

**STATE OF IOWA**  
**2014**  
**FINANCIAL REPORT**  
**FISCAL YEAR ENDED**  
**JUNE 30, 2014**

**1620600800000**  
**City of Rock Rapids**  
**310 S 3rd Avenue**  
**Rock Rapids IA 51246**

**CITY OF ROCK RAPIDS, IOWA**  
**DUE: December 1, 2014**

*(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	1,326,920		1,326,920	1,328,734
Less: Uncollected property taxes-levy year	0		0	0
<b>Net current property taxes</b>	1,326,920		1,326,920	1,328,734
Delinquent property taxes	0		0	0
TIF revenues	202,783		202,783	212,019
Other city taxes	231,459	0	231,459	240,048
Licenses and permits	9,916	0	9,916	8,500
Use of money and property	52,119	112,102	164,221	68,560
Intergovernmental	711,804	308,536	1,020,340	1,959,829
Charges for fees and service	379,775	4,694,203	5,073,978	4,720,444
Special assessments	42,188	0	42,188	55,000
Miscellaneous	219,410	215,120	434,530	462,073
Other financing sources	299,230	8,706	307,936	289,618
<b>Total revenues and other sources</b>	3,475,604	5,338,667	8,814,271	9,344,825
<b>Expenditures and Other Financing Uses</b>				
Public safety	251,674	0	251,674	347,396
Public works	643,949	0	643,949	808,279
Health and social services	35	0	35	1,000
Culture and recreation	630,157	0	630,157	670,476
Community and economic development	442,612	0	442,612	812,826
General government	183,047	0	183,047	230,710
Debt service	513,742	0	513,742	532,333
Capital projects	188,463	0	188,463	1,285,000
<b>Total governmental activities expenditures</b>	2,853,679	0	2,853,679	4,688,020
Business type activities	0	5,142,022	5,142,022	4,676,798
<b>Total ALL expenditures</b>	2,853,679	5,142,022	7,995,701	9,364,818
Other financing uses, including transfers out	299,230	0	299,230	289,618
<b>Total ALL expenditures/And other financing uses</b>	3,152,909	5,142,022	8,294,931	9,654,436
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	322,695	196,645	519,340	-309,611
Beginning fund balance July 1, 2013	2,962,083	4,135,797	7,097,880	6,754,972
Ending fund balance June 30, 2014	3,284,778	4,332,442	7,617,220	6,445,361

**Note** - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents
General obligation debt	\$ 2,980,000	Other long-term debt	\$ 0
Revenue debt	\$ 0	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 5,991,100

**CERTIFICATION**

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

Signature of city clerk		Date Published/Posted	Mark (x) one	
		11/19/2014	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Jordan Kordahl		712	472-2553	
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, 2014			CITY OF ROCK RAPIDS			<input type="checkbox"/> GAAP <input checked="" 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	<b>Section A - TAXES</b>												1
2	Taxes levied on property	644,847	234,790		447,283	0	0	1,326,920				1,326,920	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0				0	3
4	Net current property taxes	644,847	234,790		447,283	0	0	1,326,920		T01	1,326,920	1,326,920	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	0	5
6	<b>Total property tax</b>	644,847	234,790		447,283	0	0	1,326,920				1,326,920	6
7	<b>TIF revenues</b>			202,783				202,783		T01	202,783	202,783	7
	<b>Other city taxes</b>												
8	Utility tax replacement excise taxes	24	9	0	15	0	0	48		T15	48	48	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	0	11
12	Mobile home tax	1,206	442	0	767	0	0	2,415	0	T19	2,415	2,415	12
13	Hotel/motel tax	0	0	0	0	0	0	0	0	T19	0	0	13
14	Other local option taxes	0	228,996	0	0	0	0	228,996	0	T09	228,996	228,996	14
15	<b>TOTAL OTHER CITY TAXES</b>	1,230	229,447	0	782	0	0	231,459	0			231,459	15
16	<b>Section B - LICENSES AND PERMITS</b>	9,916	0	0	0	0	0	9,916	0	T29	9,916	9,916	16
17	<b>Section C - USE OF MONEY AND PROPERTY</b>												17
18	Interest	11,056	6,974	0	2,322	4,892	0	25,244	104,899	U20	130,143	130,143	18
19	Rents and royalties	21,475	5,400	0	0	0	0	26,875	6,880	U40	33,755	33,755	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	323	U20	323	323	20
21		0	0	0	0	0	0	0	0		0	0	21
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	32,531	12,374	0	2,322	4,892	0	52,119	112,102			164,221	22
23													23
24	<b>Section D - INTERGOVERNMENTAL</b>												24
25													25
26	<b>Federal grants and reimbursements</b>												26
27	Federal grants	0	144,236	0	0	0	0	144,236	308,536	B89	452,772	452,772	27
28	Community development block grants	3,732	0	0	0	0	0	3,732	0	B50	3,732	3,732	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	0	31
32		0	0	0	0	0	0	0	0		0	0	32
33	<b>Total Federal grants and reimbursements</b>	3,732	144,236	0	0	0	0	147,968	308,536			456,504	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, 2014 -- Continued				CITY OF ROCK RAPIDS			<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		254,527					254,527		C46	254,527		44
45													45
46													46
47													47
48	<b>Other state grants and reimbursements</b>												48
49	State grants		5,545	0	0	0	0	5,545	0	C89	5,545		49
50	Iowa Department of Transportation		0	0	0	104,177	0	104,177	0	C89	104,177		50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0		51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0		52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0		53
54	State Access Plus	160	0	0	0	0	0	160	0	C89	160		54
55	State Open Access	427	0	0	0	0	0	427	0		427		55
56	State Enrich Iowa	1,114	0	0	0	0	0	1,114	0		1,114		56
57		0	0	0	0	0	0	0	0		0		57
58		0	0	0	0	0	0	0	0		0		58
59		0	0	0	0	0	0	0	0		0		59
60	<b>Total state</b>	1,701	260,072	0	0	104,177	0	365,950	0		365,950		60
61													61
62	<b>Local grants and reimbursements</b>												62
63	County contributions	16,597	0	0	0	0	0	16,597	0		16,597		63
64	Library service	0	0	0	0	0	0	0	0	D89	0		64
65	Township contributions	53,151	0	0	0	0	0	53,151	0	D89	53,151		65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0		66
67	Municipal Utilities	108,462	736	0	0	1,000	0	110,198	0	D89	110,198		67
68	Municipal Housing	17,940	0	0	0	0	0	17,940	0		17,940		68
69		0	0	0	0	0	0	0	0		0		69
70	<b>Total local grants and reimbursements</b>	196,150	736	0	0	1,000	0	197,886	0		197,886		70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	201,583	405,044	0	0	105,177	0	711,804	308,536		1,020,340		71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>												72
73	Water	0	0	0	0	0	0	0	739,484	A91	739,484		73
74	Sewer	5,280	0	0	0	0	0	5,280	253,654	A8Ø	258,934		74
75	Electric	0	0	0	0	0	0	0	2,250,277	A92	2,250,277		75
76	Gas	0	0	0	0	0	0	0	1,450,788	A93	1,450,788		76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0		77
78	Airport	50,020	0	0	0	0	0	50,020	0	AØ1	50,020		78
79	Landfill/garbage	203,790	0	0	0	0	0	203,790	0	A81	203,790		79
80	Hospital	0	0	0	0	0	0	0	0	A36	0		80

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF ROCK RAPIDS			<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	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	0	0	0	0	0	0	0	0	A89	0	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	1,853	0	0	0	0	0	1,853	0	A89	1,853	99
100	Park, recreation, and cultural charges	23,704	0	0	0	0	0	23,704	0	A61	23,704	100
101	Animal control charges	210	0	0	0	0	0	210	0	A89	210	101
102	Other charges - Specify	42,213	0	0	0	0	0	42,213	0		42,213	102
103	Community Center	52,705	0	0	0	0	0	52,705	0		52,705	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	379,775	0	0	0	0	0	379,775	4,694,203		5,073,978	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>	0	0	0	42,188	0	0	42,188	0	U01	42,188	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions	122,933	4,835	0	49,448	0	0	177,216	12,148	U99	189,364	108
109	Deposits and sales/fuel tax refunds	1,974	0	0	0	0	0	1,974	0	U99	1,974	109
110	Sale of property and merchandise	0	0	0	0	0	0	0	0	U11	0	110
111	Fines	1,922	0	0	0	0	0	1,922	0	U30	1,922	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - Specify	0	0	0	0	0	0	0	0		0	113
114	Sale of cemetery lots	1,080	0	0	0	0	13,410	14,490	0		14,490	114
115	Misc Sales	2,179	0	0	0	0	0	2,179	0		2,179	115
116	Refunds/Reimbursements	4,751	1,296	0	0	0	0	6,047	0		6,047	116
117	Revolving Loan Payments	0	15,582	0	0	0	0	15,582	36,000		51,582	117
118	Loan Payments	0	0	0	0	0	0	0	166,972		166,972	118
119		0	0	0	0	0	0	0	0		0	119
120	<b>TOTAL MISCELLANEOUS</b>	134,839	21,713	0	49,448	0	13,410	219,410	215,120		434,530	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF ROCK RAPIDS			<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>	1,404,721	903,368	202,783	542,023	110,069	13,410	3,176,374	5,329,961		8,506,335	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	8,706	NR	8,706	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	0	0	0	0	0	NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	270,000	0	0	0	0	0	270,000	0		270,000	127
128	Internal TIF loans and transfers in	18,703	0	0	0	10,527	0	29,230	0		29,230	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	288,703	0	0	0	10,527	0	299,230	8,706		307,936	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	1,693,424	903,368	202,783	542,023	120,596	13,410	3,475,604	5,338,667		8,814,271	132
133												133
134	<b>Beginning fund balance July 1, 2013</b>	1,189,473	903,273	10,202	115,795	669,330	74,010	2,962,083	4,135,797		7,097,880	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	2,882,897	1,806,641	212,985	657,818	789,926	87,420	6,437,687	9,474,464		15,912,151	136
137												137
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014				CITY OF ROCK RAPIDS		<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	171,053	18,026	0	0	0	0	189,079		E62	189,079	2
3	Purchase of land and equipment	0	0	0	0	0	0	0		G62	0	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	1,263	0	0	0	0	0	1,263		E89	1,263	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	57,297	2,560	0	0	0	0	59,857		E24	59,857	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	1,174	301	0	0	0	0	1,475		E32	1,475	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	230,787	20,887	0	0	0	0	251,674			251,674	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF ROCK RAPIDS			<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	0	189,638	0	0	0	0	189,638		E44	189,638	42	
43	Purchase of land and equipment	0	27,000	0	0	0	0	27,000		G44	27,000	43	
44	Construction	0	0	0	0	0	0	0		F44	0	44	
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45	
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46	
47	Construction	0	0	0	0	0	0	0		F60	0	47	
48	Street lighting — Current operation	25,791	0	0	0	0	0	25,791		E44	25,791	48	
49	Traffic control safety — Current operation	0	0	0	0	0	0	0		E44	0	49	
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50	
51	Construction	0	0	0	0	0	0	0		F44	0	51	
52	Snow removal — Current operation	0	62,998	0	0	0	0	62,998		E44	62,998	52	
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53	
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54	
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55	
56	Construction	0	0	0	0	0	0	0		F44	0	56	
57	Street cleaning — Current operation	0	16,213	0	0	0	0	16,213		E81	16,213	57	
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58	
59	Airport (if not an enterprise) — Current operation	118,144	4,269	0	0	0	0	122,413		E01	122,413	59	
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60	
61	Construction	0	0	0	0	0	0	0		F01	0	61	
62	Garbage (if not an enterprise) — Current operation	157,484	0	0	0	0	0	157,484		E81	157,484	62	
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63	
64	Construction	0	0	0	0	0	0	0		F81	0	64	
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65	
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66	
67	Construction	0	0	0	0	0	0	0		F89	0	67	
68	Sanitary Sewer - Current operation	5,879	2,188	0	0	0	0	8,067			8,067	68	
69	Transit	16,699	0	0	0	0	0	16,699			16,699	69	
70	Storm Clean Up	0	8,535	0	0	0	0	8,535			8,535	70	
71	Storm Sewer	0	9,111	0	0	0	0	9,111			9,111	71	
72		0	0	0	0	0	0	0			0	72	
73		0	0	0	0	0	0	0			0	73	
74		0	0	0	0	0	0	0			0	74	
75		0	0	0	0	0	0	0			0	75	
76		0	0	0	0	0	0	0			0	76	
77		0	0	0	0	0	0	0			0	77	
78		0	0	0	0	0	0	0			0	78	
79		0	0	0	0	0	0	0			0	79	
80	<b>TOTAL PUBLIC WORKS</b>	323,997	319,952	0	0	0	0	643,949			643,949	80	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF ROCK RAPIDS			<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	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	35	0	0	0	0	0	35		E32	35	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	35	0	0	0	0	0	35			35	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, 2014 -- Continued				CITY OF ROCK RAPIDS			<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	139,452	21,647	0	0	0	0	161,099		E52	161,099	122	
123	Purchase of land and equipment	0	11,449	0	0	0	0	11,449		G52	11,449	123	
124	Construction	0	0	0	0	0	0	0		F52	0	124	
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125	
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126	
127	Parks — Current operation	112,401	18,420	0	0	0	0	130,821		E61	130,821	127	
128	Purchase of land and equipment	9,186	0	0	0	0	0	9,186		G61	9,186	128	
129	Construction	0	0	0	0	0	0	0		F61	0	129	
130	Recreation — Current operation	1,000	0	0	0	0	0	1,000		E61	1,000	130	
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131	
132	Construction	0	0	0	0	0	0	0		F61	0	132	
133	Cemetery — Current operation	97,466	9,161	0	0	0	0	106,627		E03	106,627	133	
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134	
135	Community center, zoo, marina, and auditorium	89,469	565	0	0	0	0	90,034		E61	90,034	135	
136	Other culture and recreation	112,821	7,120	0	0	0	0	119,941		E61	119,941	136	
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137	
138	Construction	0	0	0	0	0	0	0		F61	0	138	
139	<b>TOTAL CULTURE AND RECREATION</b>	561,795	68,362	0	0	0	0	630,157			630,157	139	
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140	
141	Community beautification — Current operation	16,492	7,753	0	0	0	0	24,245		E89	24,245	141	
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142	
143	Economic development — Current operation	104,768	22,725	0	0	0	0	127,493		E89	127,493	143	
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144	
145	Housing and urban renewal — Current operation	175	0	0	0	0	0	175		E50	175	145	
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146	
147	Construction	0	0	0	0	0	0	0		F50	0	147	
148	Planning and zoning — Current operation	3,951	0	0	0	0	0	3,951		E29	3,951	148	
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149	
150	Other community and economic development — Current operation	109,191	18,588	0	0	0	0	127,779		E89	127,779	150	
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151	
152	Construction	0	0	0	0	0	0	0		F89	0	152	
153	TIF Rebates	0	0	158,969	0	0	0	158,969		E89	158,969	153	
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	234,577	49,066	158,969	0	0	0	442,612			442,612	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, 2014 -- Continued			CITY OF ROCK RAPIDS			<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	7,825	800	0	0	0	0	8,625		E29	8,625	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	134,124	34,298	0	0	0	0	168,422		E23	168,422	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	0	0	0	0	0	0	0		E89	0	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	6,000	0	0	0	0	0	6,000		E25	6,000	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	0	0	0	0	0	0	0		E31	0	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	0	0	0	0	0	0	0		E89	0	171
172	Other general government — Current operation	0	0	0	0	0	0	0		E89	0	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	147,949	35,098	0	0	0	0	183,047			183,047	176
177	<b>Section G — DEBT SERVICE</b>	0	0	0	0	0	0	0			0	177
178	General Obligation Bonds	0	0	0	449,912	0	0	449,912			449,912	178
179	Grant Anticipation Notes	0	0	0	63,830	0	0	63,830			63,830	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	513,742	0	0	513,742			513,742	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	Street Improvements	0	0	0	0	120,079	0	120,079			120,079	184
185	Sanitary Sewer Projects	0	0	0	0	22,713	0	22,713			22,713	185
186		0	0	0	0	0	0	0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	142,792	0	142,792			142,792	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189	Sanitary Sewer Projects	0	0	0	0	45,671	0	45,671			45,671	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	45,671	0	45,671			45,671	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	188,463	0	188,463			188,463	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	1,499,140	493,365	158,969	513,742	188,463	0	2,853,679			2,853,679	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, 2014 -- Continued				CITY OF ROCK RAPIDS			<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)	Line No.
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation							560,370		E91	560,370	198
199	Purchase of land and equipment							0		G91	0	199
200	Construction							529,642		F91	529,642	200
201	Sewer and sewage disposal — Current operation							219,300		E80	219,300	201
202	Purchase of land and equipment							5,439		G80	5,439	202
203	Construction							52,382		F80	52,382	203
204	Electric — Current operation							2,022,653		E92	2,022,653	204
205	Purchase of land and equipment							6,600		G92	6,600	205
206	Construction							259,125		F92	259,125	206
207	Gas Utility — Current operation							1,448,473		E93	1,448,473	207
208	Purchase of land and equipment							0		G93	0	208
209	Construction							38,038		F93	38,038	209
210	Parking — Current operation							0		E60	0	210
211	Purchase of land and equipment							0		G60	0	211
212	Construction							0		F60	0	212
213	Airport — Current operation							0		E01	0	213
214	Purchase of land and equipment							0		G01	0	214
215	Construction							0		F01	0	215
216	Landfill/Garbage — Current operation							0		E81	0	216
217	Purchase of land and equipment							0		G81	0	217
218	Construction							0		F81	0	218
219	Hospital — Current operation							0		E36	0	219
220	Purchase of land and equipment							0		G36	0	220
221	Construction							0		F36	0	221
222	Transit — Current operation							0		E94	0	222
223	Purchase of land and equipment							0		G94	0	223
224	Construction							0		F94	0	224
225	Cable TV, telephone, Internet — Current operation							0		E03	0	225
226	Purchase of land and equipment							0		G03	0	226
227	Housing authority — Current operation							0		E50	0	227
228	Purchase of land and equipment							0		G50	0	228
229	Construction							0		F50	0	229
230	Storm water — Current operation							0		E80	0	230
231	Purchase of land and equipment							0		G80	0	231
232	Construction							0		F80	0	232
233												233
234												234
235												235
236												236

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF ROCK RAPIDS			<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								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								0		0	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — Specify											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								5,142,022		5,142,022	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	1,499,140	493,365	158,969	513,742	188,463	0	2,853,679	5,142,022		7,995,701	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	0	270,000		0	0	0	270,000	0		270,000	255
256	Internal TIF loans/repayments and transfers out	0	0	29,230	0	0	0	29,230	0		29,230	256
257		0	0	0	0	0	0	0	0		0	257
258	<b>TOTAL OTHER FINANCING USES</b>	0	270,000	29,230	0	0	0	299,230	0		299,230	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	1,499,140	763,365	188,199	513,742	188,463	0	3,152,909	5,142,022		8,294,931	259
260												260
261	<b>Ending fund balance June 30, 2014:</b>											261
262	<b>Governmental:</b>											262
263	Nonspendable	0	0	0	0	0	87,420	87,420			87,420	263
264	Restricted	0	1,043,276	24,786	144,076	601,463	0	1,813,601			1,813,601	264
265	Committed	53,938	0	0	0	0	0	53,938			53,938	265
266	Assigned	803,754	0	0	0	0	0	803,754			803,754	266
267	Unassigned	526,065	0	0	0	0	0	526,065			526,065	267
268	<b>Total Governmental</b>	1,383,757	1,043,276	24,786	144,076	601,463	87,420	3,284,778			3,284,778	268
269	<b>Proprietary</b>								4,332,442		4,332,442	269
270	<b>Total ending fund balance June 30, 2014</b>	1,383,757	1,043,276	24,786	144,076	601,463	87,420	3,284,778	4,332,442		7,617,220	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	2,882,897	1,806,641	212,985	657,818	789,926	87,420	6,437,687	9,474,464		15,912,151	271
272												272

**Part III INTERGOVERNMENTAL EXPENDITURES CITY OF ROCK RAPIDS**  
 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	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 109,030		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 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 \$	
		1,206,923

**Part V DEBT OUTSTANDING, ISSUED, AND RETIRED**

A. Long-term debt	Purpose	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014					Interest paid this year (h)		
			Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)				
1. Water utility	19U	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	191	0
2. Sewer utility	19U	0	0	0	0	0	0	0	0	0	189	0
3. Electric utility	19U	0	0	0	0	0	0	0	0	0	192	0
4. Gas utility	19U	0	0	0	0	0	0	0	0	0	193	0
5. Transit-bus	19U	0	0	0	0	0	0	0	0	0	194	0
6. Industrial Revenue	19T	0	0	0	0	0	0	0	0	0	189	0
7. Mortgage revenue	19T	0	0	0	0	0	0	0	0	0	189	0
8. TIF revenue	19U	0	0	0	0	0	0	0	0	0	189	0
9. Other-Specify Streets	19U	3,325,000		345,000	2,980,000						189	102,663
10. Buildings	19U	60,000		60,000							189	3,330
11.	19U	0		0							189	0
12.	19U	0		0							189	0
13.	19U	0		0							189	0
14.	19U	0		0							189	0
<b>Total long-term debt</b>		3,385,000	0	405,000	2,980,000	0	0	0	0	0		105,993

B. Short-term debt	Amount - Omit cents	
Outstanding as of JULY 1, 2013	61V \$	0
Outstanding as of JUNE 30, 2014	64V \$	0

**Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS**  
 Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY  
 Actual valuation -- January 1, 2012

Amount - Omit cents			
\$	119,822,000	x .05 = \$	5,991,100

**Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014**

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 value of real property.	W01 \$	W31 \$	W61		
	144,076	601,463	0	6,871,681	7,617,220

REMARKS \_\_\_\_\_ V98