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**PENNSYLVANIA DEPARTMENT OF TRANSPORTATION**

**Bureau of Public Transportation**

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**June 2018**

**Financial Reporting Manual**

**For**

**Shared Ride and Specialized Transportation Providers**



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## Introduction

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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 organizations that do not provide fixed route service and only provide Shared Ride/Community Public Transportation (CPT) service 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 on 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 budget reports and schedules that agencies submit at the end of each fiscal year that accompany the submission of the audits that are due to PennDOT each December 31<sup>st</sup>.

### How to Use This Manual

This manual was developed to address the financial reporting requirements of agencies providing only Shared Ride/CPT service within the Commonwealth. 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

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Several points are worth noting regarding the reports that cover operating expenses, revenues, and subsidies. Agencies 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 PennDOT grant management requirements and the year-end audit report to provide the crosswalk between both sources of data and reporting formats. 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 overall audit (see *Pennsylvania Public Transportation Audit Requirements for Fixed Route, Specialized and Intercity Bus Transportation Providers*).

# Operating Expenses

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## Allocating Costs

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)<sup>1</sup>
- Ridership

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:

- Salaries and fringe benefits of employees who oversee a purchased transportation contract
- Building expenses such as, but not limited to:

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<sup>1</sup> 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 for 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.

- Custodial services
- Electric bills
- Phone bills
- Fire insurance
- Office supplies

All Shared Ride and Specialized Transportation providers 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, where applicable, include:

- [Shared Ride Service](#)
- [Non-Public – Other Transportation Service](#)

### **Expense Functions**

Expenses for Shared Ride service are to be entered by function. Functions are activities that are performed by transit agencies.

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 functions in the basic vehicle operation function:

- Transportation administration and support - includes 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 includes the dispatching and return of operators and revenue vehicles to garages/operating centers, and monitoring and supervising revenue vehicle operations.
- Scheduling of transportation operations includes data collection, creating schedules and run cutting.
- Revenue vehicle operation includes 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 includes the production, distribution and collection of fare instruments (passes, tickets, tokens), and providing security for collecting and counting the fares.
- System security includes 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. [\[Back to expense report\]](#)

## Maintenance

The Maintenance function includes costs associated with both vehicle and facility maintenance.

Maintenance includes all activities associated with ensuring revenue vehicles and service vehicles are operable, cleaned, fueled, inspected and repaired. There are six 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 include 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.

Maintenance also includes all activities associated with ensuring buildings, grounds and equipment (garages, passenger stations and shelters, administration buildings); fare collection equipment; and communications systems, structures, tunnels and power systems are operable. These are summarized in three 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 include radios, roadway phones and monitor units.
  - Fare collection and counting equipment includes fare boxes, vaults and money counters, changers and sorters.
  - Roadway
  - Structures
  - Passenger stations include shelters and custodial services.
  - Operating station buildings, grounds and equipment include mechanics, electricians, carpenters, plumbers, janitors, groundskeepers and custodial services. Operating

stations are the buildings where vehicles are stored and dispatched for revenue service.

- Garage and shop buildings, grounds and equipment include mechanics, electricians, carpenters, plumbers, janitors, groundskeepers and custodial services. Garages and shop buildings are where repairs and maintenance are performed. Often operating stations and garages are the same facilities.
- Communication systems includes office telephones, fax machines and public address systems, but does not include vehicle movement control systems.
- General administration buildings, grounds and equipment include mechanics, electricians, carpenters, plumbers, janitors, groundskeepers and custodial services.
- Vandalism repairs of buildings, grounds and equipment include repairing damage as a result of willful or malicious destruction or defacement of buildings, grounds and equipment.



Maintenance employees typically are the second largest group of employees. Therefore, maintenance expenses are the second largest expense function. [\[Back to expense report\]](#)

### **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 both Shared Ride and Non-Public Other Transportation service. These are summarized in five categories below:

- Finance and procurement
  - Finance includes maintenance of accounting and finance 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 includes preparation of specifications and procuring materials and supplies from vendors, receiving, issuing and distributing supplies from storage facilities and maintaining inventory records.
  - Real estate management includes negotiating purchases and sales of transit real estate, negotiating property leases and managing contracts.
- Marketing and customer service
  - Customer services includes telephone information on routes and services, handling customer complaints and providing information.
  - Promotion includes media relations, and developing and distributing promotional materials to encourage transit use.
  - Market research includes conducting consumer behavior research and transit service demand surveys to help define new routes and revisions to existing services.



- Accidents
  - Injuries and damages include insuring the 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 includes 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 includes long range and regional transit needs assessments.
- General activities
  - Personnel administration includes 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 include general legal service activities not related to public liability claims for injuries and damages.
  - General insurance includes 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 includes 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 includes 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 maintenance function.
  - Office management and services for managing general office activities includes receptionists, telephone operators, mail rooms, libraries and distribution of office supplies.
  - General management includes establishing policies for the development and operation of the 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. [\[Back to expense report\]](#)

## Expenses by Service Mode

### Shared Ride Expenses

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 shared ride fare structure approved by PennDOT***. The costs reflected for this service would include expenses for general public passenger trips which generally are paid for by human service transportation programs including, but not limited to, the Shared-Ride Program, PwD and MATP.

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

### Non-Public Other Transportation Expenses

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 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 CPT LEGACY BUDGET**  
**SHARED RIDE EXPENSES**

	<u>A</u> <u>Vehicle</u> <u>Operation</u>	<u>B</u> <u>Maintenance</u>	<u>C</u> <u>General</u> <u>Admin</u>	<u>D</u>
<b>Operating Expenses</b>				<b>Totals</b>
1 <u>Operators' Salaries &amp; Wages</u>				<i>SUM(A1:C1)</i>
2 <u>Operators Paid Absences</u>				<i>SUM(A2:C2)</i>
2 <u>Other Salaries &amp; Wages</u>				<i>SUM(A3:C3)</i>
4 <u>Other Paid Absences</u>				<i>SUM(A4:C4)</i>
5 <u>Fringe Benefits</u>				<i>SUM(A5:C5)</i>
6 <u>Services</u>				<i>SUM(A6:C6)</i>
7 <u>Fuel &amp; Lubricants</u>				<i>SUM(A7:C7)</i>
8 <u>Tires &amp; Tubes</u>				<i>SUM(A8:C8)</i>
9 <u>Other Materials &amp; Supplies</u>				<i>SUM(A9:C9)</i>
10 <u>Utilities</u>				<i>SUM(A10:C10)</i>
11 <u>Casualty &amp; Liability Costs</u>				<i>SUM(A11:C11)</i>
12 <u>Taxes</u>				<i>SUM(A12:C12)</i>
13 <u>Purchased Transportation</u>				<i>SUM(A13:C13)</i>
14 <u>Miscellaneous Expenses</u>				<i>SUM(A15:C15)</i>
15 <b><u>Total System Expenses</u></b>	<i>SUM(A1:A14)</i>	<i>SUM(B1:B14)</i>	<i>SUM(C1:C14)</i>	<i>SUM(D1:D14)</i>
<b><u>Applied Reconciling Items</u></b>				
16 <u>Interest Expenses</u>				
17 <u>Operating Lease Expenses</u>				
18 <u>Depreciation (privately funded assets only)</u>				
19 <u>Amortization of Intangibles</u>				
20 <u>Capital Leases</u>				
21 <u>Related Parties Lease Agreement</u>				
22 <u>Voluntary Non-Exchange Transaction (privately funded assets only)</u>				
23 <u>Extraordinary and Special Items</u>				
24 <u>Other Reconciling Items</u>				
Identify <input type="text"/>				
25 <b><u>Total Applied Reconciling Items</u></b>				<i>SUM(D16:D24)</i>
26 <b><u>Total Operating Expenses</u></b>				<i>SUM(D15+D25)</i>
<b><u>Non-Applied Reconciling Items</u></b>				
27 <u>Depreciation (publicly funded assets only)</u>				
28 <u>Other Post Employment Benefits (OPEB)</u>				
29 <u>Voluntary Non-Exchange Transaction (publicly funded assets only)</u>				

30 [Other Reconciling Items](#)

Identify

31 **Total Non-Applied Reconciling Items**

*SUM(D27:D30)*

32 **Total Operating Expenses per Audit**

*SUM(D26+D31)*

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### **Shared Ride Expense Report - Expenses by Function**

As described earlier, expenses for Shared Ride 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 Other Transportation Expenses Report - Expense by Other Transportation Type**

The business rules for the expense classes for Shared Ride service previously described are to be applied in the same manner when reporting Non-Public Other Transportation 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 Shared Ride Expenses and Non-Public Other Transportation Expenses reports. Mileage Reimbursement and MATP - Non-Public Service Admin Reimbursement appear only on the Non-Public Other Transportation Expenses reports.

Each expense classification is explained below to assist agencies in determining which expenses are entered for each classification. Further explanation, where necessary, is provided to assist agencies on how to segregate expenses by function for both Shared Ride and Non-Public Other Transportation 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. This also includes salaries and wages for attendants aboard vehicles that assist riders in boarding and alighting, securing wheelchairs, etc., typically the elderly and individuals with disabilities.

Operators do not include:

- Employees aboard vehicles 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 should be reported under the appropriate function, as follows:

- *Vehicle Operations* - report wages for performing vehicle operations. This also includes 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 a transit agency's 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
- *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 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.

- *General Administration* - report wages for performing marketing, customer information, accounting, data processing, legal, safety, planning and other administrative functions under the general administration function.



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. [\[Back to report selection\]](#)

### **Other Paid Absences**

Other 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 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. [\[Back to report selection\]](#)

### **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.



Data fields are not provided under the 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



Data fields are not provided under the general administration function for tires and tubes. [\[Back to report selection\]](#)

### **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. [\[Back to report selection\]](#)

### **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.



No utilities costs are to be reported under the maintenance function. [\[Back to report selection\]](#)

### **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 vehicles and equipment
- 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



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.

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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. [\[Back to report selection\]](#)

### **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. [\[Back to report selection\]](#)

### **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. [\[Back to report selection\]](#)

### **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 Other Transportation Expenses report. [\[Back to report selection\]](#)

### **MATP Non-Public Service Expense**

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 Other Transportation Expenses report. [\[Back to report selection\]](#)

### **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. [\[Back to report selection\]](#)

### **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. [\[Back to report selection\]](#)



Reconciling items do not need to be entered by function and are only entered at the Totals (Column D) level for each reconciling item.

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 Lease Expenses
- Depreciation (privately funded assets only)
- Capital Leases
- Related Parties Lease Agreement
- Voluntary Non-Exchange Transaction (privately funded assets only)
- Extraordinary and Special Items
- Other Reconciling Items

### *Interest Expenses*

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. [\[Back to report selection\]](#)

### *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. [\[Back to report selection\]](#)

### *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).



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 provider. 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 financial statement.**

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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 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 financial statement 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 financial statement.

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.

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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.

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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 financial statement.**

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## **Other Post Employment Benefits (OPEB)**

According to GAAP, many, if not all transit agencies, are required during the course of its year-end audit to reflect this item, when applicable, on its audited financial statement. 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.

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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 financial statement.

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

<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	<a href="#">Operators Salaries &amp; Wages</a>			$=SUM(A1+B1+D1)$
2	<a href="#">Operators Paid Absences</a>			$=SUM(A2+B2+D2)$
3	<a href="#">Other Salaries &amp; Wages</a>			$=SUM(A3+B3+D3)$
4	<a href="#">Other Paid Absences</a>			$=SUM(A4+B4+D4)$
5	<a href="#">Fringe Benefits</a>			$=SUM(A5+B5+D5)$
6	<a href="#">Services</a>			$=SUM(A6+B6+D6)$
7	<a href="#">Fuel &amp; Lubricants</a>			$=SUM(A7+B7+D7)$
8	<a href="#">Tires &amp; Tubes</a>			$=SUM(A8+B8+D8)$
9	<a href="#">Other Materials &amp; Supplies</a>			$=SUM(A9+B9+D9)$
10	<a href="#">Utilities</a>			$=SUM(A10+B10+D10)$
11	<a href="#">Casualty &amp; Liability Costs</a>			$=SUM(A11+B11+D11)$
12	<a href="#">Taxes</a>			$=SUM(A12+B12+D12)$
13	<a href="#">Purchased Transportation</a>			$=SUM(A13+B13+D13)$

- 14 [Miscellaneous Expenses](#)
- 15 [Mileage Reimbursement](#)
- 16 [MATP – Non-Public Service Admin Expense](#)
- 17 **[Total System Expenses](#)**

				$=SUM(A14+B14+D14)$
				$=(C15)$
				$=SUM(B16:C16)$
$=SUM(A1:A16)$	$=SUM(B1:B16)$	$=SUM(C1:C16)$	$=SUM(D1:D16)$	$=SUM(E1:E16)$

**Applied Reconciling Items**

- 18 [Interest Expenses](#)
- 19 [Operating Lease Expenses](#)
- 20 [Depreciation \(privately funded assets only\)](#)
- 21 [Amortization of Intangibles](#)
- 22 [Capital Leases](#)
- 23 [Related Parties Lease Agreement](#)
- 24 [Voluntary Non-Exchange Transaction \(privately funded assets only\)](#)
- 25 [Extraordinary and Special Items](#)
- 26 [Other Reconciling Items](#)


Identify

27 **[Total Applied Reconciling Items](#)**

$SUM(E18:E26)$

28 **[Total Operating Expenses](#)**

$SUM(E17+E27)$

**Non-Applied Reconciling Items**

- 29 [Depreciation \(publicly funded assets only\)](#)
- 30 [Other Post Employment Benefits \(OPEB\)](#)
- 31 [Voluntary Non-Exchange Transaction \(publicly funded assets only\)](#)
- 32 [Other Reconciling Items](#)


Identify

33 [Total Non-Applied Reconciling Items](#)

*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.

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

- [Shared Ride Service](#)
- [Non-Public Other Transportation Service](#)

### **Shared Ride Revenue**

This report reflects all revenue related to shared-ride service which will primarily consist of passenger fare revenue and revenue replacement from human service transportation programs including, but not limited to, the Shared-Ride Program, PwD and MATP. [\[Back to revenue report\]](#)

**FY XXXX-XX CPT LEGACY BUDGET**  
**SHARED RIDE REVENUE**

	<b>A</b>	<b>B</b>	<b>C</b>
	<b>Shared Ride</b>		
	65+ Lottery Funded	Under 65	Total
<b>Transportation Revenues</b>			
1 <a href="#">Passenger fares</a>	<input type="text"/>	<input type="text"/>	<i>=SUM(A1:B1)</i>
2 <a href="#">PwD Passenger fares</a>	<input type="text"/>	<input type="text"/>	<i>=SUM(A2:B2)</i>
3 <a href="#">Shared-Ride Lottery Trip Reimbursement</a>	<input type="text"/>		<i>=SUM(A3:B3)</i>
4 <a href="#">PwD Trip Reimbursement</a>		<input type="text"/>	<i>=SUM(A4:B4)</i>
5 <a href="#">AAA</a>	<input type="text"/>	<input type="text"/>	<i>=SUM(A5:B5)</i>
6 <a href="#">MH/MR – Shared Ride Fare Structure</a>	<input type="text"/>	<input type="text"/>	<i>=SUM(A6:B6)</i>
7 <a href="#">W2W – Shared Ride Fare Structure</a>		<input type="text"/>	<i>=SUM(A7:B7)</i>
8 <a href="#">MATP - Shared-Ride Fare Structure</a>	<input type="text"/>	<input type="text"/>	<i>=SUM(A8:B8)</i>
 <b>Other Agencies/Third Party Sponsors</b>			
9 Identify <input type="text"/>	<input type="text"/>	<input type="text"/>	<i>=SUM(A9:B9)</i>
10 Identify <input type="text"/>	<input type="text"/>	<input type="text"/>	<i>=SUM(A10:B10)</i>
11 <a href="#">Subtotal Transportation Revenues</a>	<i>=SUM(A1:A12)</i>	<i>SUM(B1:B12)</i>	<i>SUM(C1:C10)</i>
 <b>Other Revenue</b>			
12 <a href="#">Advertising</a>			<input type="text"/>
13 <a href="#">Total Recoveries</a>			<input type="text"/>
14 Identify <input type="text"/>			<input type="text"/>
15 Identify <input type="text"/>			<input type="text"/>
16 Identify <input type="text"/>			<input type="text"/>
17 <a href="#">Total Revenue</a>			<i>=SUM(C11:C16)</i>
 <b>Non-Applied Reconciling Items</b>			
18 Identify <input type="text"/>	<input type="text"/>	<input type="text"/>	<i>=SUM(A18:B18)</i>
19 Identify <input type="text"/>	<input type="text"/>	<input type="text"/>	<i>=SUM(A19:B19)</i>
20 <a href="#">Total Non-Applied Reconciling Items</a>			<i>=SUM(C18:C19)</i>

21 [Total Revenue per Audit](#)

=SUM(C17+C20)

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## **Shared Ride Revenue Classifications**

### **Passenger Fares**

Column A - Shared Ride 65+ Lottery Funded - 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 B - 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 C - Total - This field is the sum of revenue from each of the funding sources for shared-ride service in Columns A and B. This field is an auto-calculated field that cannot be edited.

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### **PwD Passenger Fares**

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

Column B - 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 PwD passengers.

Column C - Total - This field is the sum of revenue from each of the funding sources for shared-ride service in Columns A and B. This field is an auto-calculated field that cannot be edited.

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### **Shared Ride Lottery Reimbursement**

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

Column C - Total - This field is the sum of revenue of each of the funding sources for shared-ride service in Columns A and B. This field is an auto-calculated field that cannot be edited.

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### **Persons with Disabilities (PwD) Trip Reimbursement**

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

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

Column C - Total - This field is the sum of revenue from each of the funding sources for shared-ride service in Columns A and B. This field is an auto-calculated field that cannot be edited.

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### **Area Agency on Aging (AAA)**

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

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



Column C - Total - This field is the sum of revenue from each of the funding sources for shared-ride service in Columns A and B. This field is an auto-calculated field that cannot be edited.

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### **MH/MR – Shared Ride Fare Structure**

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

Column B - 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 C - Total - This field is the sum of revenue from each of the funding sources for shared-ride service in Columns A and B. This field is an auto-calculated field that cannot be edited.

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### **W2W – Shared Ride Fare Structure**

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

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

Column C - Total - This field is the sum of revenue from each of the funding sources for shared-ride service in Columns A and B. This field is an auto-calculated field that cannot be edited.

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### **MATP – Shared Ride Fare Structure**

Column A - Shared Ride 65+ Lottery Funded - The revenue entered in this field represents 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 B - Shared Ride Under 65 - is used to enter fare reimbursement revenue received from MATP for trips taken by MATP passengers that are younger than age 65.

Column C - Total - This field is the sum of revenue from each of the funding sources for shared-ride service in Columns A and B. 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 - Shared Ride 65+ Lottery Funded - is to reflect the copayment on behalf of passengers that are age 65 or older.

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

Column C - Total - This field is the sum of revenue from each of the funding sources for shared-ride service in Columns A and B. This field is an auto-calculated field that cannot be edited.

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### **Subtotal Transportation Revenues**

Column A - Shared Ride 65+ Lottery Funded - This field is sum of all Shared Ride 65+ Lottery Funded transportation revenue. It is an auto-calculated field and cannot be edited.

Column B - Shared Ride Under 65 - This field is sum of all Shared Ride Under 65 transportation revenue. It is an auto-calculated field and cannot be edited.

Column C - Total - This field is the total of all transportation revenue. It is an auto-calculated field and cannot be edited. [\[Back to revenue report\]](#)

## **Other Revenue**

### **Advertising**

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

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

Column C - Total - This field reflects the amount of advertising revenue for all Shared Ride activity. [\[Back to revenue report\]](#)

### **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.

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

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

Column C - Total - This field reflects the amount of total recoveries for all Shared Ride activity. [\[Back to revenue report\]](#)

### **Other**

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

Columns A and B are not applicable and therefore fields are not provided to enter any revenue.

Column C - Total - This field reflects the amount of other revenue that is identified total recoveries for all Shared Ride activity in each of the provided fields. [\[Back to revenue report\]](#)

### **Total Revenue**

Columns A - Shared Ride 65+ Lottery Funded – Not Applicable

Column B - Shared Ride Under 65 – Not Applicable

Column C - Total - represents the total amount of applied revenue for all shared-ride service. It is an auto-calculated field, which cannot be edited. [\[Back to revenue report\]](#)

### **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.

[\[Back to revenue report\]](#)

### **Total Non-Applied Reconciling Items**

Column A - Shared Ride 65+ Lottery Funded – Not Applicable

Column B - Shared Ride Under 65 – Not Applicable

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

[\[Back to revenue report\]](#)

### **Total Revenue per Audit**

Column A - Shared Ride 65+ Lottery Funded – Not Applicable

Column B - Shared Ride Under 65 – Not Applicable

Column C - 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, Expenses and Changes in Net Position. It is an auto-calculated field that cannot be edited.

[\[Back to revenue report\]](#)

### **Non-Public Revenue Classifications- Other Transportation**

Revenue entered on this report reflects the revenue for non-shared ride passenger trips that are not provided to the general public and are generally services offered under contract with sponsoring agencies. The revenue that is received is for trips that *are not offered* under the 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 human service transportation programs.

[\[Back to revenue report\]](#)

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

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

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### **Contract Revenue – Non-Shared Ride Paratransit**

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

[\[Back to revenue report\]](#)

### **MATP Fixed Route Bus Pass Revenue**

Grantees that receive reimbursement for fixed route buss passes that the grantee purchased for passengers' use on another agency's fixed route system are to report this revenue in this field.

[\[Back to revenue report\]](#)

### **MATP Contract Rate Paratransit Revenue**

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.

[\[Back to revenue report\]](#)

### **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.

[\[Back to revenue report\]](#)

### **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.

[\[Back to revenue report\]](#)

### **MATP – Surplus/(Deficit)**

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.

[\[Back to revenue report\]](#)

### **W2W Contract Rate Paratransit**

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

[\[Back to revenue report\]](#)

### **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.

[\[Back to revenue report\]](#)

### **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.



The treatment and proper recording for sale proceeds from asset dispositions are discussed under the Non-Applied Reconciling Items on the next page.

[\[Back to revenue report\]](#)

### **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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In the case of asset dispositions, the treatment of any proceeds received from the disposition is based upon three conditions:

1. Did the asset reach the end of its useful life and was it fully depreciated?
2. Were the proceeds used towards operating expenses or capital costs?
3. Were the proceeds used for a public transportation purpose?



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 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 asset's 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 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. [\[Back to revenue report\]](#)

### **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 financial statement. It is an auto-calculated field and cannot be edited. [\[Back to revenue report\]](#)



## Subsidy

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Similar to operating expenses and revenue, there is a form for agencies to enter the amount of funding that it uses to fund operating expenses. This form contains fields to enter subsidies received from federal, state and local governments as well as non-governmental local contributors. 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.

A form is provided to report the subsidies used for operating purposes for:

- [Shared Ride Service](#)

### **Shared Ride Subsidies**

The report for Shared Ride subsidies is to reflect the amounts *used* from all government subsidies (federal, state, and local) to fund Shared Ride 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.

[\[Back to subsidy report\]](#)

**FY XXXX-XX CPT LEGACY BUDGET**  
**CATEGORY: SHARED RIDE SUBSIDIES**

	<i>A</i>	<i>B</i>
	Shared Ride	Total
<b>Shared Ride Subsidy – Please Identify Below</b>		
1 <a href="#">Service Stabilization</a>	<input type="text"/>	=SUM(A1)
2 <a href="#">County/Local Municipality</a>	<input type="text"/>	=SUM(A2)
3 <input type="text"/>	<input type="text"/>	=SUM(A3)
4 <input type="text"/>	<input type="text"/>	=SUM(A4)
5 <b><a href="#">Grand Total Subsidy</a></b>	=SUM(A1:A4)	=SUM(B1:B4)
<b><a href="#">Non-Applied Reconciling Items</a></b>		
6 <a href="#">Identify</a> <input type="text"/>	<input type="text"/>	=SUM(A6)
7 <a href="#">Identify</a> <input type="text"/>	<input type="text"/>	=SUM(A7)
8 <a href="#">Identify</a> <input type="text"/>	<input type="text"/>	=SUM(A8)
9 <b><a href="#">Total Non-Applied Reconciling Items</a></b>	=SUM(A6:A:8)	=SUM(B6:B:8)
10 <b><a href="#">Grand Total Subsidies per Audit</a></b>	=SUM(A5+A9)	=SUM(B5+B9)

[\[Back to Subsidy\]](#)

### **Shared Ride 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 shared ride service.

### **Service Stabilization Grant – Shared Ride**

Agencies are required to enter the amount of any Service Stabilization grant funds received from PennDOT in this field regardless of the reason (i.e. whether it was in lieu of a fare increase, funds received for the reimbursement of expenses that were incurred due to severe weather conditions, etc.). Agencies are not to ever record any Service Stabilization grants as revenue.

Agencies should use the boxes provided to identify any other grants that were received and their respective amounts. [\[Back to subsidy report\]](#)

### **County/Local Municipality**

Agencies are required to enter the amount of any contributions received from any county, municipality or any other local contributor(s).



Funds received from any contributor(s) as a loan or as part of any financial arrangement that contains repayment terms should not be included in this field.

[\[Back to subsidy report\]](#)

### **Grand Total Subsidy**

This field represents the sum of shared ride grants and contributions (if applicable) from all sources that was used towards eligible operating costs for shared ride service. It is an auto-calculated field and cannot be edited.

[\[Back to subsidy report\]](#)

### **Non-Applied Reconciling Items**

Agencies are required to identify and enter items and/or differences that result from the amount of shared ride subsidies reflected on the audit report due to GAAP compared to the amount of shared ride subsidies actually used by the agency and reported for PennDOT reporting purposes.

[\[Back to subsidy report\]](#)

### **Total Non-Applied Reconciling Items**

This field represents the sum of all non-applied reconciling items for shared ride service as reflected on the agency's audit. It is an auto-calculated field and cannot be edited. [\[Back to subsidy report\]](#)

### **Grand Total Subsidy per Audit**

This field represents the sum of all subsidies for shared ride service as reflected on the agency's audit. It is an auto-calculated field and cannot be edited. [\[Back to subsidy report\]](#)

## 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 financial statement.



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 audited financial statement 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 CPT LEGACY BUDGET  
CATEGORY: BUDGET SUMMARY**

		<i>A</i>	<i>B</i>	<i>C</i>
		Shared Ride	Non-Public Transportation - Other	Total
1	<a href="#">Total Operating Expenses</a>	<b>BRANCH</b>	<b>BRANCH</b>	<b>=SUM(A1:B1)</b>
2	<a href="#">Total Revenue</a>	<b>BRANCH</b>	<b>BRANCH</b>	<b>=SUM(A2:B2)</b>
3	<a href="#">Operating Balance</a>	<b>=SUM(A2-A1)</b>	<b>=SUM(B2-B1)</b>	<b>=SUM(C2:C1)</b>
4	<a href="#">Grand Total Subsidy</a>	<b>BRANCH</b>	<b>Not Applicable</b>	<b>=SUM(A4:B4)</b>
5	<a href="#">Applied Operating Result</a>	<b>=SUM(A3+A4)</b>	<b>=SUM(B3+B4)</b>	<b>=SUM(C3+C4)</b>
	<a href="#">Non-Applied Reconciling Items</a>			
6	<a href="#">Total Non-Applied Reconciling Expense Items</a>	<b>BRANCH</b>	<b>BRANCH</b>	<b>=SUM(A6:B6)</b>
7	<a href="#">Total Non-Applied Reconciling Revenue Items</a>	<b>BRANCH</b>	<b>BRANCH</b>	<b>=SUM(A7:B7)</b>
8	<a href="#">Total Non-Applied Reconciling Subsidy Items</a>	<b>BRANCH</b>	<b>BRANCH</b>	<b>=SUM(A8:C8)</b>
9	<a href="#">Operating Result per Audit</a>	<b>=A5-A6+A7+A8</b>	<b>=B5-B6+B7+B8</b>	<b>=C5-C6+C7+C8</b>



### **Total Operating Expenses**

Column A - Total Operating Expenses - Shared Ride - The amount for this field is fed from the total operating expenses line of the shared ride expenses report.

Column B - Total Operating Expenses - Non-Public Transportation - Other - The amount for this field is fed from the total operating expenses line from the non-public other transportation expenses report. [\[Back to summary report\]](#)

Column C - 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- Shared Ride - The amount for this field is fed from the total revenue line of the shared ride revenue report.

Column B - Total Revenue - Non-Public Transportation – Other - The amount for this field is fed from the total revenue line from the non-public other transportation revenue report [\[Back to summary report\]](#)

Column C - Total Revenue - Total- The amount for this field represents the sum of all revenue for all modes of transportation for the agency. [\[Back to summary report\]](#)

### **Operating Balance**

Column A - Operating Balance - Shared Ride - The amount calculated for this field is the operating balance resulting from subtracting expenses from revenue for shared ride service.

Column B - Operating Balance - Non-Public Transportation - Other - The amount calculated for this field is the operating balance resulting from subtracting expenses from revenue for other non-public transportation service. [\[Back to summary report\]](#)

Column C - Total Operating Balance - Total- The amount calculated for this field is the operating balance resulting from subtracting expenses from revenue for all modes of transportation combined within the agency. [\[Back to summary report\]](#)

### **Grand Total Subsidy**

Column A – Grand Total Subsidy- Shared Ride - The amount for this field is fed from the grand total subsidy line of the shared ride subsidies report.

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

Column C - Grand Total Subsidy - Total- The amount for this field represents the sum of all subsidies for all modes of transportation for the agency. [\[Back to summary report\]](#)

### **Applied Operating Result**

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

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

Column C - 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 be aware of when reviewing and finalizing this report prior to submission to PennDOT.



Although agencies are expected to show a balanced applied operating result for all modes of transportation combined, they are permitted to report a surplus for the total applied operating result. If, after the use of all available subsidies, a deficit is reported for the agency's total applied operating result, the agency must provide an explanation in the text box on this report explaining how cash flow needs were addressed, the cause(s) of the deficit, whether the deficit will be recurring and what actions the agency is taking, or has undertaken, to eliminate the deficit being reported and/or to prevent future deficits. Furthermore, as part of the agency's submission, an explanation must be provided if shared ride operations do not reflect a balanced operating result or a surplus. If the agency reports a deficit, it must provide an explanation in the text box on this report explaining how cash flow needs were addressed, identify the cause(s) of the deficit, whether the deficit will be recurring and what actions the agency is taking, or has undertaken, to eliminate the deficit being reported and/or to prevent future deficits. As an example, an agency may have applied a surplus carried over from the prior year to cover the current year deficit. Another example would include the use of proceeds from a line of credit. If shared ride happens to result in an applied operating result surplus, the agency must retain such surpluses for shared ride operations.

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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 - Shared Ride - The amount for this field is fed from the total non-applied reconciling items line from the shared ride expenses report.

Column B - 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 from the other non-public transportation service report.

Column C - 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.

[\[Back to summary report\]](#)

### **Total Non-Applied Reconciling Revenue Items**

Column A - Total Non-Applied Reconciling Revenue Items - Shared Ride - The amount for this field is fed from the total non-applied reconciling items line from the shared ride revenue report.

Column B - 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 from the other non-public transportation revenue report.

Column C - 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 - Shared Ride - The amount for this field is fed from the total non-applied reconciling items line from the shared ride subsidies report.

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

Column C - 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 - Shared Ride - 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 shared ride service as reported on the agency's audit.

Column B - Operating Result Per Audit - 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 C - 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 are two 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 contributions.

The supporting schedules are described below:

- 
- [Shared Ride Retained Earnings](#)
- [Local Contribution Provided](#)

### 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

1	<a href="#">Shared Ride Retained Earnings Balance as of June 30, XXXX</a>	
2	<a href="#">Shared Ride passenger revenue and grant funds received for FYXXXX-XX</a>	
3	<a href="#">Other funds/transfers received</a>	
4	<a href="#">Interest income earned for FYXXXX-XX</a>	
5	<a href="#">Total funds available for Shared Ride service in FYXXXX-XX</a>	<b>=SUM(A1:A4)</b>
6	<a href="#">Shared Ride operating expenses in FYXXXX-XX</a>	
7	<a href="#">Shared Ride Retained Earnings balance as of June 30, XXXX</a>	<b>=SUM(A5-A6)</b>

### 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 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, MATP, AAA, etc.) for shared ride service.

[\[Back to shared ride retained earnings\]](#)

### Other funds/transfers received

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 less any non-applied reconciling items. [\[Back to shared ride retained earnings\]](#)

**Shared Ride 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. [\[Back to shared ride retained earnings\]](#)

**Local Contribution Provided**

Although local contributions are not required to match shared ride and non-public other transportation state/federal grant funding, some agencies receive contributions from municipalities and other local contributors to fund anticipated deficits. The purpose of this form is for the agency to provide information regarding the nature of the contributions and if there are any payback obligations attached to the contributions.

**LOCAL CONTRIBUTION PROVIDED (FY 20XX-XX)**

**List below all local cash contributions provided for the year ended June 30, 20XX:**

**Local Contribution for Shared Ride Operations:**

<b><u>CONTRIBUTOR NAME</u></b>	<b><u>DATE OF PAYMENT</u></b>	<b><u>TOTAL AMOUNT PROVIDED</u></b>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>TOTAL</b>		_____

**Describe reason for Contribution(s):**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Any conditions to payback contributions** Yes\_\_\_ No\_\_\_

**If Yes, describe conditions of repayment:**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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# Capital

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Shared Ride 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](#)

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 31<sup>st</sup> 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:** Any agency that used working capital for capital expenditures for which PennDOT reimbursement was not received.

**Timing of Report Submission:** By December 31<sup>st</sup> after the close of each fiscal year.

## [Request 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 the 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. 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>											<u>Total Spent</u>	<u>Total Contracted Funds</u>	<u>Contracted Funds Less Amt Spent</u>
2	<u>Expenditures Through the End of the Prior Fiscal Year</u>											\$0		\$0
	<b><u>Sources of Funds for the Current Fiscal Year</u></b>													
3	<u>Federal Capital - 5310 - FTA Senior and PWD</u>											\$0		\$0
4	<u>Federal Capital - 5311 - FTA Other</u>											\$0		\$0
5	<u>Federal Capital - 5316 - FTA JARC</u>											\$0		\$0
6	<u>Federal Capital - 5339 - Bus &amp; Bus Facilities</u>											\$0		\$0
7	<u>Federal Capital - Flex - STP</u>											\$0		\$0
8	<u>Federal Capital - Flex - CMAQ</u>											\$0		\$0
9	<u>Federal Capital - Other</u>											\$0		\$0
10	<u>State Capital - 1514 - PA Bond Program</u>											\$0		\$0
11	<u>State Capital - 1514 - Discretionary</u>											\$0		\$0
12	<u>State Capital - 1516 - CTC</u>											\$0		\$0
13	<u>State Capital - 1516 - PwD</u>											\$0		\$0
14	<u>State Capital - 1516 - Fed Match</u>											\$0		\$0
15	<u>State Capital - 1516 - Pilot Program</u>											\$0		\$0
16	<u>State Capital - 1516 - Other</u>											\$0		\$0
18	<u>State Capital - Other</u>											\$0		\$0
19	<u>Local Match Capital - 1514 - PA Bond Program</u>											\$0		\$0
20	<u>Local Match Capital - 1514 - Discretionary</u>											\$0		\$0
21	<u>Local Match Capital - 1516 - CTC</u>											\$0		\$0
22	<u>Local Match Capital - 1516 - PwD</u>											\$0		\$0
23	<u>Local Match Capital - 1516 - Fed Match</u>											\$0		\$0
24	<u>Local Match Capital - 1516 - Pilot Program</u>											\$0		\$0
25	<u>Local Match Capital - 1516 - Other</u>											\$0		\$0
27	<u>Local Match Capital - Other</u>											\$0		\$0
28	<u>Local Capital Contribution</u>											\$0		\$0
29	<u>Proceeds from Agency Issued Bonds</u>											\$0		\$0
30	<u>Agency Loan Proceeds</u>											\$0		\$0
31	<u>Other Financing Transaction Proceeds</u>											\$0		\$0
32	<u>Internal Working Capital</u>											\$0		\$0
33	<u>Proceeds from Disposition of Assets</u>											\$0		\$0
34	<u>Foundations and Non-Profits</u>											\$0		\$0
35	<u>Private</u>											\$0		\$0
37	<u>Other</u>											\$0		\$0
38	<u>Total Sources of Funds Spent in the Current FY</u>											\$0	\$0	\$0
												Grand Total		
39	<u>Total Sources of Funds Spent Inception-to-Date</u>											\$0	\$0	\$0
40	<u>Total Contracted Sources of Funds</u>											\$0		\$0
41	<u>Contracted Sources Less Amount Spent</u>											\$0	\$0	\$0

[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":](#)

[\[Back to capital report selection\]](#)

# Capital Report #1: Capital Project Spending

## Report Instructions and Definitions

### Capital Project Title (Contract Numbers)

In columns A through 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. [\[Back to report\]](#)

### Expenditures Through the End of the Prior Fiscal Year

For each project in columns A through J, 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. [\[Back to report\]](#)

### Spending by Source of Funds for the Current Fiscal Year

For each project in columns A through J, enter the amount of actual capital spending by funding source for the current fiscal year. If the value is zero, enter \$0. [\[Back to report\]](#)

### Federal Capital - 5310 - FTA Senior and PWD

For each project in columns A through J, enter the amount of actual Federal- 5310 capital funds that were used for FTA Senior and PWD for the current fiscal year. If the value is zero, enter \$0. [\[Back to report\]](#)

### Federal Capital - 5311 - FTA Other

For each project in columns A through J, enter the amount of actual Federal 5311 other capital funds that were used for the current fiscal year. If the value is zero, enter \$0. [\[Back to report\]](#)

### Federal Capital - 5316 - FTA JARC

For each project in columns A through J, enter the amount of actual Federal 5316 capital funds that were used FTA JARC for the current fiscal year. If the value is zero, enter \$0. [\[Back to report\]](#)

### Federal Capital - 5339 – Bus & Bus Facilities

For each project in columns A through J, enter the amount of actual Federal 5339 capital funds that were used Bus to Bus Facilities for the current fiscal year. If the value is zero, enter \$0. [\[Back to report\]](#)

### Federal Capital – Flex – STP

For each project in columns A through J, enter the amount of actual Federal Flex capital funds that were used STP (Surface Transportation Programs) for the current fiscal year. If the value is zero, enter \$0. [\[Back to report\]](#)

### Federal Capital – Flex – CMAQ

For each project in columns A through J, enter the amount of actual Federal Flex capital funds that were used for CMAQ for the current fiscal year. If the value is zero, enter \$0. [\[Back to report\]](#)

### Federal Capital – Other

For each project in columns A through J, enter the amount of actual other Federal capital funds for other projects not previously mentioned that were used for the current fiscal year. If the value is zero, enter \$0. [\[Back to report\]](#)



**State Capital – 1514 – PA Bond Program**

For each project in columns A through J, enter the amount of actual State 1514 funds from the PA Bond Program that were used for the current fiscal year. If the value is zero, enter \$0. [\[Back to report\]](#)

**State Capital - 1514 – Discretionary**

For each project in columns A through J, enter the amount of actual State 1514 Discretionary funds that were used for the current fiscal year. If the value is zero, enter \$0. [\[Back to report\]](#)

**State Capital - 1516 – CTC**

For each project in columns A through J, enter the amount of actual State 1516 funds that were used for CTC for the current fiscal year. If the value is zero, enter \$0. [\[Back to report\]](#)

**State Capital – 1516 – PwD**

For each project in columns A through J, enter the amount of actual State 1516 funds that were used for PwD for the current fiscal year. If the value is zero, enter \$0. [\[Back to report\]](#)

**State Capital – 1516 – Fed Match**

For each project in columns A through J, enter the amount of actual State 1516 funds that were used to match Federal capital funding for the current fiscal year. If the value is zero, enter \$0. [\[Back to report\]](#)

**State Capital – 1516 – Pilot Program**

For each project in columns A through J, enter the amount of actual State 1516 funds that were used for capital funding for Pilot Programs for the current fiscal year. If the value is zero, enter \$0. [\[Back to report\]](#)

**State Capital - 1516 – Other**

For each project in columns A through J, enter the amount of actual State 1516 funds for other projects not previously mentioned that were used for the current fiscal year. If the value is zero, enter \$0. [\[Back to report\]](#)

**State Capital – Other**

For each project in columns A through J, enter the amount of actual other State capital funds for other projects not previously mentioned that were used for the current fiscal year. If the value is zero, enter \$0. [\[Back to report\]](#)

**Local Match Capital - 1514 - PA Bond Program**

For each project in columns A through J, enter the amount of actual Local Match funds to State 1514 funds from the PA Bond Program that was used for the current fiscal year. If the value is zero, enter \$0. [\[Back to report\]](#)

**Local Match Capital - 1514 – Discretionary**

For each project in columns A through J, enter the amount of actual Local Match funds to State 1514 Discretionary funds that were used for the current fiscal year. If the value is zero, enter \$0. [\[Back to report\]](#)

**Local Match Capital - 1516 – CTC**

For each project in columns A through J, enter the amount of actual Local Match funds to State 1516 funds that were used for CTC for the current fiscal year. If the value is zero, enter \$0. [\[Back to report\]](#)

### **Local Match Capital - 1516 – PwD**

For each project in columns A through J, enter the amount of actual Local Match funds to State 1516 funds that were used for PwD for the current fiscal year. If the value is zero, enter \$0.

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### **Local Match Capital - 1516 – Fed Match**

For each project in columns A through J, enter the amount of actual Local Match funds that were used to match Federal capital funding for the current fiscal year. If the value is zero, enter \$0.

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### **Local Match Capital – 1516 – Pilot Program**

For each project in columns A through J, enter the amount of actual Local Match funds to State 1516 funds that were used for Pilot Programs for the current fiscal year. If the value is zero, enter \$0.

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### **Local Match Capital – 1516 – Other**

For each project in columns A through J, enter the amount of actual Local Match funds to State 1516 funds for other projects not previously mentioned that were used for the current fiscal year. If the value is zero, enter \$0.

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### **Local Match Capital – Other**

For each project in columns A through J, enter the amount of actual other Local Match funds for other projects not previously mentioned that were used 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/or 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 initially 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 Discretionary 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 Discretionary 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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### **Proceeds from Disposition of Assets**

For each project in columns A through J, enter the amount of Proceeds from Asset Dispositions that were used for the current fiscal year. If the value is zero, enter \$0.

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### **Foundations and Non-Profits**

For each project in columns A through J, enter the amount of funds received Foundations and Non-Profit organizations that were used for the current fiscal year. If the value is zero, enter \$0.

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### **Private**

For each project in columns A through J, enter the amount of funds received from Private organizations that were used for the current fiscal year. If the value is zero, enter \$0.

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### **Other**

For each project in columns A through J, enter the amount of Other funds received from sources not previously mentioned that were used for the current fiscal year. If the value is zero, enter \$0.

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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 through 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.

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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. [\[Back to report\]](#)

### 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. [\[Back to report\]](#)

### 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. [\[Back to report\]](#)
- Asset Sales Proceeds Box: Agencies that (1) used 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. [\[Back to report\]](#)
- Specify “Other” Sources of Funds: Agencies that identified “other” sources of funding for any capital project (Lines 9, 16, 18, 25, 27, 31 or 37) should specify the exact source by title in the text box below the report. [\[Back to report\]](#)

CAPITAL REPORT #2				
USE OF WORKING CAPITAL				
	A			
	<a href="#">Working Capital Sources</a>			
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
	A	B	C	D=B+C
	<a href="#">Project Title</a>	<a href="#">Beginning Year Balance</a>	<a href="#">Fiscal Year Use</a>	<a href="#">Ending Year Balance</a>
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 funds or local match 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 [\[Back to report\]](#)

### 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. [\[Back to report\]](#)

### 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. [\[Back to report\]](#)

### 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. [\[Back to report\]](#)

### 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. [\[Back to report\]](#)

### 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. [\[Back to report\]](#)

<b>CAPITAL REPORT #3</b>			
<b>REQUEST TO FINANCE CAPITAL PROJECTS AND FINAL FINANCING DATA</b>			
	A	B	C
		<a href="#">Request for Approval to Finance Capital Projects</a>	<a href="#">Final Actual Financing</a>
	<b>Transaction Summary Data:</b>		
1	Agency Name		
2	<a href="#">Financing Title</a>		
3	<a href="#">Amount to be Financed</a>		
4	<a href="#">Term of Financing</a>		
5	<a href="#">Interest Rate Type</a>		
6	<a href="#">If Variable Interest Rate: Basis for Variability</a>		
7	<a href="#">Average Annual Interest Rate</a>		
8	<a href="#">Average Annual Debt Service</a>		
9	<a href="#">Cumulative Debt Service</a>		
	<b>Amount of <a href="#">Financing Proceeds</a> to be Used for:</b>		
10	<a href="#">Capital Projects</a>		
11	<a href="#">Loan Fees/Cost of Issuance/Insurance</a>		
12	<a href="#">Reserve or Contingency Funds</a>		
13	<a href="#">Capitalized Interest</a>		
14	<a href="#">Defeasance/Refunding/Refinancing</a>		
15	<a href="#">Other Purposes</a>		
16	<a href="#">Total Proceeds</a>	\$0	\$0
	<b>If This Transaction Refinances/Refunds a Prior Transaction:</b>		
17	<a href="#">Amount of Average Annual Debt Service for Prior Transaction</a>		
18	<a href="#">Increase (Decrease) in Average Annual Debt Service</a>	\$0	\$0
19	<a href="#">Cumulative Debt Service Planned to be Paid for Prior Transaction</a>		
20	<a href="#">Increase (Decrease) in Cumulative Debt Service</a>	\$0	\$0
21	<a href="#">Amount Financed from Prior Transaction</a>		
22	<a href="#">Increase (Decrease) in Amount Financed</a>	\$0	\$0
23	<a href="#">Termination Date of Prior Transaction</a>		
24	<a href="#">Termination Date of Current Transaction</a>		
	<b><a href="#">Sources of Payment of Debt Service:</a></b>		
25			
26			
27			
28			
29			
30			
31	<a href="#">Estimated Annual Amount of Total Sources</a>	\$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. [\[Back to report\]](#)

**Term of Financing**

The “Term of Financing” represents the length of time, in years, that the debt or financial obligation is outstanding. [\[Back to report\]](#)

**Interest Rate Type**

Enter whether the interest rate is fixed, variable or a combination of fixed and variable. [\[Back to report\]](#)

**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.” [\[Back to report\]](#)

**Average Annual Interest Rate**

Enter the amount of the average annual interest rate for the financing transaction. [\[Back to report\]](#)

**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. [\[Back to report\]](#)

**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. [\[Back to report\]](#)

**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. [\[Back to report\]](#)

**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. [\[Back to report\]](#)

**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. [\[Back to report\]](#)

### **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. [\[Back to report\]](#)

### **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. [\[Back to report\]](#)

### **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 Tax Revenues.” If the agency has more than six sources of payment then duplicate pages are to be completed. [\[Back to report\]](#)

### **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. [\[Back to report\]](#)

### **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

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### Expense Reports

[Click to select Shared Ride 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\]](#)