

## INSTRUCTIONS FOR FORM COMPLETION

### PDE-2099 INTERMEDIATE UNIT PUPIL TRANSPORTATION FISCAL REPORT

Due Date: September 15, 2016

#### GENERAL INSTRUCTIONS

1. All expenditure and financial information reported on the PDE-2099 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 of 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 accord with programs and services specified in Individualized Education Programs (IEPs) should be reported. Expenditures for transportation from other funding sources, such as Act 89 funds, state early intervention funds or Federal program funds, should not be included.
3. Expenditures for Extended School Year transportation (Armstrong v. Kline) should not be included.
4. All expenditures 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 expenditures must be clearly specified and documented and be retained for future Auditor General audit purposes.
5. Expenditure object 513 should include the cost of fuel the IU purchased for use by contracted carrier(s).
6. Costs associated with indirect charges may be included only if they were included in your PDE-2095, Pupil Transportation Budget. Indirect charges may not exceed the IU's approved restricted indirect cost rate for this fiscal year.
7. The total amount of Social Security contributions must be shown in object code 220. Revenue from the Commonwealth for the state share of Social Security must be shown in revenue account 7810.
8. The total amount of retirement contributions must be shown in object code 230. Revenue from the Commonwealth for the state share of retirement must be shown in revenue account 7820.
9. All interest earned though the investment of state pupil transportation funds should be credited to this fund in accord with generally accepted accounting practices and should be reported in revenue account 6500.

## **SPECIFIC INSTRUCTIONS**

### **Page 1**

1. **ACTUAL EXPENDITURES:** Record the IU's allowable pupil transportation expenditures (as described previously in General Instructions). Total expenditures should include actual amounts expended during the fiscal year. Encumbrances (i.e., purchase orders not filled or service contracts for work not completed by June 30, 2013) should not be recorded on this page.

### **Page 2**

1. **FUND BALANCE, JULY 1, 2015:** Record the Fund Balance, June 30, 2015 as reported on the PDE-2099 for the 2014-2015 school year.
2. **TOTAL OPERATING REVENUES:**
  - (a) *6500 Earnings on Investments:* Record the interest earned on the state transportation subsidy deposited in interest bearing accounts or instruments.
  - (b) *6900 Other Local Revenue:* Record the total of all revenues received from local sources other than returns on investments.
  - (c) *7310 Transportation Revenue Received from State:* Record the total of all transportation revenue received from the state during the year.
  - (d) *7810 State Share of Social Security and Medicare Taxes:* Record the amount of Social Security revenue received for the employer's share of FICA tax on salary expenditures as indicated on the front part of the PDE-2099. This must be at least 50% of object code 220 expenditures shown on page 1 of the form.
  - (e) *7820 State Share of Retirement Contributions:* Record the amount of revenue received from the Commonwealth toward the employer's share of retirement contributions. This must be at least 50% of object code 230 expenditures shown on page 1 of the form.
3. **FUND BALANCE plus OPERATING REVENUES:** Subtotal of the IU's beginning fund balance and total operating revenues. (This is automatically calculated.)
4. **TOTAL EXPENDITURES:** Total expenditures amount from the lower right hand corner on page 1 of the PDE-2099. (This is automatically calculated.)

## 5. FUND BALANCE, JUNE 30, 2016

	Fund Balance, July 1, 2015	(1)
plus	Total Operating Revenues	(2)
minus	Total Expenditures	(3)
equals	Fund Balance, June 30, 2016	

For questions about these instructions or the completion of the PDE-2099, Intermediate Unit Pupil Transportation Fiscal Report, contact John Burkett at [ra-eTran@pa.gov](mailto: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.