Balance Sheet
As of 10/31/2013

Luzerne County Transportation Authority (LFS)

ASSETS			
CASH & CASH ITEMS			
101-001-008-1	Fidelity Operating Account	$ 1,522.21	
101-001-009-1	Fidelity Payroll Account	$ 4,816.73	
101-001-010-1	First Keystone Payroll Account	$ 151,607.24	
101-001-011-1	First Keystone Operating Account	$ 14,283.10	
101-002-000-1	Petty Cash	$ 500.00	
101-013-000-1	Fidelity General Fund	$ 85.06	
101-018-000-1	First Keystone General Fund Account	$ 5,592,159.74	
101-019-000-1	First Keystone Act 26 Capital Account	$ 584,675.80	
101-020-000-1	First Keystone HPT Funds Account	$ 1,994.82	
	Total CASH & CASH ITEMS:		$ 6,351,644.70
RECEIVABLES			
102-001-001-1	Accounts Receivable:LCTA	$ 33,326.03	
102-001-001-2	Accounts Receivable- (Shared Ride)	$ 587,086.29	
102-001-003-1	Accts. Rec. (Unified Work Pro)	$ 3,392.00	
102-001-004-1	Receivable- A/R Student Passes	$ 6,358.42	
102-001-010-2	Receivable- Cap Asst PA16-X035 (SR)	$ 116,460.00	
102-001-011-2	Receivable- Cap Asst. (Shared Ride)	$ 29,115.00	
102-001-012-2	Tech Assist Grant Rec (SR)	$ 339,418.31	
102-001-046-1	Receiv Cap Assist PA90-0727	$ 292.00	
102-001-047-1	Accounts Receivable- Consolidation	$ 35,778.21	
102-001-048-1	Receiv Cap Assist PA90-0755	$ 264,344.00	
102-001-049-1	Cap. Grant Rec. PA90-0760	$ 408,007.00	
102-001-070-1	Federal Assist. (ADA, PM, TL)	$ 619,368.01	
102-004-000-1	Rec Operating Asst FTA & LuzCy	$ 161,781.68	
102-011-000-1	Accrued Revenue (Add'l A/R)	$ 2,260,972.75	
102-011-000-2	Accrrued Revenue- (Shared Ride)	$-286,011.00	
	Total RECEIVABLES:		$ 4,579,688.70
MATERIALS & SUPPLIES INVENTORIES			
103-001-000-1	Parts Inventory:LCTA	$ 317,835.62	
103-001-000-2	Parts Inventory-VAN	$ 35,883.83	
103-002-000-1	Diesel Inventory	$ 21,962.60	
	Total MATERIALS & SUPPLIES INVENTORIES:		$ 375,682.05
TANGIBLE TRANSIT OPERATING PROP			
111-001-104-1	Buses Rehab Buses:LCTA	$ 15,910,686.02	
111-001-105-2	Contributed Capital - Vehicles- (Shared Ride)	$ 2,144,997.19	
111-001-222-1	Service Vehicles	$ 246,294.85	
111-001-332-1	Shelters & Bus Stop Signs	$ 154,795.75	
111-001-335-1	Structures	$ 7,070,763.08	
111-001-434-1	Install Mach-Bus Wash-F Pumps	$ 353,875.53	
111-001-435-1	Shop & Garage Equipment	$ 204,853.18	
111-001-435-2	Service Equipment- (Shared Ride)	$ 143,184.95	
111-001-438-1	Radios	$ 75,125.60	
111-001-439-1	Fareboxes	$ 658,044.89	
111-001-440-1	Destination Signs	$ 772,182.15	
111-001-441-2	Comm Equip (Telephone Systems)- (Shared Ride)	$ 30,708.03	
111-001-450-1	Computer Equipment	$ 98,165.21	
111-001-450-2	Computer Equipment- (Shared Ride)	$ 71,912.00	
111-001-500-1	Off Equip & Furngs & Improv	$ 45,601.93	
111-001-500-2	Off Equip & Furngs & Improv-(Shared Ride)	$ 8,914.16	
111-001-600-1	Land	$ 132,716.25	
111-001-700-1	Consultants	$ 37,909.35	
111-003-104-1	Ac Dep 030-513-04 Buses	$-6,632,431.70	
111-003-105-2	Accum Depr. Contrib. Capital- (Shared Ride)	$-977,681.71	
111-003-222-1	Ac Dep 030-513-02 Service vehi	$-245,560.34	
111-003-332-1	Ac Dep 181-513-05 Shelter & si	$-154,795.75	
111-003-335-1	Ac Dep 040-513-07 Str & Impr	$-2,155,514.91	
111-003-434-1	Ac Dep 050-513-01 Bus Washer	$-247,545.34	

TANGIBLE TRANSIT OPERATING PROP	(Continued)		
111-003-435-1	Ac Dep 041-513-08 S & G Equip	$-137,394.01	
111-003-435-2	Accum Depr. Serv. Equip.- (Shared Ride)	$-34,180.70	
111-003-438-1	Ac Dep 010-513-09 Radios	$-43,400.24	
111-003-439-1	Ac Dep 150-513-11 Fareboxes	$-380,849.26	
111-003-440-1	Ac Dep 150-513-12 Dest Signs	$-199,369.22	
111-003-441-2	Accum Depr. Com Equip-Telephone- (Shared Ride)	$-30,708.03	
111-003-450-1	Ac Dep 170-513-01 Computers	$-79,384.29	
111-003-450-2	Accum Depr. Computer Equip.- (Shared Ride)	$-71,912.00	
111-003-500-1	Ac Dep 181-513-12 Of Eq & Frn	$-33,370.21	
111-003-500-2	Accum Depr. Office & Furn. Equip.- (Shared Ride)	$-8,914.16	
111-003-501-1	Ac Dep 030-513-06 Consultants	$-63,069.18	
	Total TANGIBLE TRANSIT OPERATING PROP:		$ 16,664,649.07
OTHER ASSETS PREPAYMENTS			
151-001-001-1	Prepaid Insurance:LCTA	$ 254,217.72	
	Total OTHER ASSETS PREPAYMENTS:		$ 254,217.72
	Total ASSETS:		$ 28,225,882.24
LIABILITIES			
TRADE PAYABLES			
201-001-000-1	Accounts Payable:LCTA	$ 575,223.69	
201-002-000-1	Accrued Expenses	$-3,241.18	
201-003-000-1	Acc Pay STEP	$ 34,830.20	
201-005-000-1	Accounts Payable HPT	$ 548,114.82	
	Total TRADE PAYABLES:		$ 1,154,927.53
ACCRUED PAYROLL LIABILITIES			
202-001-000-1	Wages Payable	$ 179,036.86	
202-001-000-2	Dummy Account Record-VAN	$ 82,092.47	
202-003-000-1	F.I.C.A.	$ 0.16	
202-005-000-1	Wage Tax Local	$ 25,700.68	
202-006-000-1	Occupational Tax	$ 2,246.00	
202-017-000-1	Acc PA Unemp Comp Tax	$ 6,216.37	
202-018-000-1	PA Unemploy Comp Withheld	$ 894.87	
	Total ACCRUED PAYROLL LIABILITIES:		$ 296,187.41
OTHER CURRENT LIABILITIES			
205-007-000-1	Deferred Revenue Act 26 Cap.	$ 242,228.02	
205-008-001-1	Deffered Revenue- Luz. Cty	$ 398,823.43	
205-011-000-1	Deferred Revenue- ACT 44 (PennDot)	$ 7,728,880.06	
205-013-000-2	Luzerne County Medical Assistance-VAN	$ 308,375.42	
205-014-000-2	Unapplied Funds Wyoming Co MA- (Shared Ride)	$ 35,421.12	
205-015-000-2	Deferred Revenue PwD Tickets- (Shared Ride)	$ 5,508.00	
205-016-000-2	Deferred Revenue Lottery Ticket- (Shared Ride)	$ 94,054.90	
210-000-000-1	Uncomp. Absenses	$ 550,496.71	
	Total OTHER CURRENT LIABILITIES:		$ 9,363,787.66
	Total LIABILITIES:		$ 10,814,902.60
EQUITY			
PUBLIC ENTITY OWNERSHIP			
301-001-000-1	FTA Acquisition 2700	$ 605,057.95	
301-002-000-1	Penn Dot Acquisition 2710	$ 165,692.38	
301-003-000-1	Acquisition Donation 2730	$ 37,700.00	
301-999-000-1	Capital Grant GAAP Conv.	$-4,260,691.88	
	Total PUBLIC ENTITY OWNERSHIP:		$-3,452,241.55
GRANTS, DONATIONS & OTHER P I C			
304-001-001-1	FTA Capital Grant 2720	$ 1,732,821.41	
304-001-002-1	FTA Capital Assistance Grant	$ 81,011.00	

GRANTS, DONATIONS & OTHER P I C (Continued)

304-001-003-1	City Demonstration Agency	$ 72,725.00
304-001-004-1	Demonstration Project	$ 9,534.51
304-001-005-1	FTA Capital Asst PA-005-0020	$ 790,633.00
304-001-006-1	FTA Cap Ast PA-05-0027 03-0135	$ 1,189,105.27
304-001-007-1	FTA Cap Ast B-Rehab Pa-05-0056	$ 1,233,728.00
304-001-008-1	Inventory Proj Neoport 85/86	$ 2,847.19
304-001-009-1	FTA Cap Ast Grt Pa-90-0024	$ 376,211.00
304-001-010-1	FTA Cap Grt B-Wash Pa-90=0046	$ 37,840.00
304-001-011-1	FTA Cap Ast B Purch Cars Consu	$ 1,366,400.00
304-001-012-1	FTA Cap Ast Grt Bus Pool Old	$ 941,461.04
304-001-013-1	FTA Cap Ast Part-Radio 90-0106	$ 134,068.00
304-001-014-1	FTA Cap Ast Grt Pa-90-0154 Bus	$ 1,420,805.00
304-001-016-1	FTA Cap Ast PA 90-2178 Evaluat	$ 33,597.00
304-001-019-1	FTA Cap Grt (Pa-90-0198)Teleph	$ 21,281.00
304-001-020-1	FTA CapGrt(PA-90-0244)Bus Tire	$ 1,532,539.00
304-001-021-1	FTA Cap Grt (PA-90-0274)	$ 970,328.00
304-001-022-1	FTA Cap Assist Grt PA-90-0298	$ 60,000.00
304-001-023-1	FTA CAPITAL GRANT PA90-0320	$ 305,456.00
304-001-024-1	FTA Capital Grt Pa90-0340	$ 1,284,098.00
304-001-025-1	Fta Receiv Cap Asst Pa90-0356	$ 512,900.00
304-001-026-1	Fta Receiv Cap Asst Pa90-0377	$ 837,002.00
304-001-027-1	FTA Receiv Cap Asst PA90-0412	$ 439,861.00
304-001-028-1	FTA Cap Asst PA90-0443	$ 429,500.00
304-001-029-1	FTA Cap Assist PA90-0460	$ 6,229,737.32
304-001-030-1	FTA Cap Assist PA03-0336	$ 297,009.00
304-001-032-1	FTA Cap Assist PA90-0491	$ 1,943,025.00
304-001-033-1	FTA Cap Assist PA90-X507	$ 1,631,187.00
304-001-034-1	FTA Cap Assist PA90-X549	$ 2,537,889.00
304-001-035-1	FTA Cap Assist PA90-X577	$ 380,000.00
304-001-036-1	FTA Cap Assist PA90-X577	$ 1,571,229.00
304-001-038-1	FTA Cap Assist PA90-0639	$ 1,892,706.00
304-001-039-1	FTA Cap Assist PA90-0660	$ 755,766.00
304-001-040-1	FTA Cap Assist (Flex Funds) PA95-X038	$ 190,000.00
304-001-041-1	FTA Cap Assist (Econ. Stimulus) PA96-X006	$ 3,110,693.00
304-001-042-1	FTA Cap Assist PA90-0690	$ 2,752,948.00
304-001-043-1	FTA Cap Assist PA90-0703	$ 1,733,338.00
304-001-044-1	Federal Section 5309 Hybrid	$ 250,000.00
304-001-045-1	FTA Cap Assist PA90-0727	$ 4,113,198.00
304-001-046-1	FTA Cap Assist PA90-0755	$ 1,891,959.00
304-002-001-1	PennDOT Cap Ast Grt 2720	$ 361,169.80
304-002-002-1	PennDot Cap Ast2722 Pa-05-0005	$ 16,878.00
304-002-003-1	PennDOT Cap Ast2722 PA 05-0020	$ 164,715.00
304-002-004-1	PennDot Cap Ast2722 PA-05-0027	$ 252,807.00
304-002-005-1	PennDot Cap Ast Grt 2722	$ 205,636.00
304-002-006-1	PennDOT Cap Ast2722 PA-90-0024	$ 77,750.00
304-002-007-1	PennDot Cap Ast2722 PA-90-0106	$ 284,801.00
304-002-008-1	PennDOT Cap Ast Bus Pool Old	$ 196,137.72
304-002-009-1	PennDot Cap Ast Radios	$ 27,931.00
304-002-010-1	PennDOT Cap Ast Bus PA 90-0154	$ 282,096.00
304-002-011-1	PennDOT CapGrt Tel PA-090-198	$ 4,433.57
304-002-012-1	PennDOT Cap Ast Grt PT-365	$ 331,367.00
304-002-013-1	PennDOT CapGRT Pa 90 0244 Tire	$ 305,010.29
304-002-014-1	PennDOT Cap Grt PA 90-0274	$ 198,309.00
304-002-022-1	PennDot Capital Grant 03-0336	$ 12,420.00
304-002-023-1	PENNDOT CAPITAL GRNT PA90-0320	$ 57,343.76
304-002-024-1	PENNDOT CAPITAL GRNT PA90-0340	$ 234,283.00
304-002-025-1	PENNDOT R C A PA90-0356	$ 64,611.95
304-002-026-1	PennDot Cap Ast (PA90-0377)	$ 167,468.00
304-002-027-1	PennDot Cap Assist. PA90-0412	$ 81,117.00
304-002-028-1	PennDot Cap Assist. PA90-0443	$ 77,824.00
304-002-029-1	PennDot Cap Assist PA90-0460	$ 1,300,902.00

GRANTS, DONATIONS & OTHER P I C	(Continued)		
304-002-030-1	PennDot ACT 47 Capital Funding PT-578	$ 275,000.00	
304-002-031-1	PennDot Cap Assist PA90-0491	$ 253,378.00	
304-002-032-1	PennDot Cap Assist PA90-X507	$ 210,240.00	
304-002-033-1	PennDot Cap Assist PA90-X549	$ 495,681.00	
304-002-034-1	PennDot Cap Assist- PT-568	$ 110,000.00	
304-002-035-1	PennDot Cap Assist PA90-X577	$ 79,167.00	
304-002-036-1	PennDot Cap Assist PA90-X585	$ 294,934.00	
304-002-038-1	PennDot Cap Assist PA90-0639	$ 354,883.00	
304-002-039-1	PennDot Cap Assist PA90-0660	$ 124,118.00	
304-002-040-1	PennDot Cap Assist (Flex Funds) PA95-X038	$ 39,591.00	
304-002-041-1	PennDot Cap Assist PA90-0690	$ 523,046.00	
304-002-044-1	PennDot Cap Assist PA90-0703	$ 317,362.00	
304-002-045-1	PennDot Section 1516 Hybrid	$ 269,334.00	
304-002-046-1	PennDot Cap Assist PA90-0727	$ 798,979.00	
304-002-047-1	PennDot Cap Assist- PTAF	$ 79,727.00	
304-002-048-1	PennDot Cap Assist PA90-0755	$ 431,209.00	
304-002-049-1	PennDot Cap Assist (ACT 44 Capital @ 100%)	$ 2,113.00	
304-003-001-1	LuzCty Cap Ast 2722 PA 05-0005	$ 3,374.52	
304-003-002-1	LuzCty Cap Ast 2722-PA-05-0020	$ 32,944.48	
304-003-003-1	LuzCty Cap Ast 2722-PA-05-0027	$ 49,554.41	
304-003-004-1	LuzCty Cap Ast 2722 Bus Pool	$ 37,458.11	
304-003-007-1	LuzCty Cap AstPA05-0056 B Reha	$ 102,811.00	
304-003-008-1	LuzCty Cap Ast PA-90-0024	$ 16,303.11	
304-003-009-1	LuzCty Cap AstPA-90-0046 B Whr	$ 1,577.00	
304-003-010-1	LuzCty Cap N.B S.V PA-90-0136	$ 57,573.00	
304-003-011-1	LuzCty Cap PA-90-0106 Pts Radi	$ 5,586.00	
304-003-012-1	LuzCty CapPA-90-0154 Pav B OfE	$ 73,466.00	
304-003-013-1	LuzCty Cap PA90-02178 Eval ATE	$ 8,400.00	
304-003-014-1	LuzCty Cap Off.Eq Shelt Signs	$ 887.12	
304-003-015-1	LyzCty CapGrtPA 90-0233 B&Tire	$ 78,125.41	
304-003-016-1	LuzCty Gap Grt PA 09-0274	$ 44,273.00	
304-003-021-1	LuzCty Cap Assist 03-0336	$ 2,483.76	
304-003-022-1	LuzCty TranspCapGrt PA 90-0298	$ 15,000.00	
304-003-023-1	LUZ CTY CAP GRANT PA90-0320	$ 19,019.31	
304-003-024-1	LuzCtu Cap Grt kPa90-0340	$ 86,740.00	
304-003-025-1	LUZ CTY CAP GRANT PA90-0356	$ 23,385.28	
304-003-026-1	LuzCty Cap Ast (PA90-0377)	$ 51,345.00	
304-003-027-1	LuzCty Cap Assist. PA90-0412	$ 28,849.00	
304-003-028-1	LuzCty Cap Assist. PA90-0443	$ 29,551.00	
304-003-029-1	LuzCty Cap Assist PA90-0460	$ 274,804.68	
304-003-030-1	LuzCty Cap Assist PA90-0491	$ 80,204.71	
304-003-031-1	LuzCty Cap Assist PA90-X507	$ 87,557.00	
304-003-032-1	LuzCty Cap Assist PA90-X549	$ 138,792.00	
304-003-033-1	LuzCty Cap Assist PA90-X577	$ 15,833.00	
304-003-034-1	LuzCty Cap Assist PA90-X585	$ 97,875.00	
304-003-036-1	LuzCty Cap Assist PA90-0639	$ 118,294.00	
304-003-037-1	LuzCty Cap Assist PA90-0660	$ 64,824.00	
304-003-038-1	LuzCty Cap Assist (Flex Funds) PA95-X038	$ 7,909.00	
304-003-039-1	LuzCty Cap Assist PA90-0690	$ 125,816.00	
304-003-040-1	LuzCty Cap Assist PA90-0703	$ 115,973.27	
304-003-041-1	Luzerne County Hybrid Bus 2010	$ 3,287.00	
304-003-042-1	LuzCty Cap Assist PA90-0727	$ 125,125.00	
304-003-043-1	LuzCty Cap Assist- PTAF	$ 2,746.75	
304-003-044-1	LuzCty Cap Assist PA90-0755	$ 37,415.00	
	Total GRANTS, DONATIONS & OTHER P I C:		$ 58,525,372.75
ACCUMULATED EARNINGS			
305-001-000-1	Retained Earnings-Current Year	$-382,716.38	
305-001-000-1	Accum Earnings (Losses) 2900	$-39,015,813.67	
305-001-000-2	Accum Earnings (Loss)- (Shared Ride)	$ 2,269,770.76	
305-002-000-1	GAAP Conv. Uncomp. Absenses	$-533,392.27	

Total ACCUMULATED EARNINGS:	$-37,662,151.56
Total EQUITY:	$ 17,410,979.64
Total LIABILITIES & EQUITY:	$ 28,225,882.24