

**CITY OF DES MOINES, IOWA**  
**COMBINING BALANCE SHEET SCHEDULE**  
**ALL GENERAL FUND ACCOUNTS**  
**June 30, 2008**

|   | <u>GENERAL</u>      | TORT<br><u>LIABILITY</u> | <u>TOTALS</u>        |
|---|---------------------|--------------------------|----------------------|
| <b>ASSETS</b>                             |                     |                          |                      |
| Cash and pooled cash investments          | \$10,936,777        | \$ ---                   | \$ 10,936,777        |
| Taxes receivable                          | 49,564,325          | 1,841,506                | 51,405,831           |
| Accounts receivable                       | 4,139,472           | 111                      | 4,139,583            |
| Accrued interest receivable               | 933,162             | ---                      | 933,162              |
| Due from other funds                      | 259,619             | 137                      | 259,756              |
| Due from other governmental units         | 622,833             | ---                      | 622,833              |
| Advance to other funds                    | 3,718,955           | ---                      | 3,718,955            |
| Inventory                                 | 13,123              | ---                      | 13,123               |
| Prepaid items                             | 283,981             | 1,400                    | 285,381              |
| <b>Total assets</b>                       | <u>\$70,472,247</u> | <u>\$ 1,843,154</u>      | <u>\$ 72,315,401</u> |
| <b>LIABILITIES AND FUND BALANCE</b>       |                     |                          |                      |
| Liabilities:                              |                     |                          |                      |
| Accounts payable                          | \$ 1,617,198        | \$ 12,458                | \$ 1,629,656         |
| Accrued wages payable                     | 4,025,674           | 38,012                   | 4,063,686            |
| Accrued employee benefits                 | 18,941              | ---                      | 18,941               |
| Due to other funds                        | 90,378              | 185,797                  | 276,175              |
| Good faith, security deposits             | 1,695,072           | ---                      | 1,695,072            |
| Deferred revenue                          | 47,655,679          | 1,811,704                | 49,467,383           |
| <b>Total liabilities</b>                  | <u>55,102,942</u>   | <u>2,047,971</u>         | <u>57,150,913</u>    |
| Fund balance:                             |                     |                          |                      |
| Reserved for inventory                    | 13,123              | ---                      | 13,123               |
| Reserved for advances                     | 3,718,955           | ---                      | 3,718,955            |
| Reserved for encumbrances                 | 204,394             | ---                      | 204,394              |
| Reserved for prepaid items                | 283,981             | 1,400                    | 285,381              |
| Unreserved                                | 11,148,852          | (206,217)                | 10,942,635           |
| <b>Total fund balance (deficit)</b>       | <u>15,369,305</u>   | <u>(204,817)</u>         | <u>15,164,488</u>    |
| <b>Total liabilities and fund balance</b> | <u>\$70,472,247</u> | <u>\$ 1,843,154</u>      | <u>\$ 72,315,401</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, 2008**

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|   | GENERAL       | TORT<br>LIABILITY | TOTALS       |
|---|---------------|-------------------|--------------|
| Revenues:   |               |                   |              |
| Taxes   | \$ 49,608,123 | \$ 1,759,649      | \$51,367,772 |
| Franchise fees                                    | 15,032,935    | ---               | 15,032,935   |
| Licenses and permits                              | 3,286,567     | ---               | 3,286,567    |
| Fines and forfeitures                             | 2,632,592     | ---               | 2,632,592    |
| Charges for sales and services                    | 14,255,216    | ---               | 14,255,216   |
| Use of money and property                         | 4,971,932     | ---               | 4,971,932    |
| Miscellaneous revenue                             | 15,414,145    | 330               | 15,414,475   |
| Intergovernmental                                 | 1,816,319     | ---               | 1,816,319    |
| Total revenues                                    | 107,017,829   | 1,759,979         | 108,777,808  |
| Expenditures:                                     |               |                   |              |
| Current:  |               |                   |              |
| Public safety                                     | 81,524,997    | 158,388           | 81,683,385   |
| Public works                                      | 9,017,295     | ---               | 9,017,295    |
| Health and social services                        | 580,151       | ---               | 580,151      |
| Culture and recreation                            | 21,835,071    | ---               | 21,835,071   |
| Community and economic development                | 2,722,481     | ---               | 2,722,481    |
| General governmental                              | 14,316,005    | 1,344,983         | 15,660,988   |
| Capital outlay                                    | 578,038       | ---               | 578,038      |
| Debt service:                                     |               |                   |              |
| Principal retirement                              | ---           | ---               | ---          |
| Interest and fiscal charges                       | ---           | ---               | ---          |
| Total expenditures                                | 130,574,038   | 1,503,371         | 132,077,409  |
| Excess (deficiency) of revenues over expenditures | (23,556,209)  | 256,608           | (23,299,601) |
| Other financing sources (uses):                   |               |                   |              |
| Transfers in                                      | 25,403,997    | ---               | 25,403,997   |
| Transfers out                                     | (1,712,176)   | (547,504)         | (2,259,680)  |
| Proceeds from capital asset sale                  | 89,170        | ---               | 89,170       |
| Total other financing sources (uses)              | 23,780,991    | (547,504)         | 23,233,487   |
| Net changes in fund balance                       | 224,782       | (290,896)         | (66,114)     |
| Fund balance, beginning of year                   | 15,144,523    | 86,079            | 15,230,602   |
| Fund balance (deficit), end of year               | \$ 15,369,305 | \$ (204,817)      | \$15,164,488 |

**CITY OF DES MOINES, IOWA  
COMBINING BALANCE SHEET SCHEDULE  
ALL CAPITAL PROJECTS ACCOUNTS  
June 30, 2008**

|   |                     | MUNICIPAL           |                     | PARK                 |
|---|---------------------|---------------------|---------------------|----------------------|
|   | BRIDGE              | BUILDINGS           | STREET              | IMPROVEMENT          |
|   | PROJECTS            | PROJECTS            | PROJECTS            | PROJECTS             |
| <b>ASSETS</b>                             |                     |                     |                     |                      |
| Cash and pooled cash investments          | \$ 3,178,045        | \$ 9,024,396        | \$20,157,221        | \$ 12,374,870        |
| Accounts receivable                       | ---                 | 1,768               | 58,784              | 83,036               |
| Special assessments receivable            | ---                 | ---                 | ---                 | ---                  |
| Accrued interest receivable               | ---                 | ---                 | ---                 | ---                  |
| Due from other funds                      | ---                 | ---                 | 7,600,179           | ---                  |
| Due from other governmental units         | 200,973             | 3,225               | 3,278,790           | 1,057,936            |
| Long-term receivables                     | ---                 | ---                 | ---                 | ---                  |
| <b>Total assets</b>                       | <b>\$ 3,379,018</b> | <b>\$ 9,029,389</b> | <b>\$31,094,974</b> | <b>\$ 13,515,842</b> |
| <b>LIABILITIES AND FUND BALANCE</b>       |                     |                     |                     |                      |
| Liabilities:                              |                     |                     |                     |                      |
| Accounts payable                          | \$ 14               | \$ 29,705           | \$ 71,212           | \$ 84,427            |
| Contracts payable                         | 519,325             | 76,692              | 2,351,462           | 697,494              |
| Accrued wages payable                     | 17,256              | 1,486               | 69,397              | 11,462               |
| Due to other funds                        | ---                 | ---                 | ---                 | ---                  |
| Deferred revenue                          | 200,973             | ---                 | 3,192,003           | 125,357              |
| <b>Total liabilities</b>                  | <b>737,568</b>      | <b>107,883</b>      | <b>5,684,074</b>    | <b>918,740</b>       |
| Fund balance:                             |                     |                     |                     |                      |
| Unreserved                                | 2,641,450           | 8,921,506           | 25,410,900          | 12,597,102           |
| <b>Total fund balance</b>                 | <b>2,641,450</b>    | <b>8,921,506</b>    | <b>25,410,900</b>   | <b>12,597,102</b>    |
| <b>Total liabilities and fund balance</b> | <b>\$ 3,379,018</b> | <b>\$ 9,029,389</b> | <b>\$31,094,974</b> | <b>\$ 13,515,842</b> |

| <u>FIRE</u><br><u>PROTECTION</u><br><u>PROJECTS</u> | <u>LIBRARY</u><br><u>PROJECTS</u> | <u>SPECIAL</u><br><u>ASSESSMENT</u><br><u>PROJECTS</u> | <u>URBAN</u><br><u>RENEWAL</u><br><u>PROJECTS</u> | <u>TOTALS</u>        |
|---|-----------------------------------|--|---|----------------------|
| \$ 9,474,203  | \$1,430,482                       | \$ 2,046,845   | \$ 8,570,463                                      | \$ 66,256,525        |
| ---   | ---                               | ---  | 4,827   | 148,415              |
| ---   | ---                               | 300  | ---   | 300                  |
| ---   | ---                               | 85   | ---   | 85                   |
| ---   | ---                               | ---  | ---   | 7,600,179            |
| ---   | ---                               | ---  | ---   | 4,540,924            |
| ---   | ---                               | 6,609,424  | ---   | 6,609,424            |
| <u>\$ 9,474,203</u>                                 | <u>\$1,430,482</u>                | <u>\$ 8,656,654</u>                                    | <u>\$ 8,575,290</u>                               | <u>\$ 85,155,852</u> |
| \$ ---  | \$ 52,820                         | \$ ---   | \$ 8,809  | \$ 246,987           |
| 2,500   | 24,090                            | ---  | ---   | 3,671,563            |
| 541   | 425                               | ---  | 782   | 101,349              |
| ---   | ---                               | ---  | 1,974   | 1,974                |
| ---   | ---                               | 6,609,424  | ---   | 10,127,757           |
| <u>3,041</u>  | <u>77,335</u>                     | <u>6,609,424</u>                                       | <u>11,565</u>                                     | <u>14,149,630</u>    |
| <u>9,471,162</u>                                    | <u>1,353,147</u>                  | <u>2,047,230</u>                                       | <u>8,563,725</u>                                  | <u>71,006,222</u>    |
| <u>9,471,162</u>                                    | <u>1,353,147</u>                  | <u>2,047,230</u>                                       | <u>8,563,725</u>                                  | <u>71,006,222</u>    |
| <u>\$ 9,474,203</u>                                 | <u>\$1,430,482</u>                | <u>\$ 8,656,654</u>                                    | <u>\$ 8,575,290</u>                               | <u>\$ 85,155,852</u> |

**CITY OF DES MOINES, IOWA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
ALL CAPITAL PROJECTS ACCOUNTS  
For the Fiscal Year Ended June 30, 2008**

|   | MUNICIPAL          |                     | PARK                |                      |
|---|--------------------|---------------------|---------------------|----------------------|
|   | BRIDGE             | BUILDINGS           | STREET              | IMPROVEMENT          |
|   | PROJECTS           | PROJECTS            | PROJECTS            | PROJECTS             |
| <b>Revenues:</b>                                  |                    |                     |                     |                      |
| Charges for sales and services                    | \$ ---             | \$ 20,400           | \$ 113              | \$ ---               |
| Use of money and property                         | (5,073)            | (19,133)            | 94,099              | 36,297               |
| Miscellaneous                                     | 2,000,000          | (17,000)            | 4,043,514           | 920,239              |
| Intergovernmental                                 | ---                | 26,632              | 3,548,466           | 3,293,834            |
| <b>Total revenue</b>                              | <b>1,994,927</b>   | <b>10,899</b>       | <b>7,686,192</b>    | <b>4,250,370</b>     |
| <b>Expenditures:</b>                              |                    |                     |                     |                      |
| <b>Current:</b>                                   |                    |                     |                     |                      |
| Public safety                                     | ---                | ---                 | ---                 | ---                  |
| Culture and recreation                            | ---                | ---                 | ---                 | 310,045              |
| Community and economic development                | ---                | ---                 | ---                 | ---                  |
| General government                                | 1,600,000          | 1,474,861           | ---                 | ---                  |
| Capital outlay                                    | 1,128,624          | 1,111,570           | 22,836,334          | 9,135,566            |
| Principal retirement                              | ---                | ---                 | ---                 | ---                  |
| <b>Total expenditures</b>                         | <b>2,728,624</b>   | <b>2,586,431</b>    | <b>22,836,334</b>   | <b>9,445,611</b>     |
| Excess (deficiency) of revenues over expenditures | (733,697)          | (2,575,532)         | (15,150,142)        | (5,195,241)          |
| <b>Other financing sources (uses):</b>            |                    |                     |                     |                      |
| General obligation bonds issued                   | 1,000,000          | 2,095,000           | 11,345,000          | 7,440,000            |
| Other debt issued                                 | ---                | ---                 | ---                 | ---                  |
| Transfers in                                      | ---                | 321,984             | 3,494,260           | 5,362                |
| Transfers out                                     | ---                | ---                 | (6,869,148)         | ---                  |
| Proceeds from capital asset sale                  | ---                | ---                 | 68,585              | ---                  |
| <b>Total other financing sources (uses)</b>       | <b>1,000,000</b>   | <b>2,416,984</b>    | <b>8,038,697</b>    | <b>7,445,362</b>     |
| <b>Net changes in fund balance</b>                | <b>266,303</b>     | <b>(158,548)</b>    | <b>(7,111,445)</b>  | <b>2,250,121</b>     |
| Fund balance, beginning of year                   | 2,375,147          | 9,080,054           | 32,522,345          | 10,346,981           |
| <b>Fund balance, end of year</b>                  | <b>\$2,641,450</b> | <b>\$ 8,921,506</b> | <b>\$25,410,900</b> | <b>\$ 12,597,102</b> |

| <u>FIRE</u><br><u>PROTECTION</u><br><u>PROJECTS</u> | <u>LIBRARY</u><br><u>PROJECTS</u> | <u>SPECIAL</u><br><u>ASSESSMENT</u><br><u>PROJECTS</u> | <u>URBAN</u><br><u>RENEWAL</u><br><u>PROJECTS</u> | <u>TOTALS</u>        |
|---|-----------------------------------|--|---|----------------------|
| \$ ---  | \$ ---                            | \$ ---   | \$ ---  | \$ 20,513            |
| (2,846)   | (7,881)                           | (7,845)  | 184,215   | 271,833              |
| 49,815  | 492,891                           | 76,056   | ---   | 7,565,515            |
| ---   | ---                               | ---  | 499,566   | 7,368,498            |
| <u>46,969</u>                                       | <u>485,010</u>                    | <u>68,211</u>  | <u>683,781</u>                                    | <u>15,226,359</u>    |
| 37,835  | ---                               | ---  | ---   | 37,835               |
| ---   | 517,094                           | ---  | ---   | 827,139              |
| ---   | ---                               | ---  | 3,152,205   | 3,152,205            |
| ---   | ---                               | 9,545  | ---   | 3,084,406            |
| 951,680   | 512,298                           | ---  | 354,214   | 36,030,286           |
| ---   | ---                               | ---  | ---   | ---                  |
| <u>989,515</u>                                      | <u>1,029,392</u>                  | <u>9,545</u>   | <u>3,506,419</u>                                  | <u>43,131,871</u>    |
| <u>(942,546)</u>                                    | <u>(544,382)</u>                  | <u>58,666</u>  | <u>(2,822,638)</u>                                | <u>(27,905,512)</u>  |
| 5,490,000   | 600,000                           | ---  | 2,000,000   | 29,970,000           |
| ---   | ---                               | ---  | 437,500   | 437,500              |
| 5,329   | ---                               | ---  | ---   | 3,826,935            |
| ---   | ---                               | ---  | (5,474,009)                                       | (12,343,157)         |
| ---   | ---                               | ---  | (904)   | 67,681               |
| <u>5,495,329</u>                                    | <u>600,000</u>                    | <u>---</u>   | <u>(3,037,413)</u>                                | <u>21,958,959</u>    |
| 4,552,783   | 55,618                            | 58,666   | (5,860,051)                                       | (5,946,553)          |
| 4,918,379   | 1,297,529                         | 1,988,564  | 14,423,776  | 76,952,775           |
| <u>\$ 9,471,162</u>                                 | <u>\$ 1,353,147</u>               | <u>\$ 2,047,230</u>                                    | <u>\$ 8,563,725</u>                               | <u>\$ 71,006,222</u> |

**CITY OF DES MOINES, IOWA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2008**

|   | SPECIAL REVENUE     |                       |                      |                     |
|---|---------------------|-----------------------|----------------------|---------------------|
|   | CDBG                | COMMUNITY<br>SERVICES | OTHER                |                     |
|   |                     |                       | EMPLOYEE<br>BENEFITS | ROAD USE<br>TAX     |
| <b>ASSETS</b>   |                     |                       |                      |                     |
| Cash and pooled cash investments                            | \$ —                | \$ —                  | \$ 142,000           | \$ —                |
| Investments   | —                   | —                     | —                    | —                   |
| Taxes receivable  | —                   | —                     | 10,419,594           | 2,724,312           |
| Accounts receivable   | 2,701               | —                     | 290,317              | 99,800              |
| Contract sales receivable                                   | —                   | —                     | —                    | —                   |
| Loans receivable, net of allowance for<br>doubtful accounts | 966,676             | —                     | —                    | —                   |
| Property held for sale                                      | 2,000,000           | —                     | —                    | —                   |
| Prepaid items   | 250                 | —                     | 80,482               | —                   |
| Due from other funds  | —                   | —                     | —                    | 1,980               |
| Due from other governmental units                           | 750,519             | 1,154,128             | —                    | —                   |
| Accrued interest receivable                                 | 5,407               | —                     | —                    | —                   |
| <b>Total assets</b>   | <b>\$ 3,725,553</b> | <b>\$ 1,154,128</b>   | <b>\$ 10,932,393</b> | <b>\$ 2,826,092</b> |
| <b>LIABILITIES AND FUND BALANCES<br/>(DEFICITS)</b>         |                     |                       |                      |                     |
| Liabilities:  |                     |                       |                      |                     |
| Accounts payable  | \$ 240,645          | \$ 995,084            | \$ —                 | \$ 496,102          |
| Accrued wages payable                                       | 98,432              | 16,482                | 80,109               | 320,608             |
| Accrued employee benefits                                   | —                   | —                     | 330,824              | —                   |
| Good faith, security deposits                               | —                   | —                     | —                    | —                   |
| Due to other funds  | 242,119             | 360,640               | 2,228,032            | 2,009,382           |
| Deferred revenue  | 107,225             | 240,313               | 10,286,470           | —                   |
| <b>Total liabilities</b>                                    | <b>688,421</b>      | <b>1,612,519</b>      | <b>12,925,435</b>    | <b>2,826,092</b>    |
| Fund balances (deficits):                                   |                     |                       |                      |                     |
| Reserved for prepaid items                                  | 250                 | —                     | 80,482               | —                   |
| Reserved for corpus   | —                   | —                     | —                    | —                   |
| Reserved for loans receivable                               | 966,676             | —                     | —                    | —                   |
| Reserved for property held for sale                         | 2,000,000           | —                     | —                    | —                   |
| Unreserved:   |                     |                       |                      |                     |
| Undesignated balances (deficits)                            | 70,206              | (458,391)             | (2,073,524)          | —                   |
| <b>Total fund balances (deficits)</b>                       | <b>3,037,132</b>    | <b>(458,391)</b>      | <b>(1,993,042)</b>   | <b>—</b>            |
| <b>Total liabilities and fund balances (deficits)</b>       | <b>\$ 3,725,553</b> | <b>\$ 1,154,128</b>   | <b>\$ 10,932,393</b> | <b>\$ 2,826,092</b> |

| SPECIAL REVENUE                      |                             | PERMANENT                            |                        |                        |                      | TOTALS |
|--------------------------------------|-----------------------------|--------------------------------------|------------------------|------------------------|----------------------|--------|
| URBAN<br>DEVELOPMENT<br>ACTION GRANT | OTHER<br>SPECIAL<br>REVENUE | PERMANENT<br>CEMETERY<br>MAINTENANCE | SWARTZELL<br>ENDOWMENT | WEISE BIRD<br>HABITATS |                      |        |
| \$ --                                | \$ 4,343,784                | \$ 97,499                            | \$ 53,478              | \$ 2,650               | \$ 4,639,411         |        |
| --                                   | --                          | 3,303,550                            | 357,117                | --                     | 3,660,667            |        |
| --                                   | 1,142,495                   | --                                   | --                     | --                     | 14,286,401           |        |
| --                                   | 333,284                     | 17,817                               | --                     | --                     | 743,919              |        |
| --                                   | 286,639                     | --                                   | --                     | --                     | 286,639              |        |
| 2,748,933                            | 6,561,479                   | --                                   | --                     | --                     | 10,277,088           |        |
| --                                   | --                          | --                                   | --                     | --                     | 2,000,000            |        |
| --                                   | 19,171                      | --                                   | --                     | --                     | 99,903               |        |
| --                                   | 149,963                     | --                                   | --                     | --                     | 151,943              |        |
| --                                   | 1,877,185                   | --                                   | --                     | --                     | 3,781,832            |        |
| 4,243                                | 59,208                      | --                                   | --                     | --                     | 68,858               |        |
| <u>\$ 2,753,176</u>                  | <u>\$ 14,773,208</u>        | <u>\$ 3,418,866</u>                  | <u>\$ 410,595</u>      | <u>\$ 2,650</u>        | <u>\$ 39,996,661</u> |        |
| \$ --                                | \$ 2,040,130                | \$ --                                | \$ --                  | \$ --                  | \$ 3,771,961         |        |
| --                                   | 53,502                      | --                                   | --                     | --                     | 569,133              |        |
| --                                   | --                          | --                                   | --                     | --                     | 330,824              |        |
| --                                   | 5,358                       | --                                   | --                     | --                     | 5,358                |        |
| 7,500                                | 805,684                     | --                                   | --                     | --                     | 5,653,357            |        |
| --                                   | 2,674,879                   | --                                   | --                     | --                     | 13,308,887           |        |
| <u>7,500</u>                         | <u>5,579,553</u>            | <u>--</u>                            | <u>--</u>              | <u>--</u>              | <u>23,639,520</u>    |        |
| --                                   | 19,171                      | --                                   | --                     | --                     | 99,903               |        |
| --                                   | --                          | 2,940,518                            | 347,759                | 2,650                  | 3,290,927            |        |
| 2,748,933                            | 6,561,479                   | --                                   | --                     | --                     | 10,277,088           |        |
| --                                   | --                          | --                                   | --                     | --                     | 2,000,000            |        |
| (3,257)                              | 2,613,005                   | 478,348                              | 62,836                 | --                     | 689,223              |        |
| <u>2,745,676</u>                     | <u>9,193,655</u>            | <u>3,418,866</u>                     | <u>410,595</u>         | <u>2,650</u>           | <u>16,357,141</u>    |        |
| <u>\$ 2,753,176</u>                  | <u>\$ 14,773,208</u>        | <u>\$ 3,418,866</u>                  | <u>\$ 410,595</u>      | <u>\$ 2,650</u>        | <u>\$ 39,996,661</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, 2008**

|   | SPECIAL REVENUE     |                     |                       |                   |                                |
|---|---------------------|---------------------|-----------------------|-------------------|--------------------------------|
|   | CDBG                | COMMUNITY SERVICES  | OTHER                 |                   | URBAN DEVELOPMENT ACTION GRANT |
|   |                     |                     | EMPLOYEE BENEFITS     | ROAD USE TAX      |                                |
| Revenues:   |                     |                     |                       |                   |                                |
| Taxes   | \$ —                | \$ —                | \$ 7,853,728          | \$ —              | \$ —                           |
| Licenses and permits                              | —                   | —                   | —                     | \$ 65,827         | —                              |
| Fines and forfeitures                             | 41,331              | —                   | —                     | 1,952             | —                              |
| Charges for sales and services                    | 6                   | —                   | —                     | 1,615,468         | —                              |
| Use of money and property                         | 19,405              | —                   | —                     | 40                | 88,379                         |
| Miscellaneous                                     | 330,778             | 714,539             | 366,944               | 358,109           | —                              |
| Intergovernmental                                 | 4,686,150           | 7,608,009           | —                     | 17,314,127        | —                              |
| <b>Total revenues</b>                             | <b>5,077,670</b>    | <b>8,322,548</b>    | <b>8,220,672</b>      | <b>19,355,523</b> | <b>88,379</b>                  |
| Expenditures:                                     |                     |                     |                       |                   |                                |
| Current:  |                     |                     |                       |                   |                                |
| Public safety                                     | —                   | —                   | —                     | —                 | —                              |
| Public works                                      | —                   | —                   | —                     | 19,015,171        | —                              |
| Health and social services                        | —                   | —                   | —                     | —                 | —                              |
| Culture and recreation                            | —                   | —                   | —                     | —                 | —                              |
| Community and economic development                | 4,880,180           | 8,174,507           | —                     | —                 | —                              |
| General government                                | —                   | —                   | 2,045,192             | —                 | —                              |
| Capital outlay                                    | 266,039             | 24,808              | —                     | 1,604             | —                              |
| Debt service:                                     |                     |                     |                       |                   |                                |
| Principal retirement                              | —                   | —                   | —                     | —                 | —                              |
| Interest and fiscal charges                       | —                   | —                   | —                     | —                 | —                              |
| <b>Total expenditures</b>                         | <b>5,146,219</b>    | <b>8,199,315</b>    | <b>2,045,192</b>      | <b>19,016,775</b> | <b>—</b>                       |
| Excess (deficiency) of revenues over expenditures | (68,549)            | 123,233             | 6,175,480             | 338,748           | 88,379                         |
| Other financing sources (uses):                   |                     |                     |                       |                   |                                |
| Transfers in                                      | 217,455             | 366,968             | 460,000               | —                 | —                              |
| Transfers out                                     | (159,109)           | (337,881)           | (8,622,104)           | (338,748)         | (345,461)                      |
| Other debt issued                                 | —                   | —                   | —                     | —                 | —                              |
| Proceeds from capital asset sale                  | —                   | —                   | —                     | —                 | —                              |
| <b>Total other financing sources (uses)</b>       | <b>58,346</b>       | <b>29,087</b>       | <b>(8,162,104)</b>    | <b>(338,748)</b>  | <b>(345,461)</b>               |
| Net changes in fund balances                      | (10,203)            | 152,320             | (1,986,624)           | —                 | (257,082)                      |
| Fund balances (deficits), beginning of year       | 3,047,335           | (610,711)           | (6,418)               | —                 | 3,002,758                      |
| <b>Fund balances (deficits), end of year</b>      | <b>\$ 3,037,132</b> | <b>\$ (458,391)</b> | <b>\$ (1,993,042)</b> | <b>\$ —</b>       | <b>\$ 2,745,676</b>            |

PERMANENT

| PERMANENT           |                     |                   |                 |                      |
|---------------------|---------------------|-------------------|-----------------|----------------------|
| OTHER SPECIAL       | CEMETERY            | SWARTZELL         | WEISE BIRD      |                      |
| REVENUE             | MAINTENANCE         | ENDOWMENT         | HABITATS        | TOTALS               |
| \$ 1,086,000        | \$ —                | \$ —              | \$ —            | \$ 8,939,728         |
| —                   | —                   | —                 | —               | 65,827               |
| —                   | —                   | —                 | —               | 43,283               |
| 48,089              | 135,504             | —                 | —               | 1,799,067            |
| 620,332             | 47,292              | 12,255            | —               | 787,703              |
| 1,521,466           | —                   | —                 | —               | 3,291,836            |
| 2,261,593           | —                   | —                 | —               | 31,869,879           |
| <u>5,537,480</u>    | <u>182,796</u>      | <u>12,255</u>     | <u>—</u>        | <u>46,797,323</u>    |
| 4,735,327           | —                   | —                 | —               | 4,735,327            |
| 919,535             | —                   | —                 | —               | 19,934,706           |
| —                   | —                   | 22,021            | —               | 22,021               |
| 1,009,902           | —                   | —                 | —               | 1,009,902            |
| 9,820,543           | —                   | —                 | —               | 22,875,230           |
| 349,606             | —                   | —                 | —               | 2,394,798            |
| 445,173             | —                   | —                 | —               | 737,624              |
| 115,000             | —                   | —                 | —               | 115,000              |
| 290,200             | —                   | —                 | —               | 290,200              |
| <u>17,685,286</u>   | <u>—</u>            | <u>22,021</u>     | <u>—</u>        | <u>52,114,808</u>    |
| (12,147,806)        | 182,796             | (9,766)           | —               | (5,317,485)          |
| 1,167,096           | —                   | —                 | —               | 2,211,519            |
| (1,215,633)         | —                   | —                 | —               | (11,018,936)         |
| 8,500,000           | —                   | —                 | —               | 8,500,000            |
| 651,743             | —                   | —                 | —               | 651,743              |
| <u>9,103,206</u>    | <u>—</u>            | <u>—</u>          | <u>—</u>        | <u>344,326</u>       |
| (3,044,600)         | 182,796             | (9,766)           | —               | (4,973,159)          |
| <u>12,238,255</u>   | <u>3,236,070</u>    | <u>420,361</u>    | <u>2,650</u>    | <u>21,330,300</u>    |
| <u>\$ 9,193,655</u> | <u>\$ 3,418,866</u> | <u>\$ 410,595</u> | <u>\$ 2,650</u> | <u>\$ 16,357,141</u> |