

STATE OF IOWA
2015
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2015

LE CLAIRE
CITY OF LE CLAIRE, IOWA
DUE: December 1, 2015

16208200800000
CITY OF LECLAIRE
325 WISCONSIN STREET
LECLAIRE, IA 52753-9525

(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)
Revenues and Other Financing Sources				
Taxes levied on property	1,305,841		1,305,841	1,305,841
Less: Uncollected property taxes-levy year	2,762		2,762	
Net current property taxes	1,303,079		1,303,079	1,305,841
Delinquent property taxes	3,300		3,300	1,850
TIF revenues	3,790,417		3,790,417	3,889,424
Other city taxes	900,844	0	900,844	885,437
Licenses and permits	13,589	0	13,589	13,345
Use of money and property	76,176	1,011	77,187	72,611
Intergovernmental	525,955	0	525,955	496,381
Charges for fees and service	314,699	673,162	987,861	1,028,480
Special assessments	41	573	614	315
Miscellaneous	121,675	11,382	133,057	112,597
Other financing sources	8,745,424	4,222	8,749,646	12,983,032
Total revenues and other sources	15,795,199	690,350	16,485,549	20,789,313
Expenditures and Other Financing Uses				
Public safety	928,580	0	928,580	1,049,703
Public works	877,576	0	877,576	953,766
Health and social services	0	0	0	0
Culture and recreation	331,529	0	331,529	406,269
Community and economic development	2,043,072	0	2,043,072	2,161,304
General government	300,276	0	300,276	309,499
Debt service	2,893,989	0	2,893,989	2,995,000
Capital projects	830,036	0	830,036	849,391
Total governmental activities expenditures	8,205,058	0	8,205,058	8,724,932
Business type activities	0	1,055,289	1,055,289	1,076,023
Total ALL expenditures	8,205,058	1,055,289	9,260,347	9,800,955
Other financing uses, including transfers out	2,481,303	190,787	2,672,090	2,693,209
Total ALL expenditures/And other financing uses	10,686,361	1,246,076	11,932,437	12,494,164
Excess revenues and other sources over (Under) Expenditures/And other financing uses	5,108,838	-555,726	4,553,112	8,295,149
Beginning fund balance July 1, 2014	1,037,318	17,040,667	18,077,985	17,403,853
Ending fund balance June 30, 2015	6,146,156	16,484,941	22,631,097	25,699,002

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ 68,074 held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2015	Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents
General obligation debt	\$ 8,884,227	Other long-term debt	\$ 0
Revenue debt	\$ 0	Short-term debt	\$ 0
TIF Revenue debt	\$ 2,238,631		
		General obligation debt limit	\$ 17,494,185

CERTIFICATION

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

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

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF LE CLAIRE						<input checked="" type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<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.				
1	Section A - TAXES											1				
2	Taxes levied on property	742,814	417,448		145,579			1,305,841			1,305,841	2				
3	Less: Uncollected property taxes - Levy year	1,804	883		75			2,762			2,762	3				
4	Net current property taxes	741,010	416,565		145,504	0		1,303,079		T01	1,303,079	4				
5	Delinquent property taxes	2,001	1,128		171			3,300		T01	3,300	5				
6	Total property tax	743,011	417,693		145,675	0	0	1,306,379			1,306,379	6				
7	TIF revenues			3,790,417				3,790,417		T01	3,790,417	7				
8	Other city taxes															
8	Utility tax replacement excise taxes	36,274	20,453		2,977			59,704		T15	59,704	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	50,337						50,337		T15	50,337	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax	237,384						237,384		T19	237,384	13				
14	Other local option taxes		553,419					553,419		T09	553,419	14				
15	TOTAL OTHER CITY TAXES	323,995	573,872	0	2,977	0	0	900,844	0		900,844	15				
16	Section B - LICENSES AND PERMITS	13,589						13,589		T29	13,589	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	6,070	2,550	12,286	546	4,513		25,965	1,011	U20	26,976	18				
19	Rents and royalties	50,211						50,211		U40	50,211	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	56,281	2,550	12,286	546	4,513	0	76,176	1,011		77,187	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants							0		B89	0	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	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, 2015 -- 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	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes							0		C46	0	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants							0		C89	0	49				
50	Iowa Department of Transportation		401,159					401,159		C89	401,159	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	8,641	4,872	29,646	1,373			44,532		C89	44,532	54				
55	Iowa Department of Public Safety - GTSB	18,114						18,114			18,114	55				
56	Iowa State Library - Enrich Iowa & Direct State Aid	11,028						11,028			11,028	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	37,783	406,031	29,646	1,373	0	0	474,833	0		474,833	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service							0		D89	0	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service	51,122						51,122		D89	51,122	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	51,122	0	0	0	0	0	51,122	0		51,122	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	88,905	406,031	29,646	1,373	0	0	525,955	0		525,955	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0		A91	0	73				
74	Sewer							0	673,162	A8Ø	673,162	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	286,732						286,732		A81	286,732	79				
80	Hospital							0		A36	0	80				

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- 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	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	1,619						1,619		A89	1,619	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	4,230						4,230		A89	4,230	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	1,627						1,627		A89	1,627	99
100	Park, recreation, and cultural charges	7,620						7,620		A61	7,620	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103	P&Z/BOA, Signs, Copies, Notaries, Reports, Abatements, etc.	12,871						12,871			12,871	103
104	TOTAL CHARGES FOR SERVICE	314,699	0	0	0	0	0	314,699	673,162		987,861	104
105												105
106	Section F - SPECIAL ASSESSMENTS	41						41	573	U01	614	106
107	Section G - MISCELLANEOUS											107
108	Contributions	34,077						34,077		U99	34,077	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	1,960						1,960	1,771	U11	3,731	110
111	Fines	51,466				6,683		58,149		U30	58,149	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>	23						23			23	113
114	Reimbursements	7,546	14,037					21,583	7,315		28,898	114
115	Old Debt Collected	827						827			827	115
116	IAMU Insurance Dividend	3,390	1,666					5,056	2,296		7,352	116
117		0						0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	99,289	15,703	0	0	6,683	0	121,675	11,382		133,057	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- 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	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,639,810	1,415,849	3,832,349	150,571	11,196	0	7,049,775	686,128		7,735,903	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	18,334						18,334	4,222	NR	22,556	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	133,114			5,063,040	858,846		6,055,000		NR	6,055,000	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	99,256			630,320	50,000		779,576			779,576	127
128	Internal TIF loans and transfers in				1,892,514			1,892,514			1,892,514	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	250,704	0	0	7,585,874	908,846	0	8,745,424	4,222		8,749,646	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,890,514	1,415,849	3,832,349	7,736,445	920,042	0	15,795,199	690,350		16,485,549	132
133												133
134	Beginning fund balance July 1, 2014	662,714	255,801	150,025	32,721	-63,943		1,037,318	17,040,667		18,077,985	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,553,228	1,671,650	3,982,374	7,769,166	856,099	0	16,832,517	17,731,017		34,563,534	136
137												137
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					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	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	563,477	159,916					723,393		E62	723,393	2
3	Purchase of land and equipment	38,708						38,708		G62	38,708	3
4	Construction	12,791						12,791		F62	12,791	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	1,503						1,503		E89	1,503	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation	241						241		E59	241	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	111,770	10,854					122,624		E24	122,624	13
14	Purchase of land and equipment	27,580						27,580		G24	27,580	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	771	36					807		E66	807	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	933						933		E32	933	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	757,774	170,806	0	0	0	0	928,580			928,580	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- 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	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	21,946	257,123					279,069		E44	279,069	42
43	Purchase of land and equipment		1,325					1,325		G44	1,325	43
44	Construction	3,304	9,162					12,466		F44	12,466	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		52,440					52,440		E44	52,440	48
49	Traffic control safety — Current operation	170	12,625					12,795		E44	12,795	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction	11						11		F44	11	51
52	Snow removal — Current operation	8,094	92,564					100,658		E44	100,658	52
53	Purchase of land and equipment	10,936	5,409					16,345		G44	16,345	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	293,205						293,205		E81	293,205	62
63	Purchase of land and equipment	58						58		G81	58	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	21,991	18,339					40,330		E89	40,330	65
66	Purchase of land and equipment	66,534	2,340					68,874		G89	68,874	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	426,249	451,327	0	0	0	0	877,576			877,576	80

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- 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	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
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120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- 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	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	185,147	34,745					219,892		E52	219,892	122
123	Purchase of land and equipment	12,202						12,202		G52	12,202	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	16	3					19		E61	19	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	27,718	5,974					33,692		E61	33,692	127
128	Purchase of land and equipment	152						152		G61	152	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	14,700	1,933					16,633		E61	16,633	130
131	Purchase of land and equipment	12,109						12,109		G61	12,109	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	29,931	6,370					36,301		E61	36,301	136
137	Purchase of land and equipment	529						529		G61	529	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	282,504	49,025	0	0	0	0	331,529			331,529	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	3,081	229					3,310		E89	3,310	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	9,757		2,231				11,988		E89	11,988	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation			6,680				6,680		E50	6,680	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	9,544	6					9,550		E29	9,550	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	163,734	150					163,884		E89	163,884	150
151	Purchase of land and equipment	135						135		G89	135	151
152	Construction							0		F89	0	152
153	TIF Rebates			1,847,525				1,847,525		E89	1,847,525	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	186,251	385	1,856,436	0	0	0	2,043,072			2,043,072	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, 2015 -- 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	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	16,983	11,105					28,088		E29	28,088	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	160,520	40,427					200,947		E23	200,947	162
163	Purchase of land and equipment	105						105		G23	105	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	20,788	2,243					23,031		E31	23,031	168
169	Purchase of land and equipment	76						76		G31	76	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	48,029						48,029		E89	48,029	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	246,501	53,775	0	0	0	0	300,276			300,276	176
177	Section G — DEBT SERVICE			91,325	2,802,664			2,893,989			2,893,989	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	91,325	2,802,664	0	0	2,893,989			2,893,989	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Streets					763,543		763,543			763,543	184
185	I.T.T.					65,404		65,404			65,404	185
186	Vets Plex					1,089		1,089			1,089	186
187	Subtotal Regular Capital Projects	0	0	0	0	830,036	0	830,036			830,036	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	830,036	0	830,036			830,036	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,899,279	725,318	1,947,761	2,802,664	830,036	0	8,205,058			8,205,058	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- 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	Section I — BUSINESS TYPE ACTIVITIES															197
198	Water — Current operation									E91	0	198				
199	Purchase of land and equipment									G91	0	199				
200	Construction									F91	0	200				
201	Sewer and sewage disposal — Current operation							1,037,692		E80	1,037,692	201				
202	Purchase of land and equipment							17,597		G80	17,597	202				
203	Construction									F80	0	203				
204	Electric — Current operation									E92	0	204				
205	Purchase of land and equipment									G92	0	205				
206	Construction									F92	0	206				
207	Gas Utility — Current operation									E93	0	207				
208	Purchase of land and equipment									G93	0	208				
209	Construction									F93	0	209				
210	Parking — Current operation									E60	0	210				
211	Purchase of land and equipment									G60	0	211				
212	Construction									F60	0	212				
213	Airport — Current operation									E01	0	213				
214	Purchase of land and equipment									G01	0	214				
215	Construction									F01	0	215				
216	Landfill/Garbage — Current operation									E81	0	216				
217	Purchase of land and equipment									G81	0	217				
218	Construction									F81	0	218				
219	Hospital — Current operation									E36	0	219				
220	Purchase of land and equipment									G36	0	220				
221	Construction									F36	0	221				
222	Transit — Current operation									E94	0	222				
223	Purchase of land and equipment									G94	0	223				
224	Construction									F94	0	224				
225	Cable TV, telephone, Internet — Current operation									E03	0	225				
226	Purchase of land and equipment									G03	0	226				
227	Housing authority — Current operation									E50	0	227				
228	Purchase of land and equipment									G50	0	228				
229	Construction									F50	0	229				
230	Storm water — Current operation									E80	0	230				
231	Purchase of land and equipment									G80	0	231				
232	Construction									F80	0	232				
233												233				
234												234				
235												235				
236												236				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- 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	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,055,289		1,055,289	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,899,279	725,318	1,947,761	2,802,664	830,036	0	8,205,058	1,055,289		9,260,347	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		588,789					588,789	190,787		779,576	255
256	Internal TIF loans/repayments and transfers out			1,892,514				1,892,514			1,892,514	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	588,789	1,892,514	0	0	0	2,481,303	190,787		2,672,090	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,899,279	1,314,107	3,840,275	2,802,664	830,036	0	10,686,361	1,246,076		11,932,437	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable	1,246	89,347					90,593			90,593	263
264	Restricted		268,196	142,099	4,966,502			5,376,797			5,376,797	264
265	Committed	173,750				97,179		270,929			270,929	265
266	Assigned	357,213						357,213			357,213	266
267	Unassigned	121,740				-71,116		50,624			50,624	267
268	Total Governmental	653,949	357,543	142,099	4,966,502	26,063	0	6,146,156			6,146,156	268
269	Proprietary								16,484,941		16,484,941	269
270	Total ending fund balance June 30, 2015	653,949	357,543	142,099	4,966,502	26,063	0	6,146,156	16,484,941		22,631,097	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,553,228	1,671,650	3,982,374	7,769,166	856,099	0	16,832,517	17,731,017		34,563,534	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 \$ 2,570
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$ 20,822

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

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 \$	
		1,083,482

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 65,175	29U \$	39U \$ 65,175	49U \$	49U \$	49U \$	49U \$	191 \$ 1,466
2. Sewer utility	19U 4,749,972	29U 254,263	39U 253,070	49U 4,751,165	49U	49U	49U	189 572,753
3. Electric utility	19U	29U	39U	49U	49U	49U	49U	192
4. Gas utility	19U	29U	39U	49U	49U	49U	49U	193
5. Transit-bus	19U	29U	39U	49U	49U	49U	49U	194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U 1,926,100	29U 2,238,631	39U 1,926,100	49U	49U 2,238,631	49U	49U	189 12,750
9. Other-Specify Streets	19U 2,829,713	29U 1,826,059	39U 1,129,513	49U 3,526,259	49U	49U	49U	189 204,711
10. Public Safety	19U 100,009	29U 124,865	39U 90,009	49U 134,865	49U	49U	49U	189 37,560
11. City Facilities	19U 149,941	29U 149,713	39U 135,141	49U 164,513	49U	49U	49U	189 20,694
12. Culture & Recreation	19U 69,016	29U 91,952	39U 69,016	49U 91,952	49U	49U	49U	189 13,070
13. Other Gov't Purpose	19U 178,540	29U 112,375	39U 75,442	49U 215,473	49U	49U	49U	189 29,343
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	10,068,466	4,797,858	3,743,466	8,884,227	2,238,631	0	0	892,347

B. Short-term debt	Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$	
Outstanding as of JUNE 30, 2015	64V \$	

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

Amount - Omit cents		
\$	349,883,705	x .05 = \$ 17,494,185

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

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)
Cash and investments - 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		
	\$ 4,946,680	\$	1,314	636,667	5,584,661

REMARKS V98