

# Iowa DOT Presents Transit Tidbits



## PART 1

# “YEAR END REVIEW” STARTS AT THE BEGINNING

## Why Year end Reviews – Not Just More Busy Work...

- To ensure transit statistics are correct for FTA formula and STA projections
- To ensure transit statistics and fleet information are correct for National Transit Database (NTD) reporting
- Goals:
  - Accurate data with minimal revisions
  - Verify compliance items
  - Check in with transit systems to create better processes surrounding issues affecting Iowa's Transit Agencies



# Schedule, Schedule, Schedule

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✓ **Vehicle mileage reviews begin July 15<sup>th</sup>**

✓ **Transit Statistics reviews begin August 15<sup>th</sup> – regional/small urban systems**

✓ **All revisions complete in Blackcat by November 15<sup>th</sup>**

✓ **Funding projections finalized in December**

Regional and small urban year end reviews are first. Year end reviews for large urban systems will be completed after all regional and small urban systems are complete.

- ✓ Year end review questionnaires will be sent out on a rolling basis beginning early September.
- ✓ This will include a review of all contracts with an emphasis on contract closure so these funds can be reallocated.

All revisions need to be completed and approved in Blackcat for use in formula funding projections. Projections must be finalized for consolidated transit funding applications to be released in January, pending FTA funding notification

**\*\*\*\*Any corrections to Blackcat statistics past November may result in delays to the formula funding projections for all agencies.**

# Let's Start with the Basics

- ✓ **Operating Costs**
- ✓ **Passenger Revenues**
- ✓ **Contract Revenues**
- ✓ **Other Revenues**
- ✓ **Local Tax**
- ✓ **Rides**
- ✓ **Miles**

Within Blackcat, Transit Agencies are asked to report statistics in several categories. This information is translated to NTD, funding allocations, and PTMS lists.




## Correct reporting matters!

## Operating Costs – What's Included and Where?

- In *Blackcat Quarterly Transit Statistics* report operating costs only (including preventative maintenance, associated capital maintenance)
  - ✓ Do not include planning expenses, capital expenses, or capital depreciation. Refunds should be subtracted.
  - ✓ Quarterly transit statistics should also include a separate line for each contract and each type of service. Charter and non-passenger services should also be listed separately.
- In NTD the costs are reported as “Funds Expended on Operations” by mode and “Funds Expended on Capital” by mode
  - ✓ Capital expenditures are not captured in your quarterly statistics but requested during the year end review. If you receive a DOT funded contract, TPAs will review against your agency's submitted reimbursements.

# Operating Costs – NTD




*National Transit Database*

## Operating Expenses: Examples

- Salaries, Wages, Benefits
- Fuel
- Parts
- Insurance
- Equipment lease and rental

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*National Transit Database*

## Operating Expenses

Day-to-day expenses that a transit agency incurs:

- Vehicle operations
  - Drivers, dispatchers, supervisors
- Vehicle maintenance
  - Mechanics, fuelers, cleaners
- Facility maintenance
  - Buildings, grounds, terminals, stations
- General administration
  - Marketing & Customer support
  - Finance and procurement
  - Planning and service development

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## Operating Costs – Pay Attention to Refunds

- Refunds should be treated as a reduction to expenses, not as revenues.
  - ✓ i.e. quarterly fuel expenses should be reduced by the amount of any fuel tax refund received. \*\* Also includes sales tax refunds, utility refunds.
  - ✓ Your TPAs will verify refunds have reduced your expenses when processing reimbursements.
- Remember, even if you don't receive fuel tax refunds, by Iowa Code you must still submit your quarterly fuel tax report. Reports are due 30 days after the end of the reporting quarter.



# Passenger Revenue



- In *Blackcat Quarterly Transit Statistics and Reimbursements*, “Passenger Revenue” includes:
  - ✓ Farebox revenue
  - ✓ Monthly passes (includes bus passes purchased by community agencies/businesses/school unless there is a contract)
  - ✓ Donations received from passengers on the bus
- In NTD Reporting, fares include:
  - ✓ “Passenger-Paid Fares” – fares that passengers pay on their own behalf
  - ✓ “Organization-Paid Fares” – fares paid for by an organization rather than by the passenger



# Passenger Revenue

- In NTD, Medicaid revenues are reported as “Organization-Paid Fares”

TPAs use contract revenue in service lines from *Transit Statistics* to report organization paid fares. Transit agencies need to have Medicaid service lines reported separately.

The image is a screenshot of the National Transit Database (NTD) website. At the top left is the NTD logo, and at the top right is the text "National Transit Database". The main heading is "Fares". Below this, there are two sections: "Passenger-Paid Fares" and "Organization-Paid Fares". The "Passenger-Paid Fares" section includes a description "Direct fares received from passengers" and a list of examples: "Full Adult Fares, Senior Citizen Fares, Student Fares, Child Fares, Fares for Individuals with Disabilities, No-show Fines". The "Organization-Paid Fares" section includes a description "Fares earned from organizations for providing rides to their members/clients/employees" and a list of examples: "Universities, State and Local Government, Medicaid, Reduced Fare Reimbursements, Special Route Guarantees, Other Special Contract Transit Fares". The OFTA logo is in the bottom right corner, and the number "100" is in the bottom left corner.

**NTD** National Transit Database

## Fares

### Passenger-Paid Fares

Direct fares received from passengers

- **Examples:** Full Adult Fares, Senior Citizen Fares, Student Fares, Child Fares, Fares for Individuals with Disabilities, No-show Fines

### Organization-Paid Fares

Fares earned from organizations for providing rides to their members/clients/employees

- **Examples:** Universities, State and Local Government, Medicaid, Reduced Fare Reimbursements, Special Route Guarantees, Other Special Contract Transit Fares

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# Contract Revenue


- In *Blackcat Quarterly Transit Statistics*, report contract revenue received under “Contract Revenue for Operations”
  - ✓ Examples: MTM, Paratransit, Area Agency on Aging
  - ✓ Medicaid must be reported as a separate line in transit statistics
- In NTD
  - ✓ Contracts that pay fully allocated costs are reported as “Purchase Transportation”
  - ✓ Partial cost contracts are reported as “Other Directly Generated Revenue” when agency is unable to report original source of funds



Please remember to follow paratransit guidance and vanpool guidance documents to entering statistics into Blackcat.

## Contract Revenue - a Little More....


- TPAs will separate contract revenue during the year end review for NTD reporting based on Transit Statistics service lines.
- Transit agencies will be asked to verify data and may be asked to provide more detail about the Transit Statistics in the year end questionnaire to ensure data is reported correctly in NTD.

 *National Transit Database*

### Contract Revenues

If agency has a contract with another agency, report the funding spent as:

- Revenues Accrued through a Purchased Transportation (PT) Agreement
  - NTD Reporter or Non-NTD Provider
  - **Full Cost Contracts**
- Other Directly Generated Funds
  - Partial Cost Contracts where agency is unable to report the original source of funds

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# Other Revenue

- Two types of other revenue are recorded in NTD, but both are captured under “Other Revenue for Operations” in Blackcat. Types in NTD:

- “Other Directly Generated Revenue” - Any funds not included in the directly generated sources common to all transit agencies

Examples: concessions, contract revenues, donations not received on the bus, sales of assets, investment earnings, rental income

- “Other Funds” - Government funding that is not dedicated to transit at the source or included in the budgeting process. Rare for rural/small urban transit

Examples: communications access fees, lottery proceeds, other USDOT or CDBG grants



During year end review, you will be asked to describe “Other Revenue” so it can be entered into NTD correctly.

## Non-Federal Funds Include Local Tax and STA for Operations

- Non-Federal Funds are reported in NTD as “Local Funds”, “State Funds”, and “Other”. In Blackcat, these funds are reported as “Contract Revenue for Operations”, “Local Tax”, “STA for Operations”, and “Other Revenue for Operations”
- TPAs use the *Transit Statistics* to report in NTD and may ask additional questions in the year end questionnaire to confirm the funds are reported correctly in NTD.

**NTI** National Transit Database

### RR-20: Non-Federal Funds

Non-Federal Funds		Funds Expended on Operations	Funds Expended on Capital
Funding Source			
Local Funds			\$0.00
State Funds		\$0.00	\$0.00
Other Funds			
Total		\$0.00	\$0.00

- **Local Funds:**
  - Tax levies, General Funds, Specified contributions, Finances from local entities
- **State Funds:**
  - State programs that support public transit
- **Other Funds:**
  - Requires a description

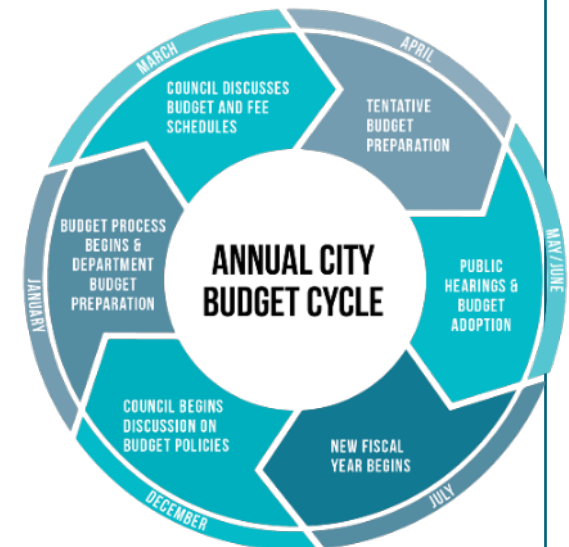
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## Non-Federal Funds – Let's talk Local Tax

- NTD defines “Local Funds” as financial assistance from local governments (below the state level) to help cover the costs of providing transit services, such as operating assistance, fare assistance, maintenance, security costs, and capital. Local funding sources:

- ✓ General fund revenues (funds not dedicated to transit)
- ✓ Funds dedicated to transit at their source (taxes/tolls/fees)
- ✓ Other local funds not dedicated or from the annual budget



If your transit agency receives funds from a local government but does not have a contract with that government agency, record these funds as “Local Tax” in Blackcat.

# Tracking Rides and Buses aka UPT and VOMS

- Total rides are tracked in *Blackcat Transit Statistics*. Remember your agency is not required to track elderly or disabled rides for DOT. Rides are used to report “Unlinked Passenger Trips” (UPT) and “Sponsored UPT” in NTD.
  - ✓ Remember UPT is the number of passengers that board public transit vehicles and they are counted each time they board a vehicle no matter how many vehicles they use from their origin to their destination.
  - ✓ Sponsored UPT means the fares is paid in whole or in part by a third party often Medicaid or independent living centers. Sponsored UPT is only reportable if the trips are part of a human services transportation plan (Passenger Transportation Plan in Iowa) and there is an attempt to group rides.
  - ✓ Sponsored UPT should be included in total UPT for Demand Response Mode.



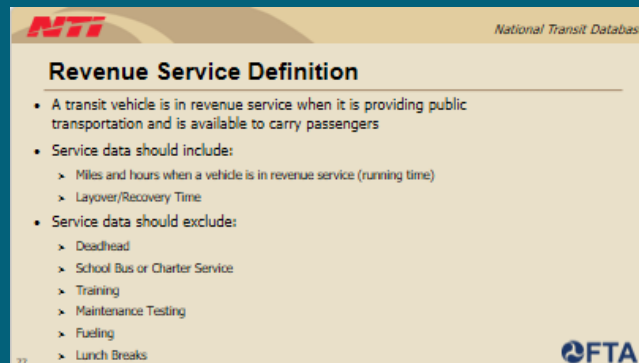
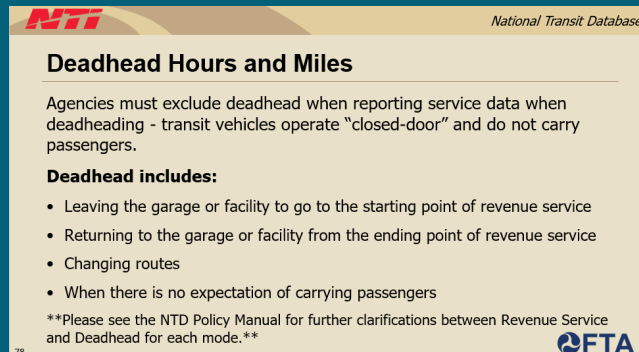
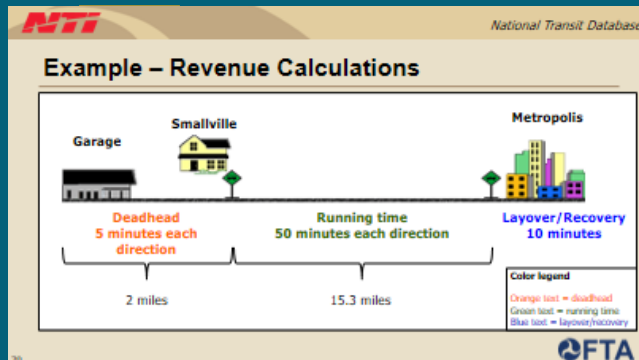
## VOMS - What to Remember When Counting

- VOMS: Vehicles Operating in Annual Maximum Service must also be reported in NTD but is not tracked in Blackcat. TPAs will ask you to report VOMS by mode of service as part of the year end questionnaire.
  - ✓ VOMS are based on the peak season of the year on the busiest day
  - ✓ Remember when reporting VOMS, do not report the highest number of vehicles available for service only vehicles operated.





# Why are We Going to Talk About Mileage?



- Vehicle miles are recorded in the *Blackcat Annual Vehicle Report*; these miles are used as part of the PTMS ranking.
- Revenue miles recorded in the *Blackcat Transit Statistics Report* are used in funding allocations.
- The “Revenue Miles” and “Revenue Hours” reported in the *Blackcat Transit Statistics Report* are input in NTD and used to complete several calculations against the previous year’s information as a review of the transit agency’s data.

## What to consider when recording miles

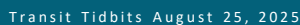
- Odometer readings = vehicle miles
  - ✓ NOTE: there should be little to no variation between these numbers
  - ✓ Odometer miles are recorded in the *Annual Vehicle Report* in Blackcat between 6/30 and 7/1 each year
  - ✓ DOT uses the *Year end Mileage Comparison Report* as part of the year end reviews. This report compares the odometer readings reported annually against the total vehicle miles added together over four (4) quarters.
- Revenue miles = miles conducted in revenue service
  - ✓ Agencies must exclude service data associated with non reportable transit activity including deadhead, charter service, training, maintenance testing, fueling and lunch breaks.

TPAs are looking for accurate data, increases or decreases in overall vehicle and revenue miles as well as deadhead or other non deadhead miles and may questions related to these changes as part of the year end reviews.

## Helpful Blackcat Reports for Year End

- *Year end Quarterly Transit Statistics* (this report compiles 1<sup>st</sup> quarter to the most current quarter in a given fiscal year)
- *Year end Mileage Comparison Report*
- *Vehicle Mileage Comparison Report* (compares odometers to vehicle miles)
- *Annual Vehicle Report* (vehicles in revenue service and odometer readings)
- *Revenue Vehicle Report* (listing of all active revenue vehicles in your fleet)
- *Year end Cost Comparison Report*

- Circular 5010.1F, Award Management Requirements
- Circular 9040.1H, Rural Areas Formula Grants Program Guidance
- Circular 9050.1A, Urbanized Areas Formula Grant Program Guidance
- Circular 4220.1G, Third Party Contracting Guidance
- NTD Reporting Policy Manuals
- Uniform System of Accounts
- Blackcat Agency User Guide
- Transit Managers Handbook



## Questions – Contact your TPA

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**Stay Tuned – Year end Reviews Part 2  
on August 25, 2025**

# Iowa DOT Presents Transit Tidbits



## PART 2

# “YEAR END REVIEW” STARTS AT THE BEGINNING

# Safety Forms

- Regional and Small Urban Systems

- ✓ SS-60 form needs to be filled out by the transit agency and submitted to the DOT
- ✓ For those agencies with vanpools, the monthly safety data will need to be incorporated into the agency SS-60 form
- ✓ DOT will enter these stats into National Transit Database (NTD) for these agencies

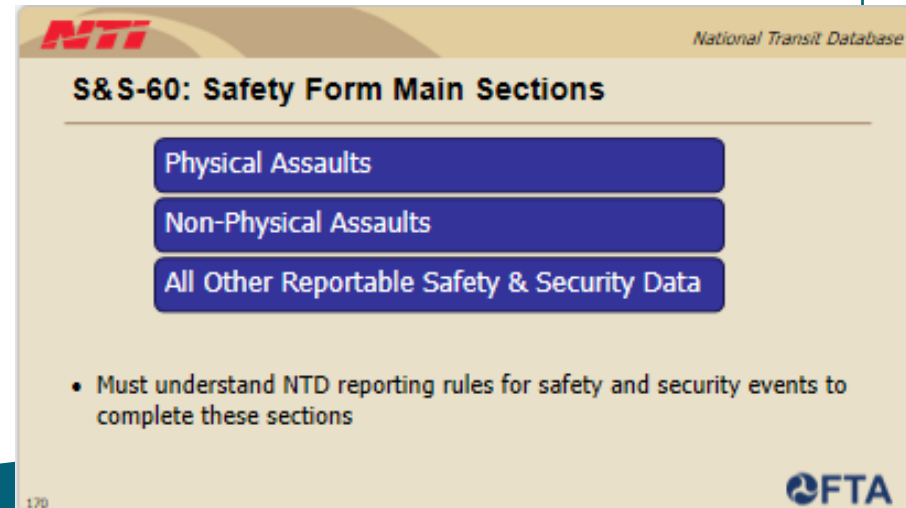
- Large Urban Systems

- ✓ DOT will not request SS-40 or SS-50 data forms for these agencies
- ✓ Large Urban Systems will enter their own information into NTD



## Things to remember for SS-60 Form

- NTD reporting requires detail on “Physical Assaults on Transit Workers”, “Non-Physical Assaults on Transit Workers”, and “Other Reportable Safety and Security Data”.
- This level of detail includes where the assaults occurred and the type of transit worker affected.
- This information will be collected from the regional and small urban public transit systems.





# Things to remember for SS-60 Form

- In order for this yearend safety data collection to go more smoothly, please:
  - Make sure you are tracking your stats throughout the year
  - **Use the appropriate thresholds** (report incidents only when necessary). These threshold descriptions will be included in the SS-60 attachment during the review process
  - Fill out form correctly (don't overreport by totaling)

The graphic is titled "NTI National Transit Database" and "Major Events Thresholds for Reporting". It contains five colored boxes, each representing a different type of event with specific reporting thresholds.

Fatalities	Injuries	Property Damage	Evacuation	Towaway Collisions
• Confirmation within 30 days	• Transported away from scene for immediate medical attention	• Equal to or exceeding \$25,000	• For life-safety reasons	• Non-rail mode collisions

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# Things to remember for SS-60 Form

**NTI** National Transit Database

## Major Safety Events

Collision	Fire	Hazardous Material Spill	Acts of God	Other Safety Events
<ul style="list-style-type: none"> <li>Includes suicides or attempted suicides that involve vehicle contact</li> <li>Meets one of the thresholds</li> </ul> 	<ul style="list-style-type: none"> <li>Requires act of suppression</li> <li>Arson is reported as a security event</li> <li>Meets one of the thresholds</li> </ul> 	<ul style="list-style-type: none"> <li>Release of material that creates imminent danger to life, health, or environment.</li> <li>Vehicle leaks of oil, power steering fluid, brake fluid not included</li> <li>Requires specialized clean up</li> <li>Meets one of the thresholds</li> </ul> 	<ul style="list-style-type: none"> <li>Natural catastrophic events such as floods, earthquakes, tornadoes</li> <li>Meets one of the thresholds</li> </ul> 	<ul style="list-style-type: none"> <li>Include slips, trips, falls, smoke, power failure, maintenance-related issues, electric shock</li> <li>Meets fatality or damage threshold <b>OR</b> results in 2 or more injuries</li> <li>Report as non-major event if only 1 injury and no other threshold met</li> </ul> 



Exception →

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**NTI** National Transit Database

## Major Security Events

System Security	Personal Security
 <ul style="list-style-type: none"> <li><b>Types</b> <ul style="list-style-type: none"> <li>Bombing/Bomb threats</li> <li>Chemical/biological/radiological/nuclear releases</li> <li>Arson</li> <li>Sabotage</li> <li>Burglary</li> <li>Vandalism</li> <li>Hijacking</li> <li>Cyber security events</li> <li>Other (e.g., shots fired, bricks thrown at vehicle)</li> </ul> </li> <li>Meets one of the thresholds</li> </ul>	<ul style="list-style-type: none"> <li><b>Types</b> <ul style="list-style-type: none"> <li>Assault</li> <li>Homicide</li> <li>Motor vehicle theft</li> <li>Robbery</li> <li>Rape</li> <li>Larceny/Theft</li> <li>Other (e.g., non-collision suicide or attempted suicide)</li> </ul> </li> <li>Meets one of the thresholds</li> </ul> 

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**NTI** National Transit Database

## Non-Major Reporting Events

Other Safety Occurrences Not Otherwise Classified	Non-Major Fires	Assaults on Transit Workers with No Injury
<ul style="list-style-type: none"> <li>1 injured person</li> <li>Does not include:               <ul style="list-style-type: none"> <li>Collisions, fires, derailments, Acts of God, hazardous material spills, or security events</li> </ul> </li> <li>Examples:               <ul style="list-style-type: none"> <li>Slips, trips, falls, electric shock, door closes on passenger</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Requires act of suppression</li> <li>Does not meet major event threshold</li> </ul>	<ul style="list-style-type: none"> <li>Also assaults on transit workers at bus stops if involved:               <ul style="list-style-type: none"> <li>Boarding/alighting or</li> <li>Transit vehicle</li> </ul> </li> </ul>

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FTA

# SS-60 Form

Physical Assaults on Transit Workers				
	Physical Assault in Transit Vehicle	Physical Assaults in Revenue Facility	Physical Assaults in Non-Revenue Facility	Physical Assaults in Other Location
<b>Total Event Counts</b>				
Major Safety and Security Events				
Non-Major Events (non-injury)				
<b>Injuries Counts</b>				
Operator Injuries				
Other Transit Worker Injuries				
Other Injuries				
<b>Fatalities Counts</b>				
Operator Fatalities				
Other Transit Worker Fatalities				
Other Fatalities				
Non-Physical Assaults on Transit Workers				
	Non-Physical Assault in Transit Vehicle	Non-Physical Assaults in Revenue Facility	Non-Physical Assaults in Non-Revenue Facility	Non-Physical Assaults in Other Location
<b>Total Event Counts</b>				
Major Safety and Security Events				
Non-Major Events (non-injury)				
<b>Injuries Counts</b>				
Operator Injuries				
Other Transit Worker Injuries				
Other Injuries				
<b>Facilities Counts</b>				
Operator Fatalities				
Other Transit Work Facilities				
Other Facilities				
Additional Details				
All other Reportable Safety and Security Data				
Event Type	Major Events	Fatalities	Injuries	
Collisions with Pedestrian(s)				
Collisions with Vehicle(s)				
Collisions with other (e.g. animals, manhole, shopping cart, etc)				
Other Major Events				
Total Reportable Injuries from non-major events				

# Iowa DOT Contract Reviews

- The DOT will continue the practice of reviewing open contracts with the transit agencies as part of the year end process. We have found that it is also a good time for the transit agencies to communicate any contract concerns with the DOT
- As a reminder:
  - ✓ Operating contracts expire after one year
  - ✓ Capital contracts expire after two years, with the requirement that vehicles are ordered within the first year of receiving the contract (this will be a good time to confirm that your vehicles have been ordered on schedule – **Remember to get concurrence from TPA**)
- Contract extensions will only be granted with DOT management approval and on a case-by-case basis

## Numbers Review – Fuzzy math

- The “FTA for Operations” total in Blackcat must match the amount you received in your reimbursement payments from DOT. Rounding can cause these numbers to differ, please make sure they match in the year end transit statistics.
  - ✓ FTA requires you to ROUND DOWN and use whole numbers in reimbursements
  - ✓ Remember year end numbers must be reported using accrual accounting, even if you use cost accounting during the year
- The “STA for Operations” total in Blackcat must match the amount you received in your reimbursement payments from DOT.
  - ✓ This must match to the exact dollar and cent

## More Fuzzy Math

- If you have a reimbursement in the “FTA for Operations” line in Blackcat, you must show operating costs in the same line
  - ✓ The exception to this rule is for fellowships
- The “FTA for Operations” line cannot exceed the percentage listed in the DOT contract
  - ✓ Example:  $(\text{operating costs} - \text{passenger revenue}) \times \text{Federal percentage}$   
either 50% for 5311 or 80% for 5310
- If you use 5310 funds for contracted services, you can only request FTA reimbursement for the lines with contracted services. “FTA for Operations” must be reported as \$0 for all other service lines unless you have separate Federal funding for those lines

## More Fuzzy Math

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- Service line naming
  - ✓ Make sure lines are named consistently quarter over quarter and year over year
  - ✓ Service lines should be named consistent with contracts
- If quarterly transit statistics need adjusted as part of year end review, adjustments need in the applicable quarter. Blackcat now allows individual quarter adjustments so adjustments for the year will no longer be made if 4<sup>th</sup> quarter.

# Fellowships

- Fellowships must be reported in Blackcat transit statistics
  - ✓ Rural and small urban systems report under “FTA for Operations”
  - ✓ Large urban systems report under “STA for Operations”
- Must be reported in the Fiscal Year the conference or training occurs, not when you received the reimbursement
  - ✓ If you have questions, feel free to contact Amy





# Why the heck do I care about Vehicle Miles?

**Because.. It is all about the Funding!**

- The DOT uses Blackcat to ensure that the odometer readings match the vehicle miles. We use these statistics to calculate the FTA and STA funding projections, along with the annual PTMS list.
- Missing vehicles cause errors in the PTMS point calculations and result in work being needed by Blackcat. This delays final vehicle mileage calculations and ultimately can affect the timing for STA and FTA projections
- Everybody wants accurate funding calculations so correct data necessary
- Since the implementation of Blackcat we have noticed discrepancies between odometers readings in the *Annual Vehicle Report* and the vehicle miles in the *Year End Transit Statistics*

## Helpful Reminders for Odometer Readings

- Record odometer readings for each transit vehicle prior to the start of service on July 1<sup>st</sup> (or after end of service on June 30<sup>th</sup>)
- **IMPORTANT:** Readings must be actual mileages taken from the vehicle's odometer. Estimates, including those from dispatch software, should not be used in place of actual readings
- During the past few yearend review cycles, we have had numerous issues with odometer readings. It may be advantageous for transit agencies to include pictures of yearend odometer readings in the vehicle's file

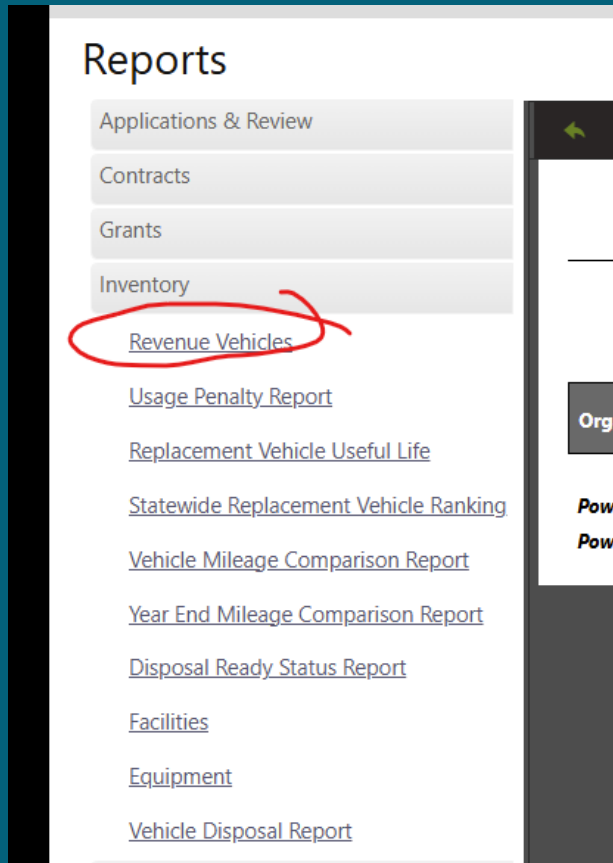


# Helpful Reminders for Annual Vehicle Reports

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- **PLEASE NOTE: The Annual Vehicle Report is a snapshot of the agency's revenue vehicles entered into Blackcat at that time. Vehicles cannot be added or removed from this report once it is created**
- To assist with the process, TPAs will be deleting any *Annual Vehicle Reports* started before June 29<sup>th</sup>
- Before starting your annual vehicle inventory report in Blackcat, double check to make sure all your vehicles have been added to the inventory or disposed. This will ensure that your fleets are up to date when the report is created
- All revenue vehicles need to be in your Blackcat inventory, this includes vanpool vehicles, taxi vehicles, and other leased vehicles. Make sure you work with your external entities to verify the vehicle inventory

## Helpful Reminders for Annual Vehicle Reports



- If you find that a vehicle is not included in your report you will have to delete your report, add the missing vehicles, and then recreate and reenter all vehicles.
- Prior to starting *the Annual Vehicle Report*, we encourage you to run the *Revenue Vehicle Report* in Blackcat to make sure all your vehicles have been either entered or disposed. The report can be accessed as shown to the left.

## Helpful Reminders for Annual Vehicle Reports

- There are some data fields in Blackcat that the DOT is not able to fix. This requires scheduling a service ticket with Blackcat and has caused delays in finalizing reports
- Incorrect fleet data in Blackcat will result in errors during NTD reporting
- Remember for your annual vehicle reports...Maintenance costs for small urban and rural systems as part of annual vehicle reports

The deadline for the *Annual Vehicle Report* was moved up to **July 15<sup>th</sup>** to provide adequate time for review and adjustments prior to submitting the *Year End Transit Statistics*

# What to do if Odometer readings are Incorrect?

- **First, review the numbers to ensure that there are no typos!!!** We have had instances where an odometer reading was changed several times on the same vehicle
- **If an odometer needs to be changed,** you are now required to submit a photo of the current odometer reading for that vehicle with the accompanying request. This request needs to state why the odometer needs to be changed, what the accurate odometer reading is, and any corrective action taken to prevent future incorrect readings on the vehicle

NOTE: your TPAs cannot change the odometer readings in the *Annual Vehicle Report* once the report has been approved. The request must be submitted to Blackcat as it requires software coding modifications. This is done as a single request to Blackcat and not one agency at a time.

## Third-Party Operated Van Pool Guidance

- Several agencies have signed Enterprise vanpool contracts. DOT is preparing a guidance document for transit agencies to ensure consistent quarterly transit statistics reporting
- A few reminders for statistics:
  - ✓ Vanpools must be reported as a separate mode of service in NTD. To add a new mode of service, work with your TPA on information to be submitted
  - ✓ During year end review you will need to provide: monthly safety data, Appendix D, and the Enterprise Annual Report
  - ✓ Be sure to double check the quarterly transit statistics reports against the Enterprise annual report as you prepare your 4th quarter report in Blackcat



## Third-Party Operated Van Pool Guidance

- A few reminders for fleet management:
  - You must enter each new vanpool vehicle into Blackcat when 1) it is used or start a new service or 2) when Enterprise replaces the vehicle. Remember to track beginning mileage as that will need to be in Blackcat
  - You must dispose vehicles in Blackcat when 1) the vanpool has been discontinued or 2) Enterprise replaces the vehicle. Remember you will need the ending mileage
- During disposal you can bypass the Blackcat classifieds posting
- Vehicle adds and disposals need to be completed in Blackcat before you start the *Annual Vehicle Report* (odometer readings) or your Blackcat vehicle miles will not match your odometer miles



## Other Annual Questions We Will Ask

- Charter or other incidental service
- Public School Services
- Explain operating deficit or surplus
- Real Property Form
- Incidental Facility Use
- Locally funded buses
- Fleet Contingency Plans
- ....And anything else that looks odd or out of the ordinary




# Fuel Tax Reporting

- Fuel Tax Reports are due four times a year:

- ✓ 1<sup>st</sup> Quarter – October 30<sup>th</sup>
- ✓ 2<sup>nd</sup> Quarter – January 30<sup>th</sup>
- ✓ 3<sup>rd</sup> Quarter – April 30<sup>th</sup>
- ✓ 4<sup>th</sup> Quarter – July 30<sup>th</sup>

- The Fuel Tax Report form has been updated for FY26

<https://iowadot.seamlessdocs.com/f/IowaPublicTransitSystemQuarterlyFuelTaxRpt>



**IOWA PUBLIC TRANSIT SYSTEM  
QUARTERLY FUEL TAX REPORT**

Form 02077 (07-25)  
Office of Vehicle & Motor Carrier Services  
P.O. Box 10262  
Des Moines, IA 50306-0262  
(515) 281-5388

**For DOT Use Only**

Check #: \_\_\_\_\_

Amount: \_\_\_\_\_

Date: \_\_\_\_\_

(Must be filed within 30 calendar days of the end of the quarter to avoid penalty)  
(Instructions on second page of form) (For further information call (515) 237-3268)

Transit System Name: \_\_\_\_\_

Region No. (if regional system): \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_

Contact Name: \_\_\_\_\_


Contact Phone: \_\_\_\_\_

Contact E-mail: \_\_\_\_\_

Quarter Ending: \_\_\_\_\_ Is the system exempt from sales tax? ☐ Yes ☐ No

	Gasohol (E10) \$0.300/gal	E15 (15% Ethanol or greater) \$0.285/gal	Gasoline with no Ethanol \$0.300/gal	Diesel B19 or lower \$0.325/gal	Bio-Diesel B20 or higher undyed \$0.295/gal	LNG Natural Gas \$0.325/gal	CNG Natural Gas \$0.310/gal
1. Tax paid gallons							
2. Tax-free gallons purchased and pumped into vehicles (see instructions for details)							
3. Gallons pumped on-site. Support with meter readings if available.							
Beginning meter reading							
Ending meter reading							
4. Total gallons purchased / used (Total of lines 1, 2, & 3)	0	0	0	0	0	0	0
5. Gallons used for exempt purposes							
6. Taxable gallons (Line 4 - Line 5)	0	0	0	0	0	0	0
7. Tax due for each fuel type (Line 6 amounts x tax rate)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8. Tax paid at pumps for each fuel type (Line 1 amounts x tax rate)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Number of months report is late (if applicable)  <div style="border: 1px solid black; width: 30px; height: 15px; margin: 0 auto;"></div>	9. Total fuel tax due (Total of entries in Line 7)					\$0.00	
	10. Total fuel tax paid (Total of entries in Line 8)					\$0.00	
	11. Overpayment (If Line 10 is greater than Line 9)					\$0.00	
	12. Tax due (If Line 9 is greater than Line 10)					\$0.00	
	13. Penalty (7.5% of tax due, if report is late)					\$0.00	
14. Interest (0.9% per month late. See instructions)					\$0.00		
15. Payment due (Add Lines 12, 13, and 14)					\$0.00		

I certify under penalties that this report is true, correct, and complete to the best of my knowledge.

(Signature) 

(Title) \_\_\_\_\_

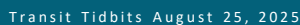
(Date) 08/20/2025

(Telephone Number) \_\_\_\_\_

## Helpful Blackcat Reports for Year End

- *Year end Quarterly Transit Statistics* (this report compiles 1<sup>st</sup> quarter to the most current quarter in a given fiscal year)
- *Year end Mileage Comparison Report*
- *Vehicle Mileage Comparison Report* (compares odometers to vehicle miles)
- *Annual Vehicle Report* (vehicles in revenue service and odometer readings)
- *Revenue Vehicle Report* (listing of all active revenue vehicles in your fleet)
- *Year end Cost Comparison Report*

- Circular 5010.1F, Award Management Requirements
- Circular 9040.1H, Rural Areas Formula Grants Program Guidance
- Circular 9050.1A, Urbanized Areas Formula Grant Program Guidance
- Circular 4220.1G, Third Party Contracting Guidance
- NTD Reporting Policy Manuals
- Uniform System of Accounts
- Blackcat Agency User Guide
- Transit Managers Handbook



## Questions – Contact your TPA

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**Want to know more on a specific transit topic –  
SUBMIT it for Transit Tidbits**