

INSTRUCTIONS FOR FORM COMPLETION
PDE-2095
INTERMEDIATE UNIT PUPIL TRANSPORTATION BUDGET

Due Date: July 1, 2016

GENERAL INSTRUCTIONS

1. All budgetary and financial information summarized on the PDE-2095 should be recorded and reported in accord with instructions and procedures contained in the *Manual of Accounting and Financial Reporting for Pennsylvania Public Schools*.
2. Only expenditures using state pupil transportation funds for the transportation of exceptional children to and from school, for the transportation of eligible young children to and from an early intervention program, or for the transportation of exceptional children in accordance with programs and services specified in Individualized Education Programs (IEPs) should be reported on the PDE-2095. Expenditures for transportation from other funding sources, such as Act 89 funds, state early intervention funds or Federal program funds, should not be included in this budget or reported on this form.
3. Expenditures for extended school year transportation (Armstrong v. Kline) should not be included in this budget.
4. Expenditures for educational field trip and student activity transportation should not be included in this budget but should be charged to the functional area to which costs are applicable.
5. Expenditure object 513 should include the cost of fuel the IU purchases for use by contracted carrier(s).
6. All charges to the state pupil transportation budget must be associated with the transportation of exceptional students in accord with verifiable, generally accepted methodologies and practices. The procedures, information and data used to compute and assign these charges must be clearly specified and documented and be retained for Auditor General audit purposes.
7. The estimated total amount of Social Security and Medicare tax contributions should be included in object code 220. The estimated state reimbursement to be received should be reported in revenue account 7810.
8. The estimated total amount of retirement contributions should be included in object code 230. The estimated state reimbursement to be received should be reported in revenue account 7820.
9. Costs associated with indirect charges may be included in this budget only if the IU has received an approved restricted indirect cost rate from the LECS Comptroller's Office (using the Annual Financial Report) for the fiscal year. Indirect costs derived by applying the approved restricted indirect cost rate, or a lower rate if appropriate, to the subtotal of

objects 100-800 may be included in object code 934. Costs claimed through the use of an indirect cost rate may not be included as direct charges.

10. All interest earned through the investment of state pupil transportation funds should be credited to this fund in accordance with generally accepted accounting practices and reported in revenue account 6500.

SPECIFIC INSTRUCTIONS

Page 1

1. **BUDGETED EXPENDITURES:** Record the IU's allowable anticipated pupil transportation expenditures (as described previously in General Instructions).

Page 2

1. **TOTAL BUDGETED EXPENDITURES:** Automatically carries forward from page 1.

2. **TOTAL ANTICIPATED REVENUES:**

6500 Earnings on Investments: Record the estimated interest to be earned on transportation funds deposited in interest bearing accounts or instruments.

6900 Other Local Revenue: Include all estimated revenue to be received from local sources other than earnings on investments. Note that estimated receipts from other LEAs and refunds of prior year expenditures are included in 6900 (6945, 6948, 6961 and 6991).

7810 State Share of Social Security and Medicare Taxes: Record the estimated amount of state revenue to be received from the Commonwealth for the employer's share of FICA tax on salary expenditures. This must be at least 50% of object code 220 expenditures shown on page 1 of the budget form.

7820 State Share of Retirement Contributions: Record the estimated amount of state revenue to be received from the Commonwealth. This must be at least 50% of object code 230 expenditures shown on page 1 of the budget form.

3. **ESTIMATED UNRESERVED FUND BALANCE, JULY 1, 2016:** Record the estimated amount available to finance expenditures incurred for the 2016-2017 school year.

4. FUNCTION 7310 Transportation Revenue Requested for 2016-2017

	Total Budgeted Expenditures	(1)
minus	Total Anticipated Revenues	(2)
minus	Estimated Unreserved Fund Balance(3)	
equals	7310, Transportation Revenue Requested	

For questions about these instructions or the completion of the PDE-2095, Intermediate Unit Pupil Transportation Budget, contact John Burkett at ra-eTran@pa.gov or (717) 787-5423, option 2.

Please retain a copy of the Pupil Transportation Budget, along with source documentation, for a period of not less than six years, as required by the Pennsylvania Public School Code. Because transportation data is used to pay state subsidy, it is critical that forms and documentation are maintained for review by the Department of the Auditor General.