

STATE OF IOWA  
2025  
FINANCIAL REPORT  
FISCAL YEAR ENDED  
JUNE 30, 2025  
CITY OF ROWAN, IOWA  
DUE: December 1, 2025

16209900700000  
CITY OF ROWAN  
PO Box 182  
ROWAN IA 50470-0182  
POPULATION: 123

**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**

	Governmental (a)	Proprietary (b)	Total Actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes Levied on Property	41,363		41,363	36,643
Less: Uncollected Property Taxes-Levy Year	0		0	0
<b>Net Current Property Taxes</b>	41,363		41,363	36,643
Delinquent Property Taxes	166		166	200
TIF Revenues	0		0	0
Other City Taxes	18,729	0	18,729	19,353
Licenses and Permits	0	0	0	0
Use of Money and Property	13,741	1,551	15,292	12,530
Intergovernmental	14,772	0	14,772	15,000
Charges for Fees and Service	1,988	94,477	96,465	93,000
Special Assessments	0	0	0	0
Miscellaneous	74,536	827	75,363	107,673
Other Financing Sources	0	0	0	0
Transfers In	0	0	0	0
<b>Total Revenues and Other Sources</b>	165,295	96,855	262,150	284,399
<b>Expenditures and Other Financing Uses</b>				
Public Safety	30,234		30,234	30,712
Public Works	14,833		14,833	21,000
Health and Social Services	2,662		2,662	2,500
Culture and Recreation	45,430		45,430	49,673
Community and Economic Development	0		0	50,000
General Government	48,883		48,883	63,500
Debt Service	4,000		4,000	4,100
Capital Projects	0		0	0
<b>Total Governmental Activities Expenditures</b>	146,042	0	146,042	221,485
BUSINESS TYPE ACTIVITIES		135,325	135,325	98,000
<b>Total All Expenditures</b>	146,042	135,325	281,367	319,485
Other Financing Uses	0	0	0	
Transfers Out	0	0	0	0
<b>Total All Expenditures/and Other Financing Uses</b>	146,042	135,325	281,367	319,485
<b>Excess Revenues and Other Sources Over (Under) Expenditures/and Other Financing Uses</b>	19,253	-38,470	-19,217	-35,086
Beginning Fund Balance July 1, 2024	180,866	83,800	264,666	257,951
Ending Fund Balance June 30, 2025	200,119	45,330	245,449	222,865

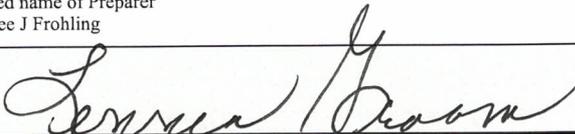
**NOTE** - These balances do not include the following, which were not budgeted and are not available for city operations:

Non-budgeted Internal Service Funds	Pension Trust Funds
Private Purpose Trust Funds	Agency Funds

Indebtedness at June 30, 2025	Amount	Indebtedness at June 30, 2025	Amount
General Obligation Debt	32,800	Other Long-Term Debt	400,690
Revenue Debt	0	Short-Term Debt	0
TIF Revenue Debt	0		
		General Obligation Debt Limit	276,401

**CERTIFICATION**

The forgoing report is correct to the best of my knowledge and belief

	<b>Posted</b> 10/2/2025
Signature of Preparer	
Printed name of Preparer Aimee J Frohling	<b>Phone Number</b> 641-853-2345
	<b>Date Signed</b>
Signature of Mayor or Mayor Pro Tem (Name and Title)	

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