

STATE OF IOWA
2009
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2009

16 2 082 008 3266
LECLAIRE CITY
CITY ADMINISTRATOR/CLERK
PO BOX 605
LECLAIRE, IA 52753-0605

CITY OF LeClaire, IOWA

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

WHEN COMPLETED, PLEASE RETURN TO
David A. Vaudt, 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. Bureau of the Census, various public interest groups, and State and federal agencies.

ALL FUNDS

Item Description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenue and Other Financing Sources				
Taxes levied Property tax	1,104,324		1,104,324	1,104,324
Less: Uncollected property taxes-levy year	1,852		1,852	0
Net current property taxes	1,102,472		1,102,472	1,104,324
Delinquent property taxes	2,703		2,703	1,909
TIF revenues	2,018,811		2,018,811	2,070,908
Other city taxes	621,700	0	621,700	631,969
Licenses and permits	8,566	0	8,566	9,223
Use of money and property	50,427	796	51,223	40,370
Intergovernmental	387,734	0	387,734	428,119
Charges for fees and service	274,123	497,758	771,881	733,680
Special assessments	3	750	753	200
Miscellaneous	181,165	4,005	185,170	179,129
Other financing sources	6,397,168	0	6,397,168	4,482,707
Total revenues and other sources	11,044,872	503,309	11,548,181	9,682,538
Expenditures and Other Financing Uses				
Public safety	1,053,809	0	1,053,809	1,078,729
Public works	644,922	0	644,922	667,937
Health and social services	0	0	0	0
Culture and recreation	420,321	0	420,321	489,100
Community and economic development	768,645	0	768,645	864,904
General government	266,608	0	266,608	281,893
Debt service	4,138,713	0	4,138,713	3,225,713
Capital projects	648,449	0	648,449	1,471,000
Total government activities expenditures	7,941,467	0	7,941,467	8,079,276
Business type / enterprises	0	503,326	503,326	591,988
Total ALL expenditures	7,941,467	503,326	8,444,793	8,671,264
Other financing uses, including transfers out	1,671,359	28,211	1,699,570	1,705,414
Total ALL expenditures/And other financing sources	9,612,826	531,537	10,144,363	10,376,678
Excess revenues and other sources over (Under) Expenditures/And other financing uses	1,432,046	-28,228	1,403,818	-694,140
Beginning fund balance July 1, 2008	(250,960)	4,443,987	4,193,027	4,193,027
Ending fund balance June 30, 2009	1,181,086	4,415,759	5,596,845	3,498,887

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

Indebtedness at June 30, 2009	Amount - Omit cents	Indebtedness at June 30, 2009	Amount - Omit cents
General obligation debt	\$ 3,114,305	Other long-term debt	\$ 0
Revenue debt	\$ 493,957	Short-term debt	\$ 0
TIF Revenue debt	\$ 1,120,919		
		General obligation debt limit	\$ 13,110,827

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 type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone →	Area Code	Number	Extension
Edwin N. Choate		563	289-4242	1104

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUES AND OTHER FINANCING SOURCES FOR YEAR ENDED			CITY OF LeClaire			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by placing 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 Fund (f)	Total current 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	725,067	205,613		173,644			1,104,324			1,104,324	2
3	Less: Uncollected property taxes — Levy year	1,208	344		300			1,852			1,852	3
4	Net current property taxes	723,859	205,269	0	173,344	0	0	1,102,472		T01	1,102,472	4
5	Delinquent property taxes	619	176	1,758	150			2,703		T01	2,703	5
6	Total property tax	724,478	205,445	1,758	173,494	0	0	1,105,175			1,105,175	6
7	TIF revenues			2,018,811				2,018,811		T01	2,018,811	7
8	Other city taxes											
8	Utility Tax Replacement Excise Tax	23,341	6,639		2,944			32,924		T15	32,924	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	33,278						33,278		T15	33,278	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	167,998						167,998		T19	167,998	13
14	* Other local option taxes \$ 3 366,505		387,500					387,500		T09	387,500	14
15	TOTAL OTHER CITY TAXES	224,617	394,139	0	2,944	0	0	621,700	0		621,700	15
16	Section B — LICENSES AND PERMITS	8,566						8,566		T29	8,566	16
17	Section C — USE OF MONEY AND PROPERTY											17
18	Interest	1,360	1,338	4,754	554	3,361		11,367	796	U20	12,163	18
19	Rents and royalties	39,060						39,060		U40	39,060	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL MONEY AND PROPERTY	40,420	1,338	4,754	554	3,361	0	50,427	796		51,223	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

*Enter the amount the city calculates to be attributable to property tax relief.

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Part I	REVENUES AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2008 — <i>Continued</i>			CITY OF LeClaire			<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP				
	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 cols. (g) and (h)) (i)	Line No.
41	Section D — INTERGOVERNMENTAL — Continued												41
42													42
43	State shared revenues												43
44	Road use taxes		237,622					237,622		C46	237,622	44	
45													45
46													46
47													47
48	Other state grants and reimbursements												48
49	State grants	23,267						23,267		C89	23,267	49	
50	Iowa Department of Transportation					88,685		88,685		C89	88,685	50	
51	Iowa Department of Natural Resources							0		C89	0	51	
52	Iowa Department of Economic Development							0		C89	0	52	
53	CEBA grants							0		C89	0	53	
54								0			0	54	
55								0			0	55	
56								0			0	56	
57								0			0	57	
58								0			0	58	
59								0			0	59	
60	Total state	23,267	237,622	0	0	88,685	0	349,574	0		349,574	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	38,160						38,160		D89	38,160	66	
67								0		D89	0	67	
68								0			0	68	
69								0			0	69	
70	Total local grants and reimbursements	38,160	0	0	0	0	0	38,160	0		38,160	70	
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	61,427	237,622	0	0	88,685	0	387,734	0		387,734	71	
72	Section E — CHARGES FOR SERVICES												72
73	Water							0		A91	0	73	
74	Sewer							0	497,758	A8Ø	497,758	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	210,799						210,799		A81	210,799	79	
80	Hospital							0		A36	0	80	

Part I	REVENUES AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2009			CITY OF LeClaire			<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP			
	— Continued											
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 cols. (g) and (h)) (i)	Line No.
81	Section E — CHARGES FOR 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		A89	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	108						108		A89	108	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	20,383						20,383		A89	20,383	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges	3,200						3,200		A50	3,200	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	1,205						1,205		A89	1,205	99
100	Park, recreation, and cultural charges	2,735						2,735		A61	2,735	100
101	Animal control charges							0		A89	0	101
102	Other charges — Specify							0			0	102
103	Signs,Nuisances,Copies,Fax,Notary,RAGBRAI,etc	19,230				16,463		35,693			35,693	103
104	TOTAL CHARGES FOR SERVICE	257,660	0	0	0	16,463	0	274,123	497,758		771,881	104
105												105
106	Section F — SPECIAL ASSESSMENTS	3						3	750	U01	753	106
107	Section G — MISCELLANEOUS											107
108	Contributions	120,916						120,916		U99	120,916	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	16,190						16,190		U11	16,190	110
111	Fines	27,830						27,830		U30	27,830	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous — Specify							0			0	113
114	Refunds/reimbursements	685	4,593	85				5,363	4,005		9,368	114
115	Insurance settlements	6,894						6,894			6,894	115
116	Miscellaneous	297						297			297	116
117	Bond issuance accrued interest				1,869	1,806		3,675			3,675	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	172,812	4,593	85	1,869	1,806	0	181,165	4,005		185,170	120

Part I	REVENUES AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2009 — Continued			CITY OF LeClaire			<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP				
	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 cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16, 22, 71, 104, 106, and 120)		1,489,983	843,137	2,025,408	178,861	110,315	0	4,647,704	503,309		5,151,013	121
122													
123	Section H — OTHER FINANCING SOURCES												
124	Proceeds of Capital asset sales		1,400						1,400		NR	1,400	124
125	Proceeds of Long-term debt (Excluding TIF internal Borrowing)		498,560			2,186,230	2,011,408		4,696,198		NR	4,696,198	125
126	Proceeds of anticipatory warrants or other short-term debt								0		A89	0	126
127	Regular Transfers in and interfund loans		101,689			433,186			534,875			534,875	127
128	Internal TIF Loan Transfer In		1,714			1,162,981			1,164,695			1,164,695	128
129									0			0	129
130									0			0	130
131	TOTAL OTHER FINANCING SOURCES		603,363	0	0	3,782,397	2,011,408	0	6,397,168	0		6,397,168	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)		2,093,346	843,137	2,025,408	3,961,258	2,121,723	0	11,044,872	503,309		11,548,181	132
133													
134	Beginning fund balance July 1, 2008		-100,274	151,839	-14,672	1,420	-289,273		-250,960	4,443,987		4,193,027	134
135	<i>(Taken from the FY 2008 AFR Ending fund balance or audit report)</i>												
136	TOTAL REVENUES (Sum of lines 132 and 134)		1,993,072	994,976	2,010,736	3,962,678	1,832,450	0	10,793,912	4,947,296		15,741,208	136
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Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2009					CITY OF LeClaire		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP			
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 cols. (g) and (h)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police operations/Crime prevention — Current operation	547,904						547,904		E62	547,904	2
3	Purchase of land and equipment	193,367						193,367		G62	193,367	3
4	Construction	5,197	117,753					122,950		F62	122,950	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	124						124		E89	124	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	89,783	4,666					94,449		E24	94,449	13
14	Purchase of land and equipment	91,128						91,128		G24	91,128	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	1,089						1,089		E66	1,089	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	2,798						2,798		E32	2,798	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												29
30												30
31												31
32												32
33												33
34												34
35												35
36												36
37												37
38												38
39												39
40	TOTAL PUBLIC SAFETY	931,390	122,419	0	0	0	0	1,053,809	0		1,053,809	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2009 — Continued				CITY OF LeClaire		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP			
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 cols. (g) and (h)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	92,468	94,433					186,901		E44	186,901	42
43	Purchase of land and equipment		2,300					2,300		G44	2,300	43
44	Construction		20,050					20,050		F44	20,050	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	6,761	35,332					42,093		E44	42,093	48
49	Traffic control safety — Current operation	2,839	13,975					16,814		E44	16,814	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	8,661	96,435					105,096		E44	105,096	52
53	Purchase of land and equipment		6,963					6,963		G44	6,963	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	208,107						208,107		E81	208,107	62
63	Purchase of land and equipment	2,362						2,362		G81	2,362	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	28,532	24,954					53,486		E89	53,486	65
66	Purchase of land and equipment		750					750		G89	750	66
67	Construction							0		F89	0	67
68												68
69												69
70												70
71												71
72												72
73												73
74												74
75												75
76												76
77												77
78												78
79												79
80	TOTAL PUBLIC WORKS	349,730	295,192	0	0	0	0	644,922	0		644,922	80

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2009 — Continued				CITY OF LeClaire		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP				
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 cols. (g) and (h)) (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 inspection — 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												100
101												101
102												102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0	0		0	103
104												104
105												105
106												106
107												107
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2009 — Continued				CITY OF LeClaire		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP				
	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 cols. (g) and (h)) (i)	Line No.
121	Section D — CULTURE AND RECREATION												121
122	Library services — Current operation	132,097	18,968					151,065		E52	151,065	122	
123	Purchase of land and equipment	6,208						6,208		G52	6,208	123	
124	Construction							0		F52	0	124	
125	Museum, band, theater — Current operation	96,173	133					96,306		E61	96,306	125	
126	Purchase of land and equipment							0		G61	0	126	
127	Park — Current operation	24,015	5,270					29,285		E61	29,285	127	
128	Purchase of land and equipment							0		G61	0	128	
129	Construction							0		F61	0	129	
130	Recreation — Current operation	23,189	1,491					24,680		E61	24,680	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, auditorium, zoo, marina							0		E61	0	135	
136	Other culture and recreation	108,962	3,256					112,218		E61	112,218	136	
137	Purchase of land and equipment	559						559		G61	559	137	
138	Construction							0		F61	0	138	
139	TOTAL CULTURE AND RECREATION	391,203	29,118	0	0	0	0	420,321	0		420,321	139	
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT												140
141	Community beautification — Current operation	4,734	142					4,876		E89	4,876	141	
142	Purchase of land and equipment							0		G89	0	142	
143	Economic development — Current operation	103,676	3	44				103,723		E89	103,723	143	
144	Purchase of land and equipment							0		G89	0	144	
145	Housing and urban renewal — Current operation	624		5,047				5,671		E50	5,671	145	
146	Purchase of land and equipment							0		G50	0	146	
147	Construction							0		F50	0	147	
148	Planning and zoning — Current operation	10,637	67					10,704		E29	10,704	148	
149	Purchase of land and equipment							0		G29	0	149	
150	Other community and economic development — Current operation	5,000		638,671				643,671		E89	643,671	150	
151	Purchase of land and equipment							0		G89	0	151	
152	Construction							0		F89	0	152	
153	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	124,671	212	643,762	0	0	0	768,645	0		768,645	153	
154	TIF Rebates are expended out of the											154	
155	TIF Special Revenue Fund within											155	
156	the Community and Economic											156	
157	Development program's activity											157	
158	"Other"											158	

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2009 — Continued	CITY OF LeClaire							<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		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)				
159	Section F — GENERAL GOVERNMENT											159	
160	Mayor, council and city manager — Current operation	23,923	1,800					25,723		E29	25,723	160	
161	Purchase of land and equipment	637						637		G29	637	161	
162	Clerk, treasurer, financial administration — Current operation	151,140	24,576					175,716		E23	175,716	162	
163	Purchase of land and equipment	637						637		G23	637	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	60,994	2,808					63,802		E31	63,802	168	
169	Purchase of land and equipment	93						93		G31	93	169	
170	Construction							0		F31	0	170	
171	Tort liability — Current operation							0		E89	0	171	
172	Other general government — Current operation							0		E89	0	172	
173	Purchase of land and equipment							0		G89	0	173	
174								0			0	174	
175								0			0	175	
176	TOTAL GENERAL GOVERNMENT	237,424	29,184	0	0	0	0	266,608			266,608	176	
177	Section G — DEBT SERVICE			177,950	3,960,763			4,138,713			4,138,713	177	
178								0			0	178	
179								0			0	179	
180								0			0	180	
181								0			0	181	
182	TOTAL DEBT SERVICE	0	0	177,950	3,960,763	0	0	4,138,713			4,138,713	182	
183	Section H — REGULAR CAPITAL PROJECTS — Specify							0			0	183	
184	Streets						619,182	619,182			619,182	184	
185	Community Beautification						28,864	28,864			28,864	185	
186	Recreation						403	403			403	186	
187	Subtotal Regular Capital Projects	0	0	0	0	648,449	0	648,449			648,449	187	
188	— TIF CAPITAL PROJECTS — Specify							0			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	648,449	0	648,449			648,449	193	
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,034,418	476,125	821,712	3,960,763	648,449	0	7,941,467			7,941,467	194	
195	<i>(Sum of lines 40, 80, 103, 139, 153, 176, 182, 193)</i>											195	
196												196	

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2009 — Continued	CITY OF LeClaire						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP			
		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 cols. (g) and (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								503,532	E80	503,532	201
202	Purchase of land and equipment								-206	G80	-206	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, Internet & Telephone — 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									E89	0	230
231	Purchase of land and equipment									G89	0	231
232	Construction									F89	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2009 — Continued				CITY OF LeClaire		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP			Line No.												
	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 cols. (g) and (h)) (i)										
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237											
238	Other Business Type — Current operation											238											
239	Purchase of land and equipment											E89	0	238									
240	Construction											G89	0	239									
241												F89	0	240									
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												503,326		503,326	251							
252															252								
253	TOTAL EXPENDITURES (Sum of lines 195 and 251)												2,034,418	476,125	821,712	3,960,763	648,449	0	7,941,467	503,326		8,444,793	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT																		NE		254		
255	Regular transfers out											15,669	453,423			37,572		506,664	28,211		534,875	255	
256	Internal TIF loans/repayments and transfers out													1,164,695				1,164,695			1,164,695	256	
257																	0			0	257		
258	TOTAL OTHER FINANCING USES											15,669	453,423	1,164,695	0	37,572	0	1,671,359	28,211		1,699,570	258	
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)											2,050,087	929,548	1,986,407	3,960,763	686,021	0	9,612,826	531,537		10,144,363	259	
260																						260	
261	Ending fund balance June 30, 2009											-57,015	65,428	24,329	1,915	1,146,429	0	1,181,086	4,415,759		5,596,845	261	
262																						262	
263																						263	
264	TOTAL REQUIREMENTS (Sum of lines 259 and 261)											1,993,072	994,976	2,010,736	3,962,678	1,832,450	0	10,793,912	4,947,296		15,741,208	264	
265																						265	
266																						266	
267																						267	
268																						268	
269																						269	
270																						270	
271																						271	
272																						272	

Part III INTERGOVERNMENTAL EXPENDITURES
 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 \$ 1,650
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$ \$ 4,166

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 \$	
		1,048,801

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt Purpose	Debt outstanding JULY 1, 2008 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2009				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 587,436	29U \$ 178,803	39U \$ 264,817	49U \$ 501,422	49U \$ 0	49U \$ 0	49U \$ 0	191 \$ 24,570
2. Sewer utility	19U 344,809	29U 477,827	39U 194,747	49U 133,933	49U 0	49U 493,957	49U 0	189 6,836
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	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 995,525	29U 851,840	39U 726,446	49U 0	49U 1,120,919	49U 0	49U 0	189 90,174
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
9. Streets	1,378,534	1,441,814	1,479,169	1,341,178	0	0	0	290,699
Public Safety	19U 691,290	29U 581,302	39U 693,153	49U 579,439	49U 0	49U 0	49U 0	189 77,035
10. City Facilities	19U 434,760	29U 456,432	39U 523,104	49U 368,088	49U 0	49U 0	49U 0	189 70,228
11. Levee Paving	19U 42,000	29U 42,000	39U 42,000	49U 42,000	49U 0	49U 0	49U 0	189 32,631
Housing/Urban Renewal	19U 100,000	29U 0	39U 100,000	49U 0	49U 0	49U 0	49U 0	189 5,650
13. Other Govt Purposes	19U 95,925	29U 148,245	39U 95,925	49U 148,245	49U 0	49U 0	49U 0	189 44,397
Total long-term debt	4,670,279	4,178,263	4,119,361	3,114,305	1,120,919	493,957	0	642,220

B. Short-term debt

Outstanding as of JULY 1, 2008	61V \$	64V \$
Outstanding as of JUNE 30, 2009		

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS
 Click to visit [DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY](#)
 Actual Valuations January 1, 2007

Amount - Omit cents	x .05 = \$
\$ 262,216,534	13,110,827

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2009

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds 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 \$ 1,951	W31 \$ 840,434		W61 352,791	1,195,176

REMARKS

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