

STATE OF IOWA

**2015
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2015**

Clear Lake

CITY OF Clear Lake, IOWA

DUE: December 1, 2015

16201700100000

City of Clear Lake

PO Box 185

Clear Lake, IA 50428

(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	4,348,272		4,348,272	4,348,272
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	4,348,272		4,348,272	4,348,272
Delinquent property taxes	9,268		9,268	0
TIF revenues	2,464,640		2,464,640	2,464,253
Other city taxes	1,694,311	0	1,694,311	1,625,125
Licenses and permits	104,496	0	104,496	93,175
Use of money and property	37,501	4,938	42,439	42,585
Intergovernmental	1,724,756	0	1,724,756	1,682,013
Charges for fees and service	414,522	1,796,600	2,211,122	2,239,300
Special assessments	139,431	0	139,431	140,000
Miscellaneous	118,342	36,682	155,024	110,473
Other financing sources	2,424,150	3,024,739	5,448,889	5,424,980
Total revenues and other sources	13,479,689	4,862,959	18,342,648	18,170,176
Expenditures and Other Financing Uses				
Public safety	2,549,986	0	2,549,986	2,712,449
Public works	1,687,252	0	1,687,252	1,940,933
Health and social services	6,142	0	6,142	8,836
Culture and recreation	1,012,687	0	1,012,687	1,165,221
Community and economic development	429,973	0	429,973	560,495
General government	946,664	0	946,664	1,129,040
Debt service	904,797	0	904,797	904,798
Capital projects	2,419,925	0	2,419,925	2,670,000
Total governmental activities expenditures	9,957,426	0	9,957,426	11,091,772
Business type activities	0	1,884,309	1,884,309	4,855,050
Total ALL expenditures	9,957,426	1,884,309	11,841,735	15,946,822
Other financing uses, including transfers out	5,064,511	14,000	5,078,511	5,357,907
Total ALL expenditures/And other financing uses	15,021,937	1,898,309	16,920,246	21,304,729
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-1,542,248	2,964,650	1,422,402	-3,134,553
Beginning fund balance July 1, 2014	7,078,913	21,485,430	28,564,343	28,787,918
Ending fund balance June 30, 2015	5,536,665	24,450,080	29,986,745	25,653,365

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, 2015	Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents
General obligation debt	\$ 4,630,500	Other long-term debt	\$ 0
Revenue debt	\$ 0	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 41,280,401

CERTIFICATION

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

Signature of city clerk		Date Published/Posted	Mark (x) one	
		11/18/15	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Jennifer Larsen	→	641	357-5267	
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 Clear Lake		<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	3,267,444	710,577		370,251			4,348,272			4,348,272	2	
3	Less: Uncollected property taxes - Levy year							0			0	3	
4	Net current property taxes	3,267,444	710,577		370,251	0		4,348,272		T01	4,348,272	4	
5	Delinquent property taxes	7,069	1,534		665			9,268		T01	9,268	5	
6	Total property tax	3,274,513	712,111		370,916	0	0	4,357,540			4,357,540	6	
7	TIF revenues			2,464,640				2,464,640		T01	2,464,640	7	
8	Other city taxes												
8	Utility tax replacement excise taxes	32,995	7,187		3,064			43,246		T15	43,246	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	144,841						144,841		T15	144,841	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	159,505						159,505		T19	159,505	13	
14	Other local option taxes	1,346,719						1,346,719		T09	1,346,719	14	
15	TOTAL OTHER CITY TAXES	1,684,060	7,187	0	3,064	0	0	1,694,311	0		1,694,311	15	
16	Section B - LICENSES AND PERMITS	104,496						104,496		T29	104,496	16	
17	Section C - USE OF MONEY AND PROPERTY											17	
18	Interest	13,875	7,549	267	630	157	1,033	23,511	4,938	U20	28,449	18	
19	Rents and royalties	13,990						13,990		U40	13,990	19	
20	Other miscellaneous use of money and property							0		U20	0	20	
21								0			0	21	
22	TOTAL USE OF MONEY AND PROPERTY	27,865	7,549	267	630	157	1,033	37,501	4,938		42,439	22	
23												23	
24	Section D - INTERGOVERNMENTAL											24	
25												25	
26	Federal grants and reimbursements											26	
27	Federal grants	13,985				634,842		648,827		B89	648,827	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	13,985	0	0	0	634,842	0	648,827	0		648,827	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 Clear Lake						<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		828,636					828,636		C46	828,636	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	13,057						13,057		C89	13,057	49				
50	Iowa Department of Transportation							0		C89	0	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	44,432	9,678	20,527	4,563			79,200		C89	79,200	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	57,489	838,314	20,527	4,563	0	0	920,893	0		920,893	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	45,678						45,678		D89	45,678	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service	24,508						24,508		D89	24,508	66				
67	Police Services	84,850						84,850		D89	84,850	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	155,036	0	0	0	0	0	155,036	0		155,036	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	226,510	838,314	20,527	4,563	634,842	0	1,724,756	0		1,724,756	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	820,317	A91	820,317	73				
74	Sewer							0	343,836	A8Ø	343,836	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							0	511,602	A81	511,602	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Clear Lake						<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	120,845	A80	120,845	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	3,769						3,769		A89	3,769	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges	305,282						305,282		A89	305,282	93				
94	Sidewalk street repair charges	4,422						4,422		A44	4,422	94				
95	Housing and urban renewal charges	400						400		A50	400	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	33,824						33,824		A03	33,824	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	64,964						64,964		A61	64,964	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - <i>Specify</i>							0			0	102				
103	Mosquito Spray, Copies	1,861						1,861			1,861	103				
104	TOTAL CHARGES FOR SERVICE	414,522	0	0	0	0	0	414,522	1,796,600		2,211,122	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	139,431						139,431		U01	139,431	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	9,773	19,699			4,001		33,473		U99	33,473	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise	20,938						20,938	1,003	U11	21,941	110				
111	Fines	51,782	12,149					63,931	600	U30	64,531	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - <i>Specify</i>							0			0	113				
114	Gain on debt forgiveness							0	35,079		35,079	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	82,493	31,848	0	0	4,001	0	118,342	36,682		155,024	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continu						CITY OF Clear Lake		<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)	5,953,890	1,597,009	2,485,434	379,173	639,000	1,033	11,055,539	1,838,220		12,893,759	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	8,495						8,495		NR	8,495	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	14,000			54,557	1,255,500		1,324,057	200,511		1,524,568	127
128	Internal TIF loans and transfers in	65,000			476,598	550,000		1,091,598	2,462,345		3,553,943	128
129	Capital Contributions							0	361,883		361,883	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	87,495	0	0	531,155	1,805,500	0	2,424,150	3,024,739		5,448,889	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	6,041,385	1,597,009	2,485,434	910,328	2,444,500	1,033	13,479,689	4,862,959		18,342,648	132
133												133
134	Beginning fund balance July 1, 2014	5,213,898	2,176,676	-831,340	33,329	127,985	358,365	7,078,913	21,485,430		28,564,343	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	11,255,283	3,773,685	1,654,094	943,657	2,572,485	359,398	20,558,602	26,348,389		46,906,991	136
137												137
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Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF Clear Lake							<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	1,428,281	292,396					1,720,677		E62	1,720,677	2
3	Purchase of land and equipment	101,994						101,994		G62	101,994	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	21,011						21,011		E89	21,011	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	145,627	18,032					163,659		E24	163,659	13
14	Purchase of land and equipment	40,568						40,568		G24	40,568	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	458,661	37,100					495,761		E32	495,761	16
17	Purchase of land and equipment	4,398						4,398		G32	4,398	17
18	Building inspections — Current operation							0		E66	0	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	1,918						1,918		E32	1,918	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	2,202,458	347,528	0	0	0	0	2,549,986			2,549,986	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF Clear Lake		<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	487,403	272,150					759,553		E44	759,553	42
43	Purchase of land and equipment	7,356	249,733					257,089		G44	257,089	43
44	Construction	56,133	264,640					320,773		F44	320,773	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	62,461	74,424					136,885		E44	136,885	48
49	Traffic control safety — Current operation	6,898	8,315					15,213		E44	15,213	49
50	Purchase of land and equipment		65,237					65,237		G44	65,237	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	33,882	29,230					63,112		E44	63,112	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation	29,468	4,559					34,027		E44	34,027	54
55	Purchase of land and equipment	5,842						5,842		G44	5,842	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation	29,500	21					29,521		E81	29,521	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							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	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	718,943	968,309	0	0	0	0	1,687,252			1,687,252	80

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF Clear Lake							<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	6,142						6,142		E32	6,142	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	6,142	0	0	0	0	0	6,142			6,142	103
104												104
105												105
106												106
107												107
108												108
109												109
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114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Clear Lake		<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	303,842	59,929					363,771		E52	363,771	122
123	Purchase of land and equipment	44,035	5,634					49,669		G52	49,669	123
124	Construction	12,991						12,991		F52	12,991	124
125	Museum, band, theater — Current operation	18,439						18,439		E61	18,439	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	255,200	32,422					287,622		E61	287,622	127
128	Purchase of land and equipment	28,000						28,000		G61	28,000	128
129	Construction	103,666						103,666		F61	103,666	129
130	Recreation — Current operation	106,295	345					106,640		E61	106,640	130
131	Purchase of land and equipment	15,774						15,774		G61	15,774	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	26,040	75					26,115		E03	26,115	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							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	914,282	98,405	0	0	0	0	1,012,687			1,012,687	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation		6,069					6,069		E89	6,069	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	102,421	19,233					121,654		E50	121,654	145
146	Purchase of land and equipment	18,151						18,151		G50	18,151	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	7,492						7,492		E29	7,492	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	116,848						116,848		E89	116,848	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			159,759				159,759		E89	159,759	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	244,912	25,302	159,759	0	0	0	429,973			429,973	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 Clear Lake		<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	24,335						24,335		E29	24,335	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	285,468	66,785					352,253		E23	352,253	162
163	Purchase of land and equipment	14,361						14,361		G23	14,361	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	28,082						28,082		E25	28,082	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	32,091						32,091		E31	32,091	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction	171,505						171,505		F31	171,505	170
171	Tort liability — Current operation	261,054						261,054		E89	261,054	171
172	Other general government — Current operation	62,983						62,983		E89	62,983	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	879,879	66,785	0	0	0	0	946,664			946,664	176
177	Section G — DEBT SERVICE				904,797			904,797			904,797	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	904,797	0	0	904,797			904,797	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Police/City Hall Remodel Project					564,598		564,598			564,598	184
185	N 6th St, Sidewalk Impr					107,566		107,566			107,566	185
186	N Shore Dr					936,470		936,470			936,470	186
187	Subtotal Regular Capital Projects	0	0	0	0	1,608,634	0	1,608,634			1,608,634	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	S 12th St Bridge Improvement					33,291		33,291			33,291	189
190	N Shore Dr					778,000		778,000			778,000	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	811,291	0	811,291			811,291	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	2,419,925	0	2,419,925			2,419,925	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	4,966,616	1,506,329	159,759	904,797	2,419,925	0	9,957,426			9,957,426	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 Clear Lake		<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								616,304	E91	616,304	198	
199	Purchase of land and equipment									G91	0	199	
200	Construction									F91	0	200	
201	Sewer and sewage disposal — Current operation								125,244	E80	125,244	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								477,365	E81	477,365	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								22,524	E80	22,524	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 Clear Lake		<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								27,664		27,664	242
243	Enterprise Capital Projects								615,208		615,208	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								1,884,309		1,884,309	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	4,966,616	1,506,329	159,759	904,797	2,419,925	0	9,957,426	1,884,309		11,841,735	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	984,450	418,000			108,118		1,510,568	14,000		1,524,568	255
256	Internal TIF loans/repayments and transfers out			3,553,943				3,553,943			3,553,943	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	984,450	418,000	3,553,943	0	108,118	0	5,064,511	14,000		5,078,511	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	5,951,066	1,924,329	3,713,702	904,797	2,528,043	0	15,021,937	1,898,309		16,920,246	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable	35,000					350,340	385,340			385,340	263
264	Restricted		1,849,356		38,860		9,058	1,897,274			1,897,274	264
265	Committed	381,833				44,442		426,275			426,275	265
266	Assigned							0			0	266
267	Unassigned	4,887,384		-2,059,608				2,827,776			2,827,776	267
268	Total Governmental	5,304,217	1,849,356	-2,059,608	38,860	44,442	359,398	5,536,665			5,536,665	268
269	Proprietary								24,450,080		24,450,080	269
270	Total ending fund balance June 30, 2015	5,304,217	1,849,356	-2,059,608	38,860	44,442	359,398	5,536,665	24,450,080		29,986,745	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	11,255,283	3,773,685	1,654,094	943,657	2,572,485	359,398	20,558,602	26,348,389		46,906,991	271
272												272

Part III INTERGOVERNMENTAL EXPENDITURES

CITY OF Clear Lake

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 \$ 0
Health.....	M32 0
Highways.....	M44 0
Transit subsidies.....	M94 0
Libraries.....	M52 0
Police protection.....	M62 0
Sewerage.....	M80 0
Sanitation.....	M81 0
All other.....	M89 \$ 0

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

Part IV SALARIES AND WAGES

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

Total salaries and wages paid.....	Amount - Omit cents	
	Z00 \$	
		2,946,257

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	\$ 804,000	29U \$	39U \$ 212,000	49U \$ 592,000	49U \$	49U \$	49U \$	191 \$ 28,235
2. Sewer utility	19U	120,000	29U	39U 120,000	49U	49U	49U	49U	189 0 27,879
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	44T	189
7. Mortgage revenue	19T		24T	34T		44T	44T	44T	189
8. TIF revenue	19U		29U	39U	49U	49U	49U	49U	189
9. Capital Projects	19U	860,000	29U	39U 385,000	49U 475,000	49U	49U	49U	189 6,908
10. Lake Restoration	19U	684,500	29U	39U 46,000	49U 638,500	49U	49U	49U	189 8,556
11. Fire Station	19U	1,670,000	29U	39U 225,000	49U 1,445,000	49U	49U	49U	189 46,330
12. Economic Development	19U	1,620,000	29U	39U 140,000	49U 1,480,000	49U	49U	49U	189 47,003
13.	19U		29U	39U	49U	49U	49U	49U	189
14.	19U		29U	39U	49U	49U	49U	49U	189
Total long-term debt		5,758,500		0 1,128,000	4,630,500	0	0	0	164,911

B. Short-term debt	Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$	0
Outstanding as of JUNE 30, 2015	64V \$	0

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15		Amount - Omit cents	
Actual valuation -- January 1, 2013	\$	825,608,023	x .05 = \$ 41,280,401

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 8,169,627	8,205,745
	36,118				

REMARKS V98