

# TOPPENISH TRANSPORTATION BENEFIT DISTRICT



## 2013 ANNUAL REPORT

**TOPPENISH TRANSPORTATION BENEFIT DISTRICT**

**ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2013**

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# 2013 DIRECTORY OF OFFICIALS TOPPENISH TRANSPORTATION BENEFIT DISTRICT

*The governing board of the Transportation Benefit District is the  
Toppenish City Council acting in an ex officio and independent capacity.*

Clara R. Jimenez, District Board Chair

Derald D. Ortloff

Blaine R. Thorington

Mark Oaks

Randy Taylor

Loren O. Belton

Zachary Dorr

## Administrative Staff

William C. Murphy, City Manager

Linda B. Mead, District Treasurer

Gary M. Cuillier, District Attorney

Heidi R. Riojas, District Secretary



Toppenish TBD

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2013

BARS CODE		Total for	054	
		All Funds 1/	Transportation	
		Total Amount	Actual Amount	Actual Amount
<b>Beginning Cash and Investments</b>				
30810	Beg Fund Bal-Reserved	\$913.98	\$913.98	\$0.00
30880	Beg Fund Bal-Unreserved	\$0.00	\$0.00	\$0.00
38880/58880	Prior Period Adjustments, net	\$0.00	\$0.00	\$0.00
<b>Operating Revenues</b>				
310	Taxes	\$110,127.60	\$110,127.60	\$0.00
320	Licenses and Permits	\$0.00	\$0.00	\$0.00
330	Intergovernmental Revenues	\$0.00	\$0.00	\$0.00
340	Charges for Goods and Services	\$0.00	\$0.00	\$0.00
350	Fines and Penalties	\$0.00	\$0.00	\$0.00
360	Miscellaneous Revenues	\$12.08	\$12.08	\$0.00
<b>Total Operating Revenues:</b>		\$110,139.68	\$110,139.68	\$0.00
<b>Operating Expenditures:</b>				
510	General Government	\$0.00	\$0.00	\$0.00
520	Public Safety	\$0.00	\$0.00	\$0.00
530	Utilities	\$0.00	\$0.00	\$0.00
540	Transportation	\$1,056.70	\$1,056.70	\$0.00
550	Economic Environment	\$0.00	\$0.00	\$0.00
560	Social Services	\$0.00	\$0.00	\$0.00
570	Culture And Recreation	\$0.00	\$0.00	\$0.00
598	Intergovernmental Payments	\$0.00	\$0.00	\$0.00
<b>Total Operating Expenditures:</b>		\$1,056.70	\$1,056.70	\$0.00
<b>Net Operating Increase (Decrease):</b>		\$109,082.98	\$109,082.98	\$0.00
<b>Nonoperating Revenues</b>				
370,380,395,398	Other Financing Sources	\$0.00	\$0.00	\$0.00
391-393	Debt Proceeds	\$0.00	\$0.00	\$0.00
397	Transfers-In	\$0.00	\$0.00	\$0.00
<b>Total Nonoperating Revenues:</b>		\$0.00	\$0.00	\$0.00
<b>Nonoperating Expenditures</b>				
580,596,599	Other Financing Uses	\$0.00	\$0.00	\$0.00
591-593	Debt Service	\$4,847.32	\$4,847.32	\$0.00
594-595	Capital Expenditures	\$0.00	\$0.00	\$0.00
597	Transfers-Out	\$0.00	\$0.00	\$0.00
<b>Total Nonoperating Expenditures:</b>		\$4,847.32	\$4,847.32	\$0.00
<b>Increase (Decrease in Cash and Investments)</b>		\$104,235.66	\$104,235.66	\$0.00
<b>Ending Cash and Investments</b>				
50810	End Fund Bal-Reserved	\$105,149.64	\$105,149.64	\$0.00
50880	End Fund Balance-Unreserved	\$0.00	\$0.00	\$0.00

1/ This column summarizes ALL reported funds, not just funds listed on this page  
 The Accompanying Notes Are An Integral Part Of This Statement.

**TOPPENISH TRANSPORTATION BENEFIT DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JANUARY 1, 2013 THROUGH DECEMBER 31, 2013**

The following notes are an integral part of the accompanying financial statements.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Toppenish Transportation Benefit District reports financial activity using the revenue and expenditure classifications, statements, and schedules contained in the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) manual. This basis of accounting and reporting is another comprehensive basis of accounting (OCBOA) that is prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW.

The Toppenish Transportation Benefit District, Yakima County, Washington, was established on March 26, 2012, and operates under the laws of the State of Washington applicable to a Transportation Benefit District (RCW 36.73). The District is a special purpose government and provides for the preservation and maintenance of the City of Toppenish's transportation infrastructure. The District uses single-entry, cash basis accounting which is a departure from generally accepted accounting principles (GAAP).

**a. Fund Accounting**

The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. The District's resources are allocated to and accounted for in individual funds depending on their intended purpose. The following are the fund types used by the District:

**GOVERNMENTAL FUND TYPES:**

General Fund (Current Expense) Fund 054

This fund is the primary operating fund of the District. It accounts for all financial resources except those required or elected to be accounted for in another fund.

**b. Basis of Accounting**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Revenues are recognized only when cash is received and expenditures are recognized when paid, including those properly chargeable against the report year budget appropriations as required by state law.

Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

The basis of accounting described above represents a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

**c. Budgets**

The District adopts annual appropriated budgets for its funds. The budget is appropriated and adopted at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting. The appropriated and actual expenditures for the legally adopted budgets were as follows:

Fund/Department	Final Appropriated Amounts	Actual Expenditures	Variance
General Fund	\$80,020.00	\$5,904.02	\$74,185.98

**d. Cash**

It is the District's policy to invest all temporary cash surpluses. The amount is included in the cash and investments shown on the statements of fund resources and uses arising from cash transactions. The interest on these investments is added to the General Fund

**e. Deposits**

The District's deposits and certificates of deposit are entirely covered by the Federal Deposit Insurance Corporation and/or the Washington Public Deposit Protection Commission.

**f. Investments – See Note 2 – Investments**

**g. Capital Assets**

Capital assets are assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. The capital assets of the District are recorded as expenditures when purchased.

**h. Long-Term Debt – See Note 5 – Debt Service Requirements**

**i. Other Financing Sources Or Uses**

The District's "Other Financing Sources or Uses" consist of debt service as noted in the accompanying Schedule of Liabilities 09.

**j. Reserved Fund Balance**

The reserved fund balance, at year-end, for the District was in the total amount of \$105,149.64.

**NOTE 2 - INVESTMENTS**

The District's investments are either insured, registered or held by the District or its agent in the District's name.

Investments are presented at cost.

Investments by type at December 31, 2013 are as follows:

<u>Type of Investment</u>	<u>Balance</u>
L.G.I.P.	<u>\$80,012.08</u>
Total	<u>\$80,012.08</u>

**NOTE 3 – DEBT SERVICE REQUIREMENTS**

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liability of the District and summarizes the District's debt transactions for year ended December 31, 2013.

**NOTE 4 – OTHER DISCLOSURES**

The District's financial information is included within the City of Toppenish's financial statements.

**Toppenish Transportation Benefit District**  
**Schedule 01**  
Detail of Revenues, Expenditures, Other Resources and Uses

for the period ending Decemer 31, 2013

MCAG	Fund Number	Fund Name	Account Code	Account Title	Actual Amount
3044	054	Transportation Benefit District	3081000	Beginning Fund Balance Reserved	105149.64
3044	054	Transportation Benefit District	3176000	TBD License Fees	47658.60
3044	054	Transportation Benefit District	3611100	Investment Interest	28.37
3044	054	Transportation Benefit District	3699000	Other Miscellaneous Revenues	0.01
3044	054	Transportation Benefit District	5088000	Unreserved Ending	152496.12
3044	054	Transportation Benefit District	5423044	Advertising	25.50
3044	054	Transportation Benefit District	5423048	Repair & Maintenance - Software	315.00

**Toppenish Transportation Benefit District**

**Schedule of Disbursement Activity**

For the Year Ending December 31, 2013

<b>Fund No.</b>	<b>Fund Title</b>	<b>Beginning Outstanding Items 01/01/2013</b>	<b>Issued During the Year</b>	<b>Redeemed During the Year</b>	<b>Canceled During the Year</b>	<b>Ending Outstanding Items 12/31/2013</b>	<b>Prior Year Open Period Items</b>	<b>Current Year Open Period Items</b>	<b>Disbursements 12/31/2013</b>
054	Transportation Benefit District	\$3,414	\$5,904	\$9,318	\$0	\$0	\$0	\$0	\$5,904
<b>TOTAL</b>		<b>\$3,414</b>	<b>\$5,904</b>	<b>\$9,318</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,904</b>

**Toppenish Transportation Benefit District**

**Schedule of Cash Activity**

For the Year Ended December 31, 2013

<b>Fund Number</b>	<b>Fund Title</b>	<b>Beginning Cash and Investments</b>	<b>Receipts</b>	<b>Transfers-In</b>	<b>Other Revenue</b>	<b>Netted Transactions</b>	<b>Total Increase (4+5+6-7)</b>	<b>Disbursements</b>	<b>Transfers-Out</b>	<b>Other Expenditures</b>	<b>Total Decrease (9+10+11-7)</b>	<b>Ending Cash &amp; Investments (3+8-12)</b>
054	Transportation Benefit District	\$913.98	\$110,139.68	\$0.00	\$0.00	\$0.00	\$110,139.68	\$5,904.02	\$0.00	\$0.00	\$5,904.02	\$105,149.64
<b>TOTAL</b>		<b>\$913.98</b>	<b>\$110,139.68</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$110,139.68</b>	<b>\$5,904.02</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,904.02</b>	<b>\$105,149.64</b>

**TOPPENISH TRANSPORTATION BENEFIT DISTRICT**

Labor Relations Consultants  
For the Year Ended December 31, 2013

Has your government engaged labor relations consultants?  Yes  No

If yes, please provide the following information for each consultant:

Name of Firm
Name of Consultant
Business Address
Amount Paid to Consultant During Fiscal Year
Terms and Conditions:
Rates (e.g., Hourly, Etc.):
Maximum Compensation Allowed:
Duration of Services:
Services Provided:

**TOPPENISH TRANSPORTATION BENEFIT DISTRICT**  
**As of December 31, 2013 CASH AND INVESTMENTS**

Cash	Cash Per Bank Statements	Investments	Investments Per Investment Statements
<b>Central Valley Bank</b>			
General Account	\$25,137.57	WA LGIP	\$80,012.08
<b>Total Central Valley Bank</b>	<b>\$25,137.57</b>		
Petty Cash Per Resolutions	<u>\$0.00</u>		
<b>Total Petty Cash</b>	<b>\$0.00</b>		
Total Cash Per Bank	\$25,137.57		
Less O/S Checks	\$0.00		
Bank to be Adj	(\$0.01)		
Dep in Transit/Scv Fee Adj			
<b>Total Cash in Bank</b>	<b>\$25,137.56</b>	<b>Total Investments Per Statements</b>	<b>\$80,012.08</b>
Total Cash Per Schedule 11	<u><u><b>\$25,137.56</b></u></u>	Total Investments Per Schedule 12	<u><u><b>\$80,012.08</b></u></u>
Diff. Bank (reconciled) vs. Schedule 11 (to confirm) (Immaterial Difference)	<b>\$0.00</b>	Diff. Bank (reconciled) vs. Schedule 12 (to confirm) (Immaterial Difference)	<b>0.00</b>