

CITY OF WATERLOO

BALANCE SHEET
JANUARY 31, 2014

FUND 100 - GENERAL FUND

ASSETS

100-11100	TREASURER'S CASH	(725,463.86)	
100-11101	GENERAL SAVINGS	818,554.54	
100-11104	GENERAL SAVINGS AVESTAR CR UN	606,463.19	
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	1,256,212.56	
100-12320	DELINQUENT PERSONAL PROPERTY	.00	
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	270,227.00	
100-13100	ACCOUNTS RECEIVABLE	.00	
100-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	272.91	
100-13200	MUNI EMPLOYEES MOBILE PHONE	(44.51)	
100-13300	ACCRUED INTEREST	2,161.33	
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		<u>2,229,146.42</u>

LIABILITIES AND EQUITY

CITY OF WATERLOO

BALANCE SHEET

JANUARY 31, 2014

FUND 100 - GENERAL FUND

LIABILITIES

100-21100	VOUCHERS PAYABLE	148.83	
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	18,843.20	
100-21530	HEALTH INSURANCE PAYABLE	(29,311.90)	
100-21531	RETIRED HEALTH INS PAYABLE	.00	
100-21532	INCOME CON'T PAYABLE	.00	
100-21533	LIFE INS PAYABLE	(629.67)	
100-21534	HEALTH & DEPEND FSA PAYABL	(254.70)	
100-21550	POLICE UNION DUES	13.50	
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	498.00	
100-24301	SECURITY DEPOSITS	.00	
100-24304	DUE TO UTILITY WATER HOOKUP	.00	
100-24305	DUE TO UTILITY-DELINQUENT TAX	.00	
100-26100	DEFERRED REVENUE	1,256,212.56	
100-26105	DEFERRED REVENUE PLANNING	.00	
100-26300	DEFERRED REVENUE CD INVESTMENT	2,161.33	
	TOTAL LIABILITIES		1,247,681.15

FUND EQUITY

CITY OF WATERLOO

BALANCE SHEET
JANUARY 31, 2014

FUND 100 - GENERAL FUND

100-32600	GENERAL FUND	762,407.45	
100-32607	TREYBURN FARMS SIDEWALK C.D.	.00	
100-32608	LIBRARY CARRYOVER CITY	87,497.87	
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	263,791.56	
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	1,629.96	
100-32650	RETIRED HEALTH LIABILITY BALAN	25,325.00	
100-35200	ENCUMBRANCES CONTROL	.00	
100-35300	RESERVE FOR ENCUMBRANCES	.00	
100-35400	RETIREMENT BENEFITS LIABILITY	.00	
100-35500	RESERVED FOR PILOT	270,227.00	
	REVENUE OVER EXPENDITURES - YTD	(430,511.82)	
	TOTAL FUND EQUITY		981,465.27
	TOTAL LIABILITIES AND EQUITY		2,229,146.42

CITY OF WATERLOO

BALANCE SHEET
JANUARY 31, 2014

FUND 200 - CATV/WLOO FUND

ASSETS

200-11100	TREASURER'S CASH	10,642.78	
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	10,410.00	
200-13300	ACCRUED INTEREST	691.63	
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	TOTAL ASSETS		181,744.41

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	691.63	
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	TOTAL LIABILITIES		691.63

FUND EQUITY

200-32600	FUND BALANCE	182,796.59	
200-32609	CATV WLOO CARRYOVER	.00	
200-32612	CATV WLOO CD FUND BALANCE	.00	
	REVENUE OVER EXPENDITURES - YTD	(1,743.81)	
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	TOTAL FUND EQUITY		181,052.78
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	TOTAL LIABILITIES AND EQUITY		181,744.41

CITY OF WATERLOO

BALANCE SHEET
JANUARY 31, 2014

FUND 201 - STORM WATER IMPACT FEES

ASSETS

201-11100	TREASURER'S CASH	.00	
201-11500	STORM WATER SWIB SAVINGS ACCT	449.62	
201-13100	ACCOUNTS RECEIVABLE	.00	
201-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
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	TOTAL ASSETS		449.62
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LIABILITIES AND EQUITY

LIABILITIES

201-21100	VOUCHERS PAYABLE	.00	
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	TOTAL LIABILITIES		.00

FUND EQUITY

201-32600	FUND BALANCE	449.59	
	REVENUE OVER EXPENDITURES - YTD	.03	
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	TOTAL FUND EQUITY		449.62
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	TOTAL LIABILITIES AND EQUITY		449.62
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CITY OF WATERLOO

BALANCE SHEET
JANUARY 31, 2014

FUND 202 - PUBLIC WORKS IMPACT FEE

ASSETS

202-11100	TREASURER'S CASH	.00	
202-11600	PUBLIC WORKS IMPACT FEE SAVING	988.15	
202-13100	ACCOUNTS RECEIVABLE	.00	
202-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
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	TOTAL ASSETS		988.15
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LIABILITIES AND EQUITY

LIABILITIES

202-21100	VOUCHERS PAYABLE	.00	
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	TOTAL LIABILITIES		.00

FUND EQUITY

202-32600	FUND BALANCE	988.07	
	REVENUE OVER EXPENDITURES - YTD	.08	
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	TOTAL FUND EQUITY		988.15
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	TOTAL LIABILITIES AND EQUITY		988.15
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CITY OF WATERLOO

BALANCE SHEET
JANUARY 31, 2014

FUND 203 - PARK & REC IMPACT FEE

ASSETS

203-11100	TREASURER'S CASH	.00	
203-11700	PARK & REC IMPACT FEE SAVINGS	683.07	
203-13100	ACCOUNTS RECEIVABLE	.00	
203-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
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	TOTAL ASSETS		<u>683.07</u>

LIABILITIES AND EQUITY

LIABILITIES

203-21100	VOUCHERS PAYABLE	.00	
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	TOTAL LIABILITIES		.00

FUND EQUITY

203-32600	FUND BALANCE	683.02	
	REVENUE OVER EXPENDITURES - YTD	.05	
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	TOTAL FUND EQUITY		<u>683.07</u>
	TOTAL LIABILITIES AND EQUITY		<u>683.07</u>

CITY OF WATERLOO

BALANCE SHEET

JANUARY 31, 2014

FUND 204 - SANITARY SEWER IMPACT FEE

ASSETS

204-11100	TREASURER'S CASH	.00	
204-11800	SANITARY SEWER IMPACT FEE SAVI	1,594.01	
204-13100	ACCOUNTS RECEIVABLE	.00	
204-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
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	TOTAL ASSETS		1,594.01
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LIABILITIES AND EQUITY

LIABILITIES

204-21100	VOUCHERS PAYABLE	.00	
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	TOTAL LIABILITIES		.00

FUND EQUITY

204-32600	FUND BALANCE	1,593.89	
	REVENUE OVER EXPENDITURES - YTD	.12	
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	TOTAL FUND EQUITY		1,594.01
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	TOTAL LIABILITIES AND EQUITY		1,594.01
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CITY OF WATERLOO

BALANCE SHEET
JANUARY 31, 2014

FUND 205 - WATER IMPACT FEE

ASSETS

205-11100	TREASURER'S CASH	.00	
205-11900	WATER IMPACT FEE SAVINGS ACCT	30.09	
205-13100	ACCOUNTS RECEIVABLE	.00	
205-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
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	TOTAL ASSETS		<u>30.09</u>

LIABILITIES AND EQUITY

LIABILITIES

205-21100	VOUCHERS PAYABLE	.00	
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	TOTAL LIABILITIES		.00

FUND EQUITY

205-32600	FUND BALANCE	30.09	
	REVENUE OVER EXPENDITURES - YTD	.00	
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	TOTAL FUND EQUITY		<u>30.09</u>
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	TOTAL LIABILITIES AND EQUITY		<u>30.09</u>

CITY OF WATERLOO

BALANCE SHEET
JANUARY 31, 2014

FUND 220 - ACTIVE FIRE DEPARTMENT

ASSETS

220-11100	TREASURER'S CASH	628,575.45	
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	160,775.00	
220-13300	EMS ALLOWANCE	(112,411.00)	
220-13330	ACCRUED INTEREST	475.49	
220-16200	PREPAID FIRE OPERATIONS TRUCK	.00	
	TOTAL ASSETS		<u>787,698.19</u>

LIABILITIES AND EQUITY

LIABILITIES

220-21100	VOUCHERS PAYABLE	.00	
220-21102	VOUCHERS PAYABLE -PAYROLL	.00	
220-21511	SOC SEC PAY	.00	
220-21512	FED W/H PAY	.00	
220-21513	STATE W/H PAY	.00	
220-21520	RETIREMENT PAY	.00	
220-21530	HEALTH INSURANCE PAYABLE	.00	
220-21532	INCOME CON'T PAYABLE	.00	
220-21533	LIFE INS PAYABLE	.00	
220-21570	DEFERRED COMPENSATION	.00	
220-26200	EMS DEFERRED REVENUE	48,364.00	
220-26300	DEFERRED REVENUE CD INVEST	475.49	
	TOTAL LIABILITIES		48,839.49

FUND EQUITY

220-32600	FUND BALANCE	81,949.57	
220-32602	FUND BALANCE - FIRE	.00	
220-32604	FUND BALANCE EMS	.00	
220-32635	FIRE DEPT UNIFORM CARRYOVER	11.60	
220-34100	FUND BALANCE - CAPITAL PROJEC	393,284.49	
	REVENUE OVER EXPENDITURES - YTD	263,613.04	
	TOTAL FUND EQUITY		<u>738,858.70</u>
	TOTAL LIABILITIES AND EQUITY		<u>787,698.19</u>

CITY OF WATERLOO

BALANCE SHEET
JANUARY 31, 2014

FUND 225 - SPECIAL REVENUE TRAILHEAD-WRT

ASSETS

225-11100	TREASURER'S CASH	(2,456.92)	
225-13100	ACCOUNTS RECEIVABLE	.00	
225-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
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	TOTAL ASSETS		(2,456.92)

LIABILITIES AND EQUITY

LIABILITIES

225-21100	VOUCHERS PAYABLE	.00	
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	TOTAL LIABILITIES		.00

FUND EQUITY

225-32600	FUND BALANCE	.00	
	REVENUE OVER EXPENDITURES - YTD	(2,456.92)	
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	TOTAL FUND EQUITY		(2,456.92)
	TOTAL LIABILITIES AND EQUITY		(2,456.92)

CITY OF WATERLOO

BALANCE SHEET
JANUARY 31, 2014

FUND 300 - DEBT SERVICE FUND

ASSETS

300-11100	TREASURER'S WORKING CASH	262,905.20	
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	421,949.00	
300-15900	DUE FROM UTILITY	.00	
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	TOTAL ASSETS		684,854.20
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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	421,949.00	
300-26200	DEFERRED REVENUE IND LOT SALES	.00	
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	TOTAL LIABILITIES		421,949.00

FUND EQUITY

300-34100	RESERVED FUND BALANCE	109,850.70	
	REVENUE OVER EXPENDITURES - YTD	153,054.50	
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	TOTAL FUND EQUITY		262,905.20
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	TOTAL LIABILITIES AND EQUITY		684,854.20
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CITY OF WATERLOO

BALANCE SHEET
JANUARY 31, 2014

FUND 400 - CAPITAL PROJECT FUND

ASSETS

400-11100	TREASURER'S WORKING CASH	(436,595.76)	
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	584,742.00	
400-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	10,652.00	
400-13300	2001 LUM AVE SIDEWALK A/R	.00	
400-13330	ACCRUED INTEREST	704.60	
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	420,709.00	
400-15800	DUE FROM AGENCY FUND TAXES	273,262.00	
	TOTAL ASSETS		<u>1,016,473.84</u>

LIABILITIES AND EQUITY

CITY OF WATERLOO

BALANCE SHEET
JANUARY 31, 2014

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	273,262.00	
400-26200	OTHER DEFERRED REVENUE	201,319.00	
400-26300	2001 LUM AVE DEFERRED REVENUE	.00	
400-26330	DEFERRED REVENUE CD INTEREST	704.60	
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		516,285.60

FUND EQUITY

400-32600	FUTURE CAPITAL PROJECTS	.00	
400-32601	ROAD VEHICLE FUND	.00	
400-32602	SQUAD CAR FUND	11,635.62	
400-32603	REASSESSMENT FUND	.00	
400-32604	ORDINANCE UPDATE FUND	.00	
400-32605	COMMUNICATION FUND	.00	
400-32606	EMERGENCY GOV'T SIRENS FUND	.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	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	1,580.23	
400-32627	PLAYGROUND EQUIPMENT CARRYOVER	1,784.02	
400-32628	PAVILION IMPROVE CARRYOVER	.00	
400-34300	FUND BALANCE	513,466.00	
	REVENUE OVER EXPENDITURES - YTD	(29,783.63)	
	TOTAL FUND EQUITY		500,188.24
	TOTAL LIABILITIES AND EQUITY		1,016,473.84

CITY OF WATERLOO

BALANCE SHEET
JANUARY 31, 2014

FUND 402 - SPECIAL ASSESSMENTS

ASSETS

402-11100	TREASURER'S CASH	3,278.87	
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	
402-15100	DUE TO/FROM GENERAL FUND	.00	
402-15800	DUE FROM AGENCY FUND TAXES	.00	
	TOTAL ASSETS		<u>3,278.87</u>

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 DEFERED REV	.00	
402-26740	2006 SIDEWALK DEFERRED REVENUE	.00	
402-26745	2007 MISC SIDEWALK DEFERED REV	.00	
402-27000	2002 PORTER/DICKENSON DEFERRED	.00	
	TOTAL LIABILITIES		.00

FUND EQUITY

402-34300	FUND BALANCE	3,278.87	
	REVENUE OVER EXPENDITURES - YTD	.00	
	TOTAL FUND EQUITY		<u>3,278.87</u>
	TOTAL LIABILITIES AND EQUITY		<u>3,278.87</u>

CITY OF WATERLOO

BALANCE SHEET
JANUARY 31, 2014

FUND 410 - TIF DISTRICT 1 FUND

ASSETS

410-11100	TREASURER'S CASH	729,486.72	
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	181,515.59	
410-17140	ADVANCE TO CP FUND	41,000.00	
	TOTAL ASSETS		<u>1,114,002.31</u>

LIABILITIES AND EQUITY

LIABILITIES

410-21100	VOUCHERS PAYABLE	.00	
410-25100	DUE TO/FROM GENERAL FUND	.00	
410-26100	DEFERRED REVENUE	181,515.59	
	TOTAL LIABILITIES		181,515.59

FUND EQUITY

410-34300	FUND BALANCE	1,107,753.72	
	REVENUE OVER EXPENDITURES - YTD	(175,267.00)	
	TOTAL FUND EQUITY		<u>932,486.72</u>
	TOTAL LIABILITIES AND EQUITY		<u>1,114,002.31</u>

CITY OF WATERLOO

BALANCE SHEET
JANUARY 31, 2014

FUND 412 - TIF DISTRICT 2 FUND

ASSETS

412-11100	TREASURER'S CASH	(322,450.17)	
412-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
412-15800	DUE FROM AGENCY FUND TAXES	.00	
		<hr/>	
	TOTAL ASSETS		(322,450.17)

LIABILITIES AND EQUITY

LIABILITIES

412-21100	VOUCHERS PAYABLE	8,500.00	
412-25100	DUE TO/FROM GENERAL FUND	.00	
412-26100	DEFERRED REVENUE	.00	
		<hr/>	
	TOTAL LIABILITIES		8,500.00

FUND EQUITY

412-34300	FUND BALANCE	(318,970.65)	
	REVENUE OVER EXPENDITURES - YTD	(11,979.52)	
		<hr/>	
	TOTAL FUND EQUITY		(330,950.17)
			<hr/>
	TOTAL LIABILITIES AND EQUITY		(322,450.17)

CITY OF WATERLOO

BALANCE SHEET

JANUARY 31, 2014

FUND 413 - TIF DISTRICT 3 FUND

ASSETS

413-11100	TREASURER'S CASH	(28,745.19)	
413-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
413-15800	DUE FROM AGENCY FUND TAXES	5,416.17	
		<u>5,416.17</u>	
	TOTAL ASSETS		(23,329.02)

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	5,416.17	
		<u>167,416.17</u>	
	TOTAL LIABILITIES		167,416.17

FUND EQUITY

413-34300	FUND BALANCE	(190,745.19)	
	REVENUE OVER EXPENDITURES - YTD	.00	
		<u>.00</u>	
	TOTAL FUND EQUITY		(190,745.19)
	TOTAL LIABILITIES AND EQUITY		(23,329.02)

CITY OF WATERLOO

BALANCE SHEET

JANUARY 31, 2014

FUND 414 - TIF DISTRICT 4 FUND

ASSETS

414-11100	TREASURER'S CASH	.00	
414-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
414-15800	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
		<hr/>	
	TOTAL ASSETS		<u>.00</u>

LIABILITIES AND EQUITY

LIABILITIES

414-21100	VOUCHERS PAYABLE	12,500.00	
414-25100	DUE TO/FROM GENERAL FUND	.00	
414-26100	DEFERRED REVENUE	.00	
		<hr/>	
	TOTAL LIABILITIES		12,500.00

FUND EQUITY

414-34300	FUND BALANCE	(12,500.00)	
	REVENUE OVER EXPENDITURES - YTD	.00	
		<hr/>	
	TOTAL FUND EQUITY		<u>(12,500.00)</u>
	TOTAL LIABILITIES AND EQUITY		<u>.00</u>

CITY OF WATERLOO

BALANCE SHEET
JANUARY 31, 2014

FUND 600 - COMMUNITY DEVELOP AUTHORITY

ASSETS

600-11100	TREASURER'S CASH	(211,839.71)	
600-13000	DUE FROM OTHER GOVERNMENTS	236,569.00	
600-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
600-18101	CONSTRUCTION IN PROGRESS CDA	.00	
	TOTAL ASSETS		<u>24,729.29</u>

LIABILITIES AND EQUITY

LIABILITIES

600-21100	VOUCHERS PAYABLE	.00	
600-26100	DEFERRED REVENUE	.00	
	TOTAL LIABILITIES		.00

FUND EQUITY

600-34300	FUND BALANCE	24,932.77	
	REVENUE OVER EXPENDITURES - YTD	(203.48)	
	TOTAL FUND EQUITY		<u>24,729.29</u>
	TOTAL LIABILITIES AND EQUITY		<u>24,729.29</u>

CITY OF WATERLOO

BALANCE SHEET
JANUARY 31, 2014

FUND 810 - TRUST FUND/LIBRARY

ASSETS

810-11100	TREASURER'S WORKING CASH	27,489.49	
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	181.55	
		<hr/>	
	TOTAL ASSETS		69,671.04
			<hr/> <hr/>

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	181.55	
		<hr/>	
	TOTAL LIABILITIES		181.55

FUND EQUITY

810-34100	FUND BALANCE	69,409.40	
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	80.09	
		<hr/>	
	TOTAL FUND EQUITY		69,489.49
			<hr/> <hr/>
	TOTAL LIABILITIES AND EQUITY		69,671.04
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CITY OF WATERLOO

BALANCE SHEET
JANUARY 31, 2014

FUND 812 - LIBRARY TRUST FUND

ASSETS

812-11100	TREASURER'S WORKING CASH	96,875.46	
812-11606	CLARK MEMORIAL INVESTMENT	.00	
812-13100	ACCOUNTS RECEIVABLE	.00	
812-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
	TOTAL ASSETS		<u>96,875.46</u>

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	97,500.46	
812-34106	CLARK MEMORIAL FUND BALANCE	.00	
	REVENUE OVER EXPENDITURES - YTD	(625.00)	
	TOTAL FUND EQUITY		<u>96,875.46</u>
	TOTAL LIABILITIES AND EQUITY		<u>96,875.46</u>

CITY OF WATERLOO

BALANCE SHEET
JANUARY 31, 2014

FUND 820 - AGENCY FUND/FIRE DEPT

ASSETS

820-11100	TREASURER'S WORKING CASH	6,335.53	
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	.00	
820-13101	ACCOUNTS RECEIVABLE PRIOR YEAR	.00	
820-13300	ACCRUED REVENUE	540.33	
820-16200	PREPAID ASSET	.00	
		<hr/>	
	TOTAL ASSETS		<u>131,875.86</u>

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	.00	
820-26300	DEFERRED REVENUE CD INTEREST	540.33	
		<hr/>	
	TOTAL LIABILITIES		155,664.17

FUND EQUITY

820-34100	FUND BALANCE-FIRE EQUIPMENT	.00	
820-34105	FUND BALANCE SHOE FACTORY	(28,257.97)	
820-39999	FUND BALANCE-CAROUSEL	4,468.49	
	REVENUE OVER EXPENDITURES - YTD	1.17	
		<hr/>	
	TOTAL FUND EQUITY		<u>(23,788.31)</u>
	TOTAL LIABILITIES AND EQUITY		<u>131,875.86</u>

CITY OF WATERLOO

BALANCE SHEET
JANUARY 31, 2014

FUND 830 - TAX ROLL AGENCY FUND

ASSETS

830-11100	TREASURERS WORKING CASH	2,623.73	
830-11300	TEMPORARY INVESTMENTS	.00	
830-12100	TAXES RECEIVABLE	1,473,670.20	
830-12384	GENERAL SAVINGS	2,136,277.01	
	TOTAL ASSETS		<u>3,612,570.94</u>

LIABILITIES AND EQUITY

LIABILITIES

830-21100	ACCOUNTS PAYABLE	.00	
830-21102	VOUCHERS PAYABLE	.00	
830-24300	DUE TO TAXPAYER OVERPAYMENT	2,623.73	
830-24310	DUE TO COUNTY AND STATE	394,222.98	
830-24401	DUE TO PORTLAND	.00	
830-24501	DUE TO MATC	157,288.47	
830-24600	DUE TO SCHOOL DISTRICT	920,080.07	
830-25100	DUE TO/FROM GENERAL FUND	1,229,335.56	
830-25300	DUE TO DEBT SERVICE FUND	421,949.00	
830-25601	DUE TO WATER & SEWER	26,877.37	
830-25602	DUE TO ELECTRIC UTILITY	.00	
830-25603	DUE TO CAPITAL PROJECT FUNDS	273,262.00	
830-25604	DUE TO TIF DISTRICT 1	181,515.59	
830-25605	DUE TO TIF DISTRICT #2	.00	
830-25606	DUE TO SIDEWALK SPECIAL ASSESS	.00	
830-25613	DUE TO TIF DISTRICT #3	5,416.17	
830-26301	ADVANCE TAX COLLECTIONS	.00	
	TOTAL LIABILITIES		<u>3,612,570.94</u>

FUND EQUITY

830-34100	FUND BALANCE	.00	
	TOTAL FUND EQUITY		<u>.00</u>
	TOTAL LIABILITIES AND EQUITY		<u>3,612,570.94</u>