

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

CITY OF LE GRAND, IOWA  
**DUE: December 1, 2015**

**16206400600000**  
**City of Le Grand**  
**104 W. Main Street**  
**Le Grand, IA 50142**

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

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

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

**ALL FUNDS**

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	145,785		145,785	144,088
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	<b>145,785</b>		<b>145,785</b>	<b>144,088</b>
Delinquent property taxes	0		0	
TIF revenues	0		0	
Other city taxes	92,347	0	92,347	83,967
Licenses and permits	2,325	0	2,325	2,300
Use of money and property	13,160	0	13,160	9,770
Intergovernmental	130,444	0	130,444	129,476
Charges for fees and service	0	252,245	252,245	261,525
Special assessments	0	0	0	
Miscellaneous	31,169	945	32,114	19,960
Other financing sources	146,608	0	146,608	146,308
<b>Total revenues and other sources</b>	<b>561,838</b>	<b>253,190</b>	<b>815,028</b>	<b>797,394</b>
<b>Expenditures and Other Financing Uses</b>				
Public safety	61,522	0	61,522	78,033
Public works	74,470	0	74,470	94,546
Health and social services	440	0	440	450
Culture and recreation	143,082	0	143,082	189,458
Community and economic development	0	0	0	
General government	53,126	0	53,126	112,081
Debt service	42,103	0	42,103	42,103
Capital projects	0	0	0	
<b>Total governmental activities expenditures</b>	<b>374,743</b>	<b>0</b>	<b>374,743</b>	<b>516,671</b>
Business type activities	0	191,897	191,897	240,664
<b>Total ALL expenditures</b>	<b>374,743</b>	<b>191,897</b>	<b>566,640</b>	<b>757,335</b>
Other financing uses, including transfers out	146,208	0	146,208	146,208
<b>Total ALL expenditures/And other financing uses</b>	<b>520,951</b>	<b>191,897</b>	<b>712,848</b>	<b>903,543</b>
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	<b>40,887</b>	<b>61,293</b>	<b>102,180</b>	<b>-106,149</b>
Beginning fund balance July 1, 2014	575,737	321,554	897,291	897,290
Ending fund balance June 30, 2015	616,624	382,847	999,471	791,141

**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	\$ 120,000	Other long-term debt	\$ 0
Revenue debt	\$ 0	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 1,620,632

**CERTIFICATION**

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

Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Jodi L. Abrahams	→	641	479-2464	
Signature of Mayor or other City official (Name and Title)			Date signed	

**PLEASE PUBLISH THIS PAGE ONLY**

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF LE GRAND						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	<b>Section A - TAXES</b>											1				
2	<b>Taxes levied on property</b>	145,785						145,785			145,785	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	145,785	0		0	0		145,785		T01	145,785	4				
5	Delinquent property taxes							0		T01	0	5				
6	<b>Total property tax</b>	145,785	0		0	0	0	145,785			145,785	6				
7	<b>TIF revenues</b>							0		T01	0	7				
8	<b>Other city taxes</b>							0		T15	0	8				
9	Utility tax replacement excise taxes							0		T15	0	9				
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10				
11	Parimutuel wager tax							0		C30	0	11				
12	Gaming wager tax							0			0	12				
13	Mobile home tax	1,483						1,483		T19	1,483	13				
14	Hotel/motel tax							0		T19	0	14				
15	Other local option taxes		90,864					90,864		T09	90,864	15				
16	<b>TOTAL OTHER CITY TAXES</b>	1,483	90,864	0	0	0	0	92,347	0		92,347	16				
17	<b>Section B - LICENSES AND PERMITS</b>	2,325						2,325		T29	2,325	17				
18	<b>Section C - USE OF MONEY AND PROPERTY</b>											18				
19	Interest	1,381						1,381		U20	1,381	19				
20	Rents and royalties	8,035						8,035		U40	8,035	20				
21	Other miscellaneous use of money and property	3,744						3,744		U20	3,744	21				
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	13,160	0	0	0	0	0	13,160	0		13,160	22				
23												23				
24	<b>Section D - INTERGOVERNMENTAL</b>											24				
25												25				
26	<b>Federal grants and reimbursements</b>											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	<b>Total Federal grants and reimbursements</b>	0	0	0	0	0	0	0	0		0	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

Continued on next page

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF LE GRAND					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41			
42												42			
43	<b>State shared revenues</b>											43			
44	Road use taxes		97,536					97,536		C46	97,536	44			
45												45			
46												46			
47												47			
48	<b>Other state grants and reimbursements</b>											48			
49	State grants		1,906					1,906		C89	1,906	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	1,854						1,854		C89	1,854	54			
55								0			0	55			
56								0			0	56			
57								0			0	57			
58								0			0	58			
59								0			0	59			
60	<b>Total state</b>	1,854	99,442	0	0	0	0	101,296	0		101,296	60			
61												61			
62	<b>Local grants and reimbursements</b>											62			
63	County contributions							0			0	63			
64	Library service	7,621						7,621		D89	7,621	64			
65	Township contributions	21,527						21,527		D89	21,527	65			
66	Fire/EMT service							0		D89	0	66			
67								0		D89	0	67			
68								0			0	68			
69								0			0	69			
70	<b>Total local grants and reimbursements</b>	29,148	0	0	0	0	0	29,148	0		29,148	70			
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	31,002	99,442	0	0	0	0	130,444	0		130,444	71			
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72			
73	Water							0	148,532	A91	148,532	73			
74	Sewer							0	103,060	A8Ø	103,060	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		A81	0	79			
80	Hospital							0		A36	0	80			

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued		CITY OF LE GRAND					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81
82	Transit							0		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							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	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							0		A89	0	99
100	Park, recreation, and cultural charges							0		A61	0	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103	SEWER INTEREST							0	653		653	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	0	0	0	0	0	0	0	252,245		252,245	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>							0		U01	0	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions	8,415	16,493					24,908		U99	24,908	108
109	Deposits and sales/fuel tax refunds							0	945	U99	945	109
110	Sale of property and merchandise	700						700		U11	700	110
111	Fines	559						559		U30	559	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	LIBRARY INTEREST		26					26			26	114
115	INSURANCE DIVIDEND, GENERAL REIMBURSEMENTS	4,976						4,976			4,976	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	<b>TOTAL MISCELLANEOUS</b>	14,650	16,519	0	0	0	0	31,169	945		32,114	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued		CITY OF LE GRAND					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	208,405	206,825	0	0	0	0	415,230	253,190		668,420	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales		400					400		NR	400	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	106,458			39,750			146,208			146,208	127
128	Internal TIF loans and transfers in							0			0	128
129								0			0	129
130								0			0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	106,458	400	0	39,750	0	0	146,608	0		146,608	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	314,863	207,225	0	39,750	0	0	561,838	253,190		815,028	132
133												133
134	<b>Beginning fund balance July 1, 2014</b>	135,605	436,645		3,487			575,737	321,554		897,291	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	450,468	643,870	0	43,237	0	0	1,137,575	574,744		1,712,319	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF LE GRAND					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.			
1	<b>Section A — PUBLIC SAFETY</b>											1			
2	Police department/Crime prevention — Current operation	23,820						23,820		E62	23,820	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	1,803						1,803		E89	1,803	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	26,918						26,918		E24	26,918	13			
14	Purchase of land and equipment							0		G24	0	14			
15	Construction							0		F24	0	15			
16	Ambulance — Current operation	8,822						8,822		E32	8,822	16			
17	Purchase of land and equipment							0		G32	0	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	159						159		E66	159	21			
22	Purchase of land and equipment							0		G66	0	22			
23	Construction							0		F66	0	23			
24	Animal control — Current operation							0		E32	0	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	<b>TOTAL PUBLIC SAFETY</b>	61,522	0	0	0	0	0	61,522			61,522	40			

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF LE GRAND		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation		52,751					52,751		E44	52,751	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		2,116					2,116		E60	2,116	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		11,130					11,130		E44	11,130	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		4,721					4,721		E44	4,721	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	3,752						3,752		E81	3,752	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	<b>TOTAL PUBLIC WORKS</b>	3,752	70,718	0	0	0	0	74,470			74,470	80

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued							CITY OF LE GRAND		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation							0		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	440						440		E32	440	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	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	440	0	0	0	0	0	440			440	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF LE GRAND		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	76,873	4,094					80,967		E52	80,967	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	7,805	312					8,117		E61	8,117	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	12,093						12,093		E61	12,093	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	31,905	10,000					41,905		E61	41,905	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	<b>TOTAL CULTURE AND RECREATION</b>	128,676	14,406	0	0	0	0	143,082			143,082	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation							0		E89	0	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							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	0	0	0	0	0	0	0			0	154
155												155
156												156
157												157
158												158

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

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF LE GRAND		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	5,670						5,670		E29	5,670	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	29,401						29,401		E23	29,401	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	4,886						4,886		E25	4,886	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	2,600						2,600		E31	2,600	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	10,569						10,569		E89	10,569	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	53,126	0	0	0	0	0	53,126			53,126	176
177	<b>Section G — DEBT SERVICE</b>				42,103			42,103			42,103	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	42,103	0	0	42,103			42,103	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>							0			0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	0	0	0			0	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>							0			0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	0	0	0			0	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	247,516	85,124	0	42,103	0	0	374,743			374,743	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF LE GRAND					<input type="checkbox"/> GAAP		<input checked="" 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)
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>												197
198	Water — Current operation									120,389	E91	120,389	198
199	Purchase of land and equipment										G91	0	199
200	Construction										F91	0	200
201	Sewer and sewage disposal — Current operation									71,508	E80	71,508	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, 2015 -- Continued					CITY OF LE GRAND		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											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	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								191,897		191,897	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	247,516	85,124	0	42,103	0	0	374,743	191,897		566,640	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out		146,208					146,208			146,208	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	0	146,208	0	0	0	0	146,208	0		146,208	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	247,516	231,332	0	42,103	0	0	520,951	191,897		712,848	259
260												260
261	<b>Ending fund balance June 30, 2015:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>							0			0	263
264	<b>Restricted</b>		412,538		1,134			413,672			413,672	264
265	<b>Committed</b>							0			0	265
266	<b>Assigned</b>							0			0	266
267	<b>Unassigned</b>	202,952						202,952			202,952	267
268	<b>Total Governmental</b>	202,952	412,538	0	1,134	0	0	616,624			616,624	268
269	<b>Proprietary</b>								382,847		382,847	269
270	<b>Total ending fund balance June 30, 2015</b>	202,952	412,538	0	1,134	0	0	616,624	382,847		999,471	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	450,468	643,870	0	43,237	0	0	1,137,575	574,744		1,712,319	271
272												272

**Part III INTERGOVERNMENTAL EXPENDITURES CITY OF LE GRAND**

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 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62 23,820
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

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	
	2000 \$	
		130,654

**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 \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189
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	29U	39U	49U	49U	49U	49U	189
9. Drinking water pr Other-Specify	19U 157,000	29U	39U 37,000	49U 120,000	49U	49U	49U	189
10.	19U	29U	39U	49U	49U	49U	49U	189
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
<b>Total long-term debt</b>	157,000	0	37,000	120,000	0	0	0	0

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

**Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS**

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

Amount - Omit cents		
\$	<b>32,412,635</b>	x .05 = \$ 1,620,632

**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)
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property.</i>	W01	W31		W61	
	\$	\$		999,471	999,471

REMARKS V98