

GAAP SUMMARY

ANNUAL FINANCIAL REPORT
 Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
 For the fiscal year ended June 30, 2025
 County Name: DES MOINES COUNTY County Number: 29
 FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basics:	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals
Revenues & Other Financing Sources						
Taxes Levied on Property	1 8,976,922	2,452,049		3,136,099		14,565,070
Less: Uncollected Delinquent Taxes - Levy Year	2 4,871	2,272		1,578		8,721
Less: Credits to Taxpayers	3 347,201	92,798		114,068		554,067
Net Current Property Taxes	4 8,624,850	2,356,979		3,020,453		14,002,282
Delinquent Property Tax Revenue	5 27,405	528		9,847		37,780
Penalties, Interest & Costs on Taxes	6 111,049					111,049
Other County Taxes/TIF Tax Revenues	7 1,303,290	1,884,993		103,588		3,291,871
Intergovernmental	8 2,467,727	3,994,413		236,265		6,698,405
Licenses & Permits	9 41,828	40,060				81,888
Charges for Service	10 1,155,329	5,736				1,161,065
Use of Money & Property	11 1,063,109	3,801				1,066,910
Miscellaneous	12 676,150	120,113				796,263
Subtotal Revenues	13 15,470,737	8,406,623	0	3,370,153	0	27,247,513
Other Financing Sources:						
General Long-Term Debt Proceeds	14 3,413,566					3,413,566
Operating Transfers In	15 595,300	2,488,874				3,084,174
Proceeds of Capital Asset Sales	16 12,100					12,100
Total Revenues & Other Sources	17 19,491,703	10,895,497	0	3,370,153	0	33,757,353
Expenditures & Other Financial Sources						
Operating:						
Public Safety and Legal Services	18 9,781,867	105,790				9,887,657
Physical Health Social Services	19 1,470,266					1,470,266
Mental Health, ID & DD (Polk County only)	20					0
County Environment and Education	21 1,045,614	419,434				1,465,048
Roads & Transportation	22	6,751,596				6,751,596
Government Services to Residents	23 1,032,089	7,795				1,039,884
Administration	24 7,359,802					7,359,802
Nonprogram Current	25					0
Debt Service	26			3,428,518		3,428,518
Capital Projects	27 690,394	1,154,862				1,845,256
Subtotal Expenditures	28 21,380,032	8,439,477	0	3,428,518	0	33,248,027
Other Financing Uses:						
Operating Transfers Out	29 928,043	2,156,131				3,084,174
Refunded Debt/Payments to Escrow	30					0
Total Expenditures & Other Uses	31 22,308,075	10,595,608	0	3,428,518	0	36,332,201
Excess of Revenues & Other Sources						
Over (Under) Expenditures & Other Uses	32 -2,816,372	299,889	0	-58,365	0	-2,574,848
Beginning Fund Balance - July 1, 2024	33 8,869,709	7,687,407		1,686,567		18,243,683
Increase (Decrease) in Reserves	34					0
Fund Balance - Nonspendable	35	454,584				454,584
Fund Balance - Restricted	36 1,742,201	7,532,712		1,628,202		10,903,115
Fund Balance - Committed	37					0
Fund Balance - Assigned	38 965,128					965,128
Fund Balance - Unassigned	39 3,346,008					3,346,008
Total Ending Fund Balance - June 30, 2025	40 6,053,337	7,987,296	0	1,628,202	0	15,668,835

Note to the Financial Statements: If any:

County Name: DES MOINES COUNTY County Number: 29
 FY 2024/2025 ANNUAL FINANCIAL REPORT

REVENUES DETAIL

Reporting Accounting Basis:	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Capital Projects	All Debt Service	All Permanent Funds	Totals Actual 2024/2025
Taxes levied on Property	1 6,172,351	2,804,571	0	2,452,049	0		0	0	3,136,099		14,565,070
Less: Uncoll: Del. Taxes Levy Year	2 3,349	1,522		2,272					1,578		8,721
Less: Credits to Taxpayers	3 238,728	108,473		92,798					114,068		554,067
1000 Net Current Property Taxes	4 5,930,274	2,694,576		2,356,979					3,020,453		14,002,282
1010 Delinq. Property Tax Revenue	5 18,843	8,562		528					9,847		37,780
11XX Penalties, Int, & Costs on Taxes	6 111,049										111,049
Other County Taxes:											
12XX Other County Taxes	7 14,405	5,461		7,867					5,641		33,374
13XX Voter Approved Local Option Taxes	8 745,927			497,285		1,243,212					2,486,424
14XX Gambling Taxes	9 234,028										234,028
15XX TIF Tax Revenues	10										0
16XX Utility Tax Replacement Excise Taxes	11 208,659	94,810		136,629					97,947		538,045
17XX Taxes Collected for Other Governments	11B										0
Subtotal	12 1,203,019	100,271	0	641,781	0	1,243,212	0	0	103,588	0	3,291,871
Intergovernmental Revenue:											
20XX State Shared Revenues	13 3,031					3,654,164					3,657,195
21XX State Replacements Against Levied Taxes	14 238,728	108,473		92,798					114,068		554,067
22XX Other State Tax Replacements	15 253,328	115,106		59,703					122,197		550,334
23XX, 24XX State/Federal Pass-Thru Revenues	16 297,600		7,496			52,496					357,592
25XX Contributions from Other											
Intergovernmental Units	17 474,009	5,026	529,369			130,083					1,138,487
26XX, 27XX State Grants and Entitlements	18 206,841		218,969			1,154					426,964
28XX Federal Grants and Entitlements	19 9,751										9,751
29XX Payments in Lieu of Taxes	20					4,015					4,015
Subtotal (lines 13 - 20)	21 1,483,288	228,605	755,834	152,501	0	3,841,912	0	0	236,265	0	6,698,405
3XXX Licenses & Permits	22 41,828					40,060					81,888
4XXX, 5XXX Charges for Service	23 990,297		165,032			4	5,732				1,161,065
6XXX Use of Money & Property	24 846,504		216,605				3,801				1,066,910
8XXX Miscellaneous	25 385,052	981	290,117			103,647	16,466				796,263
Total Revenues	26 11,010,154	3,032,995	1,427,588	3,151,789	0	5,228,835	25,999	0	3,370,153	0	27,247,513
Other Financing Sources:											
Operating Transfers In											
9000 From General Basic	27		595,300			332,743					928,043
9020 From Rural Services Basic	28					2,156,131					2,156,131
90xx From Other Budgetary Funds	29										0
Subtotal (lines 27- 29)	30 0	0	595,300	0	0	2,488,874	0	0	0	0	3,084,174
91XX Proceeds/Gen Long-Term Debt	31	2,743,095	670,471								3,413,566
92XX Proceeds/Gen Capital Asset Sales	32 12,100										12,100
Total Revenues and Other Sources	33 11,022,254	5,776,090	2,693,359	3,151,789	0	7,717,709	25,999	0	3,370,153	0	33,757,353
Beginning Fund Balance - July 1, 2024	34 7,177,779	217,687	1,474,243	1,237,492		6,329,090	120,825		1,686,567		18,243,683
Total Resources	35 18,200,033	5,993,777	4,167,602	4,389,281	0	14,046,799	146,824	0	5,056,720	0	52,001,036

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES
 County Name: DES MOINES COUNTY County Number: 29
 FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2024/2025
Law Enforcement Program									
1000 - Uniformed Patrol Services	1,493,539	459,763	4,644	105,790					2,063,736
1010 - Investigations	257,937	104,149	1,800						363,886
1020 - Unified Law Enforcement									0
1030 - Contract Law Enforcement	225	17							242
1040 - Law Enforcement Communications	1,223								1,223
1050 - Adult Correctional Services	2,610,523	691,060	87,817						3,389,400
1060 - Administration	712,005	225,326							937,331
Subtotal	5,075,452	1,480,315	94,261	105,790	0	0	0	0	6,755,818
Legal Services Program									
1100 - Criminal Prosecution	895,354	298,270	9,019						1,202,643
1110 - Medical Examiner	216,717								216,717
1120 - Child Support Recovery									0
Subtotal	1,112,071	298,270	9,019	0	0	0	0	0	1,419,360
Emergency Services Program									
1200 - Ambulance Services									0
1210 - Emergency Management		1,521,754							1,521,754
1220 - Fire Protection & Rescue Svcs									0
1230 - E911 Service Board									0
Subtotal	0	1,521,754	0	0	0	0	0	0	1,521,754
Assistance to District Court System Program									
1400 - Physical Operations	8,810								8,810
1410 - Research & Other Assistance									0
1420 - Bailiff Services									0
Subtotal	8,810	0	0	0	0	0	0	0	8,810
Court Proceedings Program									
1500 - Juries & Witnesses									0
1510 - (Reserved)									0
1520 - Detention Services		132,811							132,811
1530 - Court Costs	21,859								21,859
1540 - Service of Civil Papers									0
Subtotal	21,859	132,811	0	0	0	0	0	0	154,670
Juvenile Justice Administration Program									
1600 - Juvenile Victim Restitution									0
1610 - Juvenile Representation Services									0
1620 - Court-Appointed Attorneys & Court Costs for Juveniles		27,245							27,245
Subtotal	0	27,245	0	0	0	0	0	0	27,245
Total - Public Safety & Legal Services	6,218,192	3,460,395	103,280	105,790	0	0	0	0	9,887,657

SERVICE AREA 3

PHYSICAL HEALTH AND SOCIAL SERVICES
 County Name: DES MOINES COUNTY County Number: 29
 FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2024/2025
Physical Health Services Program									
3000 - Personal & Family Health Services	430,450	182,300							612,750
3010 - Communicable Disease Prevention & Control Services	22,637								22,637
3020 - Environmental Health	95,481								95,481
3040 - Health Administration	216,398	86,432							302,830
3050 - Support of Hospitals									0
Subtotal	764,966	268,732	0	0	0	0	0	0	1,033,698
Services to Poor Program									
3100 - Administration	200,381								200,381
3110 - General Welfare Services	48,147								48,147
3120 - Care in County Care Facility									0
Subtotal	248,528	0	0	0	0	0	0	0	248,528
Services to Military Veterans Program									
3200 - Administration	58,805	27,756							86,561
3210 - General Services to Veterans	5,183								5,183
Subtotal	63,988	27,756	0	0	0	0	0	0	91,744
Children's & Family Services Program									
3300 - Youth Guidance									0
3310 - Family Protective Services									0
3320 - Services for Disabled Children									0
Subtotal	0	0	0	0	0	0	0	0	0
Services to Other Adults Program									
3400 - Services to the Elderly									0
3410 - Other Social Services	15,000								15,000
3420 - Social Services Business Operations									0
Subtotal	15,000	0	0	0	0	0	0	0	15,000
CHEMICAL DEPENDENCY PROGRAM									
3500 - Treatment Services									0
3510 - Preventive Services									0
3520 - Opioid Litigation Settlement			81,296						81,296
Subtotal	0	0	81,296	0	0	0	0	0	81,296
Total Physical Health & Social Services	1,092,482	296,488	81,296	0	0	0	0	0	1,470,266

COUNTY ENVIRONMENT AND EDUCATION
 County Name: **DES MOINES COUNTY** County Number: **29**
 FY 2024/2025 ANNUAL FINANCIAL REPORT

SERVICE AREA 6

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2024/2025
Environmental Quality Program									
6000 - Natural Resources Conservation									0
6010 - Weed Eradication				27,762					27,762
6020 - Solid Waste Disposal				167,896					167,896
6030 - Environmental Restoration									0
Subtotal	0	0	0	195,658	0	0	0	0	195,658
Conservation and Recreation Services Program									
6100 - Administration		50,848	152,970						203,818
6110 - Maintenance & Operations	3,814	100,281	433,605						537,700
6120 - Recreation & Environmental Educ.	642	48,512	139,942						189,096
Subtotal	4,456	199,641	726,517	0	0	0	0	0	930,614
Animal Control Program									
6200 - Animal Shelter									0
6210 - Animal Bounties & State									0
Apiarist Expenses									0
Subtotal	0	0	0	0	0	0	0	0	0
County Development Program									
6300 - Land Use & Building Controls	5,000			59,667					64,667
6310 - Housing Rehabilitation & Develop.									0
6320 - Community Economic Development	25,000								25,000
Subtotal	30,000	0	0	59,667	0	0	0	0	89,667
Educational Services Program									
6400 - Libraries				164,109					164,109
6410 - Historic Preservation									0
6420 - Fair & 4-H Clubs									0
6430 - Fairgrounds	85,000								85,000
6440 - Memorial Halls									0
6450 - Other Educational Services									0
Subtotal	85,000	0	0	164,109	0	0	0	0	249,109
President or Governor Declared Disasters Program									
6500 - Property									0
6510 - Buildings									0
6520 - Equipment									0
6530 - Public Facilities									0
Subtotal	0	0	0	0	0	0	0	0	0
Total - County Environment and Education	119,456	199,641	726,517	419,434	0	0	0	0	1,465,048

SERVICE AREA 7

ROADS & TRANSPORTATION
 County Name: DES MOINES COUNTY County Number: 29
 FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2024/2025
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM									
7000 - Administration						320,586			320,586
7010 - Engineering						531,623			531,623
Subtotal	0	0	0	0	0	852,209	0	0	852,209
Roadway Maintenance Program									
7100 - Bridges & Culverts						311,498			311,498
7110 - Roads				144,331		2,561,554			2,705,885
7120 - Snow & Ice Control						151,361			151,361
7130 - Traffic Controls						217,185			217,185
7140 - Road Clearing						172,334			172,334
Subtotal	0	0	0	144,331	0	3,413,932	0	0	3,558,263
General Roadway Expenditures Program									
7200 - New Equipment						1,558,946			1,558,946
7210 - Equipment Operations						690,935			690,935
7220 - Tools, Materials & Supplies						21,867			21,867
7230 - Real Estate & Buildings						44,893			44,893
Subtotal	0	0	0	0	0	2,316,641	0	0	2,316,641
Mass Transit Program									
7300 - Air Transportation				24,483					24,483
7310 - Ground Transportation									0
Subtotal	0	0	0	24,483	0	0	0	0	24,483
Total - Roads & Transportation	0	0	0	168,814	0	6,582,782	0	0	6,751,596

GOVERNMENT SERVICES TO RESIDENTS
 County Name: **DES MOINES COUNTY** County Number: **29**
 FY 2024/2025 ANNUAL FINANCIAL REPORT

SERVICE AREA 8

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2024/2025
Representation Services Program									
8000 - Elections Administration	146,178	21,453							167,631
8010 - Local Elections	18,366								18,366
8020 - Township Officials				365					365
Subtotal	164,544	21,453	0	365	0	0	0	0	186,362
State Administrative Services									
8100 - Motor Vehicle Registrations & Licensing	349,537	147,680							497,217
8101 - Driver Licenses Services									0
8110 - Recording of Public Documents	245,955	102,920					7,430		356,305
Subtotal	595,492	250,600	0	0	0	0	7,430	0	853,522
Total - Government Services to Residents	760,036	272,053	0	365	0	0	7,430	0	1,039,884

SERVICE AREA 9

ADMINISTRATION
 County Name: **DES MOINES COUNTY** County Number: **29**
 FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2024/2025
Policy & Administration Program									
9000 - General County Management	3,728,708	42,294	4,850						3,775,852
9010 - Administrative Management Services	294,371	122,970							417,341
9020 - Treasury Management Services	286,676	114,181							400,857
9030 - Other Policy & Administration									0
9040 - Reimbursable MHDS Direct Expenses	18		383,760						383,778
Subtotal	4,309,773	279,445	388,610	0	0	0	0	0	4,977,828
Central Services Program									
9100 - General Services	663,625	108,846	33,331						805,802
9110 - Information Tech Services	522,432	127,624							650,056
9120 - GIS Systems			236,031						236,031
Subtotal	1,186,057	236,470	269,362	0	0	0	0	0	1,691,889
Risk Management Services Program									
9200 - Tort Liability		676,233							676,233
9210 - Safety of Workplace									0
9220 - Fidelity of Public Officers									0
9230 - Unemployment Compensation		13,852							13,852
Subtotal	0	690,085	0	0	0	0	0	0	690,085
Total - Administration	5,495,830	1,206,000	657,972	0	0	0	0	0	7,359,802

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
 County Name: **DES MOINES COUNTY** County Number: **29**
 FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Basic Rural Services	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Capital Projects	All Debt Service	All Permanent Funds	TOTALS Actual 2024/2025
Nonprogram Current Expenditures											
0010 - County Farm Operations	1										0
0020 - Interest on Short-Term Debt	2										0
0030 - Other Nonprogram Current	3										0
0040 - Other County Enterprises	4										0
Total - Nonprogram Current	5	0	0	0	0	0	0	0	0	0	0
Long-Term Debt Service											
0100 - Principal	6								3,413,566		3,413,566
0110 - Interest and Fiscal Charges	7								14,952		14,952
Total Long-term Debt Service	8	0	0	0	0	0	0	0	3,428,518	0	3,428,518
Capital Projects											
0200 - Roadway Construction	9					1,143,822					1,143,822
0210 - Conservation Land Acquisition & Dev.	10		2,517								2,517
0220 - Other Capital Projects	11		687,877				11,040				698,917
Total Capital Projects	12	0	690,394	0	0	1,143,822	11,040	0	0	0	1,845,256
Expenditures Summary											
Total Public Safety and Legal Services	13	6,218,192	3,460,395	103,280	0	0	0	0	0	0	9,887,657
Total Physical Health and Social Services	14	1,092,482	296,488	81,296	0	0	0	0	0	0	1,470,266
Total Mental Health, ID & DD (Polk County only)	15	0	0	0	0	0	0	0	0	0	0
Total County Environment and Education	16	119,456	199,641	726,517	419,434	0	0	0	0	0	1,465,048
Total Roads & Transportation	17	0	0	0	168,814	0	0	0	0	0	6,751,596
Total Government Services to Residents	18	760,036	272,053	365	0	0	7,430	0	0	0	1,039,884
Total Administration	19	5,495,830	1,206,000	657,972	0	0	0	0	0	0	7,359,802
Total Nonprogram Current	20	0	0	0	0	0	0	0	0	0	0
Total Long-Term Debt Service	21	0	0	0	0	0	0	0	3,428,518	0	3,428,518
Total Capital Projects	22	0	0	690,394	0	1,143,822	11,040	0	0	0	1,845,256
Total - All Expenditures	23	13,685,996	5,434,577	2,259,459	694,403	7,726,604	18,470	0	3,428,518	0	33,248,027
Other Budgetary Financing Uses											
Operating Transfers Out											
To General Supplemental	24										0
To Rural Services Supplemental	25										0
To Secondary Roads	26	332,743			2,156,131						2,488,874
To Other Budgetary Funds	27	595,300									595,300
Total Operating Transfers Out	28	928,043	0	0	2,156,131	0	0	0	0	0	3,084,174
Refunded Debt / Payments to Escrow	29										0
Increase (Decrease) in Reserves	30										0
Fund Balance - Nonspendable	31					454,584					454,584
Fund Balance - Restricted	32	241,685	557,501	943,015	1,538,747	5,865,611	128,354		1,628,202		10,903,115
Fund Balance - Committed	33										0
Fund Balance - Assigned	34		1,699	965,128							965,128
Fund Balance - Unassigned	35	3,344,309	1,699	0	0	0	0	0	0	0	3,346,008
Total Ending Fund Balance - June 30, 2025	36	3,585,994	559,200	1,908,143	1,538,747	6,320,195	128,354	0	1,628,202	0	15,668,835
Total Requirements	37	18,200,033	5,993,777	4,167,602	4,389,281	14,046,799	146,824	0	5,056,720	0	52,001,036

BALANCE SHEET

ANNUAL FINANCIAL REPORT
 Combined Balance Sheet – All Governmental Funds
 For the fiscal year ended June 30, 2025
 County Name: DES MOINES COUNTY County Number: 29
 FY 2024/2025 ANNUAL FINANCIAL REPORT

ASSETS	General	Special Revenue	Capital Projects	Debt Service	Permanent	Totals
Cash & Pooled Investments:						
County Treasurer	6,093,812	8,163,272		1,628,202		15,885,286
Other	570	150				720
Receivables (net where applicable):						
Accounts	901,220	496				901,716
Property Taxes (including interest & penalties)	278,187	10,353		13,434		301,974
Property Taxes - Succeeding Year	9,524,692	2,586,503		3,322,998		15,434,193
Accrued Interest	42,560					42,560
Drainage Assessments						0
Other						0
Due from Other Funds						0
Due from Other Governments	289,507	473,083				762,590
Inventories (at cost)		454,584				454,584
Other Assets						0
Total Assets	17,130,548	11,688,441	0	4,964,634	0	33,783,623
Liabilities (L)						
Accounts Payable	158,160	1,043,072				1,201,232
Salaries & Benefits Payable	257,917	60,037				317,954
Contracts Payable						0
Due to Other Funds						0
Due to Other Governments	66,036	1,180				67,216
Trusts Payable						0
Other Liabilities						0
Total Liabilities	482,113	1,104,289	0	0	0	1,586,402
Deferred Inflows Of Resources (DIOR)						
Succeeding Year Property Tax	9,524,692	2,586,503		3,322,998		15,434,193
Other Unavailable Revenue	1,078,891	10,353		13,434		1,102,678
Total Deferred Inflows of Resources	10,603,583	2,596,856	0	3,336,432	0	16,536,871
Fund Equity (FE)						
Fund Balance - Nonspendable		454,584				454,584
Fund Balance - Restricted	1,742,201	7,532,712		1,628,202		10,903,115
Fund Balance - Committed						0
Fund Balance - Assigned	965,128					965,128
Fund Balance - Unassigned	3,337,523					3,337,523
Total Fund Equity	6,044,852	7,987,296	0	1,628,202	0	15,660,350
Total L+DIOR+FE	17,130,548	11,688,441	0	4,964,634	0	33,783,623

County Name: DES MOINES COUNTY

COUNTY DEBT DETAIL - LT DEBT 1

Debt Series Name	Type of Debt	Date of Issuance	Debt Resolution	Rate Range	Voted	Amount of Issue	Purpose of Debt	Tied to Other Debt	Projects Funded by Debt
2024A	1 GO	07-16-2024	2024-037	6.25	No Vote - Essential GO	970,000	General Obligation (GO)	2	I.T improvements , maintenance & repairs to buildings, communication equipment, emergency communications equipment, equipping attorney's office
2024B	2 GO	07-16-2024	2024-038	6.50	No Vote - Essential GO	2,600,000	General Obligation (GO)	1	Insurance Acquisition
	3 -				-				
	4 -				-				
	5 -				-				
	6 -				-				
	7 -				-				
	8 -				-				
	9 -				-				
	10 -				-				
	11 -				-				
	12 -				-				
	13 -				-				
	14 -				-				
	15 -				-				

COUNTY DEBT DETAIL - LT DEBT 2

County Name: DES MOINES COUNTY

Debt Series Name	Type of Debt	Date of Issuance	Debt Resolution	Rate Range	Voted	Amount of Issue	Purpose of Debt	Tied to Other Debt	Projects Funded by Debt
	16 -				-		-		-
	17 -				-		-		-
	18 -				-		-		-
	19 -				-		-		-
	20 -				-		-		-
	21 -				-		-		-
	22 -				-		-		-
	23 -				-		-		-
	24 -				-		-		-
	25 -				-		-		-
	26 -				-		-		-
	27 -				-		-		-
	28 -				-		-		-
	29 -				-		-		-
	30 -				-		-		-