

**DES MOINES TRANSPORTATION BENEFIT DISTRICT  
STATEMENT OF NET POSITION  
Year Ended December 31, 2013**

	<b>GOVERNMENTAL ACTIVITIES</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 72,004
<b>TOTAL ASSETS</b>	<b>\$ 72,004</b>
<b>LIABILITIES</b>	
Accounts payable	\$ 3,162
<b>TOTAL LIABILITIES</b>	<b>\$ 3,162</b>
<b>NET POSITION</b>	
Committed for transportation improvements	\$ 68,842
<b>TOTAL NET POSITION</b>	<b>\$ 68,842</b>

**DES MOINES TRANSPORTATION BENEFIT DISTRICT  
STATEMENT OF ACTIVITIES  
For the Year Ended December 31, 2013**

<b>FUNCTIONS/PROGRAMS</b>	<b>EXPENSES</b>	<b>CHARGES FOR NET (EXPENSES) SERVICES REVENUE</b>	
Governmental Activities:			
Transportation	\$ 428,674	\$ 417,583	\$ (11,091)
Total Governmental Activities	\$ 428,674	\$ 417,583	\$ (11,091)
General Revenues:			
Interest			\$ 119
Total General Revenues			\$ 119
Change in Net Position			\$ (10,972)
Net Position Beginning of the Year			\$ 79,814
Net Position End of the Year			\$ 68,842

**DES MOINES TRANSPORTATION BENEFIT DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the Year Ended December 31, 2013**

	BUDGET	ACTUAL AMOUNTS	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Vehicle license fees	\$ 410,000	\$ 417,583	\$ 7,583
Investment income	100	119	19
<b>TOTAL REVENUES</b>	<b>410,100</b>	<b>417,702</b>	<b>7,602</b>
<b>EXPENDITURES</b>			
State Audit	-	4,687	(4,687)
Insurance	5,000	5,000	-
Intergovernmental Professional Services:			
Administrative Fees	4,100	4,176	(76)
Transportation Maintenance Services	451,847	414,811	37,036
<b>TOTAL EXPENDITURES</b>	<b>460,947</b>	<b>428,674</b>	<b>32,273</b>
Excess (deficiency) of revenues over (under) expenditures	(50,847)	(10,972)	39,875
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	(50,847)	(10,972)	39,875
Fund balances beginning of year	83,245	79,814	(3,431)
<b>FUND BALANCES END OF YEAR</b>	<b>\$ 32,398</b>	<b>\$ 68,842</b>	<b>\$ 36,444</b>

**DES MOINES TRANSPORTATION BENEFIT DISTRICT**  
**MAINTENANCE COSTS FUNDED BY TRANSPORTATION BENEFIT DISTRICT REVENUES**  
**For the Year Ended December 31, 2013**

DESCRIPTION	BUDGET	ELIGIBLE STREET FUND EXPENDITURES	TBD FUNDED
<b>ROADWAY:</b>			
Operating Supplies (37.5%) (\$6,000/\$16,000)	\$ 6,000	\$ 7,348	\$ 7,348
Repair & Maintenance (100%)	20,000	9,559	9,559
<b>TRAFFIC AND PEDESTRIAN SERVICE:</b>			
Operating Supplies (40%)	1,600	535	535
<b>TRAFFIC CONTROL DEVICES:</b>			
Operating Supplies (100%)	20,000	20,857	20,857
Sign Change Out Program (100%)	-	1,178	1,178
Electricity (100%)	12,800	15,417	15,417
Repair & Maintenance (100%)	16,000	19,882	19,882
WSDOT Contract (100%)	60,000	44,114	44,114
<b>SNOW AND ICE CONTROL:</b>			
Operating Supplies (100%)	7,500	16,066	16,066
<b>ROADSIDE VEGETATION:</b>			
Supplies (40%)	408	187	187
Small Tools & Equipment (100%)	274	274	274
Repair & Maintenance (40%)	4,000	3,616	3,616
Median Maintenance (100%)	10,000	5,078	5,078
<b>LITTER CLEANUP:</b>			
Dumping Fees (40%)	320	50	50
Wood Recycling (40%)	140	56	56
<b>MAINTENANCE ADMINISTRATION:</b>			
Salaries & Wages (40%)	22,390	8,827	8,827
Personnel Benefits (40%)	9,010	2,200	2,200
Uniforms (100%)	250	22	22
Operating Supplies (100%)	5,000	985	985
Fuel (40%)	8,343	1,222	1,222
Small Tools & Equipment (100%)	2,760	27	27
Small Equipment > \$1,000 < \$5,000 (100%)	3,000	-	-
Other Services & Charges (100%)	28,233	5,099	5,099
Interfund Charges (40%)	33,941	5,434	5,434
<b>ROAD &amp; STREET OPERATIONS:</b>			
Salaries & Wages (40%)	97,934	93,037	93,037
Overtime	3,000	3,695	3,695
Personnel Benefits (40%)	51,787	41,948	41,948
Uniforms (100%)	1,255	2,356	2,356
Operating Supplies (100%)	-	6,107	6,107
Fuel (40%)	-	6,588	6,588
Other Services & Charges (100%)	8,445	5,123	5,123
Interfund Charges (100%)	16,181	68,709	68,709
<b>ROAD &amp; STREET MANAGEMENT:</b>			
Salaries & Wages (40%)	-	12,974	12,974
Personnel Benefits (40%)	-	5,181	5,181
Interfund Charges (100%)	-	1,060	1,060
<b>TOTAL MAINTENANCE COSTS</b>	<b>\$ 450,571</b>	<b>\$ 414,811</b>	<b>\$ 414,811</b>

Reconciliation (expenditures not included above):

Roadway	12,246
Traffic & pedestrian services	318,588
Roadside vegetation	5,705
Litter cleanup	159
Maintenance administration	26,524
Road & Street operations	217,902
Road & Street management	27,234
Maintenance of building	23,120
Transfer out	657
Total Street Fund*	<u>\$ 1,046,946</u>

\*Eden Report Date 2/4/14

DES MOINES TRANSPORTATION BENEFIT DISTRICT

