



U.S. Department
of Transportation

**Urban Mass
Transportation
Administration**

Reporting Manual

For the
1991 Section 15
Report Year



April 1991

Audit Review and Analysis Division
Office of Capital and Formula Assistance

Executive Summary

The Urban Mass Transportation Administration (UMTA) Section 15 program helps meet information needs in planning for public transportation services and making investment decisions at the Federal, State, and local levels. The goal is to provide an accurate and validated transit information database in a timely manner. Since the information collected in this program will effect public policy for many years, your cooperation to provide accurate data is essential.

The enclosed reporting forms are designed to help you report as easily as possible while establishing uniformity. The forms record information in several areas. The initial series of forms, the 000 series, establish a basic agency profile. The 100 series summarize financial information and detail the origin and amount of an agency's capital funding. The 200 series capture information on operating revenues as well as operating funding from all sources. The 300 series are operating expense reports. The 400 series collect various non-financial operating data such as service levels, maintenance, safety, and vehicle inventories. The 900 series consists of the data used in the Section 9 allocation formula.

To ensure the accuracy of the data, various certifications are required. These certifications are:

- Chief Executive Officer (CEO) certification;
- Financial data certification; and
- Section 9 data certification.

All certifications are not required of all reporters. Please pay particularly close attention to the certification formats as using these formats will help the entire process proceed more efficiently.

The forms and certifications are due to UMTA as follows:

For fiscal year end dates between January 1 and June 30, your report is due October 28.

For fiscal year end dates between July 1 and September 30, your report is due January 28.

For fiscal year end dates between October 1 and December 31, your report is due April 30.

Please send in all forms. If a particular form is not applicable to your agency, please submit the form with N/A written at the top.

Changes to the Section 15 program for 1991 are summarized in the introduction and incorporated throughout the *Reporting Manual*. These changes include revised forms and certification requirements.

If there are any questions or anything UMTA can do to assist you in completing these forms, please write to the address below.

Urban Mass Transportation Administration
Office of Capital and Formula Assistance
Audit Review and Analysis Division
P.O. Box 61126
Washington, DC 20039-1126

Please use the U.S. Postal Service for deliveries to this P.O. Box.

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Introduction

Introduction

What is Section 15?

The following is Section 15 of the Urban Mass Transportation (UMT) Act of 1964, as amended:

SEC.15(a) The Secretary shall by January 10, 1977, develop, test, and prescribe a reporting system to accumulate public mass transportation financial and operating information by uniform categories and a uniform system of accounts and records. Such system shall be designed to assist in meeting the needs of individual public mass transportation systems, Federal, State and local governments, and the public for information on which to base planning for public transportation services, and shall contain information appropriate to assist in the making of public sector investment decisions at all levels of government. The Secretary is authorized to carry out this subsection independently, or by grant or contract (including working arrangements with other Federal, State, or local government agencies). The Secretary is authorized to request and receive such information or data as he deems appropriate from public or private sources.

(b) After July 1, 1978, the Secretary shall not make any grant under Section 5 or 9 unless the applicant for such grant and any person or organization to receive benefits directly from that grant are each subject to the reporting system and the uniform system of accounts and records prescribed under subsection (a) of this section.

(c) The Secretary shall, not later than July 1, 1979, report to Congress on the system prescribed under authority of this section, together with his recommendations for any further legislation, if any, he deems necessary in connection with such systems.

The Section 15 reporting system evolved from the transit industry-initiated Project "FARE" (Uniform Financial Accounting and Reporting Elements). Over the years, a cooperative working arrangement has developed between the transit industry and the Federal government on the Section 15 data collection and reporting system. The private and public sectors have recognized the importance of and need for timely and accurate data on which to assess the continued progress of the nation's mass transportation systems.

Changes in FY 1991 Section 15 Reporting

Purchased Transportation: The vehicle threshold for a separate Section 15 report by a purchased transportation provider is raised from 50 to 100 vehicles used to provide annual maximum service.

Metropolitan Planning Organization (MPO) Statement: The Metropolitan Planning Organization (MPO) Statement is no longer required.

Management Information Systems (MIS) Mandatory Reporting Level: If you received an UMTA Management Information Systems grant, reporting at the applicable voluntary level is no longer required.

Chief Executive Officer (CEO) Certification: The CEO Certification should contain a completed title line along with the appropriate signature, or the letterhead should clearly identify the signee as the CEO.

Section 9 Data Certification: An agency whose report covers fewer than 100 revenue vehicles in annual maximum service across all modes and types of service (directly operated and purchased transportation service) is not required to submit a Section 9 Data Certification.

Passenger Mile Sampling Waiver: Reporting agencies in any size urbanized area who directly operate fewer than 100 revenue vehicles (previously 50 revenue vehicles) for all modes in annual maximum service are eligible for a waiver based on the revised fleet size criterion.

Report Due Dates: In order to simplify filing and processing of your report, the schedule of report due dates has been combined to three dates: October 28, January 28, and April 30. Please refer to page 6 for details.

Forms' Revisions: In order to simplify the forms' completion, UMTA has reduced the number of forms by removing duplicate data items, by combining information on other forms, and by clarifying wording of the forms. In addition, there is a new section on uses of capital funds on Form 103, Capital Funding. UMTA is requesting information in general categories for bus and fixed guideway. Specifically, the following substantive form changes have been identified in Exhibit 1 on page 4.

Computer Printouts of Forms: You may submit computer printouts of the data on the reporting forms if they are exact representations of the FY 1991 reporting forms, by form number, data item, line, and column.

Exhibit 1

Substantive Form Changes for 1991

Form 002 - Contractual Relationship Identification: Form 002 is modified to include other contract related costs incurred by the contracting agency. See specific reporting instructions under Form 002.

Form 003 - Maximum Service Vehicles Summary Schedule - Directly Operated Service and Form 004 - Maximum Service Vehicles Summary Schedule - Purchased Transportation: Form 003 and Form 004 are no longer required. Information concerning maximum service vehicles is now reported, by mode and type of service, on Form 406 or Form 407. See specific reporting instructions under Form 406 or Form 407, and Form 408.

Form 006 - Section 9 Statistics: Form 006 has been renumbered as Form 901. Retained fare revenues are no longer reported as a separate line item. Data are no longer reported by type of service. The form is restructured to report data by mode (one mode per page) and by fixed guideway/non-fixed guideway. The renumbering emphasizes that Form 901 should be completed last, as a summary.

Form 103 - Capital Funding: Form 103 is expanded to include a new section on uses of capital funds. See specific reporting instructions under Form 103.

300 Series Operating Expense Forms: Object Classes 508.01 and 508.02 for purchased transportation are clarified and expanded. Object Class 508.01 is for all contracted services included in your report; Object Class 508.02 is for contractors filing a separate, complete Section 15 report. Object Classes 508.01 and 508.02 are expanded to include other contract related costs incurred by the reporting agency as well as the contract expenditures and retained fares.

Form 332 - Pension Plan Questionnaire: Form 332 is no longer required.

Form 401 - Transit System Service Period Schedule: Form 401 is no longer required. Information concerning service period schedules is now reported, by mode and type of service, on Form 406 or Form 407. See specific reporting instructions under Form 406 or Form 407.

Form 406A - Annual Report to UMTA: Form 406A is no longer required. If you use UMTA Circular 2710.1A - *Sampling Procedures for Obtaining Fixed Route Bus Operating Data Required Under the Section 15 Reporting System* to sample passenger miles and use Form 406A (included as Appendix D in the Circular) to record data, retain the form in your files as documentation, but do not submit with your Section 15 report.

Form 406B - Annual Report to UMTA-Demand Responsive: Form 406B is no longer required. If you use UMTA Circular 2710.2A - *Sampling Procedures for Obtaining Demand Responsive Bus System Operating Data Required Under the Section 15 Reporting System* to sample passenger miles and use Form 406B (included as Appendix D in the Circular) to record data, retain the form in your files as documentation, but do not submit with your Section 15 report.

Form 408 - Revenue Vehicle Inventory: Form 408 data are now reported for all vehicles including vehicles purchased with non-federal funds. Form 408 now has a mode column for recording the mode associated with each vehicle reported. This information was formerly captured on Forms 003 and 004 which have been deleted. In addition we have added a "Total" line to reflect the total fleet at fiscal year end. See specific reporting instructions under Form 408.

Who Reports

All recipients or beneficiaries of Section 9 funds are required to submit or coordinate the submittal of Section 15 reports. If the recipient or beneficiary is a public agency, it reports all service it provides or purchases regardless of whether Section 9 funds were used for a particular service. If the recipient or beneficiary is a private carrier providing purchased transportation, it must report the services provided under contract to the recipient of Section 9 funds.

Transit Agencies: Recipients or beneficiaries of Section 9 funds administering and managing transit activities are responsible for submitting or coordinating the submittal of Section 15 reports regardless of whether they directly operate or purchase their transit services. These recipients or beneficiaries can be public entities directly operating services or contracting for all or part of the total transit service provided.

Operators of Purchased Transportation Services: Public agencies or private carriers who provide public mass transportation services under contract to recipients or beneficiaries of Section 9 funds must report data for these services under the Section 15 system.

Private Providers: Private providers of mass transit services may voluntarily submit data for Section 15. These are mass transit services that are not directly operated by or under contract to a public agency.

Consolidated Section 15 Reporters: One reporter may file a consolidated report on behalf of other reporters if it is easier to collect and control the quality of the data. This often occurs where one agency coordinates the development and funding of public mass transportation services in an area. If you wish to file a consolidated report, make your request, in writing, identifying the names, fiscal year-end dates, previous Section 15 ID numbers, if applicable, of the agencies to be included, and date of the first consolidated report submission.

Agencies with Three or Fewer Vehicles: Agencies operating three or fewer vehicles in annual maximum service should contact their assigned validation analyst regarding requirements for report submittals.

What to Report

The Section 15 report consists of a series of forms and certifications which provide a summary of your agency's transit characteristics, including financial and non-financial operating statistics, for your fiscal year.

Financial and Non-Financial Operating Data: The initial series of forms, the 000 series, establish a basic agency profile. The 100 series summarize financial information and detail the origin and amount of an agency's capital funding. The 200 series capture information on operating revenues as well as operating funds from all sources. The 300 series are operating expense reports. The 400 series collect various non-financial operating data such

as service levels, maintenance, safety, and vehicle inventories. The 900 series consists of the data used in the Section 9 allocation formula.

Certifications: There are three certifications which attest to the validity of your data: Chief Executive Officer, Financial Data and Section 9 Data. These are detailed on pages 16 through 29, together with suggested formats and procedures.

When to Report

Due Date: An original and two copies of the Section 15 report are due as follows:

For fiscal year end dates between January 1 and June 30, your report is due October 28.

For fiscal year end dates between July 1 and September 30, your report is due January 28.

For fiscal year end dates between October 1 and December 31, your report is due April 30.

A report received within a 15 calendar-day grace period is not considered late.

Filing Extension: You may request a 30 calendar-day extension for good cause. Make your request, in writing, at least 15 days in advance of the due date. The 30 day extension includes the 15 calendar-day grace period.

Reporting Waiver: You may request a waiver of reporting requirements if there is good cause, i.e., data cannot be furnished without unreasonable expense and inconvenience. Make your request, in writing, at least 60 calendar-days in advance of the report due date. This will not affect your Section 9 funding.

Late and Incomplete Reports: A report may be late or incomplete based on a number of items. Each type is described as well as how it may affect your agency.

Late Report: A report is considered "late" if you fail to report by your due date or the last day of the grace period.

Incomplete Report: A report is incomplete if it does not contain all the required reporting forms, data or CEO Certification for your directly operated services; or, if it is not in substantial conformance with the Section 15 definitions and requirements. An incomplete report may be treated as a request for up to a 30 calendar-day extension.

Note: If your report is missing a required Section 9 Data Certification or Financial Data Certification, but you do have a commitment by the Chief Executive Officer to obtain the required auditor's certifications in a timely manner, UMTA may include your data in the calculation of the urbanized area's Section 9 apportionment but may withhold any new grants until the proper certifications are received and accepted.

Failure to Report: The following are considered as failure to report: not submitting a report, submitting a late report, or submitting an incomplete report. As a result, your data may not be included in the Section 15 data base and UMTA may declare your agency ineligible to receive directly or indirectly any Section 9 grants during an entire Federal fiscal year. This ineligibility applies to all reporting agencies regardless of the size of the urbanized area served.

Where to Report

Mailing Address: Send all reports and correspondence to:

Urban Mass Transportation Administration
Office of Capital and Formula Assistance
Audit Review and Analysis Division
P.O. Box 61126
Washington, DC 20039-1126

Note: Please use the U.S. Postal Service for deliveries to this P.O. Box.

Telephone Number: Telephone calls should be made to UMTA's contractor: COMSIS Corporation at (301) 588-9676.

You may obtain Section 15 reporting forms, reference documents, or direct questions to the above address or call UMTA's contractor.

How to Report

Fiscal Year: The data contained in the Section 15 report should cover your fiscal year. If your fiscal year-end date changes, notify us immediately, in writing, so that we can confirm which twelve month period is contained in your next Section 15 submission.

Different Reporting Levels: There are four reporting levels. These are the required R, and the voluntary A, B, and C levels. Exhibit 2 on page 8 presents the recommended voluntary reporting levels by fleet size of the principal mode operated. Use this chart as a guideline only; you may report at a more or less detailed level. For example, a bus operator with 200 revenue vehicles may report at Level A or C instead of Level B. A contractor operating 100 or more revenue vehicles (i.e., a contractor that is required to file a separate Section 15 report) does not have to report at the same level as the public agency contracting for the service. Reporters who elect Level A, B, or C will be completing more detailed revenue and operating expense forms.

Exhibit 2

Reporting Level Characteristics

<u>Level R</u>	<u>Level C</u>	<u>Level B</u>	<u>Level A</u>
Required Level	Voluntary Level	Voluntary Level	Voluntary Level
All systems	Suggested for systems with 100 or fewer revenue vehicles	Suggested for systems with 101-500 revenue vehicles	Suggested for systems with more than 500 revenue vehicles, and all rapid rail systems

Purchased Transportation Services: The agency contracting for services identifies each contractual relationship on an individual Form 002, and reports the aggregate amounts of the purchased transportation contracts on the applicable 300 series operating expense forms.

If you are the agency contracting for service and the contractor is included in your report, report contract payments or accruals to contractors, fare revenues retained by contractors and any other contract related costs incurred by your agency under Object Class 508.01, and non-financial operating data on Forms 403, 406, 407, and 408. Report the non-financial operating data by mode as the aggregate characteristics of the purchased transportation services.

If you are the agency contracting for service and the contractor is filing a separate report, report contract payments or accruals to contractors, fare revenues retained by contractors, and any other contract related costs incurred by your agency under Object Class 508.02. Each contractor using 100 or more revenue vehicles to provide annual maximum service (Object Class 508.02) to a single agency must submit a separate, complete, Section 15 report.

If you are a contractor using 100 or more vehicles to provide annual maximum service to a single agency, you must submit a separate Section 15 report completed from the perspective of directly operated service. On Form 002, identify the agency who has contracted with you to provide the purchased transportation services.

In some cases a separate Section 15 report may be submitted by a contractor operating fewer than 100 vehicles to provide annual maximum service. One such case is when the public body contracting for the service does not directly operate any transit services. In those situations where the recipient or beneficiary of operating assistance purchases transportation, the Section 15 report for these services may be submitted by the purchaser or by the provider of the service.

Include data only for those services which are specified in the purchased transportation contract and for which you provide a monetary consideration to the contract carrier. Do not include data for a contract carrier who provides other transportation services not under contract to a recipient or beneficiary of Section 9 funds.

Consolidated Reporting: Consolidated reporting is a combined report of two or more public or private entities contained in a single report. An example of consolidated reporting could be a county government filing a consolidated report of all local demand response agencies under its jurisdiction. Written requests to submit a consolidated report should identify the agencies involved, identification numbers, fiscal year end dates and number of vehicles involved. Consolidated reports should be filed once the reporter has requested and received written permission from UMTA. UMTA will provide specific instructions for filing a consolidated report.

Private Conventional and Subscription Bus Services: Private operators may voluntarily submit a reduced set of forms and a certification from their Chief Executive Officer. Only vehicle revenue mile data are in the basic tier of the Section 9 apportionment; this data should be submitted on Form 406 and Form 901.

As further guidance, Exhibit 3 on pages 10 through 12 lists the specific forms mandatory for each reporting level. The exhibit identifies whether data are reported system-wide, by mode, and/or type of service (directly operated or purchased transportation).

Exhibit 3

Summary of Section 15 Reporting Requirements

Form No.	Title	Reporting Level			Type of Service*	Mode	Exceptions/Special Requirements
		R	C	B A			
Basic Information Report Forms							
001	Transit System Identification	√	√	√	-----	-----	-----
002	Contractual Relationship Identification	√	√	√	-----	-----	One form required for each contract.
005	Supplemental Information	√	√	√	-----	-----	Required under certain circumstances.
Capital Report Forms							
101	Balance Sheet	√	√	√	-----	-----	Not required if reporter is department of a local or State government, or a public utility company.
103	Capital Funding	√	√	√	-----	-----	-----
Revenue Report Forms							
201	Revenue Summary	√	√	√	-----	-----	-----
202	Revenue Detail	√	√	√	-----	-----	-----
203	Sources of Operating Funding	√	√	√	-----	-----	-----

* Purchased transportation contracts included in contracting agency's report. If 100 or more vehicles are used to provide annual maximum service, a separate complete Section 15 report must be submitted by or for the contractor.

Exhibit 3

Summary of Section 15 Reporting Requirements (continued)

Form No.	Title	Reporting Level			Type of Service*	Mode	Exceptions/Special Requirements
		R	C	B A			
Operating Expense Report Forms							
301	Operating Expenses Classified by Function	√	--	--	-----	-----	Required for single mode reporters.
310	Operating Expenses Classified by Function	√	--	--	-----	-----	Required for multi-mode reporters.
311	Direct, Joint, and Total Operating Expenses by Object Class and Mode	--	--	√	-----	-----	
312	Direct, Joint, and Total Operating Expenses by Object Class and Mode	--	--	√	-----	-----	
313	Direct, Joint, and Total Operating Expenses by Object Class and Mode	--	√	--	-----	-----	
315	System Summary by Object Class	--	√	√	-----	-----	
321	Operators' Wages	√	√	√	-----	-----	Required for directly operated modes in which more than 25 revenue vehicles are used to provide annual maximum service. Not required for reporters submitting their first Section 15 report.
331	Fringe Benefits	√	√	√	-----	-----	Required for reporters with more than 25 vehicles for all modes directly operated in maximum service.

* Purchased transportation contracts included in contracting agency's report. If 100 or more vehicles are used to provide annual maximum service, a separate complete Section 15 report must be submitted by or for the contractor.

Exhibit 3

Summary of Section 15 Reporting Requirements (continued)

Form No.	Title	Reporting Level				Type of Service*	Mode	Exceptions/Special Requirements
		R	C	B	A			
Non-Financial Operating Data Report Forms								
402	Revenue Vehicle Maintenance Performance and Energy Consumption	✓	✓	✓	✓	-----	✓	-----
403	Transit Way Mileage	✓	✓	✓	✓	-----	-----	-----
404	Transit System Employee Equivalents	✓	✓	✓	✓	-----	-----	-----
405	Transit Safety	✓	✓	✓	✓	-----	-----	-----
406	Transit System Service (Non-Rail Modes)	✓	✓	✓	✓	-----	-----	Required for non-rail modes.
407	Transit System Service (Rail Modes)	✓	✓	✓	✓	-----	-----	Required for rail modes.
408	Revenue Vehicle Inventory	✓	✓	✓	✓	-----	-----	-----
Summary Forms								
901	Section 9 Statistics	✓	✓	✓	✓	-----	-----	Required for reporters serving UZA's with population of 200,000 or more.

* Purchased transportation contracts included in contracting agency's report. If 100 or more vehicles are used to provide annual maximum service, a separate complete Section 15 report must be submitted by or for the contractor.

How to Complete the Forms: Follow these guidelines when preparing your report:

1. File each form in the package, even if it is not required. If a specific form does not apply, write "N/A" on that form.
2. Use the accrual method of accounting.
3. Round all financial data to whole numbers.
4. Computer generated forms are acceptable provided they have the identical layout as the corresponding forms they replace.
5. The 1991 forms are designed for use on a standard 12 pitch typewriter. The 000 series forms are designed for a carriage return of one and one half lines. The remaining forms are designed for a single line carriage return.

Reference Documents: Volumes I and II of the *Urban Mass Transportation Industry Uniform System Of Accounts and Records and Reporting System*, 49CFR Part 630 *Federal Register*, September 25, 1987 and UMTA Circular 9030.1A *Section 9 Formula Grant Application Instructions* are essential to understanding the forms and instructions presented in this manual. You can obtain these documents, as well as the other reference documents listed in Exhibit 4 on page 14, by calling UMTA's contractor at the telephone number on page 7.

Exhibit 4

Reference Documents

January 1977	<i>Urban Mass Transportation Industry Uniform System of Accounts and Records and Reporting System: Volume I General Description and Volume II - Uniform System of Accounts and Records</i>
April 1987	<i>Fully Allocated Cost Analysis Guidelines for Public Transit Providers, Price-Waterhouse, Office of Government Services, Washington, D.C.</i>
September 1987	<i>Uniform System of Accounts and Records and Reporting System; Clarification of Procedures for Addressing Noncompliance with Reporting Requirements; Final Rule. (52 FR 36182) (49 CFR Part 630)</i>
September 1987	<i>Circular 9030.1A Section 9 Formula Grant Application Instructions</i>
July 1988	<i>Circular 2710.1A Sampling Procedures for Obtaining Fixed Route Bus Operating Data Required Under the Section 15 Reporting System</i>
July 1988	<i>Circular 2710.2A Sampling Procedures for Obtaining Demand Responsive Bus System Operating Data Required Under the Section 15 Reporting System</i>
July 1988	<i>Circular 2710.4A Revenue Based Sampling Procedures for Obtaining Fixed Route Bus Operating Data Required Under the Section 15 Reporting System</i>
July 1988	<i>Circular 2710.6 Section 15 Accounting and Reporting Release Number 1</i>
July 1988	<i>Circular 2710.7 Section 15 Accounting and Reporting Release Number 2</i>
July 1988	<i>Government Auditing Standards</i>

Generally Accepted Accounting Principles: The Urban Mass Transportation Industry Uniform System of Accounts and Records and Reporting System (USOA) was never intended to be a unique, self-contained system. For it to be so would require addressing every possible Section 15 transaction and situation, which is clearly beyond the capabilities of UMTA and Section 15 users. Rather, the Section 15 system is based on, and largely synonymous with, Generally Accepted Accounting Principles (GAAP) and Standards of Governmental Accounting and Financial Reporting.

As some of the uses of Section 15 information can be different than the uses of GAAP statements, the Section 15 system has evolved, in part, along different needs of its users. However, the areas of disagreement between Section 15 and GAAP are relatively small when compared with the areas of agreement.

The general rule, therefore, is: If a unique requirement exists for Section 15 purposes, this requirement will be contained in Section 15 reference documents provided by UMTA (e.g., the USOA and the *Reporting Manual*). In the absence of unique Section 15 provisions to the contrary, Section 15 reporters should follow GAAP.

The promulgation of GAAP is the responsibility of two organizations: (1) the Financial Accounting Standards Board (FASB), which is responsible for general GAAP affecting all types of entities; and (2) the Governmental Accounting Standards Board (GASB), which is affiliated with the FASB and specializes in agencies in the United States. In the event of a conflict between FASB and GASB pronouncements, the GASB prevails for governmental entities.

Both FASB and GASB pronouncements are available through the FASB in Stamford, Connecticut. Most auditing firms will assist their clients in obtaining GAAP documents and applying GAAP requirements.

Accrual Method of Accounting: Use the accrual method of accounting in preparing your Section 15 report. Using the accrual basis, revenues are recorded when earned, regardless of whether or not receipt of the revenue takes place in the same reporting period. Similarly, expenditures are recorded as soon as they result in liabilities for benefits received, regardless of whether or not payment of the expenditure is made in the same reporting period. If you use a cash-basis or encumbrance-basis accounting system, you must make work-sheet adjustments to record the data on an accrual basis.

Validation Process

Upon receipt of the Section 15 forms, UMTA initiates the validation process. First, UMTA conducts a preliminary review of the report for completeness and converts the data into a machine-readable format. Second, UMTA reviews the data in detail. Issues raised by the detail review are submitted to the Section 15 Contact Person, by UMTA, in a detail review letter. A response to these issues is due within 15 calendar days of receiving the detailed review letter. Third, issues raised by the agency's response to the detail review letter or from certifications, etc. received after the detail review letter was written are addressed in a follow-up letter from UMTA. Again, a response is due in 15 calendar days. The time limits are necessary to ensure the timely production of the Section 15 data used in the Section 9 formula apportionment and the Section 15 *Annual Report*. Fourth, UMTA issues an "echo report". The echo report shows what data are to be included in the Section 15 database. The reporter is asked to concur with the data in the echo report. Fifth, a close-out letter is sent to the reporter with outstanding issues that were not resolved in the detail review and follow-up letter process.

Certifications

The Section 15 program was created to provide a comprehensive mass transit database. To meet a high standard of data quality, UMTA requires each reporter to submit certifications attesting to the validity and reliability of the data being reported. There are three certifications: The Chief Executive Officer (CEO) Certification, the Financial Data Certification and the Section 9 Data Certification. Not all certifications are required by all agencies.

Chief Executive Officer (CEO) Certification

The Chief Executive Officer (CEO) Certification is a letter signed by the Chief Executive Officer of an agency attesting to the overall accuracy of the data in the Section 15 report. It also is used in lieu of the annual Financial Data Certification if a waiver has been granted; and, to attest to the accuracy of data items used for apportionment of Section 9 funds if the reporting agency is in or serves an urbanized area with a population of 200,000 or more.

In order to assist you in determining the appropriate person to sign the CEO Certification, please refer to the definition and examples in Example 1 on page 17.

The CEO of each reporting agency is required to submit a certification with each annual Section 15 report. The certification must attest to the following:

- That all data contained in the Section 15 report are accurate;
- That all data submitted in the Section 15 report are in accord with Section 15 definitions;
- If applicable, verification that the data items used for the apportionment of Section 9 funds are accurate, and that there is documentation of procedures and internal controls to assure the accuracy of the data;
- If applicable, that the reporting agency's accounting system used to derive all data submitted in the Section 15 report is the Section 15 Uniform System of Accounts and Records (USOA) and that a Section 15 report using this system was certified by an independent auditor in a previous report year;
- If applicable, that the reporting agency's internal accounting system is other than the USOA, and that its:
 - accounting system uses the accrual basis of accounting,
 - accounting system is directly translated, using a clear audit trail, to the accounting treatment and categories specified by the USOA,
 - accounting system and direct translation to the USOA are the same as those certified by an independent auditor in a previous reporting year; and

- That a 100 percent passenger mile count was conducted or that the sampling method used to collect passenger mile data for each mode/type of service meets UMTA requirements.

CEO Certification Format: A suggested format for the Section 15 CEO Certification is presented in Example 2 on pages 18 through 19.

Note: The CEO Certification should contain a completed title line or identify the signee as the CEO in the letterhead.

Example 1

Chief Executive Officer Definition

The Chief Executive Officer is the principal executive in charge of and responsible for the reporting agency.

The following are some basic responsibilities and accountability that a CEO would normally be expected to assume:

- Responsibility for applying resources efficiently, economically, and effectively to achieve the purposes for which the resources were furnished.
- Accountability for the resources provided to carry out the programs and services.
- Responsibility for establishing and maintaining an effective internal control system to ensure that appropriate goals and objectives are met; resources are safeguarded; laws and regulations are followed; and reliable data are obtained, maintained, and fairly disclosed.
- Responsibility for complying with applicable laws and regulations. That responsibility encompasses identifying the requirements with which the entity and the official must comply and implementing systems designed to achieve compliance with those requirements.

The CEO is the one person responsible for the transit systems' operation--general administration, vehicle operations, vehicle and non-vehicle maintenance.

The following examples illustrate who is a CEO:

- General Manager of a Transit Authority
- Department head of a county or city government office
- Division head of a State Department of Transportation
- Executive Director of a Council of Governments, Commission, or Transit District
- Executive Director of a city sponsored demand response system

Purchased Transportation by a private operator \geq 100 vehicles

- Senior Operations Manager (site specific)
Anyone higher in the company, for example the President, Vice-President, or Controller at the Corporate Level would also be acceptable. This includes equivalent positions at operating subsidiaries.

Example 2

Chief Executive Officer (CEO) Certification Suggested Format

"I hereby certify to the following concerning the financial and non-financial/operating data submitted in the (name of agency) Section 15 Report for its fiscal year ending (date):

1. The financial and non-financial/operating data (1) are accurate and truthful records of the financial transactions and operations of the (name of agency) and (2) conform in all material respects with the accounting and definitional requirements of the Urban Mass Transportation Administration System of Accounts and Records and Reporting System.
2. The verifications below pertain to each data item to be used in the Section 9 formula allocation. (These data include fixed guideway directional route miles, vehicle revenue miles, passenger miles, and operating costs.) List each applicable data item by mode and type of service (i.e. motorbus directly operated, demand response purchased, etc.). Discuss the following for each data item listed in the parentheses:¹
 - a. Verification that a system is in place for recording data in accordance with UMTA definitions. Verification that the correct data are being measured (e.g., vehicle revenue miles as opposed to total vehicle miles) and that no systematic errors exist (i.e., all data are recorded).
 - b. Verification that a system is in place to record data on a continuing basis and that data gathering is an ongoing effort.
 - c. Verification that source documents are available to support the reported data and are maintained for a minimum of three years. Verification that documents are reviewed and signed by a supervisor, as required.
 - d. Verification that a system of internal controls is in place to assure the accuracy of the data collection process and recording system and that reported documents are not altered. Verification that documents are reviewed and signed by a supervisor, as required.
 - e. Verification that the data collection methods are those suggested by UMTA or equivalent. Verification that UMTA standards for precision and accuracy have been satisfied in that the sampling technique has either been approved by UMTA or has been determined to conform to UMTA requirements by a qualified statistician. Confirmation that the collection methods documented are being followed.
 - f. Verification that the data are accurate. Documentation of an analytic review of the reported data to confirm that data are consistent with prior reporting periods and other facts known about agency operations.

¹ Paragraph 2 is applicable only for reporting agencies that are in or serve urbanized areas with populations of 200,000 or more.

Example 2

Chief Executive Officer (CEO) Certification Suggested Format (continued)

3. The accounting system from which this Section 15 Report is derived follows the accounting system prescribed by the Section 15 Uniform System of Accounts and Records. The (name of agency) has adopted the Uniform System of Accounts and Records and has previously submitted a Section 15 Report for its fiscal year-ending (date) which was compiled using the Uniform System of Accounts and Records and which contained an independent auditor's Section 15 financial data certification signed by (name of independent auditor) and dated (date).²
4. The (name of agency)'s internal accounting system is other than the accounting system prescribed by the Section 15 Uniform System of Accounts and Records but uses the accrual basis of accounting and is directly translated, using a clear audit trail, to the accounting treatment and categories specified by the Section 15 Uniform System of Accounts and Records. The (name of agency) has previously submitted a Section 15 report for its fiscal year-ending (date), which was compiled using the same internal accounting system and translation to the Uniform System of Accounts and Records, and which contained an independent auditor's Section 15 financial data certification signed by (name of independent auditor) and dated (date).²
5. The FY (year) passenger mile data for (mode) by (type of service) contained in this report were collected and estimated using the UMTA Circular (number) or were collected using a 100 percent count of passenger mile data.
6. The FY (year) passenger mile data for (mode) contained in this report were collected and estimated using an alternative sampling procedure determined to meet the 95 percent confidence and 10 percent precision levels by a qualified statistician.
7. The requirement to submit passenger mile data at the 95 percent confidence and 10 percent precision levels was waived in FY (year). The description of how (agency name) arrived at the passenger mile number in this report on Form 005 is accurate."

Signed: _____

Title: _____ Date: _____

² Reporting agencies which meet the applicable criteria for waiver of the financial certification and in lieu of an independent auditor's certification should either include paragraph 3 or 4.

Financial Data Certification

The Financial Data Certification is a letter signed by an independent public accountant or other independent entity such as a State audit agency that attests to the conformity, in all material respects, of the financial data as prescribed in Volume II of the USOA. The letter should state whether any of the reporting forms do not conform to these Section 15 requirements and describe the discrepancies.

Each agency is required to file a Financial Data Certification with their Section 15 report unless they have received a waiver in writing from UMTA. The criteria for granting a Financial Data Certification waiver are:

- The reporting agency (1) has adopted the USOA and (2) has previously submitted a Section 15 report that was compiled using the USOA and was certified by an independent auditor; or
- The reporting agency (1) uses an internal accounting system other than the accounting system prescribed by the USOA, (2) uses the accrual basis of accounting, (3) directly translates the system and accounting categories, using a clear audit trail, to the accounting treatment and categories specified by the USOA, and (4) has previously submitted a Section 15 report that was compiled using the same internal accounting system and translation to the USOA and was certified by an independent auditor.

In lieu of the independent auditor's financial data certification, the CEO Certification annually verifies that the reporter meets one of the above conditions.

Note: OMB Circular A-128 *Single Audit Act* is not a substitute for the financial data certification.

Financial Data Certification Format: A suggested format for the Section 15 Financial Data Certification is presented in Example 3 on page 21.

Note: The Financial Data Certification should be on the independent auditing firm's letterhead, and should identify the location (city) of the office performing the certification.

Example 3

Certification of Financial Data Suggested Format

Auditing Firm's Letterhead

"In connection with our regular examination of the financial statements of _____, for the year-ended _____, on which we have reported separately under date of _____, we have also reviewed the reporting forms listed below and included in _____ report for the year-ended _____, required under Section 15 of the Urban Mass Transportation Act of 1964 as amended, for conformity in all material respects with the requirements of the Urban Mass Transportation Administration as set forth in its applicable Urban Mass Transportation Industry Uniform System of Accounts and Records and Reporting System. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. We did not make a detailed examination such as would be required to determine that each transaction has been recorded in accordance with Urban Mass Transportation Industry Uniform System of Accounts and Records.

[Submit a list of the specific reporting forms in the 100, 200, and 300 Series being reported upon]

Based on our review, in our opinion the accompanying reporting forms identified above conform in all material respects with the accounting requirements of the Urban Mass Transportation Administration as set forth in its applicable Urban Mass Transportation Industry Uniform System of Accounts and Records and Reporting System."

Signed: _____ Date: _____

City

Section 9 Data Certification

The Section 9 Data Certification is a report by an independent auditor that confirms the accuracy of the data used to apportion Section 9 funds. All reporters who are in or serve urbanized areas with populations of 200,000 or more and whose report covers 100 or more vehicles in annual maximum service across all modes and types of service must have an independent auditor certify all Section 15 data used in the Section 9 formula allocation. The certification should discuss, by mode and type of service: directional route miles, vehicle revenue miles, passenger miles, and operating costs. The auditor should describe the procedures for determining the following attestations:

- Verification that there is a system in place and maintained for recording data in accordance with Section 15 definitions. Verify that the correct data are being measured and that there are no systematic errors.
- Verification that there is a system in place to record data on a continuing basis and that the data gathering is an ongoing effort.
- Verification that source documents are available to support the reported data and are maintained for UMTA review and audit for a minimum of 3 years following UMTA's receipt of the Section 15 report. The data must be fully documented and securely stored.
- Verification that there is a system of internal controls to assure the accuracy of the data collection process and recording system and that reported documents are not altered. Verify that documents are reviewed and signed by a supervisor as required.
- Verification that the data collection methods are those suggested by UMTA, or have been approved by UMTA or a qualified statistician as being equivalent in assuring quality and precision. Confirm the collection methods documented are being followed.
- Verification that the deadhead miles, computed by taking the difference between the reported "total actual vehicle miles" data and the reported "total actual vehicle revenue miles" data, appear to be accurate.
- Documentation of an analytic review of the reported data to confirm that data are consistent with prior reporting periods and other facts known about agency operations.
- Documentation of the list of specific documents examined and tests performed.
- Documentation of how purchased transportation revenues were handled, i.e., no revenues were retained by the contractor or all revenues retained by the contractor were reported.

The procedures in Exhibit 5 on pages 23 through 27 are agreed upon procedures that satisfy the requirements of the Section 9 Data Certification.

Exhibit 5

Section 9 Data Certification Procedures

UMTA has specified and agreed to a set of procedures for the independent auditor to perform to satisfy the requirements of the Section 9 Data Certification. Several of the procedures below require the auditor to select a random sample of documents or data. The procedures do not specify the number to be selected (i.e., the percentage of the total documents/data). The auditor should use professional judgment to determine the percentage that will enable the auditor to make the required attestations. The procedures, to be applied to each applicable mode and type of service (directly operated and purchased transportation), are:

- a. Obtain and read a copy of written procedures related to the system for reporting and maintaining data in accordance with the Section 15 requirements and definitions set forth in 49 CFR Part 630, *Federal Register*, September 25, 1987. If procedures are not written, discuss the procedures with the personnel¹ assigned responsibility of supervising the preparation and maintenance of Section 15 data.
- b. Discuss the procedures (written or informal) with the personnel assigned responsibility of supervising the preparation and maintenance of Section 15 data to ascertain:
 - The extent to which the agency followed the procedures on a continuous basis, and
 - Whether they believe such procedures result in accumulation and reporting of data consistent with the Section 15 definitions and requirements set forth in 49 CFR Part 630 *Federal Register*, September 25, 1987.
- c. Inquire of same person¹ concerning the retention policy that is followed by the agency with respect to source documents supporting the Section 15 data reported on Form 901.
- d. Based on a description of the agency's procedures obtained in items a and b above, identify all the source documents which are to be retained by the agency for a minimum of three years.

For each type of source document, select three months out of the year and observe that each type of source document exists for each of these periods.

- e. Discuss the system of internal controls with the person¹ responsible for supervising and maintaining the Section 15 data. Inquire whether individuals, independent of the individuals preparing the source documents and posting the data summaries, review the source documents and data summaries for completeness, accuracy and reasonableness and how often such reviews are performed.
- f. Select a random sample of the source documents and ascertain whether supervisors' signatures are present as required by the system of internal controls.
- g. Obtain the worksheets utilized by the agency to prepare the final data which are transcribed on to Form 901, Section 9 Statistics. Compare the periodic data included on the worksheets to the periodic summaries prepared by the agency. Test the arithmetical accuracy of the summarizations.

¹ The accountant may wish to list the titles of the persons interviewed.

Exhibit 5

Section 9 Data Certification Procedures (continued)

- h. Discuss the agency's procedure for accumulating and recording passenger mile data in accordance with Section 15 requirements with agency staff². Inquire whether the procedure used is (1) a 100 percent count of actual passenger miles or (2) an estimate of passenger miles based on statistical sampling meeting UMTA's 95 percent confidence and 10 percent precision requirements.

If the agency conducts a statistical sample for estimating passenger miles, inquire whether the sampling procedure is (1) one of the three procedures suggested by UMTA and described in UMTA Circulars 2710.1A, 2710.2A or 2710.4A; or (2) an alternative sampling procedure.

If the agency uses an alternative sampling procedure, inquire whether the procedure has been approved by UMTA or whether a qualified statistician has determined that the procedure meets UMTA's statistical requirements. Note as an exception in the report use of an alternative sampling procedure that has not been approved in writing by a qualified statistician.

- i. Discuss with agency staff² the agency's eligibility to conduct statistical sampling for passenger mile data every third year. Ascertain whether the agency meets one of the three criteria which allow reporters to conduct statistical samples for accumulating passenger mile data every third year rather than annually. Specifically:
- According to the 1980 Census, the public agency serves an urbanized area of less than 500,000 population.
 - The public agency directly operates fewer than 100 revenue vehicles in all modes in annual maximum revenue service (in any size urbanized area).
 - The service is purchased from a contractor operating fewer than 100 revenue vehicles in annual maximum revenue service, and is included in the agency's Section 15 Report.

For agencies that meet one of the above criteria, review the Section 15 documentation for the most recent mandatory sampling year (1990) and confirm (1) that statistical sampling was conducted to accumulate passenger mile data meeting the 95 percent confidence and 10 percent precision requirements; and (2) that UMTA informed the agency of their eligibility to sample every third year.

Ascertain how the agency estimated annual passenger miles if the statistical requirements were waived.

- j. Obtain a description of the sampling procedure for estimation of passenger mile data used by the agency. Obtain a copy of the agency's working papers or methodology used to select the actual sample of runs for recording passenger mile data. If the average trip length was used, confirm that the universe of runs were used as the sampling frame. Confirm that the methodology was to select specific runs from the universe resulted in a random selection of runs. If a selected sample run was missed, confirm that a replacement sample run was randomly selected. Confirm that the agency followed the stated sampling procedure.

² The accountant may wish to list the titles of the persons interviewed.

Exhibit 5

Section 9 Data Certification Procedures (continued)

- k. Select a random sample of the source documents for accumulating passenger mile data and confirm that they are complete (all required data are recorded) and that the computations are accurate. Select a random sample of the accumulation periods and recompute the accumulations for each of the selected periods. List the accumulation periods which were tested. Test the arithmetical accuracy of the summarization.
- l. Discuss the procedures for systematic exclusion of charter, school bus, and other ineligible vehicle miles from the calculation of vehicle revenue miles with agency staff³ and confirm that stated procedures are followed. Select a random sample of the source documents used to record charter and school bus mileage and test the arithmetical accuracy of the computations.
- m. For vehicle revenue mile data, document the collection and recording methodology and confirm that deadhead miles are systematically excluded from the computation.
This is accomplished as follows:
 - If vehicle revenue miles are calculated from schedules, document the procedures used to subtract missed trips. Select a random sample of the days that service is operated and recompute the daily total of missed trips and missed vehicle revenue miles. Test the arithmetical accuracy of the summarization.
 - If vehicle revenue miles are calculated from hubodometers, document the procedures used to calculate and subtract deadhead mileage. Select a random sample of the hubodometer readings and ascertain that the stated procedures for hubodometer deadhead mileage adjustments are applied as prescribed. Test the arithmetical accuracy of the summarization of intermediate accumulations.
 - If vehicle revenue miles are calculated from vehicle logs, select a random sample of the vehicle logs and ascertain that the deadhead mileage has been correctly computed in accordance with UMTA's definitions. Test the arithmetical accuracy of the summarization of intermediate accumulations.
- n. For rail modes, review the recording and accumulation sheets for vehicle revenue miles and confirm that locomotive miles are not included in the computation.
- o. If fixed guideway directional route miles are reported, inquire of the person³ responsible for maintaining and reporting the Section 15 data whether the operations meet UMTA's definition of fixed guideway in that the service is:
 - Rail, trolleybus, or ferryboat; or
 - Motorbus service operating over exclusive or controlled access rights of way and:
 - access is restricted
 - legitimate need for restricted access is demonstrated by peak period level of service D or worse on parallel adjacent highway; and
 - restricted access is enforced.

³ The accountant may wish to list the titles of the persons interviewed.

Exhibit 5

Section 9 Data Certification Procedures (continued)

- p. Discuss the measurement of fixed guideway directional route miles with the person⁴ responsible for reporting the Section 15 data and ascertain that the mileage is computed in accordance with UMTA's definitions of fixed guideway and directional route miles,

Inquire whether there were service changes during the year that resulted in an increase or decrease in directional route miles. If a service change resulted in a change in overall directional route mileage, recompute the average monthly directional route miles and agree the total to the fixed guideway directional route miles reported on Form 901.

- q. Measure fixed guideway directional route miles from maps or by retracing route.
- r. Inquire of the person⁴ responsible for reporting the Section 15 data whether other public transit agencies operate service over the same fixed guideway as the agency. If yes, confirm that the agency coordinated with the other public agency(ies) operating the same mode of public transportation over the fixed guideway such that the segment of fixed guideway is reported only once.
- s. Compare operating expenses with audited financial data, after reconciling items are removed.
- t. If the agency purchases transportation services, inquire of the personnel⁴ responsible for reporting the Section 15 data regarding the disposition of purchased transportation generated fare revenues. Specifically, ascertain whether purchased transportation fare revenues are retained by the contract service provider, and if so, the amount of such fares, or whether the purchased transportation fare revenues are returned to the agency.

If purchased transportation fare revenues are retained by the purchased service provider, obtain documentation of retained fare revenue amounts as reported by the contract service provider and agree the total to retained fare revenues reported on Form 002.

- u. If the agency's report contains data for purchased transportation services, provided by contractor(s) operating fewer than 100 vehicles in maximum service, and certification of the data for those services is not included in the engagement, obtain a copy of the Section 9 Data Certification of the purchased transportation service prepared by an independent auditor. Attach a copy of the certification to the report. Note as an exception if the agency does not have a certification of the purchased transportation data by an independent auditor.
- v. If the agency purchases transportation services, obtain a copy of the purchased transportation contract and ascertain that the contract (1) specifies the specific mass transportation services to be provided by the contractor; (2) specifies the monetary consideration obligated by the agency contracting for the service; (3) specifies the period covered by the contract and that this period is the same as, or a portion of, the period covered by the agency's Section 15 Report; and (4) is signed by representatives of both parties to the contract. Inquire of the person⁴ responsible for maintaining the Section 15 data regarding the retention of the executed contract, and ascertain that copies of the contracts are retained for 3 years.

⁴ The accountant may wish to list the titles of the persons interviewed.

Exhibit 5

Section 9 Data Certification Procedures (continued)

- w. If the agency provides service in more than one urbanized area, or an urbanized area and a non-urbanized area, inquire of the person responsible for maintaining the Section 15 data regarding the procedures for allocation of statistics between urbanized areas and non-urbanized areas. Obtain and review the worksheets, route maps and urbanized area boundaries used for allocating the statistics and confirm that the stated procedure is followed and that the computations are correct.
- x. Compare the data reported on Form 901, Section 9 Statistics, to comparable data for the prior report year and calculate the percentage change from the prior year to the current year. For vehicle revenue mile, passenger mile, or operating expense data that have increased or decreased by more than 10 percent, or fixed guideway directional route mile data that have increased or decreased by more than 1 percent, inquire of agency management regarding the specifics of operations that led to the increases or decreases in the data relative to the prior reporting period.

The auditor should document the specific procedures followed, documents reviewed, and tests performed in the work papers. The work papers should be available for UMTA review for a minimum of three years following the Section 15 report year.

The auditor may perform additional procedures which are agreed to by the auditor and the transit agency, if desired. The auditor should clearly identify the additional procedures performed in a separate attachment to the certification report as procedures that were agreed to by the transit agency and the auditor, but not by UMTA.

An agency whose report covers fewer than 100 revenue vehicles in annual maximum service across all modes and types of service (directly operated and purchased transportation service) is not required to submit a Section 9 Data Certification.

Section 9 Data Certification Format: A suggested format for the Section 9 Data Certification is presented in Example 4 on pages 28 and 29.

Note: The Section 9 Data Certification should be on the independent auditing firm's letterhead, and should identify the location (city) of the office performing the certification.

Example 4

Section 9 Data Certification Suggested Format

Auditing Firm's Letterhead

"Board of Directors"
(name of agency)

We understand that (name of agency) is eligible to receive grants under Section 9 of the Urban Mass Transportation Act of 1964, as amended, and in connection therewith, the Agency is required to report certain information to the Urban Mass Transportation Administration (UMTA).

UMTA has established the following standards with regard to the data reported to it in the Section 9 Statistics, Form 901, of the Agency's annual Section 15 Report:

- A system is in place and maintained for recording data in accordance with Section 15 definitions. The correct data are being measured and no systematic errors exist.
- A system is in place to record data on a continuing basis and the data gathering is an ongoing effort.
- Source documents are available to support the reported data and are maintained for UMTA review and audit for a minimum of 3 years following UMTA's receipt of the Section 15 report. The data are fully documented and securely stored.
- A system of internal controls is in place to assure the accuracy of the data collection process and that the recording system and reported comments are not altered. Documents are reviewed and signed by a supervisor, as required.
- The data collection methods are those suggested by UMTA or meet UMTA requirements.
- The deadhead miles, computed as the difference between the reported total actual vehicle miles data and the reported total actual vehicle revenue miles data, appear to be accurate.
- Data are consistent with prior reporting periods and other facts known about agency operations.

We have applied the procedures to the data contained in the accompanying Section 9 Statistics, Form 901, for the fiscal year-ending (date). Such procedures, which were agreed to and specified by UMTA on pages 23 through 27 of the *1991 Reporting Manual* and Sample Forms and were agreed to by the Agency, were applied to assist you in evaluating whether the Agency complied with the standards described in the second paragraph of this report and that the information included in the Section 15 Report Form 901 (Section 9 Statistics) for the fiscal year-ending (date) is presented in conformity with the requirements of the Urban Mass Transportation Administration Uniform System of Accounts and Records and Reporting System, as specified in 49CFR Part 630 *Federal Register*, September 25, 1987. Additional procedures performed, which are agreed to by the Agency but not by UMTA, are described in a separate attachment to this report. This report is intended solely for your information and UMTA and should be used by those who did not participate in determining the procedures.

Example 4

Section 9 Data Certification Suggested Format (continued)

The procedures were applied separately to each of the information systems used to develop the reported vehicle revenue miles, fixed guideway directional route miles, passenger miles, and operating expenses of Agency for the fiscal year-ending (date) for each of the following modes:

List each mode by type of service (directly operated or purchased transportation).

The following information and findings came to our attention as a result of performing the procedures described in the attachments to this report.

Itemize all information and findings. If none, so state.

The agreed upon procedures are substantially less in scope than an examination, the objective of which is an expression of an opinion on Form 901, Section 9 Statistics. Accordingly, we do not express such an opinion. Also we do not express an opinion on the Agency's system of internal control taken as a whole.

In performing the procedures, except for the information and findings described above, no matters came to our attention that caused us to believe that the information included in the Section 15 Report on Form 901 (Section 9 Statistics) for the fiscal year-ending (date) is not presented in conformity with the requirements of the Urban Mass Transportation Administration Uniform System of Accounts and Records and Reporting System as specified in 49 CFR Part 630, *Federal Register*, September 25, 1987. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. This report relates only to the information described above, and does not extend to the Agency's financial statements taken as a whole, or the forms in the Agency's Section 15 Report other than Form 901, Section 9 Statistics, for any date or period.

"(name of auditor)"

City

T
C
I
S
R

Report Forms

There are a specific set of instructions and a checklist with each form. The checklist details data consistency checks within the form and cross checks with other forms to help complete the form in the proper relationship to the entire submission. Please use the forms provided or computer-generated facsimiles. Computer-generated facsimiles must be exact representations of the FY 1991 reporting forms by form number, data item, line, and column.



Basic Information Report Forms

(000 Series)

Form 001
Transit System Identification

Transit ID

Fiscal Year End
Month Day Year

1. **Transit system name** _____

2. **Transit system mailing address**
Street address _____
City _____
State _____ **Zip code** _____

3. **Person to be contacted regarding this report**

_____ Last name _____ First name and initial(s)

Title _____

Telephone _____ Area code _____ Number _____ Extension

Street mailing address _____

City _____

State _____ **Zip code** _____

4. **Reporting level**
- R - Required level
- A - A level (voluntary)
- B - B level (voluntary)
- C - C level (voluntary)

5. **Type of organization (check one only)**
- A. Public agency or authority which directly operates all transit service (not a State DOT)
- B. Public agency or authority which contracts for some or all transit service (not a State DOT) (Form 002)
- C. State Department of Transportation
- D. Private carrier under contract to one or more public agencies
- E. Private carrier not under contract to a public agency
- F. Other (describe on Form 005)

Date Prepared _____

Date Updated _____

Form 001: Transit System Identification

The purpose of Form 001 is to obtain basic organizational information about reporters filing Section 15 data.

General Information

If you are submitting a Section 15 report for a purchased transportation provider, the information on Form 001 pertains to the purchased service provider.

Instructions

Transit ID: Enter the four-digit Section 15 identification number assigned to your agency. If you are unsure of your ID number or need a number assigned to your agency, please contact UMTA's contractor at the address and telephone number on page 7.

Beginning in the 1991 report year, contractors operating 100 or more vehicles in annual maximum service across all modes must file a complete Section 15 report. In prior years, the threshold value was 50 vehicles.

If you are a private contractor filing a complete section 15 report, you must have an ID number. Further, the ID number must be unique for each applicable public sector reporter. For example, if ABC Private Transit Company is under contract to BBB Public Transit System in Florida and CCC Public Transit Authority in California, ABC Private Transit Company must have two ID numbers.

Fiscal Year End: Enter your fiscal year-end date (month, day, and year).

Transit System Name: Enter the full legal name of your agency. Do not use abbreviations or acronyms.

Transit System Mailing Address: Enter the mailing address of your agency.

Person to be Contacted Regarding this Report: Enter the name of the person responsible for coordinating Section 15 reporting. The contact person will receive all Section 15 correspondence and questions that UMTA may have with a report. If the contact person is at a different agency and address than those identified in items 1 and 2, please complete the address in item 3.

Reporting Level: Check one box that identifies the Section 15 reporting level.

Type of Organization: Check the one box that best characterizes the type of organization listed in item 1.

If you check box 5F, describe the organization on a Form 005.

Form 001 Check List:

- √ If you checked box 5B, submit a separate Form 002 for each contract.
- √ If you checked box 5F, submit a Form 005 (box 7) describing your type of organization.

**Form 001: Transit System Identification
(All Reporters)
Form Completion**

Transit ID: Enter the four-digit Section 15 identification number assigned by UMTA.

Fiscal

Year End: Enter your agency's fiscal year end date.

Item 1: Enter the full legal name of the agency submitting this report.

Item 2: Enter the mailing address of your agency.

Item 3: Enter the name of the person responsible for coordinating Section 15 reporting. If the address of the contact person is different than the reporting agency, enter here.

Item 4: Enter your reporting level. If you wish to change your reporting level, contact UMTA in writing prior to submitting your report.

Item 5: Enter the type of organization.

box A: Check box A only if you directly operate all transit service. You should not be submitting any Form 002's (contractual relationships) or 400 (non-financial data) series forms for purchased transportation.

box B: Check box B only if you are public agency or authority contracting for some or all purchased transportation. You should be submitting a Form 002 for each contract, and the 400 series (non-financial data) forms should contain data for the purchased transportation (if contractor is included in your report).

box C: Check box C only if you are a State Department of Transportation.

box D: Check box D only if you are a private carrier under contract to a public agency. This applies only to agencies filing a separate Section 15 report. All forms should be completed as directly operated service.

box E: Check box E only if you are a private carrier not under contract to a public agency. Your ID number's second digit should be a "9."

box F: Check box F only if none of the above apply. For example, if you are an agency filing a consolidated report use box F. You will also need to describe your filing circumstances on Form 005.

Contractual Relationship Identification

(Use one form for each contract)

Transit ID

Level

Fiscal Year End
Month Day Year

1. Name of contractor* _____

* If you are the contractor filing this report, enter the name of the agency who has contracted with you to provide the purchased transportation services.

2. Mailing address _____

City _____ State _____ Zip code _____

3. Name of contact person _____

Title _____

Telephone _____
Area code Number Extension

4. Agency in item 1

- A. Public agency contracting for transit service
- B. Other public agency providing transit service under contract
- C. Private carrier providing transit service under contract
- D. Private carrier contracting for transit service
- E. Other (describe on Form 005)

5. Nature of contractual relationship (check all boxes that apply)

- A. Cash reimbursement of some or all of contract carrier's operating deficit
- B. Cash payment to contract carrier for specific mass transportation services
- C. Cash reimbursement to contract carrier for reduced fare programs
- D. Vehicles given, sold, loaned, or leased for below market value to contract carrier
- E. Other. Explain monetary consideration received and obligations incurred by contract carrier on Form 005

6. Number of vehicles operated in maximum service under contract by mode

7. Contract expenditures by mode

8. Revenues retained by mode

9. Other costs incurred by contracting agency

Mode:	Mode:	Mode:

Date Prepared _____

Date Updated _____

Form 002: Contractual Relationship Identification

The purpose of Form 002 is to identify all contractual relationships for providing or purchasing transportation service.

General Information

If you are engaged in more than one contractual relationship, submit a separate Form 002 for each contract.

Purchased transportation agreements can be between a public agency and a private provider or between two public agencies.

Report only those services covered by the written agreement, even if they cover only a portion of your fiscal year.

Submit a Form 005 identifying any contracts which cover only a portion of your fiscal year, and the number of days during the fiscal year.

Reporting Change: The contracting agency reports as a separate entry any other operating costs incurred related to the contract (item 9). For example, contract administration costs, customer or information services, advertising and other services or supplies provided under the contract would be reported under item 9.

Definitions

Purchased Transportation: A contractual relationship exists only if all the following criteria are met:

- The transportation provider is obligated in advance of the time the service is furnished to provide the operations for which the operating statistics are being reported, for a specific monetary consideration;
- A written agreement exists which specifies the contractual relationship for the time period and the specific service generating the operating statistics included in the Section 15 report; and

- The written agreement is signed by authorized representatives of both the purchaser and the transportation provider, and should detail the services to be provided, and the nature and amount of the monetary consideration.

Monetary Consideration: The consideration paid by the public body to the private or public transportation provider (private/public carrier). The monetary consideration may include:

- Cash reimbursement of a private/public carrier's operating deficits;
- Predetermined cash payments to the private/public carrier for specific mass transportation services provided;
- Cash reimbursement to the private/public carrier for reduced fare programs specified by the public body (e.g., for students and for elderly and handicapped citizens); and
- Vehicles given, sold, loaned, or leased by the public body to the private/public carrier at or below market value.

Note: Granting a transportation provider permission to operate certain services through a franchise or license does not, in itself, constitute purchased transportation. Also, management services contracts, in which all or some personnel or services are provided to manage or operate the transit system are not purchased transportation. Franchise agreements and management services contracts should not be reported as purchased transportation on Form 002.

Further clarification may be found in UMTA Circular C 9030.1A, Appendix C.

Please refer to the sample scenarios on how to report purchased transportation services contained in Examples 5 through 7 on pages 000-9 through 000-11.

Example 5

Purchased Transportation Services Reporting

Public Transit Agency X is a recipient of Section 9 funds.
Agency X gives two vans to the Aging Commission.
No money is involved.

What is required under Section 15 reporting requirements?

Scenario 1: The two vans were purchased with UMTA Section 9 funds.

Solution:

- Written agreement between Agency X and the Aging Commission specifying the transportation services provided in exchange for the vehicle.
- Aging Commission must maintain adequate records for Agency X to compile non-financial operating statistics for purchased services and to certify the accuracy of the data.
- Agency X has to file a Section 15 report indicating purchased transportation services:

Form 001 box 5B
Form 002 box 5D
Form 301 Object Class 508.01 = 0 (Level R)
Form 406
Form 408 Report the 2 vans

Scenario 2: The two vans were purchased with local funds.
There is no agreement for specific transportation services.

Solution:

- Do not report under Section 15 requirements.
-

Scenario 3: The two vans were purchased with local funds.
There is an agreement for specific transportation services available to the general public.

Solution:

- Same as Scenario 1.

Example 6

Purchased Transportation Services Reporting

Public Transit Agency Y is a recipient of Section 9 funds.
Agency Y pays ABC Cab Co. for demand response service.
Agency Y uses all local funds (\$400,000) to pay for the service.
ABC Cab Co. owns 500 vehicles; of these,

- 60 are used for annual maximum service, and
- 20 additional are available as spares.

What is required under Section 15 reporting requirements?

Solution:

- Written agreement between Agency Y and ABC Cab Co. specifying the transportation services to be provided in exchange for the \$400,000.
- ABC Cab Co. must maintain adequate records for Agency Y to compile non-financial operating statistics for purchased services and to certify the accuracy of the data.
- Agency Y has to file a Section 15 report indicating purchased transportation services:

Form 001	box 5B	
Form 002	box 5B	
Form 301	Object Class 508.01 = \$400,000	(Level R)
	+ retained fares	
	+ other costs incurred	
Form 406	Vehicles operated in maximum service = 60	
	Vehicles available for maximum service = 80	
Form 408	Report ABC Cab Co.'s vehicles as 80 for total fleet	

Instructions

Name of Contractor: Enter the full legal name of the agency from whom the reporter (Form 001) is purchasing transportation or for whom the reporter is providing transportation under contract.

Mailing Address: Enter the mailing address of the agency listed in item 1.

Name of Contact Person: Enter the name of the person responsible for coordinating the Section 15 reporting.

Agency in Item 1: Check one box that best characterizes the type of organization.

Nature of Contractual Relationship: Check all boxes that describe the nature of the contractual relationship between the reporting organization (item 1 on Form 001) and the organization identified in item 1.

If you check box 5E, describe the monetary consideration received and obligations incurred by the contractor on a Form 005.

Vehicles operated in maximum service, contract expenditures, revenues retained, and other costs incurred by contracting agency are reported by mode. Enter the mode or modes of transportation service being provided through the contract. (See Exhibit 6 below.)

Exhibit 6

Mode Codes

AG - Automated Guideway Transit	MB - Motorbus
CC - Cable Car	RR - Rapid Rail
CR - Commuter Rail	SC - Streetcar or Light Rail
DR - Demand Response	TB - Trolleybus*
FB - Ferryboat	TR - Aerial Tramway
IP - Inclined Plane	VP - Vanpool
JT - Jitney	OR - Other (define on Form 005)

*The trolleybus mode and vehicle type are defined as drawing electrical power from overhead lines. Buses that have been designed to look like a trolleybus, but that do not use this electric power, should be reported as motorbus.

Number of Vehicles Operated in Maximum Service under Contract: Report the number of vehicles operated by the contractor to meet maximum service requirements. If the contractor provides more than one mode of transportation under the contract, report the

number of vehicles operated in maximum service in each mode separately. For example, if the contractor operates 10 motorbuses and 5 demand response vehicles in maximum service, report "MB 10, DR 5."

If the same vehicle is used for more than one contract, report this vehicle on the Form 002 for each contract that the vehicle is used, and describe on a Form 005.

Contract Expenditures: Report contract payments or accruals to contractors under the purchased transportation agreement.

Revenues Retained: If the contractor retains fare revenues, report the amount of retained fares by mode.

If there are any unusual circumstances about fare revenues retained or returned, submit a Form 005 and describe.

Other Costs Incurred by Contracting Agency: If the contracting agency incurs any other contract related operating costs, report the amount by mode. If you are the contractor filing this Section 15 report, enter N/A for item 9.

Form 002 Check List:

- ✓ If a purchased transportation contract covers only a portion of your fiscal year, submit a Form 005 (box 15) describing the number of days service was operated during the fiscal year.
- ✓ On Form 002 if you checked box 4E, submit a Form 005 (box 7) describing the type of contractual relationship.
- ✓ On Form 002 if you checked box 5E, submit a Form 005 (box 8) describing the monetary consideration received and obligations incurred by the contractor.
- ✓ If there are any unique circumstances about retained fare revenues, submit a Form 005 (box 10) and describe.
- ✓ If there are any unique circumstances about returned fare revenues, submit a Form 005 (box 11) and describe.
- ✓ On Form 002 if any of the vehicles in item 6 are used for more than one contract or mode, submit a Form 005 (box 15) describing how many vehicles and for which modes.
- ✓ If the contractor operates 100 or more vehicles in maximum service, for all modes combined, the contractor must file a separate Section 15 report.

Form 002: Contractual Relationship Identification
(All Reporters with Purchased Transportation Agreements)
Form Completion

Item 1: Enter the full legal name of the agency from whom the reporter (Form 001) is purchasing transportation or for whom the reporter (Form 001) is providing transportation under contract.

Item 2: Enter the mailing address of the agency listed in item 1.

Item 3: Enter the name of the person responsible for coordinating Section 15 reporting.

Item 4

box A: Check box A only if the agency in item 1 is a public agency or authority purchasing transportation from the agency listed on Form 001.

box B: Check box B only if you are an other public agency providing transportation under contract to the agency listed on Form 001.

box C: Check box C only if you are a private carrier providing transportation under contract to the agency listed on Form 001.

box D: Check box D only if you are a private carrier purchasing transportation service.

box E: Check box E only if none of the above apply.

Note: The following item describes the contractual relationship. For a contractual relationship to exist there must be a monetary consideration. Any one of the following criteria meet the definition for monetary consideration. Check as many of the following that apply.

Item 5

box A: Check box A if there is a cash reimbursement for some or all of your contractor's operating deficit.

box B: Check box B if there is a cash payment for specific transportation services, i.e., a negotiated contract for a set price to perform the service.

box C: Check box C if there is a cash reimbursement for a reduced fare program.

box D: Check box D if there are vehicles given, sold, loaned, or leased for below market value.

box E: Check box E if any other monetary consideration applies. Describe these circumstances on Form 005.

Note: The following four items are reported by mode.

Item 6: Enter the number of vehicles operated by the contractor to meet maximum service requirements.

Item 7: Enter the actual payments or accruals to the contractor.

Item 8: Enter any fare revenues retained by the contractor. If none, enter zero.

Item 9: Enter any other operating expenses that you incur related to the contract.

Form 005: Supplemental Information

The primary purpose of Form 005 is to provide narrative information to clarify data reported on other forms.

Instructions

Only one box should be checked and described on each Form 005.

If your agency did one or more of the following, submit a Form 005:

- Had a major service start-up.
 - √ Check box 1 and describe.
- Had a major service discontinuance.
 - √ Check box 2 and describe.
- Acquired major new equipment or facilities.
 - √ Check box 3 and describe.
- Had a fare change during the fiscal year.
 - √ Check box 4 and describe.
- Suffered a strike causing a revenue service interruption (Form 406, line 28, or Form 407, line 29).
 - √ Check box 5 and describe.
- Suffered an officially declared emergency, as the result of a major disaster, causing a service interruption (Form 406, line 29, or Form 407, line 30).
 - √ Check box 6 and describe.
- Checked boxes marked "other" on Form 001 (box 5F) or Form 002 (box 4E).
 - √ Check box 7 and describe.
- Indicated "other" monetary consideration on Form 002 (box 5E).
 - √ Check box 8 and describe the monetary consideration received and obligations incurred by the contractor.

- Allocated data between fixed and non-fixed guideway on Form 901.
 - √ Check box 9 and describe allocation methodology.
- Had any unusual circumstances surrounding fare revenues retained by a contractor providing purchased transportation services.
 - √ Check box 10 and describe.
- Had any unusual circumstances surrounding fare revenues returned by a contractor providing purchased transportation services.
 - √ Check box 11 and describe.
- Reported directional route miles for motorbus fixed guideway on Forms 403 and 901.
 - √ Check box 12 and describe each segment.
- Received a sampling waiver for passenger mile data.
 - √ Check box 13 and describe how passenger mile data were derived.
- Entered data on line 30 of Form 406 or line 31 of Form 407 indicating that service was not operated due to reasons other than a strike or officially declared emergency.
 - √ Check box 14 and describe.
- Reported vehicles on Form 002, item 6, used for more than one contract or mode.
 - √ Check box 15 and describe how many vehicles and for which modes.
- Reported "OR" for fuel type, mode, vehicle type, or ownership codes.
 - √ Check box 15 and describe.
- Would like to provide narrative information on particular services being reported, to summarize fare structures, to describe service areas, to clarify unusual circumstances relevant to data, and to report anything germane to the Section 15 report that clarifies or expands on information on other forms.
 - √ Check box 15 and describe.

Form 005 Check List:

- ✓ If you reported a strike (box 5) or an other major service interruption (box 6), have you expanded data for possible use in the Section 9 apportionment? Have you also described how the data were expanded?
- ✓ If you indicated that a contract contained "other" monetary considerations (box 8), have you described the monetary consideration received and obligations incurred by the contractor?
- ✓ If you allocated data between fixed guideway and non-fixed guideway on Form 901 (box 9), have you described your allocation methodology?
- ✓ Have you described all your motorbus fixed guideway segments (box 12) and do they equal:
 - The motorbus fixed guideway segments reported on Form 901?
 - Either average monthly directional route miles, if reported on form 403, or the sum of directional route miles on exclusive right-of-way and directional route miles on controlled access right-of-way on Form 403?
- ✓ If you have a sampling waiver of passenger mile data (box 13), have you described how you derived the passenger mile data?

**Form 005: Supplemental Information
(All Reporters)
Form Completion**

Supplemental information helps UMTA to understand your report and the service you supply; in particular, it:

- Assists UMTA in understanding changes in vehicle miles and hours, operating costs, passenger trips, fare revenues, etc. as a result of changes in transit services.
- Assists UMTA in understanding changes in fare revenues and impacts on passenger trips.
- Affords you the opportunity to allocate motorbus statistics between fixed guideway and non-fixed guideway for Section 9 apportionment.
- Affords you the opportunity to estimate passenger miles and vehicle revenue miles lost for consideration in Section 9 apportionment as a result of strikes and officially declared emergencies causing a service interruption.

- box 1: Describe any major service start-up that occurred such as new routes and extensions of services, or the addition of weekend service.
- box 2: Describe any major service discontinuance such as elimination of routes, or elimination of weekend or night services.
- box 3: Describe any major new equipment or facilities such as new a HOV facility or a new garage.
- box 4: Describe any fare change if it significantly impacts ridership or fare revenues.
- box 5: Describe any strikes that resulted in a loss of service. You may estimate passenger miles and vehicle revenue miles lost for consideration in Section 9 apportionment.
- box 6: Describe any officially declared emergencies that resulted in a loss of service. You may estimate passenger miles and vehicle revenue miles lost for consideration in Section 9 apportionment.
- box 7: Describe "other" organizational type if you checked box 5F on Form 001, or box 4E on Form 002.
- box 8: Describe "other" monetary considerations if you checked box 5E on Form 002 for a contractual relationship. Describe vehicles sold, given, loaned, or leased at below market value. Describe any other services, materials, and supplies, etc. exchanged as part of a purchased transportation agreement.

- box 9: Describe the methodology if you allocate motorbus statistics for fixed and non-fixed guideway.
- box 10: Describe any unusual circumstances regarding fare revenues retained under a purchased transportation agreement.
- box 11: Describe any unusual circumstances regarding fare revenues returned under a purchased transportation agreement.
- box 12: Describe any motorbus fixed guideway segments reported on Form 403 (Transit Way Mileage) whose directional route miles are reported on Form 901 (Section 9 Statistics).
- box 13: Describe how you derived passenger mile data if you have a sampling waiver. You may estimate passenger mile data using the average passenger trip length multiplied by the number of unlinked passenger trips, or you may use the passenger mile data from your FY 1990 report.
- box 14: Describe any service not operated due to reasons other than a strike or officially declared emergency.
- box 15: Describe "Other" (OR) modes(s), Vehicle Type(s) or Ownership code(s) reported on Form 408. Include information on any vehicles used for more than one mode or contract. Provide supplemental data or additional information on other forms which will assist UMTA in understanding your report.



Capital Report Forms

(100 Series)

**Form 101
Balance Sheet**

Transit ID

Level

Fiscal Year End
Month Day Year

a		b	c
Line No.	Object Class	Dollar Amount	Dollar Amount
	Assets		
01	101. Cash and cash items		
02	102. Receivables		
03	103. Materials and supplies inventory		
04	104. Other current assets		
05	105. Work in progress		
06	111. Tangible transit operating property		
07	Less accumulated depreciation		
08	112. Tangible property other than for transit operations		
09	Less accumulated depreciation		
10	121. Intangible assets		
11	Less accumulated amortization		
12	131. Investments		
13	141. Special funds		
14	151. Other assets		
15	Total assets		
	Liabilities and capital		
	Liabilities		
16	201. Trade payables		
17	202. Accrued payroll liabilities		
18	203. Accrued tax liabilities		
19	204. Short-term debt		
20	205. Other current liabilities		
21	211. Advances payable		
22	221. Long-term debt		
23	231. Estimated liabilities		
24	241. Deferred credits		
25	Total liabilities		
	Capital		
26	301. Public (governmental) entity ownership		
27	302. Private corporation ownership		
28	303. Private noncorporate ownership		
29	304. Grants, donations, and other paid-in capital		
30	305. Accumulated earnings (losses)		
31	Total capital		
32	Total liabilities and capital		

Date Prepared _____

Date Updated _____

All Reporters except Departments of a local or State Government or a Public Utility Company

Form 101: Balance Sheet

The purpose of Form 101 is to collect basic financial information on the reporter's assets, liabilities, and capital.

General Information

Use the accrual method of accounting and the object class definitions found in the *Urban Mass Transportation Industry Uniform System of Accounts and Records and Reporting System (USOA)*.

Volume II of the USOA References: Sections 2.9, 3.1, 3.2, 4.1, 4.2, 5.1, 5.2

Instructions

Assets: Report assets using the definitions for the three-digit asset object classes found in Section 3.2, Volume II of the USOA.

Liabilities and Capital: Report liabilities using the definitions for the three-digit liability object classes found in Section 4.2, Volume II of the USOA. Report capital using the definitions for the three-digit liability object classes found in Section 5.2, Volume II of the USOA. Total Liabilities and Capital must equal Total Assets.

Form 101 Check List:

Do Total liabilities and capital (line 32) equal Total assets (line 15)?

Form 101: Balance Sheet
(All Reporters except Departments of a State or
local Government or a Public Utility Company)
Form Completion

Lines 01 through 15 Assets

Line 01

col c: Enter the cash on hand and in banks available for the liquidation of your agency's liabilities. Include working funds, interest, dividends, other special deposits, temporary cash investments, and special deposits for which a current liability exists.

Line 02

col c: Enter the amount owed by other parties for receivables from accounts due, notes, interest and dividends, associated companies, subscriptions to capital stock, capital grants, operating assistance, and reserves for uncollectible accounts.

Line 03

col c: Enter the cost of all unapplied materials and supplies, including tools, repair parts, fuel, etc. Include delivery charges, and sales and excise taxes (except for fuel and lubricants).

Line 04

col c: Enter the amount of all assets not included in Asset Object Classes 101 through 103, and which are convertible to cash within one year.

Line 05

col c: Enter the amount of labor, material, and overhead applied to projects not yet completed or placed in service. Include unbilled work.

Line 06

col b: Enter the cost of acquiring the tangible property owned by your agency and having an expected service life of more than one year. This also applies to property owned but leased to another party. Include transportation charges, sales and excise taxes, installation costs, etc.

Note: Transit property is that property such as rolling stock, maintenance facilities, and general administration buildings, used in providing mass transit services.

Line 07

col b: Enter the cumulative depreciation charges of all the tangible transit property owned.

col c: Enter the difference of line 06, col b minus line 07, col b.

Line 08

col b: Enter the cost to accrue tangible property owned but not used in transit operations and having an expected service life of more than one year. Include transportation charges, sales and excise taxes, installation costs, etc.

Line 09

col b: Enter the cumulative depreciation charges of the tangible property owned for other than transit operations.

col c: Enter the difference of line 08, col b minus line 09, col b.

Line 10

col b: Enter the value of intangible rights and benefits accruing to your agency with a value enduring for more than one year. Include organizational costs (e.g., fees paid to incorporate), franchises, patents, goodwill, and other intangible assets.

Line 11

col b: Enter the cumulative amortization charges for all of the intangible assets.

col c: Enter the difference of line 10, col b minus line 11, col b.

Line 12

col c: Enter the value of investments of your agency's funds in the operation of other entities for purposes other than the temporary investment of surplus cash. Include investments in securities, notes maturing more than one year from date of issue, and reserves for revaluation of investments (i.e., reserves to reflect decline or loss in book value).

Line 13

col c: Enter the cash and near cash items whose use is restricted to satisfying a specific class of long-term obligations. Include sinking funds, capital asset funds, insurance reserve funds, pension funds, and other special funds.

Line 14

col c: Enter assets not covered in Asset Object Classes 101 through 141. Include prepayments, i.e., payments for items whose benefit is realized subsequent to the time of payment.

Line 15

col c: Enter the sum of lines 01 through 14, col c.

Lines 16 through 25 Liabilities

Line 16

col c: Enter the amounts payable to others for purchases of goods and services. Include amounts payable to associated companies.

- Line 17
col c: Enter the obligations to pay for the labor services rendered by employees of your agency, including deductions from employee's wages for Social Security, income taxes, and other similar items.
- Line 18
col c: Enter the obligations to pay taxes (income, property, payroll, etc.) which have accrued during the accounting period.
- Line 19
col c: Enter the obligations to repay borrowings for periods of less than one year and current maturities of longer term financing transactions. Include notes payable, matured equipment and long-term obligations, unmatured equipment and long-term obligations, matured interest payable, accrued interest payable, and current pension liabilities.
- Line 20
col c: Enter miscellaneous obligations due within one year of the current period ending date and not included in Liability Object Classes 201 through 204. Include unredeemed fares, unremitted C.O.D.'s, dividends declared and payable, short-term construction liabilities, and other miscellaneous current liabilities.
- Line 21
col c: Enter longer term obligations evidenced by open accounts and notes rather than by more conventional long-term debt instruments, such as equipment obligations, bonds, etc.
- Line 22
col c: Enter the obligations due after one year from the current period ending date and evidenced by formal long-term debt instruments such as equipment obligations, bonds, etc. Include equipment obligations, bonds, receivers' and trustees' securities, long-term construction liabilities, other long-term obligations, unamortized debt discount and expense, and unamortized premium on debt.
- Line 23
col c: Enter the amounts which have been established and segregated as estimates of future liabilities. Include long-term pension liabilities, uninsured public liability and property damage losses, and other estimated liabilities.
- Line 24
col c: Enter the credit balances in suspense accounts that cannot be entirely cleared and disposed of until additional information is received, and other items of a deferred nature.
- Line 25
col c: Enter the sum of lines 16 through 24, col c.

Lines 26 through 31 Capital

Line 26

col c: Enter the amount of capital invested to acquire the ownership of the transit system as a public entity. This pertains to agencies organized as an authority, a department of a local government, a transit district, etc.

Line 27

col c: Enter the par or stated value of stocks and securities issued if your agency is organized as a private corporation. Include preferred and common stocks, premiums and assets on stock, discounts on stocks, commissions and expenses on stocks, reacquired securities, and nominally issued securities.

Line 28

col c: Enter the amount of investments to cover the ownership if your agency is organized as a private, noncorporate entity (either sole proprietorship or partnership). Show the net cumulative results of operations accruing to the ownership.

Line 29

col c: Enter the amount of capital funds or property supplied to your agency through grants, donations, and other paid-in capital. Include capital grants from Federal, State and local governments, and from non-governmental donations.

Line 30

col c: Enter the net cumulative results of operations accruing to the ownership. Include accumulated earnings (or losses), dividend appropriations, and restricted accumulated earnings.

Line 31

col c: Enter the sum of lines 26 through 30, col c.

Line 32

col c: Enter the sum of lines 25 and 31, col c.
Assets (line 15, col c) must equal Liabilities and Capital (line 32, col c).

Transit ID

Capital Funding

Level

Fiscal Year End
Month Day Year

a	b	c	d
---	---	---	---

Line No.	Capital Funds Applied to Transit System		
	Part A. Federal government		
	I. Funds received from UMT Act of 1964, as amended		
01	Section 3 funds		
02	Section 9 funds		
03	Other UMTA funds		
04	Total UMTA funds		
	II. Funds received from other U.S. Department of Transportation grant programs <i>(identify)</i>		

05	Total other U.S. DOT funds		
	III. Other Federal funding <i>(identify)</i>		

06	Total other Federal funding		
07	Total Federal assistance		

Line No.	Part B. State and local sources	State Funds	Local Funds	Transit Agency Funds
08	I. Funds allocated to transit out of the general revenues of the government entity			
	II. Funds dedicated to transit at their source			
	Dedicated taxes			
09	1. Income taxes			
10	2. Sales taxes			
11	3. Property taxes			
12	4. Gasoline taxes			
	5. Other taxes <i>(identify)</i>			

13	Total other taxes			
14	Bridge, tunnel, and highway tolls			
	III. Other funds <i>(identify)</i>			

15	Total other funds			
16	Total State, local, and transit agency funding			

Date Prepared _____

Date Updated _____

Capital Funding

Transit ID

Level

Fiscal Year End
Month Day Year

<i>a</i>	<i>b</i>	<i>c</i>	<i>d</i>
----------	----------	----------	----------

Line No.	Uses of Capital Funds	
	I. Bus	
01	1. Rolling stock	
02	2. Facilities	
03	3. Other	
	II. Existing fixed guideway systems	
04	1. Rolling stock	
05	2. Facilities	
06	3. Other	
	III. New fixed guideway segments	
07	1. Rolling stock	
08	2. Facilities	
09	3. Other	
10	Total Federal, State, local and transit agency expenditures	

Date Prepared _____

Date Updated _____

Form 103: Capital Funding

The purpose of Form 103 is to identify the origin, amount, and uses of capital funds that reporters receive from Federal, State, local and transit agency sources.

General Information

Accrual Accounting: A capital grant is reported on Form 103 in the year that it is earned. This amount should be reported whether or not receipt of the funds actually takes place within that reporting period.

Example 8

Accrual Method of Accounting

Example:

An operator plans to purchase five buses in fiscal year (FY) 1991 at a projected cost of \$600,000. UMTA approves \$450,000 of Section 3 funds as the Federal share (based on 72/25 split for the Federal/non-Federal match).

The transit operator takes delivery of only three of the buses in FY 1991, however, incurring a cost of \$360,000.

Solution:

Report on Form 103 (line 1) the Federal share of three buses = \$270,000 ($\$360,000 \times 75\%$)

Federal Grants: Federal capital grant funds reported on Form 103 must comply with Federal matching requirements. For UMTA Section 3 funds, the Federal share cannot exceed seventy-five percent of the total cost incurred. For UMTA Section 9 funds, the Federal share cannot exceed eighty percent, except for bicycle facility projects (90 percent) and for Elderly and Handicapped Projects (95 percent) exclusively dedicated to E&H and in excess of Section 504 requirements (C 9030.1A). Please refer to the appropriate circulars for other UMTA and USDOT matching fund requirements.

Proceeds from Government Agency Bond Issues: Use the accrual method of accounting to report any proceeds from a government agency bond issue used to fund capital projects. For example, if proceeds amounted to \$800,000 but only \$200,000 were used during the fiscal year for capital projects, report the \$200,000 under Total Other Funds of Transit Agency Funds (line 15, col d).

Pass Through Funds for Designated Recipients: If your agency serves as a designated recipient, report only the funds that relate to the operation of your transit services (directly operated or purchased). Do not report funds that you pass through to other agencies.

Uses of Capital Funds: This section of Form 103 is new information. The purpose is to capture information on how capital funds are used. The section is divided into general categories: bus rolling stock, bus facilities, bus other, fixed guideway rolling stock, fixed guideway facilities, and fixed guideway other.

The fixed guideway categories are divided between existing and new fixed guideway systems. The existing fixed guideway category is for capital projects related to maintaining or supporting your existing fixed guideway system, such as replacement vehicles, track rehabilitation, or signal system improvements. The new fixed guideway category is for capital projects related to new fixed guideway (for example new rail systems, new rail lines for existing systems, or extensions to existing rail lines). New fixed guideway must be the addition of directional route miles that expand the geographic area served by the facility.

Volume II of the USOA References: Section 3.3.

Definitions

Transit Agency Funds: Transit agency funds are any funds generated by or donated directly to the transit agency.

Directly Levied Taxes: Tax revenues to transit systems that are organized as independent political subdivisions with their own taxation authority.

Bus or Fixed Guideway Rolling Stock: Revenue vehicles used in providing transit service for passengers. The term revenue vehicles includes the body and chassis and all fixtures and appliances inside or attached to the body or chassis, except fare collection equipment and revenue vehicle movement control equipment (radios). For rubber tired vehicles, it includes the cost of one set of tires and tubes to make the vehicle operational, if the tires and tubes are owned by the transit agency. The following items are categorized as rolling stock projects:

Replacement: Replacement of rolling stock that has reached the end of a minimum normal service life.

Rehabilitation: Rebuilding of rolling stock to original specifications of the manufacturer. This may include some new components but has less emphasis on structural restoration than would be the case in a remanufacturing operation, focusing instead on mechanical systems and vehicle interiors.

Remanufacture: Structural restoration of rolling stock in addition to installation of new or rebuilt major components to extend service life.

Expansion: Acquisition of rolling stock for expansion of transit service.

Major Components: Auxiliary equipment such as engines, transmissions, and other essential components (body parts) enabling a vehicle to be returned to an operable condition.

Rail Overhaul: Overhaul of rail rolling stock is the one-time rebuild or replacement of major subsystems on revenue producing rail cars and locomotives, commonly referred to as midlife overhaul.

Bus or Fixed Guideway Facilities: The following items are categorized as facility and facility related projects:

- Construction of maintenance facilities (including design and engineering, demolition, etc.);
- Rehabilitation of maintenance facilities (including design and engineering, land acquisition, relocation, etc.);
- Crime prevention and security equipment;
- Purchase or installation of service and support equipment;
- Operational support (computer hardware and software, bus diagnostic equipment, and other activities that enhance system operations and efficiency while reducing operating costs);
- Transit malls, transfer facilities, intermodal terminals, shelters, passenger stations, depots, and terminals; and
- Track; line equipment and structures; signals and communications; and power equipment and substations.

Other Bus or Fixed Guideway: Any other item not described above, such as service vehicles, construction of general administration facilities, furniture, equipment which is not an integral part of buildings and structures, data processing equipment (including computers and peripheral devices whose sole use are in data processing operations), fare collection equipment, and revenue vehicle movement control equipment.

Instructions

For each category of capital funding, enter the amount earned during the reporting period.

If proceeds from government agency bond issues are used to fund capital projects, use only the portion of the bonds applied to the capital project during your fiscal year using the accrual method of accounting.

Federal Government Assistance: Part A includes three categories of Federal funding for transit capital: UMTA grant programs (UMTA Section 3, 6, 9, etc.), other USDOT grant programs (e.g., Interstate Transfer Program), and any other Federal capital grant program.

State and Local Sources: Part B includes three categories of State, local, and transit agency funding for transit capital.

General Revenue Funds: General revenue funds are usually determined through a State or local government's annual budgeting process.

Dedicated Funds: Dedicated funds are raised specifically for transit and are dedicated at their source (e.g., sales taxes, gasoline taxes, and property taxes), rather than through an allocation from the pool of general funds.

Other Funds: Other funds are any miscellaneous sources of funds used for a capital expenditure. Examples are funds dedicated to a local government agency for transportation rather than specifically for transit (e.g., California Transportation Development Act (TDA) funds), taxes levied directly by the transit agency, profits from charter service, advertising revenues, and private donations.

Report directly levied taxes in Part B, item II under Transit Agency Funds in the appropriate category. For example, if the directly levied tax is a property tax, report the amount on line 11, col d.

Uses of Capital Funds: For each of the categories of capital funds expenditures, enter the total cost incurred (Federal, State, local, and transit agency sources). Report under the existing fixed guideway category those capital projects related to maintaining or supporting your existing fixed guideway system, such as replacement vehicles, track rehabilitation, or signal system improvements. Report under the new fixed guideway category those capital projects related to new fixed guideway segments (for example new rail systems, new rail lines for existing systems, or extensions to existing rail lines). New fixed guideway must be the addition of directional route miles that expand the geographic area served by the facility.

Note: Use the definitions on pages 100-11 and 12 to assist you; for further clarification please refer to UMTA Circular 9030.1A.

Form 103 Check List:

- ✓ Has your capital funding been reported for the year it was earned?
- ✓ If you pass through funds for designated recipients, have you excluded these funds from Form 103?
- ✓ If you reported capital funds from Federal grants, does the total of all State, local, and transit agency funds satisfy the minimum Federal matching requirements?
- ✓ Is the total of your expenditures (page 2, line 10, col d) = total of Federal, State, local, and transit agency funding (page 1, line 07, col d + line 16, cols b through d)?

**Form 103: Capital Funding
(All Reporters)
Form Completion**

Form 103 is a two-page form. Page 1 is used to describe the source and amount of expenditures for capital projects during the fiscal year, and page 2 is used to describe the type of capital projects.

Page 1 Capital Funds Applied to Transit System

Lines 01 through 07

Payments or accruals for capital projects receiving assistance from the Federal government as follows:

Line 01

col c: Enter the Federal portion of the cost of capital projects funded under the UMTA Section 3 discretionary grant program.

Line 02

col c: Enter the Federal portion of the cost of capital projects funded under the UMTA Section 9 formula grant program.

Line 03

col c: Enter the Federal portion of the cost of capital projects funded under other UMTA programs.

Line 04

col d: Enter the total amount of UMTA funding assistance from lines 01 through 03, col c.

Line 05

col d: Enter the Federal portion of the cost of capital projects funded under other U.S. Department of Transportation programs.

Line 06

col d: Enter the Federal portion of the cost of capital projects funded under other Federal funding programs.

Line 07

col d: Enter the total amount of Federal assistance for capital projects from lines 04 through 06, col d.

Lines 08 through 16

col b: Payments or accruals for capital projects receiving assistance from or funded through State programs.

col c: Payments or accruals for capital projects receiving assistance from or funded through local programs.

col d: Payments or accruals for capital projects funded through transit agency sources.

Line 08

col b,c: Enter purchases that used funds allocated to transit out of the general revenues of a governmental entity, such as a City government.

Line 09

col b-d: Enter purchases that used dedicated income tax funds.

Line 10

col b-d: Enter purchases that used dedicated sales tax funds.

Line 11

col b-d: Enter purchases that used dedicated property tax funds.

Line 12

col b-d: Enter purchases that used dedicated gasoline tax funds.

Line 13

col b-d: Enter purchases that used other dedicated tax funds. Identify the types of other taxes.

Line 14

col b-d: Enter purchases that used bridge, tunnel or highway tolls.

Line 15

col b-d: Enter purchases that used other funds.

Line 16

col b-d: Enter the total amount of State, local, and transit agency funding expended for capital projects from lines 08 through 15.

Page 2 Uses of Capital Funds

Line 01

col d: Enter the total Federal, State, local, and transit agency expenditures for bus and bus rolling stock.

Line 02

col d: Enter the total Federal, State, local, and transit agency expenditures for bus and bus facilities, and related capital projects.

Line 03

col d: Enter the total Federal, State, local, and transit agency expenditures for other bus related capital projects not covered in lines 01 and 02 above.

Line 04

col d: Enter the total Federal, State, local, and transit agency expenditures for existing fixed guideway rolling stock.

- Line 05
col d: Enter the total Federal, State, local, and transit agency expenditures for existing fixed guideway facilities and related capital projects.
- Line 06
col d: Enter the total Federal, State, local, and transit agency expenditures for other existing fixed guideway related capital projects not covered on lines 04 and 05 above.
- Line 07
col d: Enter the total Federal, State, local, and transit agency expenditures for new fixed guideway rolling stock.
- Line 08
col d: Enter the total Federal, State, local, and transit agency expenditures for new fixed guideway facilities and related capital projects.
- Line 09
col d: Enter the total Federal, State, local, and transit agency expenditures for other new fixed guideway related capital projects not covered on lines 07 and 08 above.
- Line 10
col d: Enter the total Federal, State, local, and transit agency expenditures from lines 01 through 09.

Note: This total should equal the total from page 1, line 07, col d and line 16, cols b through d.

Operating Revenue Report Forms

(200 Series)

Form 201

Revenue Summary

Transit ID

Level

Fiscal Year End
Month Day Year

	a	b	c
Line No.	Revenue Object Class		Total Revenue for Period
01	401. Passenger fares for transit service (directly operated)		
02	402. Special transit fares		
03	403. School bus service revenues		
04	404. Freight tariffs		
05	405. Charter service revenues		
06	406. Auxiliary transportation revenues		
07	407. Non-transportation revenues		
08	408. Taxes levied directly by transit system		
09	409. Local cash grants and reimbursements		
10	410. Local special fare assistance		
11	411. State cash grants and reimbursements		
12	412. State special fare assistance		
13	413. Federal cash grants and reimbursements		
14	430. Contributed services		
15	Less contra account for expenses	()	-0-
16	440. Subsidy from other sectors of operations		
17	Total revenue		
	Optional information	Mode code	
	Passenger fares for transit service by mode		
18			
19			
20			
21			
22			
23			
24			
25			

Date Prepared _____

Date Updated _____

Form 201: Revenue Summary

The purpose of Form 201 is to summarize the sources of a reporter's revenue.

General Information

Report fare revenues for directly operated service only.

Report retained fare revenues for purchased transportation on the 300 series operating expense forms.

Report data systemwide at the three-digit revenue object class level found in Section 6.2, Volume II of the USOA.

Pass-Through Funds for Designated Recipients: If your agency serves as a designated recipient, report only the funds that relate to the operation of your transit services (directly operated or purchased transportation services). Do not report funds that you pass through to other agencies.

Definitions

Directly Levied Taxes: Tax revenues to transit systems that are organized as independent political subdivisions with their own taxation authority.

Volume II of the USOA References: Sections 2.10, 6.1, 6.2

Instructions

For each revenue object class, enter the total revenues earned during the reporting period.

Report taxes levied directly by the transit system as a transit agency source of funding on Form 203, if the revenues are used to fund operating expenditures.

Form 201 Check List:

- ✓ Have you reported revenues for the year they were earned?
- ✓ Have you reported fare revenues only for your directly operated services?
- ✓ If you pass through funds for designated recipients, have you excluded these funds from Form 201?

**Form 201 Revenue Summary
(Level R Reporters)
Form Completion**

- Line 01
col c: Enter the revenue earned from carrying passengers along regularly scheduled routes which were directly operated by your transit system. Include the base fare, zone premiums, express service premiums, extra cost transfers, and quantity purchase discounts applicable to the passenger's ride. This includes fares in the following categories: full adult, senior citizen, student, child, handicapped rider, parking lot revenue, and other primary rider fares.
- Line 02
col c: Enter revenue earned for rides given in regular transit service but paid for by some organization other than the rider; and for rides given along special routes for which revenue may be guaranteed by a beneficiary of the service. This includes fares in the following categories: contracts for postmen and policemen, special route guarantees (universities, shopping centers), State and local government special contracts, other non-government special contracts, and non-contract special service for sporting events, sightseeing, etc.
- Line 03
col c: Enter revenue earned from operating vehicles under school bus contracts. Usually paid by schools for the operation of buses exclusively to carry children to and from their schools.
- Line 04
col c: Enter revenues earned from carrying freight on runs whose primary purpose is passenger operations.
- Line 05
col c: Enter revenue earned from operating vehicles under charter contracts.
- Line 06
col c: Enter revenue earned from operations closely associated with transportation operations. Included are stations concessions, vehicle concessions, advertising, etc.
- Line 07
col c: Enter revenues earned from activities not associated with provision of transit service. Revenue from leasing revenue vehicles to another organization, other rental, investment income, parking lot revenue, etc.
- Line 08
col c: Enter revenues if your agency is organized as an independent political subdivision with your own taxation authority. Included are revenues from property tax, sales tax, income tax, payroll tax, utility tax, etc.

- Line 09
col c: Enter funds obtained from local government units to assist in paying the cost of operating transit services. Included are general operating assistance; special demonstration project assistance; reimbursements of taxes, interest, transit system maintenance costs, snow removal costs, and security costs paid; and other financial assistance.
- Line 10
col c: Enter funds obtained from local government units to help cover the difference between full adult fare and special reduced fares. Included are Federal revenue sharing funds and fare for handicapped citizen assistance, senior citizen assistance, student assistance, and other special assistance.
- Line 11
col c: Enter funds obtained from State governments to assist in paying the cost of operating transit services. Included are general operating assistance; special demonstration project assistance; reimbursements of taxes, interest, transit system maintenance costs, snow removal costs, and security costs paid; and other financial assistance.
- Line 12
col c: Enter funds obtained from State government units to help cover the difference between full adult fare and special reduced fares. Included are Federal revenue sharing funds and fare for handicapped citizen assistance, senior citizen assistance, student assistance, and other special assistance.
- Line 13
col c: Enter funds obtained from the Federal government to assist in paying the cost of operating transit services. Included are general operating assistance, special demonstration project assistance, and other financial assistance.
- Line 14
col b: Enter the estimated value of services received from another entity where there is no obligation to pay. Included are services contributed by State and local government.
- Line 15
col b: Enter an amount equal to line 14.
- Line 16
col c: Enter funds obtained from other sectors of transit operations to help cover the cost of providing transit service. Included are funds from tunnel and bridge tolls when the facilities are owned and operated by the transit system, etc.
- Line 17
col c: Enter the total of lines 01 through 16.

Note: The following information is optional and may be reported.

Lines 18 through 25

col b: Enter mode codes directly operated.

col c: Enter the total fare collected (Revenue Object Class 401) for each mode.

Revenue Detail

Transit ID

Level

Fiscal Year End
Month Day Year

a	b	c
Line No.	Revenue Object Class	Total Revenue for Period
	401. Passenger fares for transit service	
01	01 Full adult fares (directly operated)	
02	02 Senior citizen fares	
03	03 Student fares	
04	04 Child fares	
05	05 Handicapped rider fares	
06	06 "Park and Ride" - parking revenues only	
07	99 Other primary ride fares	
08	Total passenger fares for transit service	
	402. Special transit fares	
09	01 Contract fares for postmen	
10	02 Contract fares for policemen	
11	03 Special route guarantees	
12	04 Other special contract transportation fares - State & local government	
13	05 Other special contract transportation fares - Other sources	
14	06 Non-contract service fares	
15	Total special transit fares	
	403. School bus service revenues	
16	01 Passenger fares from school bus service	
	404. Freight tariffs	
17	01 Hauling freight	
	405. Charter service revenues	
18	01 Passenger fares from charter service	
	406. Auxillary transportation revenues	
19	01 Station concessions	
20	02 Vehicle concessions	
21	03 Advertising services	
22	04 Automotive vehicle ferriage	
23	99 Other auxiliary transportation revenues	
24	Total auxillary transportation revenues	
	407. Non-transportation revenues	
25	01 Sales of maintenance services	
26	02 Rental of revenue vehicles	
27	03 Rental of buildings & other property	
28	04 Investment income	
29	05 Parking lot revenues	
30	99 Other non-transportation revenues	
31	Total non-transportation revenues	
32	Subtotal, carry forward to page 02	

Date Prepared _____

Date Updated _____

Revenue Detail

Transit ID

Level

Fiscal Year End
Month Day Year

a	b	c
Line No.	Revenue Object Class	Total Revenues for Period
01	Subtotal from page 01	
	408. Taxes levied directly by transit system	
02	01 Property tax revenue	
03	02 Sales tax revenue	
04	03 Income tax revenue	
05	99 Other tax revenue	
06	Total taxes levied directly by transit system	
	409. Local cash grants & reimbursements	
07	01 General operating assistance	
08	02 Special demonstration project assistance Local projects	
09	03 Special demonstration project assistance - Local share for State projects	
10	04 Special demonstration project assistance - Local share for UMTA projects	
11	05 Reimbursement of taxes paid	
12	06 Reimbursement of interest paid	
13	07 Reimbursement of transit system maintenance costs	
14	08 Reimbursement for snow removal costs	
15	09 Reimbursement for security costs	
16	99 Other financial assistance	
17	Total local cash grants & reimbursements	
	410. Local special fare assistance	
18	01 Handicapped citizen fare assistance	
19	02 Senior citizen fare assistance	
20	03 Student fare assistance	
21	99 Other special fare assistance	
22	Total local special fare assistance	
	411. State cash grants & reimbursements	
23	01 General operating assistance	
24	03 Special demonstration project assistance State projects	
25	04 Special demonstration project assistance - State share for UMTA projects	
26	05 Reimbursement of taxes paid	
27	06 Reimbursement of interest paid	
28	07 Reimbursement of transit system maintenance costs	
29	09 Reimbursement of security costs	
30	99 Other financial assistance	
31	Total State cash grants & reimbursements	
32	Subtotal, carry forward to page 03	

Date Prepared _____

Date Updated _____

Revenue Detail

Transit ID

Level

Fiscal Year End
Month Day Year

a		b	c
Line No.	Revenue Object Class		Total Revenues for Period
01	Subtotal from page 02		
02	412. State special fare assistance		
03	01 Handicapped citizen fare assistance		
04	02 Senior citizen fare assistance		
05	03 Student fare assistance		
06	99 Other special fare assistance		
06	Total State special fare assistance		
07	413. Federal cash grants & reimbursements		
08	01 General operating assistance		
09	04 Special demonstration project assistance		
10	99 Other financial assistance		
10	Total Federal cash grants & reimbursements		
11	430. Contributed services		
12	01 State & local governments		
13	02 Contra account for expense		()
13	Net contributed services		-0-
14	440. Subsidy from other sectors of operations		
15	01 Subsidy from utility rates		
16	02 Subsidy from bridge & tunnel tolls		
17	99 Other subsidies		
17	Total subsidies from other sectors of operations		
18	Total revenue		
19	Optional Information Passenger fares for transit service by mode	Mode code	
20			
21			
22			
23			
24			
25			

Date Prepared _____

Date Updated _____

Form 202: Revenue Detail

The purpose of Form 202 is to obtain detailed information on the sources of a reporter's revenue.

General Information

Report fare revenues for directly operated service only.

Report retained fare revenues for purchased transportation on the 300 series operating expense forms.

Report data systemwide at the five-digit revenue object class level found in Section 6.2, Volume II of the USOA.

Pass-Through Funds for Designated Recipients: If your agency serves as a designated recipient, report only the funds that relate to the operation of your transit services (directly operated or purchased transportation services). Do not report funds that you pass through to other agencies.

Definitions

Directly Levied Taxes: Tax revenues to transit systems that are organized as independent political subdivisions with their own taxation authority.

Volume II of the USOA References: Sections 2.10, 6.1, 6.2

Instructions

For each revenue object class, enter the revenues earned during the reporting period.

Report taxes levied directly by the transit system as a transit agency source of funding on Form 203, if the revenues are used to fund operating expenditures.

Form 202 Check List:

- √ Have you reported revenues for the year they were earned?
- √ Have you reported fare revenues only for your directly operated services?
- √ If you pass through funds for designated recipients, have you excluded these funds from Form 202?

**Form 202: Revenue Detail
(Levels A, B, & C Reporters)
Form Completion**

Page 1

Note: Lines 01 through 08 cover revenues earned from carrying passengers along regularly scheduled routes which were directly operated by your transit system. Include the base fare, zone premiums, express service premiums, extra cost transfers, and quantity purchase discounts applicable to the passenger's ride.

- Line 01
col c: Enter revenue for full adult fares.
- Line 02
col c: Enter revenue for senior citizen fares.
- Line 03
col c: Enter revenue for passengers paying a student fare because they are enrolled in educational institutions.
- Line 04
col c: Enter revenue for child fares.
- Line 05
col c: Enter revenue for handicapped riders.
- Line 06
col c: Enter revenues earned from parking fees paid for passengers who drive to "Park and Ride" facilities operated by the transit agency in order to utilize transit service.
- Line 07
col c: Enter revenue earned from carrying passengers who pay a special, reduced fare for some reason other than those in lines 02 through 06.
- Line 08
col c: Enter the sum of lines 01 through 07.

Note: Lines 09 through 18 cover revenues earned for rides given in regular transit service but paid for by some organization other than the rider; and for rides given along special routes for which revenue may be guaranteed by a beneficiary of the service.

- Line 09
col c: Enter revenue earned by providing rides for postmen with payments being made directly from the U.S. Postal Service.

Line 10
col c: Enter revenue earned by providing rides for policemen with payments being made directly from the police authority.

Line 11
col c: Enter revenue earned from industrial firms, shopping centers, public and private universities, etc., to guarantee a minimum revenue on a line operated especially for the benefit of the payer.

Line 12
col c: Enter revenue earned under contractual arrangements with State or local governments.

Line 13
col c: Enter revenue earned under contractual arrangements from non-government entities for special transit fares.

Line 14
col c: Enter revenue earned for providing special service rides for sporting events, sightseeing, etc., where fares are not guaranteed on a contractual basis.

Line 15
col c: Enter the sum of lines 09 through 14.

Line 16
col c: Enter revenue earned from schools for the operation of buses exclusively to carry children to and from their schools.

Line 17
col c: Enter revenue earned from carrying all types of freight on passenger runs.

Line 18
col c: Enter revenue earned from operating vehicles under charter contracts.

Note: Lines 19 through 24 cover revenues earned from operations closely associated with transportation operations.

Line 19
col c: Enter revenue earned from granting rights to concessionaires to operate in system stations.

Line 20
col c: Enter revenue earned from granting rights to concessionaires to operate on revenue vehicles.

Line 21
col c: Enter revenue earned from displaying advertising materials on transit vehicle and property.

Line 22
col c: Enter revenue earned from transporting vehicles in ferryboat transit service.

Line 23
col c: Enter revenue earned from other auxiliary operations.

Line 24
col c: Enter the sum of lines 19 through 23.

Note: Lines 25 through 31 cover revenues earned from activities not associated with the provision of transit service.

Line 25
col c: Enter revenue earned from performing maintenance services on property not owned or used by the transit system.

Line 26
col c: Enter revenue earned from leasing transit system revenue vehicles to some other operator.

Line 27
col c: Enter revenue earned from leasing transit system building and property to other organizations.

Line 28
col c: Enter revenue earned from investment income.

Line 29
col c: Enter revenue earned from parking fees generated from parking lots not normally used as "Park and Ride" locations.

Line 30
col c: Enter revenue earned from other activities not listed in lines 25 through 29.

Line 31
col c: Enter the sum of lines 25 through 30.

Line 32
col c: Enter the sum of lines 08, 15, 16, 17, 18, 24, and 31.

Page 2

Line 01 Enter line 32 from Page 1.

Note: Lines 02 through 06 cover revenues earned by transit systems that are organized as independent political subdivisions with their own taxation authority.

Line 02
col c: Enter revenue earned by taxing the property within the political subdivision constituting the transit system.

Line 03
col c: Enter revenue earned by taxing sales of goods and/or services.

Line 04
col c: Enter revenue earned by taxing the income of persons and/or organizations.

Line 05
col c: Enter revenue earned by taxing something other than on lines 02 through 04 above.

Line 06
col c: Enter the sum of lines 02 through 05.

Note: Lines 07 through 17 cover funds obtained from local government units to assist in paying the cost of operating transit services.

Line 07
col c: Enter revenue earned for general operating assistance.

Line 08
col c: Enter revenue earned for special demonstration project assistance - local projects.

Line 09
col c: Enter revenue earned for special demonstration project assistance - local share for State projects.

Line 10
col c: Enter revenue earned for special demonstration project assistance - local share for UMTA projects.

Line 11
col c: Enter revenue earned for reimbursement of taxes paid.

Line 12
col c: Enter revenue earned for reimbursement of interest paid.

Line 13
col c: Enter revenue earned for reimbursement of transit system maintenance costs.

Line 14
col c: Enter revenue earned for reimbursement of snow removal costs.

Line 15
col c: Enter revenue earned for reimbursement of security costs.

Line 16
col c: Enter revenue earned for other financial assistance.

Line 17
col c: Enter the sum of lines 07 through 16.

Note: Lines 18 through 22 cover funds obtained from local government units to help cover the difference between full adult fare and special reduced fares. Federal revenue sharing funds are included in this category.

Line 18
col c: Enter the revenue earned from handicapped fare assistance.

Line 19
col c: Enter the revenue earned from senior citizen fare assistance.

Line 20
col c: Enter the revenue earned from student fare assistance.

Line 21
col c: Enter the revenue earned from other special fare assistance.

Line 22
col c: Enter the sum of lines 18 through 21.

Note: Lines 23 through 31 cover funds obtained from State government units to assist in paying the cost of operating transit services.

Line 23
col c: Enter revenue earned for general operating assistance.

Line 24
col c: Enter revenue earned for special demonstration project assistance - State projects.

Line 25
col c: Enter revenue earned for special demonstration project assistance - State share for UMTA projects.

Line 26
col c: Enter revenue earned for reimbursement of taxes paid.

Line 27
col c: Enter revenue earned for reimbursement of interest paid.

Line 28
col c: Enter revenue earned for reimbursement of transit system maintenance costs.

Line 29
col c: Enter revenue earned for reimbursement of security costs.

Line 30
col c: Enter revenue earned for other financial assistance.

Line 31
col c: Enter the sum of lines 23 through 30.

Line 32 Enter the sum of lines 01, 06, 17, 22, and 31.

Page 3

Line 01 Enter the amount in line 32 from page 02.

Note: Lines 02 through 06 cover funds obtained from State governments to help the difference between full adult fare and special reduced fares. Federal revenue sharing funds are included in this category.

Line 02
col c: Enter the revenue earned from handicapped fare assistance.

Line 03
col c: Enter the revenue earned from senior citizen fare assistance.

Line 4
col c: Enter the revenue earned from student fare assistance.

Line 5
col c: Enter the revenue earned from other special fare assistance.

Line 6
col c: Enter the sum of lines 02 through 05.

Note: Lines 07 through 10 cover funds obtained from the Federal government to assist in paying the cost of operating transit services.

Line 7
col c: Enter the revenue earned from the Federal government for general operating assistance, Section 9 funds.

Line 8
col c: Enter the revenue earned from special demonstration project assistance.

Line 9
col c: Enter the revenue earned from other categories not included above.

Line 10
col c: Enter the sum of lines 07 through 09.

Note: Lines 11 and 12 cover the estimated value of services received from another entity where there is no obligation to pay.

Line 11
col c: Enter the estimated value of services received from State and local governments.

Line 12
col c: Enter an amount equal to line 11.

Line 13
col c: This is the net contributed services or zero.

Note: Lines 14 through 17 cover funds obtained from other sectors of transit operations to help cover the cost of providing transit service.

Line 14
col c: Enter subsidies from utility rates where agency is a utility company.

Line 15
col c: Enter subsidies from bridge and tunnel tolls owned and operated by transit agency.

Line 16
col c: Enter subsidies from other sources of the transit operation.

Line 17
col c: Enter the sum of lines 14 through 16.

Line 18
col c: Enter the sum of lines 01, 06, 10, and 17.

Note: The following information is optional and may be reported.

Lines 19 through 25
col b: Enter mode codes directly operated.

Lines 19 through 25
col c: Enter the total fare collected (Revenue Object Class 401) for each mode.

Form 203

Sources of Operating Funding

Transit ID

Level

Fiscal Year End

Month Day Year

a	b	c	d
Line No.	Operating Funds Applied to Transit System		
	Part A. Federal government		
01	I. Funds received from UMT Act of 1964, as amended Section 9 funds		
	II. Funds received from other Federal programs (<i>identify</i>)		

02	Total other Federal funds		
03	Total Federal assistance		
		State Funds	Local Funds
			Transit Agency Funds
04	I. Funds allocated to transit out of the general revenues of the government entity		
	II. Funds dedicated to transit at their source		
	Dedicated taxes		
05	1. Income taxes		
06	2. Sales taxes		
07	3. Property taxes		
08	4. Gasoline taxes		
	5. Other taxes (<i>identify</i>)		

09	Total other taxes		
10	Bridge, tunnel, and highway tolls		
	III. Other funds (<i>identify</i>)		

11	Total other funds		
12	Total State, local, and transit agency funding		

Date Prepared _____

Date Updated _____

Form 203: Sources of Operating Funding

The purpose of Form 203 is to identify the origin and amount of operating funds from Federal, State, local and transit agency sources.

General Information

Form 203 provides a summary of the operating revenues detailed on Form 201 or Form 202. Operating funding totals except Transit Agency Funds on Form 203 equal the totals reported in Revenue object classes 409 through 413 on Form 201 (Level R) or Form 202 (Level A, B, and C). Operating funding totals for transit agency funds equal the totals reported in revenue object classes 403 through 408 and 440.

Federal Grants: Federal operating assistance funds reported on Form 203 must comply with Federal matching requirements. The Federal share for UMTA Section 9 funds cannot exceed fifty percent of the operating deficit.

Pass-Through Funds for Designated Recipients: If your agency serves as a designated recipient, report only the funds that relate to the operation of your transit services. Do not report funds that you pass through to other agencies.

Definitions

Transit Agency Funds: Transit agency funds are any funds generated by or donated directly to the transit agency.

Directly Levied Taxes: Tax revenues to transit systems that are organized as independent political subdivisions with their own taxation authority.

Instructions

Federal Government Assistance: Part A includes two categories of Federal funding for transit operating assistance: Funds from Section 9 and other provisions of the UMT Act of 1964, as amended, and funds from other Federal programs such as special demonstration projects.

State and Local Sources: Part B includes three categories of State, local, and transit agency funding for transit operating funding.

General Revenue Funds: General revenue funds are usually determined through a State or local government's annual budgeting process.

Dedicated Funds: Dedicated funds are raised specifically for transit and are dedicated at their source (e.g., sales taxes, gasoline taxes, and property taxes), rather than through an allocation from the pool of general funds.

Other Funds: Other funds are any miscellaneous sources of funds used for an operating expenditure. Examples are funds dedicated to a local government agency for transportation rather than specifically for transit (e.g., California Transportation Development Act (TDA) funds), taxes levied directly by the transit agency, profits from charter service, advertising revenues, and private donations.

Report directly levied taxes under Transit Agency Funds in the appropriate category. For example, if the directly levied tax is a property tax, report the amount on line 07, col d.

Form 203 Check List:

- √ Does the total of Federal, State, local, and transit agency funding reported on Form 203 equal the totals reported in Revenue object classes 403 through 440 on Form 201 (Level R) or Form 202 (Levels A, B, and C)? Specific cross checks include:
 - Total Federal assistance (Form 203, line 03, col d) should equal the total amount shown in object class 413, Federal cash grants and reimbursements, on Form 201 (line 13, col c) or on Form 202 (page 3, line 10, col c).
 - Total State funding (Form 203, line 12, col b) should equal the total amounts shown in object class 411, State cash grants and reimbursements, and object class 412, State special fare assistance, on Form 201 (line 11 + 12, col c) or on Form 202 (page 2, line 31, col c + page 3, line 06, col c).
 - Total local funding (Form 203, line 12, col c) should equal the total amounts shown in object class 409, Local cash grants and reimbursements, and object class 410, Local special fare assistance, on Form 201 (lines 09 + 10, col c) or on Form 202 (page 2, lines 17 + 22, col c).
 - Total transit agency funding (Form 203, line 12, col d) should equal the total amounts shown in object classes 403 through 408 and 440 on Form 201 (lines 03 through 08 and 16, col c) or on Form 202 (page 1, lines 16 through 18, 24, 31; page 2, line 06; and, page 3, line 17, col c).
- √ On Form 203, is Federal operating assistance (Section 9) less than or equal to fifty percent of the total operating funding for transit from Federal, State, local and transit agency sources?

line 01, col d \leq line 12, cols b + c + d

Form 203: Sources of Operating Funding
(All Reporters)
Form Completion

Lines 01 through 03

col d: Payments or accruals using operating assistance from the Federal government as follows:

Line 01

col d: Enter the Federal operating assistance funds from the Section 9 program (UMT Act of 1964, as amended).

Line 02

col d: Enter the Federal operating assistance funds from other Federal programs such as special demonstration projects.

Line 03

col d: Enter the total amount of Federal assistance for operating your transit agency from lines 01 through 02, col d.

Lines 04 through 11

col b: Payments or accruals for transit operations receiving assistance from or funded through State programs.

col c: Payments or accruals for transit operations receiving assistance from or funded through local programs.

col d: Payments or accruals for transit operations funded through transit agency sources.

Line 04

col b,c: Enter operating expenditures that used funds allocated to transit out of the general revenues of a governmental entity, such as a City government.

Line 05

col b-d: Enter operating expenditures that used dedicated income tax funds.

Line 06

col b-d: Enter operating expenditures that used dedicated sales tax funds.

Line 07

col b-d: Enter operating expenditures that used dedicated property tax funds.

Line 08

col b-d: Enter operating expenditures that used dedicated gasoline tax funds.

Line 09

col b-d: Enter operating expenditures that used other dedicated tax funds. Identify the types of other taxes.

Line 10

col b-d: Enter operating expenditures that used bridge, tunnel, or highway tolls.

Line 11

col b-d: Enter operating expenditures that used other funds.

Line 12

col b-d: Enter the total amount of State, local, and transit agency funding expended for transit operations from lines 04 through 11.

Operating Expense Report Forms

(300 Series)

Form 301
Operating Expenses Classified by Function

Transit ID

Level R

Fiscal Year End
Month Day Year

Mode

Line No.	Expense Object Class	b	c	d	e	f
		Vehicle Operations 010	Vehicle Maintenance 041	Non-Vehicle Maintenance 042	General Administration 160	Total Expense for Period
501.	Labor					
01	01 Operators' salaries & wages					
02	02 Other salaries & wages					
03	03 Fringe benefits					
04	04 Services					
05	05 Materials & supplies					
06	06 Fuel & lubricants					
07	07 Tires & tubes					
08	08 Other materials & supplies					
09	09 Utilities					
10	10 Casualty & liability costs					
11	11 Taxes					
12	12 Purchased transportation					
13	13 01 In report					
14	14 02 Filing separate report					
15	15 Miscellaneous expense					
16	16 Expense transfers					
17	17 Total system expenses					
18	18 Reconciling items					
19	19 Interest expenses					
20	20 Leases & rentals					
21	21 Depreciation					
22	22 Amortization of intangibles					
23	23 Purchase lease payments					
24	24 Related parties lease agreement					
25	25 Other reconciling items					
26	26 Total reconciling items					
27	27 Total expenses from published reports					
28	28 Memo item: Expenses not allowable for Federal operating assistance					

Date Prepared _____

Date Updated _____

Form 301: Operating Expenses Classified by Function

The purpose of Form 301 is to collect information about single mode reporters' operating expenses, at both the three- and the five-digit object class levels of detail.

General Information

Report operating expenses based on the function or activity performed. Within each function, classify expenditures by object class.

Pass-Through Funds for Designated Recipients: If your agency serves as a designated recipient, report only the expenses that relate to the operation of your transit services (directly operated or purchased). Do not report funds that you pass through to other agencies.

Purchased Transportation: Expenses for purchased transportation services include payments or accruals to contractors, fare revenues retained by the contractor, and other expenses by the contracting agency for items such as contract administration, services and materials (advertising, customer information services, fuel, maintenance, etc.).

Reporting Change: Include in Object Class 508.01 contract payments or accruals to contractors, fare revenues retained by contractors plus any other contract related costs incurred by your agency if the contractor is included in your Section 15 Report, or under Object Class 508.02 if the contractor files his own Section 15 Report.

Publicly Sponsored Vanpool Services: Report all expenses involved with operating publicly sponsored vanpool services. Operating expenses could include the cost of purchased service (if service is provided through a private operator); vehicle leases, administrative, marketing, maintenance, legal service, etc.; plus additional expenses to operate the vans (e.g., fuel, tires, insurance, tolls, maintenance, or repairs), often paid by riders.

Definitions

Object Class: As the term is used in expense classification, an object is an article or service obtained. An object class is a grouping of expenses on the basis of goods or services purchased.

The object classes include salaries and wages, fringe benefits, services, materials and supplies, and other expenses as defined in Section 7.2, Volume II of the USOA.

Function: There are four functions for Level R reporting: Vehicle Operations, Vehicle Maintenance, Non-Vehicle Maintenance, and General Administration. The activities included under each function are detailed in Section 7.4, Volume II of the USOA.

Vehicle Operations: All activities associated with transportation administration, including revenue vehicle movement control, scheduling, and revenue vehicle operations.

Vehicle Maintenance: All activities associated with revenue and non-revenue ("service") vehicle maintenance, including administration, inspection and maintenance, and servicing (cleaning, fueling, etc.) vehicles. In addition, it includes repairs due to vandalism, and accident repairs of revenue vehicles.

Non-Vehicle Maintenance: All activities associated with facility maintenance, including:

- administration;
- repair of buildings, grounds and equipment as a result of accidents or vandalism;
- operation of electric power facilities; and,
- maintenance of vehicle movement control systems; fare collection and counting equipment; structures, tunnels and subways; roadway and track; passenger stations, operating station buildings, grounds and equipment; communication systems; general administration buildings, grounds and equipment; and electric power facilities.

General Administration: All activities associated with the general administration of the transit system, including transit system development, ticketing and fare collection, system security, injuries and damages, safety, personnel administration, legal services, insurance, data processing, engineering, real estate management, marketing and customer service, and planning.

Reconciling Items: Reconciling items are items where accounting practices vary for handling these expenses as a result of local ordinances and conditions. Reconciling items include depreciation and amortization, interest payments, leases and rentals. They are called Reconciling Items because they are needed to provide an overall total that is consistent with local published reports.

Volume II of the USOA References: Sections 2.1 through 2.8, 2.12, 7.1 through 7.5

Instructions

Casualty and Liability: If your transit system carries physical damage (PD) insurance on its rolling stock, report the amount of the PD insurance as Casualty and Liability Costs under Vehicle Maintenance. If your system is self-insured for repairs to damaged vehicles, report Casualty and Liability Costs under General Administration. Report other insurance premiums usually carried, such as fire insurance, under General Administration.

Purchased Transportation: Report payments or accruals to contractors, fare revenues retained by contractors plus any other contract related costs incurred by your agency under Object Class 508.01 if the contractor is included in your Section 15 Report; or under Object Class 508.02 if the contractor files his own Section 15 Report. Report expenses under either the Vehicle Operations (010) or the General Administration (160) function.

Publicly Sponsored Vanpool Services: Report vehicle lease costs as a reconciling item. If operating costs are based on unit charges to riders (e.g., per mile or per trip), separate any lease costs.

Memo Item: Report any expenses not allowable for Federal operating assistance under Section 9 of the Urban Mass Transportation Act of 1964, as amended. These include charter bus expenses, school bus expenses, and long-term interest.

Form 301 Check List:

- ✓ Have you included in Object Classes 508.01 and 508.02 contract amounts expended (Form 002, item 7), retained fares (Form 002, item 8) and any other contract related costs incurred by your agency (Form 002, item 9)?
- ✓ Line 15 provides column totals for operating expenses (less reconciling items) by function and for total system operating expenses. Check to ensure that the sum of columns b, c, d, and e on line 15 equals line 15, col f.

Form 301: Operating Expenses Classified by Function (Single Mode Level R Reporters)

Form Completion

Note: Form 301 is the required level form for single mode reporters and provides the minimum detailed expense reporting.

Line 01

- col b: Enter the wages paid to vehicle operators, conductors and other on-board crewmen performing vehicle operations duties. These include duties performed during platform time, stand-by time, student training, accident reporting, and revenue vehicle movement control.
- col c: Enter the wages paid to vehicle operators, conductors, and other on-board crewmen performing inspection and maintenance of revenue vehicles and servicing revenue vehicles.
- col d: Ordinarily there are no operators' wages entered in this expense column.
- col e: Enter the wages paid to vehicle operators, conductors, and other on-board crewmen performing ticketing and fare collection, customer service, or marketing duties.

Line 02

- col b: Enter the wages paid to dispatchers, schedulers, revenue vehicle movement control, traffic managers, terminal managers, superintendents, and their clerical support.
- col c: Enter the wages paid to personnel performing inspection, servicing, and maintenance work on revenue vehicles or components of revenue vehicles. Include wages paid to supervisory, clerical, and cleaning personnel.
- col d: Enter the wages paid to personnel performing maintenance of roadway and track, structures, passenger stations, fare collection and counting equipment, vehicle movement control systems, buildings grounds and equipment, and associated professional and clerical support.
- col e: Enter the wages paid to personnel performing marketing, planning, information, and transit analysis, legal, safety, ticketing and fare collection, and other administrative functions.

Line 03

- col b-e: Enter expenses attributable to benefits, i.e., vacation, sick, holiday, personal insurance plans, retirement plans, etc. These expenses should be allocated based on the salaries and wages listed on lines 01 and 02 above.

Note: Enter expenses on the following lines by allocating expenses to the applicable functional category, i.e., Vehicle Operations, Vehicle Maintenance, Non-Vehicle

Maintenance (buildings, roadways, structures, and grounds), and General Administration.

Line 04

col b-e: Enter expenses for management, professional, or temporary labor services of personnel who are not employees of your agency.

Line 05

col b-e: Enter expenses for fuel and lubricants; in particular:

- Enter expenses for fuel and lubricants for revenue vehicles in col b.
- Enter expenses for fuel and lubricants for service vehicles in col c.

Line 06

col b-e: Enter expenses for tires and tubes; in particular:

- Enter expenses for tires and tubes for revenue vehicles in col b.
- Enter expenses for tires and tubes for service vehicles in col c.

Line 07

col b-e: Similarly, enter expenses for other materials and supplies in the applicable functional category.

Line 08

col b-e: Enter expenses for utilities; in particular:

- Enter expenses for electricity used to propel transit vehicles in col b.

Line 09

col b-e: Enter expenses for insurance premiums; in particular:

- Enter expenses for physical damage insurance on rolling stock in col c.
- If self-insured, enter expenses for repairs to damaged vehicles in col e.
- Enter all other insurance premiums in col e.

Line 10

col b-e: Enter sales and excise taxes on fuel and lubricants and utility taxes.

Note: Other sales and excise taxes are accounted for as part of the base price of the material or service provided.

Line 11

col b,e: Enter expenses for purchased transportation contracts involving fewer than 100 vehicles in maximum service and whose non-financial data are included in your report; include:

- Payments or accruals to contractors under the purchased transportation agreement.
- Fare revenues if the contractor retains them.
- All other expenses incurred by your agency as a result of purchased transportation contracts. These can include salaries and wages of your agency personnel administering or working in some capacity in support of the contract; fuel and tires if provided to the contractor; marketing; advertising; legal services; ticket sales, etc.

Line 12

col b,e: Enter expenses for purchased transportation contracts involving 100 or more vehicles in maximum service and whose non-financial data are not included in your report; include:

- Payments or accruals to contractors under the purchased transportation agreement.
- Fare revenues if the contractor retains them.
- All other expenses incurred by your agency as a result of purchased transportation contracts. These can include salaries and wages of your agency personnel administering or working in some capacity in support of the contract; fuel and tires if provided to the contractor; maintenance of vehicles; marketing; advertising; legal services; ticket sales, etc.

Line 13

col b-e: Enter expenses which cannot be attributed to any other expense category. Include dues, subscriptions, travel, meetings, bridge, tunnel and highway tolls, entertainment expenses, charitable contributions, fines, penalties, bad debt expense, and advertising fees and expenses.

Line 14

col b-e: Enter expenses for adjustment and reclassification of expenses previously recorded and capitalization of non-operating costs (used to credit any function in which expense has been temporarily deposited for ultimate capitalization).

Lines 01 through 14

col f: Enter the sum for each line of cols b through e.

Line 15

col b-e: Enter total operating expenses by function, sum of lines 01 through 14.

col f: Enter total system operating expenses, sum of line 15, cols b through e.

Note: Reconciling Items are handled differently by each agency as a result of local ordinances and conditions. These should be used to reconcile Section 15 expenses with published financial reports and include depreciation, amortization, interest expense, and lease payments.

Lines 16 through 22

col f: Enter any reconciling items on lines 16 through 22.

Line 23

col f: Enter the total of reconciling items, lines 16 through 22, col f.

Line 24

col f: Enter the sum of line 15, col f and line 23, col f.

Line 25

col f: Enter as a memo item expenses not allowable for Federal operating assistance under Section 9 of the UMT Act, including charter and school bus expense, and long-term interest.

Form 310 Page 1 of 5
Operating Expenses Classified by Function

Transit ID

Level

Fiscal Year End
Month Day Year

a		b					c		d		e		f	
Line No.	Expense Object Class	Vehicle Operations 010	Vehicle Maintenance 041	Non-Vehicle Maintenance 042	General Administration 160	Total Expense for Period								
501.	Labor													
01	01 Operators' salaries & wages													
02	02 Other salaries & wages													
03	03 Fringe benefits													
04	503. Services													
05	504. Materials & supplies													
06	01 Fuel & lubricants													
07	02 Tires & tubes													
08	99 Other materials & supplies													
09	505. Utilities													
10	506. Casualty & liability costs													
11	507. Taxes													
12	508. Purchased transportation													
13	01 In report													
14	02 Filing separate report													
15	509. Miscellaneous expense													
16	510. Expense transfers													
17	Total system expenses													
18	Reconciling items													
19	511. Interest expenses													
20	512. Leases & rentals													
21	513. Depreciation													
22	513.13 Amortization of intangibles													
23	514. Purchase lease payments													
24	515. Related parties lease agreement													
25	516. Other reconciling items													
26	Total reconciling items													
27	Total expenses from published reports													
28	Memo item: Expenses not allowable for Federal operating assistance													

Date Prepared _____ Date Updated _____

Form 310: Operating Expenses Classified by Function

The purpose of Form 310 is to report total operating expenses for each object class by function and to allocate direct and joint expenses to modes.

General Information

Form 310 is designed for reporting of total system operating expenses on page 1 and operating expenses by mode on pages 2 through 5.

Report operating expenses based on the function or activity performed. Within each function, classify expenditures by object class.

Pass-Through Funds for Designated Recipients: If your agency serves as a designated recipient, report only the expenses that relate to the operation of your transit services (directly operated or purchased). Do not report funds that you pass through to other agencies.

Purchased Transportation: Expenses for purchased transportation services include payments or accruals to contractors, fare revenues retained by the contractor, and other expenses by the contracting agency for items such as contract administration, services and materials (advertising, customer information services, fuel, maintenance, etc.).

Reporting Change: Include in Object Class 508.01 contract payments or accruals to contractors, fare revenues retained by contractors plus any other contract related costs incurred by your agency if the contractor is included in your Section 15 Report, or under Object Class 508.02 if the contractor files his own Section 15 Report.

Publicly Sponsored Vanpool Services: Report all expenses involved with operating publicly sponsored vanpool services. Operating expenses could include the cost of purchased service (if service is provided through a private operator); vehicle leases, administrative, marketing, maintenance, legal service, etc.; plus additional expenses to operate the vans (e.g., fuel, tires, insurance, tolls, maintenance, or repairs), often paid by riders.

Definitions

Object Class: As the term is used in expense classification, an object is an article or service obtained. An object class is a grouping of expenses on the basis of goods or services purchased.

The object classes include salaries and wages, fringe benefits, services, materials and supplies, and other expenses as defined in Section 7.2, Volume II of the USOA.

Function: There are four functions for Level R reporting: Vehicle Operations, Vehicle Maintenance, Non-Vehicle Maintenance, and General Administration. The activities included under each function are detailed in Section 7.4, Volume II of the USOA.

Vehicle Operations: All activities associated with transportation administration, including revenue vehicle movement control, scheduling, and revenue vehicle operations.

Vehicle Maintenance: All activities associated with revenue and non-revenue ("service") vehicle maintenance, including administration, inspection and maintenance, and servicing (cleaning, fueling, etc.) vehicles. In addition, it includes repairs due to vandalism, and accident repairs of revenue vehicles.

Non-Vehicle Maintenance: All activities associated with facility maintenance, including:

- administration;
- repair of buildings, grounds and equipment as a result of accidents or vandalism;
- operation of electric power facilities; and,
- maintenance of vehicle movement control systems; fare collection and counting equipment; structures, tunnels and subways; roadway and track; passenger stations, operating station buildings, grounds and equipment; communication systems; general administration buildings, grounds and equipment; and electric power facilities.

General Administration: All activities associated with the general administration of the transit system, including transit system development, ticketing and fare collection, system security, injuries and damages, safety, personnel administration, legal services, insurance, data processing, engineering, real estate management, marketing and customer service, and planning.

Reconciling Items: Reconciling items are items where accounting practices vary for handling these expenses as a result of local ordinances and conditions. Reconciling items include depreciation and amortization, interest payments, leases and rentals. They are called Reconciling Items because they are needed to provide an overall total that is consistent with local published reports.

Volume II of the USOA References: Sections 2.1 through 2.8, 2.12, 7.1 through 7.5

Instructions

Allocate operating expenses by function and object class directly to each mode; when necessary, joint expenses may be reported for the four Level R functional categories. However, you must allocate total function expenses by mode on line 97.

Joint Expenses: Allocate costs directly to modes to the maximum extent possible before allocating costs jointly among modes. An example of how joint costs are allocated is found in Volume II of the USOA, Section 2.1. In addition, fully allocated cost procedures can be found in the publication, *Fully Allocated Cost Analysis Guidelines for Public Transit Providers*, Price-Waterhouse, Office of Government Services, 1987, Washington, D.C.

Casualty and Liability: If your transit system carries physical damage (PD) insurance on its rolling stock, report the amount of the PD insurance as Casualty and Liability Costs under Vehicle Maintenance. If your system is self-insured for repairs to damaged vehicles, report Casualty and Liability Costs under General Administration. Report other insurance premiums usually carried, such as fire insurance, under General Administration.

Purchased Transportation: Report payments or accruals to contractors, fare revenues retained by contractors plus any other contract related costs incurred by your agency under Object Class 508.01 if the contractor is included in your Section 15 Report, or under Object Class 508.02 if the contractor files his own Section 15 Report. Report expenses under either the Vehicle Operations (010) or the General Administration (160) function.

Publicly Sponsored Vanpool Services: Report vehicle lease costs as a reconciling item. If operating costs are based on unit charges to riders (e.g., per mile or per trip), separate any lease costs.

Memo Item: Report any expenses not allowable for Federal operating assistance under Section 9 of the Urban Mass Transportation Act of 1964, as amended. These include charter bus expenses, school bus expenses, and long-term interest.

Form 310 Check List:

- ✓ Have you included in Object Classes 508.01 and 508.02 contract amounts expended (Form 002, item 7), retained fares (Form 002, item 8) and any other contract related costs incurred by your agency (Form 002, item 9)?
- ✓ For page 1, line 15 is a summary of total operating expenses systemwide and by function (less reconciling items). Check to ensure that the sum of cols b, c, d, and e on line 15 equals line 15, col f.
- ✓ If you reported joint expenses, have you allocated the expenses to mode at the function level on line 97?

Form 310 Operating Expenses Classified by Function (Multi-Mode Level R Reporters)

Form Completion

Note: Page 1 of the Form 310 is a summary sheet. It is the required level form for multi-mode reporters and provides the minimum detailed expense reporting. Pages 2 through 5 should be completed first to allow for modal expense and joint expense reporting.

Pages 2 through 5

Note: Pages 2 through 5 of the Form 310 should be completed before entering the total expenses for all modes on page 1.

Page 2 is the modal expense breakdown of page 1, col b, Vehicle Operations (page 2, col b should equal page 1, col b).

Page 3 is the modal expense breakdown of page 1, col c, Vehicle Maintenance (page 3, col b should equal page 1, col c).

Page 4 is the modal expense breakdown of page 1, col d, Non-Vehicle Maintenance (page 4, col b should equal page 1, col d).

Page 5 is the modal expense breakdown of page 1, col e, General Administration (page 5, col b should equal page 1, col e).

Line 00

col d-k: Enter the appropriate Mode Code for each mode directly operated and/or purchased transportation.

Lines 01-14

col d-k: Enter expenses by mode and activity performed (function).

col c: Enter expenses that cannot be directly attributed to one mode only and are shared by two or more modes as Joint Expenses.

col b: Enter the total of cols c through k.

Line 01

col b-k: Enter the wages paid for vehicle operators, conductors, and other on-board crewmen, in particular:

- Enter wages on page 2, for performing vehicle operations. Include platform time, student training time, accident reporting time, stand-by time, and revenue vehicle movement control.

- Enter wages on page 3, for performing inspection and maintenance of revenue vehicles, and servicing revenue vehicles.
- Ordinarily there are no operators' wages entered on page 4 for performing non-vehicle maintenance functions.
- Enter wages on page 5, for performing ticketing and fare collection, and customer service or marketing duties.

Line 02

col b-k: Enter the wages paid for dispatchers, schedulers, revenue vehicle movement control, traffic managers, terminal managers, and superintendents and their clerical support; in particular:

- Enter wages on page 2, for performing vehicle operations.
- Enter wages on page 3, for performing inspection, servicing, and maintenance work on revenue vehicles or components of revenue vehicles. Include supervisory, clerical, and cleaning personnel.
- Enter wages on page 4, for performing maintenance of roadway and track, structures, passenger stations, fare collection and counting equipment, vehicle movement control systems, buildings grounds and equipment, and associated professional and clerical support.
- Enter wages on page 5, for performing marketing, planning, information, and transit analysis, legal, safety, ticketing and fare collection, and other administrative functions.

Line 03

col b-k: Enter expenses attributable to benefits, i.e., vacation, sick, holiday, personal insurance plans, retirement plans, etc. These expenses should be allocated based on the salaries and wages listed on lines 01 and 02 above.

Line 04

col b-k: Enter expenses for management, professional, or temporary labor services of personnel who are not employees of your agency.

Line 05

col b-k: Enter expenses for fuel and lubricants, in particular:

- Enter expenses on page 2, for fuel and lubricants for revenue vehicles (Vehicle Operations - 010).
- Enter expenses on page 3, for fuel and lubricants for service vehicles (Vehicle Maintenance - 041).

Line 06

col b-k: Enter expenses for fuel and lubricants, tires and tubes, and other materials and supplies.

- Enter expenses on page 2, for tires and tubes for revenue vehicles (Vehicle Operations - 010).
- Enter expenses on page 3, for tires and tubes for service vehicles (Vehicle Maintenance - 041).

Line 07

col b-k: Enter expenses for other materials and supplies.

Line 08

col b-k: Enter expenses for utilities, in particular:

- Enter expenses on page 4, for electricity used to propel transit vehicles (Non-Vehicle Maintenance - 042).

Line 09

col b-k: Enter expenses for casualty and liability costs.

- Enter expenses on page 3, for physical damage insurance on rolling stock (Vehicle Maintenance - 041).
- Enter expenses on page 5, for all other insurance premiums (General Administration - 160).

Line 10

col b-k: Enter Federal, State, and local taxes; in particular:

- Enter sales and excise taxes on fuel and lubricants and utility taxes.

Note: Other sales and excise taxes are accounted for as part of the cost of the material or service provided.

Line 11

col b-k: Enter expenses on page 2 or page 5, for purchased transportation contracts involving fewer than 100 vehicles in maximum service and whose non-financial data are included in your report (Vehicle Operations - 010 or General Administration - 160); include:

- Payments or accruals to contractors under the purchased transportation agreement.
- Fare revenues if the contractor retains them.

- All other expenses incurred by your agency as a result of purchased transportation contracts. These can include salaries and wages of your agency personnel administering or working in some capacity in support of the contract; fuel and tires if provided to the contractor; marketing; advertising; legal services; ticket sales, etc.

Line 12

col b-k: Enter expenses on page 2 or page 5, for purchased transportation contracts involving 100 or more vehicles in maximum service and whose non-financial data are not included in your report (Vehicle Operations - 010 or General Administration - 160); include:

- Payments or accruals to contractors under the purchased transportation agreement.
- Fare revenues if the contractor retains them.
- All other expenses incurred by your agency as a result of purchased transportation contracts. These can include salaries and wages of your agency personnel administering or working in some capacity in support of the contract; fuel and tires if provided to the contractor; marketing, advertising; legal services; ticket sales, etc.

Line 13

col b-k: Enter expenses which cannot be attributed to any other expense category. Includes dues, subscription, travel, meetings, bridge, tunnel and highway tolls, entertainment expenses, charitable contributions, fines, penalties, bad debt expense, and advertising and promotion expenses.

Line 14

col b-k: Enter expenses for adjustment and reclassification of expenses previously recorded and capitalization of non-operating costs (used to credit any function in which expense has been temporarily deposited for ultimate capitalization).

Line 92

col b-k: Enter the total of lines 01-14.

Line 97

col c-k: Allocate the total joint expenses in col c directly to modes in cols d-k.

Line 99

col b,d-k: Enter total modal operating expenses, sum of lines 92 and 97.

Line 01-14

- col b: Enter the operating expenses for each line from page 2, col b.
- col c: Enter the operating expenses for each line from page 3, col b.
- col d: Enter the operating expenses for each line from page 4, col b.
- col e: Enter the operating expenses for each line from page 5, col b.
- col f: Enter the sum for each line of cols b through e.

Line 15

- col b-e: Enter total operating expenses by function, sum of lines 01 through 14.
- col f: Enter total system operating expenses, sum of line 15, cols b through e.

Note: Reconciling Items are handled differently by each agency as a result of local ordinances and conditions. These should be used to reconcile Section 15 expenses with published financial reports and include depreciation, amortization, interest expense, and lease payments.

Lines 16 through 22

- col f: Enter any reconciling items on lines 16 through 22.

Line 23

- col f: Enter the total of reconciling items, lines 16 through 22, col f.

Line 24

- col f: Enter the sum of line 15, col f and line 23, col f.

Line 25

- col f: Enter as a memo item expenses not allowable for Federal operating assistance under Section 9 of the UMT Act, including charter and school bus expense, and long-term interest.

Form 311: Direct, Joint, and Total Operating Expenses By Object Class and Mode

The purpose of Form 311 is to report total operating expenses for each object class by function and to allocate direct and joint expenses to modes.

General Information

Report operating expenses based on the function or activity performed. Within each function, classify expenditures by object class.

Pass-Through Funds for Designated Recipients: If your agency serves as a designated recipient, report only the expenses that relate to the operation of your transit services (directly operated or purchased). Do not report funds that you pass through to other agencies.

Purchased Transportation: Expenses for purchased transportation services include payments or accruals to contractors, fare revenues retained by the contractor, and other expenses by the contracting agency for items such as contract administration, services and materials (advertising, customer information services, fuel, maintenance, etc.).

Reporting Change: Include in Object Class 508.01 contract payments or accruals to contractors, fare revenues retained by contractors plus any other contract related costs incurred by your agency if the contractor is included in your Section 15 Report, or under Object Class 508.02 if the contractor files his own Section 15 Report.

Publicly Sponsored Vanpool Services: Report all expenses involved with operating publicly sponsored vanpool services. Operating expenses could include the cost of purchased service (if service is provided through a private operator); vehicle leases, administrative, marketing, maintenance, legal service, etc.; plus additional expenses to operate the vans (e.g., fuel, tires, insurance, tolls, maintenance, or repairs), often paid by riders.

Definitions

Object Class: As the term is used in expense classification, an object is an article or service obtained. An object class is a grouping of expenses on the basis of goods or services purchased.

The object classes include salaries and wages, fringe benefits, services, materials and supplies, and other expenses as defined in Section 7.2, Volume II of the USOA.

Function: There are forty-four functions for Level A reporting; the functions aggregate to four functional categories: Vehicle Operations, Vehicle Maintenance, Non-Vehicle Maintenance, and General Administration. A summary of the aggregation of functions for expense classifications is found in Exhibit 8 on pages 300-60 and 300-61. The activities included under each function are detailed in Section 7.4, Volume II of the USOA.

Vehicle Operations: All activities associated with transportation administration, including revenue vehicle movement control, scheduling, and revenue vehicle operations.

Vehicle Maintenance: All activities associated with revenue and non-revenue ("service") vehicle maintenance, including administration, inspection and maintenance, and servicing (cleaning, fueling, etc.) vehicles. In addition, it includes repairs due to vandalism, and accident repairs of revenue vehicles.

Non-Vehicle Maintenance: All activities associated with facility maintenance, including:

- administration;
- repair of buildings, grounds and equipment as a result of accidents or vandalism;
- operation of electric power facilities; and,
- maintenance of vehicle movement control systems; fare collection and counting equipment; structures, tunnels and subways; roadway and track; passenger stations, operating station buildings, grounds and equipment; communication systems; general administration buildings, grounds and equipment; and electric power facilities.

General Administration: All activities associated with the general administration of the transit system, including transit system development, ticketing and fare collection, system security, injuries and damages, safety, personnel administration, legal services, insurance, data processing, engineering, real estate management, marketing and customer service, and planning.

Volume II of the USOA References: Sections 2.1 through 2.8, 2.12, 7.1 through 7.5

Instructions

Allocate operating expenses by function and object class directly to each mode; when necessary, joint expenses may be reported for the forty-four Level A functions. However, you must allocate total function expenses by mode on line 97.

Joint Expenses: Allocate costs directly to modes to the maximum extent possible before allocating costs jointly among modes. An example of how joint costs are allocated is found in Volume II of the USOA, Section 2.1. In addition, fully allocated cost procedures can be found in *Fully Allocated Cost Analysis Guidelines for Public Transit Providers*, Price-Waterhouse, Office of Government Services, 1987, Washington, D.C.

Casualty and Liability: If your transit system carries physical damage (PD) insurance on its rolling stock, report the amount of the PD insurance as Casualty and Liability Costs under Vehicle Maintenance. If your system is self-insured for repairs to damaged vehicles, report Casualty and Liability costs under General Administration. Report other insurance premiums usually carried, such as fire insurance, under General Administration.

Purchased Transportation: Report payments or accruals to contractors, fare revenues retained by contractors plus any other contract related costs incurred by your agency under Object Class 508.01 if the contractor is included in your Section 15 Report, or under Object Class 508.02 if the contractor files his own Section 15 Report. Report expenses under either Revenue Vehicle Operation (031) or General Function (181).

Publicly Sponsored Vanpool Services: Report vehicle lease costs as a reconciling item on Form 315. If operating costs are based on unit charges to riders (e.g., per mile or per trip), separate any lease costs.

Memo Item: Report on Form 315 any expenses not allowable for Federal operating assistance under Section 9 of the Urban Mass Transportation Act of 1964, as amended. These include charter bus expenses, school bus expenses, and long-term interest.

Form 311 Check List:

- ✓ Have you included in Object Classes 508.01 and 508.02 contract amounts expended (Form 002, item 7), retained fares (Form 002, item 8) and any other contract related costs incurred by your agency (Form 002, item 9)?
- ✓ If you reported joint expenses, have you allocated the expenses to mode at the function level on line 97?

**Form 311: Direct, Joint, and Total Operating Expenses
by Object Class and Mode
(Level A Reporters)
Form Completion**

Note: Form 311 is a voluntary reporting level form and allows for the maximum detailed operating expense reporting of all the reporting levels.

Pages 1 through 4 are for modal and joint expenses for Vehicle Operations.

Pages 5 through 11 are for modal and joint expenses for Vehicle Maintenance.

Pages 12 through 24 are for modal and joint expenses for Non-Vehicle Maintenance.

Pages 25 through 44 are for modal and joint expenses for General Administration.

Note: Enter expenses on the following lines by allocating expenses to the applicable functional category, e.g., Vehicle Operations, Vehicle Maintenance, Non-Vehicle Maintenance (buildings, roadways, structures, and grounds), and General Administration. Use Exhibit 8 to assist you in the specific functions included in each of the functional categories.

Line 00

col d-k: Enter the appropriate Mode Code for each mode directly operated and/or purchased transportation.

Lines 01 through 47

col d-k: Enter expenses by mode and activity performed (function).

col c: Enter expenses which cannot be directly attributed to one mode only and are shared by two or more modes as Joint Expenses.

col b: Enter the total of cols c through k.

Line 01

col b-k: Enter the wages paid for vehicle operators, conductors, and other on-board crewmen, in particular:

- Enter wages on page 4, for performing vehicle operations. Include platform time, student training time, accident reporting time, stand-by time, and revenue vehicle movement control.
- Enter wages on page 7, for performing inspection and maintenance of revenue vehicles; and on page 6, for servicing revenue vehicles.
- Ordinarily there are no operators' wages entered on pages 12 through 24 for performing non-vehicle maintenance functions.

- Enter wages on page 26, for performing ticketing and fare collection; and on page 40, for performing customer service or marketing duties.

Line 02

col b-k: Enter the wages paid for dispatchers, schedulers, revenue vehicle movement control, traffic managers, terminal managers, superintendents and their clerical support; in particular:

- Enter wages on pages 1 through 4, for performing vehicle operations.
- Enter wages on pages 5 through 11, for performing inspection, servicing, and maintenance work on revenue vehicles or components of revenue vehicles. Include supervisory, clerical and cleaning personnel.
- Enter wages on pages 12 through 24, for performing maintenance of roadway and track, structures, passenger stations, fare collection and counting equipment, vehicle movement control systems, buildings grounds and equipment, and associated professional and clerical support.
- Enter wages on pages 25 through 44, for performing marketing, planning, information, and transit analysis, legal, safety, ticketing and fare collection, and other administrative functions.

Line 03

col b-k: Enter expenses attributable to benefits, i.e., vacation, sick, holiday, personal insurance plans, retirement plans, etc. These expenses should be allocated based on the salaries and wages listed on lines 01 and 02 above.

Lines 04 through 11

col b-k: Enter expenses for management, professional, or temporary labor services of personnel who are not employees of your agency.

Line 12

col b-k: Enter expenses for fuel and lubricants, in particular:

- Enter expenses on page 4, for fuel and lubricants for revenue vehicles (Revenue Vehicle Operation - 031).
- Enter expenses on page 10, for fuel and lubricants for service vehicles (Servicing and Fuel of Service Vehicles - 081).

Line 13

col b-k: Enter expenses for fuel and lubricants, tires and tubes, and other materials and supplies.

- Enter expenses on page 4, for tires and tubes for revenue vehicles (Revenue Vehicle Operation - 031).
- Enter expenses on page 10, for tires and tubes for service vehicles (Servicing and Fuel of Service Vehicles - 081).

Line 14

col b-k: Enter expenses for other materials and supplies.

Lines 15 through 16

Enter expenses for utilities, in particular:

- Enter expenses on page 24, for electricity used to propel transit vehicles (Operation and Maintenance of Electric Power Facilities - 141).

Lines 17 through 26

col b-k: Enter expenses for insurance premiums.

- Enter expenses on page 8, for physical damage insurance on rolling stock (Accident Repairs of Revenue Vehicles - 062).
- Enter expenses on page 32, for all other insurance premiums (General Insurance - 169).

Lines 27 through 33

col b-k: Enter Federal, State and local taxes and fees, in particular:

- Enter sales and excise taxes on fuel and lubricants and utility taxes.
- Other sales and excise taxes are accounted for as part of the cost of the material or service provided.

Lines 34

col b-k: Enter expenses on page 4 or page 44, for purchased transportation contracts involving fewer than 100 vehicles in maximum service and whose non-financial data are included in your report (Revenue Vehicle Operation - 031 or General Function - 181); include:

- Payments or accruals to contractors under the purchased transportation agreement.
- Fare revenues if the contractor retains them.

- All other expenses incurred by your agency as a result of purchased transportation contracts. These can include salaries and wages of your agency personnel administering or working in some capacity in support of the contract; fuel and tires if provided to the contractor; marketing; advertising; legal services; ticket sales, etc.

Line 35

col b-k: Enter expenses on page 4 or page 44, for purchased transportation contracts involving 100 or more vehicles in maximum service and whose non-financial data are not included in your report (Revenue Vehicle Operation - 031 or General Function - 181); include:

- Payments or accruals to contractors under the purchased transportation agreement.
- Fare revenues if the contractor retains them.
- All other expenses incurred by your agency as a result of purchased transportation contracts. These can include salaries and wages of your agency personnel administering or working in some capacity in support of the contract; fuel and tires if provided to the contractor; marketing; advertising; legal services; ticket sales, etc.

Lines 36 through 44

col b-k: Enter expenses which cannot be attributed to any other expense category. Includes dues, subscription, travel, meetings, bridge, tunnel and highway tolls, entertainment expenses, charitable contributions, fines, penalties, bad debt expense, and advertising and promotion expenses.

Lines 45 through 47

col b-k: Enter expenses for adjustment and reclassification of expenses previously recorded, and capitalization of non-operating costs (used to credit any function in which expense has been temporarily deposited for ultimate capitalization).

Line 92

col b-k: Enter the total of lines 01 through 47.

Line 97

col c-k: Allocate the total joint expenses in col c directly to modes in cols d through k.

Line 99

b,d-k: Enter total modal operating expenses, sum of lines 92 through 97.

Form 312 Page 1 of 21

Level B

Direct, Joint, and Total Operating Expenses by Object Class and Mode
 Function Number: 010 Function Name: Administration of Transportation

Transit ID
 Fiscal Year: End
 Month Day Year

Line No.	Expense Object Class	Direct Expenses by Mode										Total System Expenses	Joint Expenses	Line No.	
		a	b	c	d	e	f	g	h	i	j				k
00															00
01	501.01 Operators' salaries & wages														01
02	02 Other salaries & wages														02
03	502.15 Fringe benefits distribution														03
04	503.01 Management services fees														04
05	02 Advertising fees														05
06	03 Professional & technical services														06
07	04 Temporary help														07
08	05 Contract maintenance services														08
09	06 Custodial services														09
10	07 Security services														10
11	89 Other services														11
12	504.01 Fuel & lubricants														12
13	02 Tires & tubes														13
14	99 Other materials & supplies														14
15	505.01 Propulsion power														15
16	02 Utilities other than propulsion power														16
17	506.01 Premiums for physical damage insurance														17
18	02 Recoveries of physical damage losses														18
19	03 Premiums for PL & PD insurance														19
20	04 Payouts for uninsured PL & PD settlements														20
21	05 Provisions for uninsured PL & PD settlements														21
22	06 Payouts for insured PL & PD settlements														22
23	07 Recoveries of PL & PD settlements														23
24	08 Premiums for other corporate insurance														24
25	09 Other corporate losses														25
26	10 Recoveries of other corporate losses														26
27	507.01 Federal income tax														27
28	02 State income tax														28
29	03 Property tax														29
30	04 Vehicle licensing & registration fees														30
31	05 Fuel & lubricant taxes														31
32	06 Electric power taxes														32
33	99 Other taxes														33
34	508.01 Purchased transp. (in report)														34
35	02 Purchased transp. (filing separate report)														35
36	509.01 Dues & subscriptions														36
37	02 Travel & meetings														37
38	03 Bridge, tunnel, & highway tolls														38
39	04 Entertainment expense														39
40	05 Charitable donations														40
41	06 Fines & penalties														41
42	07 Bad debt expense														42
43	08 Advertising and promotion media														43
44	99 Other miscellaneous expense														44
45	510.01 Function reclassifications														45
46	02 Expense reclassifications														46
47	03 Capitalization of non-operating costs														47
92	Column totals														92
97	Joint expense totals allocated to modes														97
99	Total mode expense														99

Date Prepared _____ Date Updated _____

Form 312: Direct, Joint, and Total Operating Expenses By Object Class and Mode

The purpose of Form 312 is to report total operating expenses for each object class by function and to allocate direct and joint expenses to modes.

General Information

Report operating expenses based on the function or activity performed. Within each function, classify expenditures by object class.

Pass-Through Funds for Designated Recipients: If your agency serves as a designated recipient, report only the expenses that relate to the operation of your transit services (directly operated or purchased). Do not report funds that you pass through to other agencies.

Purchased Transportation: Expenses for purchased transportation services include payments or accruals to contractors, fare revenues retained by the contractor, and other expenses by the contracting agency for items such as contract administration, services and materials (advertising, customer information services, fuel, maintenance, etc.).

Reporting Change: Include in Object Class 508.01 contract payments or accruals to contractors, fare revenues retained by contractors plus any other contract related costs incurred by your agency if the contractor is included in your Section 15 Report, or under Object Class 508.02 if the contractor files his own Section 15 Report.

Publicly Sponsored Vanpool Services: Report all expenses involved with operating publicly sponsored vanpool services. Operating expenses could include the cost of purchased service (if service is provided through a private operator); vehicle leases, administrative, marketing, maintenance, legal service, etc.; plus additional expenses to operate the vans (e.g., fuel, tires, insurance, tolls, maintenance, or repairs), often paid by riders.

Definitions

Object Class: As the term is used in expense classification, an object is an article or service obtained. An object class is a grouping of expenses on the basis of goods or services purchased.

The object classes include salaries and wages, fringe benefits, services, materials and supplies, and other expenses as defined in Section 7.2, Volume II of the USOA.

Function: There are twenty-one functions for Level B reporting; the functions aggregate to four functional categories: Vehicle Operations, Vehicle Maintenance, Non-Vehicle Maintenance, and General Administration. A summary of the aggregation of functions for expense classifications is found in Exhibit 8 on pages 300-60 and 300-61. The activities included under each function are detailed in Section 7.4, Volume II of the USOA.

Vehicle Operations: All activities associated with transportation administration, including revenue vehicle movement control, scheduling, and revenue vehicle operations.

Vehicle Maintenance: All activities associated with revenue and non-revenue ("service") vehicle maintenance, including administration, inspection and maintenance, and servicing (cleaning, fueling, etc.) vehicles. In addition, it includes repairs due to vandalism, and accident repairs of revenue vehicles.

Non-Vehicle Maintenance: All activities associated with facility maintenance, including:

- administration;
- repair of buildings, grounds and equipment as a result of accidents or vandalism;
- operation of electric power facilities; and,
- maintenance of vehicle movement control systems; fare collection and counting equipment; structures, tunnels and subways; roadway and track; passenger stations, operating station buildings, grounds and equipment; communication systems; general administration buildings, grounds and equipment; and electric power facilities.

General Administration: All activities associated with the general administration of the transit system, including transit system development, ticketing and fare collection, system security, injuries and damages, safety, personnel administration, legal services, insurance, data processing, engineering, real estate management, marketing and customer service, and planning.

Volume II of the USOA References: Sections 2.1 through 2.8, 2.12, 7.1 through 7.5

Instructions

Allocate operating expenses by function and object class directly to each mode; when necessary, joint expenses may be reported for the twenty-one Level B functions. However, you must allocate total function expenses by mode on line 97.

Joint Expenses: Allocate costs directly to modes to the maximum extent possible before allocating costs jointly among modes. An example of how joint costs are allocated is found in Volume II of the USOA, Section 2.1. In addition, fully allocated cost procedures can be found in *Fully Allocated Cost Analysis Guidelines for Public Transit Providers*, Price-Waterhouse, Office of Government Services, 1987, Washington, D.C.

Casualty and Liability: If your transit system carries physical damage (PD) insurance on its rolling stock, report the amount of the PD insurance as Casualty and Liability costs under Vehicle Maintenance. If your system is self-insured for repairs to damaged vehicles, report Casualty and Liability costs under General Administration. Report other insurance premiums usually carried, such as fire insurance, under General Administration.

Purchased Transportation: Report payments or accruals to contractors, fare revenues retained by contractors plus any other contract related costs incurred by your agency under Object Class 508.01 if the contractor is included in your Section 15 Report, or under Object Class 508.02 if the contractor files his own Section 15 Report. Report expenses under either Revenue Vehicle Operation (030) or General Function (180).

Publicly Sponsored Vanpool Services: Report vehicle lease costs as a reconciling item on Form 315. If operating costs are based on unit charges to riders (e.g., per mile or per trip), separate any lease costs.

Memo Item: Report on Form 315 any expenses not allowable for Federal operating assistance under Section 9 of the Urban Mass Transportation Act of 1964, as amended. These include charter bus expenses, school bus expenses, and long-term interest.

Form 312 Check List:

- ✓ Have you included in Object Classes 508.01 and 508.02 contract amounts expended (Form 002, item 7), retained fares (Form 002, item 8) and any other contract related costs incurred by your agency (Form 002, item 9)?
- ✓ If you reported joint expenses, have you allocated the expenses to mode at the function level on line 97?

**Form 312: Direct, Joint, and Total Operating Expenses
by Object Class and Mode
(Level B Reporters)
Form Completion**

Note: Form 312 is a voluntary reporting level form and allows for greater detailed expense reporting than reporting levels R and C.

Pages 1 through 3 are for modal and joint expenses for Vehicle Operations.

Pages 4 through 10 are for modal and joint expenses for Vehicle Maintenance.

Pages 11 through 16 are for modal and joint expenses for Non-Vehicle Maintenance.

Pages 17 through 21 are for modal and joint expenses for General Administration.

Note: Enter expenses on the following lines by allocating expenses to the applicable functional category, e.g., Vehicle Operations, Vehicle Maintenance, Non-Vehicle Maintenance (buildings, roadways, structures, and grounds), and General Administration. Use Exhibit 8 to assist you in the specific functions included in each of the functional categories.

Line 00

col d-k: Enter the appropriate Mode Code for each mode directly operated and/or purchased transportation.

Lines 01 through 47

col d-k: Enter expenses by mode and activity performed (function).

col c: Enter expenses which cannot be directly attributed to one mode only and are shared by two or more modes as Joint Expenses.

col b: Enter the total of cols c through k.

Line 01

col b-k: Enter the wages paid for vehicle operators, conductors, and other on-board crewmen, in particular:

- Enter wages on page 3, for performing vehicle operations. Include platform time, student training time, accident reporting time, stand-by time, and revenue vehicle movement control.
- Enter wages on page 6, for performing inspection and maintenance of revenue vehicles, and on page 5, for servicing revenue vehicles.
- Ordinarily there are no operators' wages entered on pages 11 through 16 for performing non-vehicle maintenance functions.

- Enter wages on page 18, for performing ticketing and fare collection, and on page 20, for performing customer service or marketing duties.

Line 02

col b-k: Enter the wages paid for dispatchers, schedulers, revenue vehicle movement control, traffic managers, terminal managers, superintendents and their clerical support; in particular:

- Enter wages on pages 1 through 3, for performing vehicle operations.
- Enter wages on pages 4 through 10, for performing inspection, servicing, and maintenance work on revenue vehicles or components of revenue vehicles. Include supervisory, clerical and cleaning personnel.
- Enter wages on pages 11 through 16, for performing maintenance of roadway and track, structures, passenger stations, fare collection and counting equipment, vehicle movement control systems, buildings grounds and equipment, and associated professional and clerical support.
- Enter wages on pages 17 through 21, for performing marketing, planning, information, and transit analysis, legal, safety, ticketing and fare collection, and other administrative functions.

Line 03

col b-k: Enter expenses attributable to benefits, i.e., vacation, sick, holiday, personal insurance plans, retirement plans, etc. These expenses should be allocated based on the salaries and wages listed on lines 01 and 02 above.

Lines 04 through 11

col b-k: Enter expenses for management, professional, or temporary labor services of personnel who are not employees of your agency.

Line 12

col b-k: Enter expenses for fuel and lubricants, in particular:

- Enter expenses on page 3, for fuel and lubricants for revenue vehicles (Revenue Vehicle Operation - 030).
- Enter expenses on page 9, for fuel and lubricants for service vehicles (Servicing and Fuel of Service Vehicles - 080).

Line 13

col b-k: Enter expenses for fuel and lubricants, tires and tubes, and other materials and supplies.

- Enter expenses on page 3, for tires and tubes for revenue vehicles (Revenue Vehicle Operation - 030).
- Enter expenses on page 9, for tires and tubes for service vehicles (Servicing and Fuel of Service Vehicles - 080).

Line 14

col b-k: Enter expenses for other materials and supplies.

Lines 15 through 16

Enter expenses for utilities, in particular:

- Enter expenses on page 16, for electricity used to propel transit vehicles (Operation and Maintenance of Electric Power Facilities - 140).

Lines 17 through 26

col b-k: Enter expenses for insurance premiums.

- Enter expenses on page 7, for physical damage insurance on rolling stock (Accident Repairs of Revenue Vehicles - 062).
- Enter expenses on page 19, for all other insurance premiums (General Administration - 160).

Lines 27 through 33

col b-k: Enter Federal, State, and local taxes and fees, in particular:

- Enter sales and excise taxes on fuel and lubricants and utility taxes.
- Other sales and excise taxes are accounted for as part of the cost of the material or service provided.

Lines 34

col b-k: Enter expenses on page 3 or page 21, for purchased transportation contracts involving fewer than 100 vehicles in maximum service and whose non-financial data are included in your report (Revenue Vehicle Operation - 030 or General Function - 180); include:

- Payments or accruals to contractors under the purchased transportation agreement.
- Fare revenues if the contractor retains them.
- All other expenses incurred by your agency as a result of purchased transportation contracts. These can include salaries and wages of your agency personnel administering or working in some capacity in support of the contract; fuel and tires if

provided to the contractor; marketing; advertising; legal services; ticket sales, etc.

Line 35

col b-k: Enter expenses on page 3 or page 21, for purchased transportation contracts involving 100 or more vehicles in maximum service and whose non-financial data are not included in your report (Revenue Vehicle Operation - 030 or General Function - 180); include:

- Payments or accruals to contractors under the purchased transportation agreement.
- Fare revenues if the contractor retains them.
- All other expenses incurred by your agency as a result of purchased transportation contracts. These can include salaries and wages of your agency personnel administering or working in some capacity in support of the contract; fuel and tires if provided to the contractor; marketing; advertising; legal services; ticket sales, etc.

Lines 36 through 44

col b-k: Enter expenses which cannot be attributed to any other expense category. Includes dues, subscription, travel, meetings, bridge, tunnel and highway tolls, entertainment expenses, charitable contributions, fines, penalties, bad debt expense, and advertising and promotion expenses.

Lines 45 through 47

col b-k: Enter expenses for adjustment and reclassification of expenses previously recorded and capitalization of non-operating costs (used to credit any function in which expense has been temporarily deposited for ultimate capitalization).

Line 92

col b-k: Enter the total of lines 01 through 47.

Line 97

col c-k: Allocate the total joint expenses in col c directly to modes in cols d through k.

Line 99

b,d-k: Enter total modal operating expenses, sum of lines 92 through 97.

Direct, Joint, and Total Operating Expenses by Object Class and Mode
 Function Number: 010 Function Name: Vehicle Operations

Level

Transit ID
 Fiscal Year End
 Month Day Year

Line No.	Expense Object Class	Total System Expenses	Joint Expense	Direct Expense by Mode												Line No.		
				Mode	Mode	Mode	Mode	Mode	Mode	Mode	Mode	Mode	Mode	Mode	Mode			
00																		00
01	501.01 Operators salaries & wages																	01
02	02 Other salaries & wages																	02
03	502.15 Fringe benefits distribution																	03
04	503.01 Management service fees																	04
05	02 Advertising fees																	05
06	03 Professional & technical services																	06
07	04 Temporary help																	07
08	05 Contract maintenance services																	08
09	06 Custodial services																	09
10	07 Security services																	10
11	99 Other services																	11
12	504.01 Fuel & lubricants																	12
13	02 Tires & tubes																	13
14	99 Other materials & supplies																	14
15	505.01 Propulsion power																	15
16	02 Utilities other than propulsion power																	16
17	506.01 Premiums for physical damage insurance																	17
18	02 Recoveries of physical damage losses																	18
19	03 Premiums for PL & PD insurance																	19
20	04 Payouts for uninsured PL & PD settlements																	20
21	05 Provisions for uninsured PL & PD settlements																	21
22	06 Payouts for insured PL & PD settlements																	22
23	07 Recoveries of PL & PD settlements																	23
24	08 Premiums for other corporate insurance																	24
25	09 Other corporate losses																	25
26	10 Recoveries of other corporate losses																	26
27	507.01 Federal income tax																	27
28	02 State income tax																	28
29	03 Property tax																	29
30	04 Vehicle licensing & registration fees																	30
31	05 Fuel & lubricant taxes																	31
32	06 Electric power taxes																	32
33	99 Other taxes																	33
34	508.01 Purchased transp. (in report)																	34
35	02 Purchased transp. (filing separate report)																	35
36	509.01 Dues & subscriptions																	36
37	02 Travel & meetings																	37
38	03 Bridge, tunnel, & highway tolls																	38
39	04 Entertainment expense																	39
40	05 Charitable donations																	40
41	06 Fines & penalties																	41
42	07 Bad debt expense																	42
43	08 Advertising and promotion media																	43
44	99 Other miscellaneous expense																	44
45	510.01 Function reclassifications																	45
46	02 Expense reclassifications																	46
47	03 Capitalization of non-operating costs																	47
92	Column totals																	92
97	Joint expense totals allocated to modes																	97
99	Total mode expenses																	99

Date Prepared _____ Date Updated _____

Form 313: Direct, Joint, and Total Operating Expenses By Object Class and Mode

The purpose of Form 313 is to report total operating expenses for each object class by function and to allocate direct and joint expenses to modes.

General Information

Report operating expenses based on the function or activity performed. Within each function, expenditures are classified by object class.

Pass-Through Funds for Designated Recipients: If your agency serves as a designated recipient, report only the expenses that relate to the operation of your transit services (directly operated or purchased). Do not report funds that you pass through to other agencies.

Purchased Transportation: Expenses for purchased transportation services include payments or accruals to contractors, fare revenues retained by the contractor, and other expenses by the contracting agency for items such as contract administration, services and materials (advertising, customer information services, fuel, maintenance, etc.).

Reporting Change: Include in Object Class 508.01 contract payments or accruals to contractors, fare revenues retained by contractors plus any other contract related costs incurred by your agency if the contractor is included in your Section 15 Report, or under Object Class 508.02 if the contractor files his own Section 15 Report.

Publicly Sponsored Vanpool Services: Report all expenses involved with operating publicly sponsored vanpool services. Operating expenses could include the cost of purchased service (if service is provided through a private operator); vehicle leases, administrative, marketing, maintenance, legal service, etc.; plus additional expenses to operate the vans (e.g., fuel, tires, insurance, tolls, maintenance, or repairs), often paid by riders.

Definitions

Object Class: As the term is used in expense classification, an object is an article or service obtained. An object class is a grouping of expenses on the basis of goods or services purchased.

The object classes include salaries and wages, fringe benefits, services, materials and supplies, and other expenses as defined in Section 7.2, Volume II of the USOA.

Function: There are four functions for Level C reporting: Vehicle Operations, Vehicle Maintenance, Non-Vehicle Maintenance, and General Administration. The activities included under each function are detailed in Section 7.4, Volume II of the USOA.

Vehicle Operations: All activities associated with transportation administration, including revenue vehicle movement control, scheduling, and revenue vehicle operations.

Vehicle Maintenance: All activities associated with revenue and non-revenue ("service") vehicle maintenance, including administration, inspection and maintenance, and servicing (cleaning, fueling, etc.) vehicles. In addition, it includes repairs due to vandalism, and accident repairs of revenue vehicles.

Non-Vehicle Maintenance: All activities associated with facility maintenance, including:

- administration;
- repair of buildings, grounds and equipment as a result of accidents or vandalism;
- operation of electric power facilities; and,
- maintenance of vehicle movement control systems; fare collection and counting equipment; structures, tunnels and subways; roadway and track; passenger stations, operating station buildings, grounds and equipment; communication systems; general administration buildings, grounds and equipment; and electric power facilities.

General Administration: All activities associated with the general administration of the transit system, including transit system development, ticketing and fare collection, system security, injuries and damages, safety, personnel administration, legal services, insurance, data processing, engineering, real estate management, marketing and customer service, and planning.

Volume II of the USOA References: Sections 2.1 through 2.8, 2.12, 7.1 through 7.5

Instructions

Allocate operating expenses by function and object class directly to each mode; when necessary, joint expenses may be reported for the four Level C functions. However, you must allocate total function expenses by mode on line 97.

Joint Expenses: Allocate costs directly to modes to the maximum extent possible before allocating costs jointly among modes. An example of how joint costs are allocated is found in Volume II of the USOA, Section 2.1. In addition, fully allocated cost procedures can be found in *Fully Allocated Cost Analysis Guidelines for Public Transit Providers*, Price-Waterhouse, Office of Government Services, 1987, Washington, D.C.

Casualty and Liability: If your transit system carries physical damage (PD) insurance on its rolling stock, report the amount of the PD insurance as Casualty and Liability costs under Vehicle Maintenance. If your system is self-insured for repairs to damaged vehicles, report Casualty and Liability costs under General Administration. Report other insurance premiums usually carried, such as fire insurance, under General Administration.

Purchased Transportation: Report payments or accruals to contractors, fare revenues retained by contractors plus any other contract related costs incurred by your agency under Object Class 508.01 if the contractor is included in your Section 15 Report, or under Object Class 508.02 if the contractor files his own Section 15 Report. Report expenses under either the Vehicle Operations (010) or the General Administration (160) function.

Publicly Sponsored Vanpool Services: Report vehicle lease costs as a reconciling item on Form 315. If operating costs are based on unit charges to riders (e.g., per mile or per trip), separate any lease costs.

Memo Item: Report on Form 315 any expenses not allowable for Federal operating assistance under Section 9 of the Urban Mass Transportation Act of 1964, as amended. These include charter bus expenses, school bus expenses, and long-term interest.

Form 313 Check List:

- ✓ Have you included in Object Classes 508.01 and 508.02 contract amounts expended (Form 002, item 7), retained fares (Form 002, item 8) and any other contract related costs incurred by your agency (Form 002, item 9)?
- ✓ If you reported joint expenses, have you allocated the expenses to mode at the function level on line 97?

**Form 313: Direct, Joint, and Total Operating Expenses
by Object Class and Mode
(Level C Reporters)
Form Completion**

Note: Form 313 is a voluntary reporting level form and allows for more detailed expense reporting than the R (Required) reporting level.

Page 1 is for modal and joint expenses for Vehicle Operations.

Page 2 is for modal and joint expenses for Vehicle Maintenance.

Page 3 is for modal and joint expenses for Non-Vehicle Maintenance.

Page 4 is for modal and joint expenses for General Administration.

Note: Enter expenses on the following lines by allocating expenses to the applicable functional category, e.g., Vehicle Operations, Vehicle Maintenance, Non-Vehicle Maintenance (buildings, roadways, structures, and grounds), and General Administration. Use Exhibit 8 to assist you in the specific functions included in each of the functional categories.

Line 00

col d-k: Enter the appropriate Mode Code for each mode directly operated and/or purchased transportation.

Lines 01 through 47

col d-k: Enter expenses by mode and activity performed (function).

col c: Enter expenses which cannot be directly attributed to one mode only and are shared by two or more modes as Joint Expenses.

col b: Enter the total of cols c through k.

Line 01

col b-k: Enter the wages paid for vehicle operators, conductors and other on-board crewmen, in particular:

- Enter wages on page 1, for performing vehicle operations. Include platform time, student training time, accident reporting time, stand-by time, and revenue vehicle movement control.
- Enter wages on page 2, for performing inspection and maintenance of revenue vehicles, and servicing revenue vehicles.
- Ordinarily there are no operators' wages entered on page 3 for performing non-vehicle maintenance functions.

- Enter wages on page 4, for performing ticketing and fare collection, and customer service or marketing duties.

Line 02

col b-k: Enter the wages paid for dispatchers, schedulers, revenue vehicle movement control, traffic managers, terminal managers, superintendents and their clerical support; in particular:

- Enter wages on page 1, for performing vehicle operations.
- Enter wages on page 2, for performing inspection, servicing, and maintenance work on revenue vehicles or components of revenue vehicles. Include supervisory, clerical and cleaning personnel.
- Enter wages on page 3, for performing maintenance of roadway and track, structures, passenger stations, fare collection and counting equipment, vehicle movement control systems, buildings grounds and equipment, and associated professional and clerical support.
- Enter wages on page 4, for performing marketing, planning, information, and transit analysis, legal, safety, ticketing and fare collection, and other administrative functions.

Line 03

col b-k: Enter expenses attributable to benefits, i.e., vacation, sick, holiday, personal insurance plans, retirement plans, etc. These expenses should be allocated based on the salaries and wages listed on lines 01 and 02 above.

Lines 04 through 11

col b-k: Enter expenses for management, professional, or temporary labor services of personnel who are not employees of your agency.

Line 12

col b-k: Enter expenses for fuel and lubricants, in particular:

- Enter expenses on page 1, for fuel and lubricants for revenue vehicles (Vehicle Operations - 010).
- Enter expenses on page 2, for fuel and lubricants for service vehicles (Vehicle Maintenance - 041).

Line 13

col b-k: Enter expenses for fuel and lubricants, tires and tubes, and other materials and supplies.

- Enter expenses on page 1, for tires and tubes for revenue vehicles (Vehicle Operations - 010).

- Enter expenses on page 2, for tires and tubes for service vehicles (Vehicle Maintenance - 041).

Line 14

col b-k: Enter expenses for other materials and supplies.

Lines 15 through 16

Enter expenses for utilities, in particular:

- Enter expenses on page 3, for electricity used to propel transit vehicles (Non-Vehicle Maintenance - 042).

Lines 17 through 26

col b-k: Enter expenses for insurance premiums.

- Enter expenses on page 2, for physical damage insurance on rolling stock (Vehicle Maintenance - 041).
- Enter expenses on page 4, for all other insurance premiums (General Administration - 160).

Lines 27 through 33

col b-k: Enter Federal, State, and local taxes and fees, in particular:

- Enter sales and excise taxes on fuel and lubricants and utility taxes.
- Other sales and excise taxes are accounted for as part of the cost of the material or service provided.

Lines 34

col b-k: Enter expenses on page 1 or page 4, for purchased transportation contracts involving fewer than 100 vehicles in maximum service and whose non-financial data are included in your report (Vehicle Operations - 010 or General Administration - 160); include:

- Payments or accruals to contractors under the purchased transportation agreement.
- Fare revenues if the contractor retains them.
- All other expenses incurred by your agency as a result of purchased transportation contracts. These can include salaries and wages of your agency personnel administering or working in some capacity in support of the contract; fuel and tires if provided to the contractor; marketing; advertising; legal services; ticket sales, etc.

Line 35

col b-k: Enter expenses on page 1 or page 4, for purchased transportation contracts involving 100 or more vehicles in maximum service and whose non-financial data are not included in your report (Vehicle Operations - 010 or General Administration - 160); include:

- Payments or accruals to contractors under the purchased transportation agreement.
- Fare revenues if the contractor retains them.
- All other expenses incurred by your agency as a result of purchased transportation contracts. These can include salaries and wages of your agency personnel administering or working in some capacity in support of the contract; fuel and tires if provided to the contractor; marketing; advertising; legal services; ticket sales, etc.

Lines 36 through 44

col b-k: Enter expenses which cannot be attributed to any other expense category. Includes dues, subscription, travel, meetings, bridge, tunnel and highway tolls, entertainment expenses, charitable contributions, fines, penalties, bad debt expense, and advertising and promotion expenses.

Lines 45 through 47

col b-k: Enter expenses for adjustment and reclassification of expenses previously recorded and capitalization of non-operating costs (used to credit any function in which expense has been temporarily deposited for ultimate capitalization).

Line 92

col b-k: Enter the total of lines 01 through 47.

Line 97

col c-k: Allocate the total joint expenses in col c directly to modes in cols d through k.

Line 99

b,d-k: Enter total modal operating expenses, sum of lines 92 through 97.

Form 315 Page 1 of 2
System Summary, by Object Class

Transit ID

Level

Fiscal Year End
Month Day Year

a		b
Line No.	Expense Object Class	System Total
	501. Labor	
01	01 Operators' salaries and wages	
02	02 Other salaries and wages	
03	Total labor	
	502. Fringe benefits	
04	502.15 Fringe benefits distribution	
	503. Services	
05	01 Management service fees	
06	02 Advertising fees	
07	03 Professional and technical services	
08	04 Temporary help	
09	05 Contract maintenance service	
10	06 Custodial services	
11	07 Security services	
12	99 Other services	
13	Total services	
	504. Materials and supplies	
14	01 Fuel and lubricants	
15	02 Tires and tubes	
16	99 Other materials and supplies	
17	Total materials and supplies	
	505. Utilities	
18	01 Propulsion power	
19	02 Utilities other than propulsion power	
20	Total utilities	
	506. Casualty and liability costs	
21	01 Premiums for physical damage insurance	
22	02 Recoveries of physical damage losses	
23	03 Premiums for PL and PD insurance	
24	04 Payouts for uninsured PL and PD settlements	
25	05 Provisions for uninsured PL and PD settlements	
26	06 Payouts for insured PL and PD settlements	
27	07 Recoveries of PL and PD settlements	
28	08 Premiums for other corporate insurance	
29	09 Other corporate losses	
30	10 Recoveries of other corporate losses	
31	Total casualty and liability costs	
32	Subtotal, carried forward to page 02	

Date Prepared _____

Date Updated _____

Form 315 Page 2 of 2
System Summary, by Object Class

Transit ID

Level

Fiscal Year End
Month Day Year

a		b
Line No.	Expense Object Class	System Total
01	Subtotal from page 01	
	507. Taxes	
02	01 Federal income tax	
03	02 State income tax	
04	03 Property tax	
05	04 Vehicle licensing and registration fees	
06	05 Fuel and lubricant taxes	
07	06 Electric power taxes	
08	99 Other taxes	
09	Total taxes	
	508. Purchased transportation services	
10	01 Purchased transportation (in report)	
11	02 Purchased transportation (filing separate report)	
12	Total purchased transportation services	
	509. Miscellaneous expenses	
13	01 Dues and subscriptions	
14	02 Travel and meetings	
15	03 Bridge, tunnel and highway tolls	
16	04 Entertainment expense	
17	05 Charitable donations	
18	06 Fines and penalties	
19	07 Bad debt expense	
20	08 Advertising and promotion media	
21	99 Other miscellaneous expenses	
22	Total miscellaneous expenses	
	510. Expense transfers	
23	01 Function reclassifications	
24	02 Expense reclassifications	
25	03 Capitalization of nonoperating costs	
26	Total expense transfers	
27	Total expenses less reconciling items	
	Reconciling Items	
28	511. Interest expense	
29	512. Leases and rentals	
30	513. Depreciation	
31	513.13 Amortization of intangibles	
32	514. Purchase lease agreements	
33	515. Related parties lease payments	
34	516. Other reconciling items	
35	Total reconciling items	
36	Total expenses from published report	
37	Memo Item: Expense not allowable for Federal operating assistance	

Date Prepared _____

Date Updated _____

Form 315: System Summary by Object Class

The purpose of Form 315 is to provide total system operating expenses by object class for voluntary level reporters.

Definitions

Reconciling Items: Reconciling items are items where accounting practices vary for handling these expenses as a result of local ordinances and conditions. Reconciling items include depreciation and amortization, interest payments, leases and rentals. They are called Reconciling Items because they are needed to provide an overall total that is consistent with local published reports.

Instructions

Memo Item: Use the memo entry to report expenses not allowable for Federal operating assistance under Section 9 of the Urban Mass Transportation Act of 1964, as amended. They include charter bus expenses, school bus expenses, and long-term interest.

Form 315 Check List:

- ✓ Only voluntary level (A, B, and C) reporters should fill out this form.
- ✓ Form 315 is a summary of total operating expenses systemwide by object class. Check to ensure it is equal to the sum of all modes reported on Forms 311 (Level A), on Form 312 (Level B) or on Form 313 (Level C) plus any reconciling items and memo entries.

**Form 315: System Summary by Object Class
(Levels A, B, & C Reporters)
Form Completion**

Note: All pages of Forms 311, 312, or 313 should be completed before entering the total expenses for all modes on pages 1 and 2 of Form 315.

Page 1, Lines 01 through 31
and

Page 2, Lines 02 through 26

col b: Enter System Total expenses which are equal to the sum of expenses listed on all pages of Forms 311, 312, or 313 for each Expense Object Class.

Note: Page 1, line 32, enter the sum of lines 01 through 31 and carry the subtotal to page 2, line 01.

Page 2

Line 27

col b: Enter Total expenses (less reconciling items) which are equal to the sum of expenses listed on Form 311 (pages 1 through 44), or Form 312 (pages 1 through 21), or Form 313 (pages 1 through 4), line 99, col b.

Lines 28 through 35

col b: Enter reconciling items. Reconciling Items are handled differently by each agency as a result of local ordinances and conditions. These should be used to reconcile Section 15 expenses with published financial reports and include depreciation, amortization, interest expense, and lease payments.

Line 36

col b: Enter sum of line 27, col b and line 35, col b.

Line 37

col b: Enter as a memo item expenses not allowable for Federal operating assistance under Section 9 of the UMT Act, including charter and school bus expense, and long-term interest.

NOT REQUIRED FOR MODES WITH 25 OR FEWER REVENUE VEHICLES OPERATED IN ANNUAL MAXIMUM SERVICE

Form 321

Operators' Wages

Transit ID

Level

Fiscal Year End
Month Day Year

Mode

a		b	c
Line No.	Time Classification	Dollars	Hours
	1. Operating time		
01	01 Report time (pull out)		
02	02 Turn-in time (pull in)		
03	03 Travel time		
04	04 Platform time--line service		
05	05 Platform time--charter & special service		
06	06 Intervening time		
07	07 Paid breaks & meal allowance		
08	08 Minimum guarantee for call out		
09	09 Minimum guarantee--daily		
10	10 Minimum guarantee--weekly		
11	11 Overtime premium--scheduled		
12	12 Overtime premium--unscheduled		
13	13 Spread time premium		
14	14 Shift premium		
15	15 Other operating premium		
16	Total operating time		
	2. Non-operating paid work time		
17	01 Instructor premium for operator training		
18	02 Student training time		
19	03 Accident reporting time		
20	04 Witness time		
21	05 Stand-by time		
22	06 Time spent on union functions		
23	07 Run selection time		
24	08 Other time spent in transportation administration		
25	09 Time spent in revenue vehicle movement control		
26	10 Time spent in ticketing and fare collection		
27	11 Time spent in customer service		
28	12 Time spent in other non-operating functions		
29	Total non-operating paid work time		
30	Total operating and non-operating time		

Date Prepared _____

Date Updated _____

All Reporters >25 Vehicles per Mode
Not Required for First Time Reporters

Form 321: Operators' Wages

The purpose of Form 321 is to provide a detailed breakdown of the hours worked and wages paid to your employees functioning as "operators."

General Information

Report data by mode for directly operated transit service only in which more than 25 revenue vehicles are used to provide annual maximum service. First time reporters are not required to complete this form.

Accounting for Operators' Time: The objective of Form 321 is to account for operators' time and cost according to the components of pay time and allowances. Determine operators' salaries and wages from the paid time worked and any bonuses. Report hours that apply to more than one pay category in each category for which they apply. Due to this double counting of hours, total hours are not reported. Use Exhibit 7, on page 300-50 to assist in distributing operators' wages to the appropriate categories on Form 321.

Premium Pay: Premium pay (overtime, spread time, shift time, and other operating premium) represents only the pay to an operator that is over and above the straight-time pay.

The total operators' wages equal the Object Class 501.01 expenses on the 300 series operating expense forms.

Definitions

Operators: The personnel (other than security agents) scheduled to be aboard vehicles in revenue operations.

Operators' time is divided into two categories:

Operating Time: The time involved in operating line service in accordance with published operating schedules, regardless of whether the run is performed by a regularly assigned operator or an extra board operator; time involved in operating line service that is added to the published operating schedule in order to meet abnormal demand (such work will

Exhibit 7

Distribution of Operators' Wages by Expense Functions

Form 321 Line Numbers	Time Classification Account Number(s)	Level R and C Functions	Level B Functions	Level A Functions
03, 04, 05, 06, 11, 12, 13, 14, 15	1.03 - 1.06 1.11 - 1.15	Vehicle operations	Revenue vehicle operation	Revenue vehicle operation
01, 02, 07, 08, 09, 10, 17, 18, 19, 20, 21, 22, 23, 24	1.01 - 1.02 1.07 - 1.10 2.01 - 2.08	Vehicle operations	Administration of transportation	Transportation administration
25	2.09	Vehicle operations	Administration of transportation	Revenue vehicle movement control
28	2.12	Vehicle maintenance	Inspection and maintenance of revenue vehicles	Inspection and maintenance of revenue vehicles
28	2.12	Vehicle maintenance	Servicing revenue vehicles	Servicing revenue vehicles
26	2.10	General administration	Ticketing and fare collection	Ticketing and fare collection
27	2.11	General administration	Marketing	Customer services

Example: An operator works 9 hours, composed of the following:

- 5 minutes of report time
- 10 minutes of turn-in time
- 8 hours and 45 minutes of platform time of which 8 hours is platform time at regular pay, 30 minutes is scheduled overtime at time-and-a-half, and 15 minutes is unscheduled overtime at time-and-a-half plus a \$0.20 per hour premium for late-shift work.

Solution: Enter the following:

- 5 minutes of report time (1.01)
- 10 minutes of Turn-in Time (1.02)
- 8 hours and 45 minutes of Platform Time-line Service (1.04)
- 30 minutes of Overtime Premium - Scheduled (1.11)
- 15 minutes of Overtime Premium - Unscheduled (1.12)
- 15 minutes of Shift Premium (1.14)

always be an extra piece assigned to an available operator rather than covered in an operator sign up); time involved in operating non-contract service to and from sports events, unscheduled shopper runs, etc.; time involved in operating service for which the pickup and discharge points and patrons of the service are specified by a charterer/contractor.

Non-operating Paid Work Time: The time for which operators are paid for being on the job in a capacity other than operating, or making preparations for the immediate operation of, a revenue vehicle.

Volume II of the USOA References: Sections 2.1, 7.2, 7.4, 7.5

Instructions

In order to complete Form 321, track each operator's hours and wages by the time classifications. At year-end, enter the total of all operators' hours and wages.

Operating Time: Report hours under both platform time and the appropriate premium pay category. Report the dollar value at the straight-time rate under platform time and at the premium rate under the appropriate premium category. For example, report a platform hour for which an operator is paid overtime (or other premium pay) as a platform hour and as an overtime hour. The dollars (wages) should be reported at the straight-time rate under platform time and at the premium rate under overtime premium. As an example, refer to Exhibit 7 on page 300-50.

Report bonuses as other operating premium; determine the number of equivalent hours based on the average premium rate.

Form 321 Check List:

- ✓ If you operate 25 or fewer vehicles per mode in maximum service, or if you are a first time reporter, you do not have to file Form 321.
- ✓ For single mode Level R reporters, Total operating and non-operating time dollars (line 30, col b) should equal Total expenses for object class 501.01: Operator salaries and wages on Form 301 (line 01, col f).
- ✓ For multi-mode operators, the Total operating and non-operating time dollars (line 30, col b) should equal Total expenses for object class 501.01: Operators' salaries and wages for each mode on line 01 of Form 310 (Level R), Form 311 (Level A), Form 312 (Level B), and Form 313 (Level C).

Form 321: Operators' Wages
(All Reporters who Directly Operate more than 25 Revenue Vehicles)
Form Completion

Note: Lines 01 through 25 should be treated as Vehicle Operations functions, lines 26 through 27 should be treated as General Administration functions, and line 28 should be treated as Vehicle Maintenance function. Col b is dollars attributable to the hours recorded for each time classification; col c is attributable to the hours spent for each time classification.

Line 01

col b,c: Enter the dollars/hours spent for movement of a vehicle from its operating station or dispatch point to begin its run.

Line 02

col b,c: Enter the dollars/hours spent for return of a vehicle at the conclusion of its run.

Line 03

col b,c: Enter the dollars/hours in travelling between the operating station and the relief point.

Line 04

col b: Enter the dollars operating the revenue vehicle either in line service or in deadheading and layover at a rest point. Enter only straight time pay, do not enter any overtime pay.

Line 04

col c: Enter all hours accrued for platform time. Count them even if they were paid at an overtime rate.

Line 05

col b,c: Enter platform dollars/hours for charter and special service.

Line 06

col b,c: Enter the dollars/hours for the time between any two pieces of a run that is made up of more than two pieces.

Line 07

col b,c: Enter the dollars/hours for break time and allowances for company paid meals.

Line 08

col b,c: Enter the dollars/hours for time necessary to meet the guaranteed minimum for the call out of a piece of work.

Line 09

col b,c: Enter the dollars/hours for the time necessary to meet the guaranteed minimum for the number of hours for a day.

Line 10

col b,c: Enter the dollars/hours for the time necessary to meet the guaranteed minimum for the number of hours for a week.

Line 11

col b,c: Enter the dollars/hours for bonus time above straight time pay for hours scheduled and worked in excess of a specified number of hours per day or per week.

Line 12

col b,c: Enter the dollars/hours for bonus time above straight time pay for hours not scheduled but worked in excess of a specified number of hours per day or per week.

Line 13

col b,c: Enter the dollars/hours for bonus time above straight time pay for hours worked after a specified number of hours from the start of the operator's day.

Line 14

col b,c: Enter the dollars/hours for time during the day that is subject to special pay differentials.

Line 15

col b,c: Enter the dollars/hours for bonus time not covered above.

Line 16

col b: Enter the total of lines 01 through 15.

Line 17

col b,c: Enter the dollars/hours for bonus time above straight time pay for operators serving as instructors to new operators.

Line 18

col b,c: Enter the dollars/hours for new operators being trained to operate revenue vehicles.

Line 19

col b,c: Enter the dollars/hours for an operator to complete accident reports.

Line 20

col b,c: Enter the dollars/hours for an operator to appear as a witness in cases involving revenue vehicle operation.

Line 21

col b,c: Enter the dollars/hours an operator spends at the operating station awaiting assignment of a piece of work.

Line 22

col b,c: Enter the dollars/hours for certain operators for time allowed to conduct union business.

Line 23

col b,c: Enter the dollars/hours for signing up for runs.

Line 24

col b,c: Enter the dollars/hours for operators performing other transportation administration function activities on a temporary basis.

Line 25

col b,c: Enter the dollars/hours for operators performing part of the revenue vehicle movement control function on a temporary basis.

Line 26

col b,c: Enter the dollars/hours for operators performing ticketing and fare collection on a temporary basis. It does not include time spent collecting fares and tickets while operating a vehicle.

Line 27

col b,c: Enter the dollars/hours for operators performing customer service duties on a temporary basis.

Line 28

col b,c: Enter dollars/hours for operators servicing revenue vehicles such as washing and fueling; and for operators performing inspection and maintenance such as making minor repairs.

Line 29

col b: Enter the total of lines 17 through 28.

Line 30

col b: Total lines 16 and 29. The total wages paid to vehicle operators, conductors, and other on-board crewmen on line 30 should equal Object Class 501.01 expenses on the 300 series operating expense forms.

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NOT REQUIRED FROM TRANSIT SYSTEMS WHICH OPERATE 25 OR FEWER REVENUE VEHICLES IN ANNUAL MAXIMUM SERVICE

Form 331

Fringe Benefits

Transit ID

Level

Fiscal Year End

Fringe Benefit Object Classes		<i>b</i>	<i>c</i>
Line No.	Fringe Benefit Object Classes	Employer Total	Employee Total
01	502.01 FICA or railroad retirement		
02	502.02 Pension plans (including long-term disability insurance)		
03	502.03 Hospital, medical, and surgical plans		
04	502.04 Dental plans		
05	502.05 Life insurance plans		
06	502.06 Short-term disability insurance		
07	502.07 Unemployment insurance		
08	502.08 Workmen's compensation insurance or Fed. Empl. Liab. Act contribution		
09	502.09 Sick leave		
10	502.10 Holiday (including all premiums paid for work on holidays)		
11	502.11 Vacation		
12	502.12 Other paid absence (bereavement pay, military pay, jury duty pay, etc.)		
13	502.13 Uniform and work clothing allowances		
14	502.14 Other fringe benefits		
15	Total		

Date Prepared _____ Date Updated _____

Form 331: Fringe Benefits

The purpose of Form 331 is to collect information on fringe benefit contributions of both employers and employees.

General Information

Submit Form 331 for directly operated service only.

Report information only for your agency's employees.

The total fringe benefits equal Object Class 502 expenses on the 300 series operating expense forms.

Volume II of the USOA References: Sections 2.2, 7.2

Instructions

PERS: If your transit system is enrolled in a public employee retirement system (PERS), report payments to the PERS under FICA or Railroad Retirement.

Form 331 Check List:

- √ The Employer Total on line 15, col b, of Form 331 should equal the total of object class 502, Fringe benefits, entered on line 03, col f of Form 301 (single mode); line 03, col f of Form 310, page 1 (multi-mode) for Level R reporters; or line 04, col b of Form 315, page 1 for Level A, B, and C reporters.

Form 331: Fringe Benefits
(All Reporters who Directly Operate more than 25 Revenue Vehicles)
Form Completion

Line 01

col b: Enter the expense to your agency for FICA, railroad retirement, or a public employee retirement system (PERS).

Line 01

col c: Enter the amount employees of your agency contribute towards their FICA, railroad retirement, or a public employee retirement system (PERS).

Lines 02 through 14

col b: Enter the expense to your agency for the benefits listed on lines 02 through 14.

Lines 02 through 14

col c: Enter the amount employees of your agency contribute towards their other benefits listed on lines 02 through 14.

Line 15

col b: Enter the sum of lines 01 through 14, col b.

Expense entered must equal Object Class 502 - Fringe Benefits on 300 series operating expense forms.

col c: Enter the sum of lines 01 through 14, col c.

Exhibit 8

Aggregation of Functions for Expense Classifications

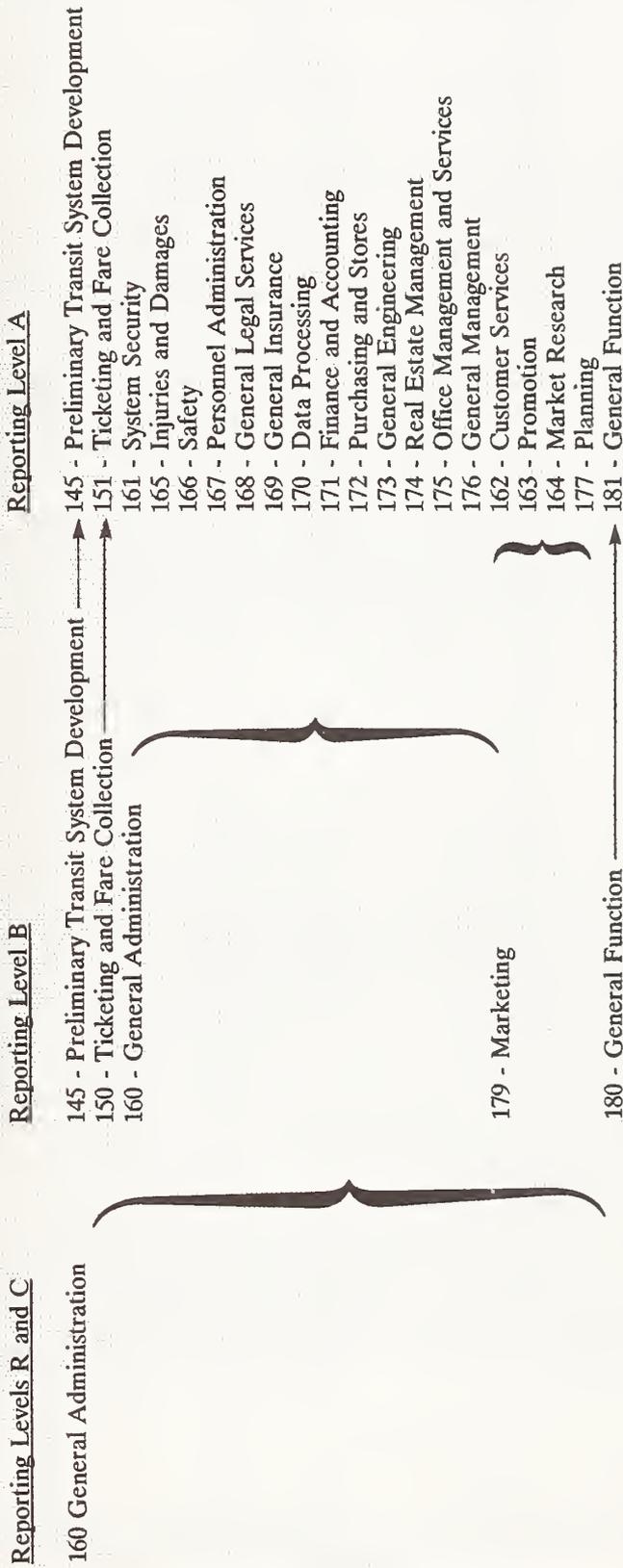
Exhibit 8

Aggregation of Functions for Expense Classifications

<u>Reporting Levels R. and C</u>	<u>Reporting Level B</u>	<u>Reporting Level A</u>
010 Vehicle Operations	010 - Administration of Transportation	011 - Transportation Administration
	020 - Scheduling of Transportation Operations	012 - Revenue Vehicle Movement Control
	030 - Revenue Vehicle Operation	021 - Scheduling of Transportation Operations
		031 - Revenue Vehicle Operation
041 Vehicle Maintenance	041 - Maintenance Administration - Vehicles	041 - Maintenance Administration - Vehicles
	050 - Servicing Revenue Vehicles	051 - Servicing Revenue Vehicles
	060 - Inspection and Maintenance of Revenue Vehicles	061 - Insp. and Maint. of Revenue Vehicles
	062 - Accident Repairs of Revenue Vehicles	062 - Accident Repairs of Revenue Vehicles
	070 - Vandalism Repairs of Revenue Vehicles	071 - Vandalism Repairs of Revenue Vehicles
	080 - Servicing and Fuel of Service Vehicles	081 - Servicing and Fuel of Service Vehicles
	090 - Insp. and Maint. of Service Vehicles	091 - Insp. and Maint. of Service Vehicles
042 Non-Vehicle Maintenance	042 - Maint. Administration - Non-Vehicles	042 - Maint. Administration - Non-Vehicles
	100 - Maint. of Vehicle Movement Control Systems	101 - Maint. of Vehicle Movement Contrl. Sys.
	110 - Maint. of Fare Collection and Counting Equip.	111 - Maint. of Fare Collec. and Counting Equip.
	120 - Maint. of Garage and Shop Bldgs., Grounds and Equip.	121 - Maint. of Roadway and Track
		122 - Maint. of Structure, Tunnels, and Subways
		123 - Maint. of Passenger Stations
		124 - Maint. of Operating Station Bldgs., Grounds and Equip.
		125 - Maint. of Garage and Shop Bldgs., Grounds and Equip.
		126 - Maint. of Communication System
		127 - Maint. of Gen. Admin. Bldgs., Grounds and Equip.
		128 - Accident Repairs of Bldgs., Grounds and Equip.
	130 - Vandalism Repairs of Bldgs., Grounds and Equip.	131 - Vandalism Repairs of Bldgs., Grounds and Equip.
	140 - Operation and Maint. of Electric Power Facilities	141 - Operation and Maint. of Electric Power Facilities

Exhibit 8

Aggregation of Functions for Expense Classifications (continued)





Non-Financial Operating Data Report Forms

(400 Series)

Form 402

Revenue Vehicle Maintenance Performance and Energy Consumption

Transit ID

Level

Fiscal Year End
Month Day Year

Mode

<i>a</i>		<i>b</i>
Line No.	Item	Amounts
	Number of roadcalls	
01*	For mechanical failure	
02*	For other reasons	
03*	Total roadcalls	
04	Total labor hours for inspection and maintenance	
	Number of light maintenance facilities	
05	Serving under 200 vehicles	
06	Serving 200-300 vehicles	
07	Serving more than 300 vehicles	
08	Total light maintenance facilities	
	Energy consumption	
09	Kilowatt hours of propulsion power	
10	Gallons of diesel fuel	
11*	Gallons of gasoline	
12*	Gallons of LPG or LNG	
13*	Gallons of bunker fuel	
14	Other fuel	

*Not applicable to rail modes

Date Prepared _____

Date Updated _____

Form 402: Revenue Vehicle Maintenance Performance and Energy Consumption

The purpose of Form 402 is to report service interruptions, maintenance and energy consumption data that are used to assess reliability and efficiency of revenue service vehicles.

General Information

Report data by mode for directly operated transit service only.

Report data for revenue service vehicles only.

Report all roadcalls whether they were performed by your agency's own service personnel or by outside contractors.

Report labor hours for inspection and maintenance for your agency's service personnel only.

Report only those light maintenance facilities owned by your agency.

Round labor hours and the number of light maintenance facilities to the nearest tenth.

Definitions

Roadcalls for Mechanical Failure: A revenue service interruption caused by failure of some mechanical element of the revenue vehicle. Mechanical failures include breakdowns of air equipment, brakes, body parts, doors, cooling system, heating system, electrical units, fuel system, engine, steering and front axle, rear axle and suspension, and torque converters.

Roadcalls for Other Reasons: A revenue service interruption caused by tire failure, farebox failure, wheel chair lift failure, air conditioning system, out of fuel-coolant-lubricant, and other causes not included as mechanical failures.

Light Maintenance Facility: Facility used for inspection and servicing revenue vehicles and for performing light maintenance work on those vehicles. Light maintenance includes brake adjustments, engine degreasing, tire work, minor body repairs, and painting, etc. Light maintenance does not include unit rebuild, engine overhaul, significant body repairs, or other major repairs.

Volume II of the USOA References: Section 8.5

Instructions

Roadcalls for Mechanical Failure: Report those revenue service interruptions requiring assistance from someone other than the revenue vehicle operator or crew in order to restore the vehicle to an operating condition. Further, these roadcalls usually require the transfer of the passengers to another revenue vehicle for the completion of their trip.

Roadcalls for Other Reasons: Report revenue service interruptions that do not in themselves prevent a vehicle from running (e.g., air conditioning failure and wheel chair lift failure), even if local policy prohibits a vehicle from running with such failures.

Labor Hours for Inspection and Maintenance: Report the hours worked by employees whose labor expenses were charged to function 061 (Page 7.4-29, Volume II of the USOA). This number, when divided by 2080 hours, one person's labor year, should equal the number of employee equivalents reported under Revenue Vehicle Inspection and Maintenance on Form 404.

Number of Light Maintenance Facilities: If your transit system has only one maintenance facility which is used for both heavy and light maintenance, report it as a light maintenance facility. If more than one mode is serviced at the same facility, prorate the use of the facility by mode to one decimal place.

Energy Consumption: Energy consumption should correspond to the expenses for Fuel and Lubricants and/or Utilities charged to function 031, Revenue Vehicle Operation on the 300 series operating expense forms.

Form 402 Check List:

- ✓ Do Total hours for inspection and maintenance on line 04 divided by 2080 equal the employee equivalents for Revenue vehicle inspection and maintenance on Form 404, line 05, col b?
- ✓ Do the Energy consumption data on lines 09 through 14 correspond to the Fuel Types reported on Form 408, col k?
- ✓ Is your fuel consumption consistent with typically observed fuel efficiencies (e.g., miles/gallon) and with your expenditures (e.g., \$/gallon or \$/KWH)?
- ✓ If your maintenance facility is used for both light and heavy maintenance activities, have you included the facility as a light maintenance facility? Do not prorate the facility between light and heavy maintenance activities.
- ✓ If your light maintenance facility is used for more than one mode, have you prorated the facility to each mode (to the nearest tenth)?

**Form 402: Revenue Vehicle Maintenance
Performance and Energy Consumption
(All Reporters)
Form Completion**

- Line 01
col b: Enter the number of mechanical failures which required the transfer of passengers to another vehicle for completion of their trip.
- Line 02
col b: Enter the number of other equipment breakdowns even though they did not prevent the vehicle from continuing on its trip.
- Line 03
col b: Enter the total of lines 01 and 02 above.
- Line 04
col b: Enter the number of hours employees of your agency spent on inspection and maintenance of revenue vehicles.
- Line 05
col b: Enter the number of facilities belonging to your agency that can service up to 200 revenue vehicles.
- Line 06
col b: Enter the number of facilities belonging to your agency that can service from 200 to 300 revenue vehicles.
- Line 07
col b: Enter the number of facilities belonging to your agency that can service more than 300 revenue vehicles.
- Line 08
col b: Enter the total of lines 05 through 07 above.
- Line 09
col b: Enter the number of kilowatt hours of propulsion power consumed by your rail revenue vehicles.
- Line 10
col b: Enter the number of gallons of diesel fuel consumed by your revenue vehicles.
- Line 11
col b: Enter the number of gallons of gasoline consumed by your revenue vehicles.
- Line 12
col b: Enter the number of gallons of LPG or LNG consumed by your revenue vehicles.

Line 13

col b: Enter the number of gallons of bunker fuel used to generate power or used as fuel for revenue vehicles.

Line 14

col b: If you used any other type of fuel, enter the amount on line 14 and describe on a Form 005, box 15.

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Form 403

Transit ID

Level

Transit Way Mileage

Fiscal Year End
Month Day Year

Type of Service*

a	b	c	d	e	f	g
Line No.	Guideway Classifications Rail Modes	Directional Route Miles	Miles of Track	Number of Crossings	Number of Stations	Average Monthly Directional Route Miles **
01	Mode code: RR					
02	At grade, exclusive ROW					
03	At grade, with cross traffic					
04	At grade, mixed & cross traffic					
05	Elevated on structure					
06	Elevated on fill					
07	Open cut					
08	Subway					
09	Total					
10	Mode code: SC					
11	At grade, exclusive ROW					
12	At grade, with cross traffic					
13	At grade, mixed & cross traffic					
14	Elevated on structure					
15	Elevated on fill					
16	Open cut					
17	Subway					
18	Total					
19	Mode code: CR					
20	At grade, exclusive ROW					
21	At grade, with cross traffic					
22	At grade, mixed & cross traffic					
23	Elevated on structure					
24	Elevated on fill					
25	Open cut					
26	Subway					
27	Total					
28	Mode code: IP					
29	Exclusive ROW					
30	Mode code: CC					
31	Exclusive ROW					
32	Mode code: AG					
33	Exclusive ROW					
	Non-rail modes	Directional Route Miles on Exclusive ROW	Directional Route Miles on Controlled Access ROW	Directional Route Miles on Mixed Traffic ROW		
34	Mode code: MB					
35	TB					
36	FB					
37	TR					
38	OR					

* DO = Directly operated service PT = Purchased transportation service

** Complete column g only if there was a change (increase/decrease) in service during reporting period that affected the number of directional route miles

Date Prepared _____

Date Updated _____

Form 403: Transit Way Mileage

The purpose of Form 403 is to collect route mileage data on all fixed route modes.

General Information

Report data by type of service -- directly operated (DO) or purchased transportation (PT).

Report data at the end of the fiscal year, except for average monthly directional route miles reported in col g.

Report mileage data to the nearest tenth.

Report directional route miles for aerial tramway and ferryboat modes as exclusive ROW.

Report directional route miles for motorbuses operating on exclusive or controlled access ROW as fixed guideway.

Section 9 Apportionment: The Section 9 apportionment formula contains separate tiers for fixed guideway and non-fixed guideway modes. Fixed guideway modes utilize a separate right-of-way (ROW) or rails for the exclusive use of public transportation service. By statute trolleybus and ferryboat modes which utilize a ROW usable by other forms of transportation are fixed guideway. By definition, motorbuses operating on controlled access or exclusive right-of-way are also included as fixed guideway.

You must demonstrate a legitimate need for each segment of exclusive or controlled access based on peak-hour traffic congestion. Peak-hour level-of-service in the unrestricted lanes must be D or worse as defined in the *Highway Capacity Manual*.

Definitions

Directional Route Miles: The mileage in each direction over which public transportation vehicles travel while in revenue service. It is computed with regard to direction but without regard to the number of traffic lanes or rail tracks existing in the ROW. For example, report a one-mile segment of street over which motorbuses operate in both directions as two miles of directional roadway regardless of the number of bus routes and/or buses that used all or part of that mile segment. (Refer to Appendix C of Circular 9030.1A.)

Note: For ferryboat operations, fixed guideway directional route miles are measured as the most direct route between terminals over navigable water in statute miles. This route may not be the length of the actual path followed by the ferryboat if the actual path is not the most direct route over navigable water.

Exclusive Rights-of-Way: Roadways restricted at all times to use by transit vehicles and often other high-occupancy vehicles. The restriction must be sufficiently enforced so that 95 percent of the vehicles using the ROW are authorized to use it.

Controlled Access Rights-of-Way: Lanes restricted for at least a portion of the day to use by transit vehicles and often other high occupancy vehicles. Use of a controlled access lane may also be permitted for vehicles preparing to turn. The restriction must be sufficiently enforced so that 95 percent of vehicles using the lane during the restricted period are authorized to use it.

Mixed Traffic Rights-of-Way: Roadways other than exclusive and controlled access ROW used for transit operations.

Miles of Track: The number of tracks per one-mile segment of ROW. Thus, for a rapid rail system, report a one-mile segment of ROW with three sets of track running side by side as three miles of track. Measure miles of track without regard to whether or not rail traffic can flow in only one direction on the track. Count all track, including yard track (which is excluded from miles of directional roadway).

Volume II of the USOA References: Section 8.3

Instructions

Average Monthly Directional Route Miles: Report average monthly directional route miles (col g) if a service change during the reporting year had an impact on the number of fixed guideway directional route miles being operated. For non-rail modes, average monthly directional route miles applies only to the directional route miles on exclusive and/or controlled-access. Average monthly directional route miles should reflect service start-ups and discontinuances.

To compute average monthly directional route miles, determine the directional route miles for each month that the mode was operated during the year. Add these monthly figures, and divide the total by twelve months. See Example below:

Example 9

Average Monthly Directional Route Miles

Example: A transit system operates a mode that has 9 directional route miles for 8 months, and no service for the other 4 months.

Solution: The average would be 6.0 directional route miles.

$$[(9 \times 8 = 72) + (0 \times 4 = 0)] \div 12 = 6.0$$

Submit a Form 005 describing any fixed guideway segments for motorbus mode.

For each segment:

- Indicate the length of the segment.
- Indicate whether it is (a) a priority lane on a multi-lane roadway, (b) an exclusive lane parallel to a multi-lane roadway, but physically separated from general traffic lanes, (c) a stand-alone high-occupancy roadway of which no lane is open to general traffic, or (d) an exclusive access/egress lane to these lanes or from these lanes to terminal facilities.
- Indicate the peak period traffic level-of-service:
 - a. in the general traffic lanes for priority lanes on a multi-lane highway,
or
 - b. in the general traffic lanes for exclusive lanes parallel to a multi-lane roadway, but physically separated from the general traffic lanes, or
 - c. in the corridor served by a stand-alone high-occupancy roadway of which no lane is open to general traffic.

Note: Information for determining level of service can be found in the *Traffic Engineering Handbook* or from your State Department of Transportation.

- Indicate the number of hours per week during which single-occupant private automobiles are legally prohibited from using any portion of the segment.
- Indicate number of hours per week during which the above prohibition is enforced throughout the segment by officers of the law.

Form 403 Check List:

- ✓ If you had a service start-up or discontinuance during the year which impacted the number of directional route miles on exclusive or controlled access right-of-way, have you reported the average directional route miles in col g?
- ✓ If you reported any motorbus fixed guideway segments, have you submitted a Form 005 (box 12) describing the segments?

**Form 403: Transit Way Mileage
(All Reporters)
Form Completion**

Line 01: Route and track mileage for RR (Rapid Rail).
Do not enter any data on line 01.

Line 02

col c: Enter the number of miles of at-grade track on exclusive right-of-way your rapid rail cars travel in each direction while in revenue service. Do not count parallel tracks twice unless they carry one way traffic only.

col d: Enter the number of miles of at-grade track on exclusive right-of-way. Include yard track, side track, etc. Count all track regardless of direction or number of parallel tracks.

Line 03

col c: Enter the number of miles of at-grade track with cross traffic that your rapid rail cars travel in each direction while in revenue service. Do not count parallel tracks twice unless they carry one way traffic only.

col d: Enter the number of miles of at-grade track with cross traffic. Include yard track, side track, etc. Count all track regardless of direction or number of parallel tracks.

col e: Enter the number of roadway traffic crossings.

Line 04

col c: Enter the number of miles of at-grade track in mixed right-of-way and with cross traffic that your rapid rail cars travel (in each direction) while in revenue service. Do not count parallel tracks twice unless they carry one way traffic only.

col d: Enter the number of miles of at-grade track in mixed right-of-way and with cross traffic. Include yard track, side track, etc. Count all track regardless of direction or number of parallel tracks.

col e: Enter the number of roadway traffic crossings.

Line 05

col c: Enter the number of miles of elevated-on-structure track that your rapid rail cars travel in each direction while in revenue service. Do not count parallel tracks twice unless they carry one way traffic only.

col d: Enter the number of miles of elevated-on-structure track. Include yard track, side track, etc. Count all track regardless of direction or number of parallel tracks.

Line 06

col c: Enter the number of miles of elevated-on-fill track that your rapid rail cars travel in each direction while in revenue service. Do not count parallel tracks twice unless they carry one way traffic only.

col d: Enter the number of miles of elevated-on-fill track. Include yard track, side track, etc. Count all track regardless of direction or number of parallel tracks.

Line 07

col c: Enter the number of miles of open-cut track that your rapid rail cars travel in each direction while in revenue service. Do not count parallel tracks twice unless they carry one way traffic only.

col d: Enter the number of miles of open-cut track. Include yard track, side track, etc. Count all track regardless of direction or number of parallel tracks.

Line 08

col c: Enter the number of miles of subway track that your rapid rail cars travel in each direction while in revenue service. Do not count parallel tracks twice unless they carry one way traffic only.

col d: Enter the number of miles of subway track. Include yard track, side track, etc. Count all track regardless of direction or number of parallel tracks.

Line 09

col c: Enter the total directional route miles from lines 02 through 08 above.

col d: Enter the total miles of track from lines 02 through 08 above.

col e: Enter the total traffic crossings from lines 03 and 04 above.

col f: Enter the number of stations on your rapid rail lines.

col g: If you have started any new service or permanently discontinued any existing service, compute the average monthly directional route miles. This does not include tracks temporarily out of service for rehabilitation, renovation, etc.

Line 10 through 18:

Follow instructions for lines 01 through 09, but for Street Car mode.

Line 19 through 27:

Follow instructions for lines 01 through 09, but for Commuter Rail mode.

Line 28 through 33:

Inclined Plane, Cable Car and Automated Guideway transit are exclusive right-of-way modes. Complete cols c through g as above.

Line 34: Route mileage for Motorbus mode

col c: Enter the number of motorbus route miles on exclusive right-of-way over which your agency's vehicles operate at all times.

col d: Enter the number of motorbus route miles on controlled access right-of-way over which your agency's vehicles operate (for the portion of the day that it is operational).

col e: Enter the number of motorbus route miles on mixed traffic right-of-way over which your agency's vehicles operate.

col g: If all directional route miles reported in cols c and d were not operated for the full year, enter the average monthly directional route miles.

Line 35 Route mileage for Trolleybus mode

col c-e

and g: Follow instructions for line 34, but for Trolleybus mode.

Line 36 through 37

col b: Ferryboat and Aerial Tramway modes are exclusive right-of-way modes.

col c,g: Complete col c and g as for Motorbus mode above.

Line 38 Route mileage for any Other (OR) mode

col c-e

and g: Follow instructions for line 34, but for Other mode. Submit a Form 005, box 15, and describe the mode.

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Form 404

Transit System Employee Equivalents

Transit ID

Level

Fiscal Year End

Month Day Year

Mode

a		b	c
Line No.	Labor Classification	Employee Equivalents	
		Operating Labor	Capital Labor
01	Transportation administration		
02	Revenue vehicle operation		
03	Transportation support		
04	Vehicle maintenance administration		
05	Revenue vehicle inspection & maintenance		
06	Vehicle maintenance support		
07	Non-vehicle maintenance administration		
08	Non-vehicle maintenance support		
09	Marketing and planning		
10	General administration support		
11	Total transit system employee equivalents		

Date Prepared _____

Date Updated _____

Form 404: Transit System Employee Equivalents

The purpose of Form 404 is to identify the types and amounts of employee equivalents of your agency.

General Information

Report data on Form 404 by mode for your directly operated transit services.

Report only your own organization's employees on this form, i.e., employees whose labor expense is included in object class 501.

Report employee equivalents for both operating labor and capital labor. Report capital labor as one lump sum figure. Report operating labor using the classes defined by the labor expenses in the functions on the 300 series operating expense forms (Section 8.4 of Volume II of the USOA).

Round all data to the nearest tenth.

Definitions

Employee Equivalent: One person's labor year defined as 2,080 hours.

Operating Labor: Employees engaged in the operation of the transit system, categorized by the expense functions described in Exhibit 9 on pages 400-18 through 20.

Capital Labor: Employees engaged in any aspect of a capital project whose expenses are not included on the 300 series expense forms, for example, employees with labor charges made against an UMTA Section 3 grant.

The definitions for the operating labor classifications and the expense functions that are covered by them are listed in Exhibit 9 on pages 400-18 through 20. The three-digit codes preceding the definition for each labor classification are taken from the Level A expense functions and are provided to assist reporters at all levels to classify their employees.

Volume II of the USOA References: Section 8.4

Exhibit 9

Employee Labor Classifications

Transportation Administration Labor (line 01): Employee equivalents for executive, professional, and supervisory transit system personnel engaged in vehicle operations. Activities include supervising station and terminal transportation, providing clerical support for transportation administration, instructing operators, and inspecting operator performance. Personnel include transportation managers, traffic managers, port captains, terminal managers, superintendents, and secretaries.

011 - Transportation administration

Revenue Vehicle Operation Labor (line 02): Employee equivalents for transit system personnel operating or working as crewmen on revenue vehicles.

031 - Revenue vehicle operation

Transportation Support Labor (line 03): Employee equivalents for transit system personnel providing support in vehicle operation activities, i.e., controlling dispatch and vehicle movement, supervising and preparing schedules for transportation operations, and providing secretarial support for these activities.

012 - Revenue vehicle movement control
021 - Scheduling of transportation operations

Vehicle Maintenance Administration Labor (line 04): Employee equivalents for executive, professional, secretarial, and supervisory transit system personnel engaged in vehicle maintenance. Activities include providing supervision and clerical support for the administration of vehicle maintenance, preparing maintenance records, providing technical training to vehicle maintenance personnel, and vehicle maintenance engineering. Personnel include vehicle maintenance managers, port engineers, service managers, secretarial staff, and personnel engaged in directing and supervising maintenance and repairs to transit vehicles.

041 - Maintenance administration - vehicles

Revenue Vehicle Inspection and Maintenance Labor (line 05): Employee equivalents for transit system personnel performing inspection and maintenance work on revenue vehicles or components of revenue vehicles. Activities include performing minor repairs to revenue vehicle components, making road calls to service revenue vehicles, rebuilding and overhauling repairable components, and inspecting revenue vehicles or components of revenue vehicles on a scheduled preventive maintenance basis.

061 - Inspection and maintenance of revenue vehicles

Exhibit 9 (continued)

Employee Labor Classifications

Vehicle Maintenance Support Labor (line 06): Employee equivalents for transit system personnel providing vehicle maintenance, performing servicing functions (cleaning, sweeping, washing, fueling, oiling, etc.) for revenue and service vehicles, and repairing damage to vehicles resulting from vandalism or accidents.

- 051 - Servicing revenue vehicles
 - 062 - Accident repairs of revenue vehicles
 - 071 - Vandalism repairs of revenue vehicles
 - 081 - Servicing and fuel of service vehicles
 - 091 - Inspection and maintenance of service vehicles
-

Non-Vehicle Maintenance Administration Labor (line 07): Employee equivalents for executive, professional, supervisory, and secretarial transit system personnel engaged in non-vehicle maintenance. Activities include supervising maintenance and repair to transit way and structures and to other buildings, grounds and equipment.

- 042 - Maintenance administration - non-vehicle
-

Non-Vehicle Maintenance Support Labor (line 08): Employee equivalents for transit system personnel providing maintenance support to executive, professional, and supervisory personnel, for inspecting, cleaning, repairing and replacing all components of: vehicle movement control systems; fare collection and counting equipment; roadway and track; structures, tunnels and subways; passenger stations; communication system; and, garage, shop, operating station, general administration buildings, grounds and equipment. In addition, it includes support for the operation and maintenance of electric power facilities.

- 101 - Maintenance of vehicle movement control systems
 - 111 - Maintenance of fare collection and counting equipment
 - 121 - Maintenance of roadway and track
 - 122 - Maintenance of structure, tunnels, and subways
 - 123 - Maintenance of passenger stations
 - 124 - Maintenance of operating station buildings, grounds, and equipment
 - 125 - Maintenance of garage and shop buildings, grounds, and equipment
 - 126 - Maintenance of communication system
 - 127 - Maintenance of general administration buildings, grounds, and equipment
 - 128 - Accident repairs of buildings, grounds, and equipment
 - 131 - Vandalism repairs of buildings, grounds, and equipment
 - 141 - Operation and maintenance of electric power facilities
-

Exhibit 9 (continued)

Employee Labor Classifications

Marketing and Planning Labor (line 09): Employee equivalents for transit system personnel engaged in selling and arranging charter services, customer relations, providing information services, overseeing media relations, researching consumer behavior, and planning and analyzing regional transit.

- 162 - Customer services
 - 163 - Promotion
 - 164 - Market research
 - 177 - Planning
-

General Administration Support Labor (line 10): Employee equivalents for executive, professional, supervisory, and secretarial transit system personnel engaged in general management and administration activities.

- 145 - Preliminary transit system development
 - 151 - Ticketing and fare collection
 - 161 - System security
 - 165 - Injuries and damages
 - 166 - Safety
 - 167 - Personnel administration
 - 168 - General legal services
 - 169 - General insurance
 - 170 - Data processing
 - 171 - Finance and accounting
 - 172 - Purchasing and stores
 - 173 - General engineering
 - 174 - Real estate management
 - 175 - Office management and services
 - 176 - General management
 - 181 - General function
-

Instructions

Employee Equivalents: To determine employee equivalents, divide the total hours worked (note that hours worked does not include benefit time) for each labor classification by 2,080. For example, if two employees worked a total of 800 hours in a given labor classification, report 0.4 employee equivalents. If you report a total of 1,280 hours as a revenue vehicle operator and 800 hours on inspection and maintenance, report 0.6 on line 02 and 0.4 on line 05.

Form 404 Check List:

- ✓ Have you included only your own employees on Form 404?
- ✓ Do the labor expenses charged to functions on the 300 series operating expense forms relate to the labor classifications on Form 404?
 - Salaries and wages for vehicle operations employee equivalents (lines 01 through 03) are reported under the Vehicle operations function.
 - Salaries and wages for vehicle maintenance employee equivalents (lines 04 through 06) are reported under the Vehicle maintenance function.
 - Salaries and wages for non-vehicle maintenance employee equivalents (lines 07 through 08) are reported under the Non-vehicle maintenance function.
 - Salaries and wages for general administration employee equivalents (lines 09 through 10) are reported under the General administration function.
- ✓ Do the labor hours for inspection and maintenance on Form 402 (line 04, col b) correspond to the employee equivalents for revenue vehicle inspection and maintenance on Form 404 (line 05, col b)?

**Form 404: Transit System Employee Equivalents
(All Reporters)
Form Completion**

Note: Because benefits differ greatly from one agency to another, report only hours worked for each labor classification. Divide all hours worked in one labor classification by 2080 (one labor year) to obtain labor equivalents.

Lines 01 through 03 equal the salaries and wages reported in Expense Object Class 501 for the Vehicle Operations Function.

Line 01

col b: Enter the labor equivalents for employees of your agency performing executive, professional, and supervisory duties pertaining to vehicle operations.

Line 02

col b: Enter the labor equivalents for employees of your agency operating or working as crewmen on revenue vehicles.

Line 03

col c: Enter the labor equivalents for employees of your agency performing dispatching, revenue vehicle movement control, and scheduling duties pertaining to vehicle operations.

Lines 04 through 06 equal the salaries and wages reported in Expense Object Class 501 for the Vehicle Maintenance Function.

Line 04

col b: Enter the labor equivalents for employees of your agency directing and supervising maintenance and repairs to transit vehicles.

Line 05

col b: Enter the labor equivalents for employees of your agency performing inspection and maintenance work on revenue vehicles.

Line 06

col b: Enter the labor equivalents for employees of your agency performing cleaning, sweeping, washing, fueling, oiling, and repairs to vehicles resulting from vandalism or accidents.

Lines 07 through 08 equal the salaries and wages reported in Expense Object Class 501 for the Non-Vehicle Maintenance Function.

Line 07

col b: Enter the labor equivalents for employees of your agency directing and supervising maintenance of buildings, grounds, roadways, and control systems.

Line 08

col b: Enter the labor equivalents for employees of your agency maintaining vehicle movement control systems, fare collection and counting equipment, roadway and track, and buildings and grounds.

Lines 09 through 10 equal the salaries and wages reported in Expense Object Class 501 for the General Administration Function,

Line 09

col b: Enter the labor equivalents for employees of your agency performing customer relations, information services, and planning.

Line 10

col b: Enter the labor equivalents for employees of your agency performing executive, professional, and supervisory general administrative duties.

Line 11

col b: Enter the sum of lines 01 through 10, col b -- the total labor equivalents of operating labor equivalents.

col c: Enter the total labor equivalents of capital labor whose salaries and wages are not included in Expense Object Class 501 but are engaged in any aspect of a capital project.

Form 405 Transit Safety

Transit

Level

Fiscal Year
Month Day Year

Mode

<i>a</i>		<i>b</i>	<i>c</i>	<i>d</i>
Line	Items	Incidents	Fatalities	Injuries
	Collisions			
01	Collisions with other vehicles			
02	Collisions with objects			
03	Collisions with people			
03a	(Attempted/successful suicides)	()	()	()
	Non-collisions			
	Derailments			
04	Derailments/buses going off road			
	Personal casualties			
05	Inside vehicle			
06	Boarding and alighting vehicle			
06a	(Associated with lifts)	()	()	()
07	In Stations/bus stops			
07a	(Associated with escalators)	()	()	()
	Fires (no thresholds)			
08	In vehicles			
09	In stations			
10	Right of way & others			
11	Total			
11a	Total patrons			
12	Transit property damage	Dollar Amount		

Date Prepared _____

Date Updated _____

Form 405: Transit Safety

The purpose of Form 405 is to collect information about the safety of your transit system.

General Information

Report data by mode for directly operated transit service only.

Report data based on your agency's accident and incident reports, not claims filed.

Report all incidents resulting in an injury or fatality, and all incidents with property damage in excess of \$1,000. Include incidents involving revenue vehicle operations, and incidents occurring in a yard or non-revenue service area involving work vehicles and service equipment. The only exception is for fires; report all fires even if there are no fatalities, injuries or property damage and which may be the result of arson.

Do not report injuries or deaths resulting from illness, robberies, assaults, and other crimes and misdemeanors.

Definitions

Incident: An unforeseen occurrence resulting in casualty (injury/fatality), collision or property damage in excess of \$1,000.

Incident Reporting Thresholds: For an incident to be reportable, it must involve a transit vehicle or occur on transit property, and result in death, injury, or property damage in excess of \$1,000.

Fatality: A death confirmed within 30 days after an incident which occurs under the collision, derailment, personal casualty, or fire categories.

Injury: Any physical damage or harm to a person. There are no thresholds.

Collisions with Other Vehicles: An incident involving one or more transit agency vehicles and any other vehicle. Fatalities or injuries reported in this category should include all fatalities or injuries that occur as a result of a vehicular collision. Report fatalities or injuries that occur inside the transit vehicle as well as fatalities or injuries that occur inside other involved vehicles.

Collisions with Objects: An incident involving one or more vehicles from a transit agency with an obstacle (e.g., buildings, shopping carts and other objects on rail tracks, etc.) other than vehicles or persons.

Collisions with People: An incident in which one or more persons are involved in a collision with a transit agency vehicle or attempted/successful suicides.

Derailments/Bus Going off Road: A non-collision incident which occurs as a result of rolling equipment leaving the rail, or buses leaving the roadway, and for roll overs. Report all incidents regardless of severity.

Personal Casualties:

Inside Vehicle: A non-collision incident in which one or more persons within a transit vehicle are casualties not as a result of collisions, derailments, or fires.

Boarding and Alighting Vehicle: A non-collision incident in which one or more persons become a casualty (injury/fatality), in boarding or alighting any transit agency's revenue vehicle as it relates to slips and falls, and incidents related to door closings or lifts.

In Stations/Bus Stops: A non-collision incident in which one or more persons become a casualty (injury/fatality) within a transit facility. This is associated with escalators, stairs, passageways, platforms, etc. It includes all individuals on the transit agency property (authorized personnel, trespassers, patrons).

Fires: A fire is the phenomenon of combustion manifested in flame and/or smoke that requires extinguishment by fire suppression equipment or person. Report all fires in vehicles, stations, rights-of-way even if there are no fatalities, injuries or property damage and which may be the result of arson.

Patron: A person after paying fare and/or getting on board transit vehicles.

Trespasser: An unauthorized person who places him/herself in an unauthorized area.

Transit Property Damage: Refers to the amount paid to repair or to replace a vehicle of a transit agency to a state equivalent to that which existed prior to the incident. Property damage does not include the cost of clearing wreckage.

Instructions

Collisions with Other Vehicles: Report all collisions involving transit agency vehicles if there is either a death, injury or property damage in excess of \$1,000. For revenue vehicles report collisions, whether the vehicle is in revenue service or not, and include collisions between rail cars from coupling operations. Report fatalities or injuries occurring inside the transit vehicle as well as fatalities or injuries occurring inside other involved vehicles.

Number of Incidents: Report the number of incidents occurring from collisions, derailments, personal casualties or fires of the transit agency's vehicles. Report incidents on lines 3, 6, and 7 and on lines 3a, 6a, and 7a when associated with suicides, lifts, and escalators.

Number of Fatalities: Report the number of fatalities occurring from collisions, derailments, personal casualties or fires of the transit agency's vehicles. Report fatalities on lines 3, 6, and 7 and on lines 3a, 6a, and 7a when associated with suicides, lifts, and escalators.

Number of Injuries: Report the number of injuries occurring from collisions, derailments, personal casualties and fires of the transit agency's vehicles. Report injuries on lines 3, 6, and 7 and on lines 3a, 6a, and 7a when associated with suicides, lifts, and escalators.

Total: Report the total number of all fatalities and injuries occurring from collisions, derailments, personal casualties, and fires.

Total Patrons: Report the total number of patrons involved when a fatality or injury occurs as the result of a collision, derailment, personal casualty, or fire. This category is a subset of the Total reported on line 11.

Transit Property Damage: Report the total dollar (\$) figure expended for the repair of the transit property damage. This figure should represent the amount paid during the fiscal year.

Form 405 Check List:

- ✓ Have you based your data on accident/incident reports, not on filed claims?
- ✓ Have you reported all collisions, derailments and personal casualties involving transit vehicles or occurring on transit property that meet the reporting thresholds (injury, fatality, or property damage in excess of \$1,000)? Have you included incidents involving revenue vehicles and incidents occurring in a yard or non-revenue service area involving work vehicles and service equipment?
- ✓ Have you reported all fires even if there were no injuries, fatalities, or property damage and that may have been the result of arson?
- ✓ Have you reported all injuries, fatalities, and damage from collisions between rail cars resulting from coupling operations?
- ✓ Does the total on line 11 equal the sum of lines 01 through 10 minus lines 3a, 6a, and 7a?
- ✓ Have you reported on line 11a all transit patron fatalities and injuries occurring from collisions, derailments, personal casualties, and fires?

**Form 405: Transit Safety
(All Reporters)
Form Completion**

Enter all data based on the first occurrence. For example, if a fatality results from a collision involving a transit agency vehicle, enter the fatality under the Collision category rather than the Personal Casualty category. Or, if an injury results from a fire inside a transit agency vehicle, enter the injury under the Fire category.

Line 01

- col b: Enter collisions involving transit agency vehicles on or off the transit system property if they result in a fatality, injury, or property damage in excess of \$1,000.
- col c: Enter fatalities resulting from collisions involving transit agency vehicles (include persons in both vehicles).
- col d: Enter injuries resulting from collisions involving transit agency vehicles (include persons in both vehicles).

Line 02

- col b: Enter collisions of transit agency vehicles with objects if they result in a fatality, injury, or property damage in excess of \$1,000.
- col c: Enter fatalities resulting from a transit agency vehicle collision with an object.
- col d: Enter injuries resulting from a transit agency vehicle collision with an object.

Line 03

- col b: Enter collisions of transit agency vehicles with people if they result in a fatality, injury, or property damage in excess of \$1,000.
- col c: Enter fatalities resulting from a transit agency vehicle colliding with a person.
- col d: Enter injuries resulting from a transit agency vehicle colliding with a person.

Line 03a

- col b: If any of the collisions with people were a result of an attempted or successful suicide, enter the number of incidents.
- col c: If any of the collisions with people were a result of an attempted or successful suicide, enter the number of resulting fatalities.
- col d: If any of the collisions with people were a result of an attempted or successful suicide, enter the number of resulting injuries.

Line 04

- col b: Enter all incidents of transit agency vehicles leaving the road or track.

col c: Enter all fatalities resulting from transit agency vehicles leaving the road or track.

col d: Enter all injuries resulting from transit agency vehicles leaving the road or track.

Line 05

col b: Enter non-collision incidents of transit agency vehicles which result in a fatality, injury, or property damage in excess of \$1,000 inside the vehicle.

col c: Enter fatalities resulting from non-collision incidents inside transit agency vehicles.

col d: Enter injuries resulting from non-collision incidents inside transit agency vehicles.

Line 06

col b: Enter incidents where someone is hurt or becomes a fatality when boarding or exiting a transit agency vehicle.

col c: Enter fatalities resulting from boarding or exiting a transit agency vehicle.

col d: Enter injuries resulting from boarding or exiting a transit agency vehicle.

Line 06a

col b: If any of the personal casualties which occurred in boarding or alighting transit agency vehicles were associated with lifts, enter the number of incidents.

col c: If any of the personal casualties which occurred in boarding or alighting transit agency vehicles were associated with lifts, enter the number of resulting fatalities.

col d: If any of the personal casualties which occurred in boarding or alighting transit agency vehicles were associated with lifts, enter the number of resulting injuries.

Line 07

col b: Enter all non-collision incidents of personal casualties in transit stations or at bus stops.

col c: Enter all non-collision fatalities in transit stations or at bus stops.

col d: Enter all non-collision injuries in transit stations or at bus stops.

Line 07a

col b: If any of the personal casualties which occurred in transit stations were associated with escalators, enter the number of incidents.

col c: If any of the personal casualties which occurred in transit stations were associated with escalators, enter the number of resulting fatalities.

col d: If any of the personal casualties which occurred in transit stations were associated with escalators, enter the number of resulting injuries.

Line 08

col b: Enter all fires occurring in transit agency vehicles including arson and regardless of the dollar amount of damage.

col c: Enter all fatalities resulting from fires occurring in transit agency vehicles.

col d: Enter all injuries resulting from fires occurring in transit agency vehicles.

Line 09

col b: Enter all fires occurring in transit stations including arson and regardless of the dollar amount of damage.

col c: Enter all fatalities resulting from fires occurring in transit stations.

col d: Enter all injuries resulting from fires occurring in transit stations.

Line 10

col b: Enter all fires occurring in rights-of-way and other non-station locations including arson and regardless of the dollar amount of damage.

col c: Enter all fatalities resulting from fires occurring in rights-of-way and other non-station locations.

col d: Enter all injuries resulting from fires occurring in rights-of-way and other non-station locations.

Line 11

col b: Enter the sum of lines 01 through 03, 04 through 06, 07, and 08 through 10, col b.

col c: Enter the sum of lines 01 through 03, 04 through 06, 07, and 08 through 10, col c.

col d: Enter the sum of lines 01 through 03, 04 through 06, 07, and 08 through 10, col d.

Line 11a

col c: Of the number of fatalities entered on line 11, col c, enter the number of patrons of the transit agency.

col d: Of the number of injuries entered on line 11, col d, enter the number of patrons of the transit agency.

Line 12

col b: Enter the total property damage from all incidents where property damage exceeded \$1,000 and repair was completed before the end of the fiscal year.

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Transit ID

Fiscal Year End

Month Day Year

Level

Mode

Type of Service*

Form 406
Transit System Service
(Non-Rail Modes)

Line No.	Item	Average Weekday			Average Weekday Total	Average Saturday Total	Average Sunday Total	Annual Total	Line No.
		AM Peak	Midday	PM Peak					
01	Maximum service vehicle schedule Vehicles operated in maximum service Vehicles available for maximum service								01
02									02
03	Limits of service Time service begins Time service ends								03
04									04
05	Service supplied Number of vehicles in operation Total actual vehicle miles Total actual vehicle hours Total actual vehicle revenue miles Total actual vehicle revenue hours Actual revenue capacity miles Charter service hours Charter service miles School bus hours School bus miles								05
06									06
07									07
08									08
09									09
10									10
11									11
12									12
13									13
14									14
15								15	
16	Service consumed Unlinked passenger trips Passenger miles								16
17									17
18	Service personnel Scheduled full-time vehicle operators Scheduled part-time vehicle operators Revenue vehicle movement control personnel Ticket/token sales agents, fare collectors, gate keepers Route/schedule information operators Security agents								18
19									19
20									20
21									21
22									22
23									23
24	Total service personnel								24
25	Service operated (days) Days scheduled operated Days not operated due to no scheduled services Days not operated due to start-ups and/or terminations Days not operated due to strikes Days not operated due to officially declared emergencies Days not operated due to other reasons (describe on Form 005)								25
26									26
27									27
28									28
29									29
30									30
31	Total days						365/366		31

Date Updated _____

*DO = Directly Operated Service
 PT = Purchased Transportation Service

Form 406: Transit System Service (Non-Rail Modes)

The purpose of Form 406 is to report service characteristics for non-rail modes including vehicles required for annual maximum service, time periods of service, service supplied and consumed, service personnel, and days operated.

General Information

Report data by mode and type of service. Submit one Form 406 for each mode directly operated and for each purchased transportation mode. If a contractor operates 100 or more vehicles in annual maximum service across all modes, the contractor must file a separate Section 15 report.

Report data for the Maximum Service Vehicle Schedule during the peak season of the year.

Report data for Limits of Service, Service Supplied, Service Consumed, Service Personnel, and Service Operated for an "average" weekday, Saturday, and Sunday.

Report data for Limits of Service using the 2400 hour military time clock.

For demand response or other service with no peak periods, complete only col f through i.

Unlinked Passenger Trips and Passenger Miles: Unlinked passenger trips and passenger mile data are collected using a statistically valid sampling technique or a 100 percent count. An agency may use any data sampling technique, by mode and type of service, that meets 95 percent confidence and 10 percent precision levels. To assist you, UMTA has developed three suggested sampling techniques for accumulating these data. These techniques are described in the following UMTA circulars:

- UMTA C 2710.1A: *Sampling Procedures for Obtaining Fixed Route Bus Operating Data Required under the Section 15 Reporting System.*
- UMTA C 2710.2A: *Sampling Procedures for Obtaining Demand Responsive Bus System Operating Data Required Under the Section 15 Reporting System.*
- UMTA C 2710.4A: *Revenue Based Sampling Procedures for Obtaining Fixed Route Bus Operating Data Required Under the Section 15 Reporting System.*

If you modify an UMTA-suggested sampling procedure or use an alternative procedure, a qualified statistician must determine that the sampling procedure meets UMTA's statistical requirements of 95 percent confidence and 10 percent precision. For purchased

transportation services included in your report, you may do one sample across multiple contracts for the same mode of service.

Sampling Waivers for Passenger Miles: Statistical sampling that meets the prescribed precision and confidence levels to accumulate passenger mile data is mandatory only every third year for:

- Reporting agencies that serve urbanized areas of fewer than 500,000 populations; or
- Reporting agencies in any size urbanized area that directly operate fewer than 100 revenue vehicles for all modes in maximum service; or
- Purchased transportation services except those purchased transportation services submitted in separate Section 15 reports.

The mandatory reporting years for conducting the statistical sampling for these agencies are 1990, 1993, and 1996, etc. Please note that you must first submit statistically valid data during a mandatory reporting year before a waiver can be granted by UMTA.

Definitions

Vehicles Operated in Maximum Service: Vehicles operated to meet annual maximum service requirements. This is the revenue vehicle count during the peak season of the year, on the week and day that maximum service is provided. Exclude atypical days or one-time special events.

Vehicles Available for Maximum Service: Vehicles available to meet annual maximum service requirement. This includes spares, out-of-service vehicles, and vehicles in or awaiting maintenance, but excludes vehicles awaiting sale and emergency contingency vehicles.

Average Weekday: A typical or representative weekday in the operation of the transit system computed as the average of several weekdays selected at random throughout the year. Determine Average Saturday and Sunday data, including holiday service, the same way.

Time Service Begins: Start of morning transit service, i.e., the time when a revenue service vehicle leaves the garage or point of dispatch.

Time Service Ends: End of night transit service, i.e., the time when a revenue service vehicle returns to the garage or point of dispatch.

A.M. Peak Period: The period in the morning when additional services are provided to handle higher passenger volumes. The period begins when normal, scheduled headways are reduced and ends when headways return to normal.

P.M. Peak Period: The period in the afternoon or evening when additional services are provided to handle higher passenger volumes. The period begins when normal headways are reduced and ends when headways are returned to normal.

Midday Period: The period between the end of the A.M. peak and the beginning of the P.M. peak.

Actual Service: Total service operated during each time period. Actual service excludes missed trips and service interruptions (e.g., strikes, emergency shutdowns), but includes deadheading.

Scheduled Service: Total service scheduled computed from schedules. Scheduled service excludes service interruptions and special additional services.

Revenue Service: A vehicle is in revenue service when the vehicle is available to the general public and there is a reasonable expectation of carrying passengers that either directly pay fares, are subsidized by public policy, or provide payment through some contractual arrangement. Vehicles operated in "fare free" service are considered in revenue service. Revenue service excludes deadhead, school bus, and charter service.

Deadhead: Miles and hours that a vehicle travels when out of revenue service. This includes leaving and returning to the garage, changing routes, etc., and when there is no reasonable expectation of carrying revenue passengers. However, it does not include charter service, school bus service, operator training, maintenance training, etc. For non-scheduled, non-fixed-route service (demand responsive), deadhead mileage also includes the travel between the dispatching point and passenger pick-up or drop-off.

Revenue Capacity Miles: Actual revenue vehicle miles multiplied by the average passenger capacity of the active vehicles in the fleet. Average passenger capacity is the average of the sum of the seated capacity and standing capacity of all active vehicles in the fleet.

Unlinked Passenger Trips: The number of passengers who board public transportation vehicles. Passengers are counted each time they board a vehicle even though it may be on the same journey from origin to destination.

Passenger Miles: The sum of the distances ridden by each passenger.

Service Personnel: Personnel required to provide annual maximum service including the following:

Vehicle Operators: The personnel (other than security agents) scheduled to be aboard vehicles in revenue operation.

Revenue Vehicle Movement Control Personnel: The personnel, including line supervisors and dispatchers, scheduled to be on the road and in central monitor (control) stations supervising the movement of revenue vehicles.

Ticket/Token Sales Agents, Fare Collectors, Gate Keepers: The personnel scheduled to be on duty selling tickets/tokens at transit system facilities. This category does not include employees of others (banks, department stores, etc.) performing ticket/token sales on a commission or convenience basis.

Route/Schedule Information Operators: The personnel scheduled to be on duty either in information booths or in telephone centers, to respond to route and schedule information inquiries.

Security Agents: The personnel scheduled to be on security patrol in revenue vehicles, in stations and elsewhere on transit system property.

Volume II of the USOA References: Sections 8.2, 8.4, 8.7, 8.8

UMTA Circular 9030.1A: Section 9 Formula Grant Application Instructions, Appendix C.

Instructions

Vehicles Operated in Maximum Service: If vehicles are used for multiple modes, allocate these vehicles to the appropriate modes, rounding to the nearest whole number.

Vehicles Available for Maximum Service: Report vehicles available to meet annual maximum service requirement, including spares, out-of-service vehicles, and vehicles in or awaiting maintenance. Do not report vehicles awaiting sale or emergency contingency vehicles.

Limits of Service: Report the limits of service for an average day total (col f, g, and h) as the time morning service begins and night service ends. It is not necessary to report morning, night or owl service separately for an average weekday; we can determine this information from the AM peak (col b), PM peak (col d) and the average weekday total (col f) data.

Vehicles in Operation: Report the maximum number of vehicles operated during the time period. For an average weekday this is the largest number reported for a peak period.

Annual Total: Report annual total data in col i. Include service for atypical days if the service is available to the general public (e.g., special services or one-time events) in the calculation of annual totals. Annual totals may be calculated by multiplying the total number of weekdays, Saturdays, and Sundays that service was operated by the corresponding data for an average weekday, Saturday, and Sunday.

Actual Vehicle Miles and Hours: Report the actual vehicle miles and hours computed as the miles and hours traveled by vehicles in revenue service plus deadhead miles and hours. Do not include items such as charter services, school bus service, operator training, maintenance testing, etc. Subtract missed runs and other service interruptions if estimating actual service from scheduled service. Average weekday data are the sum of the service offered during all time segments of a typical weekday. Include in the annual total, actual data for atypical days.

If you report vanpool services, include travel to or from maintenance facilities or for the driver's personal use (deadhead) in actual vehicle miles and hours.

Actual Vehicle Revenue Miles and Hours: If you report vanpool services and count the driver as a passenger, vehicle revenue miles and hours include travel from the driver's home to the final destination and return.

Scheduled Vehicle Revenue Miles: Report the mileage computed directly from your schedules, excluding any service interruptions or special additional services. Average weekday data are the sum of the scheduled service offered during all time segments of a typical weekday. For non-scheduled services such as demand response, report "N/A".

Actual Revenue Capacity Miles: Calculate actual revenue capacity miles as follows:

- Separate all revenue vehicles in operation during the year into groups according to their capacity (the sum of seated and standing capacity). The sum must be identical for all vehicles in the group. Do not include any vehicles with zero miles during the year;
- Compute for each group the total actual vehicle revenue miles (VRM) accumulated by that group during the year;
- Multiply for each group the individual vehicle capacity by the number of VRM for that group; and
- Calculate the annual total by adding the figures for all groups.

See Example 10 below:

Example 10				
Bus Revenue Capacity Miles				
<i>Example:</i> A transit system operates three types of buses, Type A, Type B, and Type C, each type having a different capacity.				
<i>Solution:</i>	(A) Group Type	(B) Capacity (Seating + Standing)	(C) Annual VRM	(D) Annual Group RCM (BxC)
	Type A	60	5,000,000	300,000,000
	Type B	80	800,000	64,000,000
	Type C	140	200,000	28,000,000
	Total Annual Revenue Capacity Miles			392,000,000

Unlinked Passenger Trips and Passenger Miles: Report unlinked passenger trips and passenger mile data collected using a statistically valid sampling technique or a 100 percent

count. An agency may use any data sampling technique, by mode and type of service, that meets 95 percent confidence and 10 percent precision levels.

If you have a sampling waiver for passenger mile data, submit a Form 005 describing how you derived passenger mile data. You may use the previous year's data for both passenger miles and unlinked passenger trips. Or, you may estimate data for intermediate years using the average trip length factor derived from the sample drawn each third year multiplied by a 100 percent count or sample of unlinked passenger trips.

If you report vanpool services, you may substitute actual rider counts for sampling. Count the driver as a passenger if he makes a work or other trip and does not receive wages.

Service Personnel: Report the maximum number of persons in each personnel category and time period. This is a head count, not equivalents. The head count should include all full-time, paid standbys, paid part-time personnel, and other paid extras. Report each person only once for an average weekday even though a person may be reported in more than one time period.

Service Operated: Report the number of weekdays, Saturdays and Sundays in which service was operated/not operated. Total days should equal the total number of days in the year (365 or 366).

If information is reported for days not operated due to strikes, officially declared emergencies, or other reasons, submit a Form 005 and describe.

For both strikes and officially declared emergencies, you may expand the data used in the Section 9 apportionment to reflect a full year of operation based on the latest operating statistics before the period of the shutdown. Detail the method used for expanding the data, i.e., calculating a new annual total. Report the methodology and the estimated annual totals only on Form 005. All other forms in your Section 15 report, including annual totals on Forms 406, 407, and 901 should reflect actual data.

Form 406 Check List:

- ✓ Are Vehicles operated in maximum service (line 01, col i) \leq vehicles available for maximum service (line 02, col i)?
- ✓ Are Limits of service (lines 03 through 04) reported using the 2400 military time clock?
- ✓ Are vehicles in operation (line 05, col f) \leq vehicles operated in maximum service (line 01, col i)?
- ✓ Are vehicles in operation for an average weekday (line 05, col f) equal to the maximum of revenue vehicles reported during the time periods for an average weekday (line 05, col b through e)?
- ✓ Are the Service supplied and Service consumed data reported for an average weekday (lines 06 through 10, and 16, col f) equal to the total service offered during all time segments of a typical weekday (lines 06 through 10, and 16, sum of col b through e)?
- ✓ Is deadhead excluded from actual vehicle revenue miles (line 08), scheduled vehicle revenue miles (line 09), actual vehicle revenue hours (line 10), and actual revenue capacity miles (line 11)?
- ✓ Are actual vehicle revenue miles (line 08) $<$ actual vehicle miles (line 06)?
- ✓ Are actual vehicle revenue hours (line 10) $<$ actual vehicle hours (line 07)?
- ✓ Are scheduled vehicle revenue miles (line 09) \geq actual vehicle revenue miles (line 08)?
- ✓ If you have a waiver for sampling passenger mile data every third year, submit a Form 005 (box 13) and describe how you derived the passenger mile data.
- ✓ Have you reported service personnel by head count (lines 18 through 24), not equivalents?
- ✓ Are the Service personnel data reported for an average weekday (lines 18 through 24, col f) equal to the maximum number of personnel required to operate the service on a typical weekday; i.e., have you counted a person only once even though that person may be reported in more than one time period (lines 18 through 24, cols b through e)?
- ✓ Are the Total days (line 31) equal to the sum of the days schedules operated and days not-operated (lines 25 through 30)?
- ✓ Are the annual totals reported for the Service supplied (lines 06 through 10, col i) and the Service consumed (lines 16 and 17, col i) greater than or equal to the sum of the data reported for service operated on an average weekday, Saturday, and Sunday (col f, g, and h) multiplied by the number of days service was operated (line 25, col f, g, and h)?
- ✓ If you reported days not operated due to strikes (line 28), submit a Form 005 (box 5) and describe; or days not operated due to officially declared emergencies (line 29), submit a Form 005 (box 6) and describe.
- ✓ If you reported any other days not operated (line 30), submit a Form 005 (box 14) and describe.

**Form 406: Transit System Service
(All Reporters, Non-Rail Modes)
Form Completion**

Non-Rail Modes: MB, DR, VP, FB, JT, TB, and TR

Line 01

col i: Enter the number of vehicles operated on the maximum day of the year to provide peak period service.

Line 02

col i: Enter the number of vehicles available on the maximum day of the year to provide peak period service (line 01 plus spares, out-of-service vehicles, and vehicles in or awaiting maintenance).

Note: For lines 03 through 04 use military time. Also any service that does not have peaks should only be entered as the time service begins and ends in columns f, g, or h as applicable.

Line 03

col b: Enter the time AM peak service begins for an average weekday.

col c: Enter the time AM peak service ends and midday service begins for an average weekday.

col d: Enter the time PM peak service begins for an average weekday.

col f: Enter the time service begins for an average weekday; that is, the time vehicles leave the garage to begin the day's service.

col g: Enter the time service begins for an average Saturday.

col h: Enter the time service begins for an average Sunday.

Line 04

col b: Enter the time AM peak service ends for an average weekday.

col c: Enter the time midday service ends and PM peak service begins for an average weekday.

col d: Enter the time PM peak service ends for an average weekday.

col f: Enter the time service ends for an average weekday; that is, the time vehicles return to the garage to end the day's service.

col g: Enter the time service ends for an average Saturday.

col h: Enter the time service ends for an average Sunday.

Line 05

- col b: Enter the number of vehicles in AM peak operation on an average weekday (neither the maximum or minimum but the average of several weekdays throughout the year).
- col c: Enter the number of vehicles in midday service on an average weekday.
- col d: Enter the number of vehicles in PM peak service on an average weekday.
- col e: Enter the number of vehicles in all other periods of service (before the AM peak and after the PM peak) on an average weekday.
- col f: Enter the largest number of vehicles entered in cols b through e.
- col g: Enter the number of vehicles in service on an average Saturday (neither the maximum or minimum but the average of several Saturdays throughout the year).
- col h: Enter the number of vehicles in service on an average Sunday (neither the maximum or minimum but the average of several Sundays throughout the year).

Line 06

- col b-e: Enter the total actual vehicle miles attributable to each peak and non-peak period. These are all the miles put on the vehicles for an average weekday and distributed among the applicable periods.
- col f: Enter the sum of cols b through e.
- col g: Enter the total actual vehicle miles for an average Saturday. These are all the miles put on vehicles operated for an average Saturday.
- col h: Enter the total actual vehicle miles for an average Sunday. These are all the miles put on vehicles operated for an average Sunday.
- col i: Enter the annual total of all vehicle miles. This total should include any extra service available to the general public but not part of year round service (for example, service to sporting events and concerts). To compute the annual total, sum average weekday, Saturday, and Sunday vehicle miles times line 25, cols f, g, and h.

Line 07

- col b-e: Enter the total actual vehicle hours attributable to each peak and non-peak period. These are all the hours that vehicles operated for an average weekday and distributed among the applicable periods.
- col f: Enter the sum of cols b through e.
- col g: Enter the total actual vehicle hours for an average Saturday. These are all the hours that vehicles operated for an average Saturday.

- col h: Enter the total actual vehicle hours for an average Sunday. These are all the hours that vehicles operated for an average Sunday.
- col i: Enter the annual total of all vehicle hours. This total should include any extra service available to the general public but not part of year round service (for example, service to sporting events and concerts). To compute the annual total, sum average weekday, Saturday, and Sunday vehicle hours times line 25, cols f, g, and h.

Line 08

- col b-e: Enter the total actual vehicle revenue miles attributable to each peak and non-peak period. These are all the miles where there is a reasonable expectation of carrying passengers and do not include any deadheading or missed runs for an average weekday, and distributed among the applicable periods.
- col f: Enter the sum of cols b through e.
- col g: Enter the total actual vehicle revenue miles for an average Saturday. These are all the hours that vehicles operated for an average Saturday.
- col h: Enter the total actual vehicle revenue miles for an average Sunday. These are all the hours that vehicles operated for an average Sunday.
- col i: Enter the annual total of all vehicle revenue miles. This total should include any extra service available to the general public but not part of year round service (for example, service to sporting events and concerts). To compute the annual total, sum average weekday, Saturday, and Sunday vehicle revenue miles times line 25, cols f, g, and h.

Line 09

- col b-e: Enter the total scheduled vehicle revenue miles attributable to each peak and non-peak period. These are all the miles computed from published schedules for an average weekday and distributed among the applicable periods. Although some of them may have been missed over the course of the year, all of them should be entered here.
- col f: Enter the sum of cols b through e.
- col g: Enter the total scheduled vehicle revenue miles for an average Saturday. These are all the hours that vehicles were scheduled to operate for an average Saturday.
- col h: Enter the total scheduled vehicle revenue miles for an average Sunday. These are all the hours that vehicles were scheduled to operate for an average Sunday.
- col i: Enter the annual total of all scheduled vehicle revenue miles. This total should include any extra service available to the general public but not part of year round service (for example, service to sporting events and concerts). To compute the annual total, sum average weekday, Saturday, and Sunday scheduled vehicle revenue miles times line 25, cols f, g, and h.

Line 10

col b-e: Enter the total vehicle revenue hours attributable to each peak and non-peak period. These are all the hours where there is a reasonable expectation of carrying passengers, but do not include deadheading or missed run hours, for an average weekday and distributed among the applicable periods.

col f: Enter the sum of cols b through e.

col g: Enter the total vehicle revenue hours for an average Saturday. These are all the revenue hours that vehicles operated for an average Saturday.

col h: Enter the total actual vehicle revenue hours for an average Sunday. These are all the revenue hours that vehicles operated for an average Sunday.

col i: Enter the annual total of all vehicle revenue hours. This total should include any extra service available to the general public but not part of year round service (for example, service to sporting events and concerts). To compute the annual total, sum average weekday, Saturday, and Sunday vehicle revenue hours times line 25, cols f, g, and h.

Line 11

col i: Enter the total actual revenue capacity miles computed as the total actual vehicle revenue miles (line 08, col i) times the average seating and standing capacity of the vehicles accruing the mileage.

Line 12

col i: Enter annual charter service hours, none of which should be entered in lines 07 or 10 above.

Line 13

col i: Enter annual charter service miles, none of which should be entered in lines 06, 08, or 09 above.

Line 14

col i: Enter annual school bus hours only if the vehicle is used exclusively as a school bus, none of which should be entered in lines 07 or 10 above. Do not enter school tripper service on line 14.

Line 15

col i: Enter annual school bus miles only if the vehicle is used exclusively as a school bus, none of which should be entered in lines 06, 08, or 09 above.

Line 16

col b-e: Enter the total passengers each time they board vehicles attributable to each peak and non-peak period. This is not the same as tickets sold as each unlinked trip is counted even if there was a transfer fare paid. Enter the number of unlinked trips for an average weekday and distributed among the applicable time periods.

col f: Enter the sum of cols b through e.

- col g: Enter the total passengers each time they board a vehicle for an average Saturday.
- col h: Enter the total passengers each time they board a vehicle for an average Sunday.
- col i: Enter the annual total of all unlinked passenger trips. This total should include any extra service available to the general public but not part of year round service (for example, service to sporting events and concerts). To compute the annual total, sum average weekday, Saturday, and Sunday unlinked passenger trips times line 25, cols f, g, and h.

Line 17

- col f-h: Enter the total passenger miles attributable to average weekday, Saturday, and Sunday service. These are derived from sampling or 100 percent counts and are the sum total of all miles ridden by each passenger on a revenue vehicle.
- col i: Enter the annual total number of passenger miles. This total should include any extra service available to the general public but not part of year round service (for example, service to sporting events and concerts).

Service personnel on lines 18 through 23 may be employees of your agency or contracted personnel. They are a head count and should be entered to one decimal place if they are used for more than one mode.

Line 18

- col b-e: Enter the maximum number of full-time operators and other on-board crewmen it takes to operate all vehicles attributable to each peak and non-peak period for an average weekday. If an operator works more than one period, enter him in each period he works.
- col f: Enter the maximum number of full-time operators and other on-board crewmen it takes to operate service on an average weekday. Count each employee once regardless of the fact that an employee may be reported in more than one time period in columns b through e.
- col g: Enter the maximum number of full-time operators and other on-board crewmen it takes to operate service on an average Saturday.
- col h: Enter the maximum number of full-time operators and other on-board crewmen it takes to operate service on an average Sunday.

Line 19

- col b-e: Enter the maximum number of part-time operators and other on-board crewmen it takes to operate all vehicles attributable to each peak and non-peak period for an average weekday. If an operator works more than one period, enter him in each period he works.

col f: Enter the maximum number of part-time operators and other on-board crewmen it takes to operate service on an average weekday. Count each employee once regardless of the fact that an employee may be reported in more than one time period in columns b through e.

col g: Enter the maximum number of part-time operators and other on-board crewmen it takes to operate service on an average Saturday.

col h: Enter the maximum number of part-time operators and other on-board crewmen it takes to operate service on an average Sunday.

Line 20

col b-e: Enter the maximum number of revenue vehicle movement control personnel it takes to provide service attributable to each peak and non-peak period for an average weekday. If a person works more than one period, enter him in each period he works.

col f: Enter the maximum number of revenue vehicle movement control personnel it takes to provide service on an average weekday. Count each employee once regardless of the fact that an employee may be reported in more than one time period in columns b through e.

col g: Enter the maximum number of revenue vehicle movement control personnel it takes to provide service on an average Saturday.

col h: Enter the maximum number of revenue vehicle movement control personnel it takes to provide service on an average Sunday.

Line 21

col b-e: Enter the maximum number of ticket and token sales agents, fare collectors, and gate keepers it takes to provide service attributable to each peak and non-peak period for an average weekday. If a person works more than one period, enter him in each period he works.

col f: Enter the maximum number of ticket and token sales agents, fare collectors, and gate keepers it takes to provide service on an average weekday. Count each employee once regardless of the fact that an employee may be reported in more than one time period in columns b through e.

col g: Enter the maximum number of ticket and token sales agents, fare collectors, and gate keepers it takes to provide service on an average Saturday.

col h: Enter the maximum number of ticket and token sales agents, fare collectors, and gate keepers it takes to provide service on an average Sunday.

Line 22

col b-e: Enter the maximum number of route and schedule information operators it takes to provide service attributable to each peak and non-peak period for an average weekday. If a person works more than one period, enter him in each period he works.

col f: Enter the maximum number of route and schedule information operators it takes to provide service on an average weekday. Count each employee once regardless of the fact that an employee may be reported in more than one time period in columns b through e.

col g: Enter the maximum number of route and schedule information operators it takes to provide service on an average Saturday.

col h: Enter the maximum number of route and schedule information operators it takes to provide service on an average Sunday.

Line 23

col b-e: Enter the maximum number of security agents it takes to provide service attributable to each peak and non-peak period for an average weekday. If a person works more than one period, enter him in each period he works.

col f: Enter the maximum number of security agents it takes to provide service on an average weekday. Count each employee once regardless of the fact that an employee may be reported in more than one time period in columns b through e.

col g: Enter the maximum number of security agents it takes to provide service on an average Saturday.

col h: Enter the maximum number of security agents it takes to provide service on an average Sunday.

Line 24

col b-h: Enter the sum of lines 18 through 23.

Line 25

col f-h: Enter the annual number of weekdays, Saturdays, and Sundays that service was operated for your agency (only service included in your report).

col i: Enter the sum of line 25, cols f through h.

Line 26

col f-h: Enter the annual number of weekday, Saturdays, and Sundays that no service was scheduled to operate.

col i: Enter the sum of line 26, cols f through h.

Line 27

col f-h: Enter the annual number of weekday, Saturdays, and Sundays that service was not operated because service did not begin on the first day of your fiscal year or did not run to the last day of your fiscal year.

col i: Enter the sum of line 27, cols f through h.

Line 28

col f-h: Enter the annual number of weekday, Saturdays, and Sundays that service was not operated due to strikes.

col i: Enter the sum of line 28, cols f through h.

Line 29

col f-h: Enter the annual number of weekday, Saturdays, and Sundays that service was not operated due to officially declared emergencies.

col i: Enter the sum of line 29, cols f through h.

Line 30

col f-h: Enter the annual number of weekday, Saturdays, and Sundays that service was not operated due for other reasons.

col i: Enter the sum of line 30, cols f through h.

Line 31

col f-h: Enter the sum of lines 25 through 30.

Transit ID

Fiscal Year End

Month Day Year

Level

Mode

Type of Service*

Form 407
Transit System Service
(Rail Mode)

Line No.	Item	Average Weekday			Average Weekday Total	Average Saturday Total	Average Sunday Total	Annual Total	Line No.
		AM Peak	Mlday	PM Peak					
01	Maximum service vehicle schedule Vehicles operated in maximum service Vehicles available for maximum service								01
02									02
03	Limits of service Time service begins Time service ends								03
04									04
05	Service supplied Number of trains in operation Number of passenger cars in operation Total actual train miles Total actual train revenue miles Total actual train hours Total actual passenger car miles Total actual passenger car revenue miles Total scheduled passenger car revenue miles Total actual passenger car hours Total actual passenger car revenue hours Actual revenue capacity miles								05
06									06
07									07
08									08
09									09
10									10
11									11
12									12
13									13
14									14
15								15	
16								16	
17	Service consumed Unlinked passenger trips Passenger miles								17
18									18
19	Service personnel Scheduled full-time vehicle operators Scheduled part-time vehicle operators Revenue vehicle movement control personnel Ticket/token sales agents, fare collectors, gate keepers Route/schedule information operators Security agents								19
20									20
21									21
22									22
23									23
24									24
25	Total service personnel								25
26	Service operated (days) Days scheduled operated Days not operated due to no scheduled services Days not operated due to start-ups and/or terminations Days not operated due to strikes Days not operated due to officially declared emergencies Days not operated due to other reasons (describe on Form 005)								26
27									27
28									28
29									29
30									30
31									31
32	Total days							365/368	32

Date Updated _____

*OO = Directly Operated Service
 PT = Purchased Transportation Service

Date Prepared _____

Form 407: Transit System Service (Rail Modes)

The purpose of Form 407 is to report service characteristics for rail modes including vehicles required for annual maximum service, time periods of service, service supplied and consumed, service personnel, and days operated.

General Information

Report data by mode and type of service. Submit one Form 407 for each mode directly operated and for each purchased transportation mode. If a contractor operates 100 or more revenue vehicles in annual maximum service across all modes, the contractor must file a separate Section 15 report.

Report data for the Maximum Service Vehicle Schedule during the peak season of the year.

Report data for Limits of Service, Service Supplied, Service Consumed, Service Personnel and Service Operated for an "average" weekday, Saturday and Sunday.

Report data for Limits of Service using the 2400 hour military time clock.

For service with no peak periods, complete only cols f through i.

Unlinked Passenger Trips and Passenger Miles: Unlinked passenger trips and passenger mile data are collected using a statistically valid sampling technique or a 100 percent count. An agency may use any data sampling technique, by mode and type of service, that meets 95 percent confidence and 10 percent precision levels. A qualified statistician must determine that the sampling procedure meets UMTA's statistical requirements of 95 percent confidence and 10 percent precision.

For purchased transportation services included in your report, you may do one sample across multiple contracts for the same mode of service.

Sampling Waivers for Passenger Miles: Statistical sampling that meets the prescribed precision and confidence levels to accumulate passenger mile data is mandatory only every third year for:

- Reporting agencies that serve urbanized areas of fewer than 500,000 populations;
or
- Reporting agencies in any size urbanized area that directly operate fewer than 100 revenue vehicles for all modes in maximum service; or

- Purchased transportation services except those purchased transportation services submitted in separate Section 15 reports.

The mandatory reporting years for conducting the statistical sampling for these agencies are 1990, 1993, and 1996, etc. Please note that you must first submit statistically valid data during a mandatory reporting year before a waiver can be granted by UMTA.

Definitions

Vehicles Operated in Maximum Service: Vehicles operated to meet annual maximum service requirements. This is the revenue vehicle count during the peak season of the year, on the week and day that maximum service is provided. Exclude atypical days or one-time special events.

Vehicles Available for Maximum Service: Vehicles available to meet annual maximum service requirement. This includes spares, out-of-service vehicles, and vehicles in or awaiting maintenance, but excludes vehicles awaiting sale and emergency contingency vehicles.

Average Weekday: A typical or representative weekday in the operation of the transit system computed as the average of several weekdays selected at random throughout the year. Determine Average Saturday and Sunday data, including holiday service, the same way.

Time Service Begins: Start of morning transit service, i.e., the time when a revenue service vehicle leaves the yard facility or point of dispatch.

Time Service Ends: End of night transit service, i.e., the time when a revenue service vehicle returns to the yard facility or point of dispatch.

A.M. Peak Period: The period in the morning when additional services are provided to handle higher passenger volumes. The period begins when normal, scheduled headways are reduced and ends when headways return to normal.

P.M. Peak Period: The period in the afternoon or evening when additional services are provided to handle higher passenger volumes. The period begins when normal headways are reduced and ends when headways are returned to normal.

Midday Period: The period between the end of the A.M. peak and the beginning of the P.M. peak.

Actual Service: Total service operated during each time period. Actual service excludes missed trips and service interruptions (e.g., strikes, emergency shutdowns), but includes deadheading.

Scheduled Service: Total service scheduled computed from schedules. Scheduled service excludes service interruptions and special additional services.

Revenue Service: A vehicle is in revenue service when the vehicle is available to the general public and there is a reasonable expectation of carrying passengers that either directly pay

fares, are subsidized by public policy, or provide payment through some contractual arrangement. Vehicles operated in "fare free" service are considered in revenue service. Revenue service excludes deadhead and charter service.

Deadhead: Miles and hours that a vehicle travels when out of revenue service. This includes leaving and returning to the yard facility, changing routes, etc., and when there is no reasonable expectation of carrying revenue passengers.

Revenue Capacity Miles: Actual passenger car revenue miles multiplied by the average passenger car capacity of the active passenger cars in the fleet. Average passenger capacity is the average of the sum of the seated capacity and standing capacity of all active passenger cars in the fleet.

Unlinked Passenger Trips: The number of passengers who board public transportation vehicles. Passengers are counted each time they board a vehicle even though it may be on the same journey from origin to destination.

Passenger Miles: The sum of the distances ridden by each passenger.

Service Personnel: Personnel required to provide annual maximum service including the following:

Vehicle Operators/Train Crewmen: The personnel (other than security agents) scheduled to be aboard vehicles/trains in revenue operation.

Revenue Vehicle Movement Control Personnel: The personnel, including line supervisors and dispatchers, scheduled to be on the road and in central monitor (control) stations supervising the movement of revenue vehicles.

Ticket/Token Sales Agents, Fare Collectors, Gate Keepers: The personnel scheduled to be on duty selling tickets/tokens at transit system facilities. This category does not include employees of others (banks, department stores, etc.) performing ticket/token sales on a commission or convenience basis.

Route/Schedule Information Operators: The personnel scheduled to be on duty either in information booths or in telephone centers, to respond to route and schedule information inquiries.

Security Agents: The personnel scheduled to be on security patrol in revenue vehicles, in stations and elsewhere on transit system property.

Volume II of the USOA References: Sections 8.2, 8.4, 8.7, 8.8

UMTA Circular 9030.1A: Section 9 Formula Grant Application Instructions, Appendix C.

Instructions

Vehicles Operated in Maximum Service: Report all vehicles (passenger cars and locomotives). If vehicles are used for multiple modes, allocate these vehicles to the appropriate modes, rounding to the nearest whole number.

Vehicles Available for Maximum Service: Report vehicles (passenger cars and locomotives) available to meet annual maximum service requirement, including spares, out-of-service vehicles, and vehicles in or awaiting maintenance. Do not report vehicles awaiting sale or emergency contingency vehicles.

Limits of Service: Report the limits of service for an average day total (cols f, g, and h) as the time morning service begins and night service ends. It is not necessary to report morning, night or owl service separately for an average weekday; we can determine this information from the AM peak (col b), PM peak (col d) and the average weekday total (col f) data.

Trains and Passenger Cars in Operation: For both trains and passenger cars, report the maximum number of vehicles operated during the time period. For an average weekday this is the largest number reported for a peak period.

Annual Total: Report annual total data in col i. Include service for atypical days if the service is available to the general public (e.g., special services or one-time events) in the calculation of annual totals. Annual totals may be calculated by multiplying the total number of weekdays, Saturdays, and Sundays that service was operated by the corresponding data for an average weekday, Saturday, and Sunday.

Actual Vehicle Miles and Hours: For both trains and passenger cars, report the actual vehicle miles and hours computed as the miles and hours traveled by vehicles in revenue service plus deadhead miles and hours. Do not include items such as operator training, maintenance testing, etc. Subtract missed runs and other service interruptions if estimating actual service from scheduled service. Average weekday data is the sum of the service offered during all time segments of a typical weekday. Include in the annual total, actual data for atypical days.

Scheduled Passenger Car Revenue Miles: Report the mileage computed directly from your schedules, excluding any service interruptions or special additional services. Average weekday data are the sum of the scheduled service offered during all time segments of a typical weekday.

Revenue Capacity Miles: Calculate revenue capacity miles (RCM) as follows:

- Separate all revenue passenger cars in operation during the year into groups according to their exact capacity (the sum of seated and standing capacity). The sum must be identical for all passenger cars in the group. Do not include passenger cars with zero miles during the year;
- Compute for each group the total passenger car revenue miles accumulated by that group during the year;

- Multiply for each group the individual passenger car capacity by the number of revenue miles for that group; and
- Calculate the total annual RCM by adding the RCM figures for all groups.

See Example 11 below:

Example 11

Rail Revenue Capacity Miles

Example: A transit system operates three types of rail rapid cars, each having a different capacity.

<i>Solution:</i>	(A) Group Type	(B) Capacity (Seating + Standing)	(C) Annual Psgr. Car RM	(D) Annual Group RCM (BxC)
	Type A	100	2,000,000	200,000,000
	Type B	90	800,000	72,000,000
	Type C	80	900,000	72,000,000
	Total Annual Revenue Capacity Miles			344,000,000

Unlinked Passenger Trips and Passenger Miles: Report unlinked passenger trips and passenger mile data collected using a statistically valid sampling technique or a 100 percent count. An agency may use any data sampling technique, by mode and type of service, that meets 95 percent confidence and 10 percent precision levels.

If you have a sampling waiver for passenger mile data, submit a Form 005 describing how you derived passenger mile data. You may use the previous year's data for both passenger miles and unlinked passenger trips. Or, you may estimate data for intermediate years using the average trip length factor derived from the sample drawn each third year multiplied by a 100 percent count or sample of unlinked passenger trips.

Service Personnel: Report the maximum number of persons in each personnel category and time period. This is a head count, not equivalents. The head count should include all full-time, paid standbys, paid part-time personnel, and other paid extras. Report each person only once for an average weekday even though a person may be reported in more than one time period.

Service Operated: Report the number of weekdays, Saturdays, and Sundays in which service was operated/not operated. Total days should equal the total number of days in the year (365 or 366).

If information is reported for days not operated due to strikes, officially declared emergencies, or other reasons, submit a Form 005 and describe.

For both strikes and officially declared emergencies, you may expand the data used in the Section 9 apportionment to reflect a full year of operation based on the latest operating statistics before the period of the shutdown. Detail the method used for expanding the data, i.e., calculating a new annual total. Report the methodology and the estimated annual totals only on Form 005. All other forms in your Section 15 report, including annual totals on Forms 406, 407, and 901 should reflect actual data.

Form 407 Check List:

- ✓ Are Vehicles operated in maximum service (line 01, col i) \leq vehicles available for maximum service (line 02, col i)?
- ✓ Are Limits of service (lines 03 and 04) reported using the 2400 hour military time clock?
- ✓ Are trains (line 05, col f) and passenger cars (line 06, col f) in operation for an average weekday equal to the maximum of trains (line 05, cols b through e) and passenger cars (line 06, cols b through e) reported during the time periods for an average weekday ?
- ✓ Are the Service supplied and Service consumed data reported for an average weekday (lines 07 through 15 and 17, col f) equal to the total service offered during all time segments of a typical weekday (lines 07 through 15 and 17, sum of cols b through e)?
- ✓ Is deadhead excluded from actual train revenue miles (line 08), actual train revenue hours (line 10), actual passenger car revenue miles (line 12), scheduled passenger car revenue miles (line 13), actual passenger car revenue hours (line 15), and actual revenue capacity miles (line 16)?
- ✓ Are actual train revenue miles (line 08) $<$ actual train miles (line 07)?
- ✓ Are actual train revenue hours (line 10) $<$ actual train hours (line 09)?
- ✓ Are actual passenger car revenue miles (line 12) $<$ actual passenger car miles (line 11)?
- ✓ Are scheduled passenger car revenue miles (line 13) \geq actual passenger car revenue miles (line 12)?
- ✓ Are actual passenger car revenue hours (line 15) $<$ actual passenger car hours (line 14)?
- ✓ If you have a waiver for sampling passenger mile data every third year, submit a Form 005 (box 13) and describe how you derived the passenger mile data.
- ✓ Have you reported service personnel by head count, (lines 19 through 25) not equivalents?
- ✓ Are the Service personnel data reported for an average weekday (lines 19 through 25, col f) equal to the maximum number of personnel required to operate the service on a typical weekday; i.e., have you counted a person only once even though that person may be reported in more than one time period (lines 19 through 25, cols b through e)?
- ✓ Are the Total days (line 32) equal to the sum of the days schedules operated and days not-operated (lines 26 through 31)?
- ✓ Are the annual totals reported for the Service supplied (lines 07 through 15, col i) and the Service consumed (lines 17 and 18, col i) greater than or equal to the sum of the data reported for service operated on an average weekday, Saturday and Sunday (cols f, g, and h) multiplied by the number of days service was operated (line 26, cols f, g, and h)?
- ✓ If you reported days not operated due to strikes (line 29), submit a Form 005 (box 5) and describe; or days not operated due to officially declared emergencies (line 30), submit a Form 005 (box 6) and describe; or any other days not operated (line 31), submit a Form 005 (box 14) and describe.

**Form 407: Transit System Service
(All Reporters, Rail Modes)
Form Completion**

Rail Modes: RR, SC, CR, IP, CC, and AG

Line 01

col i: Enter the number of passenger cars operated on the maximum day of the year to provide peak period service.

Line 02

col i: Enter the number of passenger cars available on the maximum day of the year to provide peak period service (line 01 plus spares, out-of-service passenger cars, and passenger cars in or awaiting maintenance).

Note: For lines 03 through 04 use military time. Also any service that does not have peaks should only be entered as the time service begins and ends in cols f, g, or h as applicable.

Line 03

col b: Enter the time AM peak service begins for an average weekday.

col c: Enter the time AM peak service ends and midday service begins for an average weekday.

col d: Enter the time PM peak service begins for an average weekday.

col f: Enter the time service begins for an average weekday; that is, the time vehicles leave the garage to begin the day's service.

col g: Enter the time service begins for an average Saturday.

col h: Enter the time service begins for an average Sunday.

Line 04

col b: Enter the time AM peak service ends for an average weekday.

col c: Enter the time midday service ends and PM peak service begins for an average weekday.

col d: Enter the time PM peak service ends for an average weekday.

col f: Enter the time service ends for an average weekday; that is, the time vehicles return to the garage to end the day's service.

col g: Enter the time service ends for an average Saturday.

col h: Enter the time service ends for an average Sunday.

Lines 05 and 07 through 10 refer to trains. Trains are defined as either (a) a locomotive and one or more passenger cars as in the commuter rail mode, or (b) one or more rapid rail or streetcar/light rail vehicles, or (c) one vehicle only, if appropriate to that mode (cable car, inclined plane, etc.). In cases where one passenger car equates to one train, enter the same information on lines 07 and 11, lines 08 and 12, lines 09 and 14, and lines 10 and 15.

Line 05

- col b: Enter the number of trains in AM peak operation on an average weekday (neither the maximum or minimum but the average of several weekdays throughout the year).
- col c: Enter the number of trains in midday service on an average weekday.
- col d: Enter the number of trains in PM peak service on an average weekday.
- col e: Enter the number of trains in all other periods of service (before the AM peak and after the PM peak) on an average weekday.
- col f: Enter the largest number of trains entered in cols b through e.
- col g: Enter the number of trains in service on an average Saturday (neither the maximum or minimum but the average of several Saturdays throughout the year).
- col h: Enter the number of trains in service on an average Sunday (neither the maximum or minimum but the average of several Sundays throughout the year).

Line 06

- col b: Enter the number of passenger cars in AM peak operation on an average weekday (neither the maximum or minimum but the average of several weekdays throughout the year).
- col c: Enter the number of passenger cars in midday service on an average weekday.
- col d: Enter the number of passenger cars in PM peak service on an average weekday.
- col e: Enter the number of passenger cars in all other periods of service (before the AM peak and after the PM peak) on an average weekday.
- col f: Enter the largest number of passenger cars entered in cols b through e.
- col g: Enter the number of passenger cars in service on an average Saturday (neither the maximum or minimum but the average of several Saturdays throughout the year).
- col h: Enter the number of passenger cars in service on an average Sunday (neither the maximum or minimum but the average of several Sundays throughout the year).

Line 07

- col b-e: Enter the total actual train miles attributable to each peak and non-peak period. These are all the miles put on the trains for an average weekday and distributed among the applicable periods.
- col f: Enter the sum of cols b through e.
- col g: Enter the total actual train miles for an average Saturday. These are all the miles put on trains operated for an average Saturday.
- col h: Enter the total actual train miles for an average Sunday. These are all the miles put on trains operated for an average Sunday.
- col i: Enter the annual total of all trains miles. This total should include any extra service available to the general public but not part of year round service (for example, service to sporting events and concerts). To compute the annual total, sum average weekday, Saturday, and Sunday train miles times line 26, cols f, g, and h.

Line 08

- col b-e: Enter the total actual train revenue miles attributable to each peak and non-peak period. These are all the miles where there is a reasonable expectation of carrying passengers and do not include any deadheading or missed runs for an average weekday, and distributed among the applicable periods.
- col f: Enter the sum of cols b through e.
- col g: Enter the total actual train revenue miles for an average Saturday. These are all the hours that trains operated for an average Saturday.
- col h: Enter the total actual train revenue miles for an average Sunday. These are all the hours that trains operated for an average Sunday.
- col i: Enter the annual total of all train revenue miles. This total should include any extra service available to the general public but not part of year round service (for example, service to sporting events and concerts). To compute the annual total, sum average weekday, Saturday, and Sunday train revenue miles times line 26, cols f, g, and h.

Line 09

- col b-e: Enter the total actual train hours attributable to each peak and non-peak period. These are all the hours that trains operated for an average weekday and distributed among the applicable periods.
- col f: Enter the sum of cols b through e.
- col g: Enter the total actual train hours for an average Saturday. These are all the hours that trains operated for an average Saturday.

- col h: Enter the total actual train hours for an average Sunday. These are all the hours that trains operated for an average Sunday.
- col i: Enter the annual total of all train hours. This total should include any extra service available to the general public but not part of year round service (for example, service to sporting events and concerts). To compute the annual total, sum average weekday, Saturday, and Sunday train hours times line 26, cols f, g, and h.

Line 10

- col b-e: Enter the total train revenue hours attributable to each peak and non-peak period. These are all the hours where there is a reasonable expectation of carrying passengers, but do not include deadheading or missed run hours, for an average weekday and distributed among the applicable periods.
- col f: Enter the sum of cols b through e.
- col g: Enter the total train revenue hours for an average Saturday. These are all the revenue hours that trains operated for an average Saturday.
- col h: Enter the total actual train revenue hours for an average Sunday. These are all the revenue hours that trains operated for an average Sunday.
- col i: Enter the annual total of all train revenue hours. This total should include any extra service available to the general public but not part of year round service (for example, service to sporting events and concerts). To compute the annual total, sum average weekday, Saturday, and Sunday train revenue hours times line 26, cols f, g, and h.

Line 11

- col b-e: Enter the total actual passenger car miles attributable to each peak and non-peak period. These are all the miles put on the passenger cars for an average weekday and distributed among the applicable periods.
- col f: Enter the sum of cols b through e.
- col g: Enter the total actual passenger car miles for an average Saturday. These are all the miles put on passenger cars operated for an average Saturday.
- col h: Enter the total actual passenger car miles for an average Sunday. These are all the miles put on passenger cars operated for an average Sunday.
- col i: Enter the annual total of all passenger car miles. This total should include any extra service available to the general public but not part of year round service (for example, service to sporting events and concerts). To compute the annual total, sum average weekday, Saturday, and Sunday passenger car miles times line 26, cols f, g, and h.

Line 12

- col b-e: Enter the total actual passenger car revenue miles attributable to each peak and non-peak period. These are all the miles where there is a reasonable expectation of carrying passengers and do not include any deadheading or missed runs for an average weekday, and distributed among the applicable periods.
- col f: Enter the sum of cols b through e.
- col g: Enter the total actual passenger car revenue miles for an average Saturday. These are all the hours that passenger cars operated for an average Saturday.
- col h: Enter the total actual passenger car revenue miles for an average Sunday. These are all the hours that passenger cars operated for an average Sunday.
- col i: Enter the annual total of all passenger car revenue miles. This total should include any extra service available to the general public but not part of year round service (for example, service to sporting events and concerts). To compute the annual total, sum average weekday, Saturday, and Sunday passenger car revenue miles times line 26, cols f, g, and h.

Line 13

- col b-e: Enter the total scheduled passenger car revenue miles attributable to each peak and non-peak period. These are all the miles computed from published schedules for an average weekday and distributed among the applicable periods. Although some of them may have been missed over the course of the year, all of them should be entered here.
- col f: Enter the sum of cols b through e.
- col g: Enter the total scheduled passenger car revenue miles for an average Saturday. These are all the hours that passenger cars were scheduled to operate for an average Saturday.
- col h: Enter the total scheduled passenger car revenue miles for an average Sunday. These are all the hours that passenger cars were scheduled to operate for an average Sunday.
- col i: Enter the annual total of all scheduled passenger car revenue miles. This total should include any extra service available to the general public but not part of year round service (for example, service to sporting events and concerts). To compute the annual total, sum average weekday, Saturday, and Sunday scheduled passenger car revenue miles times line 26, cols f, g, and h.

Line 14

- col b-e: Enter the total actual passenger car hours attributable to each peak and non-peak period. These are all the hours that passenger cars operated for an average weekday and distributed among the applicable periods.
- col f: Enter the sum of cols b through e.

- col g: Enter the total actual passenger car hours for an average Saturday. These are all the hours that passenger cars operated for an average Saturday.
- col h: Enter the total actual passenger car hours for an average Sunday. These are all the hours that passenger cars operated for an average Sunday.
- col i: Enter the annual total of all passenger car hours. This total should include any extra service available to the general public but not part of year round service (for example, service to sporting events and concerts). To compute the annual total, sum average weekday, Saturday, and Sunday passenger car hours times line 26, cols f, g, and h.

Line 15

- col b-e: Enter the total passenger car revenue hours attributable to each peak and non-peak period. These are all the hours where there is a reasonable expectation of carrying passengers, but do not include deadheading or missed run hours, for an average weekday and distributed among the applicable periods.
- col f: Enter the sum of cols b through e.
- col g: Enter the total passenger car revenue hours for an average Saturday. These are all the revenue hours that passenger cars operated for an average Saturday.
- col h: Enter the total actual passenger car revenue hours for an average Sunday. These are all the revenue hours that passenger cars operated for an average Sunday.
- col i: Enter the annual total of all passenger car revenue hours. This total should include any extra service available to the general public but not part of year round service (for example, service to sporting events and concerts). To compute the annual total, sum average weekday, Saturday, and Sunday passenger car revenue hours times line 26, cols f, g, and h.

Line 16

- col i: Enter the total actual revenue capacity miles computed as the total actual passenger car revenue miles (line 12, col i) times the average seating and standing capacity of the passenger cars accruing the mileage.

Line 17

- col b-e: Enter the total passengers each time they board passenger cars attributable to each peak and non-peak period. This is not the same as tickets sold as each unlinked trip is counted even if there was a transfer fare paid. Enter the number of unlinked trips for an average weekday and distributed among the applicable time periods.
- col f: Enter the sum of cols b through e.
- col g: Enter the total passengers each time they board a passenger car for an average Saturday.

col h: Enter the total passengers each time they board a passenger car for an average Sunday.

col i: Enter the annual total of all unlinked passenger trips. This total should include any extra service available to the general public but not part of year round service (for example, service to sporting events and concerts). To compute the annual total, sum average weekday, Saturday, and Sunday unlinked passenger trips times line 26, cols f, g, and h.

Line 18

col f-h: Enter the total passenger miles attributable to average weekday, Saturday and Sunday service. These are derived from sampling or 100 percent counts and are the sum total of all miles each passenger rides a passenger car.

col i: Enter the annual total number of passenger miles. This total should include any extra service available to the general public but not part of year round service (for example, service to sporting events and concerts).

Service personnel on lines 19 through 24 may be employees of your agency or contracted personnel. They are a head count and should be entered to one decimal place if they are used for more than one mode.

Line 19

col b-e: Enter the maximum number of full-time operators and other on-board crewmen it takes to operate all trains attributable to each peak and non-peak period for an average weekday. If an operator works more than one period, enter him in each period he works.

col f: Enter the maximum number of full-time operators and other on-board crewmen it takes to operate service on an average weekday. Count each employee once regardless of the fact that an employee may be reported in more than one time period in columns b through e.

col g: Enter the maximum number of full-time operators and other on-board crewmen it takes to operate service on an average Saturday.

col h: Enter the maximum number of full-time operators and other on-board crewmen it takes to operate service on an average Sunday.

Line 20

col b-e: Enter the maximum number of part-time operators and other on-board crewmen it takes to operate all trains attributable to each peak and non-peak period for an average weekday. If an operator works more than one period, enter him in each period he works.

col f: Enter the maximum number of part-time operators and other on-board crewmen it takes to operate service on an average weekday. Count each employee once regardless of the fact that an employee may be reported in more than one time period in columns b through e.

col g: Enter the maximum number of part-time operators and other on-board crewmen it takes to operate service on an average Saturday.

col h: Enter the maximum number of part-time operators and other on-board crewmen it takes to operate service on an average Sunday.

Line 21

col b-e: Enter the maximum number of revenue vehicle movement control personnel it takes to provide service attributable to each peak and non-peak period for an average weekday. If a person works more than one period, enter him in each period he works.

col f: Enter the maximum number of revenue vehicle movement control personnel it takes to provide service on an average weekday. Count each employee once regardless of the fact that an employee may be reported in more than one time period in columns b through e.

col g: Enter the maximum number of revenue vehicle movement control personnel it takes to provide service on an average Saturday.

col h: Enter the maximum number of revenue vehicle movement control personnel it takes to provide service on an average Sunday.

Line 22

col b-e: Enter the maximum number of ticket and token sales agents, fare collectors, and gate keepers it takes to provide service attributable to each peak and non-peak period for an average weekday. If a person works more than one period, enter him in each period he works.

col f: Enter the maximum number of ticket and token sales agents, fare collectors, and gate keepers it takes to provide service on an average weekday. Count each employee once regardless of the fact that an employee may be reported in more than one time period in columns b through e.

col g: Enter the maximum number of ticket and token sales agents, fare collectors, and gate keepers it takes to provide service on an average Saturday.

col h: Enter the maximum number of ticket and token sales agents, fare collectors, and gate keepers it takes to provide service on an average Sunday.

Line 23

col b-e: Enter the maximum number of route and schedule information operators it takes to provide service attributable to each peak and non-peak period for an average weekday. If a person works more than one period, enter him in each period he works.

col f: Enter the maximum number of route and schedule information operators it takes to provide service on an average weekday. Count each employee once regardless of the fact that an employee may be reported in more than one time period in columns b through e.

col g: Enter the maximum number of route and schedule information operators it takes to provide service on an average Saturday.

col h: Enter the maximum number of route and schedule information operators it takes to provide service on an average Sunday.

Line 24

col b-e: Enter the maximum number of security agents it takes to provide service attributable to each peak and non-peak period for an average weekday. If a person works more than one period, enter him in each period he works.

col f: Enter the maximum number of security agents it takes to provide service on an average weekday. Count each employee once regardless of the fact that an employee may be reported in more than one time period in columns b through e.

col g: Enter the maximum number of security agents it takes to provide service on an average Saturday.

col h: Enter the maximum number of security agents it takes to provide service on an average Sunday.

Line 25

col b-h: Enter the sum of lines 19 through 24.

Line 26

col f-h: Enter the annual number of weekdays, Saturdays, and Sundays that service was operated for your agency (only service included in your report).

col i: Enter the sum of line 26, cols f through h.

Line 27

col f-h: Enter the annual number of weekday, Saturdays, and Sundays that no service was scheduled to operate.

col i: Enter the sum of line 27, cols f through h.

Line 28

col f-h: Enter the annual number of weekday, Saturdays, and Sundays that service was not operated because service did not begin on the first day of your fiscal year or did not run to the last day of your fiscal year.

col i: Enter the sum of line 28, cols f through h.

Line 29

col f-h: Enter the annual number of weekday, Saturdays, and Sundays that service was not operated due to strikes.

col i: Enter the sum of line 29, cols f through h.

Line 30

col f-h: Enter the annual number of weekday, Saturdays, and Sundays that service was not operated due to officially declared emergencies.

col i: Enter the sum of line 30, cols f through h.

Line 31

col f-h: Enter the annual number of weekday, Saturdays, and Sundays that service was not operated due for other reasons.

col i: Enter the sum of line 31, cols f through h.

Line 32

col f-h: Enter the sum of lines 26 through 31.

Form 408 Page of
Revenue Vehicle Inventory

Transit ID
Fiscal Year End
Month Day Year

Level
Type of Service *

a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	
Line Number	Mode	Number of Vehicles in Total Fleet	Vehicle Type Code	Ownership Code	Year of Manufacture	Manufacturer Code	Model Number	Number of Active Vehicles in Fleet	Emergency Contingency Vehicles	Fuel Type Code	Seating Capacity	Standing Capacity	Total Miles on Active Vehicles During the Period (000)	Average Lifetime Mileage Per Active Vehicle (000)	Line Number
01															01
02															02
03															03
04															04
05															05
06															06
07															07
08															08
09															09
10															10
11															11
12															12
13															13
14															14
15															15
16															16
17															17
18															18
19															19
20															20
21															21
22															22
23															23
24															24
25	Total														25

*00 - Directly operated service
PT - Purchased transportation service

Date Prepared _____

Date Updated _____

Form 408: Revenue Vehicle Inventory

The purpose of Form 408 is to report revenue vehicle inventory at the end of the agency's fiscal year, and to identify the characteristics of the vehicles in the fleet.

General Information

Complete a separate Form 408 for:

- Revenue vehicles directly operated by the reporter; and
- Revenue vehicles operated by contractors included in your report.

Reporting Change: Report all revenue vehicles whether or not they were purchased with Federal funds. There is one exception; taxi-cab companies under contract for demand response services report a reduced set of data on Form 408. Specifically, they do not have to report year of manufacture, manufacturer code, model number, emergency contingency vehicles, standing capacity, total miles on active vehicles in the period, and average lifetime mileage per active vehicle (cols f, g, h, j, m, n, and o).

Group all revenue vehicles by mode according to identical vehicle type, ownership code, year of manufacture, manufacturer code, model number, fuel type, and seating and standing capacity.

Volume II of the USOA References: Section 3.3

Definitions

Mode Code: Two-digit mnemonic codes (see Exhibit 10, page 400-71).

Vehicles in Total Fleet: All revenue vehicles at fiscal year end, including those in storage, emergency contingency, awaiting sale, etc.

Vehicle Type Code: Two-digit mnemonic codes (see Exhibit 10, page 400-71).

Ownership Code: Two-digit mnemonic codes (see Exhibit 10, page 400-71) for the following categories:

Leased under Purchase Agreement: Vehicles leased under a closed-end agreement whereby the lessee acquires the capital appreciation of the vehicles as lease payments are made. At the end of the lease, the vehicles are owned by the lessee.

Leased or Borrowed from Related Parties: Vehicles leased or borrowed through a public entity as the result of legal or governmental agreements or restrictions. For example, a State may purchase all vehicles (hold title) and distribute the vehicles to transit agencies; or vehicles may be owned by a county government and leased to a public transit authority who is legally prohibited from owning the vehicles.

Owned Outright: Vehicles owned outright or part of a safe harbor leasing agreement where only the tax title is sold.

True Lease: Vehicles leased such that the lessee does not acquire the capital appreciation of the vehicles as lease payments are made. However, a true lease may include an option to buy the vehicle after the term of the lease at the depreciated or at a pre-arranged value.

Year of Manufacture: The year of original manufacture of the vehicle.

Manufacturer Code: Three-digit mnemonic code of the manufacturer of the vehicle body (see Exhibits 11 and 12, pages 400-72 through 74).

Model Number: Vehicle model number as used by the manufacturer.

Active Vehicles in Fleet: Vehicles in the year end fleet that are available to operate in revenue service, including vehicles temporarily out of service for routine maintenance and minor repairs.

Emergency Contingency Vehicles: Revenue vehicles placed in an inactive contingency fleet for energy or other local emergencies after the vehicles have reached the end of their normal minimum useful life. The vehicles must be properly stored and maintained, and the emergency contingency plan must be approved by UMTA. (For further guidance, see UMTA Circular 9030.1A.)

Fuel Type Code: Two-digit codes, see Exhibit 10, page 400-71.

Seating Capacity: The number of seats that are actually installed in the vehicle.

Standing Capacity: The number of standing passengers that can be accommodated aboard the vehicle during a normal full load (non-crush) in accordance with established loading policy or, in absence of a policy, the manufacturer's rated standing capacity figures.

Total Miles on Active Vehicles During the Period: The total miles accumulated on all active vehicles in the group during the period.

Average Lifetime Mileage Per Active Vehicle: Cumulative mileage from the date of manufacture to fiscal year end divided by the number of active vehicles.

Instructions

Ownership Code: If Form 408 is being completed for purchased transportation, report ownership code from the perspective of the contractor. (See Exhibit 10 page 400-71.)

Year of Manufacture: Footnote the date any vehicles were rebuilt and by whom. (See Exhibit 10 page 400-71.)

Note: Taxi-cab companies are not required to report year of manufacture for automobiles and vans used in demand response service.

Manufacturer Code: List the manufacturer of the vehicle body (final vehicle manufacturer) as the manufacturer (i.e., enter a vehicle with an Escort chassis but manufactured by National Coach Corp. as "NCC"). If the manufacturer is not on the list (Exhibits 11 and 12, on pages 400-72 through 74), enter "ZZZ" and indicate the line number and manufacturer at the bottom of the page. Use the manufacturer name of the current corporation that manufactures the particular model, with the exception of Flexible which should be identified by the code "FLX" regardless of the current parent company.

Note: Taxi-cab companies are not required to report manufacturer code for automobiles and vans used in demand response service.

Model Number: Enter the vehicle model number as used by the vehicle manufacturer. For rapid rail cars, use the most recent edition of *Roster of North American Rapid Transit Cars*. Do not use any spaces, dashes, or other punctuation in the identification of the model number.

Note: You are not required to report vehicle model numbers for automobiles and vans used in revenue service, such as those for demand response and vanpool services.

Emergency Contingency Vehicles: Report vehicles in an approved emergency contingency plan as part of the total fleet, but not as part of the active fleet.

Note: Taxi-cab companies are not required to report emergency contingency vehicles for automobiles and vans used in demand response service.

Fuel Type Code: If fuel type code "OR" is used, submit a Form 005 and describe.

Standing Capacity: Report zero if state law or local ordinances or policies prohibit standees.

Note: Taxi-cab companies are not required to standing capacity for automobiles and vans used in demand response service.

Total Miles on Active Vehicles During the Period: Report the sum of the miles travelled by the active vehicles during the fiscal year, rounding to the nearest one-thousand (1,000) miles.

Note: Taxi-cab companies are not required to report total miles on active vehicles during the period for automobiles and vans used in demand response service.

Average Lifetime Mileage Per Active Vehicle: Report the cumulative mileage derived from odometer readings for each active vehicle, from the date of manufacture through fiscal year end, divided by the number of active vehicles rounding to the nearest one-thousand (1,000) miles.

Note: Taxi-cab companies are not required to report average lifetime mileage per active vehicle for automobiles and vans used in demand response service.

Note: Estimate total vehicle mileage for vehicles with damaged or defective odometers from available records.

Exhibit 10

Mode, Vehicle Type, Ownership, and Fuel Type Codes

Mode Codes

AG - Automated Guideway Transit	MB - Motorbus
CC - Cable Car	RR - Rapid Rail
CR - Commuter Rail	SC - Streetcar or Light Rail
DR - Demand Response	TB - Trolleybus*
FB - Ferryboat	TR - Aerial Tramway
IP - Inclined Plane	VP - Vanpool
JT - Jitney	OR - Other

Vehicle Type Codes

AB - Articulated Motor Buses	RL - Commuter Rail Locomotives
AG - Automated Guideway Vehicles	RP - Commuter Rail Passenger Coaches
AO - Automobiles	RR - Rapid Rail Passenger Cars
BA - Motor Buses, Class A (>35 seats)	RS - Commuter Rail, Self Propelled Passenger Cars
BB - Motor Buses, Class B (25-35 seats)	SB - School Buses
BC - Motor Buses, Class C (<25 seats)	SC - Street/Light Rail Vehicles
CC - Cable Cars	TB - Trolleybuses*
DB - Double Decked Buses	TR - Aerial Tramways
FB - Ferryboats	VN - Vans
IP - Inclined Planes	OR - Other
MR - Monorail Vehicles	

Ownership Codes

LP - Leased Under Purchase Agreement
LR - Leased or Borrowed From Related Parties
OO - Owned Outright (includes safe harbor leasing situations where only tax title is sold)
TL - True Lease
OR - Other

Fuel Type Codes

DF - Diesel Fuel	EP - Electric Propulsion
GA - Gasoline	LN - Liquefied Natural Gas
LP - Liquefied Petroleum Gas	OR - Other

* The trolleybus mode and vehicle type are defined as drawing electrical power from overhead lines. Buses that have been designed to look like a trolleybus, but that do not use this electric power, should be reported as motorbus.

Exhibit 11

Manufacturers' Codes for Reporting Revenue Vehicle Inventories (Bus and Demand Responsive Vehicles)

Airstream Corp.	AIR
Allen Ashley, Inc	AAI
AM General Corp.	AMG
American MAN Corp.	MAN
American Transportation Corp.	ATC
Bluebird Corp.	BBB
Boyertown Auto Body Works	BOY
Bus Industries of America	BIA
Carpenter Body Works	CBW
Champion Motor Coach Inc.	CMC
Chance Coach, Inc.	CCI
(formerly Chance Manufacturing Co./CHA)	
Chevrolet Motor Division, GMC	CMD
Coach and Equipment Co.	CEQ
Collins Bus Corporation	COL
(formerly Collins Industries, Inc.)	
Coons Mfg., Inc.	CMI
Crown Coach Corp.	CRC
Dodge Division, Chrysler Corp.	DTD
Dutcher Corporation	DUC
Eagle Bus Manufacturing	EII
El Dorado Bus, (EBC, Inc.)	EBC
Fleetwood Enterprises	FEI
Flxette Corp.	FLT
Flxible Corp.	FLX
Flyer Industries, Ltd.	FIL
Ford Motor Corp.	FRD
General Motors Corp.	GMC
General Motors of Canada, Ltd.	GML
Gillig Corp.	GIL
Girardin Corporation	GIR
Goshen Coach Corporation	GCC
Grumman Allied Industries	GAI
Highway Products, Inc.	HPI
Ikarus USA, Inc	IKU
International	INT
Kansas Coach Manufacturing	KCM

For all other manufacturers, enter "ZZZ" in col f and identify the line number and full name of the manufacturer at the bottom of the page, but leave off "Co," "Inc.," "Corp.," etc.

Example:

ZZZ on line _____ Carpenter Body Works
 ZZZ on line _____ International

Exhibit 11

Manufacturers' Codes for Reporting Revenue Vehicle Inventories
(Bus and Demand Responsive Vehicles) (continued)

Kassbohrer N.A., Inc.	KNA
LAG Motorcoach	LAG
Luxliner Coach, Inc.	LUX
Mercedes Benz	MBZ
Metrotrans Corporation	MTC
Motor Coach Industries	MCI
National Coach Corp.	NCC
Navistar International Corp.	NAV
Neoplan, USA	NEO
New Flyers Industries	NFI
Ontario Bus Industries	OBI
Plymouth Division, Chrysler Corp.	PLY
Prevost Car, Inc.	PCI
Rico Industries	RIC
Saab Industries	SSC
Sabre Carriage Company	SCC
Skillcraft Industries, Inc.	SKL
Specialty Vehicle Mfg. Corp.	SVM
Stewart & Stevenson Services, Inc.	SSI
Stratus Specialty Vehicles	SSV
SuperBus, Inc.	SBI
Supreme Corporation	SPC
Thomas Built Buses	TBB
Tourstar	TOU
Transcoach	TRN
Transportation Manufacturing Co.	TMC
Travco Corp.	TRV
Trolley Enterprises, Inc.	TEI
Turtle Top Transit	TTT
Van Hool	VAN
Volvo	VOL
Wayne Corp. (formerly Wayne Manufacturing Co.)	WAY
Wheeled Coach Industries, Inc.	WCI
Wide One Corporation	WOC
World Trans, Inc.	WTI

For all other manufacturers, enter "ZZZ" in col f and identify the line number and full name of the manufacturer at the bottom of the page, but leave off "Co," "Inc.," "Corp.," etc.

Example:

ZZZ on line _____ Carpenter Body Works
ZZZ on line _____ International

Exhibit 12

Manufacturers' Codes for Reporting Revenue Vehicle Inventories (Rail and Other Vehicles)

ABB Traction Inc.	ABB
AEG Westinghouse Transp. Sys.	AEG
Alsthom Transportation, Inc	ATI
American Car and Foundry Co.	ACF
American Costal Industries	ACI
Amrail, Inc.	AMI
Breda Transportation, Inc.	BFC
Bombardier Corp.	BOM
Boeing Vertol Co.	BVC
Budd Co.	BUD
Cable Car Concepts, Inc.	CCC
Canadian Vickers, Ltd.	CVL
Duewag Corporation	DWC
Ferrostaal Corporation	FSC
Hawker Siddeley Canada	HSC
Hitachi	HIT
Kawasaki Heavy Industries	KAW
M.B.B.	MBB
Morrison-Knudsen, Inc.	MKI
Perley Thomas Car Co.	PTC
Pressed Steel Car Co.	PSC
Pullman-Standard	PST
Rohr Corp.	RHR
Soferval	SOF
Societe Franco-Belge	
De Material	SFB
Siemens-Duewag	SDU
St. Louis Car Co.	SLC
Sumitomo Corp.	SUM
Tokyo Car Co.	TCC
UTDC, Inc.	UTD
VSL Corporation	VSL
Westinghouse-Amrail	WAM

For all other manufacturers, enter "ZZZ" in col f and identify the line number and full name of the manufacturer at the bottom of the page, but leave off "Co," Inc.," "Corp.," etc.

Example:

ZZZ on line _____ General Electric

Form 408 Check List:

- ✓ Have you completed a separate Form 408 for directly operated vehicles and vehicles operated through purchased transportation arrangements with contractors included in your report?
- ✓ Have you grouped all revenue vehicles by mode, vehicle type, ownership code, year of manufacture, manufacturer code, model number, fuel type, and seating and standing capacity?
- ✓ By line number, are the vehicles in the total fleet (col c) \geq to the active vehicles in the fleet (col i) plus Emergency Contingency Vehicles (col j)?
- ✓ By line number, are the active vehicles in the fleet on Form 408 (col i) \geq sum of the vehicles available for maximum service on Form 406 and Form 407, line 02, col i for directly operated and purchased transportation?
- ✓ Do the fuel types reported on Form 408 (col k) correspond to the fuel types on Form 402, lines 9 through 13, col a?
- ✓ If you reported "OR" for mode, fuel type, vehicle type, or ownership code submit a Form 005 (box 15).
- ✓ By mode, is the Seating plus Standing capacity on Form 408 (cols l + m) approximately equal to the Form 406 capacity miles (line 11, col i) divided by the actual vehicle revenue miles (line 8, col i) or Form 407 capacity miles (line 16, col i) divided by the actual passenger car revenue miles (line 12, col i)?
- ✓ By mode, are the total miles on active vehicles during the reporting period on Form 408 (col n) approximately equal to the Form 406 actual vehicle miles (line 6, col i) or Form 407 actual passenger car miles (line 11, col i)?

Form 408: Revenue Vehicle Inventory
(All Reporters)
Form Completion

Complete this form for fiscal year end. Complete one Form 408 for directly operated service and another Form 408 for purchased transportation service. Enter all revenue vehicles whether purchased with Federal, State, local, or transit agency funds, or if purchased by a private provider under contract.

Group vehicles by mode, vehicle type, ownership, year of manufacture, manufacturer code, model number, fuel type code, and seating/standing capacity before filling out the form. If vehicles are used for more than one mode, prorate the use to the nearest whole number.

Note: Taxi-cab companies under contract for demand response services enter a reduced set of data on Form 408. Specifically, they do not have to enter year of manufacture, manufacturer code, model number, emergency contingency vehicles, standing capacity, total miles on active vehicles in the period, and average lifetime mileage per active vehicle (cols f, g, h, j, m, n, and o).

Enter one group per line.

Lines 01 through 24

col b: Enter the mode code referring to Exhibit 10.

col c: Enter the number of vehicles in total fleet on the agency property at the end of the fiscal year end (includes those in storage, emergency contingency and awaiting sale).

col d: Enter the vehicle type code referring to Exhibit 10.

col e: Enter the ownership code referring to Exhibit 10. For purchased transportation, ownership codes are those of the contractor (for example, if the contractor owns the vehicles, enter OO).

col f: Enter the year the vehicle was originally built.

col g: Enter the manufacturer code referring to Exhibit 11.

col h: Enter the model number of the vehicle. Do not enter model numbers for vans or automobiles.

col i: Enter the number of vehicles available for revenue service, including those temporarily out of service.

col j: Enter the number of vehicles stored and maintained under an UMTA approved Emergency Contingency Plan.

col k: Enter the fuel type code referring to Exhibit 10.

col l: Enter the number of seats on the vehicle.

col m: Enter the number of standees local policy allows on the vehicle. If local policy prohibits standees, enter zero.

col n: Enter the total number of miles these vehicles have accrued at fiscal year end and rounded to the nearest 1,000 miles.

col o: Enter the average odometer/hubodometer reading of all these vehicles at fiscal year end and rounded to the nearest 1,000 miles.

Line 25

col c: Enter the sum of lines 01 through 24, col c.

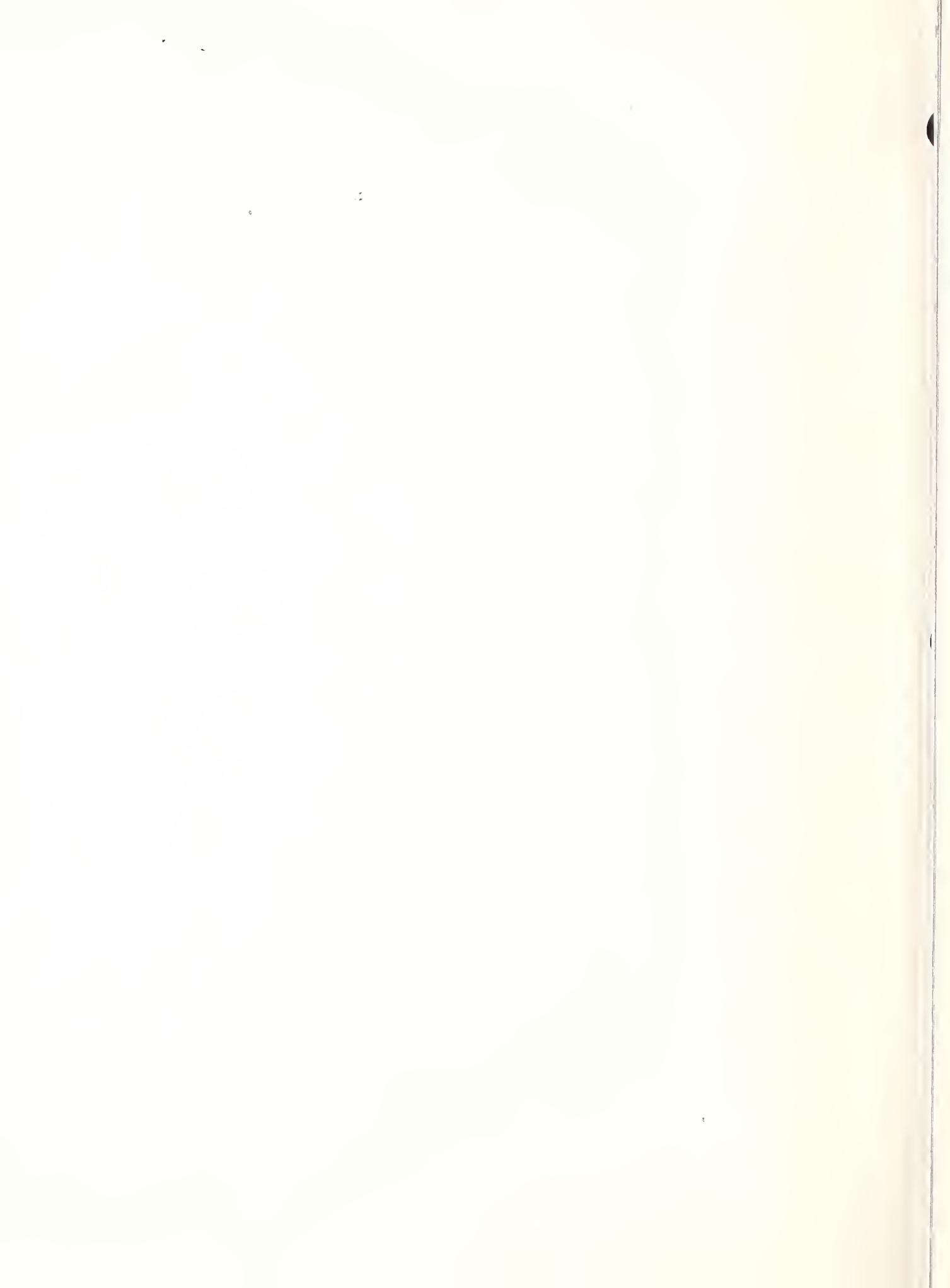
col i: Enter the sum of lines 01 through 24, col i.

col j: Enter the sum of lines 01 through 24, col j.

col n: Enter the sum of lines 01 through 24, col n.



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Summary Forms

(900 Series)

Transit ID

Form 901 Page of

Level

Fiscal Year End
Month Day Year

Section 9 Statistics

a Line No.	b	c Annual Total	d Non-UZA	e UZA	f UZA	g UZA
00	Mode Code <input type="text"/>					
01	UZA number					
Non-fixed guideway						
02	Actual vehicle revenue miles					
03	Passenger miles					
04	Operating expense (reporting agency)					
Fixed guideway						
05	Fixed guideway directional route miles					
06	Actual vehicle revenue miles					
07	Passenger miles					
08	Operating expense (reporting agency)					

Date Prepared _____

Date Updated _____

Form 901: Section 9 Statistics

The purpose of Form 901 is to summarize the data used in Section 9 formula apportionment on one form.

General Information

Reporting Changes: Several changes have been made to the Section 9 Statistics reporting instructions and form as follows:

- The form number is changed to 901.
- Use one page for each mode; the form is separated into fixed guideway and non-fixed guideway sections.
- Report the total by mode for both your directly operated services and for purchased services of contractors whose non-financial data are included in your report.
- Retained fare revenues are no longer reported as a separate line item.

Apportionment of UMTA Section 9 funds to U.S. Census designated urbanized areas (UZA) with 200,000 or more population is based, in part, on their vehicle revenue miles, fixed guideway directional route miles, passenger miles, and operating costs. These data are obtained directly from Section 15 reports.

Complete Form 901 after you complete the rest of your Section 15 report.

The Form 901 is used to:

- Allocate data when reporters serve more than one urbanized area or also serve a non-urbanized area (non-UZA);
- Allocate motorbus statistics when reporters have both fixed guideway (FG) and non-fixed guideway (NF) operations.

Correspondence to Other Forms: Entries made for Section 9 statistics must be consistent with the mode totals reported on other Section 15 forms. Exhibit 13 on page 900-4 identifies the corresponding data on other forms.

Definitions

Urbanized Area (UZA): An area (50,000 or more population) so designated by the Bureau of the Census, the boundaries of which shall be fixed by responsible State and local officials in cooperation with each other, subject to approval by the Secretary of Transportation, and which shall at a minimum encompass the entire urbanized area within a state as designated by the Bureau of the Census.

Exhibit 13		
Form 901 Corresponding Data		
Lines on Form 901	Data Item	Source Forms
02, 06	Actual Vehicle Revenue Miles	406 line 8, col i 407 line 12, col i
03, 07	Passenger Miles	406 line 17, col i 407 line 18, col i
04, 08	Operating Expense (Reporting Agency): Total System Expenses minus Object Class 508.02	301, 310 page 1 line 15 minus line 12 <u>or</u> 311, 312, 313 Σ pages, line 99 minus - line 35
05	Fixed Guideway Directional Route Miles	403* Rail modes: col c or g Non-rail modes: col (c+d) or g
* Use col g if there was a change in mileage during the year		

Instructions

Mode Code: Enter the mode code on line 00, col b.

Specifying Urbanized Areas (UZA): If your transit agency served only one UZA (200,000 or more population), enter the UZA number on line 01, col c. If your transit agency provided service in more than one UZA or in a non-UZA (less than 50,000 population), indicate the appropriate UZA numbers on line 01, cols e through g.

Allocating Data Among Urbanized and Non-Urbanized Areas: Transit agencies serving UZA's of 200,000 or more population should report all of their vehicles revenue miles, passenger miles, operating expenses and fixed guideway directional route miles on Form 901. If your transit agency serves only one UZA (200,000 or more population), enter the annual total in col c. If your transit agency serves more than one UZA or also serves a non-UZA, enter the annual total in col c. In addition, allocate fixed guideway directional route miles, actual vehicle revenue miles, passenger miles and operating costs among the UZA's and non-UZA's, in cols d through g.

Actual Vehicle Revenue Miles: Enter data from Form 406 line 8 and/or Form 407 line 12, col i.

Passenger Miles: Enter data from Form 406 line 17, col i and/or Form 407 line 18, col i.

Operating Expenses (Reporting Agency): Enter data from the 300 series operating expense forms. Report operating expenses for both your directly operated services and for purchased services of contractors whose non-financial data are included in your report. Operating expenses equal the amount reported for Total System Expenses on Form 301 or for Total mode expenses reported on Forms 310, 311, 312, or 313 minus the amounts reported in Object Class 508.02.

Fixed Guideway Directional Route Miles: Enter data from Form 403, col c or c+d. If a service change impacted the number of fixed guideway directional route miles operated during the year, enter average monthly directional route miles from Form 403, col g.

Allocating Motorbus Statistics Between Fixed and Non-Fixed Guideways: You may use the Form 901 to allocate motorbus passenger miles, vehicle revenue miles, and operating expenses between fixed guideway (the sum of exclusive and controlled access right-of-ways reported on Form 403) and non-fixed guideway directional route miles. It is not mandatory to allocate motorbus statistics; all motorbus statistics may be reported as non-fixed guideway.

To allocate your motorbus statistics, split total vehicle revenue miles into fixed guideway and non-fixed guideway portions based on schedules and lengths of fixed guideway route segments. Then, allocate passenger miles and operating expenses based on the percentage of fixed guideway and non-fixed guideway vehicle revenue miles as follows:

Calculate the percentage of fixed guideway (FG) and non-fixed guideway (NF) vehicle revenue miles:

$$FG\% = \frac{\text{Total Guideway Vehicle Revenue Miles}}{\text{Total Vehicle Revenue Miles}}$$

$$NF\% = \frac{\text{Non-Fixed Guideway Vehicle Revenue Miles}}{\text{Total Vehicle Revenue Miles}}$$

Allocate operating expenses and passenger miles:

$$\begin{array}{l} \text{Fixed Guideway} \\ \text{Operating Expenses} = FG\% \times \text{Total Operating Expenses} \\ \text{Passenger Miles} = FG\% \times \text{Total Passenger Miles} \end{array}$$

Non-Fixed Guideway

Operating Expenses = $NF\% \times \text{Total Operating Expenses}$

Passenger Miles = $NF\% \times \text{Total Passenger Miles}$

If you allocate motorbus vehicle revenue miles, passenger miles and operating expenses between fixed guideway and non-fixed guideway, submit a Form 005. You should state that the above methodology was used and include your calculations. If you use another methodology, describe and show your calculations.

Form 901 Check List:

- ✓ Submit this form only if you are serving one or more urbanized areas of 200,000 or more population.
- ✓ Have you totalled data for your directly operated services and for purchased transportation services of contractors whose non-financial data are included in your report?
- ✓ If you serve more than one urbanized area and/or non-urbanized area, have you allocated your data to each area?
- ✓ If you allocated motorbus statistics between fixed guideway and non-fixed guideway, have you submitted a Form 005 (box 9) describing the allocation procedures and calculations?
- ✓ Have you checked your entries for consistency in mode totals to those on other Section 15 forms?

Form 901: Section 9 Statistics
(All Reporters in UZA's \geq 200,000)
Form Completion

Note: Form 901 is a summary form and should be completed only after the 300 and 400 series forms have been completed. Form 901 is only for those agencies who serve an urbanized area (UZA) of 200,000 or more population as designated by the Bureau of the Census. Combine all directly operated and purchased transportation services by mode and enter summary data on Form 901.

Line 00

col b: Enter the appropriate mode code. Mode codes on Form 901 must correspond with mode codes shown on Forms 406 and 407. Enter only one mode per form 901.

Line 01

col c-g: Enter all urbanized area (UZA) numbers served by your agency.

Note: If your agency serves only one UZA enter all data in col c. Allocate data in cols d through g if you serve more than one UZA and/or non-UZA.

Note: Lines 02 through 04 are for non-rail modes (DR, VP, JT, and MB if there is no exclusive/controlled route mileage claimed).

Line 02

col c: Enter the sum of actual vehicle revenue miles from Form 406, line 8, col i, directly operated and purchased transportation.

Line 03

col c: Enter the sum of passenger miles from Form 406, line 17, col i, directly operated and purchased transportation.

Line 04

col c: Enter the total modal operating costs for directly operated and purchased transportation minus Object Class 508.02.

Note: Lines 05 through 08 are for all modes and modes qualifying for the rail tier of the Section 9 apportionment (AG, CC, CR, FB, IP, RR, SC, TB, TR, and MB) if exclusive/controlled route mileage is claimed.

Line 05

col c: Enter the fixed guideway directional route miles from Form 403, col c (or col g if there was a change in mileage during the year).

RR, line 09, col c or g
SC, line 18, col c or g
CR, line 27, col c or g
IP, line 29, col c or g
CC, line 31, col c or g

AG, line 33, col c or g
MB, line 34, col c+d or g
TB, line 35, col c+d or g
FB, line 36, col c or g
TR, line 37, col c or g

Line 06

col c: Enter the sum of actual passenger car revenue miles from Form 407, line 12, col i, directly operated and purchased transportation.

Line 07

col c: Enter the sum of passenger miles from Form 407, line 18, col i, directly operated and purchased transportation.

Line 08

col c: Enter the total modal operating costs for directly operated and purchased transportation minus Object Class 508.02.



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