

West Des Moines CSD
 Financial Summary
 For the Month and Five Month Period Ended November 30, 2009

\$ in 000's

	Funds that Receive Property Tax Revenues					Activity	Sales Tax	Nutrition	Pre-School	Community Education	Construction Trades	Self-Insurance
	General	Management	PPEL	PERL	Debt Service							

Current Month Activity												
Revenues*	\$10,955	\$439	\$1,255	\$96	\$165	\$163	\$2,823	\$425	\$18	\$146	\$0	\$1,176
Expenses*	\$7,095	\$94	\$2,225	\$44	\$0	\$189	\$1,517	\$309	\$19	\$194	\$0	\$795
July 1, 2009 Fund Balance	\$11,614	\$5,487	\$2,751	\$519	\$367	\$659	\$6,760	\$1,097	\$19	\$1,679	\$10	\$1,031
YTD Revenues*	33,698	1,273	3,541	252	478	905	4,354	1,414	71	1,020	-	5,228
YTD Expenses*	(24,152)	(387)	(4,532)	(202)	-	(618)	(6,510)	(1,328)	(76)	(928)	-	(4,553)
November 30, 2009 Fund Balance	<u>\$21,160</u>	<u>\$6,373</u>	<u>\$1,760</u>	<u>\$569</u>	<u>\$845</u>	<u>\$946</u>	<u>\$4,604</u>	<u>\$1,183</u>	<u>\$14</u>	<u>\$1,771</u>	<u>\$10</u>	<u>\$1,706</u>
November 30, 2008 Fund Balance (for comparison purposes)	\$20,401	\$4,178	\$4,196	\$621	\$981	\$1,019	\$10,250	\$1,158	(\$24)	\$1,616	\$106	\$1,686

* Includes interfund transfers

Notes

YTD Revenues: Sales tax revenues are received and recorded with a 2 month lag. Therefore, revenues in June 2009 will include June - August 2009 receipts.

YTD Expenses: General fund expenses in June 2010 will include 1) teacher salaries paid June - August 2010, and 2) support staff wages earned in June 2010 but paid in July 2010.

Debt Service fund expenses are recorded in December (interest exp.) and June (interest and principal).

Construction trades expenses are recorded as an asset as a home is being remodeled.