00 |
| | FUND EQUITY | | |
| 204-32600 | FUND BALANCE | 5,437.21 | |
| | REVENUE OVER EXPENDITURES - YTD | ( 4,648.32 ) | |
| | TOTAL FUND EQUITY | | 788.89 |
| | TOTAL LIABILITIES AND EQUITY | | 788.89 |

# CITY OF WATERLOO

BALANCE SHEET
MARCH 31, 2012

## FUND 205 - WATER IMPACT FEE

| | | | |
|---|---|---|---|
| | ASSETS | | |
| 205-11100 | TREASURER'S CASH | .00 | |
| 205-11900 | WATER IMPACT FEE SAVINGS ACCT | 4,211.48 | |
| 205-13100 | ACCOUNTS RECEIVABLE | .00 | |
| 205-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| | TOTAL ASSETS | | 4,211.48 |
| | LIABILITIES AND EQUITY | | |
| | LIABILITIES | | |
| 205-21100 | VOUCHERS PAYABLE | .00 | |
| | TOTAL LIABILITIES | | .00 |
| | FUND EQUITY | | |
| 205-32600 | FUND BALANCE | 3,491.26 | |
| | REVENUE OVER EXPENDITURES - YTD | 720.22 | |
| | TOTAL FUND EQUITY | | 4,211.48 |
| | TOTAL LIABILITIES AND EQUITY | | 4,211.48 |

# CITY OF WATERLOO

BALANCE SHEET
MARCH 31, 2012

## FUND 220 - ACTIVE FIRE DEPARTMENT

| | | | |
|---|---|---|---|
| | ASSETS | | |
| 220-11100 | TREASURER'S CASH | 493,803.98 | |
| 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 | 183.25 | |
| 220-13200 | EMS ACCOUNTS RECEIVABLES | 108,219.00 | |
| 220-13300 | EMS ALLOWANCE | ( 77,530.00 ) | |
| 220-13330 | ACCRUED INTEREST | 536.00 | |
| 220-16200 | PREPAID FIRE OPERATIONS TRUCK | .00 | |
| | TOTAL ASSETS | | 635,312.23 |
| | 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 | 30,689.00 | |
| 220-26300 | DEFERRED REVENUE CD INVEST | 536.00 | |
| | TOTAL LIABILITIES | | 31,225.00 |
| | FUND EQUITY | | |
| 220-32600 | FUND BALANCE | 157,638.21 | |
| 220-32602 | FUND BALANCE - FIRE | .00 | |
| 220-32604 | FUND BALANCE EMS | .00 | |
| 220-32635 | FIRE DEPT UNIFORM CARRYOVER | 186.24 | |
| 220-34100 | FUND BALANCE - CAPITAL PROJEC | 188,121.98 | |
| | REVENUE OVER EXPENDITURES - YTD | 258,140.80 | |
| | TOTAL FUND EQUITY | | 604,087.23 |
| | TOTAL LIABILITIES AND EQUITY | | 635,312.23 |

# CITY OF WATERLOO

BALANCE SHEET
MARCH 31, 2012

## FUND 300 - DEBT SERVICE FUND

| | | | |
|---|---|---|---|
| | ASSETS | | |
| 300-11100 | TREASURER'S WORKING CASH | ( 71,778.43 ) | |
| 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 | 573,701.00 | |
| 300-15900 | DUE FROM UTILITY | .00 | |
| | TOTAL ASSETS | | 501,922.57 |
| | 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 | 573,701.00 | |
| 300-26200 | DEFERRED REVENUE IND LOT SALES | .00 | |
| | TOTAL LIABILITIES | | 573,701.00 |
| | FUND EQUITY | | |
| 300-34100 | RESERVED FUND BALANCE | 57,198.87 | |
| | REVENUE OVER EXPENDITURES - YTD | ( 128,977.30 ) | |
| | TOTAL FUND EQUITY | | ( 71,778.43 ) |
| | TOTAL LIABILITIES AND EQUITY | | 501,922.57 |

# CITY OF WATERLOO

BALANCE SHEET
MARCH 31, 2012

## FUND 400 - CAPITAL PROJECT FUND

ASSETS

| | | | |
|---|---|---|---|
| 400-11100 | TREASURER'S WORKING CASH | ( 451,496.90 ) | |
| 400-11300 | TEMPORARY INVESTMENTS | .00 | |
| 400-11500 | FUTURE CAPITAL PROJECTS | 115,000.00 | |
| 400-11501 | ROAD VEHICLE FUND INVESTMENT | .00 | |
| 400-11502 | SQUAD CAR FUND INVESTMENT | .00 | |
| 400-11503 | REASSESSMENT FUND INVESTMENT | 48,000.00 | |
| 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 | 276,577.00 | |
| 400-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| 400-13300 | 2001 LUM AVE SIDEWALK A/R | .00 | |
| 400-13330 | ACCRUED INTEREST | 795.00 | |
| 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 | 39,532.00 | |
| 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 | |
| 400-15800 | DUE FROM AGENCY FUND TAXES | 114,134.00 | |
| | TOTAL ASSETS | | 142,541.10 |

LIABILITIES AND EQUITY

# CITY OF WATERLOO

BALANCE SHEET
MARCH 31, 2012

## 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 | 114,134.00 | |
| 400-26200 | OTHER DEFERRED REVENUE | 276,577.00 | |
| 400-26300 | 2001 LUM AVE DEFERRED REVENUE | .00 | |
| 400-26330 | DEFERRED REVENUE CD INTEREST | 795.00 | |
| 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 | 41,000.00 | |
| | TOTAL LIABILITIES | | 432,506.00 |
| | FUND EQUITY | | |
| 400-32600 | FUTURE CAPITAL PROJECTS | 117,494.52 | |
| 400-32601 | ROAD VEHICLE FUND | 1,133.12 | |
| 400-32602 | SQUAD CAR FUND | 42,618.58 | |
| 400-32603 | REASSESSMENT FUND | 48,769.41 | |
| 400-32604 | ORDINANCE UPDATE FUND | .00 | |
| 400-32605 | COMMUNICATION FUND | 9,000.00 | |
| 400-32606 | EMERGENCY GOV'T SIRENS FUND | 16,833.92 | |
| 400-32607 | FUTURE STREET PROJECTS | .00 | |
| 400-32608 | TREYBURN FARMS SIDEWALK FUND | .00 | |
| 400-32610 | MOBILE COMMAND CARRYOVER | 5,000.00 | |
| 400-32612 | SKATEBOARD PARK DONATE CARRYOV | 1,506.00 | |
| 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 | 11,080.23 | |
| 400-32627 | PLAYGROUND EQUIPMENT CARRYOVER | ( 1,215.98 ) | |
| 400-32628 | PAVILION IMPROVE CARRYOVER | .00 | |
| 400-34300 | FUND BALANCE | ( 695,807.83 ) | |
| | REVENUE OVER EXPENDITURES - YTD | 153,623.13 | |
| | TOTAL FUND EQUITY | | ( 289,964.90 ) |
| | TOTAL LIABILITIES AND EQUITY | | 142,541.10 |

# CITY OF WATERLOO

BALANCE SHEET
MARCH 31, 2012

## FUND 402 - SPECIAL ASSESSMENTS

| | | | |
|---|---|---|---|
| | ASSETS | | |
| 402-11100 | TREASURER'S CASH | 8,530.30 | |
| 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 | 507.13 | |
| 402-15100 | DUE TO/FROM GENERAL FUND | .00 | |
| 402-15800 | DUE FROM AGENCY FUND TAXES | 2,400.00 | |
| | TOTAL ASSETS | | 11,437.43 |
| | 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 | 2,400.00 | |
| 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 | 507.13 | |
| 402-27000 | 2002 PORTER/DICKENSON DEFERRED | .00 | |
| | TOTAL LIABILITIES | | 2,907.13 |
| | FUND EQUITY | | |
| 402-34300 | FUND BALANCE | 8,530.30 | |
| | REVENUE OVER EXPENDITURES - YTD | .00 | |
| | TOTAL FUND EQUITY | | 8,530.30 |
| | TOTAL LIABILITIES AND EQUITY | | 11,437.43 |

# CITY OF WATERLOO

BALANCE SHEET
MARCH 31, 2012

## FUND 410 - TIF DISTRICT 1 FUND

| | | | |
|---|---|---|---|
| | ASSETS | | |
| 410-11100 | TREASURER'S CASH | 727,553.92 | |
| 410-11520 | CDBG GRANT TIF BRIESS PART 2 | .00 | |
| 410-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| 410-15800 | DUE FROM AGENCY FUND TAXES | 147,569.81 | |
| 410-17140 | ADVANCE TO CP FUND | 41,000.00 | |
| | TOTAL ASSETS | | 916,123.73 |
| | LIABILITIES AND EQUITY | | |
| | LIABILITIES | | |
| 410-21100 | VOUCHERS PAYABLE | .00 | |
| 410-25100 | DUE TO/FROM GENERAL FUND | .00 | |
| 410-26100 | DEFERRED REVENUE | 147,569.81 | |
| | TOTAL LIABILITIES | | 147,569.81 |
| | FUND EQUITY | | |
| 410-34300 | FUND BALANCE | 841,624.92 | |
| | REVENUE OVER EXPENDITURES - YTD | ( 73,071.00 ) | |
| | TOTAL FUND EQUITY | | 768,553.92 |
| | TOTAL LIABILITIES AND EQUITY | | 916,123.73 |

# CITY OF WATERLOO

BALANCE SHEET
MARCH 31, 2012

## FUND 412 - TIF DISTRICT 2 FUND

| | | | |
|---|---|---|---|
| | ASSETS | | |
| 412-11100 | TREASURER'S CASH | ( 34,508.87 ) | |
| 412-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| 412-15800 | DUE FROM AGENCY FUND TAXES | .00 | |
| | TOTAL ASSETS | | ( 34,508.87 ) |
| | LIABILITIES AND EQUITY | | |
| | LIABILITIES | | |
| 412-21100 | VOUCHERS PAYABLE | .00 | |
| 412-25100 | DUE TO/FROM GENERAL FUND | .00 | |
| 412-26100 | DEFERRED REVENUE | .00 | |
| | TOTAL LIABILITIES | | .00 |
| | FUND EQUITY | | |
| 412-34300 | FUND BALANCE | ( 22,109.85 ) | |
| | REVENUE OVER EXPENDITURES - YTD | ( 12,399.02 ) | |
| | TOTAL FUND EQUITY | | ( 34,508.87 ) |
| | TOTAL LIABILITIES AND EQUITY | | ( 34,508.87 ) |

# CITY OF WATERLOO

BALANCE SHEET
MARCH 31, 2012

## FUND 600 - COMMUNITY DEVELOP AUTHORITY

| | | | |
|---|---|---|---|
| | ASSETS | | |
| 600-11100 | TREASURER'S CASH | ( 88,584.62 ) | |
| 600-13000 | DUE FROM OTHER GOVERNMENTS | 185,073.00 | |
| 600-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| 600-18101 | CONSTRUCTION IN PROGRESS CDA | .00 | |
| | TOTAL ASSETS | | 96,488.38 |
| | LIABILITIES AND EQUITY | | |
| | LIABILITIES | | |
| 600-21100 | VOUCHERS PAYABLE | .00 | |
| 600-26100 | DEFERRED REVENUE | .00 | |
| | TOTAL LIABILITIES | | .00 |
| | FUND EQUITY | | |
| 600-34300 | FUND BALANCE | 98,164.13 | |
| | REVENUE OVER EXPENDITURES - YTD | ( 1,675.75 ) | |
| | TOTAL FUND EQUITY | | 96,488.38 |
| | TOTAL LIABILITIES AND EQUITY | | 96,488.38 |

# CITY OF WATERLOO

BALANCE SHEET
MARCH 31, 2012

## FUND 810 - TRUST FUND/LIBRARY

| | | | |
|---|---|---|---|
| | ASSETS | | |
| 810-11100 | TREASURER'S WORKING CASH | 22,084.66 | |
| 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 | 205.00 | |
| | TOTAL ASSETS | | 64,289.66 |
| | 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 | 205.00 | |
| | TOTAL LIABILITIES | | 205.00 |
| | FUND EQUITY | | |
| 810-34100 | FUND BALANCE | 64,267.65 | |
| 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 | ( 182.99 ) | |
| | TOTAL FUND EQUITY | | 64,084.66 |
| | TOTAL LIABILITIES AND EQUITY | | 64,289.66 |

# CITY OF WATERLOO

BALANCE SHEET
MARCH 31, 2012

## FUND 812 - LIBRARY TRUST FUND

| | | | |
|---|---|---|---|
| | ASSETS | | |
| 812-11100 | TREASURER'S WORKING CASH | 86,844.47 | |
| 812-11606 | CLARK MEMORIAL INVESTMENT | .00 | |
| 812-13100 | ACCOUNTS RECEIVABLE | .00 | |
| 812-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| | TOTAL ASSETS | | 86,844.47 |
| | 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 | 88,408.40 | |
| 812-34106 | CLARK MEMORIAL FUND BALANCE | .00 | |
| | REVENUE OVER EXPENDITURES - YTD | ( 1,563.93 ) | |
| | TOTAL FUND EQUITY | | 86,844.47 |
| | TOTAL LIABILITIES AND EQUITY | | 86,844.47 |

# CITY OF WATERLOO

BALANCE SHEET
MARCH 31, 2012

## FUND 820 - AGENCY FUND/FIRE DEPT

| | | | |
|---|---|---|---|
| | ASSETS | | |
| 820-11100 | TREASURER'S WORKING CASH | 7,535.85 | |
| 820-11201 | FIRE ACTIVE TRUCK & EQUIP SWIB | .00 | |
| 820-11202 | INACTIVE FIRE DEPT INVESTMENT | .00 | |
| 820-11203 | INACTIVE FIRE DEPT SWIB SAVING | 125,000.00 | |
| 820-11204 | CAROUSEL RESTORATION INV | .00 | |
| 820-11205 | FIRE DEPT RETIRE INVEST-820 | .00 | |
| 820-13000 | GRANTS RECEIVABLE | 109,062.00 | |
| 820-13101 | ACCOUNTS RECEIVABLE PRIOR YEAR | .00 | |
| 820-13300 | ACCRUED REVENUE | 610.00 | |
| 820-16200 | PREPAID ASSET | .00 | |
| | TOTAL ASSETS | | 242,207.85 |
| | 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 | 155,123.84 | |
| 820-23403 | DUE TO CAROUSEL RESTORATION | .00 | |
| 820-25100 | DUE TO/FROM GENERAL FUND | .00 | |
| 820-26200 | DEFERRED REVENUE GRANTS | 109,062.00 | |
| 820-26300 | DEFERRED REVENUE CD INTEREST | 610.00 | |
| | TOTAL LIABILITIES | | 264,795.84 |
| | FUND EQUITY | | |
| 820-34100 | FUND BALANCE-FIRE EQUIPMENT | .00 | |
| 820-34105 | FUND BALANCE SHOE FACTORY | ( 14,926.32 ) | |
| 820-39999 | FUND BALANCE-CAROUSEL | ( 111,444.94 ) | |
| | REVENUE OVER EXPENDITURES - YTD | 103,783.27 | |
| | TOTAL FUND EQUITY | | ( 22,587.99 ) |
| | TOTAL LIABILITIES AND EQUITY | | 242,207.85 |

# CITY OF WATERLOO

BALANCE SHEET
MARCH 31, 2012

## FUND 830 - TAX ROLL AGENCY FUND

| | | | |
|---|---|---|---|
| | ASSETS | | |
| 830-11100 | TREASURERS WORKING CASH | 2,328.76 | |
| 830-11300 | TEMPORARY INVESTMENTS | .00 | |
| 830-12100 | TAXES RECEIVABLE | 1,433,414.93 | |
| 830-12384 | GENERAL SAVINGS | 1,515,162.59 | |
| | TOTAL ASSETS | | 2,950,906.28 |
| | 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 | 225,272.20 | |
| 830-24401 | DUE TO PORTLAND | .00 | |
| 830-24501 | DUE TO MATC | 89,693.53 | |
| 830-24600 | DUE TO SCHOOL DISTRICT | 545,633.18 | |
| 830-25100 | DUE TO/FROM GENERAL FUND | 1,219,178.39 | |
| 830-25300 | DUE TO DEBT SERVICE FUND | 573,701.00 | |
| 830-25601 | DUE TO WATER & SEWER | 33,324.17 | |
| 830-25602 | DUE TO ELECTRIC UTILITY | .00 | |
| 830-25603 | DUE TO CAPITAL PROJECT FUNDS | 116,534.00 | |
| 830-25604 | DUE TO TIF DISTRICT 1 | 147,569.81 | |
| 830-25606 | DUE TO SIDEWALK SPECIAL ASSESS | .00 | |
| 830-26301 | ADVANCE TAX COLLECTIONS | .00 | |
| | TOTAL LIABILITIES | | 2,950,906.28 |
| | FUND EQUITY | | |
| 830-34100 | FUND BALANCE | .00 | |
| | TOTAL FUND EQUITY | | .00 |
| | TOTAL LIABILITIES AND EQUITY | | 2,950,906.28 |