
PENNSYLVANIA DEPARTMENT OF TRANSPORTATION

Bureau of Public Transportation

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Financial Reporting Manual

For

Urban and Rural Fixed Route Transportation Providers



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Introduction

Public transit agencies within the Commonwealth of Pennsylvania (Commonwealth or State) that receive grant funding from Pennsylvania's Department of Transportation (PennDOT) are required to complete and electronically file annual reports to apply for and report the management and use of these grants. This reporting manual was prepared to assist all transit agencies in the completion of these reports. Throughout this manual, a copy of each report is presented along with a brief description of the report's purpose and descriptions for every line item where data is to be entered.

The reports in this manual are organized into three major categories. The first category of reports addresses financial data that appear on the agency's operating statement including operating expenses, revenues, and subsidies that are received from federal, state, and local governments. The second category contains schedules that provide more detailed data associated with the receipt and use of operating and capital subsidies granted from all government entities. The final category includes reports that provide a view of the agency's capital sources and uses of funds.

On many occasions, text repeatedly appears throughout this manual to alert agencies that many figures contained in the enclosed reports and schedules must be reconciled to and agree with figures contained in the agencies' year-end audits. This stipulation applies only to the legacy reports and schedules that agencies submit at the end of each fiscal year that accompany the submission of the audit that are due to PennDOT each December 31st.

How to Use This Manual

This manual was developed to address the financial reporting requirements of all agencies providing public transportation within the Commonwealth. It is widely recognized that the complexity of agencies varies significantly throughout the State and that this complexity is directly linked to the breadth of service coverage provided by these agencies and the number of modes of transportation that each one delivers. Although agencies are strongly encouraged to read this manual in its entirety, it was structured to serve as a "how to" reference guide to provide a way for agencies to find a particular topic of interest in the table of contents and easily navigate to that specific topic in order to quickly obtain the guidance necessary to properly complete a particular report. With the use of hyperlinks throughout the manual, reports can be easily located with additional hyperlinks providing the ability to "drill down" to various levels of detailed information for each report and the individual line item classifications contained within each one.

In addition, information alerts appear throughout this manual in order to draw attention to matters of significant importance. These matters frequently involve specific instructions regarding the accounting treatment of certain items particularly as they relate to reporting classifications in the agency's year-end audit report as well as ensuring consistency with PennDOT reporting. Other matters also include specific instructions on policy related issues related to PennDOT grant management reporting. These information alerts are indicated with the appearance of a  symbol.

Operating Reports

Several points are worth noting regarding the reports that cover operating expenses, revenues, and subsidies. These reports were developed to be consistent with the National Transit Database (NTD) reporting definitions and guidelines unless otherwise noted by exception throughout this manual. For ease of reference, many of these NTD definitions and guidelines have been included. Agencies, however, must understand that the purpose of these reports is to present financial data that ensures compliance with both grant management guidelines pursuant to executed grant agreements between the agency and PennDOT and with state legislation. Furthermore, these reports must also reflect financial results that are consistent with the agency's year-end audit report. In order to accomplish this, the agency is required to enter reconciling items between NTD data and PennDOT grant management requirements. Additional reconciling items between PennDOT grant management requirements and the year-end audit report may then need to be entered to provide the crosswalk between all three sources of data and reporting formats. It is important to note that NTD reporting only requires reconciling **expense** items be entered in its reporting system. PennDOT reporting takes this step further by requiring agencies to enter not only reconciling expense items but also enter reconciling **revenue and subsidy** items in the appropriate report in order to provide overall operating results that need to be reconciled to the audited Statement of Revenues, Expenses and Changes in Net Position. This reconciliation process is covered in detail for each of the applicable reports.

Agencies are required to include all operating expense reports, revenue reports, subsidy reports, budget summary report, and supporting schedules that are shown in this manual as supplemental schedules to the year-end audit report. Both the agency and the accounting firm must ensure that the accounting firm's audit opinion applies to these reports and schedules in a consistent manner as it applies to the agency's financial statements. Furthermore, the accounting firm's audit opinion must include language stating that these reports and schedules were subjected to the same transaction testing that was conducted as part of the agency's audited financial statements (see *Pennsylvania Public Transportation Audit Requirements for Fixed Route, Specialized and Intercity Bus Transportation Providers*).



Operating Expenses

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Allocating Costs

Transit agencies must report operating expenses that they incur in order to provide transit service. Agencies must report direct and indirect expenses for transit operations by mode and type of service. This is consistent with Generally Accepted Accounting Principles (GAAP). To fully report operating expenses, agencies should:

- Determine which expenses are direct costs and can be easily traced to a particular mode and type of service.
- Determine which expenses are indirect expenses (shared costs).
- Allocate indirect expenses to each mode and type of service.

It is important for agencies to capture and record as many of the costs of any service as *direct* costs in order to provide the most accurate measure of what it actually costs to provide the service. This is even more important for those agencies that provide more than one type of service. Agencies are required to make every attempt to capture as many costs as possible on a direct charge basis for each type of service provided in order to be able to accurately report the true cost of providing different types of service. For example, agencies should establish their accounting systems to be able to capture and record operators' salaries and wages, which represent the vast majority of the cost of service, for each type of service on a direct charge basis. Similarly, any other costs that can be directly charged to a specific service should be done in order to minimize any remaining costs that would be considered shared costs that support the multiple service modes.

There are many ways agencies may allocate indirect costs. Common allocation variables include, but are not limited to:

- Revenue hours and miles
- Driver hours
- Vehicles operated in annual maximum service (VOMS)
- Number of employees
- Direct expenses (as the factor used for the allocation of indirect costs)¹
- Ridership

While these options for allocating costs are common in the transit industry, in some cases, other methods may be more appropriate. For example, an agency with a rail system may use track miles or passenger stations to allocate costs.

Agencies must take special care to ensure that they allocate indirect expenses to both purchased transportation and directly-operated services. Transit agencies with purchased transportation services incur administrative costs even if the contractor owns the maintenance and storage facilities. Such administrative costs may include:

¹ In this case, the direct costs for each type of service would be used to calculate the percentage of the agency's total direct costs. The percentage of the agency's total direct costs respective to each type of service would then be applied to the agency's total indirect costs to determine the indirect cost allocation for each type of service.

- Salaries and fringe benefits of employees who oversee a purchased transportation contract
- Building expenses such as, but not limited to:
 - Custodial services
 - Electric bills
 - Phone bills
 - Fire insurance
 - Office supplies

All Urban and Rural transit agencies are required to complete a series of reports to reflect the operating costs that are incurred for each type of service that the agency provides. Reports to collect operating expenses for each service type include:

- [Fixed Route Service](#)
- [Non-Fixed Route Americans with Disabilities Act \(ADA\) Complementary Paratransit Service](#)
- [Non-Fixed Route Shared Ride - Standard Service](#)
- [Non-Fixed Route Shared Ride - Department Approved Service](#)
- [Non-Fixed Route Public Vanpool Service](#)
- [Non-Public Expenses – Other Transportation](#)

Since the report formats for Fixed Route and Non-Fixed Route expenses are identical, the report is shown only once in this manual. Agencies that provide both fixed and non-fixed route service are to complete a report for each type of service. In addition, agencies that provide service in both Urban and Rural areas and receive separate grants to fund these operations are required to complete a report for Urban and a report for Rural for each type of service that is provided.

Expense Functions

Expenses for Fixed Route and Non-Fixed Route service are to be entered by function. Functions are activities that are performed by transit agencies.



Although NTD classifies operating expenses into four basic functions, Vehicle Operations, Vehicle Maintenance, Facility Maintenance, and General Administration, reporting for PennDOT purposes includes only three functions by combining both of the maintenance functions into a single Maintenance function.

Functions for PennDOT's reporting purposes are detailed below:

Vehicle Operations

Vehicle operations are all activities associated with dispatching and running vehicles in revenue service to carry passengers, including administrative and clerical support. There are six detailed activities in the basic vehicle operation function:

- Transportation administration and support - including the supervision of garages/operating centers to make sure operators are available, inspecting and instructing operators, run selection and supervision, and reporting accidents and appearing as a witness
- Revenue vehicle movement control including the dispatching and return of operators and revenue vehicles to garages/operating centers, and monitoring and supervising revenue vehicle operations
- Scheduling of transportation operations including data collection, creating schedules and run cutting
- Revenue vehicle operation including the movement of revenue vehicles along routes to carry passengers, the movement of vehicles to and from garages/operating centers to routes (deadheading), laying over at the ends of routes, and movement of operators to and from relief points. This is the largest expense category in the vehicle operations function since it includes all the labor, fringes and fuel to operate the revenue vehicles.
- Ticketing and fare collection including the production, distribution and collection of fare instruments (passes, tickets, tokens), and providing security for collecting and counting the fares.
- System security including the patrol of revenue vehicles and passenger stations during revenue operations, and the patrol and control of access to yards, buildings and grounds.



Vehicle operators generally are the largest employee group resulting in vehicle operation expenses typically seen as the largest expense function arising from the labor and fringe benefit expenses for these employees.

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Maintenance

As mentioned earlier, the Maintenance function combines costs associated with vehicle and facility maintenance for PennDOT reporting purposes and does not distinguish between the two as is done in the NTD reporting format. However, data collection instructions are segregated between the two sub-maintenance functions below to assist the agency in reconciling the NTD maintenance subtotals to the total maintenance sum required for PennDOT reporting.

Vehicle Maintenance includes all activities associated with ensuring revenue vehicles and service vehicles are operable, cleaned, fueled, inspected and repaired. There are seven detailed sub-activities within the basic vehicle maintenance activity:

- Maintenance administration – vehicles includes preparing maintenance records, analyzing data for vehicle performance and training vehicle maintenance personnel
- Servicing revenue vehicles includes fueling, interior cleaning and exterior washing of revenue vehicles
- Inspection and maintenance of **revenue and service** vehicles includes performing scheduled preventive maintenance, performing minor repairs, going to location of vehicle breakdowns to either repair or tow revenue vehicles, rebuilding and overhauling repairable components, performing major repairs on revenue vehicles (e.g. body work, re-upholstering, unit rebuilds and replacing major repairable units of revenue vehicles (e.g. engines, transmissions and air conditioners)

- Accident repairs of revenue vehicles includes repairing damage as a result of collisions, floods and accidental fires
- Vandalism repairs of revenue vehicles include repairing damage as a result of willful or malicious destruction or defacement of revenue vehicles
- Servicing and fuel of service vehicles includes fueling, interior cleaning and exterior washing of service vehicles



NTD reporting guidelines for the inspection and maintenance of revenue or service vehicles and work on repairable units such as engine rebuilds and overhauls do not apply to PennDOT reporting requirements.

Facility maintenance includes all activities associated with ensuring buildings, grounds and equipment (garages, passenger stations and shelters, administration buildings); fare collection equipment; and communications systems, track, structures, tunnels and power systems are operable. These are summarized in four categories below:

- Maintenance administration - non-vehicles includes preparing maintenance records and training facility maintenance personnel
- Inspecting, cleaning, repairing and replacing components for the maintenance of:
 - Vehicle movement control systems including radios, roadway phones and monitor units
 - Fare collection and counting equipment including fare boxes, vaults and money counters, changers and sorters
 - Roadway and track including rails and rail bed
 - Structures, tunnels, bridges and subways
 - Passenger stations including shelters and custodial services
 - Operating station buildings, grounds and equipment including mechanics, electricians, carpenters, plumbers, janitors, groundskeepers and custodial services. Operating stations are the buildings and rail yards where vehicles are stored and dispatched for revenue service. Often operating stations and garages are the same facilities.
 - Garage and shop buildings, grounds and equipment including mechanics, electricians, carpenters, plumbers, janitors, groundskeepers and custodial services. Garages and shop buildings are where repairs and maintenance is performed. Often operating stations and garages are the same facilities.
 - Communication systems including office telephones, fax machines and public address systems, but not including vehicle movement control systems
 - General administration buildings, grounds and equipment including mechanics, electricians, carpenters, plumbers, janitors, groundskeepers and custodial services
- Vandalism repairs of buildings, grounds and equipment includes repairing damage as a result of willful or malicious destruction or defacement of buildings, grounds and equipment

Operation and maintenance of electric power facilities includes electric power generation and distribution facilities for third rail, overhead lines, cable systems, etc.



Maintenance employees typically are the second largest group of employees for non-rail services. Therefore, maintenance expenses are the second largest expense function.

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General Administration

General administration includes all activities associated with supporting the provision of transit service. Agencies, to the extent they cannot directly charge these costs to a specific mode of service, should report these expenses using a cost allocation method because these activities represent “shared costs” that benefit all modes. These are summarized in five categories below:

- Finance and procurement
 - Finance and accounting including maintaining accounting records; payroll processing; paying vendors; accounting for receivables, assets and investments; investing available cash; obtaining funds through debt, equity, subsidy and other financing transactions; budgeting; performing internal audits; and, preparing and submitting financial reports
 - Purchasing and stores including preparing specification and procuring materials and supplies from vendors, receiving at and issuing and distributing supplies from storage facilities, and maintaining inventory records
 - Real estate management including negotiating purchases and sales of transit real estate, negotiating property leases and managing concessionaire contracts.
- Marketing and customer service
 - Customer services including telephone information on routes and services, handling customer complaints and providing information at transit centers and stations
 - Promotion including media relations, and developing and distributing promotional materials to encourage transit use
 - Market research including conducting consumer behavior research and transit service demand surveys to help define new routes and revisions to existing services.
- Accidents
 - Injuries and damages including insuring your transit agency against liability losses, receiving and processing damage claims, investigating accidents, making settlements and defending public liability cases
 - Safety for providing a system safety plan for employees and the public in order to prevent accidents and including compiling safety statistics.
- Planning and service development
 - Preliminary transit service development that includes the research of transit technology and service areas to determine appropriate technology, route configurations, and service level requirements. This covers the expenses associated with performing these activities before a contractual commitment is made with a third party. If these costs are incurred *after* a commitment is made, these costs are not considered operating costs and are often included as part of the capital cost of the project.
 - Planning including long range and regional transit needs assessments.

- General activities
 - Personnel administration including employee recruitment, administering pre-employment medical exams, conducting orientation programs, administering fringe benefits, performing employee evaluations, conducting grievance procedures, negotiating labor agreements, providing management and supervisory training, and maintaining employee records
 - General legal services for general legal service activities not related to public liability claims for injuries and damages
 - General insurance for preparing, submitting and pursuing insurance claims not related to public liability including fires, weather related damage such as floods, and accidents not related to public liability
 - Data processing including data entry and verification; operating computers, scanners and other equipment for maintaining data bases and conducting analyses; testing, software development and other programming activities; and, maintaining data processing equipment
 - General engineering including researching available technology for performing transit activities, and preparing specifications for constructing or purchasing capital assets. All engineering associated with maintenance of vehicles, buildings, structures, communication systems, equipment, etc. is included in the appropriate vehicle or non-vehicle maintenance function.
 - Office management and services for managing general office activities including receptionists, telephone operators, mail rooms, libraries and distribution of office supplies
 - General management for establishing policies for the development and operation of your transit agency and services, and providing top level management to implement these policies
 - General function is used when expenses not related to or easily associated with the other functions under the general administration function. [\[Back to expense form\]](#)

Expenses by Service Mode

Fixed Route Expenses

The report for fixed route expenses is used to reflect costs associated with delivering passenger trips on a service(s) provided on a repetitive, fixed schedule basis along a specific route with vehicles stopping to pick up and deliver passengers to specific locations. Each fixed route trip serves the same origins and destinations, such as rail and bus; unlike demand response and vanpool services.

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Non-Fixed Route ADA Paratransit Expenses

This report is used to collect expenses to reflect the cost of transporting ADA patrons whose destination is within $\frac{3}{4}$ mile on each side of a fixed route. This service is not considered to be Shared Ride demand response service and can be directly operated or provided by a contractor.

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Non-Fixed Route Shared Ride Expenses - Standard Service

Standard shared ride service is a demand response service that includes the cost for passenger trips (directly operated and contractor provided) that are provided ***only under the agency's standard***

shared ride fare structure approved by PennDOT. The costs reflected for this service would include expenses for general public passenger trips paid for out of Pennsylvania's Lottery Program for the benefit of senior citizens as well as trips provided to Medical Assistance Transportation Program (MATP) passengers and paid for by Pennsylvania's Department of Area for Aging and Department of Public Welfare.

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Non-Fixed Route Demand Response Expenses – Department Approved Service

This report is used to reflect costs for passenger trips under additional Department Approved Service that is provided by selected agencies which have been grandfathered into the Act 44 Section 1513 allocation formula.

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Non-Fixed Route Public Vanpool Expenses

In this report, agencies should report only publicly sponsored vanpool services. Vanpools must be:

- operated by a public entity, or a public entity owns, purchases or leases the vehicle(s),
- in compliance with public transit rules, including ADA provisions,
- open to the public, and
- must be publicized in the same manner in which other public programs are advertised (i.e. agency website, newspapers, etc.).

Other forms of public participation to encourage ridesharing arrangements, such as the provision of parking spaces, use of high occupancy vehicle (HOV) lanes, coordination or clearing house services, do not qualify as public vanpools.

Agencies must report all expenses involved with operating these services, even when vanpool participants pay for some of the costs. Operating expenses could include the cost of purchased service (if service is provided through a private operator), vehicle leases, administrative, marketing, maintenance and legal services, plus additional expenses to operate the vans (e.g., fuel, tires, insurance, tolls, maintenance or repairs) often paid by riders.

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Data for each operating expense in the reports above is to be entered by function.

Non-Public Expenses - Other Transportation

Expenses entered on this report reflect the cost for passenger trips in the following categories:

- Non-Shared Ride Paratransit
- MATP – Non-Shared Ride Paratransit
- MATP – Mileage Reimbursement
- Other – To be identified by agency

The costs for Non-Shared Ride Paratransit and MATP - Non-Shared Ride Paratransit passenger trips are those that are incurred for trips that **are not offered** under the standard shared ride fare structure. This service can be directly operated, but in the case of many agencies, can be provided by third party contractors and are not paid for by Pennsylvania's Department of Transportation.

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FY XXXX-XX COA LEGACY BUDGET
CATEGORY: XXXXXX XXXXXX EXPENSES
SUBCATEGORY: XXXXX

	A Vehicle Operation	B Maintenance	C General Admin	D Totals
Operating Expenses				
1 Operators' Salaries & Wages				<i>SUM(A1:C1)</i>
2 Operators Paid Absences				<i>SUM(A2:C2)</i>
3 Other Salaries & Wages				<i>SUM(A3:C3)</i>
4 Other Paid Absences				<i>SUM(A4:C4)</i>
5 Fringe Benefits				<i>SUM(A5:C5)</i>
6 Services				<i>SUM(A6:C6)</i>
7 Fuel & Lubricants				<i>SUM(A7:C7)</i>
8 Tires & Tubes				<i>SUM(A8:C8)</i>
9 Other Materials & Supplies				<i>SUM(A9:C9)</i>
10 Utilities				<i>SUM(A10:C10)</i>
11 Casualty & Liability Costs				<i>=C11</i>
12 Taxes				<i>SUM(A12:C12)</i>
13 Purchased Transportation				<i>SUM(A13:C13)</i>
14 Miscellaneous Expenses				<i>SUM(A14:C14)</i>
15 Total System Expenses	<i>SUM(A1:A14)</i>	<i>SUM(B1:B14)</i>	<i>SUM(C1:C14)</i>	<i>SUM(D1:D14)</i>

Applied Reconciling Items

16 Interest Expenses			
17 Operating Lease Expenses			
18 Depreciation (privately funded assets only)			
19 Amortization of Intangibles			
20 Capital Leases			
21 Related Parties Lease Agreement			
22 Voluntary Non-Exchange Transaction (privately funded assets only)			
23 Extraordinary and Special Items			
24 Other Reconciling Items			
Identify <input type="text"/>			
25 Total Applied Reconciling Items			<i>SUM(D16:D24)</i>
26 Total Operating Expenses			<i>SUM(D15+D25)</i>
<u>Non-Applied Reconciling Items</u>			
27 Depreciation (publicly funded assets only)			
28 Other Post Employment Benefits (OPEB)			

29	<u>Voluntary Non-Exchange Transaction (publicly funded assets only)</u>	<input type="text"/>
30	<u>Other Reconciling Items</u>	<input type="text"/>
	Identify <input type="text"/>	<input type="text"/>
31	<u>Total Non-Applied Reconciling Items</u>	$SUM(D27:D30)$
32	<u>Total Operating Expenses per Audit</u>	$SUM(D26+D31)$

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Fixed and Non-Fixed Expense Reports - Expenses by Function

As described earlier, expenses for Fixed Route and Non-Fixed Route service are entered by function on their separate respective reports.

- Column A - [Vehicle Operations](#)
- Column B - [Maintenance](#)
- Column C - [General Administration](#)
- Column D - Totals - This column contains auto-calculated fields and cannot be edited. Expenses are summed and displayed for each expense class for vehicle operations, maintenance, and general administration functions.

Non-Public Expenses - Other Transportation Report - Expense by Other Transportation Type

The business rules for the expense classes for fixed and non-fixed route service previously described are to be applied in the same manner when reporting Non-Public Expenses - Other Transportation service. However, instead of reporting each expense class by function, agencies are to report expenses by each type of Other Transportation. This service includes:

- Column A - Non-Shared Ride Paratransit
- Column B - Medical Assistance Transportation Program (MATP) – Non-Shared Ride Paratransit
- Column C - MATP - Mileage Reimbursement
- Column D - Other (to be identified by agency)
- Column E - Totals - This column contains auto-calculated fields and cannot be edited. Expenses are summed and displayed for each expense class for all types of Non-Public - Other Transportation types.

Expense Classifications

With the exception of two expense classifications, the expense classifications for which agencies are required to enter expenses are identical on both the Fixed Route Expenses, Non-Fixed Route Expenses, and Non-Public Expenses - Other Transportation reports. Mileage Reimbursement and MATP - Non-Public Service Admin Reimbursement appear only on the Non-Public Expenses - Other Transportation reports.

Each expense classification is explained below to assist agencies in determining which expenses are entered for each classification. In addition, further explanation, where necessary, is provided to assist agencies in determining how to segregate expenses by function for the Fixed Route Expenses and Non-Fixed Route Expenses.

Operators' Salaries & Wages

Operators' salaries and wages include the cost of labor, excluding paid absences and fringe benefits, for the transit agency's employees who are classified as revenue vehicle operators or crewmembers.. These expenses include wages for performing activities related to vehicle operations such as:

- report time
- platform time
- turn-in time
- accident reporting time

These expenses also cover wages paid to back up (extra board drivers) such as stand-by time.

In small transit systems, operators also may be scheduled to perform vehicle maintenance duties that are typically performed by vehicle maintenance employees. These duties may include servicing revenue vehicles (i.e. fueling, interior cleaning and exterior washing) and limited inspection and maintenance of revenue vehicles.

Operators sometimes are temporarily assigned duties other than driving vehicles in revenue service such as:

- training time either as a student or instructor
- revenue vehicle movement control as dispatchers or road supervisors
- movement of revenue vehicles among maintenance and operating facilities
- maintenance of bus stops and shelters
- general administration assignment such as customer service and marketing

However, there are two other types of transit agency employees that are included as operators:

- Conductors and on board ticket takers in the commuter rail mode
- Attendants aboard vehicles to assist riders in boarding and alighting, securing wheelchairs, etc., typically the elderly and individuals with disabilities

Operators do not include the following two categories:

- Employees aboard vehicles for other purposes than described above such as transit security personnel, employees conducting surveys and employees monitoring service performance
- Employees permanently removed from performing as operators but who remain classified as operators for payroll. These employees do not work as operators but perform other functions

Wages paid for vehicle operators, conductors and other on-board crew should be reported under the appropriate function, as follows:

- *Vehicle Operations* - report wages for performing vehicle operations under the vehicle operations function. Include platform time, training time, accident reporting time, standby time and revenue vehicle movement control
- *Maintenance* - report wages for performing inspection and maintenance and servicing revenue vehicles under the maintenance function. Do not include operators' wages under the maintenance function. Ordinarily, there are no operators' wages for performing maintenance.
- *General Administration* - report wages for conducting general administration duties such as customer service or marketing tasks under the general administration function.



The vast majority of operators' wages and salaries typically are reported in the vehicle operations function.

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Operators Paid Absences

Operators paid absences includes vacation leave, sick time and other paid time off not contingent on a specific event outside the control of the transit agency for revenue vehicle operators or crewmembers.

- Vehicle Operations: Enter operators paid absences attributable to vehicle operations based on the operators paid absences (operators and others) reported by function.
- Maintenance: Enter operators paid absences expenses attributable to maintenance based on the operators paid absences (operators and others) reported by function.
- General Administration: Enter operators paid absences expenses attributable to general administration based on the operators paid absences (operators and others) reported by function.

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Other Salaries and Wages

Other salaries and wages are the labor expenses for transit agency employees who are not revenue vehicle operators or crew. Other salaries and wages should be reported by function using the following rules:

- *Vehicle Operations* - report the wages paid for vehicle operations for employees such as dispatchers, schedulers, ticketing and fare collection, security, revenue vehicle movement control, traffic managers, terminal managers, as well as superintendents and their clerical support. Vehicle Operations positions that incur other salaries and wages expenses include:
 - Fare collection personnel such as agents distributing, selling and collecting fares; printers and other machine operators producing tickets, tokens and other fare media; and individuals controlling and servicing sales outlets.
 - Scheduler personnel such as schedule analysts/preparers, statistical clerks and individuals producing the design, layout and reproduction of finished schedules.
 - Security personnel such as security guards and managers for vehicles and at collection and counting area and vehicle drivers transporting money to counting facilities and banks.
 - Police officers, special agents, and patrol staff providing system security.
 - Management/administrative staff such as department heads, dispatchers, supervisors and administrative assistants.
 - Accounting/finance personnel such as accounting and control clerks engaged in fare-related activities such as auditing and monitoring fare sales, collection and counting activities.
 - Other personnel such as inspectors, stop-and-zone representatives, driver training instructors, students/apprentices, starters, timekeepers and communications operators.
- *Maintenance* - report wages for performing inspection, servicing and maintenance work on transit agency vehicles or components of those vehicles under the maintenance function. Supervisory, clerical and cleaning personnel should be included. In addition, costs for performing maintenance of roadway and track; structures; passenger stations; fare collection and counting equipment; vehicle movement control systems; buildings, grounds and equipment; and associated professional and clerical support should be included. Maintenance positions that incur other salaries and wages expenses include:

- Service personnel such as cleaners, washers, fuelers, drivers, mechanics, painters, repairmen, plumbers, utility workers, electricians and carpenters.
- Maintenance personnel such as tire workers, welders, machinists, glass installers, technicians, engineers and body shop workers.
- Janitorial personnel such as cleaners, janitors and groundskeepers.
- Management/administrative staff such as managers, supervisors, superintendents, custodians and administrative assistants.
- Other personnel such as inspectors, maintenance training instructors, students/apprentices, clerks and personnel involved in sanding, snowplowing, sweeping and scraping roadway and track.
- *General Administration* - report wages for performing marketing, customer information, accounting, data processing, legal, safety, planning and other administrative functions under the general administration function. General administration positions that incur other salaries and wages expenses include:
 - Human resources/recruiting personnel such as recruiters, labor relations representatives and job performance evaluation analysts.
 - Accounting/finance personnel such as chief financial officers, finance directors/managers, comptrollers, treasurers, accountants and bookkeepers/accounting clerks.
 - Legal personnel such as attorneys, regulatory specialists and special agents.
 - Marketing personnel such as in-house newspaper writers and publishers, media and public relations representatives, and editors.
 - Information technology personnel such as programmers, network administrators, network security personnel and computer repair staff.
 - Medical personnel such as medical directors, nurses and first aid assistants.
 - Insurance personnel such as claims adjusters, investigators and negotiators.
 - Administrative staff such as administrative assistants, office managers and mailroom staff.
 - Janitorial staff such as janitors, custodians and caretakers.
 - Store/cafeteria personnel such as storekeepers, clerks and cafeteria staff.
 - Safety instructors
 - Real estate managers
 - Information booth operators
 - Charter service personnel
 - Transit analysts/planners
 - Engineers



Although the majority of vehicle operations labor expenses typically are for operators, labor expenses typically also are reported for vehicle operations under other salaries and wages.

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Other Paid Absences

Other paid absences includes vacation leave, sick time holiday time, jury duty and other paid time off not contingent on a specific event outside the control of the transit agency for its employees that are not classified as revenue vehicle operators or crewmembers.

- Vehicle Operations: Enter other paid absences attributable to vehicle operations based on the other paid absences (operators and others) reported by function.
- Maintenance: Enter others paid absences expenses attributable to maintenance based on the other paid absences (operators and others) reported by function.
- General Administration: Enter other paid absences expenses attributable to general administration based on the other paid absences (operators and others) reported by function.

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Fringe Benefits

Fringe benefits are expenses for employment benefits or services that an employee receives in addition to his/her basic wages. These payments are the transit agency's costs over and above labor costs, but still arising from the employment relationship. Typical benefits include contributions to or providing:

- Retirement plans
- Pension plans
- Medical plans
- Dental plans
- Life insurance and short-term disability plans
- Unemployment insurance
- Workers' compensation insurance
- Uniform and work clothing allowances typically for drivers, security personnel
- Tool allowances for mechanics.



Some accounting systems do not track fringe benefit costs by function. In this situation, fringe benefit expenses must be allocated by function. One common approach is to allocate fringe benefit costs in proportion to the sum of salaries and wages listed for labor by function.

Report the fringe benefits expenses (i.e., vacation, sick, holiday, personal insurance plans, retirement plans, etc.). attributable to vehicle operations, maintenance, and general administration functions.

- Vehicle Operations: Enter benefits expenses attributable to vehicle operations based on the salaries and wages (operators and others) reported by function.
- Maintenance: Enter benefits expenses attributable to maintenance based on the salaries and wages (operators and others) reported by function.
- General Administration: Enter benefits expenses attributable to general administration based on the salaries and wages (operators and others) reported by function.

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Services

Services include management services, professional services, and temporary labor services of personnel who are not employees of the transit agency, the governmental body, or the multifunctional organization.

Services are expenses for the labor and other work provided by outside organizations for fees and related expenses.

Some transit agencies are organized as a department of local government, or as part of a multifunctional organization. For PennDOT reporting purposes, if the transit agency is organized this way, the agency is not deemed to purchase services from other parts of the governmental entity or multifunctional organization. Therefore, the agency should not report these costs as Service expenses. Instead, the agency should report all expenses for activities pertaining to the transit services, but performed by other departments or offices within the governmental or multifunctional entity, in the appropriate operating expense and function. For example, if the transit agency is a department of a county government and the county highway department maintains the transit vehicles, the agency should report highway department's transit maintenance expenses under the maintenance function and report maintenance labor expenses as Other Salaries and Wages and fringe benefit costs as Fringe Benefit expenses.

Report the services expenses for the vehicle operations, maintenance, and general administration functions.

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Fuel and Lubricants

Fuel and lubricants are the costs of items such as gasoline, diesel fuel, propane, lubricating oil, transmission fluid, and grease for use in vehicles. The agency should report expenses for fuel and lubricants for revenue vehicles under the vehicle operations function and service vehicles under the maintenance function.



The electricity costs associated with compressing natural gas for vehicle fueling should be reported in the same manner as the natural gas fuel.



Consistent with NTD reporting, data fields are not provided under General Administration function for Fuel and Lubricants. In addition, agencies should report the taxes paid on fuel and lubricants, if applicable, as Taxes as described later in this manual. Agencies should not report these taxes as part of Fuel and Lubricants.

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Tires and Tubes

Tires and tubes are the lease payments for tires and tubes rented on a time period or mileage basis or the cost of tires and tubes for replacement of tires and tubes on vehicles.

Agencies should report expenses for tires and tubes for:

- Revenue vehicles under the vehicle operations function

- Service vehicles under the maintenance function



Consistent with NTD reporting, data fields are not provided under the general administration function for tires and tubes.

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Other Materials and Supplies

Other materials and supplies are the costs of materials and supplies not previously identified. These materials and supplies may be issued from inventory or purchased for immediate consumption.



In many transit agencies, other materials and supplies expenses reported under maintenance are the largest category of materials and supplies expenses. These expenses represent the parts used to repair revenue and service vehicles.

Report the other materials and supplies expenses for the vehicle operations, maintenance, and general administration functions.

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Utilities

Utilities costs cover payments made to utility companies for the purchase of energy or services. Utilities include propulsion power used for electrically driven vehicles, electric power for other uses, water and sewer, natural gas and other fuels for heating, telephone and garbage collection.

Agencies should report expenses for utilities for:

- Propulsion power for revenue vehicles under the vehicle operations function
- Expenses associated with utilities other than electricity used to propel service vehicles and all other utilities under the general administration function.

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No utilities costs are to be reported under the maintenance function.



Electricity costs from compressing natural gas to be used as vehicle fuel are considered to be part of the natural gas fuel expense, and therefore should not be reported as a utility expense.

Casualty and Liability Costs

Casualty and liability costs are expenses related to losses incurred by the transit agency including the costs of loss protection. These expenses include compensation of others for their losses due to acts for which the transit agency is liable, the costs of protecting the transit agency from losses through conventional insurance and other risk financing programs (e.g., self insurance, pools) and agency losses due to the liable actions of others that are covered by other corporate insurance.

Casualty and liability costs include:

- Physical damage insurance premiums
- Recovery of physical damage losses for public liability and property damage insurance premiums

- Insured and uninsured public liability and property damage settlement pay outs and recoveries, and
- Other corporate insurance premiums (e.g., fidelity bonds, business records insurance)

Transit agencies cover casualty and liability costs using different risk financing techniques. For these techniques, agencies should report:

- The amount of the physical damage insurance as casualty and liability costs under the maintenance function if the agency carries physical damage insurance on its rolling stock
- The amount of the physical damage insurance as casualty and liability costs under the maintenance function if the agency carries physical damage insurance on its buildings, grounds and equipment
- Casualty and liability costs under the general administration function if the agency is self insured for repairs to damaged vehicles
- Other insurance premiums usually carried, such as fire insurance, under the general administration function



Consistent with NTD reporting, all casualty and liability costs are to be reported under the general administration function.

Agencies should classify related expenses in the appropriate expense line item:

- The costs of repairing damaged property as labor, fringe benefits, and material and supplies expenses
- The costs of writing off property damaged beyond repair as depreciation expense
- The costs of agency employees engaged in insuring and processing claims for and against the transit agency as labor and fringe benefits expense

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Proceeds received as the result of insurance refunds (i.e. insurance safety pool) should be accounted for and reported as a credit, or reduction, to Casualty and Liability Costs. For agencies that provide both Urban and Rural service, these credits are to be allocated between both services based on each service's premium as a percentage of the total of the two combined.

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Taxes

Taxes are the charges and assessments levied against the transit agency by Federal, State and local governments.

Agencies should report expenses for:

- Income taxes
- Property taxes
- Fuel and lubricant taxes
- Electric propulsion power taxes
- Vehicle licensing and registration fees

Agencies should not report:

- Sales and excise taxes on materials and services purchased other than fuel and lubricants. Agencies should report these as part of the base price of the material in Materials and Supplies or service in Services.
- Refunds, or reimbursements of taxes as revenue. Reimbursement of taxes is netted from the associated expense on which the tax was originally levied.

Report the federal, state and local taxes (including federal and state income tax, property tax, vehicle licensing and registration fees, fuel, lubricant and electric power taxes) for taxes for vehicle operations, maintenance, and general administration functions.

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Purchased Transportation Service

Purchased transportation (PT) services are expenses incurred and billed by PT providers (sellers) in the operation of the contracted transit services identified. The PT services expense classification is not included in the expenses associated with directly operated services.

The PT service expense is for the buyer of PT service and covers the payments or accruals made to the PT provider. This expense object class does not include:

- Expenses incurred by the agency in support of the PT services - for example, salaries and wages of transit agency personnel administering or working in some capacity in support of the agreement, fuel and tires if provided to the seller, vehicle maintenance, marketing, advertising, legal services, and ticket sales. These are called other costs incurred by the buyer and are reported in the appropriate expense categories.

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Miscellaneous Expenses

Miscellaneous expenses are expenses that cannot be classified in the other expenses that have been discussed.

Miscellaneous expenses include:

- Dues and subscriptions
- Travel and meeting expenses
- Bridge, tunnel and highway tolls
- Entertainment expenses
- Charitable donations
- Fines and penalties
- Bad debt expense
- Advertising and promotion expenses
- Incidental transit services.

Report the costs of incidental transit services under vehicle operations.

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Mileage Reimbursement

These expenses represent the mileage costs paid directly to the patron for transporting himself/herself to the destination and can only be entered under MATP - Mileage Reimbursement on the Non-Public Expenses – Other Transportation report.

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MATP Non-Public Service Reimbursement

These expenses represent the agency's administrative costs that are incurred in order to administer the MATP program and can only be entered under MATP - Non-Shared Ride Reimbursement and MATP – Mileage Reimbursement on the Non-Public Expenses - Other Transportation report.

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Total System Expenses

- Column A - Vehicle Operations: This is an auto-calculated field and cannot be edited. This field displays the total expenses for each type of service for the vehicle operations function equal to the sum of the expenses reported for each object class for the vehicle operations function.
- Column B - Maintenance: This is an auto-calculated field and cannot be edited. This field displays the total expenses for each type of service for the maintenance function equal to the sum of the expenses reported for each object class for the maintenance function.
- Column C - General Administration: This is an auto-calculated field and cannot be edited. This field displays the total expenses for each type of service for the general administration function equal to the sum of the expenses reported for each object class for the general administration function.
- Column D - Totals: This is an auto-calculated field and cannot be edited. This field displays the total expenses for each type of service for all functions equal to the sum of the expenses reported for each expense for the vehicle operations, maintenance, and general administration functions.

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Reconciling Items

Reconciling items fall into two categories - applied and non-applied reconciling items. Agencies must exercise caution when determining if other reconciling items are applied or non-applied items. Generally, applied items are those where expenses were incurred and their payment involved a transfer of money between the agency and another party. Non-applied items are those where expenses do not involve a transfer of money between the agency and another party and that are typically valued under GAAP.

Reconciling items vary among agencies in how they are treated in their accounting systems. Accounting practices may vary as a result of local ordinances on accounting treatments. Typical reconciling items are depreciation, interest expenses and leases and rentals. They are called reconciling items because they are needed to provide an overall total that is consistent with local published reports, typically the audited Statement of Revenues, Expenses and Changes in Net Position.

Applied Reconciling Items

These items are those where an agency has incurred expenses and their payment involves a transfer of money between the agency and another party such as a contractor or another government agency. Examples of expenses that usually are classified as funds applied include interest expenses, leases and rentals. They are defined as applied reconciling items since these expense payments can be “applied” to state and local subsidies where these funds can be used to fund the expense payments.

PennDOT and NTD reporting requirements treat the vast majority of reconciling items the same way regarding their classification as applied or non-applied. However, due to PennDOT grant

management guidelines that dictate how State funds are used to fund certain operating expenses, there are exceptions. One such item is depreciation on certain types of assets and is discussed below.

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Reconciling items do not need to be entered by function and are only entered at the Totals (Column D) level for each reconciling item. For those transit agencies that operate multiple types of service, reconciling items are usually not allocated across all service types and are usually entered for the largest one.

There are five major expense classifications and a residual classification to capture reconciling items. One category, amortization of intangibles is a special form of depreciation:

- Interest Expense
- Operating LeaseExpense
- Depreciation (Privately funded assets only)
- Amortization of Intangibles
- Capital Leases
- Related Parties Lease Agreement
- Voluntary Non-Exchange Transaction (Privately funded assets only)
- Extraordinary and Special Items
- Other Reconciling Items

Interest Expense

Interest expense is the charge incurred for borrowed money by a transit agency and includes both long and short-term debt obligations. Agencies should not report interest charges pertaining to construction debt that is capitalized as an interest expense.



Interest expense is to be entered as a gross value and is not to be combined with interest/investment income and entered as a net number to arrive at a net interest expense amount.

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Operating Lease Expenses

Operating lease expenses include payments for the use of [capital assets](#) not owned by the transit agency. Operating leases allow the transit agency to use assets, but do not allow them the rights of asset ownership (e.g., transfer of title). As such, operating leases are not capitalized as assets, but are recorded as operating expenses during the reporting period.

Leasing often covers two types of costs:

- Capital equipment lease costs (including interest)
- Operating and maintenance costs



Agencies are to include all leases and rental costs regardless whether state operating or capital grant funds were used to pay for these costs pursuant to grant regulations.

Some operating leases include costs that the agency must report separately under Services. If part of the lease cost covers a service, rather than just the cost of the use of the asset, the agency reports this under Services rather than operating lease expenses. This also applies to Capital Leases and Related Parties Lease Agreements.

When reporting leases, the agency must separate costs associated with operating or maintaining the equipment from costs associated with leasing capital equipment. The agency should report the operating and maintenance costs in the appropriate expenses and functions by the type of service form. The agency should report the lease cost for the capital equipment in the appropriate expense under reconciling items.

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Depreciation (privately funded assets only)

Depreciation reflects the loss in service value of the transit agency's capital assets. As capital assets, depreciated items have a high initial cost and a useful life of more than one year. To reflect the consumption or use of the asset over its service life, a portion of the asset's cost is expensed each year. Transit agencies may use different methods to arrive at the yearly depreciation expense. Depreciation is usually reported in the funds non-applied reconciling items classification (discussed below).

Generally, the vast majority of transit agencies will report its entire depreciation expense as non-applied similar to NTD reporting requirements. However, an agency may be depreciating assets that were originally acquired with private funds prior to the time it began receiving federal, state and local capital grant funds to acquire its assets as a public transit authority. In this case, the depreciation expense associated with these privately funded assets is to be entered as an applied reconciling item. The remainder of the agency's depreciation expense associated with assets funded by federal, state, and local capital grant funds is to be entered as a non-applied reconciling item. **The addition of both applied and non-applied depreciation expense should equal the agency's total depreciation expense reported on its audited Statement of Revenues, Expenses and Changes in Net Position.**



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Amortization of Intangibles

Amortization is a special form of depreciation that applies to intangible assets such as franchises, patents, and goodwill. Typically, transit agencies receive intangible assets when they acquire other transit providers. Since these acquisitions have become less and less frequent, very few transit agencies report amortization expenses.

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Capital Leases

Other than an operating lease, a transit agency may also have a capital lease. A lease is considered a capital lease if it meets any of the following four criteria at its inception (the earlier of the date of the lease agreement or commitment):

- Transfer of ownership: the lease transfers ownership (e.g., transfer of title) of the property to the transit agency by the end of the agreed-upon lease term.
- Bargain purchase option: the lease contains a provision that allows the transit agency to purchase the leased property for a reduced price (reduced compared to expected fair value of the property at the date that the purchase option becomes exercisable).

- Lease term: lease term is equal to or greater than 75% of the estimated useful life of the leased property. However, if the beginning of the lease term falls within the last 25% of the total estimated useful life of the leased property, this criterion cannot be used for classifying the lease as a capital lease.
- Minimum lease payments: the present value at the beginning of the lease term of the minimum lease payments to be paid by the transit agency, excluding executory costs such as insurance, maintenance and taxes, is equal to or greater than 90% of the fair value of the property at lease inception.



The CNG Availability Charge that participants in the statewide P3 CNG project pay to PennDOT should be reported as a Capital Lease Expense, according to NTD guidance.

The agency reports the current portion of capital leases in operating expenses for the reporting period. The current portion of capital leases includes lease payments made for capital leases during the reporting period. The noncurrent portion of capital leases is capitalized. [\[Back to report selection\]](#)

Related Parties Lease Agreement

Other than operating and capital leases, transit agencies may also have related parties lease agreements. Related parties leases are leases with terms and payment amounts that are substantially less than they would be in usual circumstances because the transit agency is related to the lessor. Common examples include:

- A state or county government's department of transportation purchases buses and leases them to transit agencies at half the market rate.
- A county government leases land to a local transit agency for use as a parking lot for a dollar a year.

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Voluntary Non-Exchange Transaction (Privately Funded Asset Only)

This expense is for the provider of privately funded assets to record the non-exchange expenses when all applicable eligibility requirements have been met. In a voluntary non-exchange transaction, an agency gives or receives value (i.e., revenue vehicle) without directly receiving or giving equal value (i.e., cash) in return. This is different from an exchange transaction, in which each party receives and gives up essentially equal values. Voluntary non-exchange transactions result from legislative or contractual agreements, other than exchanges, entered into willingly by the parties to the agreement.

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Extraordinary and Special Items

Extraordinary items are material events or transactions that are distinguished by their unusual nature and by the infrequency of their occurrence. Examples of material extraordinary items include capital assets that were impaired by extraordinary events such as a hurricane. The agency reports these impaired values as extraordinary items rather than regular operating expenses to highlight their unusual and infrequent nature.

If a material event or transaction is unusual in nature or occurs infrequently but not both, it does not meet criteria for classification as an extraordinary item; instead, the agency classifies it as a special

item. Both extraordinary and special items are distinguishable from normal operating items and the agency thus reports them separately.

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Other Reconciling Items

Other reconciling items are any other costs that cannot be captured in expense classifications, such as funds to another agency through a cooperative agreement. Additional examples of other reconciling items would include items that appear on the agency's audited Statement of Revenues, Expenses and Changes in Net Position in order to comply with reporting pursuant to GAAP but wouldn't normally appear for PennDOT reporting. These items would appear as other reconciling items in order for PennDOT reporting to reconcile to the audited Statement of Revenues, Expenses and Changes in Net Position.

Agencies must provide a description for costs reported in other reconciling items. These items should be described as other reconciling items in the "Identify" field.

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Total Applied Reconciling Items

The total applied reconciling items field is an auto-calculated field which cannot be edited and is the sum of all applied reconciling items in Column D. In addition to the definitions of applied items that have been previously mentioned, applied items should be viewed as expense items that PennDOT allows the use, or application of, PennDOT operating grant funds towards permitted expenses that are not otherwise listed in the other expense classifications and included in Total System Expenses.



Due to the possible reporting differences, Total Applied Reconciling Items for PennDOT reporting may not necessarily agree with NTD reporting.

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Total Operating Expenses

Total operating expenses is an auto-calculated field which cannot be edited and is the sum of Total System Expenses and Total Applied Reconciling Items in Column D. This represents the total of all operating expenses that are eligible for an agency to apply, or use, PennDOT operating grant funds towards.



Due to the possible reporting differences, Total Operating Expenses for PennDOT reporting may not necessarily agree with NTD reporting.

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Non-Applied Reconciling Items

These items are those where expenses do not involve a transfer of money between the agency and another party and that are typically valued using accounting principles. In addition, non-applied items should be viewed as expense items that PennDOT **does not** allow the use, or application, of state or local operating grant funds. Examples of expenses that usually are classified as funds not applied include depreciation of publicly funded vehicles and amortization of intangibles.

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Depreciation (publicly funded assets only)

As mentioned above, the remainder of the agency's depreciation expense associated with assets funded by federal, state, and local capital grant funds is to be entered as a non-applied reconciling

item. The addition of both applied and non-applied depreciation expense should equal the agency's total depreciation expense reported on its audited Statement of Revenues, Expenses and Changes in Net Position.

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Other Post Employment Benefits (OPEB)

According to GAAP, all transit agencies are required during the course of its year-end audit to reflect this item (where applicable) on its audited Statement of Revenues, Expenses and Changes in Net Position. This item is a non-cash cost, and therefore a non-applied, reconciling item that represents the agency's long term liability that it is required to pay post employment benefits (i.e. health care) to active and retired employees. This liability primarily stems from labor agreements that are in force at the time the liability is valued.

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Voluntary Non-Exchange Transaction (Publicly Funded Assets)

This expense is for the *provider of publicly funded assets* to record the non-exchange expenses when all applicable eligibility requirements have been met. In a voluntary non-exchange transaction, an agency gives or receives value (i.e., revenue vehicle) without directly receiving or giving equal value (i.e., cash) in return. This is different from an exchange transaction, in which each party receives and gives up essentially equal values. Voluntary non-exchange transactions result from legislative or contractual agreements, other than exchanges, entered into willingly by the parties to the agreement.

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Other Reconciling Items

Agencies must provide a description for costs reported in other reconciling items for items that cannot be classified in any of the other classifications. These items should be described as other reconciling items in the "Identify" field.

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Total Non-Applied Reconciling Items

The total non-applied reconciling items field is an auto-calculated field which cannot be edited and is the sum of all non-applied reconciling items in Column D. In addition to the definitions of non-applied items that have been previously mentioned, non-applied items should be viewed as expense items that PennDOT does not allow the use, or application, of Commonwealth operating grant funds.



Due to the possible reporting differences, Total Non-Applied Reconciling Items for PennDOT reporting may not necessarily agree with NTD reporting.

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Total Operating Expenses per Audit

Total operating expenses per audit is an auto-calculated field which cannot be edited and is the sum of Total System Expenses, Total Applied Reconciling Items, and Total Non-Applied Reconciling Items in Column D. This represents the total of all operating expenses, including those that the agency is required to reflect under GAAP and is used to reconcile to the total operating expenses on the agency's audited Statement of Revenues, Expenses and Changes in Net Position.

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FY XXXX-XX COA LEGACY BUDGET
CATEGORY: NON-PUBLIC EXPENSES
SUBCATEGORY: OTHER TRANSPORTATION

<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>
Non-Shared Ride Paratransit	MATP – Non- Shared Ride Paratransit	MATP – Mileage Reimbursement	Other (Identify Above)	Total

Please identify programs included on this form

Operating Expenses

- 1 [Operators Salaries & Wages](#)
- 2 [Operators Paid Absences](#)
- 3 [Other Salaries & Wages](#)
- 4 [Other Paid Absences](#)
- 5 [Fringe Benefits](#)
- 6 [Services](#)
- 7 [Fuel & Lubricants](#)
- 8 [Tires & Tubes](#)
- 9 [Other Materials & Supplies](#)
- 10 [Utilities](#)
- 11 [Casualty & Liability Costs](#)
- 12 [Taxes](#)
- 13 [Purchased Transportation](#)

				=SUM(A1+B1+D1)
				=SUM(A2+B2+D2)
				=SUM(A3+B3+D3)
				=SUM(A4+B4+D4)
				=SUM(A5+B5+D5)
				=SUM(A6+B6+D6)
				=SUM(A7+B7+D7)
				=SUM(A8+B8+D8)
				=SUM(A9+B9+D9)
				=SUM(A10+B10+D10)
				=SUM(A11+B11+D11)
				=SUM(A12+B12+D12)
				=SUM(A13+B13+D13)

14	<u>Miscellaneous Expenses</u>	<input type="text"/>	<input type="text"/>	<input type="text"/>	=SUM(A14+B14+D14)	
15	<u>Mileage Reimbursement</u>			<input type="text"/>	=(C15)	
16	<u>MATP – Non-Public Service Admin Expense</u>		<input type="text"/>	<input type="text"/>	=SUM(B16:C16)	
17	<u>Total System Expenses</u>	=SUM(A1:A16)	=SUM(B1:B16)	=SUM(C1:C16)	=SUM(D1:D16)	=SUM(E1:E16)

Applied Reconciling Items

18	<u>Interest Expenses</u>	<input type="text"/>
19	<u>Operating Lease Expenses</u>	<input type="text"/>
20	<u>Depreciation (privately funded assets only)</u>	<input type="text"/>
21	<u>Amortization of Intangibles</u>	<input type="text"/>
22	<u>Capital Leases</u>	<input type="text"/>
23	<u>Related Parties Lease Agreement</u>	<input type="text"/>
24	<u>Voluntary Non-Exchange Transaction (privately funded assets only)</u>	<input type="text"/>
25	<u>Extraordinary and Special Items</u>	<input type="text"/>
26	<u>Other Reconciling Items</u>	<input type="text"/> Identify <input type="text"/>
27	<u>Total Applied Reconciling Items</u>	<input type="text"/> $SUM(E18:E26)$
28	<u>Total Operating Expenses</u>	<input type="text"/> $SUM(E17+E27)$

Non-Applied Reconciling Items

29	<u>Depreciation (publicly funded assets only)</u>	<input type="text"/>
30	<u>Other Post Employment Benefits (OPEB)</u>	<input type="text"/>
31	<u>Voluntary Non-Exchange Transaction (publicly funded assets only)</u>	<input type="text"/>
32	<u>Other Reconciling Items</u>	<input type="text"/> Identify <input type="text"/>
33	<u>Total Non-Applied Reconciling Items</u>	<input type="text"/> $SUM(E29:E32)$

34 [Total Operating Expenses per Audit](#)

SUM(E28+E33)

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Revenue

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Transit agencies are required to complete a series of reports to enter the revenue associated with the operating expenses that were used to report costs for the same types of services. By definition, revenue to be entered in these reports includes operating revenue that is internally generated by the agency (i.e. passenger fares, non-transportation revenue such as advertising income, interest/investment income, etc.) and sources of fare reimbursement received from Pennsylvania's Shared Ride program, MATP and other similar programs. The entries for these programs are identified and discussed in each of the revenue reports. Operating revenue does not include operating subsidies received from federal, state and local governments and are not to be included as part of the entries in these reports. These sources are non-operating revenue subsidies where the funds received are used to fund operating expenses for fixed route service and are reported in subsidy reports that are discussed in the next section.



As with the expense forms, agencies that provide service in both Urban and Rural areas and receive separate grants to fund these operations are required to complete both the Urban and Rural sections of a report (or separate reports if applicable) for each type of service that is provided.

The revenue forms that follow include reports for the following types of service:

- [Fixed Route Service](#)
- [Non-Fixed Route Americans with Disabilities Act \(ADA\) Complementary Paratransit Service](#)
- [Non-Fixed Route Shared Ride - Standard Service](#)
- [Non-Fixed Route Shared Ride - Department Approved Service](#)
- [Non-Fixed Route Public Vanpool Service](#)
- [Non-Public Revenue - Other Transportation](#)

Fixed Route Revenue

The report for fixed route revenue is used to reflect revenue associated with delivering passenger trips on a service(s) provided on a repetitive, fixed schedule basis along a specific route with vehicles stopping to pick up and deliver passengers to specific locations. Each fixed route trip serves the same origins and destinations, such as rail and bus; unlike demand response and vanpool services.

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FY XXXX-XX COA LEGACY BUDGET
CATEGORY: FIXED ROUTE REVENUE

	<i>A</i> Urban	<i>B</i> Rural	<i>C</i> Total
Transportation Revenues			
1 <u>Passenger Paid Fares</u>	<input type="text"/>	<input type="text"/>	$=SUM(A1+B1)$
2 <u>Organization-Paid Fares</u>	<input type="text"/>	<input type="text"/>	$=SUM(A2+B2)$
3 <u>Advertising</u>	<input type="text"/>	<input type="text"/>	$=SUM(A3+B3)$
4 <u>Subtotal Transportation Revenues</u>	$=SUM(A1+A3)$	$=SUM(B1+B3)$	$=SUM(C1+C3)$
Other (Revenue)			
5 <u>Total Recoveries</u>	<input type="text"/>	<input type="text"/>	$=SUM(A5+B5)$
6 Identify <input type="text"/>	<input type="text"/>	<input type="text"/>	$=SUM(A6+B6)$
7 Identify <input type="text"/>	<input type="text"/>	<input type="text"/>	$=SUM(A7+B7)$
8 Identify <input type="text"/>	<input type="text"/>	<input type="text"/>	$=SUM(A8+B8)$
9 Identify <input type="text"/>	<input type="text"/>	<input type="text"/>	$=SUM(A9+B9)$
10 Identify <input type="text"/>	<input type="text"/>	<input type="text"/>	$=SUM(A10+B10)$
11 <u>Subtotal Other Revenue</u>	$=SUM(A5+A10)$	$=SUM(B5+B10)$	$=SUM(C5+C10)$
12 <u>Total Revenue</u>	$=SUM(A4:A11)$	$=SUM(B4:B11)$	$=SUM(C4:C11)$
Non-Applied Reconciling Items			
13 Identify <input type="text"/>	<input type="text"/>	<input type="text"/>	$=SUM(A9+B9)$
14 Identify <input type="text"/>	<input type="text"/>	<input type="text"/>	$=SUM(A10+B10)$
15 Identify <input type="text"/>	<input type="text"/>	<input type="text"/>	$=SUM(A11+B11)$
16 <u>Total Non-Applied Reconciling Items</u>	$=SUM(A13:A15)$	$=SUM(B13:B15)$	$=SUM(C13:C15)$
17 <u>Total Revenue per Audit</u>	$=SUM(A12:A16)$	$=SUM(B12:B16)$	$=SUM(C12:C16)$

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Columns A and B - Urban and Rural

Urban and Rural transit agencies are to enter the amounts for each revenue class in the appropriate column. Agencies providing both types of service are required to accurately enter the amounts for each revenue class in the division in which they were received.

Column C - Total

This is an auto-calculated field and cannot be edited. This field represents the sum of each revenue class across both Urban and Rural transit agencies.

Fixed Route Revenue Classifications

Passenger-Paid Fares

Passenger-paid fares reflect the amount of the fare that the passengers pay on their own behalf. Passenger-paid fares may include the following examples:

- Full Adult Fares: revenues earned by transporting passengers for the full adult fare.
- Senior Citizen Fares: revenues earned by transporting passengers who pay a special, reduced fare because they are older than a prescribed age limit.
- Student Fares: revenues earned by transporting passengers who pay a special, reduced fare because they are enrolled in an educational institution.
- Child Fares: revenues earned from carrying passengers who pay a special, reduced fare because they are younger than a prescribed age limit.
- Fares for Individuals with Disabilities: revenues earned from carrying passengers who pay a special, reduced fare because they are persons with disabilities.
- Vanpool Services: For publicly sponsored vanpool services, passenger fares have unique provisions. For vanpool services, passenger fares include all fees and costs paid by the passengers. These costs often include fuel costs, maintenance expenses, lease payments, tolls and other out-of-pocket costs.
- Special Ride Fares: revenues earned from carrying passengers who pay a special, reduced fare for a reason other than those specified above.
- Handling Fees: revenues earned from charges for processing payment and issuing fare cards (e.g., an agency charges an initial start-up fee when issuing new cards, or charges extra fees for using one-time paper cards).
- No-show Fines: revenues earned from fines for demand response passengers who do not show up for a scheduled pickup.

Passenger paid fares may be collected in several ways, including:

- Before service is provided (i.e., through the sale of media such as passes, tickets and tokens sold to passengers). This includes amounts that employers withhold from employees' paychecks for employers to purchase transit passes on employees' behalf.
- Directly at the point of service (i.e., farebox, turnstile)
- After the service is provided, (i.e., through weekly or monthly billing).

Passenger paid fares do not include subsidies or passenger fare assistance from other entities, such as governments to provide a reduced fare or free fare. Subsidies are provided to support the general provision of transit service. Passenger fare assistance is targeted to help specific classes of users (e.g., senior citizens, students) and helps to offset the reduced or free fares offered these users. As described earlier, subsidies and fare assistance are reported in the appropriate state and local government source of funds.

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Column A - Urban - This field is used to enter passenger-paid revenue for Urban fixed route service.

Column B - Rural - This field is used to enter passenger-paid revenue for Rural fixed route service.

Column C - Total - This field is the sum of passenger-paid revenue for Urban and Rural fixed route service. It is an auto-calculated field and cannot be edited.

Organization-Paid Fares

Organization-paid fares are paid for by an organization rather than by the passenger. Organization-paid fares also include funds for rides given along special routes for which a beneficiary of the service may guarantee funds. Organization-paid fares may result from agreements between the transit system and an agency or organization that pays a set amount in return for unlimited and/or reduced fare transit service for the persons covered by the agreement. Examples of organization-paid fares may include the following:

- State and Local Government: revenues earned by providing rides for employees of state and local government (i.e., fares for postal workers or police officers).
- Reduced Fare Reimbursements: revenues earned by providing rides for its members or beneficiaries. A common example is a university paying a transit agency to permit students to ride free after showing their valid student identification cards.
- Special Route Guarantees: amounts paid for by organizations other than governments (i.e., industrial firms, shopping centers, public and private universities) to guarantee a minimum amount of funds on a line operated and/or to provide or maintain services to a specific area, especially for the benefit of the paying organization.
- Other Special Contract Transit Fares: revenues earned under contractual arrangements with non-government entities for transit fares other than those arrangements specified in the above categories. A common example is a senior center that pays part of the cost of a route serving the center.

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Column A - Urban - This field is used to enter organization-paid revenue for Urban fixed route service.

Column B - Rural - This field is used to enter organization-paid revenue for Rural fixed route service.

Column C - Total - This field is the sum of organization-paid revenue for Urban and Rural fixed route service. It is an auto-calculated field and cannot be edited.

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If a single blended rate is used for MATP trips, the actual fare value should be reported in this field for MATP trips that were provided as opposed to the singled blended rate value multiplied by the number of trips.

Advertising

Advertising revenue is revenue earned from displaying advertising materials on transit agency vehicles and property. The amounts should be net of any fees paid to advertising agencies, which place the advertisement with the transit agency.

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Column A - Urban - This field is used to enter advertising revenue for Urban fixed route service.

Column B - Rural - This field is used to enter advertising revenue for Rural fixed route service.

Column C - Total - This field is the sum of advertising revenue for Urban and Rural fixed route service. It is an auto-calculated field and cannot be edited.



Advertising revenue that is used towards the local matching contribution to state operating subsidies pursuant to a waiver is not to be included as advertising revenue. Instead, agencies are required to report these advertising proceeds as local matching contributions on the subsidy report discussed later in this manual.

Subtotal Transportation Revenues

Column A - Urban - This field is sum of all fare and advertising revenue for Urban fixed route service. It is an auto-calculated field and cannot be edited.

Column B - Rural - This field is sum of all fare and advertising revenue for Rural fixed route service. It is an auto-calculated field and cannot be edited.

Column C - Total - This field is sum of all fare and advertising revenue for all fixed route service. It is an auto-calculated field and cannot be edited.

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Total Recoveries

Total recoveries include proceeds recovered from insurance companies to indemnify the transit agency for insured acts that resulted in a liability for damage to transit personnel or property or damage to the person or property of others. Total recoveries include monies received for items or events that are not classified as Extraordinary or Special. For example, the agency reports proceeds received from insurance companies for physical damage claims resulting from an accident as insurance recoveries. Total recoveries also include amounts recovered from others held liable to damage to the transit agency's property. For example, the agency reports proceeds received from third parties involved in an accident as insurance recoveries. The agency reports full proceeds received from the insurance company as insurance recoveries; the agency does not net monies from the related asset replacement cost.

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Column A - Urban - This field is used to enter total recoveries attributed to Urban fixed route service.

Column B - Rural - This field is used to enter total recoveries attributed to Rural fixed route service.

Column C - Total - This field is the sum of total recoveries attributed to Urban and Rural fixed route service. It is an auto-calculated field and cannot be edited.

Other Revenue



Agencies must **not** report any interest/investment income generated from federal and state operating grants, Pennsylvania Transportation Assistance Fund (PTAF), Act 3 Base Supplemental Grant (BSG) and Additional Supplemental Grant (ASG), Act 44 Section 1513 and any applicable local matching contributions used towards operating

expenses as interest/investment income on this form nor on the audited Statement of Revenue, Expenses, and Change in Net Position. Interest earnings on these grant funds are recorded as unearned subsidy revenue on the Statement of Net Position until used to offset the operating deficit, at which point, are to be reported as subsidy revenue on the audited Statement of Revenue, Expenses, and Change in Net Position. Interest earnings are to be reported on Schedules S3, S4 and/or S5 (described later in this manual) depending on the grant(s) from which the interest was earned. Agencies and their accounting firms are directed to review the *Pennsylvania Public Transportation Audit Requirements for Fixed Route, Specialized and Intercity Bus Transportation Providers*(PennDOT's audit requirements) for a more detailed explanation. Entries can be used to report interest income on deposits of fares collected and deposits on fare reimbursement programs such as Shared Ride, MATP, etc. where the cost for the trip delivered has already been incurred and payment for reimbursement has occurred. [\[Back to revenue report\]](#)

Column A - Urban - This field is used to enter other revenue and interest income for deposits on fares collected and funds from fare reimbursement programs attributed to Urban fixed route service.

Column B - Rural - This field is used to enter other revenue and interest income for deposits on fares collected and funds from fare reimbursement programs attributed to Rural fixed route service.

Column C - Total - This field is the sum of other revenue and interest income on fares collected and funds from fare reimbursement programs attributed to Urban and Rural fixed route service. It is an auto-calculated field and cannot be edited.

- All Other Revenue items need to be described in the spaces provided along with their respective amounts.

Proceeds received as the result of asset dispositions of fully depreciated assets are to be reported as Other Revenue. Agencies must ensure that the asset has reached the end of its useful life and was fully depreciated prior to its disposal. If this condition is met, all proceeds, including any resulting gain from the transaction, may be used towards operating costs and/or capital expenditures along with the condition that the cost was incurred for the purpose of providing public transportation. Proceeds that were used towards operating expenses would be entered as Other Revenue and would not be treated as a non-applied reconciling revenue item. In contrast, any proceeds that were reserved for or used towards capital expenditures would be recorded as a non-applied reconciling revenue item.



If the agency disposed of the asset prior to the end of its useful life and prior to being fully depreciated, PennDOT approval should have been obtained prior to the disposal of the asset.

If the transaction results in a loss, the amount of the loss resulting from the transaction is to be treated as a non-applied reconciling revenue entry and recorded as a negative amount since the initial capital outlay to acquire the asset was never fully depreciated over the assets useful life. A loss on an asset disposal immediately raises the issue that the asset was retired prior to the end of its useful life and was not fully depreciated. In this case, agencies should be prepared to provide documentation that prior approval was obtained from PennDOT to dispose of the asset prior to the end of its useful life.

Total Revenue

Column A - This field represents the total amount of applied revenue for Urban fixed route services. It is an auto-calculated field, which cannot be edited.

Columns B - This field represents the total amount of applied revenue for Rural fixed route services. It is an auto-calculated field, which cannot be edited

Column C - This field sums the revenue totals for each revenue class to arrive at total revenue for the entire fixed route system.

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Non-Applied Reconciling Items

Agencies are required to identify and enter items that may appear on the audit report due to GAAP but are not recognized as revenue for PennDOT reporting purposes. Examples include the portion interest earned on capital grant remaining fund balances (i.e. PTAF, Act 3 BSG and ASG) and non-cash items such as unrealized gains or losses on financial instruments/transactions.

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Total Non-Applied Reconciling Items

Column A - Urban - This field represents the total of all non-reconciling revenue items for Urban services. It is auto-calculated and cannot be edited.

Column B - Rural - This field represents the total of all non-reconciling revenue items for Rural services. It is auto-calculated and cannot be edited.

Column C - Total - This field represents the total of all non-reconciling revenue items for the entire fixed route system. It is auto-calculated and cannot be edited.

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Total Revenue per Audit

This item is auto-calculated and cannot be edited. This field is used to reconcile applied revenue items included for PennDOT reporting to the total revenue that is reported on the agency's audited Statement of Revenues, Expenses and Changes in Net Position.

Column A - Urban - This field represents the total of all revenue items as reported in the agencies audited Statements of Revenue, Expenses and Changes in Net Position for Urban services. It is auto-calculated and cannot be edited.

Column B - Rural - This field represents the total of all revenue items as reported in the agencies audited Statement of Revenues, Expenses and Changes in Net Position for Rural services. It is auto-calculated and cannot be edited.

Column C - Total - This field represents the total of all revenue items as reported in the agencies audited Statement of Revenues, Expenses and Changes in Net Position for the entire fixed route system. It is auto-calculated and cannot be edited.

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Non-Fixed Route Revenue - Urban & Rural

These reports are used to enter revenue for all non-fixed route transportation that is offered to the general public. This includes the transport of ADA, Shared Ride and Vanpool patrons. Agencies that provide both Urban and Rural service are required to complete a separate report for each.

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FY XXXX-XX COA LEGACY BUDGET
CATEGORY: NON-FIXED ROUTE REVENUE
SUBCATEGORY: XXXXX

	A ADA Paratransit	B		D		F Public Vanpool	G Total
		Shared Ride 65+ Lottery Sponsored	Standard	Shared Ride Under 65	Standard		
Transportation Revenues							
1 Passenger fares							=SUM(A1:F1)
2 Advertising							=SUM(A2:F2)
3 Shared-Ride Lottery Trip Reimbursement							=SUM(B3:C3)
4 PwD Trip Reimbursement							=SUM(D4:E4)
5 PwD Passenger Fares							=SUM(D5:E5)
6 AAA							=SUM(B6:E6)
7 MH/MR – Shared Ride Fare Structure							=SUM(B7:E7)
8 W2W – Shared Ride Fare Structure							=SUM(D8:E8)
9 MATP - Shared-Ride Fare Structure							=SUM(B9:E9)
Other Agencies/Third Party Sponsors							
10 Identify							=SUM(B10:E10)
11 Identify							=SUM(B11:E11)
Other Revenue							
MATP							
12 Admin Reimbursement for MATP							=SUM(D12:E12)
Shared Ride Fare Structure							
Other (i.e. block grant) identify							
13 Identify							=SUM(A13:F13)
14 Identify							=SUM(A14:F14)
15 Identify							=SUM(A15:F15)
16 Interest/Investment Income							=SUM(A16:F16)
17 Total Revenue	=SUM(A1:A16)	=SUM(B1:B16)	=SUM(C1:C16)	=SUM(D1:D16)	=SUM(E1:E16)	=SUM(F1:F16)	=SUM(G1:G16)
Non-Applied Reconciling Items							
18 Identify							=SUM(A18:F18)
19 Identify							=SUM(A19:F19)

20 <u>Total Non-Applied Reconciling Items</u>	=SUM(A18:A19) =SUM(B18:B19) =SUM(C18:C19) =SUM(D18:D19) =SUM(E18:E19) =SUM(F18:F19) =SUM(G18:G19)
22 <u>Total Revenue per Audit</u>	=SUM(A17+A20)=SUM(B17+B20)=SUM(C17+C20)=SUM(D17+D20)=SUM(E17+E20)=SUM(F17+F20)=SUM(G17+G20)

*Additional Department Approved Service (DAS) is Shared Ride Service provided by selected agencies grandfathered into the Section 1513 allocation formula.

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Non-Fixed Route Revenue Classifications

Passenger Fares

Column A - ADA Paratransit - Agencies are required to enter the value of all passenger fares where cash/tokens/tickets are collected directly from the passengers. This field does not include fare revenue that is billed to and paid by any sponsoring agencies or revenue received as part of a fare reimbursement program administered by the Commonwealth or third party agency sponsor.

Passenger revenue reported in this field is associated with the same trips that were reported to enter costs on the Non-Fixed Route ADA Paratransit Expenses form.

Column B - Shared Ride 65+ - Agencies are required to enter in this field the amount of the co-pay that is received in cash/tokens/tickets directly from passengers that are 65 years of age and older.

Column C - DAS Shared Ride 65+ - This field is used to enter the amount of passenger fares associated with DAS Shared Ride 65+ passenger activity.

Column D - Shared Ride Under 65 - This field is used to record the amount of fare revenue that is received directly in the form of cash/tokens/tickets from passengers younger than 65 years old. The revenue reported in this field should represent the full fare under the Shared Ride fare structure since these passengers are not eligible for the senior citizen discount under the Shared Ride Program.

Column E - DAS Shared Ride Under 65 - This field is used to enter the amount of passenger fares associated with DAS Under 65 Shared Ride passenger activity.

Column F - Public Vanpool - This field is used to enter the amount of fares received associated with Public Vanpool service.

Column G - Total - This field is the sum of revenue from each of the funding sources for non-fixed route public services in Columns A through F. This field is an auto-calculated field that cannot be edited.

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Advertising

Column A - ADA Paratransit - This field is not applicable for this form and therefore a field is not provided to enter any revenue.

Column B - Shared Ride 65+ - This field is not applicable for this form and therefore a field is not provided to enter any revenue.

Column C - DAS Shared Ride 65+ - This field is not applicable for this form and therefore a field is not provided to enter any revenue.

Column D - Shared Ride Under 65 - This field is not applicable for this form and therefore a field is not provided to enter any revenue.

Column E - DAS Shared Ride Under 65 - This field is not applicable for this form and therefore a field is not provided to enter any revenue.

Column F - Public Vanpool - This field is not applicable for this form and therefore a field is not provided to enter any revenue.

Column G - Total - This field is to enter the amount of all advertising revenue associated with all types of non-fixed route transportation. Advertising typically stems from vehicle wraps, signage, posters, etc.

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Shared Ride Lottery Reimbursement

Columns A - ADA Paratransit - is not applicable for this form and therefore a field is not provided to enter any revenue.

Columns B - Standard Shared Ride 65+ - The revenue entered in this field represents the amount of fare reimbursement revenue received from the Pennsylvania State Lottery Program for trips taken by passengers that are age 65 or older.

Column C - DAS Shared Ride 65+ - This field is used to enter the amount of fare reimbursement revenue associated with DAS Shared Ride 65+ passenger activity.

Column D - Standard Shared Ride Under 65 - is not applicable for this form and therefore a field is not provided to enter any revenue.

Column E - DAS Shared Ride Under 65 - is not applicable for this form and therefore a field is not provided to enter any revenue.

Column F - Public Vanpool - is not applicable for this form and therefore a field is not provided to enter any revenue.

Column G - Total - This field is the sum of revenue of each of the funding sources for non-fixed route public services in Columns A through F. This field is an auto-calculated field that cannot be edited.

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Persons with Disability (PwD) Trip Reimbursement

Columns A - ADA Paratransit - is not applicable for this form and therefore a field is not provided to enter any revenue.

Column B - Standard Shared Ride 65+ - is not applicable for this form and therefore a field is not provided to enter any revenue.

Column C - DAS Shared Ride 65+ - is not applicable for this form and therefore a field is not provided to enter any revenue.

Column D - Shared Ride Under 65 - The revenue entered in this field represents the amount of standard shared ride fare reimbursement revenue received from the PwD program.



The revenue entered in this field is for all passengers where fare reimbursement was received from the PwD Program.

Column E - DAS Shared Ride Under 65 - The revenue entered in this field represents the amount of DAS shared ride fare reimbursement revenue received from the PwD program.



The revenue entered in this field is for all passengers where fare reimbursement was received from the PwD Program.

Column F - Public Vanpool - is not applicable for this form and therefore a field is not provided to enter any revenue.

Column G - Total - This field is the sum of revenue from each of the funding sources for non-fixed route public services in Columns A through F. This field is an auto-calculated field that cannot be edited.

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PwD Passenger Fares

Column A - ADA Paratransit - is not applicable for this form and therefore a field is not provided to enter any revenue.

Column B - Standard Shared Ride 65+ - is not applicable for this form and therefore a field is not provided to enter any revenue.

Column C - DAS Shared Ride 65+ - is not applicable for this form and therefore a field is not provided to enter any revenue.

Column D - Standard Shared Ride Under 65 - is used to record the amount of fare revenue that is received directly in the form of cash/tokens/tickets from PwD passengers.

Column E- DAS Shared Ride Under 65 - is used to record the amount of fare revenue that is received directly in the form of cash/tokens/tickets from PwD passengers.

Column F - Public Vanpool - is not applicable for this form and therefore a field is not provided to enter any revenue.

Column G - Total - This field is the sum of revenue from each of the funding sources for non-fixed routes services in Columns A through F. This field is an auto-calculated field that cannot be edited.

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Area Agency on Aging (AAA)

Column A - ADA Paratransit - is not applicable for this form and therefore a field is not provided to enter any revenue.

Column B - Standard Shared Ride 65+ - is used to enter fare reimbursement revenue received from AAA for passengers who are age 65 and older.

Column C - DAS Shared Ride 65+ - is used to enter the amount of fare reimbursement revenue received from AAA associated with DAS Shared Ride 65+ passenger activity.

Column D - Standard Shared Ride Under 65 - is used to enter fare reimbursement standard shared ride revenue received from AAA for passengers who are under 65 years of age.

Column E - DAS Shared Ride Under 65 - is used to enter fare reimbursement DAS shared ride revenue received from AAA for passengers who are under 65 years of age.

Column F - Public Vanpool - is not applicable for this form and therefore a field is not provided to enter any revenue.

Column G - Total - This field is the sum of revenue from each of the funding sources for non-fixed routes services in Columns A through F. This field is an auto-calculated field that cannot be edited.

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MH/MR – Shared Ride Fare Structure

Column A - ADA Paratransit - is not applicable for this form and therefore a field is not provided to enter any revenue.

Column B - Standard Shared Ride 65+ - is used to enter fare reimbursement revenue received from the Mental Health/Mental Retardation Program for passengers who are age 65 and older.

Column C - DAS Shared Ride 65+ - is used to enter the amount of fare reimbursement revenue received from the Mental Health/Mental Retardation Program associated with DAS Shared Ride 65+ passenger activity.

Column D - Standard Shared Ride Under 65 - is used to enter fare reimbursement revenue received from the Mental Health/Mental Retardation Program for passengers who are under 65 years of age.

Column E - DAS Shared Ride Under 65 - is used to enter the amount of fare reimbursement revenue received from the Mental Health/Mental Retardation Program associated with DAS Under 65 Shared Ride passenger activity.

Column F - Public Vanpool - is not applicable for this form and therefore a field is not provided to enter any revenue.

Column G - Total - This field is the sum of revenue from each of the funding sources for non-fixed route public services in Columns A through F. This field is an auto-calculated field that cannot be edited.

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W2W – Shared Ride Fare Structure

Column A - ADA Paratransit - is not applicable for this form and therefore a field is not provided to enter any revenue.

Column B - Standard Shared Ride 65+ - is not applicable for this form and therefore a field is not provided to enter any revenue.

Column C - DAS Shared Ride 65+ - is not applicable for this form and therefore a field is not provided to enter any revenue.

Column D -Standard Shared Ride Under 65 - is used to enter fare reimbursement revenue received from the Welfare to Work Program for passengers.



The revenue entered in this field is for all passengers where fare reimbursement was received from the Welfare to Work Program.

Column E - DAS Shared Ride Under 65 - This field is used to enter the amount of fare reimbursement revenue received from the Welfare to Work Program associated with DAS Under 65 shared ride passenger activity.

Column F - Public Vanpool - is not applicable for this form and therefore a field is not provided to enter any revenue.

Column G - Total - This field is the sum of revenue from each of the funding sources for non-fixed route public services in Columns A through F. This field is an auto-calculated field that cannot be edited.

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MATP – Shared Ride Fare Structure

Column A - ADA Paratransit - is not applicable for this form and therefore a field is not provided to enter any revenue.

Column B - Standard Shared Ride 65+ - is used to represent the amount of the passenger co-pay fare reimbursement revenue received from MATP for trips taken by MATP passengers that are age 65 or older.

Column C - DAS Shared Ride 65+ - is used to represent the amount of the passenger co-pay fare reimbursement revenue received from MATP for trips taken by MATP passengers that are age 65 or older for DAS service.

Column D - Standard Shared Ride Under 65 - is used to enter fare reimbursement revenue received from the Medical Assistance Transportation Program for passengers that are younger than age 65.



Column E - DAS Shared Ride Under 65 - is used to enter the amount of fare reimbursement revenue received from Medical Assistance Transportation Program associated with DAS Under 65 shared ride passenger activity.

Column F - Public Vanpool - is not applicable for this form and therefore a field is not provided to enter any revenue.

Column G - Total - This field is the sum of revenue from each of the funding sources for non-fixed route public services in Columns A through F. This field is an auto-calculated field that cannot be edited.

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Other Agencies/Third Party Sponsors

Agencies are required to identify any other agencies or third party sponsors that provide the agency with revenue in the form of fare reimbursement. Revenue is to be entered in the fields described below:

Column A - ADA Paratransit - is not applicable for this form and therefore a field is not provided to enter any revenue.

Column B - Standard Shared Ride 65+ - is to reflect the copayment on behalf of passengers that are age 65 or older.

Column C - DAS Shared Ride 65+ - This field is used to enter the amount of copayment on behalf of passengers associated with DAS shared ride 65+ passenger activity.

Column D - Standard Shared Ride Under 65 - is used to enter fare reimbursement revenue received on behalf of passengers that are under age 65.

Column E - DAS Shared Ride Under 65 - This field is used to enter the amount of fare reimbursement revenue received on behalf of passengers associated with DAS Under 65 shared ride passenger activity.

Column F - Public Vanpool - is not applicable for this form and therefore a field is not provided to enter any revenue.

Column G - Total - This field is the sum of revenue from each of the funding sources for non-fixed route public services in Columns A through F. This field is an auto-calculated field that cannot be edited.

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Other Revenue

MATP

Admin Reimbursement for MATP Shared Ride Fare Structure

Column A - ADA Paratransit - is not applicable for this form and therefore a field is not provided to enter any revenue.

Column B - Standard Shared Ride 65+ - is not applicable for this form and therefore a field is not provided to enter any revenue.

Column C - DAS Shared Ride 65+ - is not applicable for this form and therefore a field is not provided to enter any revenue.

Column D - Standard Shared Ride Under 65 - is used to enter the reimbursement for administrative costs received from MATP.

Column E - DAS Shared Ride Under 65 - This field is used to enter the amount of reimbursement for administrative cost received from MATP and associated with DAS Under 65 shared ride passenger activity.

Column F - Public Vanpool - is not applicable for this form and therefore a field is not provided to enter any revenue.

Column G - Total - This field is the sum of revenue from each of the funding sources for non-fixed route public services in Columns A through F. This field is an auto-calculated field that cannot be edited.

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Other

Transit agencies are required to use the fields provided to identify other sources of revenue such as block grants and their respective amounts.

Columns A through F have provided data fields to provide the flexibility of entering revenue from these sources for all programs.

Column G - Total - This field is the sum of revenue from each of the funding sources for non-fixed route public services in Columns A through F. This field is an auto-calculated field that cannot be edited.

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Interest/Investment Income

Agencies are required to enter the amount of interest/investment income in the appropriate fields for each funding program. In many cases, the amount of interest/investment income cannot be directly attributed to each program. In such cases, agencies are permitted to allocate the amount of this income by using an acceptable allocation method.

Column A - ADA Paratransit - is used to enter interest/investment income applicable to deposits associated with ADA paratransit funding.

Column B - Standard Shared Ride 65+ - is used to enter interest/investment income applicable to deposits associated with Standard Shared Ride 65+ funding.

Column C - DAS Shared Ride 65+ - is used to enter interest/investment income applicable to deposits associated with DAS Shared Ride 65+ funding.

Column D - Standard Shared Ride Under 65 - is used to enter interest/investment income applicable to deposits associated with Standard Shared Ride Under 65 funding.

Column E - DAS Shared Ride Under 65 - is used to enter interest/investment income applicable to deposits associated with DAS Shared Ride Under 65 funding.

Column F - Public Vanpool - is used to enter interest/investment income applicable to deposits associated with Public Vanpool funding.

Column G - Total - represents the total interest/investment income for all non-fixed route services. It is an auto-calculated field, which cannot be edited.

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Total Revenue

Column A - ADA Paratransit - represents the total amount of applied revenue for ADA Paratransit services. It is an auto-calculated field, which cannot be edited.

Columns B - Standard Shared Ride 65+ - represents the total amount of applied revenue for Standard Shared Ride 65+ services. It is an auto-calculated field, which cannot be edited.

Column C - DAS Shared Ride 65+ - represents the total amount of applied revenue for DAS Shared Ride 65+ services. It is an auto-calculated field, which cannot be edited.

Column D - Standard Shared Ride Under 65 - represents the total amount of applied revenue for Standard Shared Ride Under 65 services. It is an auto-calculated field, which cannot be edited.

Column E - DAS Shared Ride Under 65 - represents the total amount of applied revenue for DAS Shared Ride Under 65 services. It is an auto-calculated field, which cannot be edited.

Column F - Public Vanpool - represents the total amount of applied revenue for (Public Vanpool) services. It is an auto-calculated field, which cannot be edited.

Column G - Total - represents the total amount of applied revenue for all non-fixed route services. It is an auto-calculated field, which cannot be edited.

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Non-Applied Reconciling Items

Agencies are required to identify and enter items that may appear on the audit report due to GAAP but are not recognized as revenue for PennDOT reporting purposes. Examples include non-cash items such as unrealized gains or losses on financial instruments/transactions. In many cases, reconciling items can only be attributed to one service type and are not allocated amongst multiple service types. In this case, agencies are required to enter these items in the largest service type within the agency.

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Total Non-Applied Reconciling Items

Column A - ADA Paratransit - represents the total amount of non-applied revenue for ADA Paratransit services. It is an auto-calculated field, which cannot be edited.

Columns B - Standard Shared Ride 65+ - represents the total amount of non-applied revenue for Standard Shared Ride 65+ services. It is an auto-calculated field, which cannot be edited.

Column C - DAS Shared Ride 65+ - represents the total amount of non-applied revenue for DAS Shared Ride 65+ services. It is an auto-calculated field, which cannot be edited.

Column D - Standard Shared Ride Under 65 - represents the total amount of non-applied revenue for Standard Shared Ride Under 65 services. It is an auto-calculated field, which cannot be edited.

Column E - DAS Shared Ride Under 65 - represents the total amount of non-applied revenue for DAS Shared Ride Under 65 services. It is an auto-calculated field, which cannot be edited.

Column F - Public Vanpool - represents the total amount of non-applied revenue for (Public Vanpool) services. It is an auto-calculated field, which cannot be edited.

Column G - Total - represents the total amount of non-applied non-revenue for all non-fixed route services. It is an auto-calculated field, which cannot be edited.

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Total Revenue per Audit

Column A - ADA Paratransit - is used to reconcile revenue items for ADA Paratransit included for PennDOT reporting to the total revenue that is reported on the agency's audited Statement of Revenues, Expenses and Changes in Net Position. It is an auto-calculated field that cannot be edited.

Column B - Standard Shared Ride 65+ - is used to reconcile revenue items for Standard Shared Ride 65+ included for PennDOT reporting to the total revenue that is reported on the agency's audited Statement of Revenues, Expenses and Changes in Net Position. It is an auto-calculated field that cannot be edited.

Column C - DAS Shared Ride 65+ - is used to reconcile revenue items for DAS Shared Ride 65+ included for PennDOT reporting to the total revenue that is reported on the agency's audited Statement of Revenues, Expenses and Changes in Net Position. It is an auto-calculated field that cannot be edited.

Column D - Standard Shared Ride Under 65 - is used to reconcile revenue items for Standard Shared Ride Under 65 included for PennDOT reporting to the total revenue that is reported on the agency's audited Statement of Revenues and Changes in Net Position. It is an auto-calculated field that cannot be edited.

Column E - DAS Shared Ride Under 65 - is used to reconcile revenue items for DAS Shared Ride Under 65 included for PennDOT reporting to the total revenue that is reported on the agency's audited Statement of Revenues and Changes in Net Position. It is an auto-calculated field that cannot be edited.

Column F - Public Vanpool - is used to reconcile revenue items for Public Vanpool included for PennDOT reporting to the total revenue that is reported on the agency's audited Statement of Revenues and Changes in Net Position. It is an auto-calculated field that cannot be edited.

Column G - Total - is used to reconcile all revenue items for all non-public services included for PennDOT reporting to the total revenue that is reported on the agency's audited Statement of Revenues and Changes in Net Position. It is an auto-calculated field that cannot be edited.

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Non-Public Revenue Classifications - Other Transportation

Revenue entered on this report reflects the revenue for non-shared ride passenger trips for ADA paratransit passengers that are not provided to the general public and are generally services offered under contract by sponsoring agencies. The revenue that is received is for trips that *are not offered* under the standard shared ride fare structure to the general public. This service can be directly operated, but in the case of many agencies, can be provided by third party contractors and are paid for by Pennsylvania's Department Area for Aging and Department of Welfare.



It is important to note that there are differences in the way certain categories of MATP revenue are reported. These differences are influenced by whether or not an agency is under an agreement to bill for these MATP services/costs under a negotiated single blended rate. Specific guidance is provided to those agencies under such agreements on how to calculate and enter revenue for each of these MATP revenue categories.

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FY XXXX-XX COA LEGACY BUDGET
CATEGORY: NON-PUBLIC REVENUES
SUBCATEGORY: OTHER TRANSPORTATION

A	B	Total
<u>Contract Revenue – Non-Shared Ride Paratransit</u>		
1 Identify <input type="text"/>	<input type="text"/>	
2 Identify <input type="text"/>	<input type="text"/>	
3 Identify <input type="text"/>	<input type="text"/>	
MATP Revenue		
4 <u>MATP – Fixed Route Bus Pass Revenue</u>	<input type="text"/>	
5 <u>MATP – Contract Rate Paratransit</u>	<input type="text"/>	
6 <u>MATP – Mileage Reimbursement</u>	<input type="text"/>	
7 <u>MATP – Admin Reimbursement</u>	<input type="text"/>	
8 <u>MATP – Offset</u>	<input type="text"/>	
W2W Revenue		
9 <u>W2W – Contract Rate Paratransit Revenue</u>	<input type="text"/>	
10 <u>W2W – Other (i.e. vehicle purchase/repair, fixed route fares)</u>	<input type="text"/>	
11 <u>W2W – Admin/Case Management</u>	<input type="text"/>	
<u>Other Revenue</u>		
12 Identify <input type="text"/>	<input type="text"/>	
13 <u>Interest/Investment Income</u>	<input type="text"/>	
14 <u>Total Revenue</u>		<i>SUM(B1:B13)</i>
<u>Non-Applied Reconciling Items</u>		
15 Identify <input type="text"/>	<input type="text"/>	
16 Identify <input type="text"/>	<input type="text"/>	
17 <u>Total Non-Applied Reconciling Items</u>		<i>SUM(B15:B16)</i>
18 <u>Total Revenue per Audit</u>		<i>SUM(B13+B16)</i>

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Contract Revenue – Non-Shared Ride Paratransit

Agencies are to identify those parties that they under contract to provide non-shared ride fare structure transportation. Revenue amounts are to be entered for each contracted party.

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MATP Fixed Route Bus Pass Revenue

This field is to be disregarded by **all** fixed route agencies, and nothing should be entered in this field. Instead, the amount associated with MATP revenue from eligible passengers that utilize the agency's fixed route system by using a fixed route service bus pass as payment should enter this revenue in [Organization-Paid Fares](#) on the [Fixed Route Revenue](#) report.



If a single blended rate is used for MATP trips, the actual fare value should be reported in this field for MATP trips that were provided as opposed to the singled blended rate value multiplied by the number of trips. These agencies are instructed to report this revenue on the [Fixed Route Revenue](#) report.

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MATP Contract Rate Paratransit

This field is used to enter fare reimbursement revenue that the agency receives under a contract rate with MATP.



Agencies that receive reimbursement for these trips as part of a negotiated single blended rate for **all** MATP trips are to enter the actual cost incurred to provide MATP Paratransit service under a contract rate to represent the revenue for such service.

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MATP Mileage Reimbursement

Agencies are to use this field to enter mileage reimbursements received when MATP patrons were reimbursed for the use of personal vehicles.



Agencies that receive reimbursement for this cost as part of a negotiated single blended rate for **all** MATP trips are to enter the actual amount paid to clients to represent the revenue for such reimbursement.

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MATP – Admin Reimbursement

Agencies are to enter the administrative cost reimbursements it receives from MATP for the administration of MATP paratransit services under a contracted rate.



Agencies that receive reimbursement for this cost as part of a negotiated single blended rate for **all** MATP trips are to enter the actual amount of eligible administrative costs incurred (i.e. cost of new program requirements, etc.) to represent the revenue for such reimbursement.

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MATP – Offset

Only agencies that bill for MATP service at a single blended rate are to enter an amount in this field. These agencies are to add the amounts entered as revenue for the items above and compare this sum to the amount of actual revenue received from the Department of Human Services (DHS). If these values are not equal to each other, the variance (positive or negative) is to be entered in this field.



Agencies that do not bill for MATP service under a single blended rate are to disregard this field.

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W2W Contract Rate Paratransit Revenue

This field is used to enter fare reimbursement revenue that the agency receives under a contract rate with W2W.

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W2W - Other (i.e. vehicle purchase/repair, fixed route fares)

Agencies are to use this field to enter the amount of funds received from the Welfare to Work (W2W) program for other cost items other than revenue for fare reimbursement.

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W2W - Admin Case Management

Agencies are required to use this field to enter the amount of cost reimbursements received from the W2W program for administrative costs associated with the management of individual cases.

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Other Revenue

Agencies are required to use this field to identify and enter other reimbursements received from sponsoring agencies.

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Interest/Investment Income

Agencies are required to use this field to enter all interest/investment income associated with the deposits of all funds received from all programs/agency sponsors.

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Total Revenue

This field represents the total amount of applied revenue received from all funding programs/agency sponsors for all non-public - other transportation services. This field is auto-calculated and cannot be edited.

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Non-Applied Reconciling Items

Agencies are required to identify and enter items that may appear on the audit report due to GAAP but are not recognized as revenue for PennDOT reporting purposes. Examples include non-cash items such as unrealized gains or losses on financial instruments/transactions. In many cases, reconciling items can only be attributed to one service type and are not allocated amongst multiple

service types. In this case, agencies are required to enter these items in the largest service type within the agency.

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Total Non-Applied Reconciling Items

This field represents the total amount of non-applied revenue for all non-public - other transportation services. It is an auto-calculated field and cannot be edited.

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Total Revenue per Audit

This field is used to reconcile revenue items for all non-public - other transportation services included for PennDOT reporting to the total revenue that is reported on the agency's audited Statement of Revenues and Changes in Net Position. It is an auto-calculated field and cannot be edited

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Subsidy

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Similar to operating expenses and revenue, forms have been developed for agencies to enter the amount of government funding that it uses to fund operating expenses. These forms contain fields to enter subsidies received from federal, state and local governments. In addition to the operating subsidies that are reported from all government sources, agencies are required to report the amount of capital subsidies used for operating purposes in the appropriate fields pursuant to government regulations.

Separate forms are provided to report the subsidies used for operating purposes for:

- [Fixed Route](#)
- [Non-Fixed Route](#)



As with the expense and revenue forms, agencies that provide both Urban and Rural service and receive separate grants to fund these operations are required to complete both the Urban Rural sections of a report (or separate reports if applicable) for each type of service that is provided.

Fixed Route Subsidies

The report for fixed route subsidies is to reflect the amounts *used* from all government subsidies (federal, state, and local) to fund Urban and Rural fixed route operating expenses. Agencies are required to enter the amounts of capital and/or operating subsidies by government source that were used to fund such operating expenses for the year being reported.

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FY XXXX-XX COA LEGACY BUDGET
CATEGORY: FIXED ROUTE SUBSIDIES

	<i>A</i>	<i>B</i>	<i>C</i>
Subsidy	Urban	Rural	Total
1 Federal Operating Grant	<input type="text"/>	<input type="text"/>	$=SUM(A1:B1)$
2 Federal Capital Grant to Fund Preventive Maintenance Costs	<input type="text"/>	<input type="text"/>	$=SUM(A2:B2)$
3 Federal Capital Grant to Fund Capital Costs of Contracting	<input type="text"/>	<input type="text"/>	$=SUM(A3:B3)$
4 Federal Capital Grant to Fund Associated Capital Maintenance Costs	<input type="text"/>	<input type="text"/>	$=SUM(A4:B4)$
Other Federal Grants for Operating Costs	<input type="text"/>	<input type="text"/>	
5 Identify <input type="text"/>	<input type="text"/>	<input type="text"/>	$=SUM(A5:B5)$
6 <u>Subtotal Federal Subsidy</u>	$=SUM(A1:A5)$	$=SUM(B1:B5)$	$=SUM(C1:C5)$
7 Act 44 Section 1513 Operating Grant Amount Charged – Prior Years – State Share	<input type="text"/>	<input type="text"/>	$=SUM(A7:B7)$
8 Act 44 Section 1513 Operating Grant Amount Charged – Current Year – State Share	<input type="text"/>	<input type="text"/>	$=SUM(A8:B8)$
9 Act 3 ASG Grant Amount Charged – State Share	<input type="text"/>	<input type="text"/>	$=(B9)$
10 Act 3 BSG Grant Amount Charged – State Share	<input type="text"/>	<input type="text"/>	$=SUM(A10:B10)$
Special Operating Grants – State Share	<input type="text"/>	<input type="text"/>	
11 Identify <input type="text"/>	<input type="text"/>	<input type="text"/>	$=SUM(A11:B11)$
12 <u>Subtotal State Subsidy</u>	$=SUM(A7:A11)$	$=SUM(B7:B11)$	$=SUM(C7:C11)$
13 Act 44 Section 1513 Operating Grant Amount Charged – Prior Years - Local Share – Municipal Source*	<input type="text"/>	<input type="text"/>	$=SUM(A13:B13)$
14 Act 44 Section 1513 Operating Grant Amount Charged – Current Year - Local Share – Municipal Source	<input type="text"/>	<input type="text"/>	$=SUM(A14:B14)$
15 Act 44 Section 1513 Operating Grant Amount Charged – Current Year - Local Share – Advertising Source**	<input type="text"/>	<input type="text"/>	$=SUM(A15:B15)$
16 Act 44 Section 1513 Operating Grant Amount Charged – Current Year - Local Share – Private Source	<input type="text"/>		$=(A16)$
17 Act 3 ASG Grant Amount Charged - Local Share	<input type="text"/>	<input type="text"/>	$=(B17)$
18 Act 3 BSG Grant Amount Charged -Local Share	<input type="text"/>	<input type="text"/>	$=SUM(A18:B18)$
Special Operating Grants – Local Share	<input type="text"/>	<input type="text"/>	
19 Identify <input type="text"/>	<input type="text"/>	<input type="text"/>	$=SUM(A19:B19)$
20 <u>Subtotal Local Subsidy</u>	$=SUM(A13:A19)$	$=SUM(B13:B19)$	$=SUM(C13:C19)$
21 <u>Grand Total Subsidy</u>	$=SUM(A6+A12+A20)$	$=SUM(B6+B12+B20)$	$=SUM(C6+C12+C20)$
<u>Non-Applied Reconciling Items</u>			
22 Identify Federal <input type="text"/>	<input type="text"/>	<input type="text"/>	$=SUM(A22:B22)$
23 Identify State <input type="text"/>	<input type="text"/>	<input type="text"/>	$=SUM(A23:B23)$
24 Identify Local <input type="text"/>	<input type="text"/>	<input type="text"/>	$=SUM(A24:B24)$

<u>25 Total Non-Applied Reconciling Items</u>	=SUM(A22:A24)	=SUM(B22:B24)	=SUM(C22:C24)
<u>26 Grand Total Subsidy per Audit</u>	=SUM(A25 + A21)	=SUM(B25 + B21)	=SUM(C25 + C21)
* Local match from municipal sources must be expended the year it is received except for transit systems providing 15% match.			
** Advertising revenue is only eligible as local match if a municipality has agreed by resolution to offset any shortfall in advertising which results in insufficient local match funds. The use of advertising as local match reduces revenue available for operations and may reduce level of service or require fare increases.			

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Fixed Route Subsidy Classifications

As mentioned earlier, agencies that operate, and receive separate grants, for fixed Urban and Rural route systems are to complete both the Urban and Rural sections of the report. The classification for each subsidy is shown in the forms below along with an explanation of each classification.

Federal Operating Grant

Column A - Federal Operating Grant - Urban - Agencies are required to enter the amount of federal operating assistance that is used, not received, towards operating expenses incurred when providing Urban fixed route services.

Column B - Federal Operating Grant - Rural - Agencies are required to enter the amount of federal operating assistance that is used, not received, towards operating expenses incurred when providing Rural fixed route services.

Column C - Total - This field represents the sum of federal operating assistance that is used for Urban and Rural fixed route service. It is an auto-calculated field and cannot be edited.

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Federal Capital Grant to Fund Preventive Maintenance Costs

Column A - Federal Capital Grant - Preventive Maintenance - Urban - Agencies are required to enter the amount of federal capital grants that was used towards eligible preventive maintenance costs that were accounted for as operating expenses when providing Urban fixed route services.

Column B - Federal Capital Grant - Preventive Maintenance - Rural - Agencies are required to enter the amount of federal capital grants that was used towards eligible preventive maintenance costs that were accounted for as operating expenses when providing Rural fixed route services.

Column C - Total - This field represents the sum of federal capital assistance that is used towards eligible preventative maintenance costs that were accounted for as operating expenses for Urban and Rural fixed route service. It is an auto-calculated field and cannot be edited. [\[Back to subsidy report\]](#)

Federal Capital Grant to Fund Capital Costs of Contracting

Column A - Federal Capital Grant - Capital Costs of Contracting - Urban - Agencies are required to enter the amount of federal capital grants that was used towards capital costs of contracting that were accounted for as operating expenses when providing Urban fixed route services.

Column B - Federal Capital Grant – Capital Costs of Contracting - Rural - Agencies are required to enter the amount of federal capital grants that were used towards capital costs of contracting that were accounted for as operating expenses when providing Rural fixed route services.

Column C - Total - This field represents the sum of federal capital assistance that is used towards capital costs of contracting that were accounted for as operating expenses for Urban and Rural fixed route service. It is an auto-calculated field and cannot be edited. [\[Back to subsidy report\]](#)

Federal Capital Grant to Fund Associated Capital Maintenance Costs

Column A - Federal Capital Grant - Associated Capital Maintenance - Urban - Agencies are required to enter the amount of federal capital grants that was used towards eligible associated capital maintenance costs that were accounted for as operating expenses when providing Urban fixed route services.

Column B - Federal Capital Grant - Associated Capital Maintenance - Rural - Agencies are required to enter the amount of federal capital grants that was used towards eligible associated capital maintenance costs that were accounted for as operating expenses when providing Rural fixed route services.

Column C - Total - This field represents the sum of federal capital assistance that was used towards eligible associated capital maintenance costs that were accounted for as operating expenses for Urban and Rural fixed route service. It is an auto-calculated field and cannot be edited.

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Other Federal Grants for Operating Costs

Column A - Federal Grants Other - Urban - Agencies are required to identify and enter the amount of any other federal capital grants that was used towards eligible operating expenses when providing Urban fixed route services.

Column B - Federal Grants Other - Rural - Agencies are required to identify and enter the amount of other federal grants that was used towards eligible operating expenses when providing Rural fixed route services.

Column C - Total - This field represents the sum of other federal grants that was used towards eligible operating costs for Urban and Rural fixed route service. It is an auto-calculated field and cannot be edited.



Agencies are to show Congestion Mitigation and Air Quality (CMAQ) funding as part of Other Federal Grants for Operating Costs.

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Subtotal Federal Subsidy

Column A - Subtotal - Urban - This field represents the sum of all federal operating and capital grants that was used towards eligible operating costs for Urban fixed route service. It is an auto-calculated field and cannot be edited.

Column B - Subtotal - Rural - This field represents the sum of all federal operating and capital grants that was used towards eligible operating costs for Rural fixed route service. It is an auto-calculated field and cannot be edited.

Column C - Total - This field represents the sum of all federal operating and capital grants that was used towards eligible operating costs for Urban and Rural fixed route service. It is an auto-calculated field and cannot be edited.



As part of the agency's year-end audit, both the agency and its accounting firm **must** ensure that the total of all federal operating and capital grant funds reflected on this report as being used to fund operating expenses for the year being reported agrees with the total of State subsidy non-operating revenue on the Statement of Revenues and Changes in Net Position included in the audit. All unused federal operating and capital grant funds must be classified, by grant program, as unearned revenue on the agency's audited Statement of Net Position.

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Act 44 Section 1513 Operating Grant Amount Charged - Prior Years - State Share

Column A - Act 44 Section 1513 - Prior Years - State Share - Urban - Agencies are required to enter the amount of State Act 44 Section 1513 funds used from the agency's prior year's ending fund balance to fund operating expenses for Urban services for the year being reported. The amount reported in this field should not include any Act 44 Section 1513 funds used that were not part of the agency's previous year's ending balance.

Column B - Act 44 Section 1513 - Prior Years - State Share - Rural - Agencies are required to enter the amount of State Act 44 Section 1513 funds used from the agency's prior year's ending fund balance to fund operating expenses for Rural services for the year being reported. The amount reported in this field should not include any Act 44 Section 1513 funds used that were not part of the agency's previous year's ending balance.

Column C - Total - This field represents the sum of all State Act 44 Section 1513 funds used from the agency's prior year's ending fund balance to fund operating expenses for Urban and Rural services for the year being reported. The amount reported in this field should not include any Act 44 Section 1513 funds used that were not part of the agency's previous year's ending balance. It is an auto-calculated field and cannot be edited.

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Act 44 Section 1513 Operating Grant Amount Charged - Current Year - State Share

Column A - Act 44 Section 1513 - Current Year - State Share - Urban - Agencies are required to enter the amount of State Act 44 Section 1513 funds used from the agency's grant that was received for the same year being reported to fund operating expenses for Urban services for that year. The amount reported in this field should not include any Act 44 Section 1513 funds that were used from the agency's previous year's fund balance.

Column B - Act 44 Section 1513 - Current Year - State Share - Rural - Agencies are required to enter the amount of State Act 44 Section 1513 funds used from the agency's grant that was received for the same year being reported to fund operating expenses for Rural services for that year. The amount reported in this field should not include any Act 44 Section 1513 funds that were used from the agency's previous year's fund balance.

Column C - Total - This field represents the sum of all State Act 44 Section 1513 funds used from the agency's grants that were received for the same year being reported to fund operating expenses for Urban and Rural services for that year. The amount reported in this field should not include any Act 44 Section 1513 funds that were used from the agency's previous year's fund balance. It is an auto-calculated field and cannot be edited.

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Act 3 ASG Grant Amount Charged - State Share

Column A - Act 3 ASG - State Share - Urban - No entry is permitted for this field since Act 3 legislation does not allow agencies that provide Urban service to use these funds for operating expenses (asset maintenance) other than the year in which the grant was received. Agencies that provide Urban service and have remaining Act 3 Additional Supplemental Grant (ASG) fund balances are restricted to use these funds for capital purposes.

Column B - Act 3 ASG - State Share - Rural - Agencies are required to enter the portion of any remaining prior year's State Act 3 ASG fund balance used to fund operating expenses for Rural services for the year being reported.

Column C - Total - This field represents the amount of State Act 3 ASG funds used from the agency's prior year's ending fund balance to fund operating expenses for Rural services for the year being reported. Since these funds cannot be used to fund Urban operating expenses, the amount in this field should equal the amount entered in Column B for agencies that operate both Urban and Rural services. It is an auto-calculated field and cannot be edited.

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Act 3 BSG Grant Amount Charged - State Share

Column A - Act 3 BSG - State Share - Urban - Agencies are required to enter the portion of any remaining prior year's State Act 3 Base Supplemental Grant (BSG) fund balance used to fund operating expenses for Urban services for the year being reported.

Column B - Act 3 BSG - State Share - Rural - Agencies are required to enter the portion of any remaining prior year's State Act 3 BSG fund balance to fund operating expenses for Rural services for the year being reported.

Column C - Total - This field represents the portion of State Act 3 BSG funds used from the agency's prior year's ending fund balance to fund operating expenses for Urban and Rural services for the year being reported. It is an auto-calculated field and cannot be edited. [\[Back to subsidy report\]](#)

Special Operating Grants - State Share

Column A – Special Operating Grants - State Share - Urban - Agencies are required to identify and enter the amount of any other State special operating grants that were used towards eligible operating expenses when providing Urban fixed route services.

Column B – Special Operating Grants – State Share - Rural - Agencies are required to identify and enter the amount of any other State special operating grants that were used towards eligible operating expenses when providing Rural fixed route services.

Column C - Total - This field represents the sum of State special operating grants that were used towards eligible operating costs for Urban and Rural fixed route service. It is an auto-calculated field and cannot be edited.



Agencies are required to enter State planning grants as special operating grants and are to be identified as such. [\[Back to subsidy report\]](#)

Subtotal State Subsidy

Column A - Subtotal - Urban - This field represents the sum of all State operating and capital grants that are used towards eligible operating costs for Urban fixed route service. It is an auto-calculated field and cannot be edited.

Column B - Subtotal - Rural - This field represents the sum of all State operating and capital grants that are used towards eligible operating costs for Rural fixed route service. It is an auto-calculated field and cannot be edited.

Column C - Total - This field represents the sum of all State operating and capital grants that are used towards eligible operating costs for Urban and Rural fixed route service. It is an auto-calculated field and cannot be edited.



As part of the agency's year-end audit, both the agency and its accounting firm **must** ensure that the total of all State operating and capital grant funds reflected on this report as being **used** to fund operating expenses for the year being reported agrees with the total of State subsidy non-operating revenue on the Statement of Revenues and Changes in Net Position included in the audit. All unused State operating and capital (PTAF and Act 3 BSG and ASG) grant funds must be classified, by grant program, as unearned revenue on the agency's audited Statement of Net Position. [\[Back to subsidy report\]](#)

Act 44 Section 1513 Operating Grant Amount Charged - Prior Years - Local Share - Municipal Source

Column A - Act 44 Section 1513 - Prior Years - Local Municipal Share - Urban - Agencies are required to enter the **portion** of the prior year's remaining balance of local match Act 44 Section 1513 funds that were received from local municipalities and used to fund Urban operating expenses for the year being reported. The amount reported in this field should not include any local match

Act 44 Section 1513 funds used that were not part of the agency's previous year's local match Act 44 Section 1513 ending fund balance.

Column B - Act 44 Section 1513 - Prior Year - Local Municipal Share - Rural - Agencies are required to enter the ***portion*** of the prior year's remaining balance of local match Act 44 Section 1513 funds that were received from local municipalities and used to fund Rural operating expenses for the year being reported. The amount reported in this field should not include any local match Act 44 Section 1513 funds used that were not part of the agency's previous year's local match Act 44 Section 1513 ending fund balance.

Column C - Total - This field represents the sum of the portions of the prior year's remaining balance of local match Act 44 Section 1513 funds that were received from local municipalities and used to fund Urban and Rural operating expenses for the year being reported. The amount reported in this field should not include any local match Act 44 Section 1513 funds used that were not part of the agency's previous year's local match Act 44 Section 1513 ending fund. It is an auto-calculated field and cannot be edited.

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Act 44 Section 1513 Operating Grant Amount Charged - Current Year - Local Share - Municipal Source

Column A - Act 44 Section 1513 - Current Year - Local Municipal Share - Urban - Agencies are required to enter the amount of local match Act 44 Section 1513 funds that **used** from funds received from local contributors for the same year being reported to fund Urban operating expenses for that year. The amount reported in this field should not include any local match Act 44 Section 1513 funds that were used from the agency's previous year's fund balance.

Column B - Act 44 Section 1513 - Current Year - Local Municipal Share - Rural - Agencies are required to enter the amount of local match Act 44 Section 1513 funds that **used** from funds received from local contributors for the same year being reported to fund Rural operating expenses for that year. The amount reported in this field should not include any local match Act 44 Section 1513 funds that were used from the agency's previous year's fund balance.

Column C - Total - This field represents the sum of all local match Act 44 Section 1513 funds used from the agency's matching grants that were received from local municipalities for the same year being reported to fund operating expenses for Urban and Rural services for that year. The amount reported in this field should not include any local match Act 44 Section 1513 funds that were used from the agency's previous year's fund balance. It is an auto-calculated field and cannot be edited.

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Act 44 Section 1513 Operating Grant Amount Charged - Current Year - Local Share - Advertising Source

Column A - Act 44 Section 1513 - Current Year - Local Share - Advertising Source - Urban - Agencies are required to enter the amount of internal advertising revenue generated by the transit agency and used as part of the local match requirement to State Act 44 Section 1513 funds to pay for Urban operating expenses for the year being reported. Agencies that enter an amount in this field must have a resolution between the agency and the local municipalities on file with PennDOT for such advertising revenue to be permitted to serve as part of the local match to State Act 44 Section 1513 funds.

Column B - Act 44 Section 1513 - Current Year - Local Share - Advertising Source - Rural - Agencies are required to enter the amount of internal advertising revenue generated by the transit agency and used as part of the local match requirement to State Act 44 Section 1513 funds to pay for Rural operating expenses for the year being reported. Agencies that enter an amount in this field

must have a resolution between the agency and the local municipalities on file with PennDOT for such advertising revenue to be permitted to serve as part of the local match to State Act 44 Section 1513 funds.

Column C - Total - This field represents the sum of all advertising revenue internally generated by the transit agency that served as a portion of the local match to State Act 44 Section 1513 funds and was used to fund operating expenses for Urban and Rural services for the year being reported. It is an auto-calculated field and cannot be edited.

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Act 44 Section 1513 Operating Grant Amount Charged - Current Year - Local Share - Private Source

Column A - Act 44 Section 1513 - Current Year - Local Share - Private Source - Urban - Agencies are required to enter the amount of funds received from all private sources and used as part of the local match requirement to State Act 44 Section 1513 funds to pay for Urban operating expenses for the year being reported. Agencies that enter an amount in this field must have a resolution between the agency and the local municipalities on file with PennDOT for such funds received from private sources to be permitted to serve as part of the local match to State Act 44 Section 1513 funds.

Column B - Act 44 Section 1513 - Current Year - Local Share - Private Source - Rural - No entry is permitted for this field since no agencies providing Rural services were receiving local operating assistance from private sources prior to the enactment of Act 44 and therefore are not permitted to receive and apply such funds towards the agency's local match obligation.

Column C - Total - This field represents the sum of funds received from all private sources that served as a portion of the local match to State Act 44 Section 1513 funds and was used to fund operating expenses for Urban services for the year being reported. Since no entry is permitted for any Rural non-fixed route services, no total will be provided for this field.

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Act 3 ASG Grant Amount Charged - Local Share

Column A - Act 3 ASG - Local Share - Urban - No entry is permitted for this field since Act 3 legislation does not allow agencies that provide Urban service to use these funds for asset maintenance expenses other than the year in which the grant was received. Agencies that provide Urban service and have remaining Act 3 ASG fund balances are restricted to use these funds for capital purposes.

Column B - Act 3 ASG - Local Share - Rural - Agencies are required to enter the portion of any remaining prior year's local match Act 3 ASG fund balance used to fund operating expenses for Rural services for the year being reported.

Column C - Total - This field represents the portion of local match Act 3 ASG funds used from the agency's prior year's ending fund balance to fund operating expenses for Rural services for the year being reported. Since these funds cannot be used to fund Urban operating expenses, the amount in this field should equal the amount entered in Column B for agencies that operate both Urban and Rural services. It is an auto-calculated field and cannot be edited.

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Act 3 BSG Grant Amount Charged - Local Share

Column A - Act 3 BSG - Local Share - Urban - Agencies are required to enter the portion of any remaining prior year's local match Act 3 BSG fund balance used to fund operating expenses for Urban services for the year being reported.

Column B - Act 3 BSG - Local Share - Rural - Agencies are required to enter the portion of any remaining prior year's local match Act 3 BSG fund balance to fund operating expenses for Rural services for the year being reported.

Column C - Total - This field represents the portion of local match Act 3 BSG funds used from the agency's prior year's ending fund balance to fund operating expenses for Urban and Rural services for the year being reported. It is an auto-calculated field and cannot be edited. [\[Back to subsidy report\]](#)

Special Operating Grants - Local Share

Column A - Special Operating Grants - Local Share - Urban - Agencies are required to identify and enter the amount of any other special local match operating funding to State special operating grants that were used towards eligible operating expenses when providing Urban fixed route services.

Column B - Special Operating Grants - Local Share - Rural - Agencies are required to identify and enter the amount of any other special local match operating funding to State special operating grants that were used towards eligible operating expenses when providing Rural fixed route services.

Column C - Total - This field represents the sum of any other special local match operating funding to State special operating grants that were used towards eligible operating costs for Urban and Rural fixed route service. It is an auto-calculated field and cannot be edited.



Agencies are required to enter the local matching contributions to State planning grants as special operating grants and are to be identified as such. [\[Back to subsidy report\]](#)

Subtotal Local Subsidy

Column A - Subtotal - Urban - This field represents the sum of all local match operating and capital funding that is used towards eligible operating costs for Urban fixed route service. It is an auto-calculated field and cannot be edited.

Column B - Subtotal - Rural - This field represents the sum of all local match operating and capital funding that is used towards eligible operating costs for Rural fixed route service. It is an auto-calculated field and cannot be edited.

Column C - Total - This field represents the sum of all local match operating and capital funding that is used towards eligible operating costs for Urban and Rural fixed route service. It is an auto-calculated field and cannot be edited.



As part of the agency's year-end audit, both the agency and its accounting firm **must** ensure that the total of all local match operating and capital grant funds (Act 3 ASG and BSG funding) reflected on this report as being used to fund operating expenses for the year being reported agrees with the total of local matching subsidy non-operating revenue on the Statement of Revenues and Changes in Net Position included in the audit. All unused local matching contributions to operating and capital (PTAF and Act 3 BSG and ASG) grant funds must be classified, by grant program, as unearned revenue on the agency's audited Statement of Net Position.

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Grand Total Subsidy

Column A - Grand Total - Urban - This field represents the sum of operating and capital funding from all sources that is used towards eligible operating costs for Urban fixed route service. It is an auto-calculated field and cannot be edited.

Column B - Subtotal - Rural - This field represents the sum of operating and capital funding from all sources that is used towards eligible operating costs for Rural fixed route service. It is an auto-calculated field and cannot be edited.

Column C - Total - This field represents the sum of operating and capital funding from all sources that is used towards eligible operating costs for Urban and Rural fixed route service. It is an auto-calculated field and cannot be edited.

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Non-Applied Reconciling Items

Column A - Non-Applied Reconciling Items - Urban - If applicable, agencies are required to identify and enter items and/or differences that result from the amount of Urban subsidies reflected on the audited Statement of Revenues and Changes in Net Position due to GAAP compared to the amount of Urban subsidies actually used by the agency and reported for PennDOT reporting purposes.

Column B - Non-Applied Reconciling Items – Rural – If applicable, agencies are required to identify and enter items and/or differences that result from the amount of Rural subsidies reflected on the audited Statement of Revenues and Changes in Net Position due to GAAP compared to the amount of Rural subsidies actually used by the agency and reported for PennDOT reporting purposes.

Column C - Total - This field represents the sum of non-applied subsidies for both Urban and Rural services. It is an auto-calculated field and which cannot be edited.



For the purpose of the audited Statement of Revenues and Changes in Net Position, agencies and their accounting firms are reminded that subsidies are to be reported as non-operating revenue based on the amount of subsidy **used, not received**, for the year being reported. Since this reporting definition is consistent with PennDOT reporting, non-applied reconciling subsidy items are not expected to occur. If agencies and their accounting firms see the need to classify such an item as a non-applied reconciling item, agencies and their accounting firms are instructed to consult with PennDOT prior to completing the audit.

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Total Non-Applied Reconciling Items

Column A – This field represents the sum of all non-applied reconciling items for Urban services as reflected on the agency's audit. It is an auto-calculated field and cannot be edited.

Column B – This field represents the sum of all non-applied reconciling items for Rural services as reflected on the agency's audit. It is an auto-calculated field and cannot be edited.

Column C - Total - This field represents the sum of all Urban and Rural non-applied reconciling items as reflected on the agency's audit. It is an auto-calculated field and cannot be edited.

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Grand Total Subsidy per Audit

Column A – This field represents the sum of all subsidies for Urban services as reflected on the agency's audit. It is an auto-calculated field and cannot be edited.

Column B – This field represents the sum of all subsidies for Rural services as reflected on the agency's audit. It is an auto-calculated field and cannot be edited.

Column C - Total - This field represents the sum of all Urban and Rural subsidies as reflected on the agency's audit. It is an auto-calculated field and cannot be edited.



As mentioned earlier, PennDOT requires agencies and their accounting firms are to reflect as non-operating revenue on the audited Statement of Revenues and Changes in Net Position only the amount of **all subsidy used** and not received during the year for operating expenses. In addition, non-operating subsidy revenue must be segregated by federal, state and local funding. Any unused subsidy received but not used must be classified as unearned revenue on the agency's audited Statement of Net Position and must agree with the appropriate supporting schedule(s) presented later in this manual.

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Non-Fixed Route Subsidies

The report for non-fixed route subsidies is to reflect the amounts **used** from all government subsidies (federal, state, and local) to fund Urban and Rural non-fixed route operating expenses. Agencies are required to enter the amounts of capital and/or operating subsidies by government source that were used to fund such operating expenses for the year being reported.

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FY XXXX-XX COA LEGACY BUDGET
CATEGORY: NON-FIXED ROUTE SUBSIDIES
SUBCATEGORY: XXXXX

	A ADA Paratransit	B Shared Ride	C	D Public Vanpool	E
					Total
Subsidy					
1	Federal Operating Grant				=SUM(A1:D1)
2	Federal Capital Grant to Fund Preventive Maintenance Costs				=SUM(A2:D2)
3	Federal Capital Grant to Fund Capital Costs of Contracting				=SUM(A3:D3)
4	Federal Capital Grant to Fund Associated Capital Maintenance Costs				=SUM(A4:D4)
	Other Federal Grants for Operating Costs				
5	Identify <input type="text"/>				=SUM(A5:D5)
	Federal Shared-Ride Subsidy				
6	Identify <input type="text"/>				=SUM(B6:C6)
7	Subtotal Federal Subsidy	=SUM(A1:A6)	=SUM(B1:B6)	=SUM(C1:C6)	=SUM(D1:D6)
8	Act 44 Section 1513 Operating Grant				=SUM(A8:D8)
	Amount Charged – Prior Years – State Share				
9	Act 44 Section 1513 Operating Grant				
	Amount Charged – Current Year – State Share				=SUM(A9:D9)
10	Act 3 ASG Grant Amount Charged – State Share				
11	Act 3 BSG Grant Amount Charged – State Share				=SUM(A11:D11)
12	Special Operating Grants – State Share				
	Identify <input type="text"/>				=SUM(A12:D12)

	<u>State Shared Ride Subsidy</u>				
13	Identify				=SUM(B13:C13)
14	<u>Subtotal State Subsidy</u>	=SUM(A8:A13)	=SUM(B8:B13)	=SUM(C8:C13)	=SUM(D8:D13)
	<u>Act 44 Section 1513 Operating Grant</u>				=SUM(E8:E13)
15	<u>Amount Charged – Prior Years - Local Share – Municipal Source**</u>				=SUM(A15:D15)
	<u>Act 44 Section 1513 Operating Grant</u>				
16	<u>Amount Charged – Current Year - Local Share – Municipal Source</u>				=SUM(A16:D16)
	<u>Act 44 Section 1513 Operating Grant</u>				
17	<u>Amount Charged – Current Year - Local Share – Advertising Source***</u>				=SUM(A17:D17)
	<u>Act 44 Section 1513 Operating Grant</u>				
18	<u>Amount Charged – Current Year - Local Share – Private Source</u>				=SUM(A18:D18)
	<u>Act 3 ASG Grant Amount Charged - Local Share</u>				
19					
20	<u>Act 3 BSG Grant Amount Charged –Local Share</u>				=SUM(A20:D20)
	<u>Special Operating Grants – Local Share</u>				
21	Identify				
	<u>Local Shared Ride Subsidy</u>				
22	Identify				=SUM(B22:C22)
	<u>Subtotal Local Subsidy</u>	=SUM(A15:A22)	=SUM(B15:B22)	=SUM(C15:C22)	=SUM(D15:D22)
	<u>Grand Total Subsidy</u>	=SUM(A7+A14+A23)	=SUM(B7+B14+B23)	=SUM(C7+C14+C23)	=SUM(D7+D14+D23)
					=SUM(E7+E14+E23)
	<u>Non-Applied Reconciling Items</u>				
25	Identify				
	<u>Federal</u>				=SUM(A25:D25)
26	Identify				
	<u>State</u>				=SUM(A26:D26)
27	Identify				
	<u>Local</u>				=SUM(A27:D27)

28 Total Non-Applied Reconciling Items =SUM(A25:A27) =SUM(B25:B27) =SUM(C25:C27) =SUM(D25:D27) =SUM(E25:E27)

28 Grand Total Subsidies per Audit =SUM(A24+A28) =SUM(B24+B28) =SUM(C24+C28) =SUM(D24+D28) =SUM(E24+E28)

* Additional Department Approved Service (DAS) is Shared Ride Service provided by selected agencies grandfathered into the Section 1513 allocation formula.

** Local match from municipal sources must be expended the year it is received except for transit systems providing 15% match.

*** Advertising revenue is only eligible as local match if a municipality has agreed by resolution to offset any shortfall in advertising which results in insufficient local match funds. The use of advertising as local match reduces revenue available for operations and may reduce level of service or require fare increases.

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Non-Fixed Route Subsidies Classifications

Agencies are to use this form to enter the amount of subsidies used to fund the operating expenses that are incurred to provide non-fixed route service. As mentioned earlier, agencies that operate, and receive separate grants, for non-fixed Urban and Rural service are to complete both of the Urban and Rural reports.

Federal Operating Grant

Column A - Federal Operating Grant - ADA Paratransit - Agencies are required to enter the amount of federal operating assistance that was used, not received, towards operating expenses incurred when providing ADA services.

Column B - Federal Operating Grant - Shared Ride - Standard - Agencies are required to enter the amount of federal operating assistance that was used, not received, towards operating expenses incurred when providing standard Shared Ride services.

Column C - Federal Operating Grant - Shared Ride - DAS - Agencies are required to enter the amount of federal operating assistance that was used, not received, towards operating expenses incurred when providing DAS Shared Ride services.

Column D - Federal Operating Grant - Public Vanpool - Agencies are required to enter the amount of federal operating assistance that was used, not received, towards operating expenses incurred when providing public vanpool services.

Column E - Total - This field represents the sum of federal operating assistance that was used for all non-fixed route service. It is an auto-calculated field and cannot be edited. [\[Back to subsidy report\]](#)

Federal Capital Grant to Fund Preventive Maintenance Costs

Column A - Federal Capital Grant - Preventive Maintenance - ADA Paratransit - Agencies are required to enter the amount of federal capital grants that was used towards eligible preventive maintenance costs that were accounted for as operating expenses when providing ADA paratransit service.

Column B - Federal Capital Grant - Preventive Maintenance - Standard Shared Ride - Agencies are required to enter the amount of federal capital grants that was used towards eligible preventive maintenance costs that were accounted for as operating expenses when providing standard shared ride service.

Column C - Federal Capital Grant - Preventive Maintenance - DAS Shared Ride - Agencies are required to enter the amount of federal capital grants that were used towards eligible preventive maintenance costs that were accounted for as operating expenses when providing DAS shared ride service.

Column D - Federal Capital Grant - Preventive Maintenance – Public Vanpool- Agencies are required to enter the amount of federal capital grants that was used towards eligible preventive maintenance costs that were accounted for as operating expenses when providing public vanpool service.

Column E - Total - This field represents the sum of federal capital assistance that was used towards eligible preventative maintenance costs that were accounted for as operating expenses for all non-fixed route service. It is an auto-calculated field and cannot be edited. [\[Back to subsidy report\]](#)

Federal Capital Grant to Fund Capital Costs of Contracting

Column A - Federal Capital Grant - Capital Costs of Contracting- ADA Paratransit - Agencies are required to enter the amount of federal capital grants that was used towards capital costs of contracting that were accounted for as operating expenses when providing ADA Paratransit service.

Column B - Federal Capital Grant - Capital Costs of Contracting – Standard Shared Ride - Agencies are required to enter the amount of federal capital grants that was used towards capital costs of contracting that were accounted for as operating expenses when providing standard shared service.

Column C - Federal Capital Grant - Capital Costs of Contracting – DAS Shared Ride - Agencies are required to enter the amount of federal capital grants that was used towards capital costs of contracting that were accounted for as operating expenses when providing DAS shared service.

Column D - Federal Capital Grant - Capital Costs of Contracting – Public Vanpool- Agencies are required to enter the amount of federal capital grants that was used towards capital costs of contracting that were accounted for as operating expenses when providing public vanpool service.

Column E - Total - This field represents the sum of federal capital assistance that was used towards eligible preventative maintenance costs that were accounted for as operating expenses for all non-fixed route service. It is an auto-calculated field and cannot be edited. [\[Back to subsidy report\]](#)

Federal Capital Grant to Fund Associated Capital Maintenance Costs

Column A - Federal Capital Grant - Associated Capital Maintenance - ADA Paratransit - Agencies are required to enter the amount of federal capital grants that was used towards eligible associated capital maintenance costs that were accounted for as operating expenses when providing ADA paratransit service.

Column B - Federal Capital Grant - Associated Capital Maintenance - Standard Shared Ride - Agencies are required to enter the amount of federal capital grants that was used towards eligible associated capital maintenance costs that were accounted for as operating expenses when providing standard shared ride service.

Column C - Federal Capital Grant – Associated Capital Maintenance - DAS Shared Ride - Agencies are required to enter the amount of federal capital grants that was used towards eligible associated capital maintenance costs that were accounted for as operating expenses when providing DAS shared ride service.

Column D - Federal Capital Grant - Associated Capital Maintenance – Public Vanpool - Agencies are required to enter the amount of federal capital grants that was used towards eligible associated capital maintenance costs that were accounted for as operating expenses when providing public vanpool service.

Column E - Total - This field represents the sum of federal capital assistance that was used towards eligible associated capital maintenance costs that were accounted for as operating expenses for all non-fixed route service. It is an auto-calculated field and cannot be edited. [\[Back to subsidy report\]](#)

Other Federal Grants for Operating Costs



Agencies are to show Congestion Mitigation and Air Quality (CMAQ) funding as part of Other Federal Grants for Operating Costs.

Column A - Federal Grants Other - ADA Paratransit - Agencies are required to identify and enter the amount of any other federal capital grants that was used towards eligible operating expenses when providing ADA Paratransit service.

Column B - Federal Grants Other - Standard Shared Ride - Agencies are required to identify and enter the amount of other federal grants that was used towards eligible operating expenses when providing standard shared ride service.

Column C - Federal Grants Other - DAS Shared Ride - Agencies are required to identify and enter the amount of other federal grants that was used towards eligible operating expenses when providing DAS shared ride service.

Column D - Federal Grants Other - Public Vanpool - Agencies are required to identify and enter the amount of other federal grants that was used towards eligible operating expenses when providing public vanpool service.

Column E - Total - This field represents the sum of other federal grants that was used towards eligible operating expenses for all non-fixed route service. It is an auto-calculated field and cannot be edited.

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Federal Shared Ride Subsidy

Column A - ADA Paratransit - No entry is permitted for this field.

Column B – Standard Shared Ride - Agencies are required to identify and enter the amount of federal grants for standard shared ride service that was used towards eligible operating expenses when providing standard shared ride service.

Column C - DAS Shared Ride - Agencies are required to identify and enter the amount of federal grants for DAS shared ride service that was used towards eligible operating expenses when providing DAS shared ride service.

Column D - Public Vanpool - No entry is permitted for this field.

Column E - Total - This field represents the sum of federal grants that was used towards eligible shared ride operating expenses.

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Subtotal Federal Subsidy

Column A - Subtotal - ADA Paratransit - This field represents the sum of all federal operating and capital grants that was used towards eligible operating costs for ADA paratransit service. It is an auto-calculated field and cannot be edited.

Column B - Subtotal - Standard Shared Ride - This field represents the sum of all federal operating and capital grants that was used towards eligible operating costs for standard shared ride service. It is an auto-calculated field and cannot be edited.

Column C - Subtotal - DAS Shared Ride - This field represents the sum of all federal operating and capital grants that was used towards eligible operating costs for DAS shared ride service. It is an auto-calculated field and cannot be edited.

Column D - Subtotal – Public Vanpool - This field represents the sum of all federal operating and capital grants that was used towards eligible operating costs for public vanpool service. It is an auto-calculated field and cannot be edited.

Column E - Total - This field represents the sum of all federal operating and capital grants that was used towards eligible operating costs for all non-fixed route service. It is an auto-calculated field and cannot be edited.

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Act 44 Section 1513 Operating Grant Amount Charged - Prior Years - State Share

Column A - Act 44 Section 1513 - Prior Years - State Share - ADA Paratransit - Agencies are required to enter the amount of State Act 44 Section 1513 funds used from the agency's prior year's ending fund balance to fund operating expenses for ADA paratransit service for the year being

reported. The amount reported in this field should not include any Act 44 Section 1513 funds used that were not part of the agency's previous year's ending balance.

Column B - Act 44 Section 1513 - Prior Years - State Share - Standard Shared Ride - Agencies are required to enter the amount of State Act 44 Section 1513 funds used from the agency's prior year's ending fund balance to fund operating expenses for standard shared ride service for the year being reported. The amount reported in this field should not include any Act 44 Section 1513 funds used that were not part of the agency's previous year's ending balance.

Column C - Act 44 Section 1513 - Prior Years - State Share - DAS Shared Ride - Agencies are required to enter the amount of State Act 44 Section 1513 funds used from the agency's prior year's ending fund balance to fund operating expenses for DAS shared ride service for the year being reported. The amount reported in this field should not include any Act 44 Section 1513 funds used that were not part of the agency's previous year's ending balance.

Column D - Act 44 Section 1513 - Prior Years - State Share – Public Vanpool - Agencies are required to enter the amount of State Act 44 Section 1513 funds used from the agency's prior year's ending fund balance to fund operating expenses for public vanpool service for the year being reported. The amount reported in this field should not include any Act 44 Section 1513 funds used that were not part of the agency's previous year's ending balance.

Column E - Total - This field represents the sum of all State Act 44 Section 1513 funds used from the agency's prior year's ending fund balance to fund operating expenses for all non-fixed route services for the year being reported. The amount reported in this field should not include any Act 44 Section 1513 funds used that were not part of the agency's previous year's ending balance. It is an auto-calculated field and cannot be edited.

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Act 44 Section 1513 Operating Grant Amount Charged - Current Year - State Share

Column A - Act 44 Section 1513 - Current Year - State Share - ADA Paratransit - Agencies are required to enter the amount of State Act 44 Section 1513 funds used from the agency's grant that was received for the same year being reported to fund operating expenses for ADA paratransit service for that year. The amount reported in this field should not include any Act 44 Section 1513 funds that were used from the agency's previous year's fund balance.

Column B - Act 44 Section 1513 - Current Year - State Share – Standard Shared Ride - Agencies are required to enter the amount of State Act 44 Section 1513 funds used from the agency's grant that was received for the same year being reported to fund operating expenses for standard shared ride service for that year. The amount reported in this field should not include any Act 44 Section 1513 funds that were used from the agency's previous year's fund balance.

Column C - Act 44 Section 1513 - Current Year - State Share - DAS Shared Ride - Agencies are required to enter the amount of State Act 44 Section 1513 funds used from the agency's grant that was received for the same year being reported to fund operating expenses for DAS shared ride service for that year. The amount reported in this field should not include any Act 44 Section 1513 funds that were used from the agency's previous year's fund balance.

Column D - Act 44 Section 1513 - Current Year - State Share - Public Vanpool - Agencies are required to enter the amount of State Act 44 Section 1513 funds used from the agency's grant that was received for the same year being reported to fund operating expenses for public vanpool service for that year. The amount reported in this field should not include any Act 44 Section 1513 funds that were used from the agency's previous year's fund balance.

Column E - Total - This field represents the sum of all State Act 44 Section 1513 funds used from the agency's grants that were received for the same year being reported to fund operating expenses

for all non-fixed route services for that year. The amount reported in this field should not include any Act 44 Section 1513 funds that were used from the agency's previous year's fund balance. It is an auto-calculated field and cannot be edited.

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Act 3 ASG Grant Amount Charged - State Share

Column A - Act 3 ASG - State Share - ADA Paratransit - No entry is permitted for the field designated for Urban services for this report since Act 3 legislation does not allow agencies that provide Urban services to use these funds for asset maintenance expenses other than the year in which the grant was received. Agencies that provide Urban service only and have remaining Act 3 ASG fund balances are restricted to use these funds for capital purposes.



Since remaining State Act 3 ASG funds can be used to fund Rural ADA paratransit operating expenses in any year, agencies are required to enter the amount of these funds that was used to fund ADA paratransit operating expenses.

Column B - Act 3 ASG - State Share - Standard Shared Ride - No entry is permitted for the field designated for Urban services for this report since Act 3 legislation does not allow agencies that provide Urban services to use these funds for asset maintenance expenses other than the year in which the grant was received. Agencies that provide Urban service only and have remaining Act 3 ASG fund balances are restricted to use these funds for capital purposes.



Since remaining State Act 3 ASG funds can be used to fund Rural standard shared ride operating expenses in any year, agencies are required to enter the amount of these funds that were used to fund standard shared ride operating expenses.

Column C - Act 3 ASG - State Share - DAS Shared Ride - No entry is permitted for the field designated for Urban services for this report since Act 3 legislation does not allow agencies that provide Urban services to use these funds for operating expenses (asset maintenance) other than the year in which the grant was received. Agencies that provide Urban service only and have remaining Act 3 ASG fund balances are restricted to use these funds for capital purposes.



Since remaining State Act 3 ASG funds can be used to fund Rural DAS shared ride operating expenses in any year, agencies are required to enter the amount of these funds that were used to fund standard shared ride operating expenses.

Column D - Act 3 ASG - State Share - Public Vanpool - No entry is permitted for the field designated for Urban services for this report since Act 3 legislation does not allow agencies that provide Urban services to use these funds for operating expenses (asset maintenance) other than the year in which the grant was received. Agencies that provide Urban service only and have remaining Act 3 ASG fund balances are restricted to use these funds for capital purposes.



Since remaining State Act 3 ASG funds can be used to fund Rural public vanpool operating expenses in any year, agencies are required to enter the amount of these funds that were used to fund public vanpool operating expenses.

Column E - Total - This field is an auto-calculated field. Since State Act 3 ASG funds cannot be spent on Urban operating expenses, no amount can appear in this field for Urban services.



For the Rural services form, the amount in this field represents the portion of local match Act 3 ASG funds used from the agency's prior year's ending fund balance to fund operating expenses for all Rural non-fixed route services for the year being reported. It is an auto-calculated field and cannot be edited. [\[Back to subsidy report\]](#)

Act 3 BSG Grant Amount Charged - State Share

Column A - Act 3 BSG - State Share - ADA Paratransit - Agencies are required to enter the portion of any remaining prior year's State Act 3 BSG fund balance used to fund operating expenses for ADA paratransit service for the year being reported.

Column B - Act 3 BSG - State Share - Standard Shared Ride - Agencies are required to enter the portion of any remaining prior year's State Act 3 BSG fund balance to fund operating expenses for standard shared ride service for the year being reported.

Column C - Act 3 BSG - State Share - DAS Shared Ride - Agencies are required to enter the portion of any remaining prior year's State Act 3 BSG fund balance to fund operating expenses for DAS shared ride service for the year being reported.

Column D - Act 3 BSG - State Share - Public Vanpool - Agencies are required to enter the portion of any remaining prior year's State Act 3 BSG fund balance to fund operating expenses for public vanpool service for the year being reported.

Column E - Total - The amount in this field represents the portion of local match Act 3 BSG funds used from the agency's prior year's ending fund balance to fund operating expenses for all non-fixed route services for the year being reported. It is an auto-calculated field and cannot be edited.

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Special Operating Grants - State Share

Column A - Special Operating Grants - State Share - ADA Paratransit - Agencies are required to identify and enter the amount of any other State special operating grants that was used towards eligible operating expenses when providing ADA paratransit service.

Column B - Special Operating Grants - State Share - Standard Shared Ride - Agencies are required to identify and enter the amount of any other State special operating grants that was used towards eligible operating expenses when providing standard shared ride service.

Column C - Special Operating Grants - State Share - DAS Shared Ride - Agencies are required to identify and enter the amount of any other State special operating grants that was used towards eligible operating expenses when providing DAS shared ride service.

Column D - Special Operating Grants - State Share - Public Vanpool - Agencies are required to identify and enter the amount of any other State special operating grants that was used towards eligible operating expenses when providing public vanpool shared ride service.

Column E - Total - The amount in this field represents the total of other State special operating grants that was used towards eligible operating expenses for all non-fixed route services. It is an auto-calculated field and cannot be edited.



Agencies are required to enter State planning grants as special operating grants and are to be identified as such.

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State Shared Ride Subsidy

Column A - State Shared Ride Subsidy - ADA Paratransit - No entry is permitted for this field.

Column B - State Shared Ride Subsidy - Standard Shared Ride - Agencies are required to identify and enter the amount of any other State operating grants that were used towards eligible operating expenses when providing standard shared ride service.

Column C - State Shared Ride Subsidy - DAS Shared Ride - Agencies are required to identify and enter the amount of any other State operating grants that were used towards eligible operating expenses when providing DAS shared ride service.

Column D - State Shared Ride Subsidy - State Share - Public Vanpool - No entry is permitted for this field.

Column E - Total - The amount in this field represents the total of other State shared ride subsidy that was used towards eligible operating expenses for all non-fixed route services. It is an auto-calculated field and cannot be edited.

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Subtotal State Subsidy

Column A - Subtotal – ADA Paratransit - This field represents the sum of all State operating and capital grants that was used towards eligible operating costs for ADA paratransit service. It is an auto-calculated field and cannot be edited.

Column B - Subtotal – Standard Shared Ride - This field represents the sum of all State operating and capital grants that was used towards eligible operating costs for standard shared ride service. It is an auto-calculated field and cannot be edited.

Column C - Subtotal - DAS Shared Ride - This field represents the sum of all State operating and capital grants that was used towards eligible operating costs for DAS shared ride service. It is an auto-calculated field and cannot be edited.

Column D - Subtotal – Public Vanpool - This field represents the sum of all State operating and capital grants that was used towards eligible operating costs for public vanpool service. It is an auto-calculated field and cannot be edited.

Column E - Total - This field represents the sum of all State operating and capital grants that was used towards eligible operating costs for all non-fixed route services. It is an auto-calculated field and cannot be edited.

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Act 44 Section 1513 Operating Grant Amount Charged - Prior Years - Local Share - Municipal Source

Column A - Act 44 Section 1513 - Prior Years - Local Municipal Share - ADA Paratransit - Agencies are required to enter the portion of the prior year's remaining balance of local match Act 44 Section 1513 funds that were received from local municipalities and used to fund ADA paratransit operating expenses for the year being reported. The amount reported in this field should not include any local match Act 44 Section 1513 funds used that were not part of the agency's previous year's local match Act 44 Section 1513 ending fund balance.

Column B - Act 44 Section 1513 - Prior Year - Local Municipal Share - Standard Shared Ride - Agencies are required to enter the portion of the prior year's remaining balance of local match Act

44 Section 1513 funds that were received from local municipalities and used to fund standard shared ride operating expenses for the year being reported. The amount reported in this field should not include any local match Act 44 Section 1513 funds used that were not part of the agency's previous year's local match Act 44 Section 1513 ending fund balance.

Column C - Act 44 Section 1513 - Prior Year - Local Municipal Share - DAS Shared Ride - Agencies are required to enter the *portion* of the prior year's remaining balance of local match Act 44 Section 1513 funds that were received from local municipalities and used to fund DAS shared ride operating expenses for the year being reported. The amount reported in this field should not include any local match Act 44 Section 1513 funds used that were not part of the agency's previous year's local match Act 44 Section 1513 ending fund balance.

Column D - Act 44 Section 1513 - Prior Year - Local Municipal Share - Public Vanpool - Agencies are required to enter the *portion* of the prior year's remaining balance of local match Act 44 Section 1513 funds that were received from local municipalities and used to fund public vanpool operating expenses for the year being reported. The amount reported in this field should not include any local match Act 44 Section 1513 funds used that were not part of the agency's previous year's local match Act 44 Section 1513 ending fund balance.

Column E - Total - This field represents the sum of the portions of the prior year's remaining balance of local match Act 44 Section 1513 funds that were received from local municipalities and used to fund all non-fixed route operating expenses for the year being reported. The amount reported in this field should not include any local match Act 44 Section 1513 funds used that were not part of the agency's previous year's local match Act 44 Section 1513 ending fund. It is an auto-calculated field and cannot be edited.

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Act 44 Section 1513 Operating Grant Amount Charged - Current Year - Local Share - Municipal Source

Column A - Act 44 Section 1513 - Current Year - Local Municipal Share - ADA Paratransit - Agencies are required to enter the amount of local match Act 44 Section 1513 funds that were received from local municipalities and used to fund ADA paratransit operating expenses for the same year being reported. The amount reported in this field should not include any local match Act 44 Section 1513 funds that were used from the agency's previous year's fund balance.

Column B - Act 44 Section 1513 - Current Year - Local Municipal Share - Standard Shared Ride - Agencies are required to enter the amount of local match Act 44 Section 1513 funds that were received from local municipalities and used to fund standard shared ride operating expenses for the same year being reported. The amount reported in this field should not include any local match Act 44 Section 1513 funds that were used from the agency's previous year's fund balance.

Column C - Act 44 Section 1513 - Current Year - Local Municipal Share - DAS Shared Ride - Agencies are required to enter the amount of local match Act 44 Section 1513 funds that were received from local municipalities and used to fund DAS shared ride operating expenses for the same year being reported. The amount reported in this field should not include any local match Act 44 Section 1513 funds that were used from the agency's previous year's fund balance.

Column D - Act 44 Section 1513 - Current Year - Local Municipal Share - Public Vanpool - Agencies are required to enter the amount of local match Act 44 Section 1513 funds that were received from local municipalities and used to fund public vanpool operating expenses for the same year being reported. The amount reported in this field should not include any local match Act 44 Section 1513 funds that were used from the agency's previous year's fund balance.

Column E - Total - This field represents the sum of all local match Act 44 Section 1513 funds used from the agency's matching grants that were received from local municipalities for the same year being reported to fund operating expenses for all fixed route services for that year. The amount reported in this field should not include any local match Act 44 Section 1513 funds that were used from the agency's previous year's fund balance. It is an auto-calculated field and cannot be edited.

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Act 44 Section 1513 Operating Grant Amount Charged - Current Year - Local Share - Advertising Source

Column A - Act 44 Section 1513 - Current Year - Local Share Advertising Source - ADA Paratransit - Agencies are required to enter the amount of internal advertising revenue generated by the transit agency and used as part of the local match requirement to State Act 44 Section 1513 funds to pay for ADA paratransit operating expenses for the year being reported. Agencies that enter an amount in this field must have a resolution between the agency and the local municipalities on file with PennDOT for such advertising revenue to be permitted to serve as part of the local match to State Act 44 Section 1513 funds.

Column B - Act 44 Section 1513 - Current Year - Local Share Advertising Source - Standard Shared Ride - Agencies are required to enter the amount of internal advertising revenue generated by the transit agency and used as part of the local match requirement to State Act 44 Section 1513 funds to pay for standard shared ride operating expenses for the year being reported. Agencies that enter an amount in this field must have a resolution between the agency and the local municipalities on file with PennDOT for such advertising revenue to be permitted to serve as part of the local match to State Act 44 Section 1513 funds.

Column C - Act 44 Section 1513 - Current Year - Local Share Advertising Source - DAS Shared Ride - Agencies are required to enter the amount of internal advertising revenue generated by the transit agency and used as part of the local match requirement to State Act 44 Section 1513 funds to pay for DAS shared ride operating expenses for the year being reported. Agencies that enter an amount in this field must have a resolution between the agency and the local municipalities on file with PennDOT for such advertising revenue to be permitted to serve as part of the local match to State Act 44 Section 1513 funds.

Column D - Act 44 Section 1513 - Current Year - Local Share Advertising Source - Public Vanpool - Agencies are required to enter the amount of internal advertising revenue generated by the transit agency and used as part of the local match requirement to State Act 44 Section 1513 funds to pay for public vanpool operating expenses for the year being reported. Agencies that enter an amount in this field must have a resolution between the agency and the local municipalities on file with PennDOT for such advertising revenue to be permitted to serve as part of the local match to State Act 44 Section 1513 funds.

Column E - Total - This field represents the sum of all advertising revenue internally generated by the transit agency that served as a portion of the local match to State Act 44 Section 1513 funds and were used to fund operating expenses for all non-fixed route services for the year being reported. It is an auto-calculated field and cannot be edited.

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Act 44 Section 1513 Operating Grant Amount Charged - Current Year - Local Share - Private Source

Column A - Act 44 Section 1513 - Current Year - Local Share- Private Source - ADA Paratransit - Agencies are required to enter the amount of funds received from all private sources and used as part of the local match requirement to State Act 44 Section 1513 funds to pay for **Urban** ADA

paratransit operating expenses for the year being reported. Agencies that enter an amount in this field must have a resolution between the agency and the local municipalities on file with PennDOT for such funds received from private sources to be permitted to serve as part of the local match to State Act 44 Section 1513 funds.



No entry is permitted for this field for Rural services since no agencies providing Rural services were receiving local operating assistance from private sources prior to the enactment of Act 44 and therefore are not permitted to receive and apply such funds towards the agency's local match obligation.

Column B - Act 44 Section 1513 - Current Year - Local Share - Private Source - Standard Shared Ride - Agencies are required to enter the amount of funds received from all private sources and used as part of the local match requirement to State Act 44 Section 1513 funds to pay for Urban standard shared ride operating expenses for the year being reported. Agencies that enter an amount in this field must have a resolution between the agency and the local municipalities on file with PennDOT for such funds received from private sources to be permitted to serve as part of the local match to State Act 44 Section 1513 funds.



No entry is permitted for this field for Rural services since no agencies providing Rural services were receiving local operating assistance from private sources prior to the enactment of Act 44 and therefore are not permitted to receive and apply such funds towards the agency's local match obligation.

Column C - Act 44 Section 1513 - Current Year - Local Share - Private Source - DAS Shared Ride - Agencies are required to enter the amount of funds received from all private sources and used as part of the local match requirement to State Act 44 Section 1513 funds to pay for Urban DAS shared ride operating expenses for the year being reported. Agencies that enter an amount in this field must have a resolution between the agency and the local municipalities on file with PennDOT for such funds received from private sources to be permitted to serve as part of the local match to State Act 44 Section 1513 funds.



No entry is permitted for this field for Rural services since no agencies providing Rural services were receiving local operating assistance from private sources prior to the enactment of Act 44 and therefore are not permitted to receive and apply such funds towards the agency's local match obligation.

Column D - Act 44 Section 1513 - Current Year - Local Share - Private Source - Public Vanpool - Agencies are required to enter the amount of funds received from all private sources and used as part of the local match requirement to State Act 44 Section 1513 funds to pay for Urban public vanpool operating expenses for the year being reported. Agencies that enter an amount in this field must have a resolution between the agency and the local municipalities on file with PennDOT for such funds received from private sources to be permitted to serve as part of the local match to State Act 44 Section 1513 funds.



No entry is permitted for this field for Rural services since no agencies providing Rural services were receiving local operating assistance from private sources prior to the enactment of Act 44 and therefore are not permitted to receive and apply such funds towards the agency's local match obligation.

Column E - Total - This field represents the sum of funds received from all private sources that served as a portion of the local match to State Act 44 Section 1513 funds and were used to fund Urban operating expenses for all non-fixed route services for the year being reported. It is an auto-calculated field and cannot be edited. Since no entry is permitted for any Rural non-fixed route services, no total will be provided for this field for the Rural non-fixed route services form.

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Act 3 ASG Grant Amount Charged - Local Share

Column A - Act 3 ASG - Local Share - ADA Paratransit - No entry is permitted for the field designated for Urban services for this report since Act 3 legislation does not allow agencies that provide Urban services to use these funds for asset maintenance expenses other than the year in which the grant was received. Agencies that provide Urban service only and have remaining Act 3 ASG fund balances are restricted to use these funds for capital purposes.



Since remaining local matching funds to State Act 3 ASG funds can be used to fund Rural ADA paratransit expenses in any year, agencies are required to enter the amount of these funds that were used to fund ADA paratransit expenses.

Column B - Act 3 ASG - Local Share - Standard Shared Ride - No entry is permitted for the field designated for Urban services for this report since Act 3 legislation does not allow agencies that provide Urban services to use these funds for asset maintenance operating expenses other than the year in which the grant was received. Agencies that provide Urban service only and have remaining Act 3 ASG fund balances are restricted to use these funds for capital purposes.



Since remaining local matching funds to State Act 3 ASG funds can be used to fund Rural standard shared ride expenses in any year, agencies are required to enter the amount of these funds that were used to fund standard shared ride expenses.

Column C - Act 3 ASG - Local Share - DAS Shared Ride - No entry is permitted for the field designated for Urban services for this report since Act 3 legislation does not allow agencies that provide Urban services to use these funds for asset maintenance operating expenses other than the year in which the grant was received. Agencies that provide Urban service only and have remaining Act 3 ASG fund balances are restricted to use these funds for capital purposes.



Since remaining local matching funds to State Act 3 ASG funds can be used to fund Rural DAS shared ride expenses in any year, agencies are required to enter the amount of these funds that were used to fund standard shared ride expenses.

Column D - Act 3 ASG - Local Share – Public Vanpool - No entry is permitted for the field designated for Urban services for this report since Act 3 legislation does not allow agencies that provide Urban services to use these funds for asset maintenance operating expenses other than the year in which the grant was received. Agencies that provide Urban service only and have remaining Act 3 ASG fund balances are restricted to use these funds for capital purposes.



Since remaining local matching funds to State Act 3 ASG funds can be used to fund Rural public vanpool expenses in any year, agencies are required to enter the amount of these funds that were used to fund standard shared ride expenses.

Column E - Total - This field is an auto-calculated field. Since Local Act 3 ASG funds cannot be spent on Urban operating expenses, no amount can appear in this field for Urban services.



For the Rural services form, the amount in this field represents the portion of local match Act 3 ASG funds used from the agency's prior year's ending fund balance to fund operating expenses for all Rural non-fixed route services for the year being reported. It is an auto-calculated field and cannot be edited. [\[Back to subsidy report\]](#)

Act 3 BSG Grant Amount Charged - Local Share

Column A - Act 3 BSG - Local Share - ADA Paratransit - Agencies are required to enter the portion of any remaining prior year's local match Act 3 BSG fund balance used to fund operating expenses for ADA paratransit services for the year being reported.

Column B - Act 3 BSG - Local Share - Standard Shared Ride - Agencies are required to enter the portion of any remaining prior year's local match Act 3 BSG fund balance to fund operating expenses for standard shared ride service for the year being reported.

Column C - Act 3 BSG - Local Share - DAS Shared Ride - Agencies are required to enter the portion of any remaining prior year's local match Act 3 BSG fund balance to fund operating expenses for DAS shared ride service for the year being reported.

Column D - Act 3 BSG - Local Share - Public Vanpool - Agencies are required to enter the portion of any remaining prior year's local match Act 3 BSG fund balance to fund operating expenses for public vanpool service for the year being reported.

Column E - Total - This field represents the portion of local match Act 3 BSG funds used from the agency's prior year's ending fund balance to fund operating expenses for Urban and Rural services for the year being reported. It is an auto-calculated field and cannot be edited. [\[Back to subsidy report\]](#)

Special Operating Grants - Local Share

Column A - Special Operating Grants - Local Share - ADA Paratransit - Agencies are required to identify and enter the amount of any other special local match operating funding to State special operating grants that were used towards eligible operating expenses when providing ADA paratransit fixed route service.

Column B - Special Operating Grants - Local Share - Standard Shared Ride - Agencies are required to identify and enter the amount of any other special local match operating funding to State special operating grants that were used towards eligible operating expenses when providing standard shared ride service.

Column C - Special Operating Grants - Local Share - DAS Shared Ride - Agencies are required to identify and enter the amount of any other special local match operating funding to State special

operating grants that were used towards eligible operating expenses when providing DAS shared ride service.

Column D - Special Operating Grants - Local Share - Public Vanpool - Agencies are required to identify and enter the amount of any other special local match operating funding to State special operating grants that were used towards eligible operating expenses when providing public vanpool service.

Column E - Total - This field represents the sum of any other special local match operating funding to State special operating grants that were used towards eligible operating costs for all non-fixed route services. It is an auto-calculated field and cannot be edited.



Agencies are required to enter the local matching contributions to State planning grants as special operating grants and are to be identified as such.

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Local Shared Ride Subsidy

Column A - Local Shared Ride Subsidy - ADA Paratransit - No entry is permitted for this field.

Column B - Local Shared Ride Subsidy - Standard Shared Ride - Agencies are required to identify and enter the amount of any other local operating grants that were used towards eligible operating expenses when providing standard shared ride service.

Column C - Local Shared Ride Subsidy - DAS Shared Ride - Agencies are required to identify and enter the amount of any other local operating grants that were used towards eligible operating expenses when providing DAS shared ride service.

Column D - Local Shared Ride Subsidy - State Share - Public Vanpool - No entry is permitted for this field.

Column E - Total - The amount in this field represents the total of other local shared ride subsidy that was used towards eligible operating expenses for all non-fixed route services. It is an auto-calculated field and cannot be edited.

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Subtotal Local Subsidy

Column A - Subtotal – ADA Paratransit - This field represents the sum of all local match operating and capital funding that was used towards eligible operating costs for ADA paratransit route service. It is an auto-calculated field and cannot be edited.

Column B - Subtotal – Standard Shared Ride - This field represents the sum of all local match operating and capital funding that was used towards eligible operating costs for standard shared ride service. It is an auto-calculated field and cannot be edited.

Column C - Subtotal – DAS Shared Ride - This field represents the sum of all local match operating and capital funding that was used towards eligible operating costs for DAS shared ride service. It is an auto-calculated field and cannot be edited.

Column D - Subtotal – Public Vanpool - This field represents the sum of all local match operating and capital funding that was used towards eligible operating costs for public vanpool service. It is an auto-calculated field and cannot be edited.

Column E - Total - This field represents the sum of all local match operating and capital funding that was used towards eligible operating costs for all non-fixed route service. It is an auto-calculated field and cannot be edited.

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Grand Total Subsidy

Column A - Grand Total - ADA Paratransit - This field represents the sum of operating and capital funding from all sources that was used towards eligible operating costs for ADA paratransit service. It is an auto-calculated field and cannot be edited.

Column B - Subtotal – Standard Shared Ride - This field represents the sum of operating and capital funding from all sources that was used towards eligible operating costs for standard shared ride service. It is an auto-calculated field and cannot be edited.

Column C - Subtotal - DAS Shared Ride - This field represents the sum of operating and capital funding from all sources that was used towards eligible operating costs for DAS shared ride service. It is an auto-calculated field and cannot be edited.

Column D - Subtotal - Public Vanpool - This field represents the sum of operating and capital funding from all sources that was used towards eligible operating costs for public vanpool service. It is an auto-calculated field and cannot be edited.

Column E - Total - This field represents the sum of operating and capital funding from all sources that was used towards eligible operating costs for all non-fixed fixed route services. It is an auto-calculated field and cannot be edited.

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Non-Applied Reconciling Items

Column A - Non-Applied Reconciling Items - ADA Paratransit - Agencies are required to identify and enter items and/or differences that result from the amount of ADA paratransit subsidies reflected on the audit report due to GAAP compared to the amount of ADA paratransit subsidies actually used by the agency and reported for PennDOT reporting purposes.

Column B - Non-Applied Reconciling Items - Standard Shared Ride - Agencies are required to identify and enter items and/or differences that result from the amount of standard shared ride subsidies reflected on the audit report due to GAAP compared to the amount of standard shared ride subsidies actually used by the agency and reported for PennDOT reporting purposes.

Column C - Non-Applied Reconciling Items - DAS Shared Ride - Agencies are required to identify and enter items and/or differences that result from the amount of DAS shared ride subsidies reflected on the audit report due to GAAP compared to the amount of DAS shared ride subsidies actually used by the agency and reported for PennDOT reporting purposes.

Column D - Non-Applied Reconciling Items - Public Vanpool - Agencies are required to identify and enter items and/or differences that result from the amount of public vanpool subsidies reflected on the audit report due to GAAP compared to the amount of DAS public vanpool subsidies actually used by the agency and reported for PennDOT reporting purposes.

Column E - Total - This field represents the sum of non-applied subsidies for all non-fixed route services. It is an auto-calculated field and which cannot be edited.



For the purpose of the audited Statement of Revenues and Changes in Net Position, agencies and their accounting firms are reminded that subsidies are to be reported as non-operating revenue based on the amount of subsidy ***used, not received***, for the year being reported. Since this reporting definition is consistent with PennDOT reporting, non-applied reconciling subsidy items are not expected to occur. If agencies and their accounting firms see the need to classify such an item as a non-applied reconciling item, agencies and their accounting firms are instructed to consult with PennDOT prior to completing the audit.

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Total Non-Applied Reconciling Items

Column A - Total Non-Applied Reconciling Items - ADA Paratransit - This field represents the sum of all non-applied reconciling items for ADA paratransit service as reflected on the agency's audit. It is an auto-calculated field and cannot be edited.

Column B - Total Non-Applied Reconciling Items - Standard Shared Ride - This field represents the sum of all non-applied reconciling items for standard shared ride service as reflected on the agency's audit. It is an auto-calculated field and cannot be edited.

Column C - Total Non-Applied Reconciling Items - DAS Shared Ride - This field represents the sum of all non-applied reconciling items for DAS shared ride service as reflected on the agency's audit. It is an auto-calculated field and cannot be edited.

Column D - Total Non-Applied Reconciling Items – Public Vanpool - This field represents the sum of all non-applied reconciling items for public vanpool service as reflected on the agency's audit. It is an auto-calculated field and cannot be edited.

Column E - Total Non-Applied Reconciling Items - This field represents the sum of all non-applied reconciling items for all non-fixed service as reflected on the agency's audit. It is an auto-calculated field and cannot be edited.

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Grand Total Subsidy per Audit

Column A - Total – ADA Paratransit - This field represents the sum of all subsidies for ADA paratransit service as reflected on the agency's audit. It is an auto-calculated field and cannot be edited.

Column B - Total - Standard Shared Ride - This field represents the sum of all subsidies for standard shared ride service as reflected on the agency's audit. It is an auto-calculated field and cannot be edited.

Column C - Total - DAS Shared Ride - This field represents the sum of all subsidies for DAS shared ride service as reflected on the agency's audit. It is an auto-calculated field and cannot be edited.

Column D - Total – Public Vanpool - This field represents the sum of all subsidies for public vanpool service as reflected on the agency's audit. It is an auto-calculated field and cannot be edited.

Column E - Total - This field represents the sum of all non-fixed route subsidies as reflected on the agency's audit. It is an auto-calculated field and cannot be edited.



As mentioned earlier, PennDOT requires agencies to reflect as non-operating revenue on the audited Statement of Revenues and Changes in Net Position only the amount of **all subsidy used** and not received during the year for operating expenses. In addition, non-operating subsidy revenue must be segregated by federal, state and local funding. Any unused subsidy received but not used must be classified as unearned revenue on the agency's audited Statement of Net Position and must agree with the appropriate supporting schedule(s) presented later in this manual.

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Budget Summary

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Every field in the budget summary report is an auto-calculated field and none of them can be edited. The amounts for the fields in this report are fed from totals that appear in auto-calculated fields from the expense, revenue and subsidy reports that have been described thus far throughout this reporting manual. It is this report that is to be used to ensure that all revenue, expenses, operating deficit subsidies, and operating result agree with agency's year-end results as reflected on its audited Statement of Revenues and Changes in Net Position.



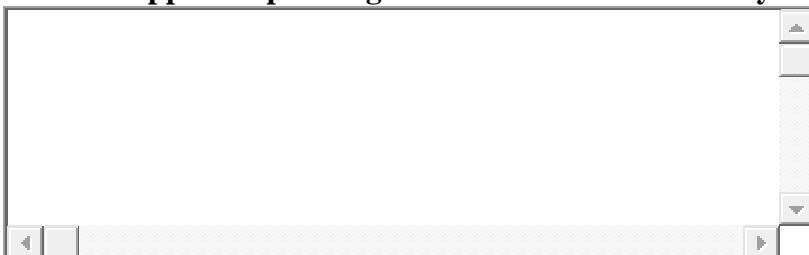
It is important for agencies and their accounting firms to understand that the year-end audit cannot be completed until the budget summary report is completely reconciled to the Statement of Revenues and Changes in Net Position that is contained in the agency's audit report. Agencies and their accounting firms are instructed to consult with PennDOT if there are any questions or issues.

FY XXXX-XX COA LEGACY BUDGET
CATEGORY: BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
	Fixed Route		Non-Fixed Route									Total
			ADA Paratransit		Shared Ride				Public Vanpool		Non-Public Transportation - Other	
			Urban	Rural	Urban	Rural	Standard Urban	DAS* Urban	Standard Rural	DAS* Rural	Urban	Rural
1 <u>Total Operating Expenses</u>	BRANCH	BRANCH	BRANCH	BRANCH	BRANCH	BRANCH	BRANCH	BRANCH	BRANCH	BRANCH	BRANCH	BRANCH =SUM(A1:K1)
2 <u>Total Revenue</u>	BRANCH	BRANCH	BRANCH	BRANCH	BRANCH <i>(add 65+ and Under 65)</i>	BRANCH	BRANCH	BRANCH =SUM(A2:K2)				
3 <u>Operating Balance</u>	=SUM(A2-A1)	=SUM(B2-B1)	=SUM(C2-C1)	=SUM(D2-D1)	=SUM(E2-E1)	=SUM(F2-F1)	=SUM(G2-G1)	=SUM(H2-H1)	=SUM(I2-I1)	=SUM(J2-J1)	=SUM(K2-K1)	=SUM(L2-L1)
4 <u>Grand Total Subsidy</u>	BRANCH	BRANCH	BRANCH	BRANCH	BRANCH	BRANCH	BRANCH	BRANCH	BRANCH	BRANCH	N/A	=SUM(A4:J4)
5 <u>Applied Operating Result**</u>	=SUM(A3+A4)	=SUM(B3+B4)	=SUM(C3+C4)	=SUM(D3+D4)	=SUM(E3+E4)	=SUM(F3+F4)	=SUM(G3+G4)	=SUM(H3+H4)	=SUM(I3+I4)	=SUM(J3+J4)	=K3	=SUM(L3+L4)
	<u>Non-Applied Reconciling Items</u>											
6 <u>Total Non-Applied Reconciling Expense Items</u>	BRANCH	BRANCH	BRANCH	BRANCH	BRANCH	BRANCH	BRANCH	BRANCH	BRANCH	BRANCH	BRANCH	=SUM(A6:K6)
7 <u>Total Non-Applied Reconciling Revenue Items</u>	BRANCH	BRANCH	BRANCH	BRANCH	BRANCH	BRANCH	BRANCH	BRANCH	BRANCH	BRANCH	BRANCH	=SUM(A7:K7)
8 <u>Total Non-Applied Reconciling Subsidy Items</u>	BRANCH	BRANCH	BRANCH	BRANCH	BRANCH	BRANCH	BRANCH	BRANCH	BRANCH	BRANCH	N/A	=SUM(A8:K8)
9 <u>Operating Result per Audit</u>	=A5-A6+A7+A8	=B5-B6+B7+B8	=C5-C6+C7+C8	=D5-D6+D7+D8	=E5-E6+E7+E8	=F5-F6+F7+F8	=G5-G6+G7+G8	=H5-H6+H7+H8	=I5-I6+I7+I8	=J5-J6+J7+J8	=K5-K6+K7+K8	=L5-L6+L7+L8

* Additional Department Approved Service (DAS) is Demand Response Service provided by selected agencies grandfathered into the Section 1513 allocation formula.

** If the Applied Operating Result is not zero under any column provide an explanation below.



Total Operating Expenses

Column A - Total Operating Expenses - Fixed Route - Urban - The amount for this field is fed from the total operating expenses line of the Urban fixed route expenses report.

Column B - Total Operating Expenses - Fixed Route - Rural - The amount for this field is fed from the total operating expenses line of the Rural fixed route expenses report.

Column C - Total Operating Expenses - Non-Fixed Route - ADA Paratransit - Urban- The amount for this field is fed from the total operating expenses line for Urban ADA paratransit service of the Urban non-fixed route expenses report.

Column D - Total Operating Expenses - Non-Fixed Route - ADA Paratransit - Rural - The amount for this field is fed from the total operating expenses line for Rural ADA paratransit service of the Rural non-fixed route expenses report.

Column E - Total Operating Expenses - Non-Fixed Route - Standard Shared Ride - Urban - The amount for this field is fed from the total operating expenses line for standard Urban shared ride service of the Urban non-fixed route expenses report.

Column F - Total Operating Expenses - Non-Fixed Route - Standard Shared Ride - Rural - The amount for this field is fed from the total operating expenses line for standard Rural shared ride service of the Rural non-fixed route expenses report.

Column G - Total Operating Expenses - Non-Fixed Route - DAS Shared Ride - Urban - The amount for this field is fed from the total operating expenses line for DAS Urban shared ride service of the Urban non-fixed route expenses report.

Column H - Total Operating Expenses - Non-Fixed Route - DAS Shared Ride - Rural - The amount for this field is fed from the total operating expenses line for DAS Rural shared ride service of the Rural non-fixed route expenses report.

Column I - Total Operating Expenses - Non-Fixed Route - Public Vanpool - Urban - The amount for this field is fed from the total operating expenses line for Urban public vanpool service of the Urban non-fixed route expenses report.

Column J - Total Operating Expenses - Non-Fixed Route - Public Vanpool - Rural - The amount for this field is fed from the total operating expenses line for Rural public vanpool service of the Rural non-fixed route expenses report.

Column K - Total Operating Expenses - Non-Public Transportation - Other - The amount for this field is fed from the total operating expenses line for other non-public transportation service.

Column L - Total Operating Expenses - Total- The amount for this field represents the sum of all operating expenses for all modes of transportation for the agency. [\[Back to summary report\]](#)

Total Revenue

Column A - Total Revenue- Fixed Route - Urban - The amount for this field is fed from the total revenue line of the Urban fixed route revenue report.

Column B - Total Revenue- Fixed Route - Rural - The amount for this field is fed from the total revenue line of the Rural fixed route revenue report.

Column C - Total Revenue Non-Fixed Route - ADA Paratransit - Urban- The amount for this field is fed from the total revenue for Urban ADA paratransit service of the Urban non-fixed route revenue report.

Column D - Total Revenue Non-Fixed Route - ADA Paratransit - Rural - The amount for this field is fed from the total revenue line for Rural ADA paratransit service of the Rural non-fixed route revenue report.

Column E - Total Revenue- Non-Fixed Route – Standard Shared Ride - Urban - The amount for this field is fed from the total revenue line for standard Urban shared ride service of the Urban non-fixed route revenue report.

Column F - Total Revenue - Non-Fixed Route – Standard Shared Ride - Rural - The amount for this field is fed from the total revenue line for standard Rural shared ride service of the Rural non-fixed route revenue report.

Column G - Total Revenue - Non-Fixed Route – DAS Shared Ride - Urban - The amount for this field is fed from the total revenue line for DAS Urban shared ride service of the Urban non-fixed route revenue report.

Column H - Total Revenue - Non-Fixed Route – DAS Shared Ride - Rural - The amount for this field is fed from the total revenue line for DAS Rural shared ride service of the Rural non-fixed route revenue report.

Column I - Total Revenue - Non-Fixed Route – Public Vanpool - Urban - The amount for this field is fed from the total revenue line for Urban public vanpool service of the Urban non-fixed route revenue report.

Column J - Total Revenue - Non-Fixed Route – Public Vanpool - Rural - The amount for this field is fed from the total revenue line for Rural public vanpool service of the Rural non-fixed route revenue report.

Column K - Total Revenue - Non-Public Transportation – Other - The amount for this field is fed from the total revenue line for other non-public transportation service.

Column L - Total Revenue - Total- The amount for this field represents the sum of all revenue for all modes of transportation for the agency.

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Operating Balance

Column A - Operating Balance - Fixed Route - Urban - The amount calculated for this field is the operating deficit resulting from revenue not covering operating expenses for the Urban fixed route service.

Column B - Operating Balance - Fixed Route - Rural - The amount calculated for this field is the operating deficit resulting from revenue not covering operating expenses for the Rural fixed route service.

Column C - Operating Balance - Non-Fixed Route - ADA Paratransit - Urban- The amount calculated for this field is the operating deficit resulting from revenue not covering operating expenses for the Urban ADA paratransit service.

Column D - Operating Balance - Non-Fixed Route - ADA Paratransit - Rural- The amount calculated for this field is the operating deficit resulting from revenue not covering operating expenses for the Rural ADA paratransit service.

Column E - Operating Balance - Non-Fixed Route - Standard Shared Ride - Urban - The amount calculated for this field is the operating deficit resulting from revenue not covering operating expenses for the standard Urban shared ride service.

Column F - Operating Balance - Non-Fixed Route - Standard Shared Ride - Rural - The amount calculated for this field is the operating deficit resulting from revenue not covering operating expenses for the standard Rural shared ride service.

Column G - Operating Balance- Non-Fixed Route - DAS Shared Ride - Urban - The amount calculated for this field is the operating deficit resulting from revenue not covering operating expenses for the DAS Rural shared ride service.

Column H - Operating Balance - Non-Fixed Route - DAS Shared Ride - Rural - The amount calculated for this field is the operating deficit resulting from revenue not covering operating expenses for the DAS Rural shared ride service.

Column I - Operating Balance- Non-Fixed Route - Public Vanpool - Urban - The amount calculated for this field is the operating deficit resulting from revenue not covering operating expenses for the Urban public vanpool ride service.

Column J - Operating Balance- Non-Fixed Route - Public Vanpool - Rural - The amount calculated for this field is the operating deficit resulting from revenue not covering operating expenses for the Rural public vanpool ride service.

Column K - Operating Balance - Non-Fixed Route - Non-Public Transportation - Other - The amount calculated for this field is the operating deficit resulting from revenue not covering operating expenses for other non-public transportation service.

Column L - Total Operating Balance - Total- The amount calculated for this field is the operating deficit resulting from revenue not covering operating expenses for all modes of transportation combined within the agency.

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Grand Total Subsidy

Column A – Grand Total Subsidy- Fixed Route - Urban - The amount for this field is fed from the grand total subsidy line of the Urban fixed route subsidies report.

Column B – Grand Total Subsidy- Fixed Route - Rural - The amount for this field is fed from the grand total subsidy line of the Rural fixed route subsidies report.

Column C – Grand Total Subsidy Non-Fixed Route - ADA Paratransit - Urban- The amount for this field is fed from the total subsidy for Urban ADA paratransit service of the Urban non-fixed route subsidies report.

Column D – Grand Total Subsidy Non-Fixed Route - ADA Paratransit - Rural - The amount for this field is fed from the total subsidy line for Rural ADA paratransit service of the Rural non-fixed route subsidies report.

Column E – Grand Total Subsidy- Non-Fixed Route – Standard Shared Ride - Urban - The amount for this field is fed from the total subsidy line for standard Urban shared ride service of the Urban non-fixed route subsidies report.

Column F – Grand Total Subsidy - Non-Fixed Route - Standard Shared Ride - Rural - The amount for this field is fed from the total subsidy line for standard Rural shared ride service of the Rural non-fixed route subsidies report.

Column G – Grand Total Subsidy - Non-Fixed Route - DAS Shared Ride - Urban - The amount for this field is fed from the total subsidy line for DAS Urban shared ride service of the Urban non-fixed route subsidies report.

Column H – Grand Total Subsidy - Non-Fixed Route - DAS Shared Ride - Rural - The amount for this field is fed from the total subsidy line for DAS Rural shared ride service of the Rural non-fixed route subsidies report.

Column I – Grand Total Subsidy - Non-Fixed Route - Public Vanpool - Urban - The amount for this field is fed from the total subsidy line for Urban public vanpool service of the Urban non-fixed route subsidies report.

Column J - Grand Total Subsidy - Non-Fixed Route - Public Vanpool - Rural - The amount for this field is fed from the total subsidy line for Rural public vanpool service of the Rural non-fixed route subsidies report.

Column K - Grand Total Subsidy - Non-Public Transportation - Other - This field is not applicable and therefore no amount is auto-calculated.

Column L - Grand Total Subsidy - Total- The amount for this field represents the sum of all subsidies for all modes of transportation for the agency.

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Applied Operating Result

Column A - Applied Operating Result - Fixed Route - Urban - The amount calculated for this field is the applied operating result for the Urban fixed route service after accounting for all government operating subsidies used for operating purposes.

Column B - Applied Operating Result - Fixed Route - Rural - The amount calculated for this field is the applied operating result for the Rural fixed route service after accounting for all government operating subsidies used for operating purposes.

Column C - Applied Operating Result - Non-Fixed Route - ADA Paratransit - Urban- The amount calculated for this field is the applied operating result for the Urban ADA paratransit service after accounting for all government operating subsidies used for operating purposes.

Column D – Applied Operating Result - Non-Fixed Route - ADA Paratransit - Rural- The amount calculated for this field is the operating balance for the Rural ADA paratransit service.

Column E - Applied Operating Result - Non-Fixed Route - Standard Shared Ride - Urban - The amount calculated for this field is the applied operating result for the standard Urban shared ride service after accounting for all government operating subsidies used for operating purposes.

Column F - Applied Operating Result - Non-Fixed Route - Standard Shared Ride - Rural - The amount calculated for this field is the applied operating result for the standard Rural shared ride service after accounting for all government operating subsidies used for operating purposes.

Column G - Applied Operating Result- Non-Fixed Route - DAS Shared Ride - Urban - The amount calculated for this field is the operating balance for the DAS Urban shared ride service.

Column H - Applied Operating Result- Non-Fixed Route - DAS Shared Ride - Rural - The amount calculated for this field is the applied operating result for the DAS Rural shared ride service after accounting for all government operating subsidies used for operating purposes.

Column I - Applied Operating Result- Non-Fixed Route - Public Vanpool - Urban - The amount calculated for this field is the applied operating result resulting for the Urban public vanpool ride service after accounting for all government operating subsidies used for operating purposes.

Column J - Applied Operating Result- Non-Fixed Route - Public Vanpool - Rural - The amount calculated for this field is the applied operating result for the Rural public vanpool ride service after accounting for all government operating subsidies used for operating purposes.

Column K – Applied Operating Result - Non-Fixed Route - Non-Public Transportation - Other - The amount calculated for this field is the applied operating result for other non-public transportation service.

Column L - Applied Operating Result - Total- The amount calculated for this field is the applied operating result for all modes of transportation combined within the agency after accounting for all government operating subsidies used for operating purposes.

There are several points that agencies and their accounting firms must ensure when reviewing and finalizing this report prior to submission to PennDOT.



In the box provided on the report agencies are required to explain why the applied operating result reflects a deficit for any column shown on the report.



Agencies are not permitted to show operating surpluses in fixed route operating results in order to fund operating deficits in shared ride and/or other non-fixed route operations. Instead, agencies are instructed to reflect the transfer of fixed route operating subsidies/surpluses to fund operating deficits in shared ride and/or other non-fixed operations in order to show a balanced applied operating result for all service modes.



If shared ride operations result in an applied operating surplus, the agency must reserve such surpluses to offset shared ride deficits in future fiscal years.

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Non-Applied Reconciling Items

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Total Non-Applied Reconciling Expense Items

Column A - Total Non-Applied Reconciling Expense Items - Fixed Route - Urban - The amount for this field is fed from the total non-applied reconciling items line of the Urban fixed route expenses report.

Column B - Total Non-Applied Reconciling Expense Items - Fixed Route - Rural - The amount for this field is fed from the total non-applied reconciling items line of the Rural fixed route expenses report.

Column C - Total Non-Applied Reconciling Expense Items - Non-Fixed Route - ADA Paratransit - Urban - The amount for this field is fed from the total non-applied reconciling items line for Urban ADA paratransit service of the Urban non-fixed route expenses report.

Column D - Total Non-Applied Reconciling Expense Items – Non-Fixed Route - ADA Paratransit - Rural - The amount for this field is fed from the total non-applied reconciling items line for Rural ADA paratransit service of the Rural non-fixed route expenses report.

Column E - Total Non-Applied Reconciling Expense Items – Non-Fixed Route - Standard Shared Ride - Urban - The amount for this field is fed from the total non-applied reconciling items line for Urban standard shared ride service of the Urban non-fixed route expenses report.

Column F - Total Non-Applied Reconciling Expense Items - Non-Fixed Route - Standard Shared Ride - Rural - The amount for this field is fed from the total non-applied reconciling items line for Rural standard shared ride service of the Rural non-fixed route expenses report.

Column G - Total Non-Applied Reconciling Expense Items - Non-Fixed Route - DAS Shared Ride - Urban - The amount for this field is fed from the total non-applied reconciling items line for Urban DAS shared ride service of the Urban non-fixed route expenses report.

Column H - Total Non-Applied Reconciling Expense Items – Non-Fixed Route - DAS Shared Ride - Rural - The amount for this field is fed from the total non-applied reconciling items line for Rural DAS shared ride service of the Rural non-fixed route expenses report.

Column I - Total Non-Applied Reconciling Expense Items – Non-Fixed Route - Public Vanpool - Urban - The amount for this field is fed from the total non-applied reconciling items line for Urban public vanpool service of the Urban non-fixed route expenses report.

Column J - Total Applied Reconciling Expense Items – Non-Fixed Route - Public Vanpool - Rural - The amount for this field is fed from the total applied reconciling items line for Rural public vanpool service of the Rural non-fixed route expenses report.

Column K - Total Non-Applied Reconciling Expense Items - Non-Public Transportation – Other - The amount for this field is fed from the total non-applied reconciling items line for other non-public transportation service.

Column L - Total Non-Applied Reconciling Expense Items - Total- The amount for this field represents the sum of all non-applied reconciling expense items for all modes of transportation for the agency.

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Total Non-Applied Reconciling Revenue Items

Column A - Total Non-Applied Reconciling Revenue Items - Fixed Route - Urban - The amount for this field is fed from the total non-applied reconciling items line of the Urban fixed route revenue report.

Column B - Total Non-Applied Reconciling Revenue Items - Fixed Route - Rural - The amount for this field is fed from the total non-applied reconciling items line of the Rural fixed route revenue report.

Column C - Total Non-Applied Reconciling Revenue Items - Non-Fixed Route - ADA Paratransit - Urban - The amount for this field is fed from the total non-applied reconciling items line for Urban ADA paratransit service of the Urban non-fixed route revenue report.

Column D - Total Non-Applied Reconciling Revenue Items – Non-Fixed Route - ADA Paratransit - Rural - The amount for this field is fed from the total non-applied reconciling items line for Rural ADA paratransit service of the Rural non-fixed route revenue report.

Column E - Total Non-Applied Reconciling Revenue Items – Non-Fixed Route - Standard Shared Ride - Urban - The amount for this field is fed from the total non-applied reconciling items line for Urban standard shared ride service of the Urban non-fixed route revenue report.

Column F - Total Non-Applied Reconciling Revenue Items - Non-Fixed Route - Standard Shared Ride - Rural - The amount for this field is fed from the total non-applied reconciling items line for Rural standard shared ride service of the Rural non-fixed route revenue report.

Column G - Total Non-Applied Reconciling Revenue Items - Non-Fixed Route - DAS Shared Ride - Urban - The amount for this field is fed from the total non-applied reconciling items line for Urban DAS shared ride service of the Urban non-fixed route revenue report.

Column H - Total Non-Applied Reconciling Revenue Items – Non-Fixed Route - DAS Shared Ride - Rural - The amount for this field is fed from the total non-applied reconciling items line for Rural DAS shared ride service of the Rural non-fixed route revenue report.

Column I - Total Non-Applied Reconciling Revenue Items – Non-Fixed Route - Public Vanpool - Urban - The amount for this field is fed from the total non-applied reconciling items line for Urban public vanpool service of the Urban non-fixed route revenue report.

Column J - Total Applied Reconciling Revenue Items – Non-Fixed Route - Public Vanpool - Rural - The amount for this field is fed from the total non-applied reconciling items line for Rural public vanpool service of the Rural non-fixed route revenue report.

Column K - Total Non-Applied Reconciling Revenue Items - Non-Public Transportation – Other - The amount for this field is fed from the total non-applied reconciling items line for other non-public transportation service.

Column L - Total Non-Applied Reconciling Revenue Items - Total- The amount for this field represents the sum of all non-applied reconciling items for all modes of transportation for the agency.

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Total Non-Applied Reconciling Subsidy Items

Column A - Total Non-Applied Reconciling Subsidy Items - Fixed Route - Urban - The amount for this field is fed from the total non-applied reconciling items line of the Urban fixed route subsidies report.

Column B - Total Non-Applied Reconciling Subsidy Items - Fixed Route - Rural - The amount for this field is fed from the total non-applied reconciling items line of the Rural fixed route subsidies report.

Column C - Total Non-Applied Reconciling Subsidy Items - Non-Fixed Route - ADA Paratransit - Urban - The amount for this field is fed from the total non-applied reconciling items line for Urban ADA paratransit service of the Urban non-fixed route subsidies report.

Column D - Total Non-Applied Reconciling Subsidy Items – Non-Fixed Route - ADA Paratransit - Rural - The amount for this field is fed from the total non-applied reconciling items line for Rural ADA paratransit service of the Rural non-fixed route subsidies report.

Column E - Total Non-Applied Reconciling Subsidy Items – Non-Fixed Route - Standard Shared Ride - Urban - The amount for this field is fed from the total non-applied reconciling items line for Urban standard shared ride service of the Urban non-fixed route subsidies report.

Column F - Total Non-Applied Reconciling Subsidy Items - Non-Fixed Route - Standard Shared Ride - Rural - The amount for this field is fed from the total non-applied reconciling items line for Rural standard shared ride service of the Rural non-fixed route subsidies report.

Column G - Total Non-Applied Reconciling Subsidy Items - Non-Fixed Route - DAS Shared Ride - Urban - The amount for this field is fed from the total non-applied reconciling items line for Urban DAS shared ride service of the Urban non-fixed route subsidies report.

Column H - Total Non-Applied Reconciling Subsidy Items – Non-Fixed Route - DAS Shared Ride - Rural - The amount for this field is fed from the total non-applied reconciling items line for Rural DAS shared ride service of the Rural non-fixed route subsidies report.

Column I - Total Non-Applied Reconciling Subsidy Items – Non-Fixed Route - Public Vanpool - Urban - The amount for this field is fed from the total non-applied reconciling items line for Urban public vanpool service of the Urban non-fixed route subsidies report.

Column J - Total Applied Reconciling Subsidy Items – Non-Fixed Route - Public Vanpool - Rural - The amount for this field is fed from the total non-applied reconciling items line for Rural public vanpool service of the Rural non-fixed route subsidies report.

Column K - Total Non-Applied Reconciling Subsidy Items - Non-Public Transportation – Other – This field is not applicable and therefore no amount is auto-calculated.

Column L - Total Non-Applied Reconciling Subsidy Items - Total- The amount for this field represents the sum of all non-applied reconciling items for all modes of transportation for the agency.

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Operating Result Per Audit

Column A - Operating Result Per Audit- Fixed Route - Urban - The amount calculated for this field is the operating result per the agency's audit. This figure, after taking into account all reconciling items, should agree with the operating result for the Urban fixed route service as reported on the agency's audit.

Column B - Operating Result Per Audit- Fixed Route - Rural - The amount calculated for this field is the operating result per the agency's audit. This figure, after taking into account all reconciling items, should agree with the operating result for the Rural fixed route service as reported on the agency's audit.

Column C - Operating Result Per Audit- Non-Fixed Route - ADA Paratransit - Urban - The amount calculated for this field is the operating result per the agency's audit. This figure, after taking into account all reconciling items, should agree with the operating result for the Urban ADA paratransit service as reported on the agency's audit.

Column D - Operating Result Per Audit- Non-Fixed Route - ADA Paratransit - Rural - The amount calculated for this field is the operating result per the agency's audit. This figure, after taking into account all reconciling items, should agree with the operating result for the Rural ADA paratransit service as reported on the agency's audit.

Column E - Operating Result Per Audit- Non-Fixed Route - Standard Shared Ride - Urban - The amount calculated for this field is the operating result per the agency's audit. This figure, after taking into account all reconciling items, should agree with the operating result for the Urban standard shared ride service as reported on the agency's audit.

Column F - Operating Result Per Audit- Non-Fixed Route - Standard Shared Ride - Rural - The amount calculated for this field is the operating result per the agency's audit. This figure, after taking into account all reconciling items, should agree with the operating result for the Rural standard shared ride service as reported on the agency's audit.

Column G - Operating Result Per Audit- Non-Fixed Route - DAS Shared Ride - Urban - The amount calculated for this field is the operating result per the agency's audit. This figure, after taking into account all reconciling items, should agree with the operating result for the Urban DAS shared ride service as reported on the agency's audit.

Column H - Operating Result Per Audit- Non-Fixed Route - DAS Shared Ride - Rural - The amount calculated for this field is the operating result per the agency's audit. This figure, after taking into account all reconciling items, should agree with the operating result for the Rural DAS shared ride service as reported on the agency's audit.

Column I - Operating Result Per Audit- Non-Fixed Route - Public Vanpool - Urban - The amount calculated for this field is the operating result per the agency's audit. This figure, after taking into account all reconciling items, should agree with the operating result for the Urban public vanpool service as reported on the agency's audit.

Column J - Operating Result Per Audit- Non-Fixed Route - Public Vanpool - Rural - The amount calculated for this field is the operating result per the agency's audit. This figure, after taking into account all reconciling items, should agree with the operating result for the Rural public vanpool service as reported on the agency's audit.

Column K - Operating Result Per Audit- Non-Fixed Route - Non-Public Transportation - Other - The amount calculated for this field is the operating result per the agency's audit. This figure, after taking into account all reconciling items, should agree with the operating balance result for the other non-public transportation service as reported on the agency's audit.

Column L - Operating Result per Audit - Total- The amount calculated for this field is the operating result per audit for all modes of transportation combined within the agency. This figure, after taking into account all reconciling items, should agree with the consolidated operating result for the consolidation of all services as reported on the agency's audit.

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Schedules

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There is a series of supporting schedules that accompany the forms discussed thus far in this manual. These schedules provide supporting detail primarily for state and local grant funds in regards to beginning of year fund balances, receipt and spending activity for the year being reported, ending fund balances, and information related to the receipt of local match contributions to state funds.

There are six supporting schedules and they are described below:

- [Schedule S1 - Local Match Provided](#)
- [Schedule S2 - Local Match Carryover](#)
- [Schedule S3 and S4 - Urban and Rural PTAF/BSG/ASG Carryover](#)
- [Schedule S5 -Urban and Rural Section 1513 Program Carryover](#)
- [Shared Ride Retained Earnings Schedule](#)

Schedule S1 - Local Match Provided

Agencies are required to list all local match contributions received during the fiscal year being reported on this schedule. The schedule organizes local match contributions by the state grant that the local contribution is matching. In the event that the agency sends an invoice requesting a lump sum for all required local match contributions, the agency is required to separate the matching contribution by state grant. Any excess contribution that is received over the combined total required amount and cannot be identified by state grant is to be reported as Unassigned Local Funding in the last section of the form.

For each payment for each grant being matched, agencies are required to list the name of the local municipality making the contribution, the date of the final payment, and the total amount of each payment. If more than one payment is received from local municipalities during the year, only the date of the final payment needs to be indicated.

SCHEDULE S1 – LOCAL MATCH PROVIDED (FY XXXX-XX)

List below all local cash contributions provided for the year-ended June 30, XXXX:

Act 44 Section 1513 Local Match for Operating Funds Received:

(Including any PTAF Matching Funds –PAAC and SEPTA only) _____

<u>CONTRIBUTOR NAME</u>	<u>DATE OF FINAL PAYMENT*</u>	<u>TOTAL AMOUNT PROVIDED</u>
SUBTOTAL		

Act 44 Sec. 1514 Local Match for Discretionary Capital Funds Received:

Non Federal Projects _____

Federal Projects _____

Total Section 1514 Local Match Funds Received _____

<u>CONTRIBUTOR NAME</u>	<u>DATE OF FINAL PAYMENT*</u>	<u>TOTAL AMOUNT PROVIDED</u>
SUBTOTAL		

Act 44 Section 1514 Local Match for Capital Bond Funds Received: _____

<u>CONTRIBUTOR NAME</u>	<u>DATE OF FINAL PAYMENT*</u>	<u>TOTAL AMOUNT PROVIDED</u>
SUBTOTAL		

Act 44 Section 1515 Local Match for New Initiatives: _____

<u>CONTRIBUTOR NAME</u>	<u>DATE OF FINAL PAYMENT*</u>	<u>TOTAL AMOUNT PROVIDED</u>
SUBTOTAL		

**Act 44 Section 1516 Local Match for Programs of
Statewide Significance:**

<u>CONTRIBUTOR NAME</u>	<u>DATE OF FINAL PAYMENT*</u>	<u>TOTAL AMOUNT PROVIDED</u>
SUBTOTAL		

**Local Match for PTA Funds Received for Debt Service
(PAAC and SEPTA only):**

<u>CONTRIBUTOR NAME</u>	<u>DATE OF FINAL PAYMENT*</u>	<u>TOTAL AMOUNT PROVIDED</u>
SUBTOTAL		

Unassigned Local Match Funding

<u>CONTRIBUTOR NAME</u>	<u>DATE OF FINAL PAYMENT*</u>	<u>TOTAL AMOUNT PROVIDED</u>
SUBTOTAL		

GRAND TOTAL

*If local match was paid in installments, only the receipt date of the final payment must be provided.

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Schedule S2 - Local Match Carryover

The purpose of this form is to provide an accounting for the receipt, use, and ending balance for all local match contributions for all state grants.

SCHEDULE S2 - LOCAL MATCH CARRYOVER (FY XXXX-XX)

- A. Local match available as of June 30, XXXX _____
- B. Local match funds provided during year-ended June 30, XXXX _____
- C. Local match operating expenditures for year-ended June 30, XXXX:
- a. Act 44 Sec. 1513 Local operating grant charged (prior years) - Municipal Source* _____
 - b. Act 44 Sec. 1513 Local operating grant charged (current year) - Municipal Source _____
 - c. Act 44 Sec. 1513 Local operating grant charged (current year) - Advertising Source** _____
 - d. Act 44 Sec. 1513 Local operating grant charged (current year) - Private Source _____
 - e. Act 3 BSG Local operating grant charged (previous years) _____
 - f. Act 3 ASG Local operating grant charged (previous years – RURAL ONLY) _____
 - g. Other operating expenditures (if any) _____
IDENTIFY MATCHED PROGRAM: _____
 - h. Other operating expenditures (if any) _____
IDENTIFY MATCHED PROGRAM: _____
 - i. Other operating expenditures (if any) _____
IDENTIFY MATCHED PROGRAM: _____
- D. Total local match operating expenditures for year-ended June 30, XXXX (Sum of C.a through C.i) _____
- E. Local match capital expenditures for year-ended June 30, XXXX:
- a. Section 1514-Discretionary local match capital expenditures (if any) _____
 - b. Section 1514-Bond local match capital expenditures (if any) _____
 - c. Section 1515-New Initiatives capital expenditures (if any) _____
 - d. Section 1516-Programs of Statewide Significance capital expenditures (if any) _____
IDENTIFY MATCHED PROGRAM: _____
 - e. PTAF local match capital expenditures (previous years' funds) _____
 - f. PTAF local match capital expenditures (current year funds) _____
(Act 44 for PAAC and SEPTA only)
g. Act 3 BSG Local capital grant charged (previous years) _____
 - h. Act 3 ASG Local capital grant charged (previous years) _____
 - i. Other local match capital expenditures (if any) _____
IDENTIFY MATCHED PROGRAM: _____
 - j. Other local match capital expenditures (if any) _____
IDENTIFY MATCHED PROGRAM: _____
 - k. Other local match capital expenditures (if any) _____
IDENTIFY MATCHED PROGRAM: _____
- F. Total local match capital expenditures for year-ended June 30, XXXX (Sum of E.a through E.k) _____
- G. Interest earned on local funds for year-ended June 30, XXXX _____
- H. Local Match Funds Available as of June 30, XXXX (A+B-D-F+G) _____

*Local match from municipal sources must be expended the year it is received except for transit systems providing 15% match.

**Advertising revenue is only eligible as local match if a municipality has agreed by resolution to offset any shortfall in advertising which results in insufficient local match funds. The use of advertising as local match reduces revenue available for operations and may reduce level of service or require fare increases.

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Schedule S2 Classifications

Local match available as of June XX, XXXX

Agencies are required to enter in this field the balance of all local matching funds that were available at the beginning of the fiscal year. This balance represents the combination of all local operating and capital matching funds.

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Local match funds provided during year-ended June 30, XXXX

Agencies are required to enter in this field the amount of all local matching funds that were received during the fiscal year that is being reported. This amount represents the combination of all local operating and capital matching funds received during the year.



The amount entered in this field must equal the grand total of all local match contributions shown on Schedule S1 - Local Match Provided.

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Local match operating expenditures for year-ended June 30, XXXX

This section of the schedule reflects all of the local match contributions that were used for operating expenses for the year being reported and is organized by the state grant to which the local contribution had matched.

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Act 44 Sec. 1513 Local operating grant charged (prior years) - Municipal Source

Agencies are required to enter in this field the amount of Act 44 Section 1513 local matching funds that were received in previous years from municipalities and used for operating expenses during the fiscal year that is being reported.



The entire amount of the Act 44 Section 1513 local match received from local municipalities must be spent in the year it is received unless the agency is receiving the maximum 15% matching contribution. If the maximum 15% is received, agencies are permitted to carry over any unused portion as reserves for use in future years.

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Act 44 Sec. 1513 Local operating grant charged (current year) - Municipal Source

Agencies are required to enter in this field the amount of Act 44 Section 1513 local matching funds received during the year being reported from municipalities and used for operating expenses during the fiscal year that is being reported.

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Act 44 Sec. 1513 Local operating grant charged (current year) - Advertising Source

Agencies are required to enter in this field the amount of advertising revenue generated for the fiscal year being reported that is applied towards the local match for Act 44 Section 1513 funds and used for operating expenses during the fiscal year that is being reported.



Advertising revenue is only eligible as local match if a municipality has agreed by resolution to offset any shortfall in advertising which results in insufficient local match funds. The use of advertising revenue as local match reduces revenue available for operations and may reduce level of service or require fare increases.

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Act 44 Sec. 1513 Local operating grant charged (current year) - Private Source

Agencies are required to enter in this field the amount of local match contribution received from a private source for the fiscal year being reported that is applied towards the local match for Act 44 Section 1513 funds and used for operating expenses.



Local match contributions from a private source are not permitted unless grandfathered by PennDOT under the enactment of Act 44.

Act 3 BSG Local operating grant charged (previous years)

Agencies are required to enter in this field the amount of any remaining local match contributions to Act 3 BSG funds that were carried over from the prior year and used for operating expenses.

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Act 3 BSG Local operating grant charged (previous years)

Agencies are required to enter in this field the amount of any remaining local match contributions to Act 3 BSG funds that were carried over from the prior year and used for operating expenses.

[\[Back to schedule\]](#)

Act 3 ASG Local operating grant charged (previous years - RURAL ONLY)

Agencies are required to enter in this field the amount of any remaining local match contributions to Act 3 ASG funds that were carried over from the prior year and used for operating expenses.



Only agencies that provide Rural service and have remaining local match contributions to Act 3 ASG funds are permitted to use these funds for operating expenses. Any remaining Act 3 ASG funds held by Urban division agencies can only be used for capital expenditures in Urban division operations.

[\[Back to schedule\]](#)

Other operating expenditures (if any)

Agencies are required to enter in these fields the amount of any remaining local match contributions that were received and not tied to any state grants and used for operating expenses for the year being reported.

[\[Back to schedule\]](#)

Total local match operating expenditures for year-ended June 30, XXXX

This field represents the total of all local match contributions used for operating expenses for the year being reported. It is an auto-calculated field and cannot be edited.

[\[Back to schedule\]](#)

Local match capital expenditures for year-ended June 30, XXXX

This section of the schedule reflects all of the local match contributions that were used for capital expenditures for the year being reported and are organized by the state grant to which the local contribution had matched.

[\[Back to schedule\]](#)

Section 1514-Discretionary local match capital expenditures (if any)

Agencies are required to enter in this field the amount of Act 44 Section 1514 discretionary local matching funds received and used for capital expenditures for the year being reported.

[\[Back to schedule\]](#)

Section 1514-Bond local match capital expenditures (if any)

Agencies are required to enter in this field the amount of Act 44 Section 1514 local matching capital bond funds received and used for capital expenditures for the year being reported.

[\[Back to schedule\]](#)

Section 1515-New Initiatives capital expenditures (if any)

Agencies are required to enter in this field the amount of Act 44 Section 1515 local matching funds received for new initiatives and used for capital expenditures for the year being reported.

[\[Back to schedule\]](#)

Section 1516-Programs of Statewide Significance capital expenditures (if any)

Agencies are required to enter in this field the amount of Act 44 Section 1516 local matching funds received for programs of statewide significance and used for capital expenditures for the year being reported.

[\[Back to schedule\]](#)

PTAF local match capital expenditures (previous years' funds)

Agencies are required to enter in this field the amount of any remaining local match contributions to PTAF funds that were carried over from the prior year and used for capital expenses.

[\[Back to schedule\]](#)

PTAF local match capital expenditures (current year funds) (Act 44 for PAAC and SEPTA only)

Agencies are required to enter in this field the amount of PTAF local matching funds received for capital expenditures and used for capital expenditures for the year being reported.



The Port Authority of Allegheny County (PAAC) and the Southeastern Pennsylvania Transportation Authority (SEPTA) are currently the only two agencies continuing to receive PTAF capital funding to pay for the debt service from agency issued bonds or similar types of financing where the proceeds from the issuance or financing was used for capital expenditures. As a result, any PTAF funds received to pay this debt service is to be entered in this field for the year being reported.

[\[Back to schedule\]](#)

Act 3 BSG Local capital grant charged (previous years)

Agencies are required to enter in this field the amount of any remaining local match contributions to Act 3 BSG funds that were carried over from the prior year and used for capital expenditures for the year being reported.

[\[Back to schedule\]](#)

Act 3 ASG Local capital grant charged (previous years)

Agencies are required to enter in this field the amount of any remaining local match contributions to Act 3 ASG funds that were carried over from the prior year and used for capital expenditures and used for the year being reported.

[\[Back to schedule\]](#)

Other local match capital expenditures (if any)

Agencies are required to enter in these fields the amount of any remaining local match contributions that were received and not tied to any state grants and used for capital expenditures for the year being reported.

[\[Back to schedule\]](#)

Total local match capital expenditures for year-ended June 30, XXXX

This field represents the total of all local match contributions used for capital expenditures for the year being reported. It is an auto-calculated field and cannot be edited.

[\[Back to schedule\]](#)

Interest earned on local funds for year-ended June 30, XXXX

Agencies are required to enter in these fields the amount of any interest income received on all local match contributions that were received during the year being reported.

[\[Back to schedule\]](#)

Local Match Funds Available as of June 30, XXXX

This field represents the ending balance of all local match contributions remaining at the last day of the fiscal year being reported. It is an auto-calculated field and cannot be edited.

[\[Back to schedule\]](#)

Schedule S3 and S4 - Urban and Rural PTAF/BSG/ASG Carryover

The purpose of these forms is to provide an accounting for the use of remaining fund balances stemming from all local match contributions for PTAF and Act 3 (BSG and ASG funds) that were received in prior years.

The links used to navigate to the descriptions of each line item on the schedules are organized in a slightly different manner than what has been displayed thus far in this manual. Since each line item in these schedules require entries for different funding programs, Act 26 - PTAF, Act 3 - BSG, and Act 3 ASG, the line item links contained in the schedules navigate to other links that allow the agency to then select which funding program information is needed to better understand what is required to be entered in a particular field for each line item.

Schedule S3 - Urban PTAF/BSG/ASG Carryover (FY XXXX-XX)

	<u>URBAN PTAF*/BSG/ASG GRANT UTILIZATION FOR FISCAL YEAR ENDED JUNE 30, XXXX</u>	ACT 26			ACT 3			<u>ASG Actual Local Match</u>	<u>ASG Total Balance</u>
		<u>PTAF*</u>	<u>PTAF Actual Local Match</u>	<u>PTAF Total Balance</u>	<u>BSG</u>	<u>BSG Actual Local Match</u>	<u>BSG Total Balance</u>		
1	<u>Funds available as of June 30, XXXX</u>			0			0		0
2	<u>Interest income earned in FY XXXX-XX</u>			0			0		0
3	<u>Total funds available in FY XXXX-XX (Line 1 + 2)</u>	0	0	0	0	0	0	0	0
4	<u>Funds used for operating in FY XXXX-XX</u>						0		
5	<u>Funds used for capital in FY XXXX-XX</u>						0		0
6	<u>Total funds used in FY XXXX-XX (Line 4 + 5)</u>	0	0	0	0	0	0	0	0
7	<u>Funds available as of June 30, XXXX (Line 3 minus 6)</u>	0	0	0	0	0	0	0	0

* Note to SEPTA and PAAC: Do not include PTAF funds received in FY XXXX-XX.



PTAF funds received during the year by SEPTA and PAAC as part of the Act 44 Section 1513 grant or PTAF funds received to fund the payment of debt service are not to be included in this report.

[\[Back to Schedules\]](#)

Schedule S4 - Rural PTAF/BSG/ASG Carryover (FY XXXX-XX)

	<u>RURAL PTAF*/BSG/ASG GRANT UTILIZATION FOR FISCAL YEAR ENDED JUNE 30, XXXX</u>	ACT 26			ACT 3			<u>ASG Actual Local Match</u>	<u>ASG Total Balance</u>
		<u>PTAF*</u>	<u>PTAF Actual Local Match</u>	<u>PTAF Total Balance</u>	<u>BSG</u>	<u>BSG Actual Local Match</u>	<u>BSG Total Balance</u>		
1	<u>Funds available as of June 30, XXXX</u>			0			0		0
2	<u>Interest income earned in FY XXXX-XX</u>			0			0		0
3	<u>Total funds available in FY XXXX-XX (Line 1 + 2)</u>	0	0	0	0	0	0	0	0
4	<u>Funds used for operating in FY XXXX-XX</u>			0			0		0
5	<u>Funds used for capital in FY XXXX-XX</u>			0			0		0
6	<u>Total funds used in FY XXXX-XX (Line 4 + 5)</u>	0	0	0	0	0	0	0	0
7	<u>Funds available as of June 30, XXXX (Line 3 minus 6)</u>	0	0	0	0	0	0	0	0

* Note to SEPTA and PAAC: Do not include PTAF funds received in FY XXXX-XX.

[\[Back to Schedules\]](#)



Transit agencies that provide both Urban and Rural service and have remaining PTAF and Act 3 BSG and ASG balances from previous years' Urban and Rural grants are required to complete both Schedules S3 and S4.

[\[Back to Schedules\]](#)

Line items for Schedules S3 and S4

Funds available as of June 30, XXXX

[Click for Act 26 - PTAF](#)

[Click for Act 3 - BSG](#)

[Click for Act 3 - ASG](#)

Interest income earned in FY XXXX-XX

[Click for Act 26 - PTAF](#)

[Click for Act 3 - BSG](#)

[Click for Act 3 - ASG](#)

Total funds available in FY XXXX-XX (Line 1 + 2)

[Click for Act 26 - PTAF](#)

[Click for Act 3 - BSG](#)

[Click for Act 3 - ASG](#)

Funds used for operating in FY XXXX-XX

[Click for Act 26 - PTAF](#)

[Click for Act 3 - BSG](#)

[Click for Act 3 - ASG](#)

Funds used for capital in FY XXXX-XX

[Click for Act 26 - PTAF](#)

[Click for Act 3 - BSG](#)

[Click for Act 3 - ASG](#)

Total funds used in FY XXXX-XX (Line 4 + 5)

[Click for Act 26 - PTAF](#)

[Click for Act 3 - BSG](#)

[Click for Act 3 - ASG](#)

Funds available as of June 30, XXXX (Line 3 minus 6)

[Click for Act 26 - PTAF](#)

[Click for Act 3 - BSG](#)

[Click for Act 3 - ASG](#)

Schedule S3 & S4 Classifications

Act 26

Funds available as of June 30, XXXX - PTAF - The amount entered in this field represents the state PTAF fund balance on hand at the beginning of the fiscal year being reported.

Funds available as of June 30, XXXX - PTAF Actual Local Match - The amount entered in this field represents the local PTAF match contribution fund balance on hand at the beginning of the fiscal year being reported.

Pursuant to Act 26 legislation, agencies are required to have a separate accounting of the state PTAF fund balance and the associated local match contribution fund balance. A separate accounting of these state and local funds requires agencies, at the very least, to establish, use, and maintain separate general ledger cash accounts in their accounting systems and to “jointly” reconcile such general ledger cash accounts to a bank statement(s) from a single or separate PTAF state and local bank account(s).



Standalone spreadsheets or work papers, by themselves, are insufficient and not acceptable. In addition, agencies are required to have all state PTAF funds and associated local match contribution fund balances held in interest bearing accounts and are required to separately account for and report interest income earned on both the state PTAF fund balance and the local PTAF contribution fund balance. If the agency chooses to jointly reconcile two separate general ledger cash accounts to a bank statement from a single PTAF bank account holding both state and local funds, interest income is to be allocated between the state and local general accounts based on the percentage of each general ledger cash account fund balance as a percentage of the combined total fund balance of the two general accounts.

PTAF Total Balance - The amount in this field represents the combined total of the remaining balances of state PTAF funds and the local PTAF match contributions that were on hand at the beginning of the fiscal year being reported. This field is auto-calculated and cannot be edited.

[\[Back to Schedule S3 - Urban\]](#)
[\[Back to Schedule S4 - Rural\]](#)

Interest income earned in FY XXXX-XX - PTAF - The amount entered in this field represents the total amount of interest income earned on the state PTAF fund balance during the fiscal year being reported.

Interest income earned in FY XXXX-XX - PTAF Actual Local Match - The amount entered in this field represents the total amount of interest income earned on the local PTAF match contribution fund balance during the fiscal year being reported.

Interest income earned in FY XXXX-XX -PTAF Total Balance - The amount in this field represents the combined total of interest income earned on the state PTAF fund balance and the local PTAF match contributions fund balance for the fiscal year being reported. This field is auto-calculated and cannot be edited.

[\[Back to Schedule S3 - Urban\]](#)
[\[Back to Schedule S4 - Rural\]](#)

Total funds available in FY XXXX-XX - PTAF – The amount in this field represents the total state PTAF funds available by summing the beginning of year balance and the interest income on state PTAF funds earned during the year being reported. This field is auto-calculated and cannot be edited.

Total funds available in FY XXXX-XX - PTAF Actual Local Match – The amount in this field represents the total local PTAF matching contribution funds available by summing the beginning of year balance and the interest income on local PTAF contribution funds earned during the year being reported. This field is auto-calculated and cannot be edited.

Total funds available in FY XXXX-XX - PTAF Total Balance - The amount in this field represents the combined total of state PTAF and local match contribution funds available during the

year being reported. It sums the beginning of year balances of both state PTAF and local PTAF contribution funds along with the interest income on state PTAF funds and the local PTAF contribution funds earned during the year being reported. This field is auto-calculated and cannot be edited.

[\[Back to Schedule S3 - Urban\]](#)

[\[Back to Schedule S4 - Rural\]](#)

Funds used for operating in FY XXXX-XX - PTAF - No amount can be entered in this field for either Urban or Rural service providers since state PTAF funds can only be used for capital expenditures.

Funds used for operating in FY XXXX-XX- PTAF Actual Local Match - No amount can be entered in this field for either Urban or Rural service providers since state local PTAF matching contribution funds can only be used for capital expenditures.

Funds used for operating in FY XXXX-XX - PTAF Total Balance - Although this field is auto-calculated and cannot be edited, no amount will be shown in this field for either Urban or Rural service providers since neither state PTAF funds or local PTAF matching contribution funds can only be used for capital expenditures.

[\[Back to Schedule S3 - Urban\]](#)

[\[Back to Schedule S4 - Rural\]](#)

Funds used for capital in FY XXXX-XX - PTAF - The amount entered in this field represents the portion of the state PTAF fund balance that was used for capital expenditures during the year being reported.

Funds used for capital in FY XXXX-XX - PTAF Actual Local Match - The amount entered in this field represents the portion of the local PTAF matching contribution fund balance that was used for capital expenditures during the year being reported.

Funds used for capital in FY XXXX-XX - PTAF Total Balance - The amount in this field represents the combined total of remaining state PTAF funds and remaining local PTAF matching contributions funds that were used for capital expenditures during the year being reported.

[\[Back to Schedule S3 - Urban\]](#)

[\[Back to Schedule S4 - Rural\]](#)

Total funds used in FY XXXX-XX - PTAF - Since remaining state PTAF can only be used for capital expenditures, the amount reflected in this field reiterates any remaining state PTAF funds that were spent on capital expenditures during the year being reported. The field is auto-calculated and cannot be edited.

Total funds used in FY XXXX-XX - PTAF Actual Local Match - Since remaining local PTAF matching contribution funds can only be used for capital expenditures, the amount reflected in this field reiterates any remaining local PTAF matching contribution funds spent on capital expenditures during the year being reported. This field is auto-calculated and cannot be edited.

Total funds used in FY XXXX-XX - PTAF Total Balance - This field reflects the combined total of any remaining state PTAF funds and any remaining local PTAF matching contribution funds that were spent on capital expenditures during the year being reported. This field is auto-calculated and cannot be edited.

[\[Back to Schedule S3 - Urban\]](#)

[\[Back to Schedule S4 - Rural\]](#)

Funds available as of June 30, XXXX - PTAF - This field takes into account the amount of remaining state PTAF funds that were available (including interest) during the year being reported

and reduces it by the amount used for capital expenditures used during the year to arrive at the ending state PTAF fund balance for the year. This field is auto-calculated and cannot be edited.

Funds available as of June 30, XXXX - PTAF Actual Local Match - This field takes into account the amount of remaining local PTAF matching contribution funds that were available (including interest) during the year being reported and reduces it by the amount used for capital expenditures used during the year to arrive at the ending local PTAF matching contribution fund balance for the year. This field is auto-calculated and cannot be edited.

Funds available as of June 30, XXXX - PTAF Total Balance - This field reflects the combined total of the ending balance of state PTAF funds and the ending balance of local PTAF matching contribution funds. This field is auto-calculated and cannot be edited.

[\[Back to Schedule S3 - Urban\]](#)

[\[Back to Schedule S4 - Rural\]](#)

Act 3 - BSG

Funds available as of June 30, XXXX - BSG - The amount entered in this field represents the state BSG fund balance on hand at the beginning of the fiscal year being reported.

Funds available as of June 30, XXXX - BSG Actual Local Match - The amount entered in this field represents the local BSG match contribution fund balance on hand at the beginning of the fiscal year being reported.

Pursuant to Act 3 legislation, agencies are required to have a separate accounting of the state BSG fund balance and the associated local match contribution fund balance. A separate accounting of these state and local funds requires agencies, at the very least, to establish, use, and maintain separate general ledger cash accounts in their accounting systems and to “jointly” reconcile such general ledger cash accounts to a bank statement(s) from a single or separate BSG state and local bank account(s). Standalone spreadsheets or work papers, by themselves, are insufficient and not acceptable. In addition, agencies are required to have all state BSG funds and associated local match contribution fund balances held in interest bearing accounts and are required to separately account for and report interest income earned on both the state BSG fund balance and the local BSG contribution fund balance. If the agency chooses to jointly reconcile two separate general ledger cash accounts to a bank statement from a single BSG bank account holding both state and local funds, interest income is to be allocated between the state and local general accounts based on the percentage of each general ledger account fund balance as a percentage of the combined total fund balance of the two general ledger cash accounts.

Funds available as of June 30, XXXX - BSG Total Balance - The amount in this field represents the combined total of the remaining balances of state BSG funds and the local BSG match contributions that were on hand at the beginning of the fiscal year being reported. This field is auto-calculated and cannot be edited.

[\[Back to Schedule S3 - Urban\]](#)

[\[Back to Schedule S4 - Rural\]](#)

Interest income earned in FY XXXX-XX - BSG - The amount entered in this field represents the total amount of interest income earned on the state BSG fund balance during the fiscal year being reported.

Interest income earned in FY XXXX-XX - BSG Actual Local Match - The amount entered in this field represents the total amount of interest income earned on the local BSG match contribution fund balance during the fiscal year being reported.

Interest income earned in FY XXXX-XX - BSG Total Balance - The amount in this field represents the combined total of interest income earned on the state BSG fund balance and the local BSG match contributions fund balance for the fiscal year being reported. This field is auto-calculated and cannot be edited.

[\[Back to Schedule S3 - Urban\]](#)

[\[Back to Schedule S4 - Rural\]](#)

Total funds available in FY XXXX-XX - BSG - The amount in this field represents the total state BSG funds available by summing the beginning of year balance and the interest income on state BSG funds earned during the year being reported. This field is auto-calculated and cannot be edited.

Total funds available in FY XXXX-XX - BSG Actual Local Match - The amount in this field represents the total local BSG matching contribution funds available by summing the beginning of year balance and the interest income on local BSG contribution funds earned during the year being reported. This field is auto-calculated and cannot be edited.

Total funds available in FY XXXX-XX - BSG Total Balance - The amount in this field represents the combined total of state BSG and local match contribution funds available during the year being reported. It sums the beginning of year balances of both state BSG and local BSG contribution funds along with the interest income on state BSG funds and the local BSG contribution funds earned during the year being reported. This field is auto-calculated and cannot be edited.

[\[Back to Schedule S3 - Urban\]](#)

[\[Back to Schedule S4 - Rural\]](#)

Funds used for operating in FY 2011-12 - BSG - The amount entered in this field reflects the portion of state BSG funds that was used for operating expenses during the year.

Funds used for operating in FY 2011-12 - BSG Actual Local Match - The amount entered in this field reflects the portion of local BSG matching contribution funds that was used for operating expenses during the year.

Funds used for operating in FY 2011-12 - BSG Total Balance - The amount reflected in this field is the combined total of state BSG funds and local BSG matching contributions that were used for operating expenses during the year being reported.

[\[Back to Schedule S3 - Urban\]](#)

[\[Back to Schedule S4 - Rural\]](#)

Funds used for capital in FY XXXX-XX - BSG - The amount entered in this field represents the portion of the state BSG fund balance that was used for capital expenditures during the year being reported.

Funds used for capital in FY XXXX-XX - BSG Actual Local Match - The amount entered in this field represents the portion of the local PTAF matching contribution fund balance that was used for capital expenditures during the year being reported.

Funds used for capital in FY XXXX-XX - BSG Total Balance - The amount in this field represents the combined total of remaining state BSG funds and remaining local BSG matching contributions funds that were used for capital expenditures during the year being reported.

[\[Back to Schedule S3 - Urban\]](#)

[\[Back to Schedule S4 - Rural\]](#)

Total funds used in FY XXXX-XX - BSG - This field reflects the total of state BSG funds that were used for operating expenses and capital expenditures during the year being reported. The field is auto-calculated and cannot be edited.

Total funds used in FY XXXX-XX - BSG Actual Local Match - This field reflects the total of local BSG matching contribution funds that were used for operating expenses and capital expenditures during the year being reported. The field is auto-calculated and cannot be edited.

Total funds used in FY XXXX-XX - BSG Total Balance - This field reflects the combined total of state BSG funds and local BSG matching contribution funds that were spent on operating and capital expenditures during the year being reported. This field is auto-calculated and cannot be edited.

[\[Back to Schedule S3 - Urban\]](#)

[\[Back to Schedule S4 - Rural\]](#)

Funds available as of June 30, XXXX - BSG - This field takes into account the amount of remaining state BSG funds that were available (including interest) during the year being reported and reduces it by the amount used for capital expenditures used during the year to arrive at the ending state BSG fund balance for the year. This field is auto-calculated and cannot be edited.

Funds available as of June 30, XXXX - BSG Actual Local Match - This field takes into account the amount of remaining local BSG matching contribution funds that were available (including interest) during the year being reported and reduces it by the amount used for capital expenditures used during the year to arrive at the ending local BSG matching contribution fund balance for the year. This field is auto-calculated and cannot be edited.

Funds available as of June 30, XXXX - BSG Total Balance - This field reflects the combined total of the ending balance of state BSG funds and the ending balance of local BSG matching contribution funds. This field is auto-calculated and cannot be edited.

[\[Back to Schedule S3 - Urban\]](#)

[\[Back to Schedule S4 - Rural\]](#)

Act 3 - ASG

Funds available as of June 30, XXXX - ASG - The amount entered in this field represents the state ASG fund balance on hand at the beginning of the fiscal year being reported.

Funds available as of June 30, XXXX - ASG Actual Local Match - The amount entered in this field represents the local ASG match contribution fund balance on hand at the beginning of the fiscal year being reported.

Pursuant to Act 3 legislation, agencies are required to have a separate accounting of the state ASG fund balance and the associated local match contribution fund balance. A separate accounting of these state and local funds requires agencies, at the very least, to establish, use, and maintain separate general ledger cash accounts in their accounting systems and to “jointly” reconcile such general ledger cash accounts to a bank statement(s) from a single or separate ASG state and local bank account(s).



Standalone spreadsheets or work papers, by themselves, are insufficient and not acceptable. In addition, agencies are required to have all state ASG funds and associated local match contribution fund balances held in interest bearing accounts and are required to separately account for and report interest income earned on both the state ASG fund balance and the local ASG contribution fund balance. If the agency chooses to jointly reconcile two separate general ledger cash accounts to a bank statement from a single ASG bank account holding both state and local funds, interest income is to be allocated between the state and local general accounts based on the percentage of each general ledger account fund balance as a percentage of the combined total fund balance of the two general ledger cash accounts.

Funds available as of June 30, XXXX - ASG Total Balance - The amount in this field represents the combined total of the remaining balances of state ASG funds and the local ASG match contributions that were on hand at the beginning of the fiscal year being reported. This field is auto-calculated and cannot be edited.

[\[Back to Schedule S3 - Urban\]](#)

[\[Back to Schedule S4 - Rural\]](#)

Interest income earned in FY XXXX-XX - ASG - The amount entered in this field represents the total amount of interest income earned on the state ASG fund balance during the fiscal year being reported.

Interest income earned in FY XXXX-XX - ASG Actual Local Match - The amount entered in this field represents the total amount of interest income earned on the local ASG match contribution fund balance during the fiscal year being reported.

Interest income earned in FY XXXX-XX - ASG Total Balance - The amount in this field represents the combined total of interest income earned on the state ASG fund balance and the local ASG match contributions fund balance for the fiscal year being reported. This field is auto-calculated and cannot be edited.

[\[Back to Schedule S3 - Urban\]](#)

[\[Back to Schedule S4 - Rural\]](#)

Total funds available in FY XXXX-XX - ASG - The amount in this field represents the total state ASG funds available by summing the beginning of year balance and the interest income on state

ASG funds earned during the year being reported. This field is auto-calculated and cannot be edited.

Total funds available in FY XXXX-XX - ASG Actual Local Match - The amount in this field represents the total local ASG matching contribution funds available by summing the beginning of year balance and the interest income on local ASG contribution funds earned during the year being reported. This field is auto-calculated and cannot be edited.

Total funds available in FY XXXX-XX - ASG Total Balance - The amount in this field represents the combined total of state ASG and local match contribution funds available during the year being reported. It sums the beginning of year balances of both state ASG and local ASG contribution funds along with the interest income on state ASG funds and the local ASG contribution funds earned during the year being reported. This field is auto-calculated and cannot be edited.

[\[Back to Schedule S3 - Urban\]](#)

[\[Back to Schedule S4 - Rural\]](#)

Funds used for operating in FY XXXX-XX - ASG - The amount entered in this field reflects the portion of state ASG funds that was used for operating expenses during the year.



An entry in this field is only permitted on Schedule S4 for agencies providing Rural services since these funds can only be used for capital expenditures for Rural service providers.

Funds used for operating in FY XXXX-XX - ASG Actual Local Match - The amount entered in this field reflects the portion of local ASG matching contribution funds that was used for operating expenses during the year.



An entry in this field is only permitted on Schedule S4 for agencies providing Rural services since these funds can only be used for capital expenditures for Rural service providers.

Funds used for operating in FY XXXX-XX - ASG Total Balance - The amount reflected in this field is the combined total of state ASG funds and local ASG matching contributions that were used for operating expenses during the year being reported.

[\[Back to Schedule S3 - Urban\]](#)

[\[Back to Schedule S4 - Rural\]](#)

Funds used for capital in FY XXXX-XX - ASG - The amount entered in this field represents the portion of the state ASG fund balance that was used for capital expenditures during the year being reported.

Funds used for capital in FY XXXX-XX - ASG Actual Local Match - The amount entered in this field represents the portion of the local PTAF matching contribution fund balance that was used for capital expenditures during the year being reported.

Funds used for capital in FY XXXX-XX - ASG Total Balance - The amount in this field represents the combined total of state ASG funds and local ASG matching contributions funds that were used for capital expenditures during the year being reported.

[\[Back to Schedule S3 - Urban\]](#)

[\[Back to Schedule S4 - Rural\]](#)

Total funds used in FY XXXX-XX - ASG - This field reflects the total of state ASG funds that were used for operating expenses and capital expenditures during the year being reported. The field is auto-calculated and cannot be edited.



The amount in this field for Urban service providers reflects only the amount of funds spent on capital expenditures since these funds are not permitted to be spent on operating expenses.

Total funds used in FY XXXX-XX - ASG Actual Local Match - This field reflects the total of local ASG matching contribution funds that were used for operating expenses and capital expenditures during the year being reported. The field is auto-calculated and cannot be edited.



The amount in this field for Urban service providers reflects only the amount of funds spent on capital expenditures since these funds are not permitted to be spent on operating expenses.

Total funds used in FY XXXX-XX - ASG Total Balance - This field reflects the combined total of state ASG funds and local ASG matching contribution funds that were spent on operating and capital expenditures during the year being reported. This field is auto-calculated and cannot be edited.

[\[Back to Schedule S3 - Urban\]](#)

[\[Back to Schedule S4 - Rural\]](#)

Funds available as of June 30, XXXX - ASG - This field takes into account the amount of remaining state ASG funds that were available (including interest) during the year being reported and reduces it by the amount used for capital expenditures used during the year to arrive at the ending state ASG fund balance for the year. This field is auto-calculated and cannot be edited.

Funds available as of June 30, XXXX - ASG Actual Local Match - This field takes into account the amount of remaining local ASG matching contribution funds that were available (including interest) during the year being reported and reduces it by the amount used for capital expenditures used during the year to arrive at the ending local ASG matching contribution fund balance for the year. This field is auto-calculated and cannot be edited.

Funds available as of June 30, XXXX - ASG Total Balance - This field reflects the combined total of the ending balance of state ASG funds and the ending balance of local ASG matching contribution funds. This field is auto-calculated and cannot be edited.

[\[Back to Schedule S3 - Urban\]](#)

[\[Back to Schedule S4 - Rural\]](#)

Schedule S5 - Urban and Rural Section 1513 Program Carryover

The purpose of this schedule is for agencies to report Act 44 Section 1513 funds that were on hand at the beginning of the fiscal year being reported and to indicate all receipt and spending activity of these funds that occurred during the year to arrive at the ending fund balance at the end of the fiscal year being reported.



Agencies that provide both Urban and Rural services and receive two Section 1513 grants during the fiscal year, one for Urban operations and one for Rural operations, are required to complete both the Urban and Rural sections of this schedule.

Schedule S5 - Section 1513 Program Carryover (FY XXXX-XX)

		<u>STATE GRANT</u>	<u>LOCAL MATCH</u>	<u>TOTAL</u>
A.	<u>FY XXXX-XX Section 1513 URBAN Grant Agreement</u>			0
	<u>URBAN SECTION 1513 GRANT UTILIZATION FOR FISCAL YEAR ENDED JUNE 30, XXXX</u>	<u>STATE GRANT</u>	<u>LOCAL MATCH</u>	<u>TOTAL</u>
1	<u>Section 1513 fund balance as of June 30, XXXX</u>			0
2	<u>Section 1513 funds received for FY XXXX-XX</u>			0
3	<u>PTAF Section 1513 funds received for FY XXXX-XX (applicable to SEPTA and PAAC)</u>			0
4	<u>Total Section 1513 funds received for FY XXXX-XX (Line 2 + 3, must agree with A above)</u>	0	0	0
5	<u>Interest income earned on Section 1513 funds in FY XXXX-XX</u>			0
6	<u>Total Section 1513 funds available in FY XXXX-XX (Line 1 + 4 + 5)</u>	0	0	0
7	<u>Section 1513 funds used for Urban fixed route operating expenses in FY XXXX-XX</u>			0
8	<u>Section 1513 funds used for Urban non-fixed route operating expenses in FY XXXX-XX</u>			0
9	<u>Section 1513 funds used for Rural fixed route operating expenses in FY XXXX-XX</u>			0
10	<u>Section 1513 funds used for Rural non-fixed route operating expenses in FY XXXX-XX</u>			0
11	<u>Section 1513 funds used for Urban capital costs in FY XXXX-XX (waiver required)</u>			0
12	<u>Section 1513 funds used for Rural capital costs in FY XXXX-XX (waiver required)</u>			0
13	<u>Total Section 1513 used in FY XXXX-XX (Line 7 + 8 + 9 + 10 + 11 + 12)</u>	0	0	0
14	<u>Section 1513 fund balance as of June 30, XXXX (Line 6 minus 13)</u>	0	0	0
B.	<u>FY 2011-12 Section 1513 RURAL Grant Agreement</u>	<u>STATE GRANT</u>	<u>LOCAL MATCH</u>	<u>TOTAL</u>
	<u>RURAL SECTION 1513 GRANT UTILIZATION FOR FISCAL YEAR ENDED JUNE 30, XXXX</u>	<u>STATE GRANT</u>	<u>LOCAL MATCH</u>	<u>TOTAL</u>
15	<u>Section 1513 fund balance as of June 30, XXXX</u>			0
16	<u>Section 1513 funds received for FY XXXX-XX (must agree with B above)</u>			0
17	<u>Interest income earned on Section 1513 funds in FY XXXX-XX</u>			0
18	<u>Total Section 1513 funds available in FY XXXX-XX (Line 15 + 16 + 17)</u>	0	0	0
19	<u>Section 1513 funds used for Rural fixed route operating expenses in FY XXXX-XX</u>			0
20	<u>Section 1513 funds used for Rural non-fixed route operating expenses in FY XXXX-XX</u>			0
21	<u>Section 1513 funds used for Urban fixed route operating expenses in FY XXXX-XX</u>			0
22	<u>Section 1513 funds used for Urban non-fixed route operating expenses in FY XXXX-XX</u>			0
23	<u>Section 1513 funds used for Rural capital costs in FY XXXX-XX (waiver required)</u>			0
24	<u>Section 1513 funds used for Urban capital costs in FY XXXX-XX (waiver required)</u>			0
25	<u>Total Section 1513 used in FY XXXX-XX (Line 19 + 20 + 21 + 22 + 23 + 24)</u>	0	0	0
26	<u>Section 1513 fund balance as of June 30, XXXX (Line 18 minus 25)</u>	0	0	0
C.	<u>TOTAL AGENCY SECTION 1513 GRANT UTILIZATION FOR FISCAL YEAR ENDED JUNE 30, XXXX</u>	<u>STATE GRANT</u>	<u>LOCAL MATCH</u>	<u>TOTAL</u>
27	<u>Section 1513 fund balance as of June 30, XXXX</u>	0	0	0
28	<u>Section 1513 funds received for FY XXXX-XX</u>	0	0	0
29	<u>PTAF Section 1513 funds received for FY XXXX-XX (applicable to SEPTA and PAAC)</u>	0	0	0
30	<u>Total Section 1513 funds received for FY XXXX-XX (Line 28 + 29)</u>	0	0	0
31	<u>Interest income earned on Section 1513 funds in FY XXXX-XX</u>	0	0	0
32	<u>Total Section 1513 funds available in FY XXXX-XX (Line 27 + 30 + 31)</u>	0	0	0
33	<u>Section 1513 funds used for Urban fixed route operating expenses in FY XXXX-XX</u>	0	0	0
34	<u>Section 1513 funds used for Urban non-fixed route operating expenses in FY XXXX-XX</u>	0	0	0
35	<u>Section 1513 funds used for Rural fixed route operating expenses in FY XXXX-XX</u>	0	0	0
36	<u>Section 1513 funds used for Rural non-fixed route operating expenses in FY XXXX-XX</u>	0	0	0
37	<u>Section 1513 funds used for Urban capital costs in FY XXXX-XX (waiver required)</u>	0	0	0
38	<u>Section 1513 funds used for Rural capital costs in FY XXXX-XX (waiver required)</u>	0	0	0
39	<u>Total Section 1513 used in FY XXXX-XX (Line 33 + 34 + 35 + 36 + 37 + 38)</u>	0	0	0
40	<u>Section 1513 fund balance as of June 30, XXXX (Line 32 minus 39)</u>	0	0	0

LINE INSTRUCTIONS

LINES 1, 14, 15 & 26 - All prior year Section 1513 funds are considered state funds for all transit systems except those with a local match requirement of 15%. Therefore, unless the agency's Section 1513 required local match is 15%, the entry on these lines for LOCAL MATCH must be zero.

LINE 3 - Do not include PTAf funds received in FY XXXX-XX for capital debt service.

LINES 4 & 16 - Amount must agree with Section 1513 funds reported on the BPT Grant Payment Confirmation Report.

LINES 11, 12, 23, 24 - If Section 1513 funds have been used for capital, a Department approved waiver(s) must accompany this schedule. [\[Back to Schedules\]](#)

Schedule S5 Classifications

Section 1513 Urban Grant Agreement

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FY XXXX-XX Section 1513 Urban Grant Agreement - State Grant - The amount entered in this field is the amount of state funds indicated in the executed Act 44 Section 1513 grant agreement for the fiscal year being reported.

FY XXXX-XX Section 1513 Urban Grant Agreement - Local Match - The amount entered in this field is the amount of local match contribution funds indicated in the executed Act 44 Section 1513 grant agreement for the fiscal year being reported.

FY XXXX-XX Section 1513 Urban Grant Agreement - Total - The amount reflected in this field is the combined total of state funds and local match contribution funds that are indicated in the executed Act 44 Section 1513 grant agreement for the fiscal year being reported. This is an auto-calculated field and cannot be edited.

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Section 1513 fund balance as of June 30, XXXX - State Grant - The amount entered in this field is the amount of state funds that were on hand at the beginning of the fiscal year beginning reported.

Section 1513 fund balance as of June 30, XXXX - Local Match - The amount entered in this field is the amount of local match contribution that were on hand at the beginning of the fiscal year beginning reported.



Agencies that have less than a 15% local match contribution requirement are required to completely draw down these funds before using state funds. Therefore, all prior year Section 1513 funds carried over to the year being reported are to be classified as state funds with zero local match contribution funds on hand.



Pursuant to Act 44 legislation, agencies are required to have a separate accounting of the state Section 1513 fund balance and the associated local match contribution fund balance. A separate accounting of these state and local funds requires agencies, at the very least, to establish, use, and maintain separate general ledger cash accounts in their accounting systems and to “jointly” reconcile such general ledger cash accounts to a bank statement(s) from a single or separate Section 1513 state and local bank account(s). Standalone spreadsheets or work papers, by themselves, are insufficient and not acceptable. In addition, agencies are required to have all state Section 1513 funds and associated local match contribution fund balances held in interest bearing accounts and are required to separately account for and report interest income earned on both the state Section 1513 fund balance and the local contribution Section 1513 fund balance. If the agency chooses to reconcile two separate general ledger cash accounts to a bank statement from a single Section 1513 bank account holding both state and local funds, interest income is to be allocated between the state and local general accounts based on the percentage of each general ledger cash account fund balance as a percentage of the combined total fund balance of the two general ledger cash accounts.

Section 1513 fund balance as of June 30, XXXX - Total - The amount reflected in this field is the combined total of state funds and local match contribution funds that were on hand at the beginning of the fiscal year being reported. This is an auto-calculated field and cannot be edited.

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Section 1513 funds received for FY XXXX-XX - State Grant - The amount entered in this field represents actual funds received from the state pursuant to the grant agreement for the year being reported.



In the event any state payment(s) under the executed grant agreement are received in the subsequent fiscal year that is being reported, these payments are to be included in the amount reported in this field. In addition, the amount received in the subsequent fiscal year should be recorded as an accounts receivable and part of deferred unearned revenue on the Statement of Net Position as part of the agency's year-end audit.

Section 1513 funds received for FY XXXX-XX – Local Match - The amount entered in this field represents actual funds received as local match contributions pursuant to the grant agreement for the year being reported.



In the event any local matching contribution payment(s) under the executed grant agreement are received in the subsequent fiscal year that is being reported, these payments are to be included in the amount reported in this field. In addition, the amount received in the subsequent fiscal year should be recorded as an accounts receivable and part of the unearned revenue on the Statement of Net Position as part of the agency's year-end audit.

Section 1513 funds received for FY XXXX-XX - Total - The amount reflected in this field represents the combined total of actual state Section 1513 funds and local Section 1513 match contribution funds received pursuant to the grant agreement for the year being reported.

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PTAF Section 1513 funds received for FY XXXX-XX (applicable to SEPTA and PAAC) - State Grant - The amount entered in this field represents all state PTAF funds received under Section 1513 for the year being reported.



SEPTA and PAAC are the only two agencies that receive PTAF funds under Section 1513 and therefore, this field is not applicable to all other agencies. In the event any state payment(s) under the executed grant agreement are received in the subsequent fiscal year that is being reported, these payments are to be included in the amount reported in this field. In addition, the amount received in the subsequent fiscal year should be recorded as a state accounts receivable and part of the state unearned revenue on the Statement of Net Position as part of the agency's year-end audit.

PTAF Section 1513 funds received for FY XXXX-XX (applicable to SEPTA and PAAC) - Local Match - The amount entered in this field represents all state local PTAF match contribution funds received under Section 1513 for the year being reported.



SEPTA and PAAC are the only two agencies that are required to receive local PTAF match contribution funds under Section 1513 and therefore, this field is not applicable to all other agencies. In the event any local match contribution payment(s) under the executed grant agreement are received in the subsequent fiscal year that is being reported, these payments are to be included in the amount reported in this field. In addition, the amount received in the subsequent fiscal year should be recorded as an accounts receivable and part of the unearned revenue on the Statement of Net Position as part of the agency's year-end audit.

PTAF Section 1513 funds received for FY XXXX-XX (applicable to SEPTA and PAAC) - Total - This field represents the combined total of state PTAF Section 1513 funds and local PTAF Section 1513 match contribution funds received for the year being reported.

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Total Section 1513 funds received for FY XXXX-XX - State Grant - This field represents the total amount of state Section 1513 funds, including any applicable state PTAF Section 1513 funds, received by the agency for the year being reported. This field is auto-calculated and cannot be edited.



This amount should agree with the amount entered in the field "FY XXXX-XX Section 1513 Urban Grant Agreement - State Grant" described above.

Total Section 1513 funds received for FY XXXX-XX - Local Match - This field represents the total amount of local Section 1513 funds match contribution funds, including any applicable local PTAF Section 1513 match contribution funds, received by the agency for the year being reported. This field is auto-calculated and cannot be edited.



This amount should agree with the amount entered in the field "FY XXXX-XX Section 1513 Urban Grant Agreement - Local Match" described above.

Total Section 1513 funds received for FY XXXX-XX - Total - The amount reflected in this field represents the combined total of actual state Section 1513 funds, including any applicable PTAF Section 1513 funds, and local Section 1513 match contribution funds, including any local PTAF Section 1513 funds, pursuant to the grant agreement for the year being reported. This field is auto-calculated and cannot be edited.

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Interest income earned on Section 1513 funds in FY XXXX-XX - State Grant - The amount entered in this field represents the interest earned on all state Section 1513 funds for the year being reported.

Interest income earned on Section 1513 funds in FY XXXX-XX - Local Match - The amount entered in this field represents the interest earned on all local Section 1513 match contribution funds for the year being reported.

Interest income earned on Section 1513 funds in FY XXXX-XX - Total - The amount entered in this field represents the combined total of interest earned on state Section 1513 funds and local Section 1513 match contribution funds for the year being reported.

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Total Section 1513 funds available in FY XXXX-XX - State Grant - The amount reflected in this field represents the total state Section 1513 funds, including any applicable PTAF Section 1513 funds and all interest income on state Section 1513 funds, available for draw down for the year being reported. This field is auto-calculated and cannot be edited.

Total Section 1513 funds available in FY XXXX-XX - Local Match - The amount reflected in this field represents the total local Section 1513 match contribution funds, including any applicable local PTAF Section 1513 match contribution funds and all interest income on local Section 1513 funds match contribution funds, available for draw down for the year being reported. This field is auto-calculated and cannot be edited.

Total Section 1513 funds available in FY XXXX-XX - Total - The amount reflected in this field represents the combined total of state Section 1513 funds, including any applicable PTAF Section 1513 funds and all interest income on state Section 1513 funds plus the total local Section 1513 match contribution funds, including any applicable local PTAF Section 1513 match contribution funds, and all interest income on local Section 1513 match contribution funds, available for draw down for the year being reported. This field is auto-calculated and cannot be edited. [\[Back to schedule\]](#)

Section 1513 funds used for Urban fixed route operating expenses in FY XXXX-XX - State Grant - The amount entered in this field represents the amount of available state Urban Section 1513 funds that were used for Urban fixed route service operating expenses.

Section 1513 funds used for Urban fixed route operating expenses in FY XXXX-XX - Local Match - The amount entered in this field represents the amount of available local Urban Section 1513 match contribution funds that were used for Urban fixed route service operating expenses.

Section 1513 funds used for Urban fixed route operating expenses in FY XXXX-XX - Total - The amount reflected in this field represents the combined total of available state Urban Section 1513 funds and local Urban Section 1513 match contribution funds that were used for Urban fixed route service operating expenses. This field is auto-calculated and cannot be edited. [\[Back to schedule\]](#)

Section 1513 funds used for Urban non-fixed route operating expenses in FY XXXX-XX - State Grant - The amount entered in this field represents the amount of available state Urban Section 1513 funds that were used for Urban non-fixed route service operating expenses.

Section 1513 funds used for Urban non-fixed route operating expenses in FY XXXX-XX - Local Match - The amount entered in this field represents the amount of available local Urban Section 1513 match contribution funds that were used for Urban non-fixed route service operating expenses.

Section 1513 funds used for Urban non-fixed route operating expenses in FY XXXX-XX - Total - The amount reflected in this field represents the combined total of available state Urban Section 1513 funds and local Urban Section 1513 match contribution funds that were used for Urban non-fixed route service operating expenses. This field is auto-calculated and cannot be edited. [\[Back to schedule\]](#)

Section 1513 funds used for Rural fixed route operating expenses in FY XXXX-XX - State Grant - The amount entered in this field represents the amount of available state Urban Section 1513 funds that were used for Rural fixed route service operating expenses for the year being reported.



Only agencies that operate both Urban and Rural service are able to use state Section 1513 funds from an Urban grant for Rural service fixed route operating expenses. All other agencies would not enter an amount in this field.

Section 1513 funds used for Rural fixed route operating expenses in FY XXXX-XX - Local Match - The amount entered in this field represents the amount of available local Urban Section 1513 match contribution funds that were used for Rural fixed route service operating expenses for the year being reported.



Only agencies that operate both Urban and Rural service are able to use local Section 1513 match contribution funds from an Urban grant for Rural service fixed route operating expenses. All other agencies would not enter an amount in this field.

Section 1513 funds used for Rural fixed route operating expenses in FY XXXX-XX - Total - The amount reflected in this field represents the combined total of available state Urban Section 1513 funds and available local Urban Section 1513 match contribution that were used for Rural fixed route service operating expenses for the year being reported. This field is auto-calculated and cannot be edited.

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Section 1513 funds used for Rural non-fixed route operating expenses in FY XXXX-XX - State Grant - The amount entered in this field represents the amount of available state Urban Section 1513 funds that were used for Rural non-fixed route service operating expenses.



Only agencies that operate both Urban and Rural service are able to use local Section 1513 match contribution funds from an Urban grant for Rural service non-fixed route operating expenses. All other agencies would not enter an amount in this field.

Section 1513 funds used for Rural non-fixed route operating expenses in FY XXXX-XX - Local Match - The amount entered in this field represents the amount of available local Urban Section 1513 match contribution funds that were used for Rural non-fixed route service operating expenses.



Only agencies that operate both Urban and Rural service are able to use local Section 1513 match contribution funds from an Urban grant for Rural service non-fixed route operating expenses. All other agencies would not enter an amount in this field.

Section 1513 funds used for Rural non-fixed route operating expenses in FY XXXX-XX - Total - The amount reflected in this field represents the combined total of available state Urban Section 1513 funds and local Urban Section 1513 match contribution funds that were used for Rural non-fixed route service operating expenses. This field is auto-calculated and cannot be edited.

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Section 1513 funds used for Urban capital costs in FY XXXX-XX (waiver required) - State Grant - The amount entered in this field represents the amount of available state Urban Section 1513 funds that were used for Urban service capital expenditures for the year being reported.



Prior to entering into an agreement to incur capital expenditures paid for with state Section 1513 funds and/or prior to actual capital expenditures being incurred that will be funded by state Section 1513 funds, agencies are required to obtain a waiver from PennDOT.

Section 1513 funds used for Urban capital costs in FY XXXX-XX (waiver required) – Local Match - The amount entered in this field represents the amount of available Urban local Section 1513 match contribution funds that were used for Urban service capital expenditures for the year being reported.



Prior to entering into an agreement to incur capital expenditures paid for with state Section 1513 funds and/or prior to actual capital expenditures being incurred that will be funded by local Section 1513 match contribution funds, agencies are required to obtain a waiver from PennDOT.

Section 1513 funds used for Urban capital costs in FY XXXX-XX (waiver required) - Total - The amount reflected in this field represents the combined total of Urban state Section 1513 funds and local Urban Section 1513 match contribution funds that were used for Urban service capital expenditures for the year being reported. This field is auto-calculated and cannot be edited.

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Section 1513 funds used for Rural capital costs in FY XXXX-XX (waiver required) - State Grant - The amount entered in this field represents the amount of available state Urban Section 1513 funds that were used for Rural service capital expenditures for the year being reported.



Prior to entering into an agreement to incur capital expenditures paid for with state Section 1513 funds and/or prior to actual capital expenditures being incurred that will be funded by state Section 1513 funds, agencies are required to obtain a waiver from PennDOT.



Only agencies that operate both Urban and Rural service are able to use state Section 1513 funds from an Urban grant for Rural capital costs. All other agencies would not enter an amount in this field.

Section 1513 funds used for Rural capital costs in FY XXXX-XX (waiver required) - Local Match - The amount entered in this field represents the amount of available state Urban local Section 1513 match contribution funds that were used for Rural service capital expenditures for the year being reported.



Prior to entering into an agreement to incur capital expenditures paid for with state Section 1513 funds and/or prior to actual capital expenditures being incurred that will be funded by state Section 1513 funds, agencies are required to obtain a waiver from PennDOT.



Only agencies that operate both Urban and Rural service are able to use local Section 1513 match contribution funds from an Urban grant for Rural capital costs. All other agencies would not enter an amount in this field.

Section 1513 funds used for Rural capital costs in FY XXXX-XX (waiver required) - Total -

The amount reflected in this field represents the combined total of Urban state Section 1513 funds and local Urban Section 1513 match contribution funds that were used for Rural service capital expenditures for the year being reported. This field is auto-calculated and cannot be edited.

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Total Section 1513 used in FY XXXX-XX - State Grant - The amount reflected in this field represents the total of state Urban Section 1513 funds that was used for all fixed and non-fixed route operating expenses and all PennDOT approved capital costs. This field is auto-calculated and cannot be edited.

Total Section 1513 used in FY XXXX-XX - Local Match - The amount reflected in this field represents the total of local Urban Section 1513 match contribution funds that was used for all fixed and non-fixed route operating expenses and all PennDOT approved capital costs. This field is auto-calculated and cannot be edited.

Total Section 1513 used in FY XXXX-XX - Total - The amount reflected in this field represents the combined total of state Urban Section 1513 funds and local Urban Section 1513 match contribution funds that was used for all fixed and non-fixed route operating expenses and all PennDOT approved capital costs. This field is auto-calculated and cannot be edited. [\[Back to schedule\]](#)

Section 1513 fund balance as of June 30, XXXX - State Grant - This field takes into account the amount of state Section 1513 funds that were available (including applicable state PTAF Section 1513 funds and all interest income) for the year being reported and reduces it by the amount used for all operating and capital expenditures during the year to arrive at the ending state Section 1513 funds balance for the fiscal year being reported. This field is auto-calculated and cannot be edited.



The ending state Section 1513 fund balance described in the field above must be recorded as, and agree with, *state* Section 1513 unearned revenue in the liabilities section of the Statement of Net Position contained in the agency's audit.

Section 1513 fund balance as of June 30, XXXX – Local Match - This field takes into account the amount of local Section 1513 match contribution funds that were available (including applicable state PTAF Section 1513 funds and all interest income) for the year being reported and reduces it by the amount used for all operating and capital expenditures during the year to arrive at the ending local Section 1513 match contribution funds balance for the fiscal year. This field is auto-calculated and cannot be edited.



As described earlier, agencies that have less than a 15% local match contribution requirement are required to completely draw down these funds before using state funds. Therefore, all prior year Section 1513 funds carried over to the subsequent year being reported are to be classified as state funds with zero local match contribution funds on hand.

Section 1513 fund balance as of June 30, XXXX - Total - This field reflects the combined total of the state Section 1513 ending fund balance and the local Section 1513 match contribution fund balance for the year being reported. This field is auto-calculated and cannot be edited. [\[Back to schedule\]](#)

Section 1513 Rural Grant Agreement

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FY XXXX-XX Section 1513 Rural Grant Agreement - State Grant - The amount entered in this field is the amount of state funds indicated in the executed Act 44 Section 1513 grant agreement for the fiscal year being reported.

FY XXXX-XX Section 1513 Rural Grant Agreement - Local Match - The amount entered in this field is the amount of local match contribution funds indicated in the executed Act 44 Section 1513 grant agreement for the fiscal year being reported.

FY XXXX-XX Section 1513 Rural Grant Agreement - Total - The amount reflected in this field is the combined total of state funds and local match contribution funds that are indicated in the executed Act 44 Section 1513 grant agreement for the fiscal year being reported. This is an auto-calculated field and cannot be edited.

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Section 1513 fund balance as of June 30, XXXX - State Grant - The amount entered in this field is the amount of state funds that were on hand at the beginning of the fiscal year beginning reported.

Section 1513 fund balance as of June 30, XXXX - Local Match - The amount entered in this field is the amount of local match contribution funds that were on hand at the beginning of the fiscal year beginning reported.



Agencies that have less than a 15% local match contribution requirement are required to completely draw down these funds before using state funds. Therefore, all prior year Section 1513 funds carried over to the year being reported are to be classified as state funds with zero local match contribution funds on hand.



Pursuant to Act 44 legislation, agencies are required to have a separate accounting of the state Section 1513 fund balance and the associated local match contribution fund balance. A separate accounting of these state and local funds requires agencies, at the very least, to establish, use, and maintain separate general ledger cash accounts in their accounting systems and to "jointly" reconcile such general ledger cash accounts to a bank statement(s) from a single or separate Section 1513 state and local bank account(s). Standalone spreadsheets or work papers, by themselves, are insufficient and not acceptable. In addition, agencies are required to have all state Section 1513 funds and associated local match contribution fund balances held in interest bearing accounts and are required to separately account for and report interest income earned on both the state Section 1513 fund balance and the local contribution Section 1513 fund balance. If the agency chooses to jointly reconcile two separate general accounts to a bank statement from a single Section 1513 bank account holding both state and local funds, interest income is to be allocated between the state and local general accounts based on the percentage of each general ledger cash account fund balance as

a percentage of the combined total fund balance of the two general ledger cash accounts.

Section 1513 fund balance as of June 30, XXXX - Total - The amount reflected in this field is the combined total of state funds and local match contribution funds that were on hand at the beginning of the fiscal year being reported. This is an auto-calculated field and cannot be edited.

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Section 1513 funds received for FY XXXX-XX - State Grant - The amount entered in this field represents actual funds received from the state pursuant to the grant agreement for the year being reported.



In the event any state payment(s) under the executed grant agreement are received in the subsequent fiscal year that is being reported, these payments are to be included in the amount reported in this field. In addition, the amount received in the subsequent fiscal year should be recorded as a state accounts receivable and part of the state unearned revenue on the Statement of Net Position as part of the agency's year-end audit.



This amount should agree with the amount entered in the field "FY XXXX-XX Section 1513 Rural Grant Agreement - State Grant" described above.

Section 1513 funds received for FY XXXX-XX - Local Match - The amount entered in this field represents actual funds received as local match contributions pursuant to the grant agreement for the year being reported.



In the event any local matching contribution payment(s) under the executed grant agreement are received in the subsequent fiscal year that is being reported, these payments are to be included in the amount reported in this field. In addition, the amount received in the subsequent fiscal year should be recorded as a local accounts receivable and part of the local unearned revenue on the Statement of Net Position as part of the agency's year-end audit.



This amount should agree with the amount entered in the field "FY XXXX-XX Section 1513 Rural Grant Agreement - Local Match" described above.

Section 1513 funds received for FY XXXX-XX - Total - The amount reflected in this field represents the combined total of actual state Section 1513 funds and local Section 1513 match contribution funds received pursuant to the grant agreement for the year being reported.

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Interest income earned on Section 1513 funds in FY XXXX-XX - State Grant - The amount entered in this field represents the interest earned on all state Section 1513 funds for the year being reported.

Interest income earned on Section 1513 funds in FY XXXX-XX - Local Match - The amount entered in this field represents the interest earned on all local Section 1513 match contribution funds for the year being reported.

Interest income earned on Section 1513 funds in FY XXXX-XX - Total - The amount entered in this field represents the combined total of interest earned on state Section 1513 funds and local Section 1513 match contribution funds for the year being reported. [\[Back to schedule\]](#)

Total Section 1513 funds available in FY XXXX-XX - State Grant - The amount reflected in this field represents the total state Section 1513 funds, including all interest income on state Section 1513 funds, available for draw down for the year being reported. This field is auto-calculated and cannot be edited.

Total Section 1513 funds available in FY XXXX-XX - Local Match - The amount reflected in this field represents the total local Section 1513 match contribution funds, including all interest income on local Section 1513 funds match contribution funds, available for draw down for the year being reported. This field is auto-calculated and cannot be edited.

Total Section 1513 funds available in FY XXXX-XX - Total - The amount reflected in this field represents the combined total of state Section 1513 funds, including all interest income on state Section 1513 funds plus the total local Section 1513 match contribution funds, including all interest income on local Section 1513 match contribution funds, available for draw down for the year being reported. This field is auto-calculated and cannot be edited. [\[Back to schedule\]](#)

Section 1513 funds used for Rural fixed route operating expenses in FY XXXX-XX - State Grant - The amount entered in this field represents the amount of available state Rural Section 1513 funds that were used for Rural fixed route service operating expenses.

Section 1513 funds used for Rural fixed route operating expenses in FY XXXX-XX - Local Match - The amount entered in this field represents the amount of available local Rural Section 1513 match contribution funds that were used for Rural fixed route service operating expenses.

Section 1513 funds used for Rural fixed route operating expenses in FY XXXX-XX - Total - The amount reflected in this field represents the combined total of available state Rural Section 1513 funds and local Rural Section 1513 match contribution funds that were used for Rural fixed route service operating expenses. This field is auto-calculated and cannot be edited. [\[Back to schedule\]](#)

Section 1513 funds used for Rural non-fixed route operating expenses in FY XXXX-XX - State Grant - The amount entered in this field represents the amount of available state Rural Section 1513 funds that were used for Rural non-fixed route service operating expenses.

Section 1513 funds used for Rural non-fixed route operating expenses in FY XXXX-XX - Local Match - The amount entered in this field represents the amount of available local Rural Section 1513 match contribution funds that were used for Rural non-fixed route service operating expenses.

Section 1513 funds used for Rural non-fixed route operating expenses in FY XXXX-XX - Total - The amount reflected in this field represents the combined total of available state Rural Section 1513 funds and local Rural Section 1513 match contribution funds that were used for Rural non-fixed route service operating expenses. This field is auto-calculated and cannot be edited. [\[Back to schedule\]](#)

Section 1513 funds used for Urban fixed route operating expenses in FY XXXX-XX - State Grant - The amount entered in this field represents the amount of available state Rural Section 1513 funds that were used for Urban fixed route service operating expenses for the year being reported.



Only agencies that operate both Urban and Rural service are able to use state Section 1513 funds from a Rural grant for Urban service fixed route operating expenses. All other agencies would not enter an amount in this field.

Section 1513 funds used for Urban fixed route operating expenses in FY XXXX-XX - Local Match - The amount entered in this field represents the amount of available local Rural Section 1513 match contribution funds that were used for Urban fixed route service operating expenses for the year being reported.



Only agencies that operate both Urban and Rural service are able to use local Section 1513 match contribution funds from a Rural grant for Urban service fixed route operating expenses. All other agencies would not enter an amount in this field.

Section 1513 funds used for Urban fixed route operating expenses in FY XXXX-XX - Total - The amount reflected in this field represents the combined total of available state Rural Section 1513 funds and available local Rural Section 1513 match contribution that were used for Urban fixed route service operating expenses for the year being reported. This field is auto-calculated and cannot be edited.

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Section 1513 funds used for Urban non-fixed route operating expenses in FY XXXX-XX - State Grant - The amount entered in this field represents the amount of available state Rural Section 1513 funds that were used for Urban non-fixed route service operating expenses.



Only agencies that operate both Urban and Rural service are able to use local Section 1513 match contribution funds from a Rural grant for Urban non-fixed route service operating expenses. All other agencies would not enter an amount in this field.

Section 1513 funds used for Urban non-fixed route operating expenses in FY XXXX-XX - Local Match - The amount entered in this field represents the amount of available local Rural Section 1513 match contribution funds that were used for Urban non-fixed route service operating expenses.



Only agencies that operate both Urban and Rural service are able to use local Section 1513 match contribution funds from a Rural grant for Urban service non-fixed route operating expenses. All other agencies would not enter an amount in this field.

Section 1513 funds used for Urban non-fixed route operating expenses in FY XXXX-XX - Total - The amount reflected in this field represents the combined total of available state Rural Section 1513 funds and local Rural Section 1513 match contribution funds that were used for Urban non-fixed route service operating expenses. This field is auto-calculated and cannot be edited.

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Section 1513 funds used for Rural capital costs in FY XXXX-XX (waiver required) - State Grant - The amount entered in this field represents the amount of available state Rural Section 1513 funds that were used for Rural service capital expenditures for the year being reported.



Prior to entering into an agreement to incur capital expenditures paid for with state Section 1513 funds and/or prior to actual capital expenditures being incurred that will be funded by state Section 1513 funds, agencies are required to obtain a waiver from PennDOT.

Section 1513 funds used for Rural capital costs in FY XXXX-XX (waiver required) - Local Match - The amount entered in this field represents the amount of available Rural local Section 1513 match contribution funds that were used for Rural service capital expenditures for the year being reported.



Prior to entering into an agreement to incur capital expenditures paid for with state Section 1513 funds and/or prior to actual capital expenditures being incurred that will be funded by local Section 1513 match contribution funds, agencies are required to obtain a waiver from PennDOT.

Section 1513 funds used for Rural capital costs in FY XXXX-XX (waiver required) - Total - The amount reflected in this field represents the combined total of Rural state Section 1513 funds and local Rural Section 1513 match contribution funds that were used for Rural service capital expenditures for the year being reported. This field is auto-calculated and cannot be edited.

[\[Back to schedule\]](#)

Section 1513 funds used for Urban capital costs in FY XXXX-XX (waiver required) - State Grant - The amount entered in this field represents the amount of available state Rural Section 1513 funds that were used for Urban service capital expenditures for the year being reported.



Prior to entering into an agreement to incur capital expenditures paid for with state Section 1513 funds and/or prior to actual capital expenditures being incurred that will be funded by state Section 1513 funds, agencies are required to obtain a waiver from PennDOT.



Only agencies that operate both Urban and Rural service are able to use state Section 1513 match contribution funds from an Urban grant for Rural capital costs. All other agencies would not enter an amount in this field.

Section 1513 funds used for Urban capital costs in FY XXXX-XX (waiver required) - Local Match - The amount entered in this field represents the amount of available state Rural local Section 1513 match contribution funds that were used for Urban service capital expenditures for the year being reported.



Prior to entering into an agreement to incur capital expenditures paid for with state Section 1513 funds and/or prior to actual capital expenditures being incurred that will be funded by state Section 1513 funds, agencies are required to obtain a waiver from PennDOT.

Only agencies that operate both Urban and Rural service are able to use local Section 1513 match contribution funds from an Urban grant for Rural capital costs. All other agencies would not enter an amount in this field.

Section 1513 funds used for Urban capital costs in FY XXXX-XX (waiver required) - Total -

The amount reflected in this field represents the combined total of Rural state Section 1513 funds and local Rural Section 1513 match contribution funds that were used for Urban service capital expenditures for the year being reported. This field is auto-calculated and cannot be edited.

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Total Section 1513 used in FY XXXX-XX - State Grant - The amount reflected in this field represents the total of state Rural Section 1513 funds that were used for operating and capital costs for all fixed and non-fixed route services. This field is auto-calculated and cannot be edited.

Total Section 1513 used in FY XXXX-XX - Local Match - The amount reflected in this field represents the total of local Rural Section 1513 match contribution funds that were used for operating and capital costs for all fixed and non-fixed route services. This field is auto-calculated and cannot be edited.

Total Section 1513 used in FY XXXX-XX - Total - The amount reflected in this field represents the combined total of state Rural Section 1513 funds and local Rural Section 1513 match contribution funds that were used for operating and capital costs for all fixed and non-fixed route services. This field is auto-calculated and cannot be edited.

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Section 1513 fund balance as of June 30, XXXX - State Grant - This field takes into account the amount of state Section 1513 funds that were available (including all interest income) for the year being reported and reduces it by the amount used for all operating and capital expenditures during the year to arrive at the ending state Section 1513 funds balance for the fiscal year. This field is auto-calculated and cannot be edited.



The ending state Section 1513 fund balance described in the field above must be recorded as, and agree with, *state* Section 1513 unearned revenue in the liabilities section of the Statement of Net Position in the agency's audit.

Section 1513 fund balance as of June 30, XXXX – Local Match - This field takes into account the amount of local Section 1513 match contribution funds that were available (including all interest income) for the year being reported and reduces it by the amount used for all operating and capital expenditures during the year to arrive at the ending local Section 1513 match contribution funds balance for the fiscal year. This field is auto-calculated and cannot be edited.



As described earlier, agencies that have less than a 15% local match contribution requirement are required to completely draw down these funds before using state funds. Therefore, all prior year Section 1513 funds carried over to the subsequent year being reported are to be classified as state funds with zero local match contribution funds on hand.

Section 1513 fund balance as of June 30, XXXX - Total - This field reflects the combined total of the state Section 1513 ending fund balance and the local Section 1513 match contribution fund balance for the year being reported. This field is auto-calculated and cannot be edited.

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Total Agency Section 1513 Grant Utilization for Fiscal Year-ended June 30, XXXX

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Section 1513 fund balance as of June 30, XXXX - State Grant - The amount reflected in this field represents the amount of state Urban and/or Rural Section 1513 funds that were on hand at the beginning of the fiscal year beginning reported. This field is auto-calculated and cannot be edited.

Section 1513 fund balance as of June 30, XXXX - Local Match - The amount reflected in this field represents the amount of local Urban and/or Rural Section 1513 match contribution that were on hand at the beginning of the fiscal year beginning reported. This field is auto-calculated and cannot be edited.

Section 1513 fund balance as of June 30, XXXX - Total - The amount reflected in this field is the combined total of state Urban and/or Rural Section 1513 funds and local Urban and/or Rural Section 1513 match contribution funds that were on hand at the beginning of the fiscal year being reported. This field is auto-calculated and cannot be edited.

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Section 1513 funds received for FY XXXX-XX - State Grant - The amount reflected in this field represents the actual Urban and/or Rural Section 1513 funds received from the state pursuant to the grant agreement for the year being reported. This field is auto-calculated and cannot be edited.

Section 1513 funds received for FY XXXX-XX - Local Match - The amount reflected in this field represents the actual Urban and/or Rural local Section 1513 match contribution funds received pursuant to the grant agreement for the year being reported. This field is auto-calculated and cannot be edited.

Section 1513 funds received for FY XXXX-XX - Total - The amount reflected in this field represents the combined total of actual state Urban and/or Rural Section 1513 funds and local Urban and/or Rural Section 1513 match contribution funds received pursuant to the grant agreement for the year being reported. This is an auto-calculated field and cannot be edited.

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PTAF Section 1513 funds received for FY XXXX-XX (applicable to SEPTA and PAAC) - State Grant - The amount reflected in this field represents all state PTAF funds received under Section 1513 for the year being reported. This field is auto-calculated and cannot be edited.

PTAF Section 1513 funds received for FY XXXX-XX (applicable to SEPTA and PAAC) - Local Match - The amount reflected in this field represents all state local PTAF match contribution funds received under Section 1513 for the year being reported. This is auto-calculated field and cannot be edited.

PTAF Section 1513 funds received for FY XXXX-XX (applicable to SEPTA and PAAC) - Total - This field represents the combined total of state PTAF Section 1513 funds and local PTAF Section 1513 match contribution funds received for the year being reported. This field is auto-calculated and cannot be edited.

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Total Section 1513 funds received for FY XXXX-XX - State Grant - This field represents the total amount of state Urban and/or Rural Section 1513 funds, including any applicable state PTAF Section 1513 funds, received by the agency for the year being reported. This field is auto-calculated and cannot be edited.

Total Section 1513 funds received for FY XXXX-XX - Local Match - This field represents the total amount of local Urban and/or Rural Section 1513 funds match contribution funds, including any applicable local PTAF Section 1513 match contribution funds, received by the agency for the year being reported. This field is auto-calculated and cannot be edited.

Total Section 1513 funds received for FY XXXX-XX - Total - The amount reflected in this field represents the combined total of actual state Urban and/or Rural Section 1513 funds, including any applicable PTAF Section 1513 funds, and local Urban and/or Rural Section 1513 match contribution funds, including any local PTAF Section 1513 funds, received by the agency pursuant to the grant agreement for the year being reported. This field is auto-calculated and cannot be edited.

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Interest income earned on Section 1513 funds in FY XXXX-XX - State Grant - The amount reflected in this field represents the interest earned on all state Urban and/or Rural Section 1513 funds for the year being reported. This field is auto-calculated and cannot be edited.

Interest income earned on Section 1513 funds in FY XXXX-XX - Local Match - The amount reflected in this field represents the interest earned on all local Urban and/or Rural Section 1513 match contribution funds for the year being reported. This field is auto-calculated and cannot be edited.

Interest income earned on Section 1513 funds in FY XXXX-XX - Total - The amount reflected in this field represents the combined total of interest earned on state Urban and/or Rural Section 1513 funds and local Urban and/or Rural Section 1513 match contribution funds for the year being reported.

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Total Section 1513 funds available in FY XXXX-XX - State Grant - The amount reflected in this field represents the total state Urban and/or Rural Section 1513 funds, including any applicable

PTAF Section 1513 funds and all interest income on state Urban and/or Rural Section 1513 funds, available for draw down for the year being reported. This field is auto-calculated and cannot be edited.

Total Section 1513 funds available in FY XXXX-XX - Local Match - The amount reflected in this field represents the total local Urban and/or Rural Section 1513 match contribution funds, including any applicable local PTAF Section 1513 match contribution funds and all interest income on local Urban and/or Rural Section 1513 funds match contribution funds, available for draw down for the year being reported. This field is auto-calculated and cannot be edited.

Total Section 1513 funds available in FY XXXX-XX - Total - The amount reflected in this field represents the combined total of state Urban and/or Rural Section 1513 funds, including any applicable PTAF Section 1513 funds and all interest income on state Urban and/or Rural Section 1513 funds plus the total local Urban and/or Rural Section 1513 match contribution funds, including any applicable local PTAF Section 1513 match contribution funds, and all interest income on local Urban and/or Rural Section 1513 match contribution funds, available for draw down for the year being reported. This field is auto-calculated and cannot be edited. [\[Back to schedule\]](#)

Section 1513 funds used for Urban fixed route operating expenses in FY XXXX-XX - State Grant - The amount reflected in this field represents the amount of available state Urban and/or Rural Section 1513 funds that were used for Urban fixed route service operating expenses. This field is auto-calculated and cannot be edited.

Section 1513 funds used for Urban fixed route operating expenses in FY XXXX-XX - Local Match - The amount reflected in this field represents the amount of available local Urban and/or Rural Section 1513 match contribution funds that were used for Urban fixed route service operating expenses. This field is auto-calculated and cannot be edited.

Section 1513 funds used for Urban fixed route operating expenses in FY XXXX-XX - Total - The amount reflected in this field represents the combined total of available state Urban and/or Rural Section 1513 funds and local Urban and/or Rural Section 1513 match contribution funds that were used for Urban fixed route service operating expenses. This field is auto-calculated and cannot be edited. [\[Back to schedule\]](#)

Section 1513 funds used for Urban non-fixed route operating expenses in FY XXXX-XX - State Grant - The amount reflected in this field represents the amount of available state Urban and/or Rural Section 1513 funds that were used for Urban non-fixed route service operating expenses. This field is auto-calculated and cannot be edited.

Section 1513 funds used for Urban non-fixed route operating expenses in FY XXXX-XX - Local Match - The amount reflected in this field represents the amount of available local Urban and/or Rural Section 1513 match contribution funds that were used for Urban non-fixed route service operating expenses. This field is auto-calculated and cannot be edited.

Section 1513 funds used for Urban non-fixed route operating expenses in FY XXXX-XX - Total - The amount reflected in this field represents the combined total of available state Urban and/or Rural Section 1513 funds and local Urban and/or Rural Section 1513 match contribution funds that were used for Urban non-fixed route service operating expenses. This field is auto-calculated and cannot be edited. [\[Back to schedule\]](#)

Section 1513 funds used for Rural fixed route operating expenses in FY XXXX-XX - State Grant - The amount reflected in this field represents the amount of available state Urban and/or

Rural Section 1513 funds that were used for Rural fixed route service operating expenses for the year being reported. This field is auto-calculated and cannot be edited.

Section 1513 funds used for Rural fixed route operating expenses in FY XXXX-XX - Local Match - The amount reflected in this field represents the amount of available local Urban and/or Rural Section 1513 match contribution funds that were used for Rural fixed route service operating expenses for the year being reported. This field is auto-calculated and cannot be edited.

Section 1513 funds used for Rural fixed route operating expenses in FY XXXX-XX - Total - The amount reflected in this field represents the combined total of available state Urban and/or Rural Section 1513 funds and available local Urban and/or Rural Section 1513 match contribution that were used for Rural fixed route service operating expenses for the year being reported. This field is auto-calculated and cannot be edited.

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Section 1513 funds used for Rural non-fixed route operating expenses in FY XXXX-XX - State Grant - The amount reflected in this field represents the amount of available state Urban and/or Rural Section 1513 funds that were used for Rural non-fixed route service operating expenses. This field is auto-calculated and cannot be edited.

Section 1513 funds used for Rural non-fixed route operating expenses in FY XXXX-XX - Local Match - The amount reflected in this field represents the amount of available local Urban and/or Section 1513 match contribution funds that were used for Rural non-fixed route service operating expenses. This field is auto-calculated and cannot be edited.

Section 1513 funds used for Rural non-fixed route operating expenses in FY XXXX-XX - Total - The amount reflected in this field represents the combined total of available state Urban and/or Urban Section 1513 funds and local Urban and/or Rural Section 1513 match contribution funds that were used for Rural non-fixed route service operating expenses. This field is auto-calculated and cannot be edited.

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Section 1513 funds used for Urban capital costs in FY XXXX-XX (waiver required) - State Grant - The amount reflected in this field represents the amount of available state Urban and/or Rural Section 1513 funds that were used for Urban service capital expenditures for the year being reported. This field is auto-calculated and cannot be edited.

Section 1513 funds used for Urban capital costs in FY XXXX-XX (waiver required) - Local Match - The amount reflected in this field represents the amount of available local Urban and/or Rural local Section 1513 match contribution funds that were used for Urban service capital expenditures for the year being reported. This field is auto-calculated and cannot be edited.

Section 1513 funds used for Urban capital costs in FY XXXX-XX (waiver required) - Total - The amount reflected in this field represents the combined total of state Urban and/or Rural Section 1513 funds and local Urban and/or Rural Section 1513 match contribution funds that were used for Urban service capital expenditures for the year being reported. This field is auto-calculated and cannot be edited.

[\[Back to schedule\]](#)

Section 1513 funds used for Rural capital costs in FY XXXX-XX (waiver required) - State Grant - The amount reflected in this field represents the amount of available state Urban and/or Rural Section 1513 funds that were used for Rural service capital expenditures for the year being reported. This field is auto-calculated and cannot be edited.

Section 1513 funds used for Rural capital costs in FY XXXX-XX (waiver required) - Local Match - The amount reflected in this field represents the amount of available local Urban and/or

Rural Section 1513 match contribution funds that were used for Rural service capital expenditures for the year being reported. This field is auto-calculated and cannot be edited.

Section 1513 funds used for Rural capital costs in FY XXXX-XX (waiver required) - Total -
The amount reflected in this field represents the combined total of state Urban and/or Rural Section 1513 funds and local Urban and/or Rural Section 1513 match contribution funds that were used for Rural service capital expenditures for the year being reported. This field is auto-calculated and cannot be edited.

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Total Section 1513 used in FY XXXX-XX - State Grant - The amount reflected in this field represents the total of state Urban and/or Rural Section 1513 funds that were used for operating and capital costs for all fixed and non-fixed route services. This field is auto-calculated and cannot be edited.

Total Section 1513 used in FY XXXX-XX - Local Match - The amount reflected in this field represents the total of local Urban and/or Rural Section 1513 match contribution funds that were used for operating and capital costs for all fixed and non-fixed route services. This field is auto-calculated and cannot be edited.

Total Section 1513 used in FY XXXX-XX - Total - The amount reflected in this field represents the combined total of state Urban and/or Rural Section 1513 funds and local Urban and/or Rural Section 1513 match contribution funds that were used for operating and capital costs for all fixed and non-fixed route services. This field is auto-calculated and cannot be edited.

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Section 1513 fund balance as of June 30, XXXX - State Grant - This field takes into account the amount of state Urban and/or Rural Section 1513 funds that were available (including applicable state PTAF Section 1513 funds and all interest income) for the year being reported and reduces it by the amount used for all operating and capital expenditures during the year to arrive at the ending state Urban and/or Rural Section 1513 funds balance for the fiscal year. This field is auto-calculated and cannot be edited.

Section 1513 fund balance as of June 30, XXXX - Local Match - This field takes into account the amount of local Urban and/or Section 1513 match contribution funds that were available (including applicable state PTAF Section 1513 funds and all interest income) for the year being reported and reduces it by the amount used for all operating and capital expenditures during the year to arrive at the ending local Section 1513 match contribution funds balance for the fiscal year. This field is auto-calculated and cannot be edited.



As described earlier, agencies that have less than a 15% local match contribution requirement are required to completely draw down these funds before using state funds. Therefore, all prior year Section 1513 funds carried over to the subsequent year being reported are to be classified as state funds with zero local match contribution funds on hand.

Section 1513 fund balance as of June 30, XXXX - Total - This field reflects the combined total of the state Urban and/or Rural Section 1513 ending fund balance and the local Urban and/or Rural Section 1513 match contribution fund balance for the year being reported. This field is auto-calculated and cannot be edited.

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Shared Ride Retained Earnings

The purpose of this schedule is for agencies to report beginning and ending fund balances for the shared ride program.

Shared Ride Retained Earnings

A

<u>1</u>	<u>Shared Ride Retained Earnings Balance as of June 30, XXXX</u>	
<u>2</u>	<u>Shared Ride service passenger revenue and grant funds received for FYXXXX-XX</u>	
<u>3</u>	<u>Other funds/transfers received for FYXXXX-XX</u>	
<u>4</u>	<u>Interest income earned for FYXXXX-XX</u>	
<u>5</u>	<u>Total funds available for Shared Ride Service in FYXXXX-XX</u>	<u>=SUM(A1:A4)</u>
<u>6</u>	<u>Shared Ride operating expenses in FYXXXX-XX</u>	
<u>7</u>	<u>Shared Ride service Retained Earnings balance as of June 30, XXXX</u>	<u>=SUM(A5-A6)</u>

Shared Ride Retained Earnings balance as of June 30, XXXX

The amount entered in this field is the amount of shared ride funds that were on hand at the beginning of the fiscal year being reported.

[\[Back to shared ride retained earnings\]](#)

Shared Ride service passenger revenue and grant funds received for FYXXXX-XX

The amount entered in this field is the amount of revenue collected directly from passengers and received from local/state sources as fare revenue replacement (i.e. Lottery, PwD, AAA, etc.)

[\[Back to shared ride retained earnings\]](#)

Other funds/transfers received for FYXXXX-XX

The amount entered in this field represents the sum of other sources of funding not already identified above that were used to offset shared ride expenses. Common examples of this type of funding would be Section 1513 subsidy or a transfer of surplus revenue from non-public transportation operations.

[\[Back to shared ride retained earnings\]](#)

Interest income earned for FYXXXX-XX

The amount entered in this field represents any interest earned on shared ride passenger revenue and grant funds for the year being reported.

[\[Back to shared ride retained earnings\]](#)

Total funds available for Shared Ride service in FYXXXX-XX

The amount reflected in this field represents the total funds available to cover shared ride service expenses for the year being reported. The amount includes any passenger revenue, shared ride grant funds, all interest income on shared ride passenger revenue and funds and any other sources of funding used to directly cover shared ride costs. This field is auto-calculated and cannot be edited.

[\[Back to shared ride retained earnings\]](#)

Shared Ride operating expenses in FYXXXX-XX

The amount entered in this field represents the total cost of shared ride service for the year being reported (excluding non-applied reconciling items).

[\[Back to shared ride retained earnings\]](#)

Shared Ride service Retained Earnings balance as of June 30, XXXX

This field takes into account the amount of funds that were available (including applicable shared ride passenger revenue, grant funds, all interest income, and other sources of funding or fund transfers) for the year being reported and reduces it by the amount used for all operating expenses during the year to arrive at the ending fund balance for the fiscal year being reported. This field is auto-calculated and cannot be edited.

[\[Back to shared ride retained earnings\]](#)

Capital

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Urban and Rural agencies are required to complete one or more reports to reflect the capital expenditures and financing related to the total set of services that the agency provides as more fully described below. The capital related reports are broken into two categories:

- Standard Capital Report
 - [Capital Project Spending](#)
- Specialized Capital Reports
 - [Use of Working Capital](#)
 - [Approval to Finance and Final Financing Data](#)

Agencies that provide urban, rural and/or shared ride service and receive separate grants to fund related capital investments should complete the capital reports on a consolidated basis and therefore do not have to provide separate urban, rural and shared ride capital reports. A description of each report's purpose and submission requirements follows:

Capital Project Spending Report

Purpose of the Report: To provide actual capital spending for the current fiscal year and since project inception by project and by funding source.

Who Submits the Report: All agencies.

Timing of Report Submission: By December 31st after the close of each fiscal year.



Other Requirements: This standard report is also required to be included in each agency's audited financial statements as a supplemental schedule.

Use of Working Capital Report

Purpose of the Report: To identify the sources of working capital and the extent to which they are used for capital expenditures.

Who Submits the Report: SEPTA, PAAC and any other agency that used working capital for capital expenditures for which PennDOT reimbursement was not received.

Timing of Report Submission: By December 31st after the close of each fiscal year.

Approval to Finance and Final Financing Data Report

Purpose of the Report: To request PennDOT's approval to fund capital project expenditures through financing transactions that will result in the use of PennDOT funds to pay debt service, lease payments, installment sale payments, or any other payment to pay down related incurred debt or long-term financial obligation. In addition, this report is intended to provide the final transaction details for any financing transaction where proceeds

will be used for capital expenditures or for refinancing/refunding a prior transaction whose proceeds were used for capital expenditures, regardless of whether PennDOT funds are used to repay the related debt or long-term obligation.

Who Submits the Report:

1. Any agency that is required to request approval for a financing transaction must complete and submit Column B of this report (see definition of requirement under *Request for Approval to Finance Capital Projects*);
2. All agencies reporting on an executed financing transaction must complete and submit Column C of this report (see definition of requirement to report under *Final Actual Financing*); and
3. Within 90 days of the implementation of these capital reports, SEPTA and PAAC must complete and submit Column C of this report for each financing transaction that they have executed where principal is outstanding or where the related debt service, lease payments, installment sale payments or any similar payments are required to be paid in the future. This requirement to report on outstanding executed transactions does not apply to legally or economically defeased transactions.

Timing of Report Submission: No later than one month prior to financing execution for those agencies seeking approval for financing and no later than one month following financing execution for those agencies reporting on an executed financing transaction.

Starting on the next page, each capital report form is followed by a set of instructions and definitions.

[\[Back to capital report selection\]](#)

CAPITAL REPORT #1														
FISCAL YEAR AND INCEPTION-TO-DATE CAPITAL PROJECT SPENDING														
		A	B	C	D	E	F	G	H	I	J	K=SUM (A:J)	L	M=L-K
1	<u>Capital Project Title/Contract Number:</u>													
2	<u>Expenditures Through the End of the Prior Fiscal Year</u>											\$0	\$0	
	<u>Sources of Funds for the Current Fiscal Year</u>													
3	Federal Capital - 5303/5304/5305 - FTA Planning											\$0	\$0	
4	Federal Capital - 5307 - FTA Urban Formula											\$0	\$0	
5	Federal Capital - 5309 - FTA Fixed Guideway											\$0	\$0	
6	Federal Capital - 5309 - FTA Bus/Bus Facilities											\$0	\$0	
7	Federal Capital - 5309 - FTA New/Small Starts											\$0	\$0	
8	Federal Capital - 5310 - FTA Senior and PWD											\$0	\$0	
9	Federal Capital - 5311 - FTA Rural											\$0	\$0	
10	Federal Capital - 5311 - FTA Other											\$0	\$0	
11	Federal Capital - 5313/5314 - FTA Research & Tech											\$0	\$0	
12	Federal Capital - 5316 - FTA JARC											\$0	\$0	
13	Federal Capital - FLEX											\$0	\$0	
14	Federal Capital FHWA Programs (CMAQ, ITS, STP,...)											\$0	\$0	
15	Federal Capital - Other											\$0	\$0	
16	State - 1513 - Waiver to Use for Capital											\$0	\$0	
17	State Capital - 1514 - PA Bond Program											\$0	\$0	
18	State Capital - 1514 - Discretionary											\$0	\$0	
19	State Capital - 1515 - New Initiatives											\$0	\$0	
20	State Capital - 1516 - CTC											\$0	\$0	
21	State Capital - 1516 - Other											\$0	\$0	
22	State Capital - 1517 - Capital Improvement Program											\$0	\$0	
23	State Capital - PTAF											\$0	\$0	
24	State Capital - All Sources Used for Debt Service											\$0	\$0	
25	State Capital - ASG/BSG											\$0	\$0	
26	State Capital - Other											\$0	\$0	
27	Local Match - 1513 - Waiver to Use for Capital											\$0	\$0	
28	Local Match Capital - 1514 - PA Bond Program											\$0	\$0	
29	Local Match Capital - 1514 - Discretionary											\$0	\$0	
30	Local Match Capital - 1515 - New Initiatives											\$0	\$0	
31	Local Match Capital - 1516 - CTC											\$0	\$0	
32	Local Match Capital - 1516 - Other											\$0	\$0	
33	Local Match Capital - PTAF											\$0	\$0	
34	Local Match Capital - All Sources Used for Debt Service											\$0	\$0	
35	Local Match Capital - ASG/BSG											\$0	\$0	
36	Local Match Other											\$0	\$0	
37	Local Contribution											\$0	\$0	

38	Proceeds from Agency Issued Bonds										\$0		\$0
39	Agency Loan Proceeds										\$0		\$0
40	Other Financing Transaction Proceeds										\$0		\$0
41	Internal Working Capital										\$0		\$0
42	Proceeds from Disposition of Assets										\$0		\$0
43	Foundations and Non-Profits										\$0		\$0
44	Private										\$0		\$0
45	Other										\$0		\$0
46	Total Sources of Funds Spent in the Current FY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	Total Sources of Funds Spent Inception-to-Date	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
48	Total Contracted Sources of Funds												
49	Contracted Sources Less Amount Spent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		

Grand
Total

[Agency confirms that there are no outstanding capital projects from prior years and no current capital projects.](#)

[Agency confirms that asset sale proceeds used for capital project funding are restricted funds used for as a permanent funding source to purchase new capital assets.](#)

[Specify each funding source identified as "Other".](#)

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Standard Capital Report #1: Capital Project Spending

Report Instructions and Definitions

Capital Project Title (Contract Numbers)

In columns A thru J, enter the name of each capital project for which there was capital spending from any source of funds. Each capital project title should be followed, in parenthesis, by the PennDOT contract number(s) that provide funding for such project. If the agency has more than ten capital projects, duplicate pages are to be completed.

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Expenditures Through the End of the Prior Fiscal Year

For each project, enter the amount of total capital spending since the time of project inception through the end of the prior fiscal year. If the value is zero, enter \$0.

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Spending by Source of Funds for the Current Fiscal Year

For each project, enter the amount of actual capital spending by funding source for the current fiscal year. If the value is zero, enter \$0.

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Internal Working Capital

For the purpose of this report, "Internal Working Capital" is defined as the amount of uncommitted/unrestricted cash and other liquid assets that the agency will use for its capital program that is not otherwise identified in the remaining sources of funds. Cash proceeds generated from drawdowns of a line of credit are classified as working capital to the extent that these proceeds are being used for capital expenditures while the agency is awaiting payment for capital invoices.

Proceeds from the disposition of assets that are deposited in a reserve fund for future asset purchases are considered restricted cash and therefore are not considered internal working capital. If such reserve funds are used to subsequently purchase capital assets, the expenditure should be recorded on the line entitled "Proceeds from Disposition of Assets" and should not be recorded as "Internal Working Capital."

Please also see directions related to Internal Working Capital immediately below.

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Proceeds from Agency Issued Bonds, Agency Loan Proceeds, Other Financing Transaction Proceeds and Internal Working Capital

To the extent that proceeds from agency issued bonds, agency loans, other financing transactions and internal working capital are used for capital expenditures on a temporary basis, until permanent grant or other funding is reimbursed or provided, the following procedure should be used:

Report the initial use of bond, loan, financing or working capital proceeds as a capital expenditure. Upon receipt of the permanent capital grant funding for the expenditures originally paid for from bond, loan, financing or working capital proceeds, report the capital expenditure on the appropriate grant line item and apply a negative expenditure of equal value for the bond, loan, financing or working capital line item that was originally used. The cumulative result on the bond, loan, financing or working capital proceeds line item should then net out to \$0. See the following examples:

Example 1: A transit agency uses \$10,000 of line of credit proceeds to fund capital expenditures associated with Project B in the current fiscal year (FY2014-15) for items that are anticipated to be reimbursed through state capital payments. The agency receives a reimbursement of \$10,000 for Project B capital expenditures later in the same fiscal year (FY2014-15) from State Capital 1514 payments. The FY2014-15 report will show \$10,000 of spending under Project B on the State Capital 1514 Discretionary line item and also show \$0 of spending under Project B on the Agency Loan Proceeds line item ($+\$10,000 - \$10,000 = \$0$) since this is a cumulative report for the fiscal year.

Example 2: A transit agency uses \$10,000 of line of credit proceeds to fund capital expenditures associated with Project B in the current fiscal year (FY2014-15) for items that are anticipated to be reimbursed through state capital payments. The agency does not receive a reimbursement of \$10,000 for Project B capital expenditures in the current fiscal year but instead receives reimbursement in July of the following fiscal year (FY2015-16) from State Capital 1514 payments. The FY2014-15 report will show \$10,000 of spending under Project B on the Agency Loan Proceeds line item since reimbursement did not occur in the same year as the capital expenditure. The FY2015-16 report will show (-\$10,000) of spending under Project B on the Agency Loan Proceeds line item and \$10,000 of spending under Project B on the State Capital 1514 Discretionary line item.

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Total Sources of Funds Spent in the Current Fiscal Year

The amounts in this line are auto-calculated and cannot be edited. They are calculated by summing the amounts expended from all sources of funds in the current fiscal year.

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Total Sources of Funds Spent Inception-to-Date

The amounts in this line are auto-calculated and cannot be edited. They are calculated by adding the amounts expended through the prior fiscal year to the amounts expended in the current fiscal year.

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Total Contracted Sources of Funds

For each project in columns A thru J, enter the amount of the total capital funds received and contracted to be received from all sources of funding,. For the purpose of this row's entries, "contracted sources of funds" includes all funds received or used whether or not there is an actual contract (such as the use of internal working capital) plus all funds to be received pursuant to a grant, letter agreement or other written notice. If the value is zero, enter \$0.



For PennDOT provided funds, any other amounts above the amount approved in executed grants, such as those that might be shown on an approved STIP and/or TIP, or those incorporated in agency budgets, or requests that have not been approved through the execution of a grant agreement with PennDOT, are not considered contracted funds and therefore are *not* to be included in this amount.

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Note that the value in each column for Total Contracted Sources of Funds must be equal to or greater than the value in the previous row for Total Sources of Funds Spent Inception-to-Date.

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Contracted Sources Less Amount Spent

The amounts in this line are auto-calculated and cannot be edited. They are calculated by subtracting the total amount spent from the total contracted funds.



Note that none of the amounts in this line may be less than zero. Total contracted funds must be equal to or greater than the agency's total amount of funds spent.

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Total Dollars Spent (Column K)

The amounts in this column are auto-calculated and cannot be edited. They are calculated by summing the amounts in Columns A through J.

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Total Contracted Funds (Column L)

Enter the sum of all capital funds received and contracted to be received for each source of funding for the listed capital projects. For the purpose of this column's entries, "contracted funds" includes all funds received or used whether or not there is an actual contract (such as the use of internal working capital) plus all funds to be received pursuant to a grant, letter agreement or other written notice. If the value is zero, enter \$0.



For PennDOT provided funds, any other amounts above the amount approved in executed grants, such as those that might be shown on an approved STIP and/or TIP, or those incorporated in agency budgets, or requests that have not been approved through the execution of a grant agreement with PennDOT, are not considered contracted funds and therefore are **not** to be included in this amount.



Note that the value in Column L, for each line, must be equal to or greater than the value in Column K for the same line.

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Contracted Funds Less Amount Spent (Column M)

The amounts in this column are auto-calculated and cannot be edited. They are calculated by subtracting the total amount spent from the total amount of contracted funds.

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Additional Information Below the Report

- No Capital Projects Box: Agencies that have no outstanding capital projects from prior years and no current capital project activity should confirm this fact by checking the first box below the report.
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- Asset Sales Proceeds Box: Agencies that (1) used asset proceeds from asset disposals as a source of capital funding, (2) treat such proceeds as restricted funds and (3) used such proceeds as the permanent source of funding should check the second box below the report.
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- Specify “Other” Sources of Funds: Agencies that identified “other” sources of funding for any capital project (Lines 15, 26, 36, 40 or 45) should specify the exact source by title in the text box below the report.

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CAPITAL REPORT #2				
USE OF WORKING CAPITAL				
	A			
	<u>Working Capital Sources</u>			
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
	A	B	C	D=B+C
	<u>Project Title</u>	<u>Beginning Year Balance</u>	<u>Fiscal Year Use</u>	<u>Ending Year Balance</u>
11				\$0
12				\$0
13				\$0
14				\$0
15				\$0
16				\$0
17				\$0
18				\$0
19				\$0
20				\$0
21				\$0
22				\$0
23				\$0
24				\$0
25				\$0
26				\$0
27				\$0
28				\$0
29				\$0
30				\$0
31	<u>Total Working Capital</u>	\$0	\$0	\$0

Capital Report #2: Use of Working Capital

Report Instructions and Definitions

Definition of Working Capital

For the purpose of this report, "Working Capital" is defined as the amount of uncommitted/unrestricted cash and other liquid assets that the agency will use for its capital program that is not otherwise identified as federal or state grant funds or local match funds in Capital Report #1. Working capital includes, but is not limited to, items such as excess local match contributions and cash proceeds from a line of credit used while the agency is awaiting payment for capital invoices.

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Working Capital Sources

Enter the name of each source of working capital used during the reporting period. [\[Back to report\]](#)

Project Title

Enter the name of each capital project in Column A regardless of whether PennDOT funding has been granted and regardless of whether working capital sources were used to fund project expenditures. If the agency has more than 20 capital projects, duplicate pages are to be completed. Columns B and C are to be completed for each capital project noted in Column A in accordance with the guidance provided below.

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Beginning Year Balance of Working Capital Used for Capital Expenditures (Column B)

For each capital project, enter the amount of the beginning balance for the fiscal year of working capital funds used for capital expenditures that have not been reimbursed since the inception of the project. If working capital was used to advance fund a portion of or all capital expenditures for a particular project and the agency received a reimbursement for such working capital funds, then the amount entered for the project should be net of such reimbursement.

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Use of Working Capital for Capital Expenditures During the Fiscal Year (Column C)

For each capital project, enter the value of working capital funds used during the fiscal year for capital expenditures that have not been reimbursed. If working capital was used to advance fund a portion of or all capital expenditures for a particular project and the agency received a reimbursement for such working capital funds, then the value entered for the project should be net of such reimbursement.

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Ending Year Balance of Working Capital Used for Capital Expenditures (Column D)

The amounts in this column are auto-calculated and cannot be edited. They are calculated by summing the values in Columns B and C.

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Total Working Capital Used for Capital Expenditures

The amounts in this line are auto-calculated and cannot be edited. They are calculated by summing the amounts for all working capital entries for each source as indicated.

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CAPITAL REPORT #3			
REQUEST TO FINANCE CAPITAL PROJECTS AND FINAL FINANCING DATA			
	A	B	C
		<u>Request for Approval to Finance Capital Projects</u>	<u>Final Actual Financing</u>
Transaction Summary Data:			
1	Agency Name		
2	<u>Financing Title</u>		
3	<u>Amount to be Financed</u>		
4	<u>Term of Financing</u>		
5	<u>Interest Rate Type</u>		
6	<u>If Variable Interest Rate: Basis for Variability</u>		
7	<u>Average Annual Interest Rate</u>		
8	<u>Average Annual Debt Service</u>		
9	<u>Cumulative Debt Service</u>		
Amount of <u>Financing Proceeds</u> to be Used for:			
10	<u>Capital Projects</u>		
11	<u>Loan Fees/Cost of Issuance/Insurance</u>		
12	<u>Reserve or Contingency Funds</u>		
13	<u>Capitalized Interest</u>		
14	<u>Defeasance/Refunding/Refinancing</u>		
15	<u>Other Purposes</u>		
16	<u>Total Proceeds</u>	\$0	\$0
If This Transaction Refinances/Refunds a Prior Transaction:			
17	<u>Amount of Average Annual Debt Service for Prior Transaction</u>		
18	<u>Increase (Decrease) in Average Annual Debt Service</u>	\$0	\$0
19	<u>Cumulative Debt Service Planned to be Paid for Prior Transaction</u>		
20	<u>Increase (Decrease) in Cumulative Debt Service</u>	\$0	\$0
21	<u>Amount Financed from Prior Transaction</u>		
22	<u>Increase (Decrease) in Amount Financed</u>	\$0	\$0
23	<u>Termination Date of Prior Transaction</u>		
24	<u>Termination Date of Current Transaction</u>		
Sources of Payment of Debt Service:			
25			
26			
27			
28			
29			
30			
31	<u>Estimated Annual Amount of Total Sources</u>	\$0	\$0

	<u>Amount of Financing Proceeds To Be Used by Project:</u>		
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46			
47			
48			
49			
50			
51			
52	<u>Total Proceeds to be Used for Capital Projects</u>	\$0	\$0

Capital Report #3: Request to Finance Capital Projects and Final Financing Data

Report Instructions and Definitions

Definition of Financing Proceeds

For the purpose of this report, “Financing Proceeds” shall be defined as proceeds used for capital project expenditures, related financing costs and refinancing/refunding costs that were generated from any type of financing transaction other than a Commonwealth general obligation bond issue or an agency’s line of credit, provided that the agency’s line of credit has a term of no longer than 12 months. Sample financing transactions include, but are not limited, to bond issuances, loans, mortgages, leases, sale leasebacks, derivative transactions, refinancings, refundings and installment sales agreements.

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Request for Approval to Finance Capital Projects (Column B)

Any agency that enters into a financing transaction where (1) some or all of the financing proceeds are used for capital project expenditures or used to refinance or refund a prior financing transaction whose proceeds were used for capital project expenditures, (2) the principal borrowed will **not** be fully repaid within a one-year period of transaction execution and (3) Commonwealth funds will be used to pay debt service, lease payments, installment sale payments, mortgage payments or any other payment to pay down the incurred debt or long-term financial obligation, must obtain PennDOT’s approval for such a financing transaction. Such a request to finance capital projects is accomplished by filling out Column B of this report with entries that estimate or anticipate the value and structure of the future transaction. This request must be submitted to PennDOT at least one month in advance of the anticipated transaction execution in order to provide PennDOT with sufficient time to research and consider the request for approval.

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Final Actual Financing (Column C)

Any agency that enters into a financing transaction, where some or all of the transaction proceeds are used for capital project expenditures or are used to refinance or refund a prior financing transaction whose proceeds were used for capital project expenditures, must provide PennDOT with final transaction details. Such details are reported by completing Column C of this report with entries that reflect the final actual amounts and structure of the executed transaction. This report is required of all agencies that execute such financing transactions, regardless of whether state funds are used to repay the related incurred debt or long-term financial obligation. This report is also required for short-term financing transactions other than lines of credit, where the principal borrowed is fully repaid within a one-year period of transaction execution. This report must be submitted to PennDOT no later than one month after the execution of the financing transaction.

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Financing Title

Enter a title that provides a clear indication of the year of the financing transaction and the general type of financing structure. Sample titles include “2014 Revenue Bonds”, “2015 Bank Loan” and “2016 Bus Leases”.

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Amount to be Financed

The “Amount to be Financed” must include the full dollar amount that is being “borrowed” including all proceeds used directly for capital expenditures, cost of issuance, transaction fees, insurance, reserve funds, capitalized interest, defeasance or refunding of a prior financing, and any other purpose that is permitted by the financing documents.

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Term of Financing

The “Term of Financing” represents the length of time, in years, that the debt or financial obligation is outstanding.

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Interest Rate Type

Enter whether the interest rate is fixed, variable or a combination of fixed and variable.

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If Variable Interest Rate: Basis for Variability

If any portion of the financing is structured around variable interest rates, enter the basis for such interest variability. Sample entries include “LIBOR plus 1%” and “Prime.”

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Average Annual Interest Rate

Enter the amount of the average annual interest rate for the financing transaction.

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Average Annual Debt Service

Enter the amount of average annual debt service for the financing transaction. “Annual Debt Service” refers to the amount of the annual payment made to reduce the outstanding principal balance related to the financing transaction and/or to pay interest costs related to the financing transaction. It includes debt service, lease payments, installment sales payments, mortgage payments, and other similar types of amortization and interest payments associated with debt or long-term financial obligations.

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Cumulative Debt Service

Enter the amount of cumulative debt service for the financing transaction. “Cumulative Debt Service” is calculated by summing each year’s annual debt service obligations for the full term of financing, including any capitalized interest payments.

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Amount of Financing Proceeds to be Used for Capital Projects

Enter only the amount of financing proceeds to be used directly for capital project expenditures. All remaining financing proceeds are to be listed on one or more of the subsequent lines in this section.

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Amount of Financing Proceeds to be Used for Loan Fees/Cost of Issuance/Insurance

Enter the amount of financing proceeds to be used for costs related to the financing transaction, including but not limited to fees, issuance costs and insurance.

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Amount of Financing Proceeds to be Used for Reserve or Contingency Funds

Enter the amount of financing proceeds to be used for reserve or contingency funds such as debt service reserve or capital reserve funds.

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Amount of Financing Proceeds to be Used for Capitalized Interest

Enter the amount of financing proceeds to be used to pay any capitalized interest costs.

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Amount of Financing Proceeds to be Used for Defeasance/Refunding/Refinancing

Enter the amount of financing proceeds to be used to defease, refund and/or refinance prior financing transaction(s).

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Amount of Financing Proceeds to be Used for Other Purposes

Enter the amount of financing proceeds to be used for other purposes, not already noted above.

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Total Amount of Proceeds

The amounts in this line are auto-calculated and cannot be edited. They are calculated by adding the amount of financing proceeds to be used for capital projects, loan fees, cost of issuance, insurance, reserve or contingency funds, capitalized interest, defeasance costs, refunding costs, refinancing costs and other purposes.



Note that the amounts in this line must equal the “Amount to be Financed” as shown in the Transaction Summary Data section.

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Amount of Average Annual Debt Service for Prior Transaction

This line should only be filled in if some or all of the financing proceeds from the requested or final financing transaction will be used to defease, refinance or refund a prior financing transaction. If this is so, enter the average annual debt service for the prior transaction assuming the prior transaction would have lasted for its full original term and no refinancing or refunding took place.

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Cumulative Debt Service from Prior Transaction

This line should only be filled in if some or all of the financing proceeds from the requested or final financing transaction will be used to defease, refinance or refund a prior financing transaction. If this is so, enter the cumulative debt service from the prior transaction. The “Cumulative Debt Service from the Original Transaction” is defined as the amount that would have been paid in annual debt service obligations for the full term of financing if the refinancing or refunding or defeasance of the original financing transaction had not taken place.

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Amount Financed from Prior Transaction

This line should only be filled in if some or all of the financing proceeds from the requested or final financing transaction will be used to defease, refinance or refund a prior financing transaction. If this is so, enter the total amount of financing proceeds from the prior financing transaction.

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Increase or Decrease in Average Annual Debt Service, Cumulative Debt Service and Amount Financed

The amounts in these lines are auto-calculated and cannot be edited. The increase or decrease in average annual debt service will be calculated by subtracting the amount of the average annual debt service from the original transaction from the average annual debt service from the new financing. The increase or decrease in cumulative debt service will be calculated by subtracting the amount of cumulative debt service planned to be paid from the original transaction from the amount of

cumulative debt service from the new financing. The increase or decrease in the amount financed will be calculated by subtracting the amount financed from the original transaction from the amount to be financed from the new financing.

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Termination Date of Prior Transaction

This line should only be filled in if some or all of the financing proceeds from the requested or final financing transaction will be used to defease, refinance or refund a prior financing transaction. If this is so, enter the original termination date of the prior transaction assuming all debt service or financial obligations related to the financing transaction were to have been paid in full and on time and no refinancing or refunding were to have taken place.

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Termination Date of Current Transaction

This line should only be filled in if some or all of the financing proceeds from the requested or final financing transaction will be used to defease, refinance or refund a prior financing transaction. If this is so, enter the termination date of the current financing transaction assuming all debt service or financial obligations related to the financing transaction are paid in full and on time. [\[Back to report\]](#)

Sources of Payment of Debt Service

List the name of each source of payment of debt service in Column A and the average annual dollar value of debt service associated with each source of payment in Column B if the agency is seeking approval for financing or enter the value in Column C if agency is reporting on an executed financing. Sample name entries include “Agency Fare Revenues”, “Commonwealth PTAF Payments”, and “County Sales Tax Revenues.” If the agency has more than six sources of payment then duplicate pages are to be completed.

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Estimated Annual Amount of Total Sources of Payment of Debt Service

The amounts in this line are auto-calculated and cannot be edited. They are calculated by summing the amounts of all sources of debt service payments. [\[Back to report\]](#)

Amount of Financing Proceeds to be Used by Project

Enter the name of each capital project for which financing proceeds will be used in Column A and indicate the dollar amount of financing proceeds that will be used for each capital project in Column B if agency is seeking approval for financing or Column C if agency is reporting on an executed financing. If the agency is using financing proceeds for more than 20 capital projects, duplicate pages are to be completed.

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Total Proceeds to be Used for Capital Projects

The amounts in this line are auto-calculated and cannot be edited. They are calculated by summing the financing proceeds used for all projects listed.



Note that the amounts in this line must equal the amount of total financing proceeds to be used for capital projects as shown in Line 10 of this report. [\[Back to report\]](#)

Report Selections

Expense Reports

[Click to select Fixed/Non-Fixed Route Expense Report\]](#)

[Click to select Non-Public Other Transportation Expense Report\]](#)

Revenue Reports

[Click to select Fixed Route Revenue Report\]](#)

[Click to select Non-Fixed Route Revenue Report\]](#)

[Click to select Non-Public – Other Transportation Revenue Report\]](#)

[Click to select Non-Public – Non-Public Other Transportation Revenue Report\]](#)