

CITY OF DES MOINES, IOWA
COMBINING BALANCE SHEET SCHEDULE
ALL GENERAL FUND ACCOUNTS
June 30, 2007

	<u>GENERAL</u>	<u>TRANSIT</u>	<u>TORT LIABILITY</u>	<u>TOTALS</u>
ASSETS				
Cash and pooled cash investments	\$11,121,538	\$ ---	\$ 97,892	\$ 11,219,430
Taxes receivable	47,355,894		1,793,372	49,149,266
Accounts receivable	3,799,598	---	59	3,799,657
Accrued interest receivable	592,890	---	---	592,890
Due from other funds	18,524	---	---	18,524
Due from other governmental units	832,871	---	---	832,871
Advance to other funds	3,499,154	---	---	3,499,154
Inventory	14,602	---	---	14,602
Prepaid items	350,362	---	1,700	352,062
Total assets	<u>\$67,585,433</u>	<u>\$ ---</u>	<u>\$ 1,893,023</u>	<u>\$ 69,478,456</u>
LIABILITIES AND FUND BALANCE				
Liabilities:				
Accounts payable	\$ 1,366,811	\$ ---	\$ 2,573	\$ 1,369,384
Accrued wages payable	3,585,041	---	35,595	3,620,636
Accrued employee benefits	250,128	---	---	250,128
Due to other funds	8,791	---	---	8,791
Good faith, security deposits	1,483,042	---	---	1,483,042
Deferred revenue	45,747,097	---	1,768,776	47,515,873
Total liabilities	<u>52,440,910</u>	<u>---</u>	<u>1,806,944</u>	<u>54,247,854</u>
Fund balance:				
Reserved for inventory	14,602	---	---	14,602
Reserved for advances	3,499,154	---	---	3,499,154
Reserved for encumbrances	119,536	---	---	119,536
Reserved for prepaid items	350,362	---	1,700	352,062
Unreserved	11,160,869	---	84,379	11,245,248
Total fund balance	<u>15,144,523</u>	<u>---</u>	<u>86,079</u>	<u>15,230,602</u>
Total liabilities and fund balance	<u>\$67,585,433</u>	<u>\$ ---</u>	<u>\$ 1,893,023</u>	<u>\$ 69,478,456</u>

CITY OF DES MOINES, IOWA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE (DEFICIT)
ALL GENERAL FUND ACCOUNTS
For the Fiscal Year Ended June 30, 2007

	GENERAL	TRANSIT	TORT LIABILITY	TOTALS
Revenues:				
Taxes	\$ 48,441,403	\$ ---	\$1,534,675	\$49,976,078
Franchise fees	14,070,843	---	---	14,070,843
Licenses and permits	3,788,171	---	---	3,788,171
Fines and forfeitures	2,568,984	---	---	2,568,984
Charges for sales and services	13,998,115	---	---	13,998,115
Use of money and property	4,363,171	---	---	4,363,171
Miscellaneous revenue	15,781,717	---	2,300	15,784,017
Intergovernmental	1,613,755	---	---	1,613,755
Total revenues	<u>104,626,159</u>	<u>---</u>	<u>1,536,975</u>	<u>106,163,134</u>
Expenditures:				
Current:				
Public safety	78,752,523	---	152,563	78,905,086
Public works	8,693,480	---	---	8,693,480
Health and social services	563,710	---	---	563,710
Culture and recreation	20,823,114	---	---	20,823,114
Community and economic development	2,563,251	---	---	2,563,251
General governmental	13,471,957	---	1,301,297	14,773,254
Capital outlay	454,699	---	---	454,699
Debt service:				
Principal retirement	37,347	---	---	37,347
Interest and fiscal charges	1,047	---	---	1,047
Total expenditures	<u>125,361,128</u>	<u>---</u>	<u>1,453,860</u>	<u>126,814,988</u>
Excess (deficiency) of revenues over expenditures	<u>(20,734,969)</u>	<u>---</u>	<u>83,115</u>	<u>(20,651,854)</u>
Other financing sources (uses):				
Transfers in	24,520,350	29,525	---	24,549,875
Transfers out	(2,590,604)	---	(137,105)	(2,727,709)
Proceeds from capital asset sale	186,150	---	---	186,150
Total other financing sources (uses)	<u>22,115,896</u>	<u>29,525</u>	<u>(137,105)</u>	<u>22,008,316</u>
Net changes in fund balance	1,380,927	29,525	(53,990)	1,356,462
Fund balance (deficit), beginning of year	<u>13,763,596</u>	<u>(29,525)</u>	<u>140,069</u>	<u>13,874,140</u>
Fund balance, end of year	<u>\$ 15,144,523</u>	<u>\$ ---</u>	<u>\$ 86,079</u>	<u>\$15,230,602</u>

CITY OF DES MOINES, IOWA
COMBINING BALANCE SHEET SCHEDULE
ALL CAPITAL PROJECTS ACCOUNTS
June 30, 2007

	BRIDGE PROJECTS	MUNICIPAL BUILDINGS PROJECTS	STREET PROJECTS	PARK IMPROVEMENT PROJECTS
ASSETS				
Cash and pooled cash investments	\$ 2,448,381	\$ 9,175,899	\$30,830,335	\$ 11,958,652
Accounts receivable	38,351	17,000	228,395	---
Special assessments receivable	---	---	---	---
Accrued interest receivable	---	---	---	---
Due from other funds	---	---	3,529,647	---
Due from other governmental units	30,000	84,576	2,236,811	511,584
Long-term receivables	---	---	---	---
Total assets	\$ 2,516,732	\$ 9,277,475	\$36,825,188	\$ 12,470,236
LIABILITIES AND FUND BALANCE				
Liabilities:				
Accounts payable	\$ 6,787	\$ 196,160	\$ 42,468	\$ 47,661
Contracts payable	103,259	---	3,322,561	1,531,868
Accrued wages payable	1,539	1,261	102,373	37,542
Deferred revenue	30,000	---	835,441	506,184
Total liabilities	141,585	197,421	4,302,843	2,123,255
Fund balance:				
Unreserved	2,375,147	9,080,054	32,522,345	10,346,981
Total fund balance	2,375,147	9,080,054	32,522,345	10,346,981
Total liabilities and fund balance	\$ 2,516,732	\$ 9,277,475	\$36,825,188	\$ 12,470,236

<u>FIRE</u>		<u>SPECIAL</u>	<u>URBAN</u>	
<u>PROTECTION</u>	<u>LIBRARY</u>	<u>ASSESSMENT</u>	<u>RENEWAL</u>	
<u>PROJECTS</u>	<u>PROJECTS</u>	<u>PROJECTS</u>	<u>PROJECTS</u>	<u>TOTALS</u>
\$ 4,957,839	\$1,352,789	\$ 1,980,829	\$ 16,141,821	\$ 78,846,545
--	178,045	--	--	461,791
--	--	6,033	--	6,033
--	--	1,702	--	1,702
--	--	--	--	3,529,647
--	87,539	--	200,165	3,150,675
--	--	5,503,339	--	5,503,339
<u>\$ 4,957,839</u>	<u>\$1,618,373</u>	<u>\$ 7,491,903</u>	<u>\$ 16,341,986</u>	<u>\$ 91,499,732</u>
\$ --	\$ 113,054	\$ --	\$ 1,526,144	\$ 1,932,274
39,419	207,790	--	384,949	5,589,846
41	--	--	7,117	149,873
--	--	5,503,339	--	6,874,964
<u>39,460</u>	<u>320,844</u>	<u>5,503,339</u>	<u>1,918,210</u>	<u>14,546,957</u>
<u>4,918,379</u>	<u>1,297,529</u>	<u>1,988,564</u>	<u>14,423,776</u>	<u>76,952,775</u>
<u>4,918,379</u>	<u>1,297,529</u>	<u>1,988,564</u>	<u>14,423,776</u>	<u>76,952,775</u>
<u>\$ 4,957,839</u>	<u>\$1,618,373</u>	<u>\$ 7,491,903</u>	<u>\$ 16,341,986</u>	<u>\$ 91,499,732</u>

CITY OF DES MOINES, IOWA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE (DEFICIT)
ALL CAPITAL PROJECTS ACCOUNTS
For the Fiscal Year Ended June 30, 2007

	MUNICIPAL		PARK	
	BRIDGE	BUILDINGS	STREET	IMPROVEMENT
	PROJECTS	PROJECTS	PROJECTS	PROJECTS
Revenues:				
Charges for sales and services	\$ ---	\$ 23,100	\$ 136	\$ 180
Use of money and property	23,083	15,983	127,202	101,338
Miscellaneous	50,725	17,798	5,091,587	284,479
Intergovernmental	1,191,214	530,838	5,366,342	2,777,424
Total revenue	<u>1,265,022</u>	<u>587,719</u>	<u>10,585,267</u>	<u>3,163,421</u>
Expenditures:				
Current:				
Public safety	---	---	---	---
Public works	5,929	---	19,858	---
Culture and recreation	---	---	---	(57,271)
Community and economic development	---	---	---	---
General government	---	811,963	---	---
Capital outlay	3,095,417	3,275,033	19,944,196	10,826,900
Principal retirement	---	---	1,933,940	---
Total expenditures	<u>3,101,346</u>	<u>4,086,996</u>	<u>21,897,994</u>	<u>10,769,629</u>
Excess (deficiency) of revenues over expenditures	<u>(1,836,324)</u>	<u>(3,499,277)</u>	<u>(11,312,727)</u>	<u>(7,606,208)</u>
Other financing sources (uses):				
General obligation bonds issued	3,015,000	7,140,000	29,742,500	11,470,000
Other debt issued	---	---	---	---
Transfers in	---	1,428,751	814,599	501,000
Transfers out	---	---	(150,000)	(50,000)
Proceeds from capital asset sale	---	---	299,058	---
Total other financing sources (uses)	<u>3,015,000</u>	<u>8,568,751</u>	<u>30,706,157</u>	<u>11,921,000</u>
Net changes in fund balance	1,178,676	5,069,474	19,393,430	4,314,792
Fund balance (deficit), beginning of year	1,196,471	4,010,580	13,128,915	6,032,189
Fund balance, end of year	<u>\$2,375,147</u>	<u>\$ 9,080,054</u>	<u>\$32,522,345</u>	<u>\$ 10,346,981</u>

FIRE PROTECTION PROJECTS	LIBRARY PROJECTS	SPECIAL ASSESSMENT PROJECTS	URBAN RENEWAL PROJECTS	TOTALS
\$ ---	\$ ---	\$ ---	\$ ---	\$ 23,416
3,510	43,825	12,575	244,603	572,119
29,000	2,194,953	125,917	37,525	7,831,984
---	---	---	259,448	10,125,266
<u>32,510</u>	<u>2,238,778</u>	<u>138,492</u>	<u>541,576</u>	<u>18,552,785</u>
33,771	---	---	---	33,771
---	---	---	---	25,787
---	643,913	---	---	586,642
---	---	---	7,869,925	7,869,925
---	---	---	---	811,963
1,468,315	1,817,638	---	1,426,940	41,854,439
---	---	---	---	1,933,940
<u>1,502,086</u>	<u>2,461,551</u>	<u>---</u>	<u>9,296,865</u>	<u>53,116,467</u>
<u>(1,469,576)</u>	<u>(222,773)</u>	<u>138,492</u>	<u>(8,755,289)</u>	<u>(34,563,682)</u>
3,985,000	2,041,250	---	6,040,000	63,433,750
---	---	---	1,000,000	1,000,000
---	---	---	5,615,662	8,360,012
---	---	(139,599)	(2,938,714)	(3,278,313)
---	---	---	12,839	311,897
<u>3,985,000</u>	<u>2,041,250</u>	<u>(139,599)</u>	<u>9,729,787</u>	<u>69,827,346</u>
2,515,424	1,818,477	(1,107)	974,498	35,263,664
<u>2,402,955</u>	<u>(520,948)</u>	<u>1,989,671</u>	<u>13,449,278</u>	<u>41,689,111</u>
<u>\$ 4,918,379</u>	<u>\$ 1,297,529</u>	<u>\$ 1,988,564</u>	<u>\$ 14,423,776</u>	<u>\$ 76,952,775</u>

**CITY OF DES MOINES, IOWA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2007**

	SPECIAL REVENUE			
	CDBG	COMMUNITY SERVICES	OTHER	
			EMPLOYEE BENEFITS	ROAD USE TAX
ASSETS				
Cash and pooled cash investments	\$ --	\$ --	\$ 226,787	\$ --
Investments	--	--	--	--
Taxes receivable	--	--	8,020,892	2,815,036
Accounts receivable	1,191	15,077	--	113,641
Contract sales receivable	--	--	--	--
Loans receivable, net of allowance for doubtful accounts	976,577	--	--	--
Property held for sale	2,000,000	--	--	--
Prepaid items	4	145	20,000	163
Due from other funds	--	--	--	--
Due from other governmental units	657,220	1,712,534	--	2,196
Accrued interest receivable	2,951	--	--	--
Total assets	\$ 3,637,943	\$ 1,727,756	\$ 8,267,679	\$ 2,931,036
LIABILITIES AND FUND BALANCES (DEFICITS)				
Liabilities:				
Accounts payable	\$ 191,619	\$ 655,917	\$ --	\$ 493,407
Accrued wages payable	80,261	20,352	376,169	295,133
Accrued employee benefits	--	--	--	79,355
Good faith, security deposits	--	--	--	--
Due to other funds	151,631	1,244,588	--	2,063,141
Deferred revenue	167,097	417,610	7,897,928	--
Total liabilities	590,608	2,338,467	8,274,097	2,931,036
Fund balances (deficits):				
Reserved for prepaid items	4	145	20,000	163
Reserved for corpus	--	--	--	--
Reserved for loans receivable	976,577	--	--	--
Reserved for property held for sale	2,000,000	--	--	--
Unreserved:				
Undesignated balances (deficits)	70,754	(610,856)	(26,418)	(163)
Total fund balances (deficits)	3,047,335	(610,711)	(6,418)	--
Total liabilities and fund balances (deficits)	\$ 3,637,943	\$ 1,727,756	\$ 8,267,679	\$ 2,931,036

SPECIAL REVENUE		PERMANENT					
URBAN	OTHER	PERMANENT					
DEVELOPMENT	SPECIAL	CEMETERY	CEMETERY	SWARTZELL	WEISE BIRD		TOTALS
ACTION GRANT	REVENUE	CEMETERY	MAINTENANCE	ENDOWMENT	HABITATS		
\$ 1	\$ 5,021,603	\$ --	\$ 453,158	\$ 60,181	\$ 2,650	\$	\$ 5,764,380
--	--	--	2,778,289	356,143	--		3,134,432
--	1,093,234	--	--	--	--		11,929,162
--	158,607	--	4,623	--	--		293,139
--	286,639	--	--	--	--		286,639
3,002,286	6,909,147	--	--	--	--		10,888,010
--	--	--	--	--	--		2,000,000
--	19,430	--	--	--	--		39,742
--	102,508	--	--	--	--		102,508
--	279,768	--	--	--	--		2,651,718
4,221	53,813	--	--	4,037	--		65,022
<u>\$ 3,006,508</u>	<u>\$ 13,924,749</u>	<u>\$ --</u>	<u>\$ 3,236,070</u>	<u>\$ 420,361</u>	<u>\$ 2,650</u>		<u>\$ 37,154,752</u>
\$ --	\$ 221,905	\$ --	\$ --	\$ --	\$ --	\$	\$ 1,562,848
--	6,918	--	--	--	--		778,833
--	--	--	--	--	--		79,355
--	5,359	--	--	--	--		5,359
3,750	85,287	--	--	--	--		3,548,397
--	1,367,025	--	--	--	--		9,849,660
<u>3,750</u>	<u>1,686,494</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>		<u>15,824,452</u>
--	19,430	--	--	--	--		39,742
--	--	--	2,940,518	347,759	2,650		3,290,927
3,002,286	6,909,147	--	--	--	--		10,888,010
--	--	--	--	--	--		2,000,000
472	5,309,678	--	295,552	72,602	--		5,111,621
<u>3,002,758</u>	<u>12,238,255</u>	<u>--</u>	<u>3,236,070</u>	<u>420,361</u>	<u>2,650</u>		<u>21,330,300</u>
<u>\$ 3,006,508</u>	<u>\$ 13,924,749</u>	<u>\$ --</u>	<u>\$ 3,236,070</u>	<u>\$ 420,361</u>	<u>\$ 2,650</u>		<u>\$ 37,154,752</u>

CITY OF DES MOINES, IOWA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (DEFICITS)
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2007

	SPECIAL REVENUE				
		COMMUNITY	OTHER	ROAD USE	URBAN
	CDBG	SERVICES	EMPLOYEE BENEFITS	TAX	DEVELOPMENT ACTION GRANT
Revenues:					
Taxes	\$ ---	\$ ---	\$ 7,663,450	\$ ---	\$ ---
Licenses and permits	---	---	---	\$ 92,690	---
Fines and forfeitures	85,225	---	---	---	---
Charges for sales and services	16,647	5,061	---	1,611,438	---
Use of money and property	16,344	---	---	1,195	95,146
Miscellaneous	301,019	1,531,032	44,710	328,169	---
Intergovernmental	4,498,537	7,107,815	---	16,815,760	---
Total revenues	4,917,772	8,643,908	7,708,160	18,849,252	95,146
Expenditures:					
Current:					
Public safety	(817)	---	---	---	---
Public works	---	---	---	18,005,690	---
Health and social services	---	---	---	---	---
Culture and recreation	---	---	---	---	---
Community and economic development	4,496,919	8,353,353	---	---	---
General government	---	---	1,629,837	---	---
Capital outlay	383,893	12,000	---	28,754	---
Debt service:					
Principal retirement	---	---	---	---	---
Interest and fiscal charges	---	---	---	---	---
Total expenditures	4,879,995	8,365,353	1,629,837	18,034,444	---
Excess (deficiency) of revenues over expenditures	37,777	278,555	6,078,323	814,808	95,146
Other financing sources (uses):					
Transfers in	9,507	---	1,085,000	150,000	---
Transfers out	---	(9,903)	(6,692,710)	(964,827)	(360,458)
Proceeds from capital asset sale	800	---	---	---	---
Total other financing sources (uses)	10,307	(9,903)	(5,607,710)	(814,827)	(360,458)
Net changes in fund balances	48,084	268,652	470,613	(19)	(265,312)
Fund balances (deficits), beginning of year	2,999,251	(879,363)	(477,031)	19	3,268,070
Fund balances (deficits), end of year	\$ 3,047,335	\$ (610,711)	\$ (6,418)	\$ ---	\$ 3,002,758

PERMANENT

OTHER SPECIAL REVENUE	PERMANENT				TOTALS
	CEMETERY	CEMETERY MAINTENANCE	SWARTZELL ENDOWMENT	WEISE BIRD HABITATS	
\$ 1,024,267	\$ --	\$ --	\$ --	\$ --	\$ 8,687,717
--	--	--	--	--	92,690
--	--	--	--	--	85,225
98,014	--	143,001	--	--	1,874,161
843,487	158	30,254	19,854	--	1,006,438
1,705,362	--	--	1,000	--	3,911,292
2,598,043	--	--	--	--	31,020,155
<u>6,269,173</u>	<u>158</u>	<u>173,255</u>	<u>20,854</u>	<u>--</u>	<u>46,677,678</u>
2,973,929	--	--	--	--	2,973,112
--	--	--	--	--	18,005,690
422,823	--	--	13,727	--	436,550
806,369	--	--	--	--	806,369
709,213	--	--	--	--	13,559,485
429,820	--	--	--	--	2,059,657
262,691	--	--	--	--	687,338
115,000	--	--	--	--	115,000
101,991	--	--	--	--	101,991
<u>5,821,836</u>	<u>--</u>	<u>--</u>	<u>13,727</u>	<u>--</u>	<u>38,745,192</u>
447,337	158	173,255	7,127	--	7,932,486
2,526,874	--	24,900	--	--	3,796,281
(531,306)	(24,900)	--	--	--	(8,584,104)
384,733	--	--	--	--	385,533
<u>2,380,301</u>	<u>(24,900)</u>	<u>24,900</u>	<u>--</u>	<u>--</u>	<u>(4,402,290)</u>
2,827,638	(24,742)	198,155	7,127	--	3,530,196
9,410,617	24,742	3,037,915	413,234	2,650	17,800,104
<u>\$ 12,238,255</u>	<u>\$ --</u>	<u>\$ 3,236,070</u>	<u>\$ 420,361</u>	<u>\$ 2,650</u>	<u>\$ 21,330,300</u>