

**BOROUGH OF POTTSTOWN URBAN OPERATING
ASSISTANCE PROGRAM**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

Year Ended June 30, 2015



Certified Public Accountants and Business Consultants

BOROUGH OF POTTSTOWN URBAN OPERATING ASSISTANCE PROGRAM

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YEAR ENDED JUNE 30, 2015

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Independent Auditors' Report

To the Borough Council
Borough of Pottstown
Pottstown, Pennsylvania

Report on the Financial Statements

We have audited the accompanying financial statements of the Borough of Pottstown Urban Operating Assistance Program, which comprise the balance sheet as of June 30, 2015, and the related statement of revenues, expenditures and changes in fund balance for the year then ended and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

To the Borough Council
Borough of Pottstown
Pottstown, Pennsylvania

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Borough of Pottstown Urban Operating Assistance Program as of June 30, 2015, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Legacy Budgeting Reports are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

As discussed in Note A, the financial statements present only the Borough of Pottstown Urban Operating Assistance Program and do not purport to, and do not, present fairly the financial position of the Borough of Pottstown as of June 30, 2015, and the changes in its financial position for the year then ended in conformity with accounting practices generally accepted in the United States of America.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have issued our report dated December 29, 2015, on our consideration of the Borough of Pottstown Urban Operating Assistance Program's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Borough of Pottstown Urban Operating Assistance Program's internal control over financial reporting and compliance.



Oaks, Pennsylvania
December 29, 2015

**BOROUGH OF POTTSTOWN URBAN OPERATING
ASSISTANCE PROGRAM**

BALANCE SHEET

COMMONWEALTH OF PENNSYLVANIA URBAN OPERATING

ASSISTANCE PROJECT 08-2300

JUNE 30, 2015

ASSETS

Cash	\$	768,404
Cash, restricted PTAF		562,325
Federal operating grant receivable		<u>238,425</u>

TOTAL ASSETS \$ 1,569,154

LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts payable	\$	358,468
Due to other funds		<u>18,430</u>

TOTAL LIABILITIES 376,898

FUND BALANCE

Restricted for PTAF capital		562,325
Restricted for Act 44		608,581
Unassigned		<u>21,350</u>

TOTAL FUND BALANCE 1,192,256

TOTAL LIABILITIES AND FUND BALANCE \$ 1,569,154

See accompanying notes.

**BOROUGH OF POTTSTOWN URBAN OPERATING
ASSISTANCE PROGRAM**
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
COMMONWEALTH OF PENNSYLVANIA URBAN OPERATING
ASSISTANCE PROJECT 08-2300
YEAR ENDED JUNE 30, 2015

REVENUES

Transportation revenues	
Passenger fares	\$ 297,882
Advertising, charter and school bus	<u>34,306</u>

TOTAL REVENUES	<u>332,188</u>
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EXPENDITURES

Other salaries and wages	98,567
Fringe benefits	51,166
Services	10,044
Fuel and lubricants	181,781
Purchased transportation	1,699,290
Miscellaneous	51,182
Capital	<u>7,293</u>

TOTAL EXPENDITURES	<u>2,099,323</u>
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NONOPERATING REVENUE

Operating grants	
Federal government	581,927
Commonwealth of Pennsylvania Act 44 funds	1,111,106
Local governments Act 44 matching funds	<u>73,871</u>
TOTAL NONOPERATING REVENUE	<u>1,766,904</u>

NET CHANGE IN FUND BALANCE	(231)
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FUND BALANCE AT BEGINNING OF YEAR	<u>1,192,487</u>
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FUND BALANCE AT END OF YEAR	<u>\$ 1,192,256</u>
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See accompanying notes.

**BOROUGH OF POTTSTOWN URBAN OPERATING
ASSISTANCE PROGRAM**
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE A - NATURE OF ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Borough of Pottstown Urban Operating Assistance Program (the "Program") receives funding from federal, state and local sources to improve public transportation.

Reporting Entity

The Program is a fund of the Borough of Pottstown (the "Borough") and is included in the Borough's annual financial statements.

In accordance with accounting principles generally accepted in the United States of America, financial statements of a single governmental fund do not include government-wide financial statements or a section entitled, "Management's Discussion and Analysis (MD&A)."

Basis of Accounting

The Program's financial statements are prepared using accounting principles generally accepted in the United States of America (GAAP). Under GAAP, revenues are recorded when earned and expenditures are recorded when incurred.

When both restricted and unrestricted resources are available for use, it is the Program's policy to use restricted resources first, then unrestricted resources as they are needed.

Accounts Receivable

Accounts receivable represent amounts due from grantors and other local governments for services provided under the terms of grant contracts which have not yet been received at June 30, 2015. Management believes that all accounts receivable are collectible and, accordingly, has not set up an allowance for doubtful accounts.

Fund Balance and GASB Statement No. 54

Beginning with the year ended June 30, 2011, the Program implemented Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on the Program's fund balances more transparent.

The following classifications describe the relative strength of the spending constraints:

- ***Nonspendable*** - Amounts that cannot be spent either because they are not in a spendable form or because of legal or contractual constraints.
- ***Restricted*** - Amounts that can be spent only for specific purposes stipulated by external resource providers or through enabling legislation.

**BOROUGH OF POTTSTOWN URBAN OPERATING
ASSISTANCE PROGRAM**

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

**NOTE A - NATURE OF ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)**

- **Committed** - Amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority (Borough Council) and do not lapse at year-end.
- **Assigned** - Amounts that are intended to be used for specific purposes that are neither considered restricted or committed.
- **Unassigned** - Amounts not contained in other classifications.

The details of the fund balance are included in the Program's balance sheet (page 3). Restricted funds are used first as appropriate, followed by committed resources and then assigned resources, to the extent that expenditure authority has been budgeted by Borough Council. The Program does reserve the right to first reduce unassigned fund balance to defer the use of these other classified funds. In the event that unassigned fund balance becomes zero, then assigned and committed fund balances are used in that order.

NOTE B - CASH

Total deposits held by outside parties at June 30, 2015, were \$1,330,729, of which \$1,080,729 was exposed to custodial credit risk, as it was collateralized with securities held by the pledging financial institution's trust department or agent but not in the Program's name.

NOTE C - RESTRICTED CASH

The restricted cash balance in the amount of \$562,325 at June 30, 2015, is restricted for PTAF capital grant purposes.

NOTE D - RESTRICTED FUND BALANCES

The restricted fund balance of \$562,325 represents funds that are restricted for PTAF capital grant purposes. The restricted fund balance of \$609,885 represents excess Section 1513 "Act 44" state operating grant revenue that is restricted for future operating needs of the Program.

SUPPLEMENTARY INFORMATION

You are here: > BPT COA Legacy Budget > Budget > Transportation Operating Expenses > Public Transportation > Non-Fixed Route > ADA Paratransit

LEG - Fixed Route Expense - Urban - FY 14-15

LEG - Fixed Route Urban Expenses - FY 14-15

Operating Expenses	Vehicle Operation	Maintenance	General Admin	Total
1 Operators Salaries & Wages				\$ -
2 Other Salaries & Wages			\$ 98,567	\$ 98,567
3 Fringe Benefits			\$ 51,166	\$ 51,166
4 Services				\$ -
5 Fuel & Lubricants	\$ 181,781			\$ 181,781
6 Tires & Tubes				\$ -
7 Other Materials & Supplies				\$ -
8 Utilities				\$ -
9 Casualty & Liability Costs				\$ -
10 Taxes				\$ -
11 Purchased Transportation	\$ 1,573,637			\$ 1,573,637
12 Miscellaneous Expenses			\$ 61,226	\$ 61,226
13 Expense Transfers				
14 Total System Expenses	\$ 1,755,418		\$ 210,959	\$ 1,966,377
Applied Reconciling Items				
15 Interest Expenses				\$ -
16 Leases & Rentals				\$ -
17 Depreciation				\$ -
18 Amortization of Intangibles				\$ -
19 Purchase Lease Agreement				\$ -
20 Related Parties Lease Agreement				\$ -
21 Other Reconciling Items				\$ -
22 Total Applied Reconciling Items				\$ -
23 Total Operating Expenses				\$ 1,966,377
Non-Applied Reconciling Items				
24 Depreciation (publicly funded assets only)				\$ -
25 Other post Employment Benefits (OPEB)				\$ -
26 Other Reconciling Items				\$ 7,293
27 Total Non-Applied Reconciling Items				\$ 7,293
28 Total Operating Expenses per Audit				\$ 1,973,670

You are here: > BPT COA Legacy Budget > Budget > Transportation Operating Expenses > Public Transportation > Non-Fixed Route > ADA Paratransit

LEG - Non-Fixed Route ADA Paratransit Expense - Urban - FY 14-15

LEG - Non-Fixed Route ADA Paratransit Expense - Urban - FY 14-15

Operating Expenses	Vehicle Operation	Maintenance	General Admin	Total
1 Operators Salaries & Wages				
2 Other Salaries & Wages				\$ -
3 Fringe Benefits				\$ -
4 Services				\$ -
5 Fuel & Lubricants				\$ -
6 Tires & Tubes				\$ -
7 Other Materials & Supplies				\$ -
8 Utilities				\$ -
9 Casualty & Liability Costs				\$ -
10 Taxes				\$ -
11 Purchased Transportation	\$ 125,653			\$ 125,653
12 Miscellaneous Expenses				\$ -
13 Expense Transfers				
14 Total System Expenses	\$ 125,653		\$ -	\$ 125,653
Applied Reconciling Items				
15 Interest Expenses				\$ -
16 Leases & Rentals				\$ -
17 Depreciation				\$ -
18 Amortization of Intangibles				\$ -
19 Purchase Lease Agreement				\$ -
20 Related Parties Lease Agreement				\$ -
21 Other Reconciling Items				\$ -
22 Total Applied Reconciling Items				\$ -
23 Total Operating Expenses				\$ 125,653
Non-Applied Reconciling Items				
24 Depreciation (publicly funded assets only)				\$ -
25 Other post Employment Benefits (OPEB)				\$ -
26 Other Reconciling Items				\$ -
27 Total Non-Applied Reconciling Items				\$ -
28 Total Operating Expenses per Audit				\$ 125,653

You are here: > BPT COA Legacy Budget > Budget > Transportation Operating Revenues > Public Transportation

LEG - Fixed Route Revenues - FY 14-15

The current status of the FY 14-15 Legacy Budget is: Actual – Unaudited

Transportation Revenues	Urban	Rural	Total
1 Passenger Fares	\$ 287,046		\$ 287,046
2 Advertising			\$ -
2 Charter	\$ 12,442		\$ 12,442
4 Route Guarantees			\$ -
Other Revenue			
5 Identify: Multi-Ride Passes	\$ 10,837		\$ 10,837
6 Identify: Interst			\$ -
7 Identify			\$ -
8 Total Revenue	\$ 310,325	\$ -	\$ 310,325
Non-Applied Reconciling Items			
9 Interest/Investment Income	\$ -		\$ -
10 Identify:	\$ -		\$ -
11 Identify:	\$ -		\$ -
Total Non-Applied Reconciling Items	\$ -	\$ -	\$ -
Total Revenue per Audit	\$ 310,325	\$ -	\$ 310,325

You are here: > BPT COA Legacy Budget > Budget > Transportation

LEG - Non - Fixed Route Revenues - Urban - FY 14-15

The current status of the FY 14-15 Legacy Budget is: Actual – Unaudited

	ADA Paratransit	Shared Ride 65+ Lottery Sponsored Standard	DAS	Shared Ride Under 65 Standard	DAS	Public Vanpool	Total
Transportation Revenues							
1 Passenger Fares	\$ 21,863						\$ 21,863
2 Advertising							\$ -
3 Shared - Ride Lottery Trip Reimbursement							\$ -
4 PwD Trip Reimbursement							\$ -
5 AAA							\$ -
6 MH/MR - Shared - Ride Fare Structure							\$ -
7 W2W - Shared - Ride Fare Structure							\$ -
8 MATP - Shared - Ride Fare Structure							\$ -
9 Other Agencies / Third Party Sponsors							\$ -
9 Identify							\$ -
10 Identify							\$ -
Other Revenue							
MATP							
Admin Reimbursement for MATP Shared-							
11 Ride Fare Structure							\$ -
Other (i.e. block grant) Identify							\$ -
12 Identify							\$ -
13 Identify							\$ -
14 Identify							\$ -
15 Total Revenue	\$ 21,863	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,863

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

You are here: > BPT COA Legacy Budget > Budget > Transportation Operating Subsidies > Public Transportation

LEG - Fixed Route Subsidies - FY 14-15

The current status of the FY 14-15 Legacy Budget is: Actual – Unaudited

Transportation Revenues	Urban	Rural	Total
1 Federal Operating Grant	\$ 536,810		\$ 536,810
2 Federal Capital Grant to Fund Preventative Maintenance Costs			\$ -
3 Capital Costs of Contracting			
4 Federal Capital Grant to Fund Associated Capital Maintenance Costs			\$ -
5 Other Federal Grants for Operating Costs			
Identify:			\$ -
6 Subtotal Federal Subsidy	\$ 536,810		\$ 536,810
7 Act 44 Section 1513 Operating Grant Amount Charged - State Share (PY)			
8 Act 44 Section 1513 Operating Grant Amount Charged - State Share (CY)	\$ 1,056,304		\$ 1,056,304
9 Act 3 ASG Grant Amount Charged - State Share			
10 Act 3 BSG Grant Amount Charged - State Share			\$ -
11 Special Operating Grants - State Share			
Identify:			\$ -
12 Subtotal State Subsidy	\$ 1,056,304		\$ 1,056,304
13 Act 44 Section 1513 Operating Grant Amount Charged - Local Share (Prior Years) - Municipal Source			\$ -
14 Act 44 Section 1513 Operating Grant Amount Charged - Local Share (Current Years) - Municipal Source	\$ 70,000		\$ 70,000
15 Act 44 Section 1513 Operating Grant Amount Charged - Local Share (Current Years) - Advertising Source***			\$ -
16 Act 44 Section 1513 Operating Grant Amount Charged Local Share (Current Years) - Private Source			\$ -
17 Act 3 ASG Grant Amount Charged - Local Share			\$ -
18 Act 3 BSG Grant Amount Charged - Local Share			\$ -
19 Special Operating Grants - Local Share			\$ -
Identify:			
20 Subtotal Local Subsidy	\$ 70,000	\$ -	\$ -
21 Grand Total Subsidy	\$ 1,663,114	\$ -	\$ 1,663,114
Non-Applied Reconciling Items			
22 Identify Federal			
23 Identify State			
24 Identify Local			
25 Total Non-Applied Reconciling Items	\$ -	\$ -	\$ -
26 Grand Total Subsidy per Audit	\$ 1,663,114	\$ -	\$ 1,663,114

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

You are here: > BPT COA Legacy Budget > Budget > Transportation Operating Subsidies > Public Transportation > Non - Fixed Route

LEG - Non - Fixed Route Subsidies - Urban - FY 14-15

The current status of the FY 13-14 Legacy Budget is: Actual – Unaudited

Subsidy	ADA		Public		Total
	Paratransit	Shared Ride	Vanpool		
1 Federal Operating Grant	\$ 45,117				\$ 45,117
Act 44 Section 1513 Operating Grant Amount Charged - State					
2 Federal Capital Grant to Fund Preventative Maintenance Costs					\$ -
3 Federal Capital Grant to Fund Capital Costs of Contracting					\$ -
4 Federal Capital Grant to Fund Associated Capital Maintenance Costs					\$ -
5 Other Federal Grants for Operating Costs					\$ -
Identify:					
6 Federal Shared-Ride Subsidy					\$ -
Identify:					
7 Subtotal Federal Subsidy	\$ 45,117	\$ -	\$ -	\$ -	\$ 45,117
8 Act 44 Section 1513 Operating Grant Amount Charged - State Share (PY)					\$ -
9 Act 44 Section 1513 Operating Grant Amount Charged - State Share (CY)	\$ 54,802				\$ 54,802
10 Act 3 ASG Grant Amount Charged - State Share					\$ -
11 Act 3 BSG Grant Amount Charged - State Share					\$ -
12 Special Operating Grants - State Share					\$ -
Identify					
13 State Share-Ride Subsidy					\$ -
Identify					
14 Subtotal State Subsidy	\$ 54,802	\$ -	\$ -	\$ -	\$ 54,802
Identify					
15 Act 44 Section 1513 Operating Grant Amount Charged - Local Share (Prior Years) - Municipal Source					\$ -
16 Act 44 Section 1513 Operating Grant Amount Charged - Local Share (Current Years) - Municipal Source	\$ 3,871	\$ -	\$ -	\$ -	\$ 3,871
17 Act 44 Section 1513 Operating Grant Amount Charged - Local Share (Current Years) - Advertising Source***					\$ -
18 Act 44 Section 1513 Operating Grant Amount Charged - Local Share (Current Years) - Private Source					\$ -
19 Act 3 ASG Grant Amount Charged - Local Share					\$ -
20 Act 3 BSG Grant Amount Charged - Local Share					\$ -
21 Special Operating Grants - Local Share					\$ -
Identify:					
22 Local Shared-Ride Subsidy					\$ -
Identify:					
23 Subtotal Local Subsidy	\$ 3,871	\$ -	\$ -	\$ -	\$ 3,871
24 Grand Total Subsidy per Audit	\$ 103,790	\$ -	\$ -	\$ -	\$ 103,790

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

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

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

You are here: > BPT COA Legacy Budget > Budget

LEG - Budget Summary - FY 14-15

The current status of the FY 14-15 Legacy Budget is: Actual – Unaudited

	FIXED ROUTE		ADA Paratransit		NON FIXED ROUTE Shared Ride				Public Vanpool		NON PUBLIC Other Transportation	TOTAL
	Urban	Rural	Urban	Rural	Standard	DAS	Standard	DAS	Urban	Rural		
					Urban	Urban	Rural	Rural				
Total Operating Expenses	\$ 1,966,377		\$ 125,653									\$ 2,092,030
Total Revenue	\$ 310,325	\$ -	\$ 21,863	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 332,188
Operating Deficit	\$ (1,656,052)	\$ -	\$ (103,790)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,759,842)
Grant Total Subsidy	\$ 1,663,114	\$ -	\$ 103,790	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,766,904
Applied Operating Result	\$ 7,062	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,062
Non - Applied Reconciling Items												
Total Non - Applied Reconciling Expense Items	\$ 7,293											\$ 7,293
Total Non - Applied Reconciling Revenue Items			\$ -	\$ -	\$ -	\$ -			\$ -	\$ -		\$ -
Total Non - Applied Reconciling Subsidy Items					\$ -	\$ -			\$ -	\$ -		\$ -
Operating Result Per Audit	\$ (231)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (231)

LEG - Fixed Route Statistics - FY 14-15

LEG - Non-Fixed Route ADA Paratransit Expense - Urban - FY 14-15

		Urban	Rural	Total
Originating Passenger Trips				
(Includes all Free Transit trips except trips provided by subgrantees below)				
1	Directly Operated			-
2	Purchased Transportation	230,185		230,185
3	Total	230,185	-	230,185
Transfer Passenger Trips				
4	Directly Operated			-
5	Purchased Transportation	22,172		22,172
6	Total	22,172	-	22,172
Total Passenger Trips				
7	Directly Operated			-
8	Purchased Transportation	252,357		252,357
9	Total	252,357	-	252,357
Free Transit Senior Citizen Passenger Trips				
(All Free Transit trips except trips provided by Subgrantees below)				
10	Directly Operated			-
11	Purchased Transportation	40,257		40,257
12	Total	40,257	-	40,257
13	Average Trip Length (0.00)	1.2		
14	Total Passenger Miles	302,828		302,828
Actual Vehicle Miles				
15	Directly Operated			-
16	Purchased Transportation	254,752		254,752
17	Total	254,752	-	254,752

Actual Vehicle Revenue Miles			
18	Directly Operated		-
19	Purchased Transportation	254,752	254,752
20	Total	254,752	- 254,752
Actual Vehicle Hours			
21	Directly Operated		-
22	Purchased Transportation	19,006	19,006
23	Total	19,006	- 19,006
Actual Vehicle Revenue Hours			
24	Directly Operated		-
25	Purchased Transportation	19,006	19,006
26	Total	19,006	- 19,006
Vehicles Available for Maximum Service			
27	Directly Operated		-
28	Purchased Transportation	7	7
29	Total	7	- 7
Vehicles Operated in maximum Service (Peak Vehicles)			
30	Directly Operated		-
31	Purchased Transportation	5	5
32	Total	5	- 5
Fixed Route Drivers			
33	Full Time	13	13
34	Part Time	5	5
35	Volunteer	-	-
36	Average Driver Wages		

Complete Below only if the applicant has Free Transit Program Subgrantees:

37	
38	
39	
40	

Free Transit Trips

You are here: > BPT COA Legacy Budget > Transportation Operation Statistics
 > Public Transportation > Non - Fixed Route
LEG - Non - Fixed Route Statistics - Urban - FY 14-15

The current status of the FY 14-15 Legacy Budget is: Actual - Unaudited

		ADA Paratransit	Shared Ride		Public Vanpool	TOTAL
			Standard	DAS		
Total ADA Paratransit Trips						
(Including Farepaying Companions)						
1	Directly Operated					-
2	Purchased Transportation	5,783				5,783
3	Total	5,783	-	-	-	5,783
Senior Citizen Lottery Trips						
4	Directly Operated					-
5	Purchased Transportation					-
6	Total	-	-	-	-	-
PwD Trips						
7	Directly Operated					-
8	Purchased Transportation					-
9	Total	-	-	-	-	-
Other						
10	Directly Operated					-
11	Purchased Transportation					-
12	Total	-	-	-	-	-
Total Passenger Trips						
13	Directly Operated					-
14	Purchased Transportation	5,783				5,783
15	Total	5,783	-	-	-	5,783
Actual Vehicle Miles						
16	Directly Operated					-
17	Purchased Transportation	13,178				13,178
18	Total	13,178	-	-	-	13,178
Actual Vehicle Revenue Miles						
19	Directly Operated					-
20	Purchased Transportation	13,178				13,178
21	Total	13,178	-	-	-	13,178
22	Average Trip Length (0.00)	5				
23	Total Passenger Miles	28,915	-	-	-	28,915
Total Paid Driver Hours						
24	Directly Operated					-
25	Purchased Transportation					-
26	Total	-	-	-	-	-
Actual Vehicle Hours						
27	Directly Operated					-
28	Purchased Transportation	2,607				2,607
29	Total	2,607	-	-	-	2,607
Actual Vehicle Revenue Hours						
30	Directly Operated					-
31	Purchased Transportation	2,607				2,607
32	Total	2,607	-	-	-	2,607

Vehicles Available for Maximum Service						
33	Directly Operated					-
34	Purchased Transportation	2				2
35	Total	2	-	-	-	2
Vehicles Operated In Maximum Service (peak Vehicles)						
36	Directly Operated					-
37	Purchased Transportation	2				2
38	Total	2	-	-	-	2
Non Fixed Route Drivers						
39	Directly Operated					-
40	Purchased Transportation					-
41	Total	-	-	-	-	-
42	Average Driver Wages					

PART - FY2014-2015 LEGACY BUDGET SCHEDULES DOTGRANTS - BUREAU OF PUBLIC TRANSPORTATION CONSOLIDATED OPERATING ASSISTANCE FINANCIAL REPORTING

SCHEDULE S-1 LOCAL MATCH PROVIDED (FY2014-2015)

Act 44 Section 1513 Local Match for Operating Funds Received:
(Including any PTAF Matching Funds - PAAC and SEPTA only) \$ 1,109,802.00

<u>Contributor Name</u>	<u>Total Amount Provided</u>	<u>Date of Final Payment</u>
Montgomery County	\$62,790	5/20/2015
Chester County	\$11,081	3/18/2015
<u>Total:</u>	<u>\$73,871</u>	

PART - FY2014-2015 LEGACY BUDGET SCHEDULES
DOTGRANTS - BUREAU OF PUBLIC TRANSPORTATION CONSOLIDATED OPERATING ASSISTANCE FINANCIAL REPORTING

SCHEDULE S2 - LOCAL MATCH CARRYOVER (FY2014-2015)

Total

A. Local match available as of June 30, 2014	\$20,537
B. Local match funds provided during year ended June 30th, 2015	\$73,871
C. Section 1513 local match operating expenditures for year ended June 30th, 2015	\$73,871
D. Total local match operating expenditures for year ended June 30, 2015	\$73,871
E. Local match paital expenditures for year ended June 30, 2015	\$243
F. Total local match capital expenditures for year ended June 30, 2015	\$243
G. Interest earned on local funds for year ended June 20, 2015	\$20
H. Local Match Funds Available as of June 30, 2015 (A+B-D-F+G)	\$20,314

PART - FY2014-2015 LEGACY BUDGET SCHEDULES
DOTGRANTS - BUREAU OF PUBLIC TRANSPORTATION CONSOLIDATED OPERATING ASSISTANCE FINANCIAL REPORTING

<u>SCHEDULE S3 - URBAN PTAF/BSG/ASG</u> <u>CARRYOVER (FY2014-2015)</u>	<u>ACT 26</u>			<u>ACT 3</u>			
	<u>PTAF*</u>	<u>PTAF Required</u> <u>Local Match</u>	<u>PTAF</u> <u>Total</u> <u>Balance</u>	<u>BSG</u>	<u>BSG Required</u> <u>Local Match</u>	<u>ASG</u>	<u>ASG Required</u> <u>Local Match</u>
1) Funds available as of June 20, 2014	\$571,696	\$20,537	\$592,233				
2) Interest income earned in FY 2014-2015	\$574	\$20	\$594				
3) Total funds available in FY 2014-2015	\$572,270	\$20,557	\$592,827				
4) Funds used for operating in FY 2014-2015	\$9,945	\$243	\$10,188				
5) Funds used for capital in FY 2014-2015			\$0				
6) Total funds used in FY 2014-2015	\$9,945	\$243	\$10,188				
7) Funds available for as of June 30, 2015	\$562,325	\$20,314	\$582,639				

PART - FY2014-20115 LEGACY BUDGET SCHEDULES
DOTGRANTS - BUREAU OF PUBLIC TRANSPORTATION CONSOLIDATED OPERATING ASSISTANCE FINANCIAL REPORTING

SCHEDULE S5 - - URBAN SECTION 1513 PROGRAM CARRYOVER (FY2014-2015)

	<u>Section 1513</u> <u>STATE GRANT</u>	<u>Section 1513</u> <u>REQUIRED LOCAL MATCH</u>
1) Section 1513 funds available from prior years	\$608,581.00	\$0.00
2) Public Transportation Trust Fund (PTTF) Section 1513 funds received for FY2014-2015	\$1,109,802.00	\$73,871.00
3) PTAF Section 1513 funds received for FY 2014-2015		
4) Total Section 1513 funds received for FY 2014-2015	\$1,109,802.00	\$73,871.00
5) Interest income earned on Section 1513 Funds in FY2014-2015 (fr bnk stmt 7-1-14 to 6-30-15)	\$1,304.00	\$0.00
6) Total Section 1513 funds available in FY 2014-2015	\$1,719,687.00	\$73,871.00
7) Total Section 1513 Funds used for operating in FY 2014-2015	\$1,111,106.00	\$73,871.00
8) Section 1513 Funds available for FY 2014-2015	\$608,581.00	\$0.00

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

To the Borough Council
Borough of Pottstown
Pottstown, Pennsylvania

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Borough of Pottstown Urban Operating Assistance Program as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Borough of Pottstown Urban Operating Assistance Program's basic financial statements, and have issued our report thereon dated December 29, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Borough of Pottstown Urban Operating Assistance Program's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Borough of Pottstown Urban Operating Assistance Program's internal control. Accordingly, we do not express an opinion on the effectiveness of the Borough of Pottstown Urban Operating Assistance Program's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

To the Borough Council
Borough of Pottstown
Pottstown, Pennsylvania

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Borough of Pottstown Urban Operating Assistance Program's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Maille LLP

Oaks, Pennsylvania
December 29, 2015

**BOROUGH OF POTTSTOWN URBAN OPERATING
ASSISTANCE PROGRAM**
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED JUNE 30, 2015

None.