

**STATE OF IOWA**  
**2014**  
**FINANCIAL REPORT**  
**FISCAL YEAR ENDED**  
**JUNE 30, 2014**

16208200800000

**CITY OF LECLAIRE**  
**325 WISCONSIN STREET**  
**LECLAIRE, IA 52753-9525**

**CITY OF LE CLAIRE, IOWA**  
**DUE: December 1, 2014**

*(Please correct any error in name, address, and ZIP Code)*

**WHEN COMPLETED, PLEASE RETURN TO**  
**Mary Mosiman, CPA**  
**Auditor of State**  
**State Capitol Building**  
**Des Moines, IA 50319-0004**

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

**ALL FUNDS**

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	1,220,320		1,220,320	1,220,320
Less: Uncollected property taxes-levy year	1,506		1,506	0
<b>Net current property taxes</b>	1,218,814		1,218,814	1,220,320
Delinquent property taxes	2,101		2,101	2,125
TIF revenues	3,670,713		3,670,713	3,753,672
Other city taxes	841,346	0	841,346	828,131
Licenses and permits	13,656	0	13,656	11,900
Use of money and property	76,812	13,735	90,547	87,138
Intergovernmental	434,176	0	434,176	424,405
Charges for fees and service	354,299	714,568	1,068,867	1,018,383
Special assessments	24	901	925	300
Miscellaneous	115,074	3,991,520	4,106,594	4,045,389
Other financing sources	9,656,389	0	9,656,389	9,637,611
<b>Total revenues and other sources</b>	16,383,404	4,720,724	21,104,128	21,029,374
<b>Expenditures and Other Financing Uses</b>				
Public safety	938,692	0	938,692	993,466
Public works	4,802,222	0	4,802,222	4,845,554
Health and social services	0	0	0	0
Culture and recreation	342,544	0	342,544	432,235
Community and economic development	2,182,323	0	2,182,323	2,082,838
General government	271,933	0	271,933	299,373
Debt service	4,409,261	0	4,409,261	4,548,831
Capital projects	747,308	0	747,308	1,192,197
<b>Total governmental activities expenditures</b>	13,694,283	0	13,694,283	14,394,494
Business type activities	0	1,196,785	1,196,785	754,352
<b>Total ALL expenditures</b>	13,694,283	1,196,785	14,891,068	15,148,846
Other financing uses, including transfers out	2,665,862	16,065	2,681,927	2,684,248
<b>Total ALL expenditures/And other financing uses</b>	16,360,145	1,212,850	17,572,995	17,833,094
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	23,259	3,507,874	3,531,133	3,196,280
Beginning fund balance July 1, 2013	1,014,059	13,532,793	14,546,852	14,546,852
Ending fund balance June 30, 2014	1,037,318	17,040,667	18,077,985	17,743,132

**Note** - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 51,144 held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents
General obligation debt	\$ 8,142,366	Other long-term debt	\$ 0
Revenue debt	\$ 0	Short-term debt	\$ 0
TIF Revenue debt	\$ 1,982,211		
		General obligation debt limit	\$ 16,809,944

**CERTIFICATION**

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one	
		12-2-14	<input checked="" type="checkbox"/> Date Published	
Printed name of city clerk		Area Code	Number	Extension
Edwin N. Choate		563	289-4242	1104
Signature of Mayor or other City official (Name and Title)		Date signed		
		12/1/2014		

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF LE CLAIRE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS		Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	<b>Section A - TAXES</b>											1
2	<b>Taxes levied on property</b>	740,622	433,124		46,574	0	0	1,220,320			1,220,320	2
3	Less: Uncollected property taxes - Levy year	824	550		132	0	0	1,506			1,506	3
4	Net current property taxes	739,798	432,574		46,442	0	0	1,218,814		T01	1,218,814	4
5	Delinquent property taxes	1,302	764		35	0	0	2,101		T01	2,101	5
6	<b>Total property tax</b>	741,100	433,338		46,477	0	0	1,220,915			1,220,915	6
7	<b>TIF revenues</b>			3,670,713				3,670,713		T01	3,670,713	7
	<b>Other city taxes</b>											
8	Utility tax replacement excise taxes	19,992	11,730	0	537	0	0	32,259		T15	32,259	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	33,710	0	0	0	0	0	33,710	0	T15	33,710	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	238,910	0	0	0	0	0	238,910	0	T19	238,910	13
14	Other local option taxes	0	536,467	0	0	0	0	536,467	0	T09	536,467	14
15	<b>TOTAL OTHER CITY TAXES</b>	292,612	548,197	0	537	0	0	841,346	0		841,346	15
16	<b>Section B - LICENSES AND PERMITS</b>	13,656	0	0	0	0	0	13,656	0	T29	13,656	16
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17
18	Interest	5,999	2,701	14,449	840	3,033	0	27,022	13,735	U20	40,757	18
19	Rents and royalties	49,790	0	0	0	0	0	49,790	0	U40	49,790	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	55,789	2,701	14,449	840	3,033	0	76,812	13,735		90,547	22
23												23
24	<b>Section D - INTERGOVERNMENTAL</b>											24
25												25
26	<b>Federal grants and reimbursements</b>											26
27	Federal grants	0	0	0	0	0	0	0	0	B89	0	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	<b>Total Federal grants and reimbursements</b>	0	0	0	0	0	0	0	0		0	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF LE CLAIRE			<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		0					0		C46	0	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants	32,241	0	0	0	0	0	32,241	0	C89	32,241	49
50	Iowa Department of Transportation	0	374,165	0	0	0	0	374,165	0	C89	374,165	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	<b>Total state</b>	32,241	374,165	0	0	0	0	406,406	0		406,406	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions	0	0	0	0	0	0	0	0		0	63
64	Library service	0	0	0	0	0	0	0	0	D89	0	64
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65
66	Fire/EMT service	27,770	0	0	0	0	0	27,770	0	D89	27,770	66
67		0	0	0	0	0	0	0	0	D89	0	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	<b>Total local grants and reimbursements</b>	27,770	0	0	0	0	0	27,770	0		27,770	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	60,011	374,165	0	0	0	0	434,176	0		434,176	71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72
73	Water	0	0	0	0	0	0	0	0	A91	0	73
74	Sewer	0	0	0	0	0	0	0	714,568	A8Ø	714,568	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	277,603	0	0	0	0	0	277,603	0	A81	277,603	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF LE CLAIRE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	569	0	0	0	0	0	569	0	A89	569	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	48,476	0	0	0	0	0	48,476	0	A89	48,476	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	1,754	0	0	0	0	0	1,754	0	A89	1,754	99
100	Park, recreation, and cultural charges	8,719	0	0	0	0	0	8,719	0	A61	8,719	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - Specify	0	0	0	0	0	0	0	0		0	102
103	P.H.'s, Abatements, Gen Govt, Signs, Repairs, Displays, etc.	17,178	0	0	0	0	0	17,178	0		17,178	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	354,299	0	0	0	0	0	354,299	714,568		1,068,867	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>	24	0	0	0	0	0	24	901	U01	925	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions	26,932	0	0	0	0	0	26,932	3,986,981	U99	4,013,913	108
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	5	U99	5	109
110	Sale of property and merchandise	979	0	0	0	0	0	979	0	U11	979	110
111	Fines	46,891	0	0	0	0	0	46,891	0	U30	46,891	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - Specify	0	0	0	0	0	0	0	0		0	113
114	Settlement, Used Oil, Errors, Insurance, etc.	3,609	0	0	0	955	0	4,564	20		4,584	114
115	Reimbursements	14,536	11,759	0	0	0	0	26,295	2,326		28,621	115
116	Prior F.Y. W.C. Audit & IAMU Dividends	0	4,564	0	0	0	0	4,564	2,188		6,752	116
117	G.O. Proceeds Accrued Interest	0	0	0	4,849	0	0	4,849	0		4,849	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	<b>TOTAL MISCELLANEOUS</b>	92,947	16,323	0	4,849	955	0	115,074	3,991,520		4,106,594	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF LE CLAIRE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	1,610,438	1,374,724	3,685,162	52,703	3,988	0	6,727,015	4,720,724		11,447,739	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales	64,462	0	0	0	0	0	64,462	0	NR	64,462	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	4,047,318	0	0	2,117,695	744,987	0	6,910,000	0	NR	6,910,000	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	112,834	0		520,950	180,572	0	814,356	0		814,356	127
128	Internal TIF loans and transfers in	0	0	0	1,725,666	141,905	0	1,867,571	0		1,867,571	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	4,224,614	0	0	4,364,311	1,067,464	0	9,656,389	0		9,656,389	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	5,835,052	1,374,724	3,685,162	4,417,014	1,071,452	0	16,383,404	4,720,724		21,104,128	132
133												133
134	<b>Beginning fund balance July 1, 2013</b>	645,368	360,250	371,560	24,968	-388,087	0	1,014,059	13,532,793		14,546,852	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	6,480,420	1,734,974	4,056,722	4,441,982	683,365	0	17,397,463	18,253,517		35,650,980	136
137												137
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014				CITY OF LE CLAIRE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	587,944	176,698	0	0	0	0	764,642		E62	764,642	2
3	Purchase of land and equipment	37,127	0	0	0	0	0	37,127		G62	37,127	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	3,830	92	0	0	0	0	3,922		E89	3,922	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	123,195	8,914	0	0	0	0	132,109		E24	132,109	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	232	0	0	0	0	0	232		E66	232	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	660	0	0	0	0	0	660		E32	660	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	752,988	185,704	0	0	0	0	938,692			938,692	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF LE CLAIRE			<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation	19,948	252,214	0	0	0	0	272,162		E44	272,162	42
43	Purchase of land and equipment	24,795	0	0	0	0	0	24,795		G44	24,795	43
44	Construction	0	4,420	0	0	0	0	4,420		F44	4,420	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	53,009	0	0	0	0	53,009		E44	53,009	48
49	Traffic control safety — Current operation	2,411	6,942	0	0	0	0	9,353		E44	9,353	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	6,912	149,827	0	0	0	0	156,739		E44	156,739	52
53	Purchase of land and equipment	47,404	0	0	0	0	0	47,404		G44	47,404	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	285,860	0	0	0	0	0	285,860		E81	285,860	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	93,499	0	0	0	0	0	93,499		E89	93,499	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	3,854,981	0	0	0	0	0	3,854,981		F89	3,854,981	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	4,335,810	466,412	0	0	0	0	4,802,222			4,802,222	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF LE CLAIRE			<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF LE CLAIRE			<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	164,069	32,813	0	0	0	0	196,882		E52	196,882	122
123	Purchase of land and equipment	7,295	0	0	0	0	0	7,295		G52	7,295	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	5,023	4	0	0	0	0	5,027		E61	5,027	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	23,034	6,320	0	0	0	0	29,354		E61	29,354	127
128	Purchase of land and equipment	40,092	0	0	0	0	0	40,092		G61	40,092	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	24,809	1,599	0	0	0	0	26,408		E61	26,408	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	0	0	0	0	0	0	0		E03	0	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135
136	Other culture and recreation	27,733	5,929	0	0	0	0	33,662		E61	33,662	136
137	Purchase of land and equipment	3,824	0	0	0	0	0	3,824		G61	3,824	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	295,879	46,665	0	0	0	0	342,544			342,544	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation	2,850	180	0	0	0	0	3,030		E89	3,030	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	298	0	0	0	0	0	298		E89	298	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	575	0	148,625	0	0	0	149,200		E50	149,200	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	7,443	1	0	0	0	0	7,444		E29	7,444	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	131,748	102	0	0	0	0	131,850		E89	131,850	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	1,890,501	0	0	0	1,890,501		E89	1,890,501	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	142,914	283	2,039,126	0	0	0	2,182,323			2,182,323	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF LE CLAIRE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	19,901	1,017	0	0	0	0	20,918		E29	20,918	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	156,680	37,305	0	0	0	0	193,985		E23	193,985	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	0	0	0	0	0	0	0		E89	0	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	0	0	0	0	0	0	0		E25	0	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	25,086	2,617	0	0	0	0	27,703		E31	27,703	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	0	0	0	0	0	0	0		E89	0	171
172	Other general government — Current operation	29,327	0	0	0	0	0	29,327		E89	29,327	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	230,994	40,939	0	0	0	0	271,933			271,933	176
177	<b>Section G — DEBT SERVICE</b>	0	0	0	4,409,261	0	0	4,409,261			4,409,261	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	4,409,261	0	0	4,409,261			4,409,261	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	Roads	0	0	0	0	713,301	0	713,301			713,301	184
185	Recreation	0	0	0	0	3,499	0	3,499			3,499	185
186	I.T.T.	0	0	0	0	30,508	0	30,508			30,508	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	747,308	0	747,308			747,308	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	747,308	0	747,308			747,308	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	5,758,585	740,003	2,039,126	4,409,261	747,308	0	13,694,283			13,694,283	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF LE CLAIRE			<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation								0	E91	0	198
199	Purchase of land and equipment								0	G91	0	199
200	Construction								0	F91	0	200
201	Sewer and sewage disposal — Current operation								1,196,785	E80	1,196,785	201
202	Purchase of land and equipment								0	G80	0	202
203	Construction								0	F80	0	203
204	Electric — Current operation								0	E92	0	204
205	Purchase of land and equipment								0	G92	0	205
206	Construction								0	F92	0	206
207	Gas Utility — Current operation								0	E93	0	207
208	Purchase of land and equipment								0	G93	0	208
209	Construction								0	F93	0	209
210	Parking — Current operation								0	E60	0	210
211	Purchase of land and equipment								0	G60	0	211
212	Construction								0	F60	0	212
213	Airport — Current operation								0	E01	0	213
214	Purchase of land and equipment								0	G01	0	214
215	Construction								0	F01	0	215
216	Landfill/Garbage — Current operation								0	E81	0	216
217	Purchase of land and equipment								0	G81	0	217
218	Construction								0	F81	0	218
219	Hospital — Current operation								0	E36	0	219
220	Purchase of land and equipment								0	G36	0	220
221	Construction								0	F36	0	221
222	Transit — Current operation								0	E94	0	222
223	Purchase of land and equipment								0	G94	0	223
224	Construction								0	F94	0	224
225	Cable TV, telephone, Internet — Current operation								0	E03	0	225
226	Purchase of land and equipment								0	G03	0	226
227	Housing authority — Current operation								0	E50	0	227
228	Purchase of land and equipment								0	G50	0	228
229	Construction								0	F50	0	229
230	Storm water — Current operation								0	E80	0	230
231	Purchase of land and equipment								0	G80	0	231
232	Construction								0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF LE CLAIRE			<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS				
	Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>												
238	Other business type — Current operation									0	E89	0	238
239	Purchase of land and equipment									0	G89	0	239
240	Construction									0	F89	0	240
241													241
242	Enterprise Debt Service									0		0	242
243	Enterprise Capital Projects									0		0	243
244	Enterprise TIF Capital Projects									0		0	244
245	Internal service funds — Specify												245
246										0		0	246
247										0		0	247
248										0		0	248
249										0		0	249
250										0		0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>									1,196,785		1,196,785	251
252													252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	5,758,585	740,003	2,039,126	4,409,261	747,308	0	13,694,283	1,196,785			14,891,068	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>												
255	Regular transfers out	59,121	739,170		0	0	0	798,291	16,065	NE		814,356	255
256	Internal TIF loans/repayments and transfers out	0	0	1,867,571	0	0	0	1,867,571	0			1,867,571	256
257		0	0	0	0	0	0	0	0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	59,121	739,170	1,867,571	0	0	0	2,665,862	16,065			2,681,927	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	5,817,706	1,479,173	3,906,697	4,409,261	747,308	0	16,360,145	1,212,850			17,572,995	259
260													260
261	<b>Ending fund balance June 30, 2014:</b>												
262	<b>Governmental:</b>												
263	<b>Nonspendable</b>	2,204	62,601	0	0	0	0	64,805				64,805	263
264	<b>Restricted</b>	0	193,200	150,025	32,721	0	0	375,946				375,946	264
265	<b>Committed</b>	178,734	0	0	0	0	0	178,734				178,734	265
266	<b>Assigned</b>	355,550	0	0	0	0	0	355,550				355,550	266
267	<b>Unassigned</b>	126,226	0	0	0	-63,943	0	62,283				62,283	267
268	<b>Total Governmental</b>	662,714	255,801	150,025	32,721	-63,943	0	1,037,318				1,037,318	268
269	<b>Proprietary</b>								17,040,667			17,040,667	269
270	<b>Total ending fund balance June 30, 2014</b>	662,714	255,801	150,025	32,721	-63,943	0	1,037,318	17,040,667			18,077,985	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	6,480,420	1,734,974	4,056,722	4,441,982	683,365	0	17,397,463	18,253,517			35,650,980	271
272													272

**Part III INTERGOVERNMENTAL EXPENDITURES CITY OF LE CLAIRE**  
 Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. Enter amount, omit cents.

Purpose	Amount paid to other local governments
Correction.....	M05 \$ 2,000
Health.....	M32 0
Highways.....	M44 0
Transit subsidies.....	M94 0
Libraries.....	M52 0
Police protection.....	M62 0
Sewerage.....	M80 0
Sanitation.....	M81 0
All other.....	M89 \$ 0

Purpose	Amount paid to State
Highways.....	L44 \$ 0
All other.....	L89 \$ 0

**Part IV SALARIES AND WAGES**  
 Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....	Amount - Omit cents	
	Z00 \$	
		1,062,033

**Part V DEBT OUTSTANDING, ISSUED, AND RETIRED**

A. Long-term debt	Purpose	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014				Interest paid this year (h)
			Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U	\$ 79,625	29U \$ 65,175	39U \$ 79,625	49U \$ 65,175	49U \$ 0	49U \$ 0	49U \$ 0	191 \$ 3,059
2. Sewer utility	19U	4,506,083	29U 261,057	39U 17,168	49U 4,749,972	49U 0	49U 0	49U 0	189 516,780
3. Electric utility	19U	0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	192 0
4. Gas utility	19U	0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	193 0
5. Transit-bus	19U	0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	194 0
6. Industrial Revenue	19T	0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	189 0
7. Mortgage revenue	19T	0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	189 0
8. TIF revenue	19U	2,014,415	29U 1,982,211	39U 2,014,415	49U 0	49U 1,982,211	49U 0	49U 0	189 24,710
9. Streets	19U	3,059,381	29U 2,519,138	39U 2,748,806	49U 2,829,713	49U 0	49U 0	49U 0	189 211,318
10. Public Safety	19U	103,644	29U 242,422	39U 246,057	49U 100,009	49U 0	49U 0	49U 0	189 41,215
11. City Facilities	19U	137,818	29U 235,044	39U 222,921	49U 149,941	49U 0	49U 0	49U 0	189 23,875
12. Recreation	19U	61,083	29U 69,016	39U 61,083	49U 69,016	49U 0	49U 0	49U 0	189 13,638
13. Other Gov't Purposes	19U	142,960	29U 190,514	39U 154,934	49U 178,540	49U 0	49U 0	49U 0	189 29,590
14.	19U	0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0
<b>Total long-term debt</b>		<b>10,105,009</b>	<b>5,564,577</b>	<b>5,545,009</b>	<b>8,142,366</b>	<b>1,982,211</b>	<b>0</b>	<b>0</b>	<b>864,185</b>

B. Short-term debt	Amount - Omit cents	
Outstanding as of JULY 1, 2013	61V \$	0
Outstanding as of JUNE 30, 2014	64V \$	0

**Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS**  
 Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY  
 Actual valuation -- January 1, 2012

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014		Amount - Omit cents	
\$	<b>336,198,885</b>	x .05 = \$	<b>16,809,944</b>

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 32,464	\$ 479,840	0	1,948,818	2,461,122

REMARKS