

**STATE OF IOWA**  
**2013**  
**FINANCIAL REPORT**  
**FISCAL YEAR ENDED**  
**JUNE 30, 2013**

16208501100000  
ROLAND CITY  
202 E ASH STREET  
ROLAND, IA 50236-0288

CITY OF ROLAND, IOWA

**DUE: December 1, 2013**

*(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	370,330		370,330	352,479
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	370,330		370,330	352,479
Delinquent property taxes	0		0	61,668
TIF revenues	6,018		6,018	177,757
Other city taxes	142,799	0	142,799	1,340
Licenses and permits	1,549	0	1,549	8,445
Use of money and property	10,096	0	10,096	151,673
Intergovernmental	241,735	0	241,735	527,508
Charges for fees and service	105,848	428,334	534,182	400
Special assessments	0	400	400	15,000
Miscellaneous	95,993	0	95,993	30,000
Other financing sources	0	30,000	30,000	
<b>Total revenues and other sources</b>	974,368	458,734	1,433,102	1,326,270
<b>Expenditures and Other Financing Uses</b>				
Public safety	121,662	0	121,662	121,704
Public works	245,826	0	245,826	374,933
Health and social services	1,800	0	1,800	3,700
Culture and recreation	246,765	0	246,765	181,248
Community and economic development	75,798	0	75,798	6,853
General government	138,925	0	138,925	128,250
Debt service	38,385	0	38,385	37,815
Capital projects	0	0	0	
<b>Total governmental activities expenditures</b>	869,161	0	869,161	854,503
Business type activities	0	375,839	375,839	
<b>Total ALL expenditures</b>	869,161	375,839	1,245,000	854,503
Other financing uses, including transfers out	0	30,000	30,000	
<b>Total ALL expenditures/And other financing uses</b>	869,161	405,839	1,275,000	854,503
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	105,207	52,895	158,102	471,767
Beginning fund balance July 1, 2012	0	0	0	53,894
Ending fund balance June 30, 2013	105,207	52,895	158,102	525,661

**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, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents
General obligation debt	\$ 315,000	Other long-term debt	\$ 0
Revenue debt	\$ 0	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 3,436,717

**CERTIFICATION**

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

Signature of city clerk		Date Published/Posted	Mark (x) one	
		09/04/2013	<input checked="" type="checkbox"/>	Date Published
			<input type="checkbox"/>	Date Posted
Printed name of city clerk	Telephone	Area Code	Number	Extension
Jodi Meredith	→	515	388-4861	
Signature of Mayor or other City official (Name and Title)			Date signed	

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