

West Des Moines CSD
 Financial Summary
 For the Month and Three Month Period Ended September 30, 2009

\$ in 000's

Funds that Receive Property Tax Revenues

| | General | Management | PPEL | PERL | Debt Service | Activity | Sales Tax | Nutrition | Pre-School | Community Education | Construction Trades | Self-Insurance |
|--|----------------|----------------|----------------|--------------|--------------|--------------|----------------|--------------|-------------|---------------------|---------------------|----------------|
| Current Month Activity | | | | | | | | | | | | |
| Revenues* | \$5,122 | \$93 | \$292 | \$1 | \$36 | \$169 | \$592 | \$44 | \$8 | \$182 | \$0 | \$1,164 |
| Expenses* | \$6,786 | \$84 | \$129 | \$44 | \$0 | \$80 | \$1,463 | \$286 | \$18 | \$186 | \$0 | \$997 |
| 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* | 6,687 | 156 | 388 | 8 | 53 | 582 | 619 | 363 | 35 | 652 | - | 2,877 |
| YTD Expenses* | (10,480) | (202) | (1,067) | (105) | - | (249) | (4,140) | (518) | (38) | (570) | - | (2,753) |
| September 30, 2009 Fund Balance | <u>\$7,822</u> | <u>\$5,440</u> | <u>\$2,072</u> | <u>\$422</u> | <u>\$419</u> | <u>\$992</u> | <u>\$3,239</u> | <u>\$942</u> | <u>\$17</u> | <u>\$1,761</u> | <u>\$10</u> | <u>\$1,155</u> |
| September 30, 2008 Fund Balance (for comparison purposes) | \$8,519 | \$2,430 | \$2,328 | \$478 | \$430 | \$995 | \$9,454 | \$849 | (\$13) | \$1,541 | \$119 | \$1,067 |

* Includes interfund transfers

Notes

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

YTD Expenses: General fund expenses in June 2010 will include teacher salaries paid June - August 2009 and support staff wages earned in June but paid in July

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 built or remodeled.