

STATE OF IOWA
2016
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2016

LE CLAIRE
CITY OF LE CLAIRE, IOWA
DUE: December 1, 2016

16208200800000
CITY OF LE CLAIRE
325 WISCONSIN STREET
LE CLAIRE, IOWA 52753-9525

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

WHEN COMPLETED, PLEASE RETURN TO
Mary Mosiman, CPA
Office of Auditor of State
Lucas State Office Building
321 E. 12th Street, 2nd Floor
Des Moines, IA 50319

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	1,368,925		1,368,925	1,368,925
Less: Uncollected property taxes-levy year	404		404	0
Net current property taxes	1,368,521		1,368,521	1,368,925
Delinquent property taxes	1,413		1,413	1,414
TIF revenues	4,067,524		4,067,524	4,244,378
Other city taxes	875,005	0	875,005	886,428
Licenses and permits	12,398	0	12,398	11,869
Use of money and property	214,327	2,061	216,388	164,009
Intergovernmental	623,714	0	623,714	601,198
Charges for fees and service	321,123	719,254	1,040,377	1,003,637
Special assessments	7	145	152	110
Miscellaneous	121,362	1,006,425	1,127,787	1,130,153
Other financing sources	8,787,352	285	8,787,637	8,928,395
Total revenues and other sources	16,392,746	1,728,170	18,120,916	18,340,516
Expenditures and Other Financing Uses				
Public safety	1,432,142	0	1,432,142	1,592,191
Public works	1,831,680	0	1,831,680	1,924,894
Health and social services	0	0	0	0
Culture and recreation	317,864	0	317,864	359,366
Community and economic development	2,261,535	0	2,261,535	2,376,663
General government	334,451	0	334,451	337,869
Debt service	3,241,405	0	3,241,405	3,242,057
Capital projects	238,405	0	238,405	653,634
Total governmental activities expenditures	9,657,482	0	9,657,482	10,486,674
Business type activities	0	1,026,221	1,026,221	1,030,074
Total ALL expenditures	9,657,482	1,026,221	10,683,703	11,516,748
Other financing uses, including transfers out	2,788,512	54,955	2,843,467	2,929,795
Total ALL expenditures/And other financing uses	12,445,994	1,081,176	13,527,170	14,446,543
Excess revenues and other sources over (Under) Expenditures/And other financing uses	3,946,752	646,994	4,593,746	3,893,973
Beginning fund balance July 1, 2015	6,146,156	16,369,805	22,515,961	22,631,097
Ending fund balance June 30, 2016	10,092,908	17,016,799	27,109,707	26,525,070

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 \$ 64,307 held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 9,639,181	Other long-term debt	\$ 0
Revenue debt	\$ 0	Short-term debt	\$ 0
TIF Revenue debt	\$ 2,425,118		
		General obligation debt limit	\$ 18,673,293

CERTIFICATION

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

Signature of city clerk	Date Published/Posted	Mark (x) one
	12/8/2016	<input type="checkbox"/> Date Published
		<input checked="" type="checkbox"/> Date Posted
Printed name of city clerk	Area Code	Number
EDWIN N. CHOATE	563	289-4242
Signature of Mayor or other City official (Name and Title)	Telephone	Extension
	→	1104
	Date signed	

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016					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	Section A - TAXES											1	
2	Taxes levied on property	775,322	414,346		179,257			1,368,925			1,368,925	2	
3	Less: Uncollected property taxes - Levy year	249	133		22			404			404	3	
4	Net current property taxes	775,073	414,213		179,235	0		1,368,521		T01	1,368,521	4	
5	Delinquent property taxes	865	464		84			1,413		T01	1,413	5	
6	Total property tax	775,938	414,677		179,319	0	0	1,369,934			1,369,934	6	
7	TIF revenues			4,067,524				4,067,524		T01	4,067,524	7	
8	Other city taxes												
8	Utility tax replacement excise taxes	35,396	18,972		3,340			57,708		T15	57,708	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	30,827						30,827		T15	30,827	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	234,630						234,630		T19	234,630	13	
14	Other local option taxes		551,840					551,840		T09	551,840	14	
15	TOTAL OTHER CITY TAXES	300,853	570,812	0	3,340	0	0	875,005	0		875,005	15	
16	Section B - LICENSES AND PERMITS	12,398						12,398		T29	12,398	16	
17	Section C - USE OF MONEY AND PROPERTY											17	
18	Interest	9,256	3,456	14,390	620	5,237		32,959	2,061	U20	35,020	18	
19	Rents and royalties	55,566						55,566		U40	55,566	19	
20	Other miscellaneous use of money and property				74,127			74,127		U20	74,127	20	
21	Purchased interest & unrealized gain				51,675			51,675			51,675	21	
22	TOTAL USE OF MONEY AND PROPERTY	64,822	3,456	14,390	126,422	5,237	0	214,327	2,061		216,388	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, 2016 -- 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			0	49
50	Iowa Department of Transportation		461,602					461,602		C89	461,602	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	18,245	9,779	57,065	3,214			88,303		C89	88,303	54
55	Iowa Dept. of Public Safety - GTSB	16,985						16,985			16,985	55
56	Iowa State Library - Enrich Iowa & Direct State Aid	4,324						4,324			4,324	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	39,554	471,381	57,065	3,214	0	0	571,214	0		571,214	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	52,500						52,500		D89	52,500	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	52,500	0	0	0	0	0	52,500	0		52,500	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	92,054	471,381	57,065	3,214	0	0	623,714	0		623,714	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0		A91	0	73
74	Sewer							0	719,254	A80	719,254	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage	293,894						293,894		A81	293,894	79
80	Hospital							0		A36	0	80

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- 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	1,234						1,234		A89	1,234	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	3,916						3,916		A89	3,916	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	1,832						1,832		A89	1,832	99
100	Park, recreation, and cultural charges	9,612						9,612		A61	9,612	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>					2,467		2,467			2,467	102
103	PZ/BOA,Mowing,Nuisances,Copies,Notaries,Reports,etc.	8,168						8,168			8,168	103
104	TOTAL CHARGES FOR SERVICE	318,656	0	0	2,467	0	0	321,123	719,254		1,040,377	104
105												105
106	Section F - SPECIAL ASSESSMENTS	7						7	145	U01	152	106
107	Section G - MISCELLANEOUS											107
108	Contributions	39,560						39,560	1,000,000	U99	1,039,560	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	685						685	74	U11	759	110
111	Fines	50,622						50,622		U30	50,622	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Misc. Reimbursements	9,326						9,326			9,326	114
115	MEC Rebate	225						225			225	115
116	IAMU Insurance Dividend & Premium Audit	4,452	569					5,021	3,050		8,071	116
117	Old Debt	250						250			250	117
118	Other Misc. Revenues	31						31			31	118
119	Group Insurance Reimbursements		15,642					15,642	3,301		18,943	119
120	TOTAL MISCELLANEOUS	105,151	16,211	0	0	0	0	121,362	1,006,425		1,127,787	120

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF LE CLAIRE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)					
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,669,879	1,476,537	4,138,979	314,762	5,237	0	7,605,394	1,727,885		9,333,279	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	3,885						3,885	285	NR	4,170	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	1,750,000			3,565,000	625,000		5,940,000		NR	5,940,000	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	120,818			669,474	55,235		845,527			845,527	127
128	Internal TIF loans and transfers in				1,997,940			1,997,940			1,997,940	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	1,874,703	0	0	6,232,414	680,235	0	8,787,352	285		8,787,637	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	3,544,582	1,476,537	4,138,979	6,547,176	685,472	0	16,392,746	1,728,170		18,120,916	132
133												133
134	Beginning fund balance July 1, 2015	653,949	357,543	142,099	4,966,502	26,063		6,146,156	16,369,805		22,515,961	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	4,198,531	1,834,080	4,281,078	11,513,678	711,535	0	22,538,902	18,097,975		40,636,877	136
137												137
138												138
139												139
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016					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	557,090	162,857					719,947		E62	719,947	2			
3	Purchase of land and equipment							0		G62	0	3			
4	Construction							0		F62	0	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	873						873		E89	873	8			
9	Purchase of land and equipment							0		G89	0	9			
10	Flood control — Current operation							0		E59	0	10			
11	Purchase of land and equipment							0		G59	0	11			
12	Construction							0		F59	0	12			
13	Fire department — Current operation	111,460	9,526					120,986		E24	120,986	13			
14	Purchase of land and equipment	587,822						587,822		G24	587,822	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	927	52					979		E66	979	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	1,535						1,535		E32	1,535	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	1,259,707	172,435					0	0		0	1,432,142	40		

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- 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	26,237	298,410					324,647		E44	324,647	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	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	1,501	52,458					53,959		E44	53,959	48
49	Traffic control safety — Current operation	4,852	13,075					17,927		E44	17,927	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	6,089	63,713					69,802		E44	69,802	52
53	Purchase of land and equipment							0		G44	0	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	304,087						304,087		E81	304,087	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	43,616	17,642					61,258		E89	61,258	65
66	Purchase of land and equipment	1,000,000						1,000,000		G89	1,000,000	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	1,386,382	445,298		0	0	0	1,831,680			1,831,680	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- 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	103
104												104
105												105
106												106
107												107
108												108
109												109
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119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- 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	191,809	31,812					223,621		E52	223,621	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	23,284	6,426					29,710		E61	29,710	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	26,994	2,147					29,141		E61	29,141	130
131	Purchase of land and equipment							0		G61	0	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	28,179	7,213					35,392		E61	35,392	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	270,266	47,598		0	0	0	317,864			317,864	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	31,191	111					31,302		E89	31,302	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	164						164		E89	164	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation			1,378				1,378		E50	1,378	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	13,841	17					13,858		E29	13,858	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	168,118	610					168,728		E89	168,728	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			2,046,105				2,046,105		E89	2,046,105	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	213,314	738	2,047,483	0	0	0	2,261,535			2,261,535	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, 2016 -- 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	26,857	1,112					27,969		E29	27,969	160			
161	Purchase of land and equipment							0		G29	0	161			
162	Clerk, Treasurer, financial administration -- Current operation	165,612	42,898					208,510		E23	208,510	162			
163	Purchase of land and equipment							0		G23	0	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	18,988	2,288					21,276		E31	21,276	168			
169	Purchase of land and equipment							0		G31	0	169			
170	Construction							0		F31	0	170			
171	Tort liability -- Current operation							0		E89	0	171			
172	Other general government -- Current operation	76,108	588					76,696		E89	76,696	172			
173	Purchase of land and equipment							0		G89	0	173			
174								0			0	174			
175								0			0	175			
176	TOTAL GENERAL GOVERNMENT	287,565	46,886	0	0	0	0	334,451			334,451	176			
177	Section G -- DEBT SERVICE			86,450	3,154,955			3,241,405			3,241,405	177			
178								0			0	178			
179								0			0	179			
180								0			0	180			
181								0			0	181			
182	TOTAL DEBT SERVICE	0	0	86,450	3,154,955	0	0	3,241,405			3,241,405	182			
183	Section H -- REGULAR CAPITAL PROJECTS -- Specify										0	183			
184	Streets					206,506		206,506			206,506	184			
185	Information Technology					31,899		31,899			31,899	185			
186								0			0	186			
187	Subtotal Regular Capital Projects	0	0			0	238,405	238,405			238,405	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	238,405	0	238,405			238,405	193			
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	3,417,234	712,955	2,133,933	3,154,955	238,405	0	9,657,482			9,657,482	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, 2016 -- 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							1,026,221	E80	1,026,221	201				
202	Purchase of land and equipment								G80	0	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, 2016 -- 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								1,026,221		1,026,221	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	3,417,234	712,955	2,133,933	3,154,955	238,405	0	9,657,482	1,026,221		10,683,703	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	33,275	741,469			15,828		790,572	54,955		845,527	255
256	Internal TIF loans/repayments and transfers out			1,997,940				1,997,940			1,997,940	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	33,275	741,469	1,997,940	0	15,828	0	2,788,512	54,955		2,843,467	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	3,450,509	1,454,424	4,131,873	3,154,955	254,233	0	12,445,994	1,081,176		13,527,170	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable	2,823	101,682					104,505			104,505	263
264	Restricted		283,274	149,205	8,358,723			8,791,202			8,791,202	264
265	Committed							0			0	265
266	Assigned	281,569				457,302		738,871			738,871	266
267	Unassigned	463,630	-5,300					458,330			458,330	267
268	Total Governmental	748,022	379,656	149,205	8,358,723	457,302	0	10,092,908			10,092,908	268
269	Proprietary								17,016,799		17,016,799	269
270	Total ending fund balance June 30, 2016	748,022	379,656	149,205	8,358,723	457,302	0	10,092,908	17,016,799		27,109,707	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	4,198,531	1,834,080	4,281,078	11,513,678	711,535	0	22,538,902	18,097,975		40,636,877	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. <i>Enter amount, omit cents.</i>			
Purpose	Amount paid to other local governments		Purpose
Correction.....	M05 \$ 3,035		Highways.....
Health.....	M32		All other.....
Highways.....	M44		L44 \$
Transit subsidies.....	M94		L89 \$
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ 4,123		

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.	
	Amount - Omit cents
Total salaries and wages paid.....	Z00 \$ 1,097,267

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED										
A. Long-term debt		Debt during the fiscal year			Debt Outstanding JUNE 30, 2016					
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued		Retired		General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)
		(b)	(c)	(d)	(e)					
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U 4,751,165	29U 5,960,263	39U 328,488	49U 5,702,940	49U	49U	49U	49U	49U	189 816,781
3. Electric utility	19U	29U	39U	49U	49U	49U	49U	49U	49U	192
4. Gas utility	19U	29U	39U	49U	49U	49U	49U	49U	49U	193
5. Transit-bus	19U	29U	39U	49U	49U	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 2,127,355	29U 2,425,120	39U 2,127,355	49U 2,425,118	49U	49U	49U	49U	49U	189 5,200
9. Streets	19U 3,526,259	29U 933,345	39U 1,137,359	49U 3,322,245	49U	49U	49U	49U	49U	189 204,451
10. Public Safety	19U 134,865	29U 138,060	39U 99,865	49U 173,060	49U	49U	49U	49U	49U	189 50,645
11. City Facilities	19U 164,513	29U 150,692	39U 153,413	49U 161,792	49U	49U	49U	49U	49U	189 18,065
12. Recreation	19U 91,952	29U 93,757	39U 91,952	49U 93,757	49U	49U	49U	49U	49U	189 11,803
13. Other Govt. Purpose	19U 215,473	29U 108,064	39U 138,150	49U 185,387	49U	49U	49U	49U	49U	189 28,441
14.	19U	29U	39U	49U	49U	49U	49U	49U	49U	189
Total long-term debt	11,011,582	9,809,301	4,076,582	9,639,181	2,425,118	0	0	0	0	1,135,386
B. Short-term debt		Amount - Omit cents								
Outstanding as of JULY 1, 2015		61V \$								
Outstanding as of JUNE 30, 2016		64V \$								

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS			
Assessed Valuations by Levy Authority and County, AY2014/FY2016			
Actual valuation -- January 1, 2014			
		\$	373,465,855
		x .05 = \$	18,673,293

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016					
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 <i>value of real property.</i>	W01	W31	W61		
	\$ 8,358,241	\$ 575,702	24,326	1,862,624	10,820,893
REMARKS	V98				
Rev P5, Proprietary (h), Beginning Balance July 1, 2015 (line 134) difference due to not reporting GASB 68 "Pension Expense" of \$115,136 in FYE15.					