



## CONSENT ITEM



**7E: December FY2024 Consolidated Financial Report**

**Action: Approve the December 2023 Consolidated Financial Report.**

**Staff Resource: Amber Dakan, Finance Director**

### Year-to-Date Budget Highlights:

#### **Revenue:**

- Fixed Route operating revenue is exceeding budget by 10.4% year-to-date. This is a result of higher revenues in Other Contracted Services, Unlimited Access, and Cash Fares.
- Fixed Route non-operating revenue is trending over budget by 16.4% due to the timing of grant funding drawdowns as well as elevated interest income.
- Mobility Services operating revenue is exceeding budget by 7.1% so far in FY2024. Polk County Funding, Other Contracted Services, and Mobile Ticketing Passes are all ahead of budget projections.
- Mobility Services non-operating revenue is 24.1% under budget year-to-date resulting from drawdown grant funding timing.
- Caravan revenues are under budget by 35.9% year-to-date due to lower than anticipated passenger fares and the timing of grant funding drawdowns. Caravan continues to work through implementation of a new rider platform and is also working to add new business partners.

#### **Operating Expense:**

- Fixed Route operating expenses are seeing a 5.5% savings from projections. Services and Insurance are the two categories seeing the most savings so far this fiscal year.
- Mobility Services operating expenses are over budget by 6.8% year-to-date. Salaries, Wages, and Fringes, Purchased Transportation Services, and Fuel and Lubricants are seeing the highest over budget levels.
- Caravan has budget savings of 19.8% year-to-date for operating expenses. Services and Fuel and Lubricants are seeing the largest savings to date.

#### **Recommendation:**

- Approve the December FY2024 Consolidated Financial Report.

#### **\*\* TOTAL Un-Audited Performance of December FY2024 Year-to-Date as Compared to Budget:**

Fixed Route	\$ 3,896,012	Reserve for Accidents (See Balance Sheet):
Mobility Services	\$ (637,200)	\$231,563.92
Caravan	\$ (41,404)	
Total	\$ 3,217,408	

**FY2024 Financials:**

**December 2023**

FIXED ROUTE	December 2023			Year-To-Date-(6) Months Ending 12/31/2023		
	Actual	Budgeted	Variance	Actual	Budgeted	Variance
Operating Revenue	311,960	402,217	(90,257)	2,663,182	2,413,300	249,882
Non-Operating Revenue	2,533,236	2,674,281	(141,045)	18,668,902	16,045,685	2,623,217
Subtotal	2,845,196	3,076,498	(231,302)	21,332,084	18,458,985	2,873,099
Operating Expenses	2,718,556	3,076,498	357,942	17,436,072	18,458,985	1,022,913
Gain/(Loss)	126,640	-	126,640	3,896,012	-	3,896,012

MOBILITY SERVICES	December 2023			Year-To-Date-(6) Months Ending 12/31/2023		
	Actual	Budgeted	Variance	Actual	Budgeted	Variance
Operating Revenue	58,497	53,054	5,443	340,760	318,325	22,435
Non-Operating Revenue	210,312	343,925	(133,613)	1,565,908	2,063,550	(497,642)
Subtotal	268,809	396,979	(128,170)	1,906,668	2,381,875	(475,207)
Operating Expenses	503,912	396,979	(106,933)	2,543,868	2,381,875	(161,993)
Gain/(Loss)	(235,103)	-	(235,103)	(637,200)	-	(637,200)

CARAVAN	December 2023			Year-To-Date-(6) Months Ending 12/31/2023		
	Actual	Budgeted	Variance	Actual	Budgeted	Variance
Operating Revenue	17,042	33,333	(16,291)	123,574	200,000	(76,426)
Non-Operating Revenue	-	9,468	(9,468)	41,000	56,805	(15,805)
Subtotal	17,042	42,801	(25,759)	164,574	256,805	(92,231)
Operating Expenses	37,063	42,801	5,738	205,978	256,805	50,827
Gain/(Loss)	(20,021)	-	(20,021)	(41,404)	-	(41,404)

SUMMARY	December 2023			Year-To-Date-(6) Months Ending 12/31/2023		
	Actual	Budgeted	Variance	Actual	Budgeted	Variance
Operating Revenue	387,499	488,604	(101,105)	3,127,516	2,931,625	195,891
Non-Operating Revenue	2,743,548	3,027,673	(284,125)	20,275,810	18,166,040	2,109,770
Subtotal	3,131,047	3,516,278	(385,231)	23,403,326	21,097,665	2,305,661
Operating Expenses	3,259,531	3,516,278	256,747	20,185,918	21,097,665	911,747
Gain/(Loss)	(128,484)	-	(128,484)	3,217,408	-	3,217,408

	<b>December</b>	<b>December YTD</b>	<b>FY24 BUDGET</b>	<b>% of Budget</b>
	ACTUAL	ACTUAL	BUDGET	USED
<b>Operating Revenue</b>				
CASH FARES	\$28,048.37	\$306,054.66	\$532,400.00	57.49%
MONTHLY PASSES	13,200.00	88,368.00	191,000.00	46.27%
EXPRESS PLUS PASSES	1,682.00	5,800.00	16,000.00	36.25%
WEEKLY PASSES	3,728.00	19,888.00	41,000.00	48.51%
FULL FARE TOKENS	7,665.00	44,866.00	101,800.00	44.07%
MOBILE TICKETING PASSES	55,559.74	340,657.83	628,000.00	54.24%
ESP PASSES	9,895.50	61,750.50	149,600.00	41.28%
REDUCED FARE PASSES	21,690.00	130,120.00	225,800.00	57.63%
REDUCED FARE TOKENS	1,507.50	5,393.25	10,000.00	53.93%
RIDE TO THRIVE PROGRAM	0.00	33,000.00	33,000.00	100.00%
UNLIMITED ACCESS	21,273.69	331,810.62	565,500.00	58.68%
OTHER CONTRACTED SERVICES	34,194.90	662,574.84	843,000.00	78.60%
SCHOOL FUNDING	89,348.16	481,564.80	1,039,500.00	46.33%
ADVERTISING INCOME	24,166.67	151,333.34	450,000.00	33.63%
<b>Total Operating Revenue</b>	<b>311,959.53</b>	<b>2,663,181.84</b>	<b>4,826,600.00</b>	<b>55.18%</b>

**Expenses**

**Salaries, Wages & Fringes**

OPERATOR WAGES	573,660.24	3,609,990.89	8,000,000.00	45.12%
OPERATOR WAGES OVERTIME	64,351.14	409,180.47	450,000.00	90.93%
MGR/DIR/ADM WAGES & SALARIES	295,471.13	1,977,037.46	4,674,770.00	42.29%
SUPERVISOR SALARIES	15,980.69	293,422.90	582,120.00	50.41%
SUPERVISOR OVERTIME	(715.47)	15,380.25	0.00	0.00%
STAFF/CLERICAL & LIGHT DUTY WAGES	96,268.91	459,447.67	831,050.00	55.29%
STAFF/CLERICAL OVERTIME	1,267.04	8,966.55	9,500.00	94.38%
MECHANIC WAGES	68,315.17	595,371.66	1,543,700.00	38.57%
MECHANIC OVERTIME	5,224.17	59,472.89	106,100.00	56.05%
BUILDING & GROUNDS WAGES	24,456.85	147,805.54	383,000.00	38.59%
BUILDING & GROUNDS OVERTIME	166.61	1,390.44	6,180.00	22.50%
VEHICLE SERVICE WAGES	36,083.27	263,128.27	592,950.00	44.38%
VEHICLE SERVICE OVERTIME	1,582.86	12,176.23	8,000.00	152.20%
STOREKEEPER WAGES	4,048.95	36,341.30	55,600.00	65.36%
STOREKEEPER OVERTIME	512.61	5,224.48	5,000.00	104.49%
INSTRUCTOR WAGES	29,398.07	112,677.44	235,000.00	47.95%
FICA	107,874.24	662,689.47	1,319,590.00	50.22%
IPERS	136,231.86	824,000.42	1,628,320.00	50.60%
HEALTH INSURANCE	88,875.75	1,069,058.89	2,613,940.00	40.90%
DENTAL PLANS	5,292.70	63,076.93	155,060.00	40.68%
LIFE INSURANCE	(43.81)	6,531.24	34,400.00	18.99%
DISABILITY INSURANCE	(589.05)	6,105.67	16,730.00	36.50%
SUTA	153.06	1,885.83	85,740.00	2.20%
WORKERS' COMPENSATION INSURANCE	80,502.47	350,166.92	522,390.00	67.03%
SICK PAY	0.00	9,146.96	0.00	0.00%
LONG TERM SICK PAY	8,742.86	27,508.44	0.00	0.00%
HOLIDAY PAY	29,412.68	91,999.16	0.00	0.00%

**Consolidated Fixed Route Summary Income Statement**  
**For the Six Months Ending Sunday, December 31, 2023**  
**Fixed Route**

	<b>December</b>	<b>December YTD</b>	<b>FY24 BUDGET</b>	<b>% of Budget</b>
	ACTUAL	ACTUAL	BUDGET	USED
<b>Salaries, Wages &amp; Fringes Cont.</b>				
HOLIDAY PAY - OPERATORS	22,718.56	66,933.56	0.00	0.00%
FLOATING HOLIDAY PAY	14,812.69	38,163.37	0.00	0.00%
FLOATING HOLIDAY - OPERATORS	18,735.52	44,727.60	0.00	0.00%
VACATION PAY	92,103.70	339,540.58	0.00	0.00%
VACATION PAY - OPERATORS	38,890.01	149,289.69	0.00	0.00%
OTHER PAID ABSENCE	4,649.69	22,984.72	0.00	0.00%
UNIFORM ALLOWANCE	1,555.31	17,448.50	36,430.00	47.90%
UNIFORM ALLOWANCE - OPERATORS	1,742.09	22,358.88	46,800.00	47.78%
INCENTIVE/BONUS PAY	36,536.55	108,720.98	124,950.00	87.01%
DRIVERS' LICENSES	136.50	685.00	2,500.00	27.40%
DEFERRED COMP - EMPLOYER MATCH	18,046.61	82,157.93	174,340.00	47.13%
AUTOMOBILE ALLOWANCE	0.00	1,000.00	15,500.00	6.45%
MECHANICS' TOOLS	179.00	7,406.94	15,600.00	47.48%
TUITION REIMBURSEMENT	0.00	1,100.00	10,000.00	11.00%
<b>Salaries, Wages &amp; Fringes Sub Total</b>	<b>1,922,631.23</b>	<b>12,021,702.12</b>	<b>24,285,260.00</b>	<b>49.50%</b>
<b>Services</b>				
MEDIA ADVERTISING	175.00	20,064.62	77,600.00	25.86%
ADVERTISING PRODUCTION	0.00	8,557.50	10,000.00	85.58%
TRANSIT MANAGEMENT ANALYSIS	0.00	0.00	30,000.00	0.00%
AUDIT SERVICES - EXTERNAL	10,000.00	38,500.00	47,000.00	81.91%
LEGAL SERVICES	25,198.80	89,505.00	135,000.00	66.30%
COMPUTER HARDWARE/SOFTWARE SERVICES	801.16	23,023.72	180,000.00	12.79%
IT SERVICES & CONSULTING	3,183.00	52,418.53	278,500.00	18.82%
OTHER PROFESSIONAL SERVICES	41,626.17	259,290.75	444,100.00	58.39%
TEMPORARY HELP SERVICES	4,100.05	19,963.18	10,000.00	199.63%
MAINTENANCE CONTRACTS	146,108.93	954,430.01	2,019,000.00	47.27%
UNDERGROUND STORAGE TANK SERVICE	0.00	0.00	2,500.00	0.00%
OUTSIDE MAINTENANCE SERVICES	7,530.16	62,259.47	174,000.00	35.78%
GUARD SERVICE	20,996.24	117,701.50	228,500.00	51.51%
DRUG SCREENS	0.00	14,376.00	25,000.00	57.50%
EMPLOYEE PHYSICALS	0.00	0.00	28,000.00	0.00%
PRE-EMPLOYMENT PHYSICALS	11,500.00	11,500.00	20,000.00	57.50%
PRINTING SERVICES	1,035.23	19,604.30	46,800.00	41.89%
TRAINING SERVICE	368.88	1,378.00	10,000.00	13.78%
BANK SERVICE CHARGES	4,855.16	12,915.99	25,000.00	51.66%
LEWIS SYSTEM - SECURITY EXPENSE	677.36	3,582.36	13,200.00	27.14%
PROMOTIONS	0.00	3,250.00	21,500.00	15.12%
STATE FAIR SERVICES	247.68	56,140.86	40,000.00	140.35%
BUS STOP SIGN MAINTENANCE	0.00	3,349.16	18,000.00	18.61%
TOWING	468.75	7,190.75	20,000.00	35.95%
TRASH REMOVAL	1,352.44	8,080.64	14,450.00	55.92%
HAZARDOUS WASTE DISPOSAL	2,857.00	7,387.90	29,500.00	25.04%
CREDIT CARD PROCESSING FEES	4,088.65	28,946.67	35,000.00	82.70%
PARKING	560.00	3,360.00	5,740.00	58.54%

**Consolidated Fixed Route Summary Income Statement**  
**For the Six Months Ending Sunday, December 31, 2023**  
**Fixed Route**

	December	December YTD	FY24 BUDGET	% of Budget
	ACTUAL	ACTUAL	BUDGET	USED
<b>Services Cont.</b>				
CONTINGENCY	0.00	0.00	100,000.00	0.00%
SPONSORSHIPS	0.00	4,640.00	20,550.00	22.58%
OTHER SERVICES	0.00	310.33	500.00	62.07%
<b>Services Sub Total</b>	<b>287,730.66</b>	<b>1,831,727.24</b>	<b>4,109,440.00</b>	<b>44.57%</b>
<b>Buildings &amp; Grounds Materials</b>				
REPAIRS - BUILDING EQUIPMENT	322.09	9,103.47	78,500.00	11.60%
REPAIRS TO BUILDINGS & GROUNDS	6,457.58	31,760.08	141,000.00	22.52%
TRANSIT SHELTER MATERIALS & REPAIRS	28,424.21	63,305.13	75,000.00	84.41%
<b>Buildings &amp; Grounds Materials Sub Total</b>	<b>35,203.88</b>	<b>104,168.68</b>	<b>294,500.00</b>	<b>35.37%</b>
<b>Office Supplies</b>				
OFFICE SUPPLIES	1,064.37	11,496.68	21,300.00	53.98%
PRINTING SUPPLIES	0.00	791.00	0.00	0.00%
TRAINING MATERIALS & SUPPLIES	412.50	917.50	3,000.00	30.58%
IT SUPPLIES	0.00	883.24	5,000.00	17.66%
MISCELLANEOUS OPERATING SUPPLIES	201.41	1,637.29	19,800.00	8.27%
<b>Office Supplies Sub total</b>	<b>1,678.28</b>	<b>15,725.71</b>	<b>49,100.00</b>	<b>32.03%</b>
<b>Fuels and Lubricants</b>				
UNLEADED GAS	1,307.66	9,291.67	30,000.00	30.97%
DIESEL - VEHICLES	135,634.50	954,420.59	1,896,000.00	50.34%
MOTOR OIL	5,591.25	30,593.80	45,000.00	67.99%
OTHER FLUIDS	12,920.60	47,484.09	98,000.00	48.45%
BUS ELECTRIC	2,698.84	7,630.52	70,000.00	10.90%
<b>Fuels and Lubricants Sub Total</b>	<b>158,152.85</b>	<b>1,049,420.67</b>	<b>2,139,000.00</b>	<b>49.06%</b>
<b>Tires</b>				
TIRES	(3,999.20)	22,197.05	132,000.00	16.82%
TIRES - NON REVENUE VEHICLE	132.69	132.69	10,000.00	1.33%
<b>Tires Sub Total</b>	<b>(3,866.51)</b>	<b>22,329.74</b>	<b>142,000.00</b>	<b>15.73%</b>
<b>Equipment Repairs Parts</b>				
REPAIRS - RADIO/CAMERA EQUIPMENT	0.00	594.00	4,000.00	14.85%
DIRECT MATERIAL CHARGES & OUTSIDE REPAIR	14,654.75	124,169.56	427,125.00	29.07%
PARATRANSIT - DIRECT MATERIAL CHARGES	0.00	2,215.65	0.00	0.00%
REVENUE VEHICLE - REPAIR PARTS	74,957.23	497,130.59	882,125.00	56.36%
NON REVENUE VEHICLE - REPAIR PARTS	1,006.66	5,329.54	16,000.00	33.31%
REPAIRS - SHOP EQUIPMENT & TOOLS	1,896.60	2,183.38	20,000.00	10.92%
REPAIRS - NON REVENUE EQUIPMENT	0.00	3,205.76	3,500.00	91.59%
ACCIDENT REPAIR - REVENUE EQUIPMENT	0.00	7,478.28	35,000.00	21.37%
<b>Equipment Repairs Parts Sub Total</b>	<b>92,515.24</b>	<b>642,306.76</b>	<b>1,387,750.00</b>	<b>46.28%</b>

	<b>December</b>	<b>December YTD</b>	<b>FY24 BUDGET</b>	<b>% of Budget</b>
	ACTUAL	ACTUAL	BUDGET	USED
<b>Supplies and Materials</b>				
BUILDING CLEANING SUPPLIES	4,160.48	23,570.38	48,500.00	48.60%
INTERIOR CLEANING SUPPLIES	0.00	0.00	3,000.00	0.00%
CLEANING SUPPLIES - REVENUE EQUIPMENT	30.08	2,107.12	10,000.00	21.07%
POSTAGE	8.80	1,885.31	12,000.00	15.71%
SERVICE SUPPLIES - REVENUE EQUIP	6,347.63	39,634.63	98,000.00	40.44%
SMALL TOOLS	243.69	19,215.01	31,800.00	60.42%
TICKET & SCHEDULE EXPENSE	0.00	11,234.51	57,500.00	19.54%
FREIGHT	475.45	3,787.69	4,250.00	89.12%
<b>Supplies and Materials Sub Total</b>	<b>11,266.13</b>	<b>101,434.65</b>	<b>265,050.00</b>	<b>38.27%</b>
<b>Utilities</b>				
WATER & SEWER	11,406.12	35,536.80	68,600.00	51.80%
GAS & ELECTRICITY	22,129.19	66,804.19	259,000.00	25.79%
TELEPHONE	0.00	0.00	230.00	0.00%
CELLPHONE	2,822.35	18,247.64	47,060.00	38.78%
BUS CELLULAR	12,938.05	77,347.12	171,000.00	45.23%
TELEPHONE, TELEVISION, & INTERNET	7,352.47	57,674.67	173,200.00	33.30%
<b>Utilities Sub Total</b>	<b>56,648.18</b>	<b>255,610.42</b>	<b>719,090.00</b>	<b>35.55%</b>
<b>Insurance-Vehicle &amp; Other</b>				
AUTO/GENERAL LIABILITY	93,848.68	529,882.08	1,020,000.00	51.95%
RECOVERIES FROM ACCIDENTS	(114,925.20)	(195,596.16)	0.00	0.00%
PROPERTY INSURANCE	10,688.63	64,131.78	116,400.00	55.10%
INSURANCE ADJUSTMENT FEES	136.50	1,034.25	3,000.00	34.48%
INJURIES & DAMAGES PAID OUT	903.85	72,673.61	250,000.00	29.07%
CLAIMS EXPENSE TRANSFER TO INSURANCE RESERVE	(903.85)	(81,066.08)	0.00	0.00%
OTHER INSURANCE FEES	5,525.15	33,150.90	55,000.00	60.27%
<b>Insurance-Vehicle &amp; Other Sub Total</b>	<b>(4,726.24)</b>	<b>424,210.38</b>	<b>1,444,400.00</b>	<b>29.37%</b>
<b>Purchased Transportation Services</b>				
CAB CONTRACT SERVICE	1,166.79	10,653.98	15,000.00	71.03%
PURCHASED TRANSPORTATION	0.00	674.80	2,000.00	33.74%
<b>Purchased Transportation Services Sub Total</b>	<b>1,166.79</b>	<b>11,328.78</b>	<b>17,000.00</b>	<b>66.64%</b>
<b>Misc. Departmental Expenses</b>				
EMPLOYEE SERVICE AWARDS	862.42	8,119.12	20,000.00	40.60%
DUES, MEMBERSHIPS, & SUBSCRIPTIONS	6,165.20	48,777.52	131,610.00	37.06%
TRAVEL AND MEETINGS	833.10	22,109.87	91,000.00	24.30%
RECRUITMENT EXPENSES	7,220.20	45,724.75	88,750.00	51.52%
DART COMMISSION TRAVEL EXPENSE	0.00	0.00	4,000.00	0.00%
BAD DEBT EXPENSE	(2.59)	(2.59)	5,000.00	(0.05%)
COMPANY EVENTS	0.00	21,437.69	40,000.00	53.59%
EMPLOYEE ADVERTISING	0.00	0.00	25,000.00	0.00%
DART COMMISSION EXPENSE	552.23	4,606.84	15,000.00	30.71%
GENERAL EMPLOYEE EXPENSE	6,439.59	12,162.95	10,510.00	115.73%
STAFF TRAINING	3,075.00	8,498.60	74,500.00	11.41%
FEMA RELATED EXPENSES	0.00	(1,322.05)	0.00	0.00%
PUBLIC MEETINGS	0.00	0.00	1,000.00	0.00%

	<b>December</b>	<b>December YTD</b>	<b>FY24 BUDGET</b>	<b>% of Budget</b>
	ACTUAL	ACTUAL	BUDGET	USED
<b>Misc. Departmental Expenses Cont.</b>				
WELLNESS PROGRAM	0.00	14,277.00	15,000.00	95.18%
MISCELLANEOUS	7,550.00	14,422.55	31,000.00	46.52%
OVERHEAD ALLOCATION	(36,824.17)	(220,945.02)	(441,890.00)	50.00%
LEASES/RENTALS - PARK & RIDE	950.00	13,050.00	18,000.00	72.50%
LEASES/RENTALS	2,718.31	1,489.18	1,000.00	148.92%
LEASES/RENTALS - EQUIPMENT	0.00	0.00	8,500.00	0.00%
<b>Misc. Departmental Expenses Sub Total</b>	<b>(460.71)</b>	<b>(7,593.59)</b>	<b>137,980.00</b>	<b>(5.50%)</b>
<b>Local Match</b>				
LOCAL MATCH	160,616.67	963,700.02	1,927,400.00	50.00%
<b>Local Match Expense Sub Total</b>	<b>160,616.67</b>	<b>963,700.02</b>	<b>1,927,400.00</b>	<b>50.00%</b>
<b>Total Operating Expenses</b>	<b>2,718,556.45</b>	<b>17,436,071.58</b>	<b>36,917,970.00</b>	<b>47.23%</b>
<b>Non-Operating Revenue</b>				
INTEREST INCOME	70,377.90	586,884.42	25,000.00	2347.54%
DCS RENTAL INCOME	64.20	344.50	1,000.00	34.45%
SALE OF SCRAP	0.00	3,797.10	10,000.00	37.97%
DCS BIKE STORAGE RENTAL	0.00	100.00	500.00	20.00%
MISCELLANEOUS INCOME	50,166.28	93,229.28	65,000.00	143.43%
PROPERTY TAX REVENUES	2,006,450.00	12,038,700.00	24,077,400.00	50.00%
STATE OPERATING ASSISTANCE	197,645.73	1,232,612.21	2,064,240.00	59.71%
STATE OPERATING ASSISTANCE BACKFILL	0.00	290,489.60	583,000.00	49.83%
CMAQ FUNDS	0.00	0.00	93,000.00	0.00%
FTA LEASE FUNDS	0.00	168,857.00	0.00	0.00%
FTA OPERATING INCOME - 5307	216,666.67	1,300,000.02	2,600,000.00	50.00%
FTA OPERATING INCOME - 5307 CARES	0.00	2,938,598.00	2,394,230.00	122.74%
LOCAL MATCH REVENUE	0.00	66,250.00	275,000.00	24.09%
INTEREST EXPENSE	(8,134.27)	(50,960.10)	(97,000.00)	52.54%
<b>Non-Operating Revenue Sub Total</b>	<b>2,533,236.51</b>	<b>18,668,902.03</b>	<b>32,091,370.00</b>	<b>58.17%</b>
<b>Excess / (Deficiency)</b>	<b>126,639.59</b>	<b>3,896,012.29</b>	<b>0.00</b>	<b>0.00%</b>

	<b>December</b>	<b>December YTD</b>	<b>FY24 BUDGET</b>	<b>% of Budget</b>
	ACTUAL	ACTUAL	BUDGET	USED
<b>Operating Revenue</b>				
CASH FARES	\$8,619.50	\$45,264.08	\$92,885.00	48.73%
MOBILE TICKETING PASSES	2,065.00	12,495.00	24,120.00	51.80%
DART ON DEMAND	714.25	3,308.48	10,000.00	33.08%
OTHER CONTRACTED SERVICES	15,507.83	77,845.72	153,780.00	50.62%
POLK COUNTY FUNDING	31,590.00	201,846.84	355,865.00	56.72%
<b>Total Operating Revenue</b>	<b>58,496.58</b>	<b>340,760.12</b>	<b>636,650.00</b>	<b>53.52%</b>
<b>Expenses</b>				
<b>Salaries, Wages &amp; Fringes</b>				
OPERATOR WAGES	152,146.91	868,886.86	1,683,500.00	51.61%
OPERATOR WAGES OVERTIME	13,555.12	64,697.91	75,000.00	86.26%
MGR/DIR/ADM WAGES & SALARIES	36,174.47	66,424.61	233,860.00	28.40%
SUPERVISOR SALARIES	30,445.04	30,445.04	0.00	0.00%
STAFF/CLERICAL & LIGHT DUTY WAGES	12,351.93	74,098.80	139,400.00	53.16%
STAFF/CLERICAL OVERTIME	609.00	6,594.13	1,500.00	439.61%
MECHANIC WAGES	17,749.53	128,964.19	150,000.00	85.98%
FIXED ROUTE SERVICE WAGES	0.00	263.39	0.00	0.00%
FIXED ROUTE DOING PARA OVERTIME	0.00	48.95	0.00	0.00%
FICA	20,466.31	88,794.35	174,670.00	50.84%
IPERS	25,413.24	107,563.98	215,540.00	49.90%
HEALTH INSURANCE	15,640.00	100,231.81	310,800.00	32.25%
DENTAL PLANS	951.97	6,721.83	15,000.00	44.81%
LIFE INSURANCE	101.42	137.25	6,000.00	2.29%
DISABILITY INSURANCE	75.49	1,603.72	2,000.00	80.19%
SUTA	77.80	542.35	25,000.00	2.17%
WORKERS' COMPENSATION INSURANCE	14,461.31	58,451.18	70,000.00	83.50%
HOLIDAY PAY	1,584.94	1,584.94	0.00	0.00%
HOLIDAY PAY - OPERATORS	9,699.96	25,446.45	0.00	0.00%
FLOATING HOLIDAY PAY	0.00	345.62	0.00	0.00%
FLOATING HOLIDAY - OPERATORS	4,816.84	10,188.64	0.00	0.00%
VACATION PAY	5,560.26	6,060.50	0.00	0.00%
VACATION PAY - OPERATORS	7,604.63	25,782.46	0.00	0.00%
OTHER PAID ABSENCE	631.22	2,839.55	1,500.00	189.30%
UNIFORM ALLOWANCE	0.00	352.71	0.00	0.00%
UNIFORM ALLOWANCE - OPERATORS	923.81	7,882.52	15,600.00	50.53%
INCENTIVE/BONUS PAY	4,700.00	15,800.00	2,250.00	702.22%
DRIVERS' LICENSES	21.50	51.50	1,500.00	3.43%
DEFERRED COMP - EMPLOYER MATCH	2,658.31	7,373.94	15,000.00	49.16%
<b>Salaries, Wages &amp; Fringes Sub Total</b>	<b>378,421.01</b>	<b>1,708,179.18</b>	<b>3,138,120.00</b>	<b>54.43%</b>
<b>Services</b>				
OTHER PROFESSIONAL SERVICES	0.00	823.00	30,000.00	2.74%
TEMPORARY HELP SERVICES	0.00	0.00	31,000.00	0.00%
MAINTENANCE CONTRACTS	3,650.00	21,900.00	65,000.00	33.69%
DRUG SCREENS	0.00	0.00	2,500.00	0.00%
EMPLOYEE PHYSICALS	0.00	0.00	3,500.00	0.00%
TOWING	0.00	986.85	2,000.00	49.34%
<b>Services Sub Total</b>	<b>3,650.00</b>	<b>23,709.85</b>	<b>134,000.00</b>	<b>17.69%</b>



	<b>December</b>	<b>December YTD</b>	<b>FY24 BUDGET</b>	<b>% of Budget</b>
	ACTUAL	ACTUAL	BUDGET	USED
<b>Office Supplies</b>				
PRINTING SUPPLIES	0.00	0.00	500.00	0.00%
<b>Office Supplies Sub total</b>	<b>0.00</b>	<b>0.00</b>	<b>500.00</b>	<b>0.00%</b>
<b>Fuels and Lubricants</b>				
UNLEADED GAS	3,635.71	16,401.11	65,700.00	24.96%
DIESEL - VEHICLES	22,518.84	163,455.59	200,000.00	81.73%
MOTOR OIL	1,863.75	10,197.91	10,500.00	97.12%
OTHER FLUIDS	4,306.87	17,435.77	25,000.00	69.74%
<b>Fuels and Lubricants Sub Total</b>	<b>32,325.17</b>	<b>207,490.38</b>	<b>301,200.00</b>	<b>68.89%</b>
<b>Tires</b>				
TIRES	(318.00)	21,075.79	30,000.00	70.25%
<b>Tires Sub Total</b>	<b>(318.00)</b>	<b>21,075.79</b>	<b>30,000.00</b>	<b>70.25%</b>
<b>Equipment Repairs Parts</b>				
DIRECT MATERIAL CHARGES & OUTSIDE REPAIR	0.00	236.02	0.00	0.00%
PARATRANSIT - DIRECT MATERIAL CHARGES	578.39	13,284.67	90,000.00	14.76%
REVENUE VEHICLE - REPAIR PARTS	599.37	3,596.22	150,000.00	2.40%
ACCIDENT REPAIR - REVENUE EQUIPMENT	0.00	0.00	6,000.00	0.00%
<b>Equipment Repairs Parts Sub Total</b>	<b>1,177.76</b>	<b>17,116.91</b>	<b>246,000.00</b>	<b>6.96%</b>
<b>Supplies and Materials</b>				
CLEANING SUPPLIES - REVENUE EQUIPMENT	0.00	0.00	1,500.00	0.00%
SERVICE SUPPLIES - REVENUE EQUIP	1,476.66	9,112.76	25,000.00	36.45%
<b>Supplies and Materials Sub Total</b>	<b>1,476.66</b>	<b>9,112.76</b>	<b>26,500.00</b>	<b>34.39%</b>
<b>Utilities</b>				
CELLPHONE	562.59	3,374.70	6,660.00	50.67%
<b>Utilities Sub Total</b>	<b>562.59</b>	<b>3,374.70</b>	<b>6,660.00</b>	<b>50.67%</b>
<b>Insurance-Vehicle &amp; Other</b>				
AUTO/GENERAL LIABILITY	4,013.36	24,080.16	63,780.00	37.76%
INJURIES & DAMAGES PAID OUT	147.10	29,749.10	44,000.00	67.61%
<b>Insurance-Vehicle &amp; Other Sub Total</b>	<b>4,160.46</b>	<b>53,829.26</b>	<b>107,780.00</b>	<b>49.94%</b>
<b>Purchased Transportation Services</b>				
CAB CONTRACT SERVICE	27,082.23	166,770.89	105,000.00	158.83%
<b>Purchased Transportation Services Sub Total</b>	<b>27,082.23</b>	<b>166,770.89</b>	<b>105,000.00</b>	<b>158.83%</b>
<b>Misc. Departmental Expenses</b>				
TRAVEL AND MEETINGS	0.00	0.00	3,000.00	0.00%
BAD DEBT EXPENSE	0.00	963.46	0.00	0.00%
STAFF TRAINING	0.00	0.00	500.00	0.00%
OVERHEAD ALLOCATION	36,824.17	220,945.02	441,890.00	50.00%
<b>Misc. Departmental Expenses Sub Total</b>	<b>36,824.17</b>	<b>221,908.48</b>	<b>445,390.00</b>	<b>49.82%</b>
<b>Local Match</b>				
LOCAL MATCH	18,550.00	111,300.00	222,600.00	50.00%
<b>Local Match Expense Sub Total</b>	<b>18,550.00</b>	<b>111,300.00</b>	<b>222,600.00</b>	<b>50.00%</b>
<b>Total Operating Expenses</b>	<b>503,912.05</b>	<b>2,543,868.20</b>	<b>4,763,750.00</b>	<b>53.40%</b>

	<b>December</b>	<b>December YTD</b>	<b>FY24 BUDGET</b>	<b>% of Budget</b>
	ACTUAL	ACTUAL	BUDGET	USED

**Non-Operating Revenue**

PROPERTY TAX REVENUES	166,978.33	1,001,869.98	2,003,740.00	50.00%
5310 ELDERLY/DISABLED FUNDS	3,750.00	34,038.00	45,000.00	75.64%
FTA ADA - 5307	39,583.33	237,499.98	475,000.00	50.00%
FTA RURAL - 5311	0.00	0.00	10,000.00	0.00%
FTA OPERATING INCOME - 5307 CARES	0.00	292,500.00	1,593,360.00	18.36%
<b>Non-Operating Revenue Sub Total</b>	<b>210,311.66</b>	<b>1,565,907.96</b>	<b>4,127,100.00</b>	<b>37.94%</b>

<b>Excess / (Deficiency)</b>	<b>(235,103.81)</b>	<b>(637,200.12)</b>	<b>0.00</b>	<b>0.00%</b>
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	December	December YTD	FY24 BUDGET	% of Budget
	ACTUAL	ACTUAL	BUDGET	USED
<b>Operating Revenue</b>				
PASSENGER FARES	\$17,041.88	\$123,573.78	\$400,000.00	30.89%
<b>Total Operating Revenue</b>	<b>17,041.88</b>	<b>123,573.78</b>	<b>400,000.00</b>	<b>30.89%</b>
<b>Expenses</b>				
<b>Salaries, Wages &amp; Fringes</b>				
MGR/DIR/ADM WAGES & SALARIES	4,558.15	29,686.70	69,600.00	42.65%
STAFF/CLERICAL & LIGHT DUTY WAGES	3,537.29	20,934.23	44,900.00	46.62%
STAFF/CLERICAL OVERTIME	18.01	155.53	1,000.00	15.55%
FICA	754.14	4,346.98	8,840.00	49.17%
IPERS	958.60	5,555.67	10,910.00	50.92%
HEALTH INSURANCE	910.22	10,477.87	23,000.00	45.56%
DENTAL PLANS	58.58	708.39	2,000.00	35.42%
LIFE INSURANCE	1.39	13.84	300.00	4.61%
DISABILITY INSURANCE	(8.32)	129.87	250.00	51.95%
SUTA	1.09	24.28	700.00	3.47%
WORKERS' COMPENSATION INSURANCE	42.58	180.99	350.00	51.71%
HOLIDAY PAY	455.98	1,316.02	0.00	0.00%
FLOATING HOLIDAY PAY	173.60	865.08	0.00	0.00%
VACATION PAY	1,411.89	6,151.80	0.00	0.00%
UNIFORM ALLOWANCE	0.00	0.00	750.00	0.00%
INCENTIVE/BONUS PAY	0.00	300.00	0.00	0.00%
DEFERRED COMP - EMPLOYER MATCH	254.13	1,057.35	3,000.00	35.25%
<b>Salaries, Wages &amp; Fringes Sub Total</b>	<b>13,127.33</b>	<b>81,904.60</b>	<b>165,600.00</b>	<b>49.46%</b>
<b>Services</b>				
TEMPORARY HELP SERVICES	0.00	0.00	2,500.00	0.00%
MAINTENANCE CONTRACTS	0.00	0.00	55,000.00	0.00%
DRUG SCREENS	0.00	0.00	4,000.00	0.00%
EMPLOYEE PHYSICALS	0.00	0.00	600.00	0.00%
TOWING	0.00	487.50	1,200.00	40.63%
PARKING	80.00	480.00	900.00	53.33%
<b>Services Sub Total</b>	<b>80.00</b>	<b>967.50</b>	<b>64,200.00</b>	<b>1.51%</b>
<b>Office Supplies</b>				
TRAINING MATERIALS & SUPPLIES	0.00	0.00	250.00	0.00%
<b>Office Supplies Sub total</b>	<b>0.00</b>	<b>0.00</b>	<b>250.00</b>	<b>0.00%</b>
<b>Fuels and Lubricants</b>				
UNLEADED GAS	8,348.49	66,106.54	170,000.00	38.89%
<b>Fuels and Lubricants Sub Total</b>	<b>8,348.49</b>	<b>66,106.54</b>	<b>170,000.00</b>	<b>38.89%</b>
<b>Tires</b>				
TIRES	2,696.08	10,903.82	11,200.00	97.36%
<b>Tires Sub Total</b>	<b>2,696.08</b>	<b>10,903.82</b>	<b>11,200.00</b>	<b>97.36%</b>

	December	December YTD	FY24 BUDGET	% of Budget
	ACTUAL	ACTUAL	BUDGET	USED
<b>Equipment Repairs Parts</b>				
VEHICLE SUPPLIES	5.98	476.88	2,000.00	23.84%
REVENUE VEHICLE - REPAIR PARTS	5,904.28	28,617.32	54,000.00	53.00%
ACCIDENT REPAIR - REVENUE EQUIPMENT	0.00	0.00	12,000.00	0.00%
<b>Equipment Repairs Parts Sub Total</b>	<b>5,910.26</b>	<b>29,094.20</b>	<b>68,000.00</b>	<b>42.79%</b>
<b>Utilities</b>				
CELLPHONE	141.67	850.54	1,710.00	49.74%
<b>Utilities Sub Total</b>	<b>141.67</b>	<b>850.54</b>	<b>1,710.00</b>	<b>49.74%</b>
<b>Insurance-Vehicle &amp; Other</b>				
AUTO/GENERAL LIABILITY	5,273.61	13,908.74	25,000.00	55.63%
<b>Insurance-Vehicle &amp; Other Sub Total</b>	<b>5,273.61</b>	<b>13,908.74</b>	<b>25,000.00</b>	<b>55.63%</b>
<b>Purchased Transportation Services</b>				
CAB SERVICE	0.00	249.70	450.00	55.49%
<b>Purchased Transportation Services Sub Total</b>	<b>0.00</b>	<b>249.70</b>	<b>450.00</b>	<b>55.49%</b>
<b>Misc. Departmental Expenses</b>				
DUES, MEMBERSHIPS, & SUBSCRIPTIONS	0.00	0.00	600.00	0.00%
TRAVEL AND MEETINGS	0.00	0.00	1,600.00	0.00%
BAD DEBT EXPENSE	1,455.92	1,762.42	1,000.00	176.24%
PROMOTIONAL EVENTS	0.00	0.00	2,000.00	0.00%
STAFF TRAINING	0.00	200.00	1,000.00	20.00%
CARPPOOL REIMBURSEMENT	30.00	30.00	500.00	6.00%
MISCELLANEOUS	0.00	0.00	500.00	0.00%
<b>Misc. Departmental Expenses Sub Total</b>	<b>1,485.92</b>	<b>1,992.42</b>	<b>7,200.00</b>	<b>27.67%</b>
<b>Total Operating Expenses</b>	<b>37,063.36</b>	<b>205,978.06</b>	<b>513,610.00</b>	<b>40.10%</b>
<b>Non-Operating Revenue</b>				
MISCELLANEOUS INCOME	0.00	0.00	1,200.00	0.00%
FTA OPERATING INCOME - 5307 CARES	0.00	41,000.00	112,410.00	36.47%
<b>Non-Operating Revenue Sub Total</b>	<b>0.00</b>	<b>41,000.00</b>	<b>113,610.00</b>	<b>36.09%</b>
<b>Excess / (Deficiency)</b>	<b>(20,021.48)</b>	<b>(41,404.28)</b>	<b>0.00</b>	<b>0.00%</b>

**Balance Sheet**  
**Month ending Sunday, December 31, 2023**

**ASSETS**

**CASH AND CASH ITEMS**

GENERAL FUND ACCOUNT	\$14,797,113.28
LOCAL MATCH	1,075,000.00
CAPITAL RESERVE	19,353,416.00
STABILIZATION RESERVE	1,440,767.00
PETTY CASH	2,050.00
DEPOSITS TO BE REFUNDED TO DART	30,242.10
<b>TOTAL CASH AND CASH ITEMS</b>	<b>36,698,588.38</b>

**RECEIVABLES**

ACCOUNTS RECEIVABLE	644,554.76
A/R - FTA CAPITAL GRANTS	1,462.15
A/R - FTA OPERATING ASSISTANCE	1,062,500.00
A/R - FEMA OPERATING ASSISTANCE	219,107.90
A/R - EMPLOYEES	(1,966.31)
PROPERTY TAX RECEIVABLE - CURRENT	26,081,140.00
LEASE RECEIVABLE - NON CURRENT	253,758.82
A/R - CREDIT CARD RECEIVABLE - CARAVAN	669.00
A/R - POINT OF SALE CREDIT CARD RECEIVABLE	25,951.24
A/R - MOBILE TICKETING	(930.25)
<b>TOTAL RECEIVABLES</b>	<b>28,286,247.31</b>

**MATERIALS AND SUPPLIES INVENTORY**

INVENTORY - DIESEL FUEL	78,646.95
INVENTORY - GASOLINE	12,478.93
INVENTORY - PARTS & EQUIPMENT	906,324.28
RESERVE FOR OBSOLETE INVENTORY	(107,886.39)
<b>TOTAL MAT AND SUP INVENTORY</b>	<b>889,563.77</b>

**WORK IN PROGRESS**

WORK IN PROGRESS	8,358,064.41
<b>TOTAL WORK IN PROGRESS</b>	<b>8,358,064.41</b>

**TANGIBLE ASSETS**

FA CLEARING	(344,217.11)
LAND	1,018,912.69
BUILDINGS	38,244,586.10
REVENUE EQUIPMENT - FIXED ROUTE BUSES	49,511,914.31
REVENUE EQUIPMENT - MOBILITY SERVICES BUSES	4,612,983.34
REVENUE EQUIPMENT - FARE COLLECTION	3,580,880.20
COMMUNICATIONS EQUIPMENT	4,666,433.48
SERVICE CARS & EQUIPMENT	805,602.31
CARAVAN EQUIPMENT	2,288,229.81

**Balance Sheet****Month ending Sunday, December 31, 2023****Des Moines Area Regional Transit****TANGIBLE ASSETS CONT.**

SHOP & GARAGE EQUIPMENT	864,199.42
FURNITURE & OFFICE EQUIPMENT	1,115,292.80
COMPUTER EQUIPMENT	2,192,522.67
MISCELLANEOUS EQUIPMENT	1,534,743.82
ACCUMULATED DEPRECIATION - BUILDINGS	(18,204,090.15)
ACCUMULATED DEPRECIATION - FIXED ROUTE BUSES	(25,636,828.72)
ACCUMULATED DEPRECIATION - MOBILITY SERVICES BUSES	(3,869,213.93)
ACCUMULATED DEPRECIATION - FARE COLLECTION EQUIPMENT	(1,815,532.06)
ACCUMULATED DEPRECIATION - COMMUNICATION EQUIPMENT	(4,665,570.14)
ACCUMULATED DEPRECIATION - SERVICE CARS/EQUIPMENT	(676,380.24)
ACCUMULATED DEPRECIATION - CARAVAN VANS	(2,218,107.66)
ACCUMULATED DEPRECIATION - SHOP & GARAGE EQUIPMENT	(762,275.45)
ACCUMULATED DEPRECIATION - FURNITURE & OFFICE EQUIPMENT	(1,115,292.80)
ACCUMULATED DEPRECIATION - COMPUTER EQUIPMENT	(1,730,161.47)
ACCUMULATED DEPRECIATION - MISCELLANEOUS EQUIPMENT	(972,015.62)
<b>TOTAL LAND, BLDGS, AND EQUIP</b>	<b>48,426,615.60</b>

**PREPAIDS**

PREPAID EXPENSES	469,745.02
PREPAID INSURANCE	647,605.70
TRAVEL ADVANCES	662.67
<b>TOTAL PREPAIDS</b>	<b>1,118,013.39</b>

**DEFERRED OUTFLOWS OF RESOURCES**

PENSION DEFERRED OUTFLOWS OF RESOURCES	10,991,577.45
<b>TOTAL DEFERRED OUTFLOWS</b>	<b>10,991,577.45</b>

**TOTAL ASSETS****\$134,768,670.31**

**Balance Sheet**  
**Month ending Sunday, December 31, 2023**

**LIABILITIES**

**TRADE PAYABLES**

ACCOUNTS PAYABLE	\$819,589.50
ACCRUED PURCHASES	51,788.43
FUEL TAX RECEIVABLE	(667.50)
<b>TOTAL TRADE PAYABLES</b>	<b>870,710.43</b>

**ACCRUED PAYROLL LIABILITIES**

DUE TO EMPLOYEES	23,919.70
ACCRUED PAYROLL LIABILITIES	230,389.77
VACATION PAYABLE - THIS YEAR	(228.18)
ACCRUED VACATION - NEXT YEAR	643,140.40
ACCRUED LTD PAYABLE	(9,381.86)
ACCRUED WORKERS' COMPENSATION	51,608.51
DEDUCTIONS - IPERS	192,043.17
DEDUCTIONS - DEFERRED COMPENSATION (DART EMPLOYER)	(8.52)
DEDUCTIONS - HEALTH INSURANCE	(380,775.13)
DEDUCTIONS - HSA PREMIUMS	483,058.80
DEDUCTIONS - DENTAL INSURANCE	(14,465.84)
DEDUCTIONS - VISION INSURANCE	(2,492.14)
DEDUCTIONS - HSA CONTRIBUTIONS	(8,590.00)
DEDUCTIONS - LTD INSURANCE	49,175.47
DEDUCTIONS - LIFE INSURANCE	131,577.18
DEDUCTIONS - OTHER GARNISHMENT	1,899.11
ACCRUED IPERS PAYABLE	252,772.73
DEDUCTIONS - FLEX 2	27,914.89
DEDUCTIONS - PARKING	(42.50)
DEDUCTIONS - OTHER	39,000.00
DEDUCTIONS - FIT	99,803.63
DEDUCTIONS - SIT	44,466.41
PAYROLL DEDUCTIONS	915,337.26
ACCRUED FICA TAXES PAYABLE	62,968.38
ACCRUED SUTA TAXES PAYABLE	(21,981.27)
<b>TOTAL PAYROLL LIABILITIES</b>	<b>1,895,772.71</b>

**OTHER CURRENT LIABILITIES**

RESERVES	15,438.12
OTHER PAYABLES	(301,208.91)
DEFERRED REVENUE - FIXED ROUTE	923,614.74
DEFERRED REVENUE - CARAVAN	8,704.52
DEFERRED REVENUE - MOBILITY SERVICES	537,499.78
DEFERRED PROPERTY TAX REVENUES	26,081,140.00
DEFERRED CAPITAL REVENUE	406,001.56
<b>TOTAL OTHER CURRENT LIABILITIES</b>	<b>27,671,189.81</b>

**Balance Sheet****Month ending Sunday, December 31, 2023****Des Moines Area Regional Transit**

LEASE PAYABLE-FIXED ROUTE BUS	3,260,523.83
POST-RETIREMENT OBLIGATIONS	(389.76)
PENSION LIABILITY	8,225,598.00
RESERVE FOR ACCIDENT LOSSES	231,563.92
CARAVAN DEPOSITS HELD	45,681.58
DCS BIKE RENTAL DEPOSITS HELD	750.00
<b>TOTAL LIABILITIES</b>	<b>42,201,400.52</b>
<b>FUND BALANCE</b>	
INVESTED IN CAPITAL ASSETS	78,454,764.49
CONTRIBUTED CAPITAL	490,619.00
FR CONTRIBUTION TO FIXED ASSETS	25,212,132.27
MS CONTRIBUTION TO FIXED ASSETS	1,811,833.12
CV CONTRIBUTION TO FIXED ASSETS	1,611,673.62
<b>TOTAL COMMISSION DESIGNATED</b>	<b>107,581,022.50</b>
RETAINED EARNINGS - FIXED ROUTE	(29,770,894.88)
CURRENT SURPLUS (DEFICIT) - FIXED	3,219,589.35
FUNDED DEPRECIATION (LOCAL)	963,700.02
RETAINED EARNINGS	1,088,357.98
CURRENT SURPLUS	(25,587,605.51)
<b>DEFERRED INFLOWS OF RESOURCES</b>	
PENSION DEFERRED INFLOWS OF RESOURCES	9,231,736.00
LEASE DEFERRED INFLOWS OF RESOURCES	253,758.82
<b>TOTAL DEFERRED INFLOWS</b>	<b>9,485,494.82</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$134,768,670.31</b>



**ACCOUNTS PAYABLES CHECKS**  
**DART 12-2023**

<b>Document Date</b>	<b>Vendor Name</b>	<b>Document Amount</b>
12/1/2023	ABC BUS, INC.	\$302.57
12/1/2023	ACK ENTERPRISES	\$387.00
12/1/2023	ACME TOOLS	\$477.51
12/1/2023	A.J. ALLEN MECHANICAL CONTRACTORS, INC.	\$6,546.99
12/1/2023	ALESIG CONSULTING LLC	\$2,400.00
12/1/2023	ARCORO HOLDINGS CORP	\$79.00
12/1/2023	ARNOLD MOTOR SUPPLY	\$240.05
12/1/2023	BAKER GROUP	\$643.50
12/1/2023	BLACK'S TIRE COMPANY, LLC	\$1,334.46
12/1/2023	BOOT BARN	\$1,246.16
12/1/2023	BRICK GENTRY P.C.	\$17,878.80
12/1/2023	SIEMENS MOBILITY, INC.	\$19,705.00
12/1/2023	CARDINAL INFRASTRUCTURE, LLC.	\$6,250.00
12/1/2023	CDW GOVERNMENT, INC.	\$24,288.00
12/1/2023	CENTURYLINK	\$4,519.20
12/1/2023	CENTURYLINK	\$780.59
12/1/2023	CINTAS LOC 22M	\$200.76
12/1/2023	CONTROLLED ACCESS OF THE MIDWEST, LLC	\$2,243.45
12/1/2023	CORNERSTONE GOVERNMENT AFFAIRS, INC	\$5,000.00
12/1/2023	COUNTRY LANDSCAPES, INC.	\$1,080.00
12/1/2023	CUMMINS CENTRAL POWER LLC	\$1,482.27
12/1/2023	DES MOINES REGISTER	\$32.00
12/1/2023	DES MOINES COUNTY SHERIFF'S OFFICE	\$747.37
12/1/2023	FAMILY SUPPORT REGISTRY	\$441.04
12/1/2023	FAMILY SUPPORT PAYMNT CTR	\$344.77
12/1/2023	FAMILY SUPPORT REGISTRY	\$218.30
12/1/2023	FASTENAL COMPANY	\$2,046.69
12/1/2023	FIDELITY SECURITY LIFE	\$120.69
12/1/2023	FLORIDA STATE DISBURSEMENT UNIT	\$81.23
12/1/2023	GALLS, LLC	\$924.78
12/1/2023	GILLIG LLC	\$1,975.88

**ACCOUNTS PAYABLES CHECKS**  
**DART 12-2023**

<b>Document Date</b>	<b>Vendor Name</b>	<b>Document Amount</b>
12/1/2023	GLOBAL EQUIPMENT COMPANY	\$581.01
12/1/2023	GLORIA DEI LUTHERAN CHURCH	\$700.00
12/1/2023	GREATER DES MOINES ICE SPORTS ASSOCIATION	\$250.00
12/1/2023	HANIFEN CO. INC.	\$1,061.00
12/1/2023	HERITAGE GROUP, LLC	\$29,670.87
12/1/2023	HOME DEPOT PRO	\$769.45
12/1/2023	INTERNAL REVENUE SERVICE	\$150.00
12/1/2023	INTERSTATE PWR SYS	\$46.17
12/1/2023	JACKSON, JONATHAN	\$45.50
12/1/2023	JANSSEN PEST SOLUTIONS, INC.	\$144.00
12/1/2023	KECK PARKING	\$1,600.00
12/1/2023	KINZLER CONSTRUCTION SERVICES, INC.	\$2,691.50
12/1/2023	KONE, INC.	\$3,239.52
12/1/2023	LEAD DSM	\$1,500.00
12/1/2023	LUBE-TEC	\$9,178.28
12/1/2023	MACKEL-WIEDERANDERS, KURT	\$104.99
12/1/2023	MEDIACOM	\$2,438.77
12/1/2023	MENARDS INC	\$279.64
12/1/2023	MID AMERICAN ENERGY CO.	\$2,770.58
12/1/2023	MIDWEST WHEEL COMPANIES	\$329.50
12/1/2023	MISDU	\$11.61
12/1/2023	MMIT BUSINESS SOLUTIONS GROUP	\$209.46
12/1/2023	MOHAWK MFG & SUPPLY CO	\$877.53
12/1/2023	NAPA AUTO PARTS	\$248.18
12/1/2023	NEW FLYER PARTS	\$9,623.96
12/1/2023	NEW TRIBE MEDIA	\$3,800.00
12/1/2023	NYS CHILD SUPPORT PROCESSING CENTER	\$177.00
12/1/2023	PAXTON, PATRICK	\$85.58
12/1/2023	PIGOTT, INC.	\$804.15
12/1/2023	POTTAWATTAMIE COUNTY SHERIFF'S OFFICE	\$104.76
12/1/2023	REFLECTIVE APPAREL FACTORY, INC.	\$458.38

**ACCOUNTS PAYABLES CHECKS**  
**DART 12-2023**

<b>Document Date</b>	<b>Vendor Name</b>	<b>Document Amount</b>
12/1/2023	RENEWABLE ENERGY GROUP	\$77,670.54
12/1/2023	ROSS & WHITE COMPANY	\$1,603.91
12/1/2023	RSM US LLP	\$9,285.40
12/1/2023	RUGAMA, JOHN	\$67.00
12/1/2023	SIDEKICK DEVELOPMENT, LLC.	\$14,000.00
12/1/2023	SMART HONDA	\$2,216.94
12/1/2023	SNAP-ON INDUSTRIAL	\$1,380.79
12/1/2023	STATE DISBURSEMENT UNIT	\$8.00
12/1/2023	SUBSTANCE	\$248,728.18
12/1/2023	TRANS IOWA, L.C.	\$50.60
12/1/2023	TRUCK CENTER COMPANIES EAST LLC	\$1,227.03
12/1/2023	ULINE	\$1,755.76
12/1/2023	UNITED PARCEL SERVICE	\$76.84
12/1/2023	UNITED WAY	\$801.36
12/1/2023	VU, TUYEN	\$600.00
12/1/2023	WANKE, AMANDA	\$467.53
12/1/2023	WASTE MANAGEMENT OF IOWA	\$1,352.44
12/1/2023	WEX BANK	\$12,632.51
12/1/2023	WOODMAN CONTROLS COMPANY	\$1,300.00
12/1/2023	W W GRAINGER, INC.	\$535.32
12/1/2023	AMERICAN RADIATOR	\$1,121.28
12/1/2023	DES MOINES WATER WORKS	\$195.00
12/1/2023	KARL CHEVROLET	\$564.13
12/1/2023	LATIN WORLD BROADCASTING INC.	\$1,200.00
12/7/2023	4IMPRINT	\$4,890.14
12/7/2023	ACK ENTERPRISES	\$1,055.59
12/7/2023	A.J. ALLEN MECHANICAL CONTRACTORS, INC.	\$10,196.39
12/7/2023	AMERICAN SECURITY & INVESTIGATIONS	\$17,932.40
12/7/2023	AMERICAN RADIATOR	\$1,888.80
12/7/2023	ARNOLD MOTOR SUPPLY	\$305.63
12/7/2023	BALCHA, FIKRE	\$120.64

**ACCOUNTS PAYABLES CHECKS**  
**DART 12-2023**

<b>Document Date</b>	<b>Vendor Name</b>	<b>Document Amount</b>
12/7/2023	CINTAS LOC 22M	\$58.38
12/7/2023	CLIVE CHAMBER	\$200.00
12/7/2023	CUMMINS CENTRAL POWER LLC	\$770.00
12/7/2023	DES MOINES WATER WORKS	\$4,963.40
12/7/2023	EASTERN IOWA TIRE	\$15,360.85
12/7/2023	ENVIRONMENTAL SYSTEMS RESEARCH INSTITUTE, INC.	\$5,307.12
12/7/2023	FACTORY MOTOR PARTS	\$1,061.24
12/7/2023	FASTENAL COMPANY	\$1,318.23
12/7/2023	FERRELLGAS,INC	\$527.72
12/7/2023	GALLS, LLC	\$7,068.87
12/7/2023	GILLIG LLC	\$257.86
12/7/2023	GONZALEZ, JESUS	\$600.00
12/7/2023	HANIFEN CO. INC.	\$530.50
12/7/2023	INTEGRITY PRINTING LLC	\$342.50
12/7/2023	INTERSTATE PWR SYS	\$2,051.10
12/7/2023	JOHNSTON CHAMBER OF COMMERCE	\$150.00
12/7/2023	KARL CHEVROLET	\$1,332.08
12/7/2023	LANDS' END	\$928.98
12/7/2023	LATITUDE 41 LAWN & LANDSCAPE SERVICES OF IOWA, L.L.C.	\$600.00
12/7/2023	LGS GROUP, INC	\$410.09
12/7/2023	LUBE-TEC	\$4,285.89
12/7/2023	MENARDS INC	\$261.13
12/7/2023	MHC KENWORTH - DES MOINES	\$41,872.17
12/7/2023	MIDWEST WHEEL COMPANIES	\$184.28
12/7/2023	NAPA AUTO PARTS	\$53.80
12/7/2023	NEW FLYER PARTS	\$8,126.16
12/7/2023	NODUS TECHNOLOGIES, INC.	\$221.60
12/7/2023	NOREGON SYSTEMS, INC.	\$3,260.00
12/7/2023	RENEWABLE ENERGY GROUP	\$74,894.10
12/7/2023	SAFETY KLEEN SYSTEMS, INC.	\$1,602.27
12/7/2023	SCHNEIDER GRAPHICS, INC.	\$2,835.86

**ACCOUNTS PAYABLES CHECKS**  
**DART 12-2023**

<b>Document Date</b>	<b>Vendor Name</b>	<b>Document Amount</b>
12/7/2023	SHOES FOR CREWS	\$270.31
12/7/2023	S & S EMPLOYMENT PARTNERS, LLC	\$874.13
12/7/2023	TENNANT	\$2,052.20
12/7/2023	THERMO KING CORP.	\$304.70
12/7/2023	THOMPSON, KRISTINE MARKETING	\$3,281.25
12/7/2023	TRANS/AIR MANUFACTURING CORP.	\$174.60
12/7/2023	TRANS IOWA, L.C.	\$21,947.84
12/7/2023	TRUCK CENTER COMPANIES EAST LLC	\$4,228.81
12/7/2023	ULINE	\$2,416.42
12/7/2023	UNITED PARCEL SERVICE	\$58.60
12/7/2023	WEBSPEC DESIGN	\$292.97
12/7/2023	CRAWFORD & ASSOCIATES, P.C.	\$1,955.00
12/7/2023	MID AMERICAN ENERGY CO.	\$18.24
12/15/2023	ABC BUS, INC.	\$2,992.66
12/15/2023	ACK ENTERPRISES	\$930.00
12/15/2023	AHMED, AHMED	\$21.50
12/15/2023	ALTOONA CHAMBER OF COMMERCE	\$775.00
12/15/2023	AMERICAN SECURITY & INVESTIGATIONS	\$1,687.91
12/15/2023	ANKENY CHAMBER OF COMMERCE	\$1,000.00
12/15/2023	ARCORO HOLDINGS CORP	\$375.00
12/15/2023	ARNOLD MOTOR SUPPLY	\$1,343.05
12/15/2023	BAKALAR, ANGELA	\$75.00
12/15/2023	BATES, WANDA	\$280.00
12/15/2023	BLACK'S TIRE COMPANY, LLC	\$913.32
12/15/2023	BLUE CROSS-BLUE SHIELD	\$198,817.01
12/15/2023	CARTER PRINTING CO., INC.	\$345.00
12/15/2023	CINTAS LOC 22M	\$142.40
12/15/2023	CLIVE CHAMBER	\$1,315.00
12/15/2023	DES MOINES DOWNTOWN CHAMBER	\$250.00
12/15/2023	DES MOINES REGISTER	\$248.82
12/15/2023	DES MOINES COUNTY SHERIFF'S OFFICE	\$754.48

**ACCOUNTS PAYABLES CHECKS**  
**DART 12-2023**

<b>Document Date</b>	<b>Vendor Name</b>	<b>Document Amount</b>
12/15/2023	ERWIN, BETHANY	\$75.00
12/15/2023	FACTORY MOTOR PARTS	\$1,744.92
12/15/2023	FAMILY SUPPORT REGISTRY	\$441.04
12/15/2023	FAMILY SUPPORT PAYMNT CTR	\$344.77
12/15/2023	FAMILY SUPPORT REGISTRY	\$218.30
12/15/2023	FASTENAL COMPANY	\$177.70
12/15/2023	FIRST CHOICE DISTRIBUTION	\$295.64
12/15/2023	FLORIDA STATE DISBURSEMENT UNIT	\$81.23
12/15/2023	FUSED SM	\$250.00
12/15/2023	GALLS, LLC	\$1,335.87
12/15/2023	GILLIG LLC	\$98.30
12/15/2023	GRIMES CHAMBER OF ECONOMIC DEV	\$430.00
12/15/2023	GUSTIN, CONNIE	\$75.00
12/15/2023	HANIFEN CO. INC.	\$713.75
12/15/2023	HERITAGE GROUP, LLC	\$871.39
12/15/2023	HOGLUND BUS CO. INC.	\$174.44
12/15/2023	INTEGRITY PRINTING LLC	\$2,275.87
12/15/2023	INTERNAL REVENUE SERVICE	\$150.00
12/15/2023	UNITY POINT CLINIC	\$2,140.00
12/15/2023	IOWA INTERNATIONAL CENTER	\$210.25
12/15/2023	IOWA MUFFLERS AND BRAKE	\$1,205.00
12/15/2023	JANSSEN PEST SOLUTIONS, INC.	\$79.00
12/15/2023	KARL PRE-OWNED GLIDDEN	\$607.24
12/15/2023	KIRK'S AUTOMOTIVE, INC.	\$755.00
12/15/2023	LEE, JANAINE	\$21.50
12/15/2023	LIFT-U	\$61.42
12/15/2023	LINDE GAS & EQUIPMENT	\$502.35
12/15/2023	LINN COUNTY SHERIFF	\$247.59
12/15/2023	LUBE-TEC	\$8,090.90
12/15/2023	MENARDS INC	\$263.74
12/15/2023	MID AMERICAN ENERGY CO.	\$30.29

**ACCOUNTS PAYABLES CHECKS**  
**DART 12-2023**

<b>Document Date</b>	<b>Vendor Name</b>	<b>Document Amount</b>
12/15/2023	MIDWEST TRANSIT EQUIPMENT	\$667.39
12/15/2023	MIDWEST WHEEL COMPANIES	\$302.05
12/15/2023	MISDU	\$11.61
12/15/2023	MMIT BUSINESS SOLUTIONS GROUP	\$73.24
12/15/2023	MTI DISTRIBUTING, INC.	\$1,442.57
12/15/2023	MTM RECOGNITION CORPORATION	\$679.76
12/15/2023	NAPA AUTO PARTS	\$526.93
12/15/2023	NEW FLYER PARTS	\$11,179.36
12/15/2023	NYS CHILD SUPPORT PROCESSING CENTER	\$177.00
12/15/2023	OCKER, CHRISTIE	\$75.00
12/15/2023	ROCHESTER ARMORED CAR CO., INC.	\$677.36
12/15/2023	TENNANT	\$1,228.96
12/15/2023	TOMPKINS INDUSTRIES, INC.	\$241.91
12/15/2023	TRANS IOWA, L.C.	\$6,708.47
12/15/2023	TRUCK CENTER COMPANIES EAST LLC	\$13,567.32
12/15/2023	ULINE	\$73.38
12/15/2023	UNITED PARCEL SERVICE	\$20.87
12/15/2023	UNITED WAY	\$672.41
12/15/2023	VERIFY COMPLY	\$139.95
12/15/2023	VIA TRANSPORTATION, INC.	\$3,650.00
12/15/2023	VONTAS	\$42,876.83
12/15/2023	WIXTED, INC.	\$8,200.00
12/15/2023	W W GRAINGER, INC.	\$1,530.04
12/29/2023	1809 DESIGN	\$1,181.25
12/29/2023	4IMPRINT	\$4,890.14
12/29/2023	ABC BUS, INC.	\$393.66
12/29/2023	ACK ENTERPRISES	\$516.15
12/29/2023	AGRILAND FS, INC.	\$18,002.40
12/29/2023	AIR FILTER SALES & SERVICE	\$103.00
12/29/2023	ALESIG CONSULTING LLC	\$2,400.00
12/29/2023	AMERICAN SECURITY & INVESTIGATIONS	\$793.70

**ACCOUNTS PAYABLES CHECKS**  
**DART 12-2023**

<b>Document Date</b>	<b>Vendor Name</b>	<b>Document Amount</b>
12/29/2023	AMERICAN RADIATOR	\$3,432.47
12/29/2023	ARNOLD MOTOR SUPPLY	\$481.27
12/29/2023	ASSETWORKS INC	\$3,036.36
12/29/2023	BAKER TILLY VIRCHOW KRAUSE, LLP	\$10,000.00
12/29/2023	BOB BROWN CHEVROLET, INC.	\$188.64
12/29/2023	BRICK GENTRY P.C.	\$17,486.10
12/29/2023	CARDINAL INFRASTRUCTURE, LLC.	\$6,250.00
12/29/2023	CENTURYLINK	\$4,519.20
12/29/2023	CENTURYLINK	\$89.06
12/29/2023	CERTIFIED LABORATORIES	\$3,252.20
12/29/2023	CINTAS LOC 22M	\$58.38
12/29/2023	CONTROLLED ACCESS OF THE MIDWEST, LLC	\$537.00
12/29/2023	CORNERSTONE GOVERNMENT AFFAIRS, INC	\$5,000.00
12/29/2023	CULLIGAN WATER CONDITIONING	\$29.85
12/29/2023	CUMMINS CENTRAL POWER LLC	\$256.10
12/29/2023	DIANA J. DEIBLER	\$3,950.00
12/29/2023	DEWEY FORD, INC.	\$725.15
12/29/2023	DES MOINES REGISTER	\$37.00
12/29/2023	DES MOINES COUNTY SHERIFF'S OFFICE	\$711.13
12/29/2023	EASTERN IOWA TIRE	\$315.36
12/29/2023	EMPLOYEE & FAMILY RESOURCES INC.	\$3,392.16
12/29/2023	FACTORY MOTOR PARTS	\$1,421.60
12/29/2023	FAMILY SUPPORT REGISTRY	\$441.04
12/29/2023	FAMILY SUPPORT PAYMNT CTR	\$344.77
12/29/2023	FAMILY SUPPORT REGISTRY	\$218.30
12/29/2023	FASTENAL COMPANY	\$2,221.91
12/29/2023	FERRELLGAS,INC	\$214.94
12/29/2023	FIDELITY SECURITY LIFE	\$2,529.85
12/29/2023	FLORES-HENDERSON, JOSE	\$179.00
12/29/2023	FLORIDA STATE DISBURSEMENT UNIT	\$81.23
12/29/2023	GALLS, LLC	\$1,045.96



**ACCOUNTS PAYABLES CHECKS**  
**DART 12-2023**

<b>Document Date</b>	<b>Vendor Name</b>	<b>Document Amount</b>
12/29/2023	GILLIG LLC	\$799.31
12/29/2023	GLORIA DEI LUTHERAN CHURCH	\$700.00
12/29/2023	GREATER DES MOINES ICE SPORTS ASSOCIATION	\$250.00
12/29/2023	HERITAGE GROUP, LLC	\$25,735.58
12/29/2023	HOGLUND BUS CO. INC.	\$129.54
12/29/2023	HOTSY EQUIPMENT COMPANY	\$1,013.29
12/29/2023	HOYT, AARON	\$20.12
12/29/2023	HQI HYDRAULICS	\$1,205.00
12/29/2023	IOWA COMMUNITIES ASSURANCE POOL	\$17,901.76
12/29/2023	INTEGRITY PRINTING LLC	\$869.23
12/29/2023	INTERNAL REVENUE SERVICE	\$150.00
12/29/2023	INTERSTATE PWR SYS	\$532.92
12/29/2023	IOWA INTERNATIONAL CENTER	\$1,465.95
12/29/2023	IOWA MUFFLERS AND BRAKE	\$1,205.00
12/29/2023	JACKSON, JONATHAN	\$8.00
12/29/2023	JANSSEN PEST SOLUTIONS, INC.	\$130.98
12/29/2023	JOHNSON, LORENZO	\$50.00
12/29/2023	KARL CHEVROLET	\$2,816.44
12/29/2023	KARL PRE-OWNED GLIDDEN	\$327.02
12/29/2023	KECK PARKING	\$1,680.00
12/29/2023	KINZLER CONSTRUCTION SERVICES, INC.	\$251.50
12/29/2023	LEE, DOMINIQUE	\$21.50
12/29/2023	LINN COUNTY SHERIFF	\$286.17
12/29/2023	LUBE-TEC	\$13,280.00
12/29/2023	MEDIACOM	\$619.21
12/29/2023	MENARDS INC	\$32.68
12/29/2023	MHC KENWORTH - DES MOINES	\$10,966.31
12/29/2023	MID AMERICAN ENERGY CO.	\$24,780.24
12/29/2023	MIDWEST AUTOMATIC SPRINKLER COMPANY	\$545.00
12/29/2023	MIDWEST TRANSIT EQUIPMENT	\$143.79
12/29/2023	MIDWEST WHEEL COMPANIES	\$3,369.68

**ACCOUNTS PAYABLES CHECKS**  
**DART 12-2023**

<b>Document Date</b>	<b>Vendor Name</b>	<b>Document Amount</b>
12/29/2023	MISDU	\$11.61
12/29/2023	MTM RECOGNITION CORPORATION	\$813.61
12/29/2023	NAPA AUTO PARTS	\$716.21
12/29/2023	NEW FLYER PARTS	\$18,585.05
12/29/2023	NORWALK AREA CHAMBER OF COMMERCE	\$250.00
12/29/2023	NYS CHILD SUPPORT PROCESSING CENTER	\$177.00
12/29/2023	OSTRANDER, JORDAN	\$20.00
12/29/2023	PROTEX CENTRAL, INC.	\$1,174.24
12/29/2023	RED 11 MEDIA	\$2,500.00
12/29/2023	RENEWABLE ENERGY GROUP	\$37,727.32
12/29/2023	RSM US LLP	\$3,183.00
12/29/2023	SAFETY KLEEN SYSTEMS, INC.	\$1,234.53
12/29/2023	SIDEKICK DEVELOPMENT, LLC.	\$14,000.00
12/29/2023	S & S EMPLOYMENT PARTNERS, LLC	\$1,255.67
12/29/2023	THOMPSON, KRISTINE MARKETING	\$2,456.25
12/29/2023	TOMPKINS INDUSTRIES, INC.	\$147.07
12/29/2023	TRANS IOWA, L.C.	\$8,266.12
12/29/2023	TRUCK CENTER COMPANIES EAST LLC	\$6,057.24
12/29/2023	TRUENORTH COMPANIES, L.C.	\$3,333.00
12/29/2023	ULINE	\$1,120.30
12/29/2023	UNITED PARCEL SERVICE	\$32.00
12/29/2023	UNITED SAFETY & SURVIVABILITY CORP.	\$383.50
12/29/2023	UNITED WAY	\$662.07
12/29/2023	VERIZON WIRELESS	\$16,753.66
12/29/2023	WASTE MANAGEMENT OF IOWA	\$1,352.44
12/29/2023	WOODMAN CONTROLS COMPANY	\$1,300.00
12/29/2023	WRIGHT LOOKINGBILL, LLC	\$3,075.00
12/29/2023	W W GRAINGER, INC.	\$275.63
12/29/2023	LUMINATOR HOLDING LP	\$2,537.17
	<b>TOTAL</b>	<b>\$1,484,879.15</b>