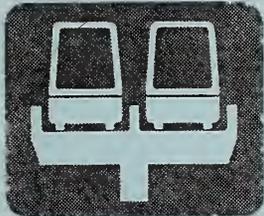




U.S. Department
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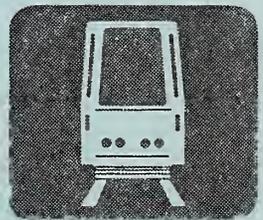
**Urban Mass
Transportation
Administration**

Urban Mass Transportation Industry Uniform System of Accounts and Records and Reporting System

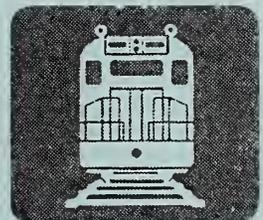


Data for the
1990 Section 15
Annual Report

Reporting Manual and
Sample Forms
(All Reporting Levels)



April 1990



**UMTA Office of Grants Management
Office of Capital and Formula Assistance
Audit Review and Analysis Division**

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 Local, State and Federal 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 were 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 assistance public funding. The 200 series capture information on operating revenues as well as operating assistance from public sector sources. The 300 series of forms are expense reports. The 400 series collect various non-financial operating data such as service levels, maintenance, safety, and vehicle inventories.

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.

To capture service area data, the Metropolitan Planning Organization (MPO) statement is required. See page 27 of this manual.

The forms and certifications are due to UMTA within 120 calendar days after the close of your agency's fiscal year. Please send in all the forms. If a particular form is not applicable to your agency, please submit the form with N/A written at the top.

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.

Changes to the Section 15 program for 1990 are detailed in the introduction and incorporated throughout the *Reporting Manual*. These changes include revised forms and certification requirements as well as a change of address.

If there are any questions or anything we can do to assist you in completing these forms, please write to the Urban Mass Transportation Administration at the address below.

Urban Mass Transportation Administration
Office of Capital and Formula Assistance
Audit Review and Analysis Division, UGM-13
P.O. Box 61126
Washington, DC 20039-1126

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INTRODUCTION

INTRODUCTION

History and Relevance of 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 to the FY 1990 Section 15 Reporting Requirements/Procedures

Passenger Mile Data. UMTA requires that passenger mile data meet 95% confidence and 10% precision levels. To accomplish this, a transit agency may take a 100% count of passengers/passenger miles or use a sampling procedure that will yield this data at the 95% confidence and 10% precision levels. In the past, UMTA would not enter into the Section 15 data base passenger miles if the validity and reliability of the data were questionable nor grant a passenger mile waiver unless the reporter statistically demonstrated to UMTA that its passenger mile data met the 95% confidence and 10% precision levels.

Amended
8/15/90

Beginning with the 1990 report year, UMTA is initiating self-certification of passenger mile data. This will allow UMTA to accept passenger mile data based on the CEO's certification that the data meet the required statistical levels. See pages 13-15 for the specific instructions to self-certify passenger mile data.

Transit Safety Schedule. Form 405 has been expanded to include derailments, fires, and total property damage as well as to expand the personal casualty category. The revised Form 405 replaces the *Safety Information Reporting and Analysis System (SIRAS)*, thereby reducing the reporting burden for reporters.

Mailing Procedures. There is a new address for submitting Section 15 reports and any other Section 15 correspondence. The new address is:

Urban Mass Transportation Administration
Office of Capital and Formula Assistance
Audit Review and Analysis Division, UGM-13
P.O. Box 61126
Washington, DC 20039-1126

Who Reports

All recipients and/or beneficiaries of Section 9 funds are required to submit Section 15 reports. Agencies must submit Section 15 reports for the services provided as a result of either directly and/or indirectly receiving and/or benefitting from Section 9 funds. If the recipient and/or beneficiary is a public agency it must report all service it provides regardless of whether Section 9 funds were used for a particular service. If the recipient and/or beneficiary is a private carrier providing purchased transportation, it must only report the services provided under contract to the recipient of Section 9 funds.

Transit Agencies. Recipients and/or beneficiaries of Section 9 funds administering and managing transit activities are responsible for submitting Section 15 reports regardless of whether they directly operate or purchase their transit services. These recipients and/or beneficiaries can be public entities directly operating services or contracting for all or part of the total transit service provided. Private carriers may also be required to file Section 15 reports, depending on the criteria listed immediately below. Private carriers are required to report if they are under contract to a recipient and/or beneficiary of Section 9 funds. Section 15 reports are required from all recipients and/or beneficiaries of Section 9 funds.

Operators of Purchased Transportation Services. Data for mass transportation services provided by public agencies or private carriers under contract to recipients and/or beneficiaries of Section 9 funds are reported under the Section 15 system. All such contractual relationships should be identified on a Form 002. The agency contracting for service reports the aggregate amounts of the purchased transportation contracts on the applicable expense forms under Object Class 508.01 for contracts involving less than 50 revenue vehicles in annual maximum service and under Object Class 508.02 for contracts involving 50 or more revenue vehicles in annual maximum service. The agency contracting for service submits a Form 004, a separate Form 408 for purchased transportation, and separate Forms 403, 406, (406A and/or 406B, if appropriate), and 407 as applicable, with the data for each purchased transportation contract involving less than 50 revenue vehicles each in annual maximum service (Object Class 508.01). A separate, complete, Section 15 Report is submitted for, or by, each contractor using 50 or more revenue vehicles to provide annual maximum purchased transportation service (Object Class 508.02) to a single agency.

There are a few exceptions when a separate Section 15 Report may be submitted by or for a contractor operating less than 50 vehicles to provide annual maximum service. One such exception is when the public body contracting for the service does not directly operate any transit services. In those situations where the recipient and/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.

Only data for those services which are specified in the purchased transportation contract and for which the reporter provides a monetary consideration to the contract carrier may be included in the Section 15 Report. If the contract carrier provides other transportation services not under contract to a Section 15 recipient and/or beneficiary of Section 9 funds, data for these other services must not be reported.

Reporters should refer to Appendix C of UMTA Circular 9030.1A *Section 9 Formula Grant Application Instructions* for additional guidance on reporting purchased transportation.

Consolidated Section 15 Reports. Consolidated reports should not be filed unless the reporter has requested and received permission from UMTA in writing. Written requests to submit a consolidated report must contain the following information:

- The names, fiscal year-end dates, and number of vehicles used to provide maximum service for each agency.
- Describe how the 95% confidence and 10% precision levels will be met for each agency's service consumed data.
- Describe how the independent financial and Section 9 data certification requirements will be met.

Designation of Section 15 Contact Person. Form 001, *Transit System Identification Schedule*, includes an identification by the reporting agency of a person to be contacted by UMTA concerning the Section 15 Report. It is critical that all reporting agencies realize, in making this designation, the important role of the Section 15 Contact Person, especially as it relates to the Section 15 regulations (portions summarized in the section below).

The Section 15 Contact Person will be the designated reporting agency representative to receive the following from UMTA:

- All questions concerning the submitted Section 15 Report,
- Correspondence concerning general reporting issues and specific areas in the agency's report,
- Updates to the *Section 15 Reporting Manual* and other reference documents,
- Copies of the *Section 15 Annual Report*,

- Changes in reporting requirements,
- Notifications of late reports, incomplete reports, and inaccurate data, and/or
- Notification of ineligibility to receive Section 9 funds.

Since UMTA is unable to send copies of the above-mentioned and other correspondence and documents to all concerned parties involved with Section 15 reporting for each agency, recipients of Section 9 funds need to ensure that they have key individuals serving as the Section 15 Contact Person. Each reporting agency should review its designated Section 15 Contact Person to make certain that Section 15 reporting issues are being brought to the right person's attention. This is especially important for those recipients of Section 9 funds who purchase all of their transit services, and designated recipients that pass through all Section 9 funds received to other operating agencies.

How Data Are Reported

Different Reporting Levels. There are four distinct reporting levels. These are the required, R, and the voluntary A, B, and C levels. Table 1 (page 5) presents the recommended voluntary reporting levels for fleet size classifications of the principal mode of operation. The fleet size classifications in the chart below are to be used as guidelines only. A reporter may report at a more or less detailed level than is suggested. For example, a bus operator with 200 revenue vehicles may report at Level A or C instead of Level B. From the standpoint of the Federal government, any one of the levels satisfies the reporting requirement unless a transit agency applied for and received a Management Information System (MIS) grant conditioned on voluntary level reporting. Those agencies receiving MIS grants need to report at the voluntary level that corresponds to their number of revenue vehicles. Contractors operating 50 or more revenue vehicles (i.e., a contractor that is required to file a separate Section 15 Report) need not report at the same level as the contracting agency regardless of whether the contracting agency is an MIS grantee. There may be State or Local regulations, however, which require a specific reporting level. Reporters should, therefore, check with their State and/or Local authorities before selecting a reporting level.

The reporting forms and instructions for Level A, B, and C all satisfy the minimum reporting requirement, but are more detailed than those for Level R. Level R is essentially a subset of the more detailed voluntary levels. Reporters who elect to report under one of the voluntary levels will, in the process, be completing most Level R forms. Voluntary level reporters will, however, be completing different expense forms than will Level R reporters.

Add to
page 4

Table 1
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

As further guidance, Table 2 lists the specific forms mandatory for each reporting level. The table identifies whether data are reported system wide, by mode, and/or type of service. Table 2 may also be useful as a check-off sheet.

Table 2

Summary of Section 15 Reporting Requirements

FORM NO.	TITLE	R	C	B	A	Form is Required for Reporting Levels:	Separate Form is Required for:	One Form per Mode is Required	Exceptions/Special Requirements
							1) Directly Operated and 2) Purchased Service*		
	BASIC INFORMATION REPORT FORMS								
001	Transit System Identification Schedule	X	X	X	X				
002	Contractual Relationship Identification Schedule	X	X	X	X				One form required for each contract.
003	Maximum Service Vehicles Summary Schedule -- Directly Operated Service	X	X	X	X				
004	Maximum Service Vehicles Summary Schedule -- Purchased Transportation	X	X	X	X				
005	Supplemental Information Schedule	X	X	X	X				Required only under certain circumstances.
006	Section 9 Statistics Summary	X	X	X	X				Required only for reporters serving UZAs with population of 200,000 or more.
	CAPITAL REPORT FORMS								
101	Balance Sheet Summary Schedule	X	X	X	X				Not required if reporter is department of a city/county government or public utility company.
103	Capital Subsidiary Schedule--Sources of Public Capital Assistance	X	X	X	X				
	REVENUE REPORT FORMS								
201	Revenue Summary Schedule	X	--	--	--				
202	Revenue Detail Schedule	--	X	X	X				
203	Revenue Subsidiary Schedule--Sources of Public Assistance	X	X	X	X				

* Purchased transportation contracts involving fewer than 50 vehicles to provide annual maximum service. If 50 or more vehicles are used to provide annual maximum service, a separate complete Section 15 report must be submitted by or for the contractor.

Table 2

Summary of Section 15 Reporting Requirements (continued)

FORM NO.	TITLE	Form is Required for Reporting Levels:				A	B	C	R	Separate Form is Required for: 1) Directly Operated and 2) Purchased Service*	One Form is Required per Mode	Exceptions/Special Requirements
		R	C	B	A							
	EXPENSE REPORT FORMS											
301	Expenses Classified by Function	X	--	--	--							Required only for single mode reporters.
310	Expenses Classified by Function	X	--	--	--							Required only for multi-mode reporters.
311	Direct, Joint, and Total Expenses by Object Class and Mode					X						
312	Direct, Joint, and Total Expenses by Object Class and Mode	--	--	X	--							
313	Direct, Joint, and Total Expenses by Object Class and Mode	--	X	--	--							
315	System Summary, by Object Class	--	X	X	X							
321	Operators' Wages Subsidiary Schedule	X	X	X	X						X	Required only 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 Subsidiary Schedule	X	X	X	X							Required only for reporters with more than 25 vehicles for all modes directly operated in maximum service.
332	Pension Plan Questionnaire	X	X	X	X							Required only for reporters with more than 25 vehicles for all modes directly operated in maximum service.

* Purchased transportation contracts involving fewer than 50 vehicles to provide annual maximum service. If 50 or more vehicles are used to provide annual maximum service, a separate complete Section 15 report must be submitted by or for the contractor.

Table 2

Summary of Section 15 Reporting Requirements (continued)

FORM NO.	TITLE	Form is Required for Reporting Levels:				Separate Form is Required for:	One Form per Mode is Required	Exceptions/Special Requirements
		R	C	B	A			
NON-FINANCIAL OPERATING DATA REPORT FORMS								
401	Transit System Service Period Schedule	X	X	X	X	-----	X	-----
402	Revenue Vehicle Maintenance Performance and Energy Consumption Schedule	X	X	X	X	-----	X	-----
403	Transit Way Mileage Schedule	X	X	X	X	X	X	Separate Form for each contractor, by mode.
404	Transit System Employee Equivalent Schedule	X	X	X	X	-----	X	-----
405	Transit System Accidents Schedule	X	X	X	X	-----	X	-----
406	Transit System Service Consumed, Service Personnel, and Service Operated Schedule (Non-Rail Mode)	X	X	X	X	X	X	Required only for non-rail modes. Separate Form for each contractor, by mode.
406A	Annual Report to UMTA	X	X	X	X	X	X	Required only if sampling methodology in Circular 2710.1A is used. Separate Form for each contractor, by mode.
406B	Annual report to UMTA-Demand Response	X	X	X	X	X	X	Required only if sampling methodology in Circular 2710.2A is used. Separate Form for each contractor, by mode.
407	Transit System Service Supplied, Service Consumed, Service Personnel, and Service Operated Schedule (Rail Modes)	X	X	X	X	X	X	Required only for rail modes. Separate Form for each contractor, by mode.
408	Revenue Vehicle Inventory Schedule	X	X	X	X	X	-----	Required for PT only if federal funds were used to purchase vehicles.

* Purchased transportation contracts involving fewer than 50 vehicles to provide annual maximum service. If 50 or more vehicles are used to provide annual maximum service, a separate complete Section 15 report must be by or for the contractor.

How To Complete The Forms. Reporters should follow these guidelines when preparing the Section 15 Report:

1. Carefully review all instructions and necessary reference documents before filling out the forms.
2. If possible, use a typewriter; if not, use ink when filling out the forms.
3. Write the Transit System ID Number and the fiscal year-end date on all forms. (See instructions for Form 001.)
4. Report financial data to the nearest dollar. The general rule for all applicable forms is: $\geq \$.50$, round upward, $< \$.50$, round downward.
5. Indicate the date of completion in the space provided at the bottom of each page of each form. If revised data is submitted at a later date, indicate the date of the revision in the space provided at the bottom of the form. (This will enable UMTA to identify the most recent version of a form or page of a form.)
6. *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.*
7. Submit the MPO Statement and the Chief Executive Officer, Section 9 and/or Financial Certification(s) required for your agency.

Reference Documents. The following list of documents which is arranged chronologically, may be helpful to reporters as a checklist of other current Section 15 reference materials.

- January 1977 *Urban Transportation Industry Uniform System of Accounts and Records and Reporting System: Volume I - General Description and Volume II -Uniform Systems of Accounts and Records.*
- January 1983 *Implementation of the Federal Public Transportation Act of 1982. (48 FR 33)*
- September 1987 *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)*
- September 1987 *Circular 9030.1A Section 9 Formula Grant Application Instructions.*
- July 1988 *Circular 2710.1A Sampling Procedures for Obtaining Fixed Route Bus Operating Data Required Under the Section 15 Reporting System.*
- July 1988 *Circular 2710.2A Sampling Procedures for Obtaining Demand Responsive Bus System Operating Data Required Under the Section 15 Reporting System.*

- July 1988 *Circular 2710.4A Revenue Based Sampling Procedures for Obtaining Fixed Route Bus Operating Data Required Under the Section 15 Reporting System.*
- July 1988 *Circular 2710.6 Section 15 Accounting and Reporting Release Number 1.*
- July 1988 *Circular 2710.7 Section 15 Accounting and Reporting Release Number 2.*

Volume II of the USOA, 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 instruction manual. The persons responsible for developing and reporting Section 15 need these reference documents. These documents can be obtained by calling or writing UMTA at the address on page 12. If conflicting instructions are found between the manual and other reference documents, reporters are to follow the instructions in this manual.

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 Stanford, Connecticut. Most auditing firms will assist their clients in obtaining GAAP documents and applying GAAP requirements.

Accrual Method of Accounting. The accrual method of accounting is to be used in the Section 15 reports. Using the accrual basis, revenues will be recorded when earned, regardless of whether or not receipt of the revenue takes place in the same reporting period. Similarly, expenditures will be 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 accounting period. Those transit systems that use cash-basis or encumbrance-basis accounting, in whole or in part, in their books of account will have to make work-sheet adjustments to record the data on the accrual basis in the USOA.

When Section 15 Reports and Other Data Are Due

The Section 15 report is due to UMTA 120 days after the close of the reporter's fiscal year. A 15 calendar-day grace period following the 120 day deadline will be provided. Reports received by UMTA within the 15 calendar-day grace period will not be considered late. Reporters may request a 30 calendar-day extension for good cause. Such a request must be received by UMTA in writing at least 15 calendar-days before the report is due (not counting the grace period). The 30 day extension includes the 15 calendar-day grace period. Extension requests will be granted/denied in writing.

The data contained in the Section 15 Report should cover the reporter's own fiscal year. Transit agencies whose fiscal year-end date changes should notify UMTA Headquarters immediately so that UMTA can confirm which twelve month period should be contained in the agency's next Section 15 submission and so that UMTA can update its records to avoid confusion as to whether the agency's report was received on time.

Submission of an otherwise complete report that does not contain the required independent auditor's certification of the data used to compute Section 9 apportionments and of the financial data, if required, but that does contain commitment by the Chief Executive Officer to obtain the required auditor's certification(s) in a timely manner, will result in UMTA including the data in the calculation of the urbanized area's Section 9 apportionment but withholding any new grants to the reporting agency until the proper certification(s) has (have) been received and accepted by UMTA. If the Chief Executive Officer (CEO) certification is not received, the report will not be entered into the database.

Only the UMTA headquarters office (i.e., not the UMTA regional offices or Section 15 production contractor) can grant time extensions and data waivers, determine independence of the certifying entities, and make other policy-related decisions concerning Section 15 reporting. All such requests should be addressed to the Audit Review and Analysis Division.

Failure To Report Data; Late And Incomplete Reports. The following summarizes portions of the Section 15 regulations concerning failure to report data and late and incomplete reports. Reporters should review the regulations (49 CFR Part 630) for additional details.

Failure to report Section 15 data in accordance with Section 15 regulations, this manual, and current reference volumes, will result in UMTA declaring the reporting 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 by the reporting agency.

Failure to submit a report on time will be treated as failure to report data. Submission of

a report which does not contain all the required reporting forms, data, and Chief Executive Officer Certification for services directly operated by the reporting agency in substantial conformance with the Section 15 requirements will be treated as failure to report data and consequently, will not be entered in the Section 15 database.

Where to Send Correspondence. Transit agencies may obtain Section 15 reporting forms and address questions to:

Urban Mass Transportation Administration
Office of Capital and Formula Assistance
Audit Review and Analysis Division, UGM-13
P.O. Box 61126
Washington, DC 20032-1126

Telephone calls regarding Section 15 reporting forms should be made to UMTA's Contractor COMSIS at (301) 588-0800.

One original and two copies of completed reports, containing all required forms for the appropriate reporting level, required certifications, and MPO statement should be sent to the above address.

***SELF CERTIFICATION OF PASSENGER MILE DATA
AT 95% CONFIDENCE AND 10% PRECISION LEVELS***

SELF CERTIFICATION OF PASSENGER MILE DATA AT 95% CONFIDENCE AND 10% PRECISION LEVELS

Self certification of passenger mile data has been implemented beginning with the 1990 Section 15 report year. Passenger mile data must be reported at the 95% confidence and 10% precision levels (unless the statistical requirements have been waived by UMTA). Agencies can accomplish this by taking a 100% count of both passengers and passenger miles or they can use a sampling technique that will result in annual passenger miles at the required statistical levels.

There are three UMTA recommended sampling procedures: UMTA Circulars 2710.1A, 2710.2A, and 2710.4A. In the past agencies wanting to use a sampling technique other than an UMTA recommended procedure submitted these alternatives to UMTA to determine whether they satisfied the statistical requirements. Self certification will allow UMTA to accept passenger mile data based on the CEO's certification that these data meet the 95% confidence and 10% precision levels. The self certification should be provided as part of the CEO certification required each year.

To ensure that an alternative sampling methodology is valid, the transit agency must engage a properly qualified statistician to conduct a thorough examination of the sampling methodology design. (Please note that *any* deviation from an UMTA recommended procedure is an alternative technique.)

Documentation. The following documentation should be retained by the transit agency for three years after the Section 15 Report Year. A statement from a qualified statistician attesting to the fact that the alternative sampling procedure will result in annual passenger mile data at the 95% confidence and 10% precision levels and the statistical documentation to substantiate that the procedure meets the required statistical levels. These details must include:

- A specification of the makeup of the list of trips from which the sample was selected;
- Details of the sample selection procedure.

Also, please retain details of the methods and formulas used to prepare the agency's annual Section 15 Report to UMTA. These details must include:

- Identification of the sampling methodology;
- The calculations used to compute the estimated number of passengers and passenger miles;
- The standard error formulas for estimation calculations;

- The values that are used in standard error formulas so that UMTA can replicate calculations;
- Verification that the number of trips in the sample will provide the required precision and confidence for the estimates.

CERTIFICATIONS/MPO STATEMENT

CERTIFICATIONS/MPO STATEMENT

The Section 15 program was created to provide a comprehensive mass transit database to assist the transit industry and Federal government in providing public transit services. 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. In addition, a Metropolitan Planning Organization (MPO) statement is required. Please note that all certifications are *not* required of all reporting agencies. Transit agencies are notified in writing by UMTA that a waiver has been granted.

Financial Data Certification

The financial data certification is a letter or report signed by an independent public accountant or other responsible independent entity such as a State audit agency that attests to the conformity, in all material respects, of the financial data with respect to the definitions and concepts prescribed in Volume II of the USOA and other reference documents of the USOA. The letter or report 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 from UMTA. An agency is not eligible for a waiver their first reporting year. The requirement for a financial data certification is waived until further notice if: *the reporting agency has been notified of this waiver in writing by 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 Section 15 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.

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

In lieu of the independent auditor's financial certification, the CEO certification must annually verify that the reporter meets one of the above conditions. UMTA reserves the right to periodically require independent financial data certifications for all Section 15 reporters.

Financial Data Certification Format: If 1990 is the agency's first report year or if the agency has not been notified in writing by UMTA that the financial certification requirement has been waived, a financial certification must be submitted. The following format fulfills the Section 15 financial certification requirement and is strongly recommended.

"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: _____"

If you choose not to employ the recommended format please make sure that the financial data certification attests to conformity, in all material respects, of the financial data with respect to the definition and concepts prescribed in Volume II of the USOA and other reference documents of the USOA and lists the forms being reported upon. The certification should state whether any of the reporting forms did not conform to the Section 15 requirements and describe the discrepancies.

Section 9 Data Certification

Certification of the Section 15 data used to apportion Section 9 funds is required for all Section 15 reporters. A Section 9 certification is required by all reporters that are in/or serve urbanized areas with populations of 200,000 or more inhabitants, unless waived by UMTA. To be eligible for a Section 9 certification waiver, the reporting agency must

operate less than 50 vehicles in maximum service in a UZA of 200,000 or more inhabitants and have submitted a previous Section 9 certification from an independent auditor that met the Section 9 certification reporting requirements and that did not contain any exceptions to the data being reported upon. Agencies operating 50 or more vehicles in maximum service in a UZA of 200,000 or more inhabitants are not eligible for a waiver. All Section 15 data (*directly operated as well as purchased service*) in the report must be certified. This Section 9 data certification must be signed by an independent auditor. The Section 15 data used to apportion Section 9 funds are: directional route miles, vehicle revenue miles, passenger miles, and operating cost. The certification should discuss the following for *each* item to be used in the Section 9 formula allocation:

- 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 and/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.

In addition, the Section 9 certification should describe (1) the procedures for determining the above attestations and (2) how revenues were handled for purchased transportation, i.e., no revenues were retained by the contractor or that all revenues retained by the contractor were reported on Form 006.

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 006.
- 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.

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

- g. Obtain the worksheets utilized by the agency to prepare the final data which are transcribed on to Form 006, Section 9 Statistics Summary. Compare the periodic data included on the worksheets to the periodic summaries prepared by the agency. Test the arithmetical accuracy of the summarizations.
- 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 one of the UMTA recommended techniques, inquire as to whether each agency/ contractor in the report was treated as a separate sample population.

If the agency uses an alternative sampling procedure (i.e., a procedure other than one of the three UMTA suggested procedures), inquire whether it has been determined that the procedure meets UMTA's 95 percent confidence and 10 percent precision requirements: in that, documentation of the alternative sampling procedure has been (1) approved by UMTA or (2) determined to meet the required statistical levels by a qualified statistician. Note as an exception in the report use of an alternative sampling procedure that has not been approved in writing by UMTA or determined to meet the 95% confidence/10% precision levels 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 services an urbanized area of less than 500,000 population.
 - The public agency directly operates 50 or fewer revenue vehicles in all modes in annual maximum revenue service (in any size urbanized area).
 - The service is purchased from a contractor operating less than 50 revenue vehicles in annual maximum revenue service, and is included in the agency's Section 15 Report.

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

For agencies that meet one of the above criteria, review the Section 15 documentation for the most recent mandatory sampling year (the first mandatory sampling year is 1987; every third year thereafter is a mandatory sampling year) 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 or 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 placement sample run was randomly selected. Confirm that the agency followed the stated sampling procedure.
- 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.

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

- 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 person⁴ 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 ferry boat; or
 - Motor bus service operating over exclusive or controlled access rights of way and:
 - access is restricted
 - legitimate need for restricted access is demonstrated by peak periods level of service D or worse on parallel adjacent highway; and
 - restricted access is enforced.
- 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 006.

- q. Measure fixed guideway directional route miles from maps or by retracing route.

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

- r. Inquire of the person⁵ 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 personnel⁵ 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 006.

- u. If the agency's report contains data for purchased transportation services, provided by contractor(s) operating less than 50 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 person⁵ 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.
- 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.

⁵The accountant may wish to list the titles of the persons interviewed.

- x. Compare the data reported on Form 006, Section 9 Statistics Summary, 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 a 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.

Section 9 Data Certification Format. The following is a suggested certification format for Section 9 data and is strongly recommended:

"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 Summary, Form 006, 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 Summary, Form 006, for the fiscal year-ending (date). Such procedures, which were agreed to and specified by UMTA on pages _____ of the date *Reporting Manual* and Sample Forms 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 006 (Section 9 Statistics Summary) 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.

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 006, Section 9 Statistics Summary. 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 006 (Section 9 Statistics Summary) 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 006, Section 9 Statistics Summary, for any date or period.

"(name of auditor)"

Chief Executive Officer (CEO) Certification

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, 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 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 Section 15 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 the sampling method used to collect passenger mile data for each mode/type of service meets UMTA requirements.

CEO Certification Format. The following is a suggested format for the CEO Section 15 Certification and is strongly recommended:

"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 _____:

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:⁶
 - 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's requirement by a 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.
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

⁶ Paragraph 2 is applicable only for reporting agencies that are in or serve urbanized areas with populations of 200,000 or more.

_____ 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 _____.⁷

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 _____, 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 _____.⁸
5. The FY _____ passenger mile data for (mode) contained in this report were collected and estimated using the UMTA Circular _____. Each agency/contractor in this submission reporting (mode) passenger miles was treated as a separate sample population.
6. The FY _____ passenger mile data for (mode) contained in this report were collected and estimated using an alternative sampling procedure determined to meet the 95% confidence and 10% precision levels by qualified statistician on (date).
7. The requirement to submit passenger mile data at the 95% confidence and 10% precision levels was waived in FY _____. The description of how (agency name) arrived at the passenger mile number in this report on Form 005 is accurate.

Signed: _____ Title: _____ Date: _____"

Metropolitan Planning Organization (MPO) Statement

Each Section 15 reporting agency must submit, along with its annual Section 15 Report, a statement from the local Metropolitan Planning Organization (MPO), stating the square miles of the reporting agency's operational service area and its population. The statement must also describe the planning procedures used to determine the operational service area. The service area is not synonymous with the UZA.

⁷ Paragraph 3 should be included for reporting agencies which meet the applicable criteria for waiver of the financial certification and in lieu of an independent auditor's financial data certification.

⁸ Paragraph 4 should be included for reporting agencies which meet the applicable criteria for waiver of the financial certification and in lieu of an independent auditor's financial data certification.

REPORT FORMS

REPORT FORMS

There are a specific set of instructions and a checklist with each form. There are also cross-references to data items contained in other forms to help complete the form in the proper relationship to the entire submission. The instructions and checklists included with the forms should be read and re-read carefully to ensure correctly completed forms. Please pay close attention to the instructions, even if this is Agency's third, fourth, fifth (or more) submission. As UMTA makes changes to the Section 15 reporting requirements, these changes will be reflected in the instructions and forms. *Please use the forms provided; do not use copies of forms or other facsimiles from prior report years.*

The cross checks from the previous report year have been expanded and are now listed under the Checklist. It is included to help agencies report the data correctly, to help verify the completeness of the Agency's submission, and to facilitate the validation process. The Checklists are not a part of the submission; do no include them with the agency's report.

BASIC INFORMATION REPORT FORMS

(000 SERIES)

TRANSIT SYSTEM IDENTIFICATION SCHEDULE

Transit ID

Fiscal Year End
Month Day Year

1. Transit system name: _____

2. Transit system 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 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) (Forms 002 and 004 required)
 - 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 SCHEDULE

Form 001 is required for all reporters, and each item must be completed. The purpose of Form 001 is to obtain basic organizational information about reporters filing Section 15 data. This information is necessary to validate Section 15 data and to determine the apportionments under the Section 9 program.

INSTRUCTIONS

Transit ID: Enter, in the space provided, the four-digit Section 15 identification number assigned to your transit agency. Enter this number on all forms submitted with your Section 15 Report. If your transit agency has not received an identification number, request it from UMTA Headquarters in Washington, D.C.

Urban Mass Transportation Administration
Office of Capital and Formula Assistance
Audit Review and Analysis Division, UGM-13
P.O. Box 61126
Washington, D.C. 20039-1126

In your request, indicate transit system name, transit system address, date of UMTA grant application (if applicable), fiscal year-end date, and person to be contacted.

Fiscal Year End: Enter your transit agency's fiscal year-end date (month, day and year) for the data being reported. Enter this date on all forms submitted with your Section 15 Report.

Transit System Name (1): Enter the organizational name of the transit agency submitting the Section 15 Report. *If the report is being submitted by, or for, a purchased transportation provider the transit system name, address, and type of organization must relate to the purchased service provider, not the agency to which it is under contract.* Do not use abbreviations or acronyms.

Transit System Address (2): Enter the full address of the organization listed in Item 1 *If the report is being submitted by, or for, a purchased transportation provider operating 50 or more vehicles in maximum service, the transit system name, address, and type of organization must relate to the purchased service provider, not the agency to which it is under contract.* When identifying the state, use the official post office abbreviation.

Person to be Contacted (3): Enter the name, title, and telephone number of the person UMTA can contact concerning questions on the reported data, Section 15 reporting issues and requirements, notification of funding ineligibility due to late or incomplete reports, etc. This should be an individual knowledgeable on Section 15 reporting issues and requirements, and who will be able to direct Section 15 reporting materials to the proper individuals. If the Contact Person is located at an agency and address which is different from those identified in Items 1 and 2, please complete the address line in Item 3.

Reporting Level (4): Check one box that identifies the Section 15 reporting level that is being used by your organization. All forms submitted should be consistent with the level identified checked in Item 4.

Type of Organization (5): Check the one box that best characterizes your organization type. If the report is being submitted by, or for, a purchased transportation provider, the transit system name, address, and type of organization must relate to the purchased service provider, not the agency that contracts for the service. For instance, if your agency is a public operator and contracts for some or all transportation service, check Box B. *If you check Box F, a description must be submitted on Form 005.*

Date Prepared/Updated: Enter the date the form was prepared or updated by your transit agency in the space provided in the lower left-hand corner of the form.

FORM 001 CHECK LIST:

- ✓ *Do all forms in the Section 15 report have the four-digit Section 15 identification number and the fiscal year end-date entered?*
- ✓ *Are both the transit agency's organizational name and current address entered?*
- ✓ *Has the key Section 15 Contact Person been listed, with address and phone number?*
- ✓ *Has the proper reporting level been entered on all forms, and is it consistent with all data submitted for the Section 15 report?*
- ✓ *Have you entered your organization type?*
- ✓ *Don't forget to enter the date prepared/updated!*

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FORM 002: CONTRACTUAL RELATIONSHIP IDENTIFICATION SCHEDULE

Form 002 is required for all reporters purchasing transportation. The purpose of Form 002 is to identify all contractual relationships engaged in by Section 15 reporters for providing or *purchasing transportation* service. If a reporter is engaged in more than one contractual relationship, a separate Form 002 must be submitted for each contract. Reporters should use as many copies of this form as necessary, and number the pages sequentially. If the reporter is not engaged in any contractual relationships for providing or acquiring purchased transportation services, Form 002 should be submitted with "N/A" indicated on line 1.

GENERAL INFORMATION

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

- (1) The private/public 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.
- (2) 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.
- (3) The written agreement should be signed by authorized representatives of both the public body and the private/public transportation provider, and should detail the services which the private/public provider must provide, and the nature and amount of consideration to be provided by the public body.

These services can be reported only for the period and services covered by the written agreement; the provider can only report services reflecting the amount specified in the agreement, even if for only a portion of the year. Further clarification may be found in UMTA Circular C 9030.1A, Appendix C.

Note that granting a transportation provider permission to operate certain services through a franchise or license does not, in itself, constitute purchased transportation. Similarly, management services contracts, in which all or some personnel/services are provided to manage/operate the transit system do not meet UMTA's definition of purchased transportation. Franchise agreements and management services contracts should *not* be reported as purchased transportation on Form 002.

INSTRUCTIONS

Mode: Enter in the upper right-hand corner of the form the mode(s) of transportation service being provided through the contractual relationship.

Name of Contractor (1): Enter the full name of the organization from whom the reporter (Form 001) is purchasing transportation or for whom the reporter is providing transportation under contract. If the Section 15 Report is being submitted by or for a contractor (public or private agency under contract to provide transit services) enter the name of the public agency contracting for service with the reporter.

Address (2): Enter the full address of the organization listed in Item 1. When identifying the State, use the official post office abbreviation.

Name of Contact Person (3): Enter the name, title, and telephone number of the person from or for the agency or carrier identified in Item 1 whom UMTA can contact if questions arise regarding the reported data. This should be an individual knowledgeable on Section 15 reporting issues and requirements and who will be able to direct Section 15 reporting materials to the proper individuals.

Agency in Item 1 (4): Check one box that best characterizes the organization, identified in Item 1, that is providing the reporter with purchased transportation or with whom the reporter (Item 1, Form 001) is under contract to provide transit services. *If you check Box E, a description must be submitted on Form 005.*

Nature of Contractual Relationship (5): 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 E, a description of the monetary consideration received and obligations incurred by the contract carrier must be submitted on Form 005.*

Number of Vehicles Operated in Maximum Service under Contract (6): Enter 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-responsive 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. *Since this vehicle must be reported only one time on Form 004 (Form 003 if the Contractor is the reporting entity), explain on Form 005 why the total from the combined 002 Forms is greater than the total on Form 003 or 004.* Except for the above situation, the number of vehicles listed on Form 002 should equal the number of vehicles listed in column e on Form 003 or 004.

Contract Amount (7): Enter the dollar amount expended under the contract between the reporter and the organization listed in Item 1. If the contract provides for reimbursement on a per unit basis, enter the amount actually incurred for the contract during the reporting year. If the contractor provides more than one mode of transportation under the contract, report the contract amount separately, by mode.

Revenues Retained (8): Check the "yes" or "no" box to indicate whether the contractor retains fare revenues for contract services. If the "yes" box is checked, enter the amount of revenues the contractor retained during the reporting year. If the contractor provides more than one mode of transportation under the contract, report the amount of revenues retained by the contractor separately, by mode.

Date Prepared/Updated: Enter the date the form was prepared or updated by your transit agency in the space provided in the lower left-hand corner of the form.

FORM 002 CHECK LIST:

- ✓ *The Contract amount, plus any retained fares should equal the expense for Purchased Transportation as listed throughout the 300 series (expense reports) of forms.*
- ✓ *Is all contractor information (Items 1-3) filled out completely?*
- ✓ *Are the type of contractor organization and the nature of the contractual relationship defined in items 4 & 5?*
- ✓ *Have you entered the number of vehicles operated by the contractor in maximum service--by mode, if appropriate?*
- ✓ *Has the contract dollar amount been reported--by mode, if appropriate?*
- ✓ *If revenues were retained, did you check Item 8 and enter the amount of revenues retained--by mode, if appropriate?*
- ✓ *Don't forget to enter date prepared/updated!*

MAXIMUM SERVICE VEHICLES SUMMARY SCHEDULE -- DIRECTLY OPERATED SERVICE
 (Use as many pages as necessary)

Transit ID

Level

Fiscal Year End
 Month Day Year

Line No.	MODE	VEHICLE TYPE	OWNERSHIP CODE	VEHICLES OPERATED IN MAXIMUM SERVICE	VEHICLES AVAILABLE FOR MAXIMUM SERVICE
01					
02					
03					
04					
05					
06					
07					
08					
09					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

Date Prepared _____ Date Updated _____

**FORM 003: MAXIMUM SERVICE VEHICLES SUMMARY SCHEDULE--
DIRECTLY OPERATED SERVICE**

Form 003 is required for all reporters of directly operated transit service. The purpose of Form 003 is to collect information on the characteristics of the reporter's directly operated annual maximum service fleet and the total service fleet available to meet that annual maximum. Multiple modes should be reported on the same form.

GENERAL INFORMATION

Vehicles used by agencies under contract to the reporter to provide purchased transportation services for the Agency listed in Form 001 should be reported on Form 004. A *reporter's* vehicles leased/loaned, etc., to a private/public provider *under contract* to the reporter should be reported on Form 004 if the contractor operates less than 50 vehicles in maximum service.

Fleet data for all directly operated modes should be reported on a single Form 003; separate 003 Forms should not be submitted by mode. Reporters should use additional pages if necessary, and number the pages in the space provided.

Mnemonic Codes: The mnemonic codes in Table 3 are used to describe modes, vehicle types, and ownership codes of vehicles. These codes are to be used on Form 003 and all other forms requiring mode, vehicle type, and ownership characteristics. *If the other ("OR") mode, vehicle type or ownership code is used, Form 005 must be submitted defining "other."*

Determination and Reporting of Fleet Size: Fleet data are reported on Forms 003, 004 and 408. The key to understanding the various requirements for reporting vehicle fleets is the specific time periods used for taking count. Forms 003 and 004 are concerned with determining vehicle requirements under conditions of maximum service demand, whenever such maximum demand occurs during the year. Form 408 is concerned with establishing a static count of both active and inactive vehicles at fiscal year end, including vehicles that have been in revenue service but which are now being stored, such as those awaiting sale or for emergency contingency use, etc.

Emergency Contingency Vehicles: Buses may be placed in an inactive contingency fleet for energy or other local emergencies. No bus is to be stockpiled before that vehicle has reached the end of its normal minimum useful life. Buses held in a contingency fleet must be properly stored and maintained, and grantees must be prepared to furnish a contingency plan, updated as necessary, at the time of the Transportation Improvement Program/Annual

Table 3

Mode, Vehicle Type, and Ownership Codes

Mode Code

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)

Vehicle Type Code

AB - Articulated Motor Buses	MR - Monorail
AG - Automated Guideway Vehicles	RL - Commuter Rail Locomotive
AO - Automobiles	RP - Commuter Rail Passenger Coaches
BA - Motor Buses, Class A (>35 seats)	RR - Rapid Rail Passenger Cars
BB - Motor Buses, Class B (25-35 seats)	RS - Commuter Rail, Self Propelled Passenger Cars
BC - Motor Buses, Class C (<25 seats)	SB - School Buses
CC - Cable Cars	SC - Street/Light Rail Vehicles
DB - Double Decked Buses	TB - Trolleybus
FB - Ferryboats	TR - Aerial Tramways
IP - Inclined Planes	VN - Vans
	OR - Other (define on Form 005)

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 (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.

Element (TIP/AE) and triennial reviews, to support the continuation of such a contingency fleet. Any rolling stock not supported by a contingency plan will be considered as part of the active fleet.

Table 4 summarizes the different measurements of vehicle fleet size.

Table 4

Difference In Reporting Fleet Size
Between 000 Series and 400 Series

Forms 003/004

Time Period: *Varies*

Measured on the day and week of the year the reporter's annual maximum service occurs.

Maximum Service Fleet

Includes only vehicles in operation to meet annual maximum needs. Excludes standby or spare vehicles, in or awaiting maintenance.

Total Active Service Fleet

Equals the maximum service fleet spares, plus out-of-service vehicles, and vehicles in or awaiting routine maintenance. *Excludes* vehicles being held for sale, emergency contingency use, etc.

Form 408

Time Period: *Fixed*

Measured at end of reporter's fiscal year.

Vehicles in Total Fleet

Includes all vehicles held by the reporter at fiscal year end, including those in storage, emergency contingency, awaiting sale, etc.

Active Vehicles in Fleet

Includes the vehicles in the year-end fleet that are available to operate in revenue service (including vehicles temporarily out-of-service for maintenance and minor repairs).

INSTRUCTIONS

Mode, Vehicle Type, and Ownership Code: In *columns b* through *d*, using the mnemonic codes listed in Table 4, enter the mode, vehicle type, and ownership code for all vehicles in operation or available to meet the annual maximum service requirement. *If the "OR" mode code, vehicle type code, or ownership code is used, describe it on Form 005.* Form 003 should be completed from the perspective of the reporting agency listed on *Form 001, line 001.*

Vehicles Operated in Maximum Service (Maximum Service Fleet): In *column e*, enter the number of vehicles operated to meet the annual maximum service requirement. Take this revenue vehicle count during the peak season of the year, on the week and day that maximum service is provided. (If the peak service fleet varies during the year, due to different schedules etc., the maximum service fleet will be the highest peak service.) *Do not take the count on a day when a special event or extreme set of circumstances would cause the resulting tally to represent a one time rather than a recurring maximum service requirement.* Do not include standby or spare vehicles, out-of-service vehicles, or vehicles in or awaiting maintenance. Only the vehicles needed to operate the maximum service should be counted.

If vehicles are used for multiple modes (e.g., small buses used for both demand responsive and conventional bus service), allocate these vehicles to the appropriate modes. If this results in fractional numbers, round to the nearest whole number.

Vehicles Available for Maximum Service (Total Active Service Fleet): In *column f*, enter the total number of vehicles available to meet the annual maximum service requirement. The total active service fleet should include spares, out-of-service vehicles, and vehicles in, or awaiting, maintenance. It should not include vehicles being held for sale, emergency contingency use, etc. The reported figure should represent the same time period as that used for annual maximum service fleet reported in *column e*. *Describe on Form 005 any discrepancies by vehicle type between column F numbers and the numbers reported on Form 408 for active vehicles in fleet (column h) for directly operated services.*

Date Prepared/Updated: Enter the date the form was prepared or updated by your transit agency in the space provided in the lower left-hand corner of the form.

FORM 003 CHECK LIST:

- ✓ *Have all vehicles been listed which are either in operation or available to meet the annual maximum service: by mode, vehicle type or ownership code?*
- ✓ *Have any exceptions ("OR") listed been defined on Form 005?*
- ✓ *In column "e," have you included only vehicles in operation based on maximum service requirement counts and excluded standby or spare vehicles?*
- ✓ *Have you allocated any vehicles used for multiple modes proportionally by mode, rounding to nearest whole number?*
- ✓ *In column "f," have you included all vehicles available to operate the annual maximum service requirement--including spares, out-of-service vehicles and vehicles awaiting maintenance and excluded vehicles being held for sale, emergency contingency use, etc.?*
- ✓ *Don't forget to enter the date prepared/updated!*

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MAXIMUM SERVICE VEHICLES SUMMARY SCHEDULE -- PURCHASED TRANSPORTATION
 (Use as many pages as necessary)

Transit ID

Level

Fiscal Year End
Month Day Year

Line No.	MODE	VEHICLE TYPE	OWNERSHIP CODE	VEHICLES OPERATED IN MAXIMUM SERVICE	VEHICLES AVAILABLE FOR MAXIMUM SERVICE
01					
02					
03					
04					
05					
06					
07					
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20					

Date Prepared _____ Date Updated _____

**FORM 004: MAXIMUM SERVICE VEHICLES SUMMARY SCHEDULE--
PURCHASED TRANSPORTATION**

Form 004 is required for all reporters reporting purchased transportation services from contract carriers who operate fewer than 50 revenue vehicles each to provide annual maximum service. If a contract carrier operates 50 or more revenue vehicles to provide the purchased transportation, a full Section 15 Report must be filed separately either by or for the carrier. The purpose of Form 004 is to collect information on the characteristics of the annual maximum service fleet operated by the contract carrier(s) to *provide* purchased transportation *to the reporter*. Like Form 003, this form is designed for reporting multiple modes. All vehicles operated by and available to the contractor(s) (private or public agency(ies) under contract to provide transit services) to meet annual maximum service demand of the reporter's contract should be reported on Form 004. *Unlike Form 408*, all such vehicles should be reported on Form 004, regardless of whether or not Federal funds were used to purchase the vehicles.

GENERAL INFORMATION

Excluded Data: Some contract carriers provide transportation services in addition to those provided under contract to the reporter. In this case, the reported fleet data should represent only those revenue vehicles in the carriers' fleets that are used to fulfill the terms of the purchased transportation contract.

Mnemonic Codes: The mnemonic codes in Table 3 (p. 000-12) are used to describe modes, vehicle types, and ownership characteristics of vehicles. These codes are to be used on Form 004 and all other forms requiring mode, vehicle type, and ownership characteristics. *If the other ("OR") mode, vehicle type or ownership code is used, Form 005 must be submitted defining "other."*

Determination and Reporting of Fleet Size: Fleet data are reported on Forms 003, 004 and 408. The key to understanding the various requirements for reporting vehicle fleets is the specific time periods used for taking count. Forms 003 and 004 are concerned with determining vehicle requirements under conditions of maximum service demand, whenever such maximum demand occurs during the year. Form 408 is concerned with establishing a static count of both active and inactive vehicles at fiscal year end, including vehicles that have been in revenue service but are now being stored for emergency contingency use or awaiting sale, etc. See Table 4 (p. 000-13) for a summary of the different measurements of vehicle fleet size.

Emergency Contingency Vehicles: Buses may be placed in an inactive contingency fleet for energy or other local emergencies. No bus is to be stockpiled before that vehicle has reached the end of its normal minimum useful life. Buses held in a contingency fleet must

be properly stored and maintained, and grantees must be prepared to furnish a contingency plan, updated as necessary, at the time of the Transportation Improvement Program/Annual Element (TIP/AE) and triennial reviews, to support the continuation of such a contingency fleet. Any rolling stock not supported by a contingency plan will be considered as part of the active fleet.

The ownership code(s) should be reported *from the contractor's perspective* and should indicate whether the contract carriers' vehicles are owned, leased under lease purchase (LP) agreement or have some other relationship (see Table 3 for codes). A reporter's vehicles leased/loaned, etc., to a private provider under contract to the reporter should be reported on Form 004.

Fleet data for all purchased transportation modes and contractors should be reported on a single Form 004; separate Forms 004 should not be submitted by mode or contractor. Reporters should use additional pages if necessary, and number the pages in the space provided.

INSTRUCTIONS

Mode, Vehicle Type and Ownership Code: In *columns b* through *d*, using the mnemonic codes listed in Table 3, enter the mode, vehicle type, and ownership code for all vehicles in operation or available to meet the annual maximum service requirement. *If the "OR" mode code, vehicle type code, or ownership code is used, describe it on Form 005.* Form 004 should be completed from the perspective of the contractor(s) on Form 002.

Vehicles Operated in Maximum Service (Maximum Service Fleet): In *column e*, enter the number of vehicles operated to meet the annual maximum service requirement. Take this revenue vehicle count during the peak season of the year, on the week and day that maximum service is provided. (If the peak service fleet varies during the year, due to different schedules, etc., the maximum service fleet will be the highest peak service.) *Do not take the count on a day when a special event or extreme set of circumstances would cause the resulting tally to represent a one time event rather than a recurring maximum service requirement.* Do not include standby or spare vehicles, out-of-service vehicles, or vehicles in or awaiting maintenance. Only the vehicles needed to operate the maximum service should be counted.

If vehicles are used for multiple modes (e.g., small buses used for both demand responsive and conventional bus service), allocate these vehicles to the appropriate modes. If this results in fractional numbers, round to the nearest whole number.

Vehicles Available for Maximum Service (Total Active Service Fleet): In *column f*, enter the total number of vehicles available to meet the annual maximum service requirement. The total active service fleet should include spares, out-of-service vehicles, and vehicles in or awaiting maintenance. It should not include vehicles being held for sale, emergency contingency use, etc. The reported figure should represent the same time period as that used for annual maximum service fleet reported in *column e*.

Date Prepared/Updated: Enter the date the form was prepared or updated by your transit agency in the space provided in the lower left-hand corner of the form.

FORM 004 CHECK LIST:

- ✓ *This form is to be submitted by systems reporting purchased transportation services from contract carriers or public agencies operating fewer than fifty vehicles each to provide annual maximum service.*
- ✓ *Have all vehicles been listed which are either in operation or available to meet the annual maximum service: by mode, vehicle type and ownership code?*
- ✓ *Have any exceptions ("OR") listed been defined on Form 005?*
- ✓ *In column e, have you **included** only vehicles operating in maximum service based on the annual maximum service requirements vehicle count, and **excluded** standby or spare vehicles?*
- ✓ *Have you allocated any vehicles used for multiple modes proportionally by mode, rounding to the nearest whole number?*
- ✓ *In column f, have you included **all** vehicles available to operate the annual maximum service requirement--**including** spares, out-of-service vehicles and vehicles awaiting maintenance and **excluding** vehicles being held for sale, emergency contingency use, etc.*
- ✓ *Don't forget to enter the date prepared/updated!*

If Form 005 pertains to Purchased Transportation
Please provide contractor name.

FORM 005 Page of

SUPPLEMENTAL INFORMATION SCHEDULE

Transit ID

Level

Fiscal Year End
Month Day Year

Note: Use a separate page for each applicable item below. Check and describe only one item per page. Use as many pages as necessary.

- | | |
|--|---|
| 1. <input type="checkbox"/> Major service start-up | 11. <input type="checkbox"/> Vehicle type discrepancy
(Forms 003/408) |
| 2. <input type="checkbox"/> Major service discontinuance | 12. <input type="checkbox"/> Fixed/non-fixed guideway allocation
methodology (Form 006) |
| 3. <input type="checkbox"/> Major new equipment or facilities | 13. <input type="checkbox"/> Fare revenue retained by purchased
service contractor (300 series forms) |
| 4. <input type="checkbox"/> Fare change | 14. <input type="checkbox"/> Fare revenue returned to reporter
by purchased service contractor
(300 series forms) |
| 5. <input type="checkbox"/> Strike | 15. <input type="checkbox"/> Motorbus fixed guideway segments
(Forms 006/403) |
| 6. <input type="checkbox"/> Other major service interruption | 16. <input type="checkbox"/> Passenger mile data with sampling
waiver (Forms 406/407) |
| 7. <input type="checkbox"/> "Other" organization type
(Forms 001/002) | 17. <input type="checkbox"/> "Other" reasons for days not
operated (Forms 406/407) |
| 8. <input type="checkbox"/> "Other" contractual relationship
(Form 002) | 18. <input type="checkbox"/> Fleet total discrepancy
(Form 408) |
| 9. <input type="checkbox"/> Purchased transportation vehicles
discrepancy (Forms 002/004) | 19. <input type="checkbox"/> Other |
| 10. <input type="checkbox"/> "Other" mode(s), vehicle type(s), or
ownership code(s) (Forms 003/004) | |

Description of above, plus any other relevant information.

Date Prepared _____

Date Updated _____

FORM 005: SUPPLEMENTAL INFORMATION SCHEDULE

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. Reporters should use as many pages of Form 005 as are necessary and number the pages sequentially.

Form 005 is required if the reporter did one or more of the following:

- Checked boxes marked "other" on Form 001 (box 5F) and/or 002 (box 4E) (check box 7 and explain briefly).
- Indicated "other" contractual relationship in Form 002 (box 5E) (check box 8 and explain).
- Had a discrepancy between the sum of purchased transportation vehicles for a given mode on line 6 of Form 002 and the number of vehicles reported for that same mode in column e of Form 004. (check box 9 and explain).
- Indicated "other" (OR) mode(s), vehicle type(s) or ownership code(s) on Form 003 and/or 004 (check box 10 and explain).
- Had a vehicle type discrepancy between the number of directly operated vehicles available for maximum service in column e of Form 003 and the number of active vehicles in fleet in column h of Form 408 (check box 11 and explain).
- Allocated data between fixed and non-fixed guideway on Form 006 (check box 12 and explain).
- Purchased transportation services that generated fare revenues. If fares were retained by the provider, (box 13 and explain). If fares were returned to the reporter, (box 14 and explain). Reporters who purchase transportation services from private carriers or other public agencies must identify how the fare revenues generated by the purchased transportation service are accounted for (i.e., does the service provider retain the fare revenues or return the fare revenues to the agency contracting for service). *In addition, the amount of the revenues generated by the contracted service during the reporting year (whether retained by the service provider or returned to the contracting agency) must be reported on Form 005.*

- Reported directional route miles for motorbus fixed guideway on Form 006 and Form 403 (check box 15 and explain per instructions). *Transit systems serving urbanized areas of 200,000 or more inhabitants that report directional route miles for motorbus fixed guideway must describe all their motorbus fixed guideway segments on Form 005.* The description of *each* segment must:
 - 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 for each segment of controlled access ROW (see Form 403 instructions), the peak period traffic level (level of service) in the general traffic lanes for (a) and (b) listed above and indicate the peak period traffic level (level of service) in the corridor served by the roadway for (c) listed above.
 - 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/week during which above prohibition is enforced throughout the segment by officers of the law.

Note: Information for determining levels of service, priority lane or multi-lane roadways, and/or other pieces of data can be found in the *Traffic Engineering Handbook* or from your State Department of Transportation.

- Received a waiver of statistical sampling for passenger mile data (check box 16 and describe how passenger mile data were derived).
- Entered data on line 26 of Form 406 and/or line 27 of Form 407 indicating that service was not operated due to other reasons (check box 17 and explain briefly).
- Had a fleet total discrepancy on Form 408 (i.e. the sum of column h, number of active vehicles in fleet, and column i, emergency contingency vehicles, does not equal the number in column b, number of vehicles in total fleet) (check Box 18 and explain).

In addition, Form 005 may be submitted if the reporter did one or more of the following:

- Had a major service start-up (check box 1 and explain).
- Had a major service discontinuance (check box 2 and explain).
- Acquired major new equipment or facilities (check box 3 and explain).

- Had a fare change during the fiscal year (✓ check box 4 and explain).
- Suffered a strike that caused service interruption (✓ check box 5 and explain). Reporters should note on Form 005 any cases of a shutdown because of a strike or an officially declared emergency in connection with a major disaster. The information on Form 005 should describe the incident, 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, and detail the method used for expanding the data (i.e., calculating a new annual total). All other forms in the Section 15 Report, including annual totals on Forms 006, 406, and 407, should reflect actual, not expanded, data. UMTA will determine whether to use the expanded data in the calculation of the Section 9 apportionment.
- Had any other service interruption, i.e. not strike related (✓ check box 6 and explain). Reporters should note on Form 005 any cases of a shutdown because of a strike or an officially declared emergency in connection with a major disaster. The information on Form 005 should describe the incident, 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, and detail the method used for expanding the data (i.e., calculating a new annual total). All other forms in the Section 15 Report, including annual totals on Forms 006, 406, and 407, should reflect actual, not expanded, data. UMTA will determine whether to use the expanded data in the calculation of the Section 9 apportionment.

Form 005 should also be used 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.

Date Prepared/Updated: Enter the date the form was prepared or updated by your transit agency in the space provided in the lower left-hand corner of the form.

FORM 005 CHECK LIST:

- ✓ *The motorbus fixed guideway segments described on Form 005 should equal:*
 - ☐ *The motorbus fixed guideway segments reported on Form 006.*
 - ☐ *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.*
- ✓ *Have you, when checking applicable items on any of the Section 15 forms, provided a separate 005 for each to explain and clarify the data?*
- ✓ *If you have any information which will aid UMTA in its understanding of your Section 15 Report in addition to those listed, have you itemized these on individual 005 forms?*
- ✓ *Have you made sure your explanations are complete and clear so there will be no need for further clarification to UMTA?*
- ✓ *Don't forget to enter the date prepared/updated!*

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SECTION 9 STATISTICS SUMMARY

Transit ID

Level

Fiscal Year End
 Month Day Year

a Line No.	c	d			e	f	g
		ANNUAL TOTAL	NON-UZA	UZA			
01	UZA Number	<input type="text"/>					
02	Mode Code	<input type="text"/>					
03	FG/NF*	<input type="text"/>					
04	Type of Service**	<input type="text"/>					
05	Fixed Guideway Directional Route Miles	<input type="text"/>					
06	Actual Vehicle Revenue Miles	<input type="text"/>					
07	Passenger Miles	<input type="text"/>					
08	Operating Expense (Reporting Agency)	<input type="text"/>					
09	Retained Fare Revenue (Contract Service Provider(s))	<input type="text"/>					
10	Mode Code	<input type="text"/>					
11	FG/NF*	<input type="text"/>					
12	Type of Service**	<input type="text"/>					
13	Fixed Guideway Directional Route Miles	<input type="text"/>					
14	Actual Vehicle Revenue Miles	<input type="text"/>					
15	Passenger Miles	<input type="text"/>					
16	Operating Expense (Reporting Agency)	<input type="text"/>					
17	Retained Fare Revenue (Contract Service Provider(s))	<input type="text"/>					
18	Mode Code	<input type="text"/>					
19	FG/NF*	<input type="text"/>					
20	Type of Service**	<input type="text"/>					
21	Fixed Guideway Directional Route Miles	<input type="text"/>					
22	Actual Vehicle Revenue Miles	<input type="text"/>					
23	Passenger Miles	<input type="text"/>					
24	Operating Expense (Reporting Agency)	<input type="text"/>					
25	Retained Fare Revenue (Contract Service Provider(s))	<input type="text"/>					

*FG = Fixed Guideway, NF = Non-Fixed Guideway **DO = Directly Operated Service, PT = Purchased Transportation Service

FORM 006: SECTION 9 STATISTICS SUMMARY

Form 006 is required for transit agencies serving urbanized areas of 200,000 or more inhabitants. Data for purchased service involving 50 or more revenue vehicles in annual maximum service should not be reported on the Form 006 submitted by the purchaser of the service. A separate complete Section 15 report must be submitted for or by each purchased transportation provider (Object Class Code 508.02) operating 50 or more vehicles in maximum service. The purpose of Form 006 is to summarize the data used in Section 9 formula apportionment on one form. Consequently these data should equal the corresponding data reported on Forms 301/310/311/312/313, 403, and 406/407. No new data should be calculated except the allocating of motorbus operating statistics between fixed (FG) and non-fixed (NF) guideway. When data are allocated between FG/NF, the totals of these data should equal the corresponding totals reported on Form 406.

GENERAL INFORMATION

Apportionment of UMTA Section 9 funds to large urbanized areas (UZA's 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. The purpose of Form 006 is to summarize these data for use in computing the Section 9 apportionments. It accomplishes this through:

- Allocating data when reporters serve more than one urbanized area. Allocation of the statistics between urbanized areas should be approved by the designated recipient of UMTA funds (e.g., Metropolitan Planning Organization, State Transportation Department) in each UZA involved;
- Reporting data separately by mode and type of service (directly operated or purchased);
- Allocating motorbus statistics when reporters have both fixed guideway (FG) and non-fixed guideway (NF) operations (as defined in the Section 9 formula); and
- Reporting purchased transportation expenses that are used in the incentive tier of Section 9.

A *separate* set of entries should be made on Form 006 for *each* mode, type of guideway ("FG" or "NF") and type of service (directly operated "DO" or purchased transportation "PT"). For example, a transit agency that directly operates motorbus service on FG and NF segments will have two sets of entries on Form 006:

- A set of entries for directly operated (DO) motorbus (MB) service on fixed guideway (FG); and
- A set of entries for directly operated (DO) motorbus (MB) service on non-fixed guideway (NF).

Reporters should use as many pages as necessary, and number the pages in the space provided at the top of the form. *When filling out the form, the following conventions should be used: operating expenses should be rounded to the nearest dollar, vehicle revenue miles and passenger miles should be reported in whole numbers, and fixed guideway directional route miles should be reported to the nearest tenth of a mile.*

Correspondence to Other Forms: Entries made for Section 9 statistics should be consistent with mode totals reported on other Section 15 forms. Table 5 on page 000-29 identifies the corresponding data on other forms.

Publicly Sponsored Vanpool Services: All operating expenses involved with operating vanpool service must be reported, whether or not a public agency directly operates service or purchases service from a private contractor. Total expenses for vanpool operations could include: costs of service purchased by a public agency through a contract with a private operator; the public agency's own expenses properly allocated to vanpool service (administrative, marketing, maintenance, legal service, etc.); expenses of the private operator; and additional expenses to operate the vans (e.g., fuel, tires, insurance, tolls, maintenance, or repairs), often paid by riders. Care must be taken to avoid double-counting expenses or services in any report.

Operating expenses used to compute Section 9 allocations exclude lease and other expenses defined in Section 15 as Reconciling Items. Consequently, vanpool lease costs should not be included in the operating expenses on Form 006. These lease costs are reported on Form 301, 310, or 315 as reconciling items. If unit charges to riders paid per mile or trip are the basis for determining cost of vanpool operation, any charge for lease expense must be reported separately as a Reconciling Item on Form 301, 310, or 315.

INSTRUCTIONS

Specifying Urbanized Areas (UZA): If your transit agency served only one UZA and no non-UZAs during the reporting period, enter the UZA number on *line 01, column c*, according to Census Bureau codes. If your transit agency provided service in more than one UZA, or a UZA and a non-UZA (less than 50,000 population) during the reporting period, indicate the appropriate UZA numbers on *line 01, columns e-g*.

Service Description: On *lines 02-04, 10-12, and 18-20*, enter the appropriate mode, type of guideway (FG or NF) and type of service (DO or PT) codes in *column b*.

Table 5
Form 006 Corresponding Data

<u>Lines on Form 006</u>	<u>Directly Operated Service</u>	<u>Purchased Service Contracts Involving Less Than 50 Revenue Vehicles</u>	<u>Source Forms</u>
2, 10, 18	Mode Code	Mode Code	406 - 407
3, 11, 19	Fixed Guideway or Non-Fixed Guideway	Fixed Guideway or Non-Fixed Guideway	403
4, 12, 20	Type of Services Directly Operated	Type of Services Purchased Transportation	406 - 407
5, 13, 21	Fixed Guideway Directional Route Miles	Fixed Guideway Directional Route Miles	403
6, 14, 22	Actual Vehicle Revenue Miles	Actual Vehicle Revenue Miles	406 - 407
7, 15, 23	Passenger Miles	Passenger Miles	406 - 407
8, 16, 24	Operating Expense (Reporting Agency): Excludes 508.01 and/or 508.02	Operating Expense (Reporting Agency): Includes 508.01	301 or 310 311 - 313
9, 17, 25	N/A	Retained Fare Revenue of Contract Service Procedure(s)	002 and/or 005

Allocating Data Among Urbanized and Non-Urbanized Areas: Transit Agencies servicing UZA's of 200,000 or more inhabitants are to report all of their vehicles revenue miles, passenger miles, operating expenses and fixed guideway directional route miles on Form 006. If your transit agency serves only one urbanized area (50,000 or more inhabitants) and no non-urbanized areas (less than 50,000 inhabitants), record the annual total data in **column**

c. If your transit agency serves more than one UZA or a UZA and a non-UZA, report the annual total data in *column c* and, in addition, allocate the relevant Section 15 data items, where applicable, among non-urbanized areas, UZAs of 200,000 or more inhabitants, and UZAs of less than 200,000 inhabitants in *columns d-g*.

Allocating Motorbus Statistics Between Fixed and Non-Fixed Guideways: Form 006 may be used to allocate motorbus passenger miles, vehicle revenue miles, and operating costs 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 that motorbus operating data/costs be allocated between fixed and non-fixed guideway. All motorbus statistics may be reported as non-fixed. Note that this option for allocating motorbus statistics is for fixed route, fixed schedule operations only; vanpools and demand response operations are to be included under the non-fixed guideway category. *Reporters must submit a Form 005 to describe how motorbus vehicle revenue miles, passenger miles and/or operating expenses are allocated between fixed guideway and non-fixed guideway.*

Total vehicle revenue miles *may* be split into fixed guideway and non-fixed guideway portions based on schedules and distances of fixed guideway route segments. This optional allocation meets the requirements of the Section 9 formula that distribute funds in separate categories for service operated on fixed guideways and non-fixed guideways. The optional allocation methodology below for splitting total vehicle revenue miles into fixed and non-fixed guideways may be used to assist in allocating operating expenses.

First, split total vehicle revenue miles into fixed guideway and non-fixed guideway miles. Then, establish the percentage of fixed guideway (FG) and non-fixed guideway (NF) vehicle revenue miles as follows:

$$FG\% = \frac{\text{Total Guideway Vehicle Revenue Miles}}{\text{Total Vehicle Revenue Miles}}$$

$$NF\% = \frac{\text{Non-Fixed Guideway Vehicle Revenue Miles}}{\text{Total Vehicle Revenue Miles}}$$

After obtaining the above percentages, allocate operating expenses as follows:

$$\text{Operating Expenses for Fixed Guideway} = FG\% \times \text{Total Operating Expenses}$$

$$\text{Operating Expenses for Non-Fixed Guideway} = NF\% \times \text{Total Operating Expenses}$$

Fixed Guideway Directional Route Miles: *Lines 5, 13, and 21* are used to report fixed guideway directional route miles. If a service change had an impact on the number of fixed guideway directional route miles operated during the year, report average monthly directional route miles. (Refer to Form 403 instructions.)

For ferryboat operations, fixed guideway directional route miles should be 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*.

Bus stop pull-offs and turnarounds do not meet the definition of motorbus fixed guideway directional route miles. These segments should not be reported on Form 006.

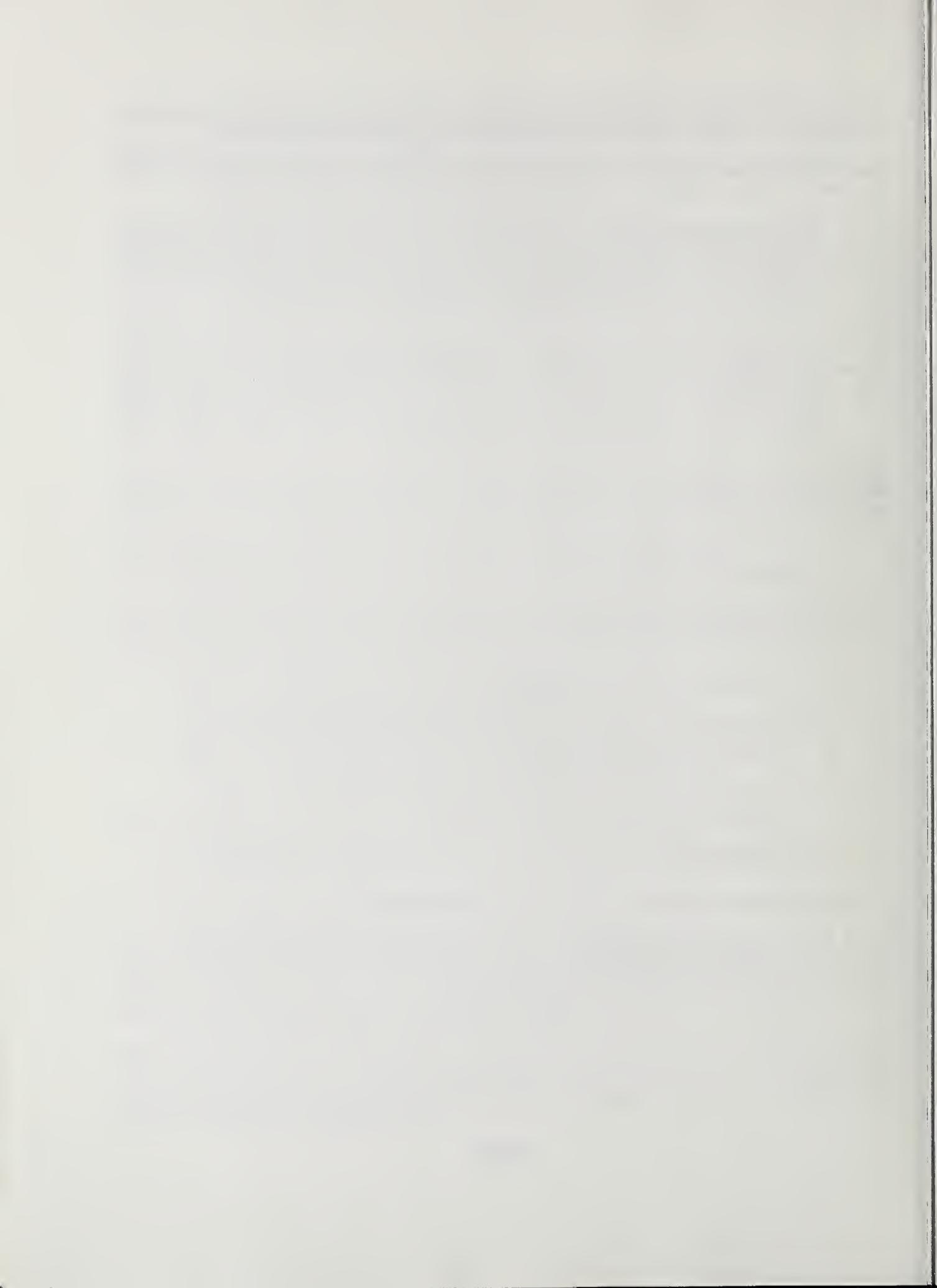
Operating Expenses (Reporting Agency): *Lines 08, 16, and 24* are used to report operating expenses for either directly operated service or purchased transportation service.

- **Directly Operated Service:** Operating expenses for each of the reporter's directly operated modes should 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 508.01 and/or 508.02.
- **Purchased Service:** The reporter's operating expenses for each purchased transportation mode should equal the amounts reported for that mode in Object Class 508.01 on Forms 301, 310, 311, 312, or 313 plus the reporter's own related expenses (such as administration, marketing, etc.) for the purchased transportation service(s). The retained fare revenues reported as a part of Object Class Code 508.01 are reported separately on *lines 9, 17, and 25*.

Date Prepared/Updated: Enter the date the form was prepared or updated by your transit agency in the space provided in the lower left-hand corner of the form.

FORM 006 CHECK LIST:

- ✓ *You should only be filling out this form if you are serving one or more urbanized areas of 200,000 or more population.*
- ✓ *Do not include purchased transportation data on Form 006 if the provider used 50 or more vehicles in annual maximum service.*
- ✓ *Have you made a separate set of entries for each mode, type of guideway (fixed guideway (FG) or non-fixed guideway (NF)) and type of service (directly operated (DO) or purchased transportation (PT))?*
- ✓ *Are all operating expenses rounded to the nearest dollar and fixed guideway directional route miles rounded to the nearest tenth of a mile?*
- ✓ *Have you checked your entries for consistency in mode totals to those on other Section 15 forms?*
- ✓ *Have you entered the UZA number in the appropriate column?*
- ✓ *Have you entered the appropriate mileages, operating expenses, and/or revenue for each mode on the appropriate lines?*
- ✓ *Don't forget to enter the date prepared/updated!*



CAPITAL REPORT FORMS

(100 SERIES)

BALANCE SHEET SUMMARY SCHEDULE

Transit ID

Level

Fiscal Year End
Month Day Year

Line No.	OBJECT CLASS	DOLLAR AMOUNT	DOLLAR AMOUNT
ASSETS			
01	101. Cash and Cash Items		<input type="text"/>
02	102. Receivables		<input type="text"/>
03	103. Materials and Supplies Inventory		<input type="text"/>
04	104. Other Current Assets		<input type="text"/>
05	105. Work in Progress		<input type="text"/>
06	111. Tangible Transit Operating Property	<input type="text"/>	
07	Less Accumulated Depreciation	<input type="text"/>	<input type="text"/>
08	112. Tangible Property Other Than for Transit Operations	<input type="text"/>	
09	Less Accumulated Depreciation	<input type="text"/>	<input type="text"/>
10	121. Intangible Assets	<input type="text"/>	
11	Less Accumulated Amortization	<input type="text"/>	<input type="text"/>
12	131. Investments		<input type="text"/>
13	141. Special Funds		<input type="text"/>
14	151. Other Assets		<input type="text"/>
15	TOTAL ASSETS		<input type="text"/>
LIABILITIES AND CAPITAL			
16	201. Trade Payables		<input type="text"/>
17	202. Accrued Payroll Liabilities		<input type="text"/>
18	203. Accrued Tax Liabilities		<input type="text"/>
19	204. Short-Term Debt		<input type="text"/>
20	205. Other Current Liabilities		<input type="text"/>
21	211. Advances Payable		<input type="text"/>
22	221. Long-Term Debt		<input type="text"/>
23	231. Estimated Liabilities		<input type="text"/>
24	241. Deferred Credits		<input type="text"/>
25	TOTAL LIABILITIES		<input type="text"/>
26	301. Public (<i>Governmental</i>) Entity Ownership		<input type="text"/>
27	302. Private Corporation Ownership		<input type="text"/>
28	303. Private Noncorporate Ownership		<input type="text"/>
29	304. Grants, Donations, and Other Paid-in Capital		<input type="text"/>
30	305. Accumulated Earnings (<i>Losses</i>)		<input type="text"/>
31	TOTAL CAPITAL		<input type="text"/>
32	TOTAL LIABILITIES AND CAPITAL		<input type="text"/>

Date Prepared _____ Date Updated _____

FORM 101: BALANCE SHEET SUMMARY SCHEDULE

Form 101 is required for all reporters unless the transit system is a department of a city or county government or a utility company. The purpose of Form 101 is to collect basic financial information on the reporter's assets, liabilities, and capital at the close of the fiscal year. If a multi-mode reporter maintains separate balance sheet accounts for each mode, the separate accounts should be consolidated to provide single entries for this form.

GENERAL INFORMATION

Form 101 is designed for reporting balance sheet amounts at the summary, or 3-digit object class level in the *Urban Mass Transportation Industry Uniform System of Accounts and Records and Reporting System (USOA)*. This form also provides for reporting accumulated depreciation and amortization. The two-column design allows balances for property and intangible asset accounts to be recorded both in total dollars and net of accumulated depreciation and amortization.

All data on this form should be rounded to the nearest dollar.

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

INSTRUCTIONS

Assets: Using the definitions for the 3-digit asset object classes presented in Section 3.2, Volume II of the USOA, enter the appropriate amounts on *lines 01-15*. Under Object Class 111, enter total Tangible Transit Operating Property on *line 06, column b*, and Accumulated Depreciation on *line 07, column b*. Enter net Tangible Transit Operating Property (*line 06 less line 07 in column b*) on *line 07, column c*. Follow the same procedure for *lines 08 through 11*.

Liabilities and Capital: Using the definitions for the 3-digit liability and capital object classes presented in Sections 4.2 and 5.2, Volume II of the USOA, enter the appropriate amounts on *lines 16-32*. Make certain that Total Liabilities and Capital on *line 32* equals Total Assets on *line 15*.

Date Prepared/Updated: Enter the date the form was prepared or updated by your transit agency in the space provided in the lower left-hand corner of the form.

FORM 101 CHECK LIST:

- ✓ *Have all data been entered on the appropriate lines?*
- ✓ *Have all data been rounded to the nearest dollar?*
- ✓ *Do Total Liabilities & Capital (line 32) equal Total Assets (line 15) exactly?*
- ✓ *Don't forget to enter date prepared/updated!*

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CAPITAL SUBSIDIARY SCHEDULE

FORM 103

SOURCES OF PUBLIC CAPITAL ASSISTANCE

Transit ID

Level

Fiscal Year End
Month Day Year

CAPITAL

Open 10/19

Line No.		STATE GOVERNMENT	LOCAL GOVERNMENT
GOVERNMENT FUNDS APPLIED TO TRANSIT SYSTEM			
PART A. FEDERAL GOVERNMENT			
I. Funds received from UMTA Act of 1964, as amended			
01	Section 3 Funds	<input type="text"/>	<input type="text"/>
02	Section 9 Funds	<input type="text"/>	<input type="text"/>
03	Other UMTA Funds	<input type="text"/>	<input type="text"/>
04	Total UMTA Funds	<input type="text"/>	<input type="text"/>
II. Funds received from other Department of Transportation Grant Programs (<i>Identify</i>)			
05	Total Other DOT Funds	<input type="text"/>	<input type="text"/>
III. Other Federal Funding (<i>Identify</i>)			
06	Total Other Federal Funding	<input type="text"/>	<input type="text"/>
07	TOTAL FEDERAL ASSISTANCE	<input type="text"/>	<input type="text"/>
PART B. STATE/LOCAL GOVERNMENT			
08	I. Funds allocated to transit out of the general revenues of the government entity	<input type="text"/>	<input type="text"/>
II. Funds dedicated to transit at their source (<i>Non-General Fund</i>):			
Dedicated Taxes			
09	1. Income Taxes	<input type="text"/>	<input type="text"/>
10	2. Sales Taxes	<input type="text"/>	<input type="text"/>
11	3. Property Taxes	<input type="text"/>	<input type="text"/>
12	4. Payroll Taxes	<input type="text"/>	<input type="text"/>
13	5. Utility Taxes	<input type="text"/>	<input type="text"/>
14	6. Commuter Taxes	<input type="text"/>	<input type="text"/>
15	7. Gasoline Taxes	<input type="text"/>	<input type="text"/>
	8. Other Taxes (<i>Identify</i>)	<input type="text"/>	<input type="text"/>
16	Total Other Taxes	<input type="text"/>	<input type="text"/>
17	Bridge, Tunnel, and Highway Tolls	<input type="text"/>	<input type="text"/>
III. Other Public Sources (<i>Identify</i>)			
18	Total Other Public Sources	<input type="text"/>	<input type="text"/>
19	TOTAL STATE/LOCAL ASSISTANCE	<input type="text"/>	<input type="text"/>
PART C. MISCELLANEOUS SOURCES			
Miscellaneous Sources of Funding (<i>Identify</i>)			
20	Total Miscellaneous Sources of Funding	<input type="text"/>	<input type="text"/>

Date Prepared _____ Date Updated _____

trans, agencies have absolute controller funds.

**FORM 103: CAPITAL SUBSIDIARY SCHEDULE --
SOURCES OF PUBLIC CAPITAL ASSISTANCE**

Form 103 is required for all reporters. The purpose of Form 103 is to identify the origin and amount of capital assistance funds that reporters receive from Federal, State, and Local government agencies and other miscellaneous sources.

GENERAL INFORMATION

Operating assistance funds should not be reported on this form. If a multi-mode transit operator received capital assistance by mode, the amounts of this assistance should be consolidated and the totals reported for each source of funding. All data reported on Form 103 should be rounded to the nearest dollar.

Accrual Accounting: A capital grant should be 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. Thus, the reporter should use care in determining the capital grant amounts that have been earned. The amount approved is not necessarily the amount earned, since grant approvals may be based on a projected set of capital costs that require capital assistance. Incurred costs, however, may be less than projected costs. Determination of when a grant is earned and should be reported is based on when the capital costs are incurred.

Example: An operator plans to purchase five buses in fiscal year (FY) 1990, and projects a cost of \$600,000 for this acquisition. UMTA approves \$450,000 of Section 3 funds as the Federal share (based on a 72/25 split for the Federal/Local match). The transit operator takes delivery of only three of the buses in FY 1990, however, incurring a cost of \$360,000 for the FY 1990 reporting period. The Federal share of grant money earned by the operator in fiscal year 1990 is then \$270,000 ($\$360,000 \times 75\%$), not the originally approved amount of \$450,000. Thus, the transit operator should report only \$270,000 on Form 103.

Proceeds From Government Agency Bond Issues: If proceeds from a government agency bond issue are used to support transit service, the funding of the liquidation of the bond issue determines the entries to be made on Form 103. In essence, the bond proceeds are interim financial support to the transit system. The ultimate financial support comes from the government revenues that are used to liquidate the bond issue. It is these ultimate sources of government funding that are to be reported in the appropriate categories on Form 103. That is, do not report the proceeds from sale of bonds; report the revenues from sources used for bond debt service and amortization. Bonds to be paid off from government

transit fares do not constitute government financial assistance and should not be reported on Form 103. Bonds that are to be paid off from government funds other than fares, however, do constitute government financial assistance.

Pass Through Funds for Designated Recipients: Reporters who serve as designated recipients should not report funds that they pass through to other agencies on their revenue forms. These pass through funds represent funding for other agencies that have no relationship to the directly operated and/or purchased transportation services provided by the designated recipient. Therefore, these funds should not be reported by the agency (i.e., designated recipient) that passes the funds to another agency. Only the revenues that relate to the operating of the reporters' transit services (directly operated or purchased) should be reported.

INSTRUCTIONS

For each category of capital assistance, enter the amount earned during the reporting period. If data are reported on *lines 05, 06, 16, 18, or 20*, identify the source of the funds in the space provided in *column a*.

Federal Government Assistance: Part A includes three categories of Federal funding for transit capital assistance.

- In Category I, *lines 01-04*, enter funds received from Sections 3 or 9 and other provisions of the UMT Act of 1964, as amended.
- In Category II, *line 05*, enter funds received through other transportation grant programs administered by the U.S. Department of Transportation.
- In Category III, *line 06*, enter all other funds received from Federal agencies. Enter total Federal capital assistance on *line 7*.

State and Local Government Assistance: Part B includes three categories of State and Local funding for transit capital assistance.

- In Category I, *line 08*, enter funds received from the general revenues of both State and Local government entities. The amount of these funds is usually determined through the governments' annual budgeting processes. Federal revenue sharing funds received through State or Local government agencies, and allocated to transit, should also be included on *line 08*. Any other Federal funds received should be accounted for in Part A.
- In Category II of Part B, *lines 09-17*, enter funds that are *dedicated* to transit (funds raised specifically for transit from a particular source, rather than through an allocation from the pool of general funds).

- In Category III of Part B, *line 18*, enter other public funds that are *not specifically dedicated* to transit, including, for example, California Transportation Development Act (TDA) funds, which are dedicated to a Local government agency for transportation rather than specifically for transit.

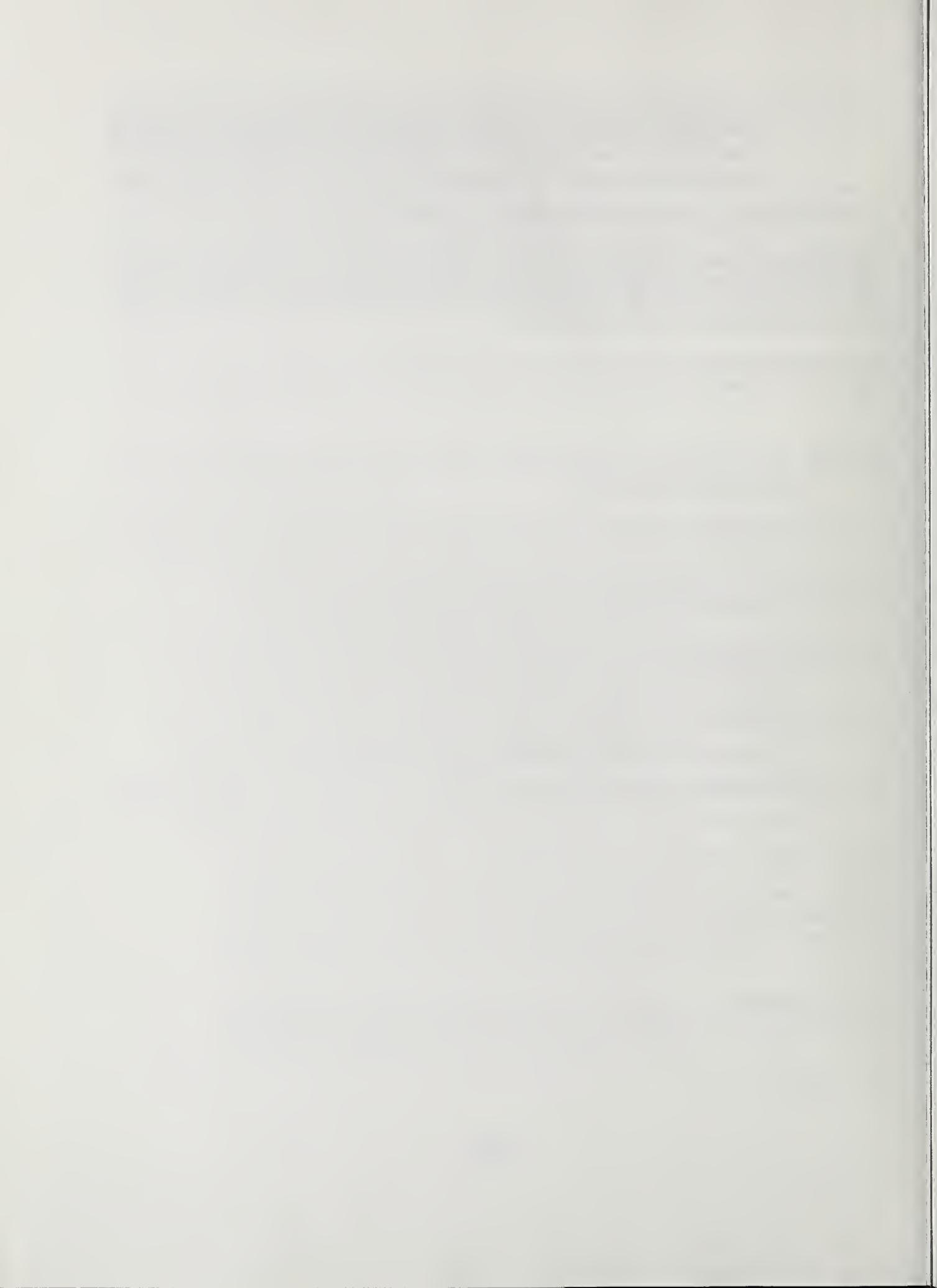
Enter total State and Local capital assistance on *line 9, columns b, and c*.

Miscellaneous Sources of Funds: In Part C, *line 20*, enter other miscellaneous types of funds used to achieve the Local matching requirement for Federal grants. Examples of such sources are taxes levied directly by the transit system, profits from charter service, advertising revenues, and private donations.

Date Prepared/Updated: Enter the date the form was prepared or updated by your transit agency in the space provided in the lower left-hand corner of the form.

FORM 103 CHECK LIST:

- ✓ *If multi-mode, have you consolidated your capital assistance amounts?*
- ✓ *Have all data been rounded to the nearest dollar?*
- ✓ *Has your capital assistance been reported for the year it was earned?*
- ✓ *Have you divided your capital assistance properly (see Federal Government Assistance instructions)?*
- ✓ *Have you entered both dedicated transit and non-dedicated transit State and Local funding?*
- ✓ *Do you have any other types of funds that need to be reported under Part C, line 20?*
- ✓ *Don't forget to enter the date prepared/updated!*



REVENUE REPORT FORMS

(200 SERIES)

REVENUE SUMMARY SCHEDULE

Transit ID

Level

Fiscal Year End
 Month Day Year

State of Florida

Line No.	REVENUE OBJECT CLASSES	TOTAL REVENUE FOR PERIOD
01	401. Passenger Fares for Transit Service	<input type="text"/>
02	402. Special Transit Fares	<input type="text"/>
03	403. School Bus Service Revenues	<input type="text"/>
04	404. Freight Tariffs	<input type="text"/>
05	405. Charter Service Revenues	<input type="text"/>
06	406. Auxiliary Transportation Revenues	<input type="text"/>
07	407. Nontransportation Revenues	<input type="text"/>
08	408. Taxes Levied Directly by Transit System	<input type="text"/>
09	409. Local Cash Grants and Reimbursements	<input type="text"/>
10	410. Local Special Fare Assistance	<input type="text"/>
11	411. State Cash Grants and Reimbursements	<input type="text"/>
12	412. State Special Fare Assistance	<input type="text"/>
13	413. Federal Cash Grants and Reimbursements	<input type="text"/>
14	430. Contributed Services <input type="text"/>	<input type="text"/>
15	Less Contra Account for Expenses <input "="" type="text" value="("/> <input type="text" value=")"/>	<input type="text" value="- 0 -"/>
16	440. Subsidy from Other Sectors of Operations	<input type="text"/>
17	TOTAL REVENUE	<input type="text"/>
OPTIONAL INFORMATION:		
Passenger Fares for Transit Service by Mode		
18	Mode Code: <input type="text"/>	<input type="text"/>
19	<input type="text"/>	<input type="text"/>
20	<input type="text"/>	<input type="text"/>
21	<input type="text"/>	<input type="text"/>
22	<input type="text"/>	<input type="text"/>
23	<input type="text"/>	<input type="text"/>
24	<input type="text"/>	<input type="text"/>
25	<input type="text"/>	<input type="text"/>

Date Prepared _____ Date Updated _____

FORM 201: REVENUE SUMMARY SCHEDULE

Form 201 is required for all Level R reporters. The purpose of Form 201 is to summarize the sources of a reporter's revenue.

GENERAL INFORMATION

Fare revenues are reported for directly operated service only. *Purchased transportation service fare revenues (whether retained by the contractor or returned to the reporter) should not be reported on Form 201; these fare revenues should be reported on Form 005.*

Form 201 is structured to report data at the 3-digit revenue object class level. Revenue is reported in the same manner for both single mode and multi-mode systems. If a multi-mode system maintains separate revenue accounts by mode, these should be consolidated to provide single entries for this form.

All data reported on Form 201 should be rounded to the nearest dollar.

Note: Revenues from Federal, State, or Local *capital* grants should not be reported on Form 201.

Accrual Accounting: On an accrual accounting basis, revenues should be recorded in the period in which they are earned, regardless of whether or not receipt of the revenues takes place within the same reporting period.

Pass-Through Funds for Designated Recipients: Reporters who serve as designated recipients should not report funds that they pass through to other agencies on their revenue forms. These pass-through funds represent funding for other agencies that have no relationship to the directly operated and/or purchased transportation services provided by the designated recipient. Therefore, these funds should not be reported by the agency (i.e., designated recipient) that passes the funds to another agency. Only the revenues that relate to the operating of the reporters' transit services (directly operated or purchased) should be reported.

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.

Revenues From Taxes Levied Directly by Transit System (line 08): Reporters are cautioned that revenues generated from taxes levied directly by transit systems are not the same as revenues generated from taxes levied by other government entities and dedicated to transit; the latter are reported on Form 201 under Object Classes 409 and 411. Revenues from taxes levied directly by a transit system may be reported in Revenue Object Class 408 only if the transit system meets all of the following criteria:

- It is an independent political subdivision of the State.
- It has been granted taxing authority.
- Its revenues were generated through its own taxing authority.

Taxes levied directly by the transit system should also be reported as a miscellaneous source of funding on Form 103 and/or Form 203, if the revenues are used to achieve the Local matching requirement for Federal grants.

Passenger Fares for Transit Service by Mode (lines 18-25): Reporters are encouraged to report passenger fare revenue (Object Class 401) by mode. For *lines 18-25*, enter mode codes (obtained from Table 4) in *column b*, and enter total revenues for the respective modes in *column c*.

Date Prepared/Updated: Enter the date the form was prepared or updated by your transit agency in the space provided in the lower left-hand corner of the form.

FORM 201 CHECK LIST:

- ✓ *The sum of Local Cash Grants and Reimbursements (line 09) and Local Special Fare Assistance (line 10) should equal Total Local Assistance on Form 203, line 15, column c.*
- ✓ *The sum of State Cash Grants and Reimbursements (line 11) and State Special Fare Assistance (line 12) should equal Total State Assistance on Form 203, line 15, column b.*
- ✓ *Federal Cash Grants and Reimbursements (line 13) should equal Total Federal Assistance on Form 203, line 3, column c.*
- ✓ *If revenues from school bus service or charter service are reported, there must be school bus/charter service operating data reported on Form 406.*
- ✓ *Only Level R transit reporters with directly operated service should fill out this form.*
- ✓ *Have you consolidated multi-mode data?*
- ✓ *Have you rounded all data to the nearest dollar?*
- ✓ *Do not include revenue from capital grants.*
- ✓ *Only enter the revenue earned during the reporting period.*
- ✓ *Have you matched the titles and/or object class codes that should equal to those on Form 203?*
- ✓ *Don't forget to enter date prepared/updated!*

REVENUE DETAIL SCHEDULE

Transit ID

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Level

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Fiscal Year End

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Month

Day

Year

Line No.	REVENUE OBJECT CLASS	TOTAL REVENUES FOR PERIOD	
		DETAIL	TOTALS
01	401. PASSENGER FARES FOR TRANSIT SERVICE		
02	401.01 Full Adult Fares		
03	401.02 Senior Citizen Fares		
04	401.03 Student Fares		
05	401.04 Child Fares		
06	401.05 Handicapped Rider Fares		
07	401.06 "Park and Ride" - Parking Revenues Only		
08	401.99 Other Primary Ride Fares		
	Total Passenger Fares for Transit Service		
09	402. SPECIAL TRANSIT FARES		
10	402.01 Contract Fares for Postmen		
11	402.02 Contract Fares for Policemen		
12	402.03 Special Route Guarantees		
13	402.04 Other Special Contract Transportation Fares - State & Local Government		
14	402.05 Other Special Contract Transportation Fares - Other Sources		
15	402.06 Non-Contract Service Fares		
	Total Special Transit Fares		
16	403. SCHOOL BUS SERVICE REVENUES		
	403.01 Passenger Fares from School Bus Service		
17	404. FREIGHT TARIFFS		
	404.01 Hauling freight		
18	405. CHARTER SERVICE REVENUES		
	405.01 Passenger Fares from Charter Service		
19	406. AUXILIARY TRANSPORTATION REVENUES		
20	406.01 Station Concessions		
21	406.02 Vehicle Concessions		
22	406.03 Advertising Services		
23	406.04 Automotive Vehicle Ferriage		
24	406.99 Other Auxiliary Transportation Revenues		
	Total Auxiliary Transportation Revenues		
25	407. NON-TRANSPORTATION REVENUES		
26	407.01 Sales of Maintenance Services		
27	407.02 Rental of Revenue Vehicles		
28	407.03 Rental of Buildings & Other Property		
29	407.04 Investment Income		
30	407.05 Parking Lot Revenues		
31	407.99 Other Non-Transportation Revenues		
	Total Non-Transportation Revenues		
32	Subtotal, carry forward to page 02		

Date Prepared _____ Date Updated _____

FORM 202 Page 02 of 03
REVENUE DETAIL SCHEDULE

Transit ID

Level

Fiscal Year End
 Month Day Year

Line No.	REVENUE OBJECT CLASS	TOTAL REVENUES FOR PERIOD	
		DETAIL	TOTALS
01	Subtotal from Page 01		<input type="text"/>
	408. TAXES LEVIED DIRECTLY BY TRANSIT SYSTEM		
02	408.01 Property Tax Revenue	<input type="text"/>	
03	408.02 Sales Tax Revenue	<input type="text"/>	
04	408.03 Income Tax Revenue	<input type="text"/>	
05	408.04 Payroll Tax Revenue	<input type="text"/>	
06	408.05 Utility Tax Revenue	<input type="text"/>	
07	408.99 Other Tax Revenue	<input type="text"/>	
08	Total Taxes Levied Directly By Transit System		<input type="text"/>
	409. LOCAL CASH GRANTS & REIMBURSEMENTS		
09	409.01 General Operating Assistance	<input type="text"/>	
10	409.02 Special Demonstration Project Assistance Local Projects	<input type="text"/>	
11	409.03 Special Demonstration Project Assistance - Local Share for State Projects	<input type="text"/>	
12	409.04 Special Demonstration Project Assistance - Local Share for UMTA Projects	<input type="text"/>	
13	409.05 Reimbursement of Taxes Paid	<input type="text"/>	
14	409.06 Reimbursement of Interest Paid	<input type="text"/>	
15	409.07 Reimbursement of Transit System Maint. Costs	<input type="text"/>	
16	409.08 Reimbursement for Snow Removal Costs	<input type="text"/>	
17	409.09 Reimbursement for Security Costs	<input type="text"/>	
18	409.99 Other Financial Assistance	<input type="text"/>	
19	Total Local Cash Grants & Reimbursements		<input type="text"/>
	410. LOCAL SPECIAL FARE ASSISTANCE		
20	410.01 Handicapped Citizens Fare Assistance	<input type="text"/>	
21	410.02 Senior Citizen Fare Assistance	<input type="text"/>	
22	410.03 Student Fare Assistance	<input type="text"/>	
23	410.99 Other Special Fare Assistance	<input type="text"/>	
24	Total Local Special Fare Assistance		<input type="text"/>
	411. STATE CASH GRANTS & REIMBURSEMENTS		
25	411.01 General Operating Assistance	<input type="text"/>	
26	411.03 Special Demonstration Project Assistance State Projects	<input type="text"/>	
27	411.04 Special Demonstration Project Assistance - State Share for UMTA Projects	<input type="text"/>	
28	411.05 Reimbursement of Taxes Paid	<input type="text"/>	
29	411.06 Reimbursement of Interest Paid	<input type="text"/>	
30	411.07 Reimbursement of Transit System Maint. Costs	<input type="text"/>	
31	411.09 Reimbursement of Security Costs	<input type="text"/>	
32	411.99. Other Financial Assistance	<input type="text"/>	
33	Total State Cash Grants & Reimbursements		<input type="text"/>
34	Subtotal, carry forward to Page 03		<input type="text"/>

Date Prepared _____ Date Updated _____

REVENUE DETAIL SCHEDULE

Transit ID

Level

Fiscal Year End
 Month Day Year

Line No.	REVENUE OBJECT CLASS	TOTAL REVENUES FOR PERIOD	
		DETAIL	TOTALS
01	Subtotal from Page 02		<input type="text"/>
	412. STATE SPECIAL FARE ASSISTANCE		
02	412.01 Handicapped Citizen Fare Assistance	<input type="text"/>	
03	412.02 Senior Citizen Fare Assistance	<input type="text"/>	
04	412.03 Student Fare Assistance	<input type="text"/>	
05	412.99 Other Special Fare Assistance	<input type="text"/>	
06	Total State Special Fare Assistance		<input type="text"/>
	413. FEDERAL CASH GRANTS & REIMBURSEMENTS		
07	413.01 General Operating Assistance	<input type="text"/>	
08	413.04 Special Demonstration Project Assistance	<input type="text"/>	
09	413.99 Other Financial Assistance	<input type="text"/>	
10	Total Federal Cash Grants & Reimbursements		<input type="text"/>
	430. CONTRIBUTED SERVICES		
11	430.01 State & Local Governments	<input type="text"/>	
12	430.02 Contra Account for Expense	(<input type="text"/>)	
13	Net Contributed Services		<input type="text" value="- 0 -"/>
	440. SUBSIDY FROM OTHER SECTORS OF OPERATIONS		
14	440.01 Subsidy from Utility Rates	<input type="text"/>	
15	440.02 Subsidy from Bridge & Tunnel Tolls	<input type="text"/>	
16	440.99 Other Subsidies	<input type="text"/>	
17	Total Subsidies from Other Sectors of Operations		<input type="text"/>
18	TOTAL REVENUE		<input type="text"/>
	OPTIONAL INFORMATION: Passenger Fares for Transit Service by Mode		
19	Mode Code: <input type="text"/> <input type="text"/>	<input type="text"/>	
20	<input type="text"/> <input type="text"/>	<input type="text"/>	
21	<input type="text"/> <input type="text"/>	<input type="text"/>	
22	<input type="text"/> <input type="text"/>	<input type="text"/>	
23	<input type="text"/> <input type="text"/>	<input type="text"/>	
24	<input type="text"/> <input type="text"/>	<input type="text"/>	
25	<input type="text"/> <input type="text"/>	<input type="text"/>	

Date Prepared _____ Date Updated _____

FORM 202: REVENUE DETAIL SCHEDULE

Form 202 is required for all voluntary level (C, B, and A) reporters. Purchased transportation service fare revenues (whether retained by the contractor or returned to the reporter) should not be reported on Form 202; these fare revenues should be reported on Form 005. The purpose of Form 202 is to obtain detailed information on the sources of a reporter's revenue. Fare revenues are reported for directly operated service only.

GENERAL INFORMATION

Form 202 is structured to report data at the 5-digit revenue object class level of detail. Revenue is reported in the same manner for both single mode and multi-mode systems. If a multi-mode system maintains separate revenue accounts by mode, these should be consolidated to provide single entries on Form 202. All data reported on Form 202 should be rounded to the nearest dollar. All three pages of Form 202 should be completed.

Note: Revenues from Federal, State or Local capital grants should not be reported on Form 202.

Accrual Accounting: On an accrual accounting basis, revenues should be recorded in the period in which they are earned, regardless of whether or not receipt of the revenues takes place within the same reporting period.

Pass-Through Funds for Designated Recipients: Reporters who serve as designated recipients should not report funds that they pass through to other agencies on their revenue forms. These pass-through funds represent funding for other agencies that have no relationship to the directly operated and/or purchased transportation services provided by the designated recipient. Therefore, these funds should not be reported by the agency (i.e., designated recipient) that passes the funds to another agency. Only the revenues that relate to the operating of the reporters' transit services (directly operated or purchased) should be reported.

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*.

Revenues from Passenger Fares (page 01, lines 01-08): Revenues from monthly fare passes should be reported in these categories as appropriate. Note that Object Class 401.06 has been limited to "park and ride" parking revenues only.

Revenues from Taxes Levied Directly by the Transit System (page 02, lines 02-08): Reporters are cautioned that revenues generated from taxes levied directly by transit systems are not the same as revenues generated from taxes levied by other government entities and dedicated to transit; the latter revenues are reported on Form 202 under Object Classes 409 and 411. Revenues from taxes levied directly by a transit system may be reported in Revenue Object Class 408 only if the transit system meets all of the following criteria:

- It is an independent political subdivision of the State.
- It has been granted taxing authority.
- Its revenues were generated through its own taxing authority.

Taxes levied directly by the transit system should also be reported as a miscellaneous source of funding on Form 103 and/or Form 203, if the revenues are used to achieve the Local matching requirement for Federal grants.

Passenger Fares for Transit Service by Mode (page 03, lines 19-25): Reporters are encouraged to report passenger fare revenue (Object Class 401) by mode. *For lines 19-25* on page 3 of Form 202, enter mode codes (obtained from Table 3) in *column b*, and enter total revenues for the respective modes in *column c*.

Date Prepared/Updated: Enter the date the form was prepared or updated by your transit agency in the space provided in the lower left-hand corner of the form.

FORM 202 CHECK LIST:

- ✓ *The sum of Local Cash Grants and Reimbursements (page 2, line 19) and Local Special Fare Assistance (page 2, line 24) should equal Total Local Assistance on Form 203, line 15, column c.*
- ✓ *The sum of State Cash Grants and Reimbursements (page 2, line 33) and State Special Fare Assistance (page 3, line 06) should equal Total State Assistance on Form 203, line 15, column b.*
- ✓ *Federal Cash Grants and Reimbursements (page 3, line 10) should equal Total Federal Assistance on Form 203, line 3, column c.*
- ✓ *If revenues from school bus or charter service are reported, there should be school bus/charter service operating data reported on Form 406.*
- ✓ *Only voluntary level C, B, and A transit reporters with directly operated service should fill out this form.*
- ✓ *Have you consolidated multi-mode data?*
- ✓ *Have you rounded all data to the nearest dollar?*
- ✓ *Only enter revenue during the reporting period.*
- ✓ *Have you matched the titles and/or object class codes that should equal to those on Form 203?*
- ✓ *Don't forget to enter date prepared/updated!*

REVENUE SUBSIDIARY SCHEDULE - SOURCES OF PUBLIC ASSISTANCE

Transit ID

Level

Fiscal Year End
Month Day Year

Line No.	GOVERNMENT FUNDS APPLIED TO TRANSIT SYSTEM		
	PART A. FEDERAL GOVERNMENT		
01	I. Funds received from UMTA Act of 1964, as amended Section 9 Funds		<input type="text"/>
	II. Funds received from other Federal Programs (<i>Identify</i>)		

02	Total Other Federal Funds		<input type="text"/>
03	TOTAL FEDERAL ASSISTANCE		<input type="text"/>
	PART B. STATE/LOCAL GOVERNMENT	STATE GOVERNMENT	LOCAL GOVERNMENT
04	I. Funds allocated to transit out of the general revenues of the government entity	<input type="text"/>	<input type="text"/>
	II. Funds dedicated to transit at their source (<i>Non-General Fund</i>):		
	Dedicated Taxes		
05	1. Income Taxes	<input type="text"/>	<input type="text"/>
06	2. Sales Taxes	<input type="text"/>	<input type="text"/>
07	3. Property Taxes	<input type="text"/>	<input type="text"/>
08	4. Payroll Taxes	<input type="text"/>	<input type="text"/>
09	5. Utility Taxes	<input type="text"/>	<input type="text"/>
10	6. Commuter Taxes	<input type="text"/>	<input type="text"/>
11	7. Gasoline Taxes	<input type="text"/>	<input type="text"/>
	8. Other Taxes (<i>Identify</i>)		

12	Total Other Taxes	<input type="text"/>	<input type="text"/>
13	Bridge, Tunnel, and Highway Tolls	<input type="text"/>	<input type="text"/>
	III. Other Public Sources (<i>Identify</i>)		

14	Total Other Public Sources	<input type="text"/>	<input type="text"/>
15	TOTAL STATE/LOCAL ASSISTANCE	<input type="text"/>	<input type="text" value="line 9-10"/>
	PART C. MISCELLANEOUS SOURCES		
	Miscellaneous Sources of Funding (<i>Identify</i>)		

16	Total Miscellaneous Sources of Funding	<input type="text"/>	<input type="text"/>

Date Prepared _____ Date Updated _____

**FORM 203: REVENUE SUBSIDIARY SCHEDULE --
SOURCES OF PUBLIC ASSISTANCE**

Form 203 is required for all reporters. The purpose of Form 203 is to identify the origin and amount of operating assistance funds that reporters receive from Federal, State, and Local government agencies and other miscellaneous sources. The UMT Act of 1964, as amended limits Federal operating assistance to 50 percent of the transit system's operating deficit. The remainder is normally contributed by State and Local governments.

GENERAL INFORMATION

Note: *Capital assistance* funds *should not be* reported on Form 203. If a multi-mode transit operator received *operating assistance* by mode, the amount of this assistance *should be consolidated* and the totals *reported* for each source of funding. All data reported on Form 203 should be rounded to the nearest dollar.

Accrual Accounting: On an accrual accounting basis, revenues should be recorded in the period in which they are earned, regardless of whether or not receipt of the revenues takes place within the same reporting period.

Proceeds from Government Agency Bond Issues: If proceeds from a government agency bond issue are used to support transit service, the funding of the liquidation of the bond issue determines the entries to be made on Form 203. In essence, the bond proceeds are interim financial support to the transit system. The ultimate financial support comes from the government revenues that are used to liquidate the bond issue. It is these ultimate sources of government funding that are to be reported in the appropriate categories on Form 203. That is, do not report the proceeds from sale of bonds; report the revenues from sources used for bond debt service and amortization. Bonds to be paid off from government transit fares do not constitute government financial assistance and should not be reported on Form 203. Bonds that are to be paid off from government funds other than fares, however, do constitute government financial assistance.

Pass-Through Funds for Designated Recipients: Reporters who serve as designated recipients should not report funds that they pass through to other agencies on their revenue forms. These pass-through funds represent funding for other agencies that have no relationship to the directly operated and/or purchased transportation services provided by the designated recipient. Therefore, these funds should not be reported by the agency (i.e., designated recipient) that passes the funds to another agency. Only the revenues that relate to the operating of the reporters' transit services (directly operated or purchased) should be reported.

INSTRUCTIONS

For each category of operating assistance, enter the amount earned during the reporting period. If data are reported on lines *02, 12, 14, or 16*, identify the source of the funds in the space provided in *column a*.

Federal Government Assistance: Part A includes two categories of Federal funding for transit operating assistance.

- In Category I, *line 01*, enter funds received from Section 9 and other provisions of the UMT Act of 1964, as amended.
- In Category II, *line 02*, enter funds received for operating assistance through other Federal programs. Enter total Federal operating assistance on *line 03*.

State and Local Government Assistance: Part B includes three categories of State and Local funding for transit operating assistance.

- In Category I, *line 04*, enter funds received from the general revenues of both State and Local government entities. The amount of these funds is usually determined through the governments' annual budgeting processes. Federal revenue sharing funds received through State or Local government agencies and allocated to transit, should also be included on *line 04*. Any other Federal funds received should be accounted for in Part A.
- In Category II of Part B, *lines 05-13*, enter funds that are dedicated to transit and used for operating assistance (funds raised specifically for transit from a particular source, rather than through an allocation from a pool of general funds).
- In Category III of Part B, *line 14*, enter other public funds that are not specifically dedicated to transit, including, for example, California Transportation Development Act (TDA) funds, which are dedicated to a Local government agency for transportation rather than specifically for transit.

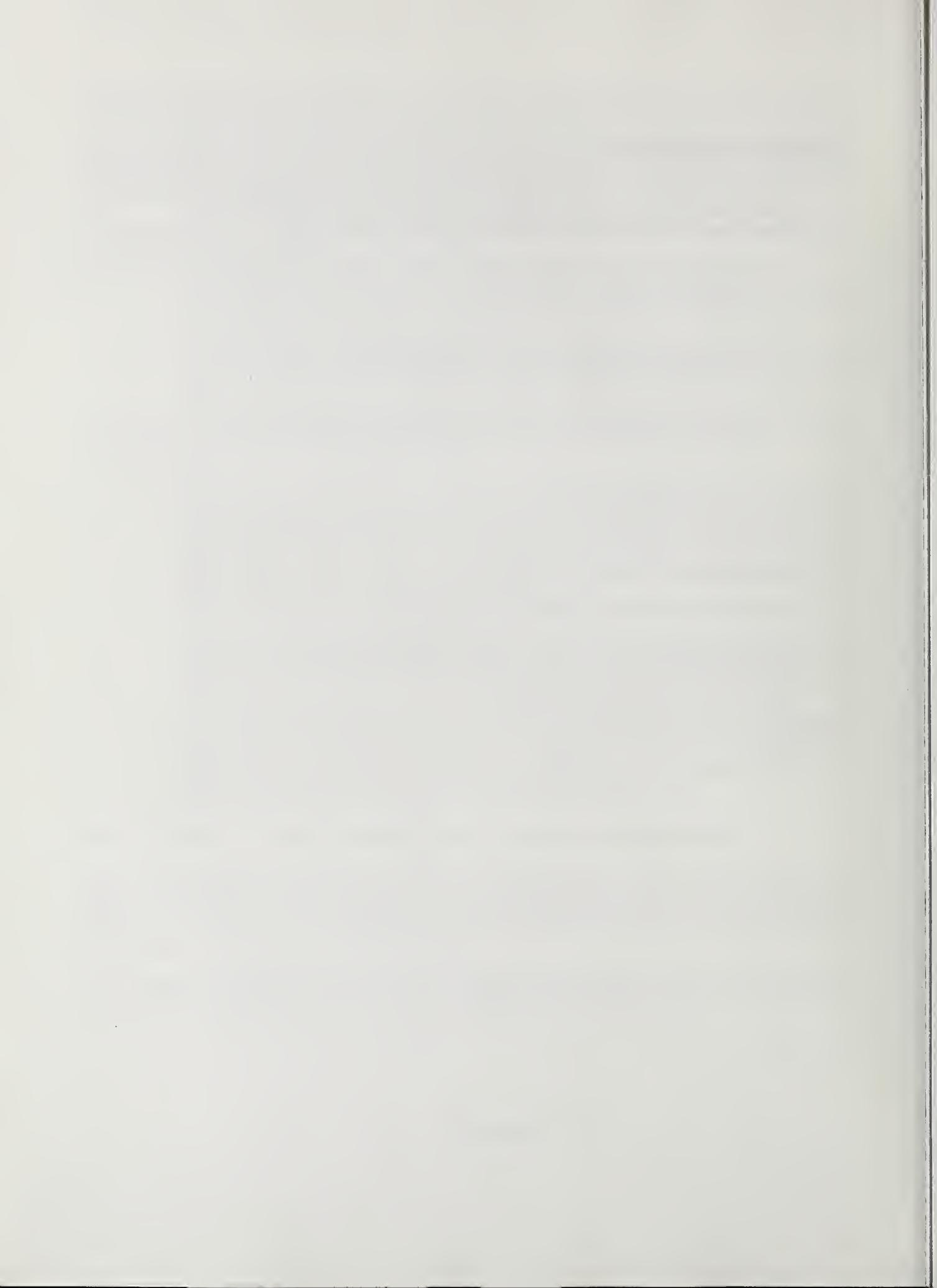
Enter total State and Local operating assistance on *line 15, columns b and c*.

Miscellaneous Sources of Funds: In Part C, *line 16*, enter other miscellaneous types of funds used to achieve the local matching requirement for Federal grants. Examples of such sources are taxes levied directly by the transit system, profits from charter service, advertising revenues, and private donations.

Date Prepared/Updated: Enter the date the form was prepared or updated by your transit agency in the space provided in the lower left-hand corner of the form.

FORM 203 CHECK LIST:

- ✓ *The total of Federal, State, and Local assistance reported on Form 203 should be consistent with the totals reported in Revenue Object Classes 409-413 on Form 201 (Level R) or Form 202 (Levels A, B, and C). Specific cross checks include:*
 - ☐ *Total Federal Assistance (Form 203, line 03, column c) should equal the total amount shown in Object Class 413, Federal Cash Grants and Reimbursements, on Form 201 or 202.*
 - ☐ *Total State Assistance (Form 203, line 15, column b) should equal the total amounts shown in Object Classes 411, State Cash Grants and Reimbursements, and 412, State Special Fare Assistance, on Form 201 or 202.*
 - ☐ *Total Local Assistance (Form 203, line 15, column c) should equal the total amounts shown in Object Classes 409, Local Cash Grants and Reimbursements, and 410, Local Special Fare Assistance, on Form 201 or 202.*
- ✓ *Do not report capital assistance funds!*
- ✓ *Have you consolidated multi-mode data and reported the total for each source of funding?*
- ✓ *Have you rounded all data to the nearest dollar?*
- ✓ *Only enter the revenue earned during the reporting period.*
- ✓ *Have you matched the titles and/or object class codes that should equal to those on Forms 201 or 202?*
- ✓ *Don't forget to enter date prepared/updated!*



EXPENSE REPORT FORMS

(300 SERIES)

EXPENSES CLASSIFIED BY FUNCTION

Level Mode

Transit ID
 Fiscal Year End
Month Day Year

Line No.	Expense Object Class	Vehicle Operations 010	Vehicle Maintenance 041	Non-Vehicle Maintenance 042	General Administration 160	Total Expense for Period
01	501. LABOR					
02	01 Operators' Salaries & Wages					
03	02 Other Salaries & Wages					
04	502. FRINGE BENEFITS					
05	503. SERVICES					
06	504. MATERIALS & SUPPLIES					
07	04 Fuel & Lubricants					
08	02 Tires & Tubes					
09	99 Other Materials & Supplies					
10	505. UTILITIES					
11	506. CASUALTY & LIABILITY COSTS					
12	507. TAXES					
13	508. PURCHASED TRANSPORTATION					
14	01 Less than 50 Vehicles					
15	02 50 or More Vehicles					
16	509. MISCELLANEOUS EXPENSE					
17	510. EXPENSE TRANSFERS					
18	TOTAL SYSTEM EXPENSES					
19	RECONCILING ITEMS:					
20	511. INTEREST EXPENSES					
21	512. LEASES & RENTALS					
22	513. DEPRECIATION					
23	513.13 Amortization of Intangibles					
24	514. PURCHASE LEASE PAYMENTS					
25	515. RELATED PARTIES LEASE AGREEMENT					
26	516. OTHER RECONCILING ITEMS					
27	TOTAL RECONCILING ITEMS					
28	TOTAL EXPENSES FROM PUBLISHED REPORTS					
29	MEMO ITEM - Expenses not allowable for Federal Operating Assistance					

FORM 301: EXPENSES CLASSIFIED BY FUNCTION

Form 301 is required only for single mode, Level R reporters. (Level R reporters with two or more modes should use Form 310.) The purpose of Form 301 is to collect information about single mode reporters' expenses, at both the 3- and the 5-digit object class levels of detail.

GENERAL INFORMATION

Expense object classes are itemized in column a. Expenses are classified according to the functional categories in *columns b-e* and totaled in *column f*. All data should be rounded to the nearest dollar. For clarification and guidance in reporting expense data, refer to Volume II of the USOA.

Accrual Accounting: Accounting is on an accrual basis. Expenditures should be reported in the year in which they resulted in liabilities, regardless of whether or not expenditures were paid in the reporting period.

Allocating Expense to Functions: Form 301 allows Level R reporters to allocate expenses in any object class to any one of the 4 functional categories listed in Table 6. This format eliminates previous restrictions on allocating expenses for certain object classes to certain functional categories.

Pass-Through Funds for Designated Recipients: Reporters who serve as designated recipients should not report funds that they pass through to other agencies on their expense forms. These pass-through funds represent funding for other agencies that have no relationship to the directly operated and/or purchased transportation services provided by the designated recipient. Therefore, these funds should not be reported by the agency (i.e., designated recipient) that passes the funds to another agency. Only the expenses that relate to the operating of the reporters' transit services (directly operated or purchased) should be reported.

Publicly Sponsored Vanpool Services: Lease costs associated with vanpool services provided by a private or non-profit agency under contract to the reporter must be segregated and reported separately under reconciling items. If operating costs are based on unit charges (e.g., per mile or per trip) to riders, any lease costs must be separated.

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

Table 6

Aggregation of Functions for Expense Classifications

Reporting Levels R and C

010 Vehicle Operations

Reporting Level B

010 - Administration of Transportation
 020 - Scheduling of Transportation Operations
 030 - Revenue Vehicle Operation

Reporting Level A

011 - Transportation Administration
 012 - Revenue Vehicle Movement Control
 021 - Scheduling of Transportation Operations
 031 - Revenue Vehicle Operation

041 Vehicle Maintenance

041 - Maintenance Administration - Vehicles
 050 - Servicing Revenue Vehicles
 060 - Inspection and Maintenance of Revenue Vehicles
 062 - Accident Repairs of Revenue Vehicles
 070 - Vandalism Repairs of Revenue Vehicles
 080 - Servicing and Fuel of Service Vehicles
 090 - Insp. and Maint. of Service Vehicles

041 - Maintenance Administration - Vehicles
 051 - Servicing Revenue Vehicles
 061 - Insp. and Maint. of Revenue Vehicles
 062 - Accident Repairs of Revenue Vehicles
 071 - Vandalism Repairs of Revenue Vehicles
 081 - Servicing and Fuel of Service Vehicles
 091 - Insp. and Maint. of Service Vehicles

042 Non-Vehicle Maintenance

042 - Maint. Administration - Non-Vehicles
 100 - Maint. of Vehicle Movement Control Systems
 110 - Maint. of Fare Collection & Counting Equip.
 120 - Maint. of Other Bldgs., Grounds & Equip.
 130 - Vandalism Repairs of Bldgs., Grounds & Equip.
 140 - Operation & Maint. of Electric Power Facilities

042 - Maint. Administration - Non-Vehicles
 101 - Maint. of Vehicle Movement Cntrl. Sys.
 111 - Maint. of Fare Collec. & Counting Equip.
 121 - Maint. of Other Bldgs., Grounds & Equip.
 122 - Maint. of Roadway & Track
 123 - Maint. of Passenger Stations
 124 - Maint. of Operating Station Bldgs., Grounds & Equip.
 125 - Maint. of Garage & Shop Bldgs., Grounds & Equip.
 126 - Maint. of Communication System
 127 - Maint. of Gen. Admin. Bldgs., Grounds & Equip.
 128 - Accident Repairs of Bldgs., Grounds & Equip.
 131 - Vandalism Repairs of Bldgs., Grounds & Equip.
 141 - Operation and Maint. of Electric Power Facilities

Table 6

Aggregation of Functions for Expense Classifications (continued)

<u>Reporting Levels R and C</u>	<u>Reporting Level B</u>	<u>Reporting Level A</u>
160 General Administration	145 - Preliminary Transit System Development	145 - Preliminary Transit System Development
	150 - Ticketing & Fare Collection	151 - Ticketing & Fare Collection
	160 - General Administration	161 - System Security
	179 - Marketing	165 - Injuries & Design
	180 - General Function	166 - Safety
		167 - Personnel Administration
		168 - General Legal Services
		169 - General Insurance
		170 - Data Processing
		171 - Finance & Accounting
		172 - Purchasing & Stores
		173 - General Accounting
		174 - Real Estate Management
		175 - Office Management & Services
		176 - General Management
		162 - Customer Service
		163 - Promotion
		164 - Market Research
		177 - Planning
		181 - General Function

INSTRUCTIONS

For each object class in *lines 01 through 14*, enter the expenses incurred for each of the functional categories listed in *columns b-e*. Report data only for the object classes listed. Do not add any lines or object classes to the form. Enter total system expenses for each object class in *column f* and total expenses by function on *line 15*. On *lines 16 through 25*, enter total expenses in *column f* only.

Materials and Supplies: Report expenses for Fuel and Lubricants (*line 05*) and for Tires and Tubes (*line 06*) used for revenue vehicles under Vehicle Operations in *column b*.

Utilities: Report expenses for electricity used for electrically propelled transit vehicles under Vehicle Operations in *column b*.

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 (*line 09*) under Vehicle Maintenance (*column c*). If your system is self-insured for repairs to damaged vehicles, report Casualty and Liability Costs under General Administration (*column e*). Report other insurance premiums usually carried, such as fire insurance, under General Administration (*column e*).

Purchased Transportation: Expenses reported in Object Classes 508.01 and 508.02 (*lines 11 and 12*) should include the contract amount of purchased service (see Volume II of the USOA, page 7.2-11) plus any fares retained by the contractor. *Since it is also desirable to know how much of the expenses in Object Classes 508.01 and 508.02 are recovered from fares, report fare revenues on Form 005 (whether retained by the contractor or returned to the reporter).* Use Object Class 508.01 to report the contract amount plus fares retained by the contractor for all contract carriers using fewer than 50 vehicles each to provide annual maximum service. Use Object Class 508.02 to report the contract amount plus fares retained by the contractor for all contract carriers using 50 or more vehicles each to provide annual maximum service. In determining whether a contract carrier uses 50 or more vehicles to provide the purchased service, include in the count only maximum service vehicles (exclude spares). Refer to Form 004 for maximum service definitions.

Reconciling Items: Reconciling Items (*lines 16-23*) are reported separately since accounting practices for handling these items, particularly depreciation and amortization, differ considerably as a result of local ordinances and conditions. They are called "Reconciling Items" because they are needed to provide an overall total that is consistent with local published reports.

Memo Item: Use the memo entry (*line 25*) 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.

Date Prepared/Updated: Enter the date the form was prepared or updated by your transit agency in the space provided in the lower left-hand corner of the form.

FORM 301 CHECK LIST:

- ✓ *Only single mode, Level R transit reporters should fill out this form.*
- ✓ *Have you only entered the expenditures incurred during the reporting period?*
- ✓ *Have data been rounded to the nearest dollar?*
- ✓ *Have you reported data only for the object classes listed?*
- ✓ *Have you separated out lease costs associated with contracted vanpool services and reported them under Reconciling Items?*
- ✓ *Have you listed expenses for materials and supplies for revenue vehicles only?*
- ✓ *Have you reported contract amount plus revenue fares retained by contractor for purchased transportation, and used Form 005 to report the fare revenue?*
- ✓ *Have you reported reconciling items separately?*
- ✓ *Do you have any expenses not allowable for federal operating assistance under Section 9 of the Urban Mass Transportation Act of 1964, as amended which should have been entered under Memo Item?*
- ✓ *Line 15 provides column totals for expenses (less reconciling items) for each function and the total system expenses. Check to ensure that the sum of columns b, c, d, and e on line 15 equals line 15, column f. In other words, the sum of the column totals should equal the sum of the row totals.*
- ✓ *Don't forget to enter the date prepared/updated!*

EXPENSES CLASSIFIED BY FUNCTION

Level

Transit ID
 Fiscal Year End
Month Day Year

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	502. 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 Less than 50 Vehicles					
14	02 50 or More Vehicles					
15	509. MISCELLANEOUS EXPENSE					
	EXPENSE TRANSFERS					
	TOTAL SYSTEM EXPENSES					
RECONCILING ITEMS:						
16	511. INTEREST EXPENSES					
17	512. LEASES & RENTALS					
18	513. DEPRECIATION					
19	513.13 Amortization of Intangibles					
20	514. PURCHASE LEASE PAYMENTS					
21	515. RELATED PARTIES LEASE AGREEMENT					
22	516. OTHER RECONCILING ITEMS					
23	TOTAL RECONCILING ITEMS					
24	TOTAL EXPENSES FROM PUBLISHED REPORTS					
25	MEMO ITEM: Expenses not allowable for Federal Operating Assistance					

FORM 310: EXPENSES CLASSIFIED BY FUNCTION

Form 310 is required only for multi-mode, Level R reporters. (Single mode Level R reporters should use Form 301.) The purpose of Form 310 is to collect information about multi-mode reporters' expenses, at both the 3- and the 5-digit object class levels of detail. Form 310 is designed to allow reporting of total system expenses on page 1 and expenses by mode on pages 2 through 5.

GENERAL INFORMATION

Attempts should be made to allocate expenses by object class directly to each mode. This may not be possible, however, for some joint expenses. When necessary, joint expenses may be reported and allocated to each of the four Level R functional categories.

All data should be rounded to the nearest dollar. For clarification and guidance in reporting expense data, refer to Volume II of the USOA.

Accrual Accounting: Accounting is on an accrual basis. Expenditures should be reported in the year in which they resulted in liabilities, regardless of whether or not the expenditures were paid in the reporting period.

Allocating Expenses to Functions: Form 310 allows Level R reporters to allocate expenses in any object class to any one of the four functional categories listed in Table 6. This format eliminates previous restrictions on allocating expenses for certain object classes to certain functional categories.

Pass-Through Funds for Designated Recipients: Reporters who serve as designated recipients should not report funds that they pass through to other agencies on their expense forms. These pass-through funds represent funding for other agencies that have no relationship to the directly operated and/or purchased transportation services provided by the designated recipient. Therefore, these funds should not be reported by the agency (i.e., designated recipient) that passes the funds to another agency. Only the expenses that relate to the operating of the reporters' transit services (directly operated or purchased) should be reported.

Publicly Sponsored Vanpool Services: Lease costs associated with vanpool services provided by a private or non-profit agency under contract to the reporter must be segregated from object class 508.01 or 508.02 and be reported separately under reconciling items. If operating costs are based on unit charges (e.g., per mile or per trip) to riders, any lease costs must be separated.

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

INSTRUCTIONS

Expenses Classified by Function (page 1): For each object class in *lines 01* through *14*, enter the expenses incurred for each of the functional categories listed in *columns b* through *e*. Report data only for the object classes listed. Do not add any lines or object classes to the form. Enter total system expenses for each object class in *column f*, and total expenses by function on *line 15*. On *lines 16* through *25*, enter total expenses in *column f* only.

Materials and Supplies: Report expenses for Fuel and Lubricants (*line 05*) and for Tires and Tubes (*line 06*) used for revenue vehicles under Vehicle Operations in *column b*.

Utilities: Report expenses for electricity used for electrically propelled transit vehicles under Vehicle Operations in *column b*.

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 (*line 9*) under Vehicle Maintenance (*column c*). If your system is self-insured for repairs to damaged vehicles, report Casualty and Liability Costs under General Administration (*column e*). Report other insurance premiums usually carried, such as fire insurance, under General Administration (*column e*).

Purchased Transportation: Expenses reported in Object Classes 508.01 and 508.02 (*lines 11 and 12*) should include the contract amount of purchased service (see Volume II of the USOA, page 7.2-11) plus any fares retained by the contractor. *Since it is also desirable to know how much of the expenses in Object Classes 508.01 and 508.02 is recovered from fares, report fare revenues on Form 005 (whether retained by the contractor or returned to the reporter).* Object Class 508.01 is used to report the contract amount plus fares retained by the contractor for all contract carriers using fewer than 50 vehicles to provide annual maximum service. Object Class 508.02 is used to report the contract amount plus fares retained by the contractor for all contract carriers using 50 or more vehicles to provide annual maximum service. In determining whether a contract carrier uses 50 or more vehicles to provide the purchased service, include in the count only maximum service vehicles (exclude spares). Refer to Form 004 for maximum service definitions.

Reconciling Items: Reconciling Items (*lines 16-23*) are reported separately since accounting practices for handling these items, particularly depreciation and amortization, differ considerably as a result of local ordinances and conditions. They are called "Reconciling Items" because they are needed to provide an overall total which is consistent with local published reports.

Memo Item: Use the memo entry (*line 25*) 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.

Allocation of Modal Expenses to Functional Categories (pages 2-5): Pages 2-5 of Form 310 permit expenses for each object class and total expenses to be allocated to the specific mode for which the expenses were incurred, for each of the four functional categories.

Page	Functional Category
2.....	Vehicle operations (010)
3.....	Vehicle maintenance (041)
4.....	Non-vehicle maintenance (042)
5.....	General administration (160)

Whenever possible, assign expenses directly to a mode for each function (*columns d-k*). There is also a provision for reporting Joint Expenses in *column c*. (See the discussion of joint expenses below.)

Total System Expenses: Enter the expenses by object class on *lines 01-14, column b*, for each function on pages 2-5. Note that the figures on page 1, *columns b-e, lines 01-14* and *15* should equal those on pages 2-5, *column b, lines 01-14* and *99*, respectively.

Direct Expenses: In the space immediately under Direct Expenses by Mode (*line 00, columns d-k*), enter the individual mode codes (see Table 4) for the modes in your system. For example, if your system consists of a motorbus mode and a demand responsive mode, enter "MB" in *column d* and "DR" in *column e*. If your system consists of a motorbus mode, trolleybus mode, and a demand responsive mode, enter "MB" in *column b*, "TB" in *column e*, "DR" in *column f*, and so on until all your modes have been accounted for. Next, enter the *direct expenditures* that can be assigned to each mode for each object class under the appropriate column.

Joint Expenses: Allocate costs directly to modes in *columns d-k* 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. That example pertains only to labor expenses, but other joint expenses may be allocated similarly. The total expenses classified as joint costs in each function may be allocated to each mode based on the percentage relationship of total (revenue) vehicle hours for labor items and total (revenue) vehicle miles for service operation costs.

Allocation of joint expense among modes is made by function. For each object class within the function, enter the joint expenses for all modes on *lines 01-14, column c*. Enter total joint expenses on *lines 92* and *97, column c* and allocate the total joint expenses for the function to each applicable mode on *line 97, columns d-k*. Joint expense totals (*line 97, column c*) should equal the sum of joint expenses for each object class in *lines 01-14, column c*, and should also equal the sum of joint expenses by mode on *line 97, columns d-k*.

Date Prepared/Updated: Enter the date the form was prepared or updated by your transit agency in the space provided in the lower left-hand corner of the form.

FORM 310 CHECK LIST:

- ✓ *Only multi-mode Level R transit reporters should fill out this form.*
- ✓ *Have you allocated expenses by object class directly to each mode whenever possible?*
- ✓ *Have data been rounded to the nearest dollar?*
- ✓ *Only enter the expenditures incurred during the reporting period.*
- ✓ *Have you separated any lease costs associated with contracted vanpool services and reported them under Reconciling Items?*
- ✓ *Have you listed expenses for materials and supplies for revenue vehicles only?*
- ✓ *Have you reported contract amount **plus** fare revenue retained by contractor for purchased transportation, and used Form 005 to report the fare revenue?*
- ✓ *Have you reported reconciling items separately?*
- ✓ *Are there any expenses not allowable for federal operating assistance under Section 9 of the Urban Mass Transportation Act of 1964, as amended which should have been entered under Memo Item?*
- ✓ *Have you separated mode expenses to the proper functional categories?*
- ✓ *Have you assigned direct expenses by mode? Have you allocated on an equitable basis expenses not directly assignable?*
- ✓ *Have you checked the addition for each object class code and each function to make sure they total to the corresponding object class code/function total?*
- ✓ *For page 1, line 15 provides the column totals for expenses (less reconciling items) for each function and the total system expenses. Check to ensure that the sum of columns b, c, d, and e on line 15 equals line 15, column f. In other words, the sum of the column totals should equal the sum of the row totals.*
- ✓ *Don't forget to enter the date prepared/updated!*

FORM 310 CHECK LIST (continued):

For pages 2-5:

- ✓ *line 92, column b should equal lines 1-14, column b*
- ✓ *line 92, columns c-k should equal lines 1-14, columns c-k*
- ✓ *line 92, column b should equal line 92, columns c-k*
- ✓ *line 97, column c should equal line 92, column c*
- ✓ *line 97, column c should equal line 97, columns d-k*
- ✓ *line 99, column b should equal line 92, column b*
- ✓ *line 99, columns d-k should equal lines 92 plus 97, columns d-k*
- ✓ *line 99, column b should equal line 99 columns d-k*

In addition, data on pages 2-5 should correspond to data on page 1, as follows:

- ✓ *page 1, lines 1-14 and 15, column b should equal page 2, lines 1-14 and 99, column b*
- ✓ *page 1, lines 1-14 and 15, column c should equal page 3, lines 1-14 and 99, column b*
- ✓ *page 1, lines 1-14 and 15, column d should equal page 4, lines 1-14 and 99, column b*
- ✓ *page 1, lines 1-14 and 15, column e should equal page 5, lines 1-14 and 99, column b*

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Line No.	EXPENSE OBJECT CLASS	TOTAL SYSTEM EXPENSES	JOINT EXPENSES	D	E	F	G	H	I	J	K
00											
01	501.01 Operators' Salaries & Wages										
02	02 Other Salaries & Wages										
03	502.15 Fringe Benefits Distribution										
04	503.01 Management Service Fees										
05	02 Advertising Fees										
06	03 Professional & Technical Services										
07	04 Temporary Help										
08	05 Contract Maintenance Services										
09	06 Custodial Services										
10	07 Security Services										
11	99 Other Services										
12	504.01 Fuel & Lubricants										
13	02 Tires & Tubes										
14	99 Other Materials & Supplies										
15	505.01 Propulsion Power										
16	02 Utilities Other Than Propulsion Power										
17	506.01 Premiums for Physical Damage Insurance										
18	02 Recoveries of Physical Damage Losses										
19	03 Premiums for PL & PD Insurance										
20	04 Payouts for Uninsured PL & PD Settlements										
21	05 Provisions for Uninsured PL & PD Settlements										
22	06 Payouts for Insured PL & PD Settlements										
23	07 Recoveries of PL & PD Settlements										
24	08 Premiums for Other Corporate Insurance										
25	09 Other Corporate Losses										
26	10 Recoveries of Other Corporate Losses										
27	507.01 Federal Income Tax										
28	02 State Income Tax										
29	03 Property Tax										
30	04 Vehicle Licensing & Registration Fees										
31	05 Fuel & Lubricant Taxes										
32	06 Electric Power Taxes										
33	99 Other Taxes										
34	508.01 Purchased Transp. Services (Less than 50 Veh.)										
35	02 Purchased Transp. Services (50 or more Veh.)										
36	509.01 Dues & Subscriptions										
37	02 Travel & Meetings										
38	03 Bridge, Tunnel, & Highway Tolls										
39	04 Entertainment Expense										
40	05 Charitable Donations										
41	06 Fines & Penalties										
42	07 Bad Debt Expense										
43	08 Advertising/Promotion Media										
44	99 Other Miscellaneous Expense										
45	510.01 Function Reclassifications										
46	02 Expense Reclassifications										
47	03 Capitalization of Nonoperating Costs										
92	COLUMN TOTALS										
97	JOINT EXPENSE TOTALS ALLOCATED TO MODES										
99	TOTAL MODE EXPENSES										

This Form is for Level A Only (Single and Multi-Mode)

FORM 311: DIRECT, JOINT AND TOTAL EXPENSES BY OBJECT CLASS AND MODE

Form 311 is required for all Level A reporters. The purpose of Form 311 is to report total expenses for each object class by function and to allocate direct and joint expenses to modes.

GENERAL INFORMATION

Expenses should be allocated directly to modes to the maximum extent possible. When necessary, joint expenses may be reported and allocated to modes for each function.

Single-mode reporters should report their expenses for the appropriate object classes in *column b* only.

All data should be rounded to the nearest dollar. For clarification and guidance in reporting expense data, refer to Volume II of the USOA.

Accrual Accounting: Accounting is on an accrual basis. Expenditures should be reported in the year in which they resulted in liabilities, regardless of whether or not the expenditures were paid in the reporting period.

Allocating Expenses to Functions: Form 311 allows reporters to allocate expenses in any object class to any functional category. This format eliminates previous restrictions on allocating expenses for certain object classes to certain functional categories.

Pass-Through Funds for Designated Recipients: Reporters who serve as designated recipients should not report funds that they pass through to other agencies on their expense forms. These pass-through funds represent funding for other agencies that have no relationship to the directly operated and/or purchased transportation services provided by the designated recipient. Therefore, these funds should not be reported by the agency (i.e., designated recipient) that passes the funds to another agency. Only the expenses that relate to the operating of the reporters' transit services (directly operated or purchased) should be reported.

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

INSTRUCTIONS

Total System Expenses: For each function on pages 1-44, enter the total expenses by object class on *lines 01-47*, in *column b*, and enter the total expenses for the function on *lines 92 and 99*, in *column b*. Report data only for the object classes listed. Do not add any lines or object classes to the form.

Materials and Supplies: Report expenses for Fuel and Lubricants (*line 12*) and for Tires and Tubes (*line 13*) used for revenue vehicles under Vehicle Operations functions (pages 1-4).

Utilities: Report expenses for Propulsion Power (*line 15*) used for electrically propelled transit vehicles under Vehicle Operations functions (pages 1-4).

Casualty and Liability: If your transit system carries physical damage (PD) insurance on its rolling stock, report the amount of the PD insurance under the Vehicle Maintenance functions (pages 5-11). If your system is self-insured for repairs to damaged vehicles, report the cost under the General Administration functions (pages 25-44). Report other insurance premiums usually carried, such as fire insurance, under the General Administration functions.

Purchased Transportation: Expenses reported in Object Classes 508.01 and 508.02 should include the contract amount of purchased service (see Volume II of the USOA, page 7.2-11) plus any fares retained by the contractor. *Since it is also desirable to know how much of the expenses in Object Classes 508.01 and 508.02 are recovered from fares, report fare revenues on Form 005 (whether retained by the contractor or returned to the reporter).* Object Class 508.01 is used to report the contract amount plus fares retained by the contractor for all contract carriers using fewer than 50 vehicles to provide annual maximum service. Object Class 508.02 is used to report the contract amount plus fares retained by the contractor for all contract carriers using 50 or more vehicles to provide annual maximum service. In determining whether a contract carrier uses 50 or more vehicles to provide the purchased service, include in the count only maximum service vehicles (exclude spares). Refer to Form 004 for maximum service definitions.

Allocation of Modal Expenses to Functional Categories: Form 311 permits expenses for each object class and total expenses to be allocated to the specific modes for which the expenses were incurred, for each of the 44 functional categories listed in Table 6. Whenever possible, expenses should be assigned directly to a mode for each function (*columns d-k*). There is also a provision for reporting Joint Expenses in *column c*. (See the discussion of Joint Expenses below.)

Direct Expenses: In the spaces immediately under Direct Expenses By Mode (*line 00, columns d-k*), enter the individual mode codes (see Table 3) for the modes in your system. For example, if your system consists of a motorbus mode and a demand responsive mode, enter "MB" in *column d* and "DR" in *column e*. If your system consists of a motorbus mode, trolleybus mode, and a demand responsive mode, enter "MB" in *column d*, "TB" in *column*

e, "DR" in *column f*, and so on until all your modes have been accounted for. Next, enter the direct expenditures that can be assigned to each mode for each object class under the appropriate column.

Joint Expenses: Allocate costs directly to modes in *columns d-k* 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. That example pertains only to labor expenses, but other joint expenses may be allocated similarly. The total expenses classified as joint costs in each function may be allocated to each mode based on the percentage relationship of capacity-miles for each mode to total capacity-miles for the system. If you use capacity-miles for allocation purposes, be sure that your allocation is consistent with the capacity-mileage figures you provide on Form 406 or 407 for each mode.

Allocation of joint expenses among modes is made by function. For each object class within the function, enter the joint expenses for all modes on *lines 01-47, column c*. Enter total joint expenses on *lines 92 and 97, column c* and allocate the total joint expenses for the function to each applicable mode on *line 97, columns d-k*. Joint expense totals (*line 97, column c*) should equal the sum of joint expenses for each object class in lines 01-47, and also equal the sum of joint expenses by mode on *line 97, columns d-k*.

Date Prepared/Updated: Enter the date the form was prepared or updated by your transit agency in the space provided in the lower left-hand corner of the form.

FORM 311 CHECK LIST:

- ✓ *Only Level A transit reporters should fill out this form.*
- ✓ *Have you allocated expenses by mode whenever possible?*
- ✓ *Have data been rounded to the nearest dollar?*
- ✓ *Only enter the expenditures incurred during the reporting period.*
- ✓ *Have you listed expenses for materials and supplies for revenue vehicles only?*
- ✓ *Have you reported contract amount plus fare revenue retained by contractor for purchased transportation, and used Form 005 to report the fare revenue?*
- ✓ *Have you separated your mode expenses to the proper functional categories?*
- ✓ *Have you assigned direct expenses by mode? Have you allocated on an equitable basis expenses not directly assignable?*

For pages 1-44:

- ✓ *line 92, column b should equal lines 1-47, column b*
- ✓ *line 92, columns c-k should equal lines 1-47, columns c-k*
- ✓ *line 92, column b should equal line 92, columns c-k*
- ✓ *line 97, column c should equal line 92, column c*
- ✓ *line 97, column c should equal line 97, columns d-k*
- ✓ *line 99, column b should equal line 92, column b*
- ✓ *line 99, columns d-k should equal lines 92 plus 97, columns d-k*
- ✓ *line 99, column b should equal line 99, columns d-k*
- ✓ *Don't forget to enter the date prepared/updated!*

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This Form is for Level B Only (Single and Multi-Mode)

FORM 312: DIRECT, JOINT, AND TOTAL EXPENSES BY OBJECT CLASS AND MODE

Form 312 is required for all Level B reporters. The purpose of Form 312 is to report total expenses for each object class by function and to allocate direct and joint expenses to modes.

GENERAL INFORMATION

Expenses should be allocated directly to modes to the maximum extent possible. When necessary, joint expenses may be reported and allocated to modes for each function.

Single mode reporters should report their expenses for the appropriate object classes in *column b* only.

All data should be rounded to the nearest dollar. For clarification and guidance in reporting expense data, refer to Volume II of the USOA.

Accrual Accounting: Accounting is on an accrual basis. Expenditures should be reported in the year in which they resulted in liabilities, regardless of whether or not the expenditures were paid in the reporting period.

Allocating Expenses to Functions: Form 312 allows reporters to allocate expenses in any object class to any functional category. This format eliminates previous restrictions on allocating expenses for certain object classes to certain functional categories.

Pass-Through Funds for Designated Recipients: Reporters who serve as designated recipients should not report funds that they pass through to other agencies on their expense forms. These pass-through funds represent funding for other agencies that have no relationship to the directly operated and/or purchased transportation services provided by the designated recipient. Therefore, these funds should not be reported by the agency (i.e., designated recipient) that passes the funds to another agency. Only the expenses that relate to the operating of the reporters' transit services (directly operated or purchased) should be reported.

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

INSTRUCTIONS

Total System Expenses: For each function on pages 1-21, enter the total expenses by object class on *lines 1-47*, in *column b*, and enter the total expenses for the function on *lines 92 and 99*, in *column b*. Report data only for the object classes listed. Do not add any lines or object classes to the form.

Materials and Supplies: Report expenses for Fuel and Lubricants (*line 12*) and for Tires and Tubes (*line 13*) used for revenue vehicles under Vehicle Operations functions (*pages 1-3*).

Utilities: Report expenses for Propulsion Power (*line 15*) used for electrically propelled transit vehicles under Vehicle Operations functions (*pages 1-3*).

Casualty and Liability: If your transit system carries physical damage (PD) insurance on its rolling stock, report the amount of the PD insurance under the Vehicle Maintenance functions (pages 4-10). If your system is self-insured for repairs to damaged vehicles, report the cost under the General Administration functions (pages 17-21). Report other insurance premiums usually carried, such as fire insurance, under the General Administration functions.

Purchased Transportation: Expenses reported in Object Classes 508.01 and 508.02 should include the contract amount of purchased service (see Volume II of the USOA, page 7.2-11) plus any fares retained by the contractor. *Since it is also desirable to know how much of the expenses in Object Classes 508.01 and 508.02 are recovered from fares, report fare revenues on Form 005 (whether retained by the contractor or returned to the reporter).* Object Class 508.01 is used to report the contract amount plus fares retained by the contractor for all contract carriers using fewer than 50 vehicles to provide annual maximum service. Object Class 508.02 is used to report the contract amount plus fares retained by the contractor for all contract carriers using 50 or more vehicles to provide annual maximum service. In determining whether a contract carrier uses 50 or more vehicles to provide the purchased service, include in the count only maximum service vehicles (exclude spares). Refer to Form 004 for maximum service definitions.

Allocation of Modal Expenses to Functional Categories: Form 312 permits expenses for each object class and total expenses to be allocated to the specific modes for which the expenses were incurred, for each of the 21 functional categories listed in Table 6. Whenever possible, expenses should be assigned directly to a mode for each function (*columns d-k*). There is also a provision for reporting Joint Expenses in *column c*. (See the discussion of Joint Expenses below.)

Direct Expenses: In the spaces immediately under Direct Expenses By Mode (*line 00, columns d-k*), enter the individual mode codes (see Table 3) for the modes in your system. For example, if your system consists of a motorbus mode and a demand responsive mode, enter "MB" in *column d*, and "DR" in *column e*. If your system consists of a motorbus mode, trolleybus mode, and a demand responsive mode, enter "MB" in *column d*, "TB" in *column*

e, "DR" in *column f*, and so on until all your modes have been accounted for. Next, enter the direct expenditures that can be assigned to each mode for each object class under the appropriate column.

Joint Expenses: Allocate costs directly to modes in *columns d-k* to the maximum extent possible before allocating costs jointly among modes. An example of how joint costs are allocated is found in Volume I, Section 1 of the USOA. That example pertains only to labor expenses, but other joint expenses may be allocated similarly. The total expenses classified as joint costs in each function may be allocated to each mode based on the percentage relationship of capacity-miles for each mode to total capacity-miles for the system. If you use capacity-miles for allocation purposes, be sure that your allocation is consistent with the capacity-mileage figures you provide on Form 406 or 407 for each mode.

Allocation of joint expenses among modes is made by function. For each object class within the function, enter the joint expenses for all modes on *lines 01-47, column c*. Enter total joint expenses on *lines 92 and 97, column c* and allocate the total joint expenses for the function to each mode on *line 97, columns d-k*. Joint expense totals (*line 97, column c*) should equal the sum of joint expenses for each object class in *lines 01-47*, and should also equal the sum of joint expenses by mode on *line 97, columns d-k*.

Date Prepared/Updated: Enter the date the form was prepared or updated by your transit agency in the space provided in the lower left-hand corner of the form.

FORM 312 CHECK LIST:

- ✓ *Only Level B transit reporters should fill out this form.*
- ✓ *Have you allocated expenses by object class directly to each mode whenever possible?*
- ✓ *Have data been rounded to the nearest dollar?*
- ✓ *Only enter the expenditures incurred during the reporting period.*
- ✓ *Have you listed expenses for materials and supplies for revenue vehicles only?*
- ✓ *Have you reported reconciling items separately?*
- ✓ *Have you separated your mode expenses to the proper functional categories?*
- ✓ *Have you assigned direct expenses by mode? Have you allocated on an equitable basis expenses not directly assignable?*

For pages 1-44:

- ✓ *line 92, column b should equal lines 1-47, column b*
- ✓ *line 92, columns c-k should equal lines 1-47, columns c-k*
- ✓ *line 92, column b should equal line 92, columns c-k*
- ✓ *line 97, column c should equal line 92, column c*
- ✓ *line 97, column c should equal line 97, columns d-k*
- ✓ *line 99, column b should equal line 92, column b*
- ✓ *line 99, columns d-k should equal lines 92 plus 97, columns d-k*
- ✓ *line 99, column b should equal line 99, columns d-k*
- ✓ *Don't forget to enter the date prepared/updated!*

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DIRECT, JOINT, AND

LEVEL C

TRANSIT ID
 FISCAL YEAR
 Month Day Year

Line No.	EXPENSE OBJECT CLASS	TOTAL SYSTEM EXPENSES	JOINT EXPENSES	D	E	F	G	H	I	J	K
00											
01	501 01 Operators' Salaries & Wages										
02	02 Other Salaries & Wages										
03	502 15 Fringe Benefits Distribution										
04	503 01 Management Service Fees										
05	02 Advertising Fees										
06	03 Professional & Technical Services										
07	04 Temporary Help										
08	05 Contract Maintenance Services										
09	06 Custodial Services										
10	07 Security Services										
11	99 Other Services										
12	504 01 Fuel & Lubricants										
13	02 Tires & Tubes										
14	99 Other Materials & Supplies										
15	505 01 Propulsion Power										
16	02 Utilities Other Than Propulsion Power										
17	506 01 Premiums for Physical Damage Insurance										
18	02 Recoveries of Physical Damage Losses										
19	03 Premiums for PL & PD Insurance										
20	04 Payouts for Uninsured PL & PD Settlements										
21	05 Provisions for Uninsured PL & PD Settlements										
22	06 Payouts for Insured PL & PD Settlements										
23	07 Recoveries of PL & PD Settlements										
24	08 Premiums for Other Corporate Insurance										
25	09 Other Corporate Losses										
26	10 Recoveries of Other Corporate Losses										
27	507 01 Federal Income Tax										
28	02 State Income Tax										
29	03 Property Tax										
30	04 Vehicle Licensing & Registration Fees										
31	05 Fuel & Lubricant Taxes										
32	06 Electric Power Taxes										
33	99 Other Taxes										
34	508 01 Purchased Transp. Services (Less than 50 Veh.)										
35	02 Purchased Transp. Services (50 or more Veh.)										
36	509 01 Dues & Subscriptions										
37	02 Travel & Meetings										
38	03 Bridge, Tunnel, & Highway Tolls										
39	04 Entertainment Expense										
40	05 Charitable Donations										
41	06 Fines & Penalties										
42	07 Bad Debt Expense										
43	08 Advertising/Promotion Media										
44	99 Other Miscellaneous Expense										
45	510 01 Function Reclassifications										
46	02 Expense Reclassifications										
47	03 Capitalization of Nonoperating Costs										
92	COLUMN TOTALS										
97	JOINT EXPENSE TOTALS ALLOCATED TO MODES										
99	TOTAL MODE EXPENSES										

Date Prepared _____ Date Updated _____

This Form is for Level C Only (Single and Multi-Mode)

FORM 313: DIRECT, JOINT, AND TOTAL EXPENSES BY OBJECT CLASS AND MODE

Form 313 is required for all Level C reporters. The purpose of Form 313 is to report total expenses for each object class by function and to allocate direct and joint expenses to modes.

GENERAL INFORMATION

Expenses should be allocated directly to modes to the maximum extent possible. When necessary, joint expenses may be reported and allocated to modes for each function.

Single mode reporters should report their expenses for the appropriate object classes in *column b* only.

All data should be rounded to the nearest dollar. For clarification and guidance in reporting expense data, refer to Volume II of the USOA.

Accrual Accounting: Accounting is on an accrual basis. Expenditures should be reported in the year in which they resulted in liabilities, regardless of whether or not the expenditures were paid in the reporting period.

Allocating Expenses to Functions: Form 313 allows reporters to allocate expenses in any object class to any functional category. This format eliminates previous restrictions on allocating expenses for certain object classes to certain functional categories.

Pass-Through Funds for Designated Recipients: Reporters who serve as designated recipients should not report funds that they pass through to other agencies on their expense forms. These pass-through funds represent funding for other agencies that have no relationship to the directly operated and/or purchased transportation services provided by the designated recipient. Therefore, these funds should not be reported by the agency (i.e., designated recipient) that passes the funds to another agency. Only the expenses that relate to the operating of the reporters' transit services (directly operated or purchased) should be reported.

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

INSTRUCTIONS

Total System Expenses: For each function on pages 1-4, enter the total expenses by object class on *lines 01-47, column b*, and enter the total expenses for the function on *lines 92 and 99, in column b*. Report data only for the object class listed. Do not add any lines or object classes to the form.

Materials and Supplies: Report expenses for Fuel and Lubricants (*line 12*) and for Tires and Tubes (*line 13*) used for revenue vehicles under Vehicle Operations (page 1).

Utilities: Report expenses for Propulsion Power (*line 15*) used for electrically propelled transit vehicles under Vehicle Operations (page 1).

Casualty and Liability: If your transit system carries physical damage (PD) insurance on its rolling stock, report the amount of the PD insurance under Vehicle Maintenance (page 2). If your system is self-insured for repairs to damaged vehicles, report the cost under General Administration (page 4). Report other insurance premiums usually carried, such as fire insurance, under General Administration (page 4).

Purchased Transportation: Expenses reported in Object Classes 508.01 and 508.02 should include the contract amount of purchased service (see Volume II of the USOA, page 7.2-11) plus any fares retained by the contractor. *Since it is also desirable to know how much of the expenses in Object Classes 508.01 and 508.02 are recovered from fares, report fare revenues on Form 005 (whether retained by the contractor or returned to the reporter).* Object Class 508.01 is used to report the contract amount plus fares retained by the contractor for all contract carriers using fewer than 50 vehicles to provide annual maximum service. Object Class 508.02 is used to report the contract amount plus fares retained by the contractor for all contract carriers using 50 or more vehicles to provide annual maximum service. In determining whether a contract carrier uses 50 or more vehicles to provide the purchased service, include in the count only maximum service vehicles (exclude spares). Refer to Form 004 for maximum service definitions.

Allocation of Modal Expenses to Functional Categories: Form 313 permits expenses for each object class and total expenses to be allocated to the specific modes for which the expenses were incurred for each of the four functional categories listed in Table 6. Whenever possible, expenses should be assigned directly to a mode for each function (*columns d-k*). There is also a provision for reporting Joint Expenses in *column c*. (See the discussion of Joint Expenses below.)

Direct Expenses: In the spaces immediately under Direct Expenses By Mode (*line 00, columns d-k*), enter the individual mode codes (see Table 3) for the modes in your system. For example, if your system consists of a motorbus mode and a demand responsive mode, enter "MB" in *column d*, and "DR" in *column e*. If your system consists of a motorbus mode, trolleybus mode, and a demand responsive mode, enter "MB" in *column d*, "TB" in *column*

e, "DR" in *column f*, and so on until all your modes have been accounted for. Next, enter the direct expenditures that can be assigned to each mode for each object class under the appropriate column.

Joint Expenses: Allocate costs directly to modes in *columns d-k* 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 of the USOA. That example pertains only to labor expenses, but other joint expenses may be allocated similarly. The total expenses classified as joint costs in each function may be allocated to each mode based on the percentage relationship of capacity-miles for each mode to total capacity-miles for the system. If you use capacity-miles for allocation purposes, be sure that your allocation is consistent with the capacity-mileage figures you provide on Form 406 or 407 for each mode.

Allocation of joint expenses among modes is made by function. For each object class within the function, enter the joint expenses for all modes on *lines 01-47, column c*. Enter total joint expenses on *lines 92 and 97, column c* and allocate the total joint expenses for the function to each mode on *line 97, columns d-k*. Joint expense totals (*line 97, column c*) should equal the sum of joint expenses for each object class in *lines 01-47*, and should also equal the sum of joint expenses by mode on *line 97, columns d-k*.

Date Prepared/Updated: Enter the date the form was prepared or updated by your transit agency in the space provided in the lower left-hand corner of the form.

FORM 313 CHECK LIST:

- ✓ *Only Level C transit reporters should fill out this form.*
- ✓ *Have you allocated expenses by object class directly to each mode whenever possible?*
- ✓ *Have data been rounded to the nearest dollar?*
- ✓ *Only enter the expenditures incurred during the reporting period.*
- ✓ *Have you listed expenses for materials and supplies for revenue vehicles only?*
- ✓ *Have you reported contract amount plus fare revenue retained by contractor for purchased transportation, and used Form 005 to report the fare revenue?*
- ✓ *Have you reported reconciling items separately?*
- ✓ *Have you separated your mode expenses to the proper functional categories?*
- ✓ *Have you assigned direct expenses by mode? Have you allocated on an equitable basis expenses not directly assignable?*

For pages 1-44:

- ✓ *line 92, column b should equal lines 1-47, column b*
- ✓ *line 92, columns c-k should equal lines 1-47, columns c-k*
- ✓ *line 92, column b should equal line 92, columns c-k*
- ✓ *line 97, column c should equal line 92, column c*
- ✓ *line 97, column c should equal line 97, columns d-k*
- ✓ *line 99, column b should equal line 92, column b*
- ✓ *line 99, columns d-k should equal lines 92 plus 97, columns d-k*
- ✓ *line 99, column b should equal line 99, columns d-k*
- ✓ *Don't forget to enter the date prepared/updated!*

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SYSTEM SUMMARY, BY OBJECT CLASS

Transit ID

Level

Fiscal Year End
 Month Day Year

Line No.	EXPENSE OBJECT CLASS	SYSTEM TOTAL
	501. LABOR	
01	01 Operators' Salaries and Wages	<input type="text"/>
02	02 Other Salaries and Wages	<input type="text"/>
03	Total Labor	<input type="text"/>
	502. FRINGE BENEFITS	
04	15 Fringe Benefits Distribution	<input type="text"/>
	503. SERVICES	
05	01 Management Service Fees	<input type="text"/>
06	02 Advertising Fees	<input type="text"/>
07	03 Professional and Technical Services	<input type="text"/>
08	04 Temporary Help	<input type="text"/>
09	05 Contract Maintenance Service	<input type="text"/>
10	06 Custodial Services	<input type="text"/>
11	07 Security Services	<input type="text"/>
12	99 Other Services	<input type="text"/>
13	Total Services	<input type="text"/>
	504. MATERIALS AND SUPPLIES CONSUMED	
14	01 Fuel and Lubricants	<input type="text"/>
15	02 Tires and Tubes	<input type="text"/>
16	99 Other Materials and Supplies	<input type="text"/>
17	Total Materials and Supplies	<input type="text"/>
	505. UTILITIES	
18	01 Propulsion Power	<input type="text"/>
19	02 Utilities Other Than Propulsion Power	<input type="text"/>
20	Total Utilities	<input type="text"/>
	506. CASUALTY AND LIABILITY COSTS	
21	01 Premiums for Physical Damage Insurance	<input type="text"/>
22	02 Recoveries of Physical Damage Losses	<input type="text"/>
23	03 Premiums for PL and PD Insurance	<input type="text"/>
24	04 Payouts for Uninsured PL and PD Settlements	<input type="text"/>
25	05 Provisions for Uninsured PL and PD Settlements	<input type="text"/>
26	06 Payouts for Insured PL and PD Settlements	<input type="text"/>
27	07 Recoveries of PL and PD Settlements	<input type="text"/>
28	08 Premiums for Other Corporate Insurance	<input type="text"/>
29	09 Other Corporate Losses	<input type="text"/>
30	10 Recoveries of Other Corporate Losses	<input type="text"/>
31	Total Casualty and Liability Costs	<input type="text"/>
32	Balance Carried Forward to Page 02	<input type="text"/>

Date Prepared _____ Date Updated _____

SYSTEM SUMMARY, BY OBJECT CLASS

Transit ID

Level

Fiscal Year End
 Month Day Year

Line No.	EXPENSE OBJECT CLASS	SYSTEM TOTAL
01	Subtotal from Page 01	<input type="text"/>
	507. TAXES	
02	01 Federal Income Tax	<input type="text"/>
03	02 State Income Tax	<input type="text"/>
04	03 Property Tax	<input type="text"/>
05	04 Vehicle Licensing and Registration Fees	<input type="text"/>
06	05 Fuel and Lubricant Taxes	<input type="text"/>
07	06 Electric Power Taxes	<input type="text"/>
08	99 Other Taxes	<input type="text"/>
09	Total Taxes	<input type="text"/>
	508. PURCHASED TRANSPORTATION SERVICES	
10	01 Less than 50 Vehicles	<input type="text"/>
11	02 50 or more Vehicles	<input type="text"/>
12	Total Purchased Transportation Services	<input type="text"/>
	509. MISCELLANEOUS EXPENSES	
13	01 Dues and Subscriptions	<input type="text"/>
14	02 Travel and Meetings	<input type="text"/>
15	03 Bridge, Tunnel and Highway Tolls	<input type="text"/>
16	04 Entertainment Expense	<input type="text"/>
17	05 Charitable Donations	<input type="text"/>
18	06 Fines and Penalties	<input type="text"/>
19	07 Bad Debt Expense	<input type="text"/>
20	08 Advertising/Promotion Media	<input type="text"/>
21	99 Other Miscellaneous Expenses	<input type="text"/>
22	Total Miscellaneous Expenses	<input type="text"/>
	510. EXPENSE TRANSFERS	
23	01 Function Reclassifications	<input type="text"/>
24	02 Expense Reclassifications	<input type="text"/>
25	03 Capitalization of Nonoperating Costs	<input type="text"/>
26	Total Expense Transfers	<input type="text"/>
27	TOTAL EXPENSES LESS RECONCILING ITEMS	<input type="text"/>
	RECONCILING ITEMS:	
28	511. Interest Expense	<input type="text"/>
29	512. Leases and Rentals	<input type="text"/>
30	513. Depreciation	<input type="text"/>
31	513.13 Amortization of Intangibles	<input type="text"/>
32	514. Purchase Lease Agreements	<input type="text"/>
33	515. Related Parties Lease Payments	<input type="text"/>
34	516. Other Reconciling Items	<input type="text"/>
35	Total Reconciling Items	<input type="text"/>
36	TOTAL EXPENSES FROM PUBLISHED REPORT	<input type="text"/>
	Memo Item:	
37	Expense not allowable for Federal operating assistance	<input type="text"/>

Date Prepared _____ Date Updated _____

FORM 315: SYSTEM SUMMARY, BY OBJECT CLASS

Form 315 is required for all voluntary level (C, B, and A) reporters. The purpose of Form 315 is to provide total system expenses by object class for both single mode and multi-mode reporters. Data on Form 315 may be used as control data for the more detailed expense breakdowns reported on Form 311, 312, or 313.

GENERAL INFORMATION

All data should be rounded to the nearest dollar.

Pass-Through Funds for Designated Recipients: Reporters who serve as designated recipients should not report funds that they pass through to other agencies on their expense forms. These pass-through funds represent funding for other agencies that have no relationship to the directly operated and/or purchased transportation services provided by the designated recipient. Therefore, these funds should not be reported by the agency (i.e., designated recipient) that passes the funds to another agency. Only the expenses that relate to the operating of the reporters' transit services (directly operated or purchased) should be reported.

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

INSTRUCTIONS

Enter the total system expenses for each object class. Report data only for the object classes listed. Do not add any lines or object classes to the form.

Reconciling Items (lines 28-35 of page 2): Report Reconciling Items separately since accounting practices for handling these items, particularly depreciation and amortization, differ considerably as a result of Local ordinances and conditions. They are called "Reconciling Items" because they are needed to provide an overall total that is consistent with local published reports.

Memo Item (line 37 of page 2): Use the memo entry to report these 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.

Date Prepared/Updated: Enter the date the form was prepared or updated by your transit agency in the space provided in the lower left-hand corner of the form.

FORM 315 CHECK LIST:

- ✓ *Only voluntary level (C, B, and A) transit reporters should fill out this form.*
- ✓ *Have data been rounded to the nearest dollar?*
- ✓ *Have you reported reconciling items separately?*
- ✓ *Do you have any expenses not allowable for federal operating assistance under Section 9 of the Urban Mass Transportation Act of 1964, as amended which should have been entered under Memo Item?*
- ✓ *Don't forget to enter the date prepared/updated!*

NOT REQUIRED FOR MODES WITH 25 OR FEWER REVENUE VEHICLES OPERATED IN ANNUAL MAXIMUM SERVICE

FORM 321

OPERATORS WAGES SUBSIDIARY SCHEDULE

Transit ID

Level

Fiscal Year End
Month Day Year

Mode

Line No.	TIME CLASSIFICATION	DOLLARS	HOURS
	1. OPERATING TIME		
01	1.01 Report time (Pull out)	<input type="text"/>	<input type="text"/>
02	1.02 Turn-in time (Pull in)	<input type="text"/>	<input type="text"/>
03	1.03 Travel time	<input type="text"/>	<input type="text"/>
04	1.04 Platform time--line service	<input type="text"/>	<input type="text"/>
05	1.05 Platform time--charter & special service	<input type="text"/>	<input type="text"/>
06	1.06 Intervening time	<input type="text"/>	<input type="text"/>
07	1.07 Paid breaks & meal allowance	<input type="text"/>	<input type="text"/>
08	1.08 Minimum guarantee for call out	<input type="text"/>	<input type="text"/>
09	1.09 Minimum guarantee--daily	<input type="text"/>	<input type="text"/>
10	1.10 Minimum guarantee--weekly	<input type="text"/>	<input type="text"/>
11	1.11 Overtime premium--scheduled	<input type="text"/>	<input type="text"/>
12	1.12 Overtime premium--unscheduled	<input type="text"/>	<input type="text"/>
13	1.13 Spread time premium	<input type="text"/>	<input type="text"/>
14	1.14 Shift premium	<input type="text"/>	<input type="text"/>
15	1.15 Other operating premium	<input type="text"/>	<input type="text"/>
16	TOTAL OPERATING TIME	<input type="text"/>	<input type="text"/>
	2. NONOPERATING PAID WORK TIME		
17	2.01 Instructor premium for operator training	<input type="text"/>	<input type="text"/>
18	2.02 Student training time	<input type="text"/>	<input type="text"/>
19	2.03 Accident reporting time	<input type="text"/>	<input type="text"/>
20	2.04 Witness time	<input type="text"/>	<input type="text"/>
21	2.05 Stand-by time	<input type="text"/>	<input type="text"/>
22	2.06 Time spent on union functions	<input type="text"/>	<input type="text"/>
23	2.07 Run selection time	<input type="text"/>	<input type="text"/>
24	2.08 Other time spent in transportation administration	<input type="text"/>	<input type="text"/>
25	2.09 Time spent in revenue vehicle movement control	<input type="text"/>	<input type="text"/>
26	2.10 Time spent in ticketing and fare collection	<input type="text"/>	<input type="text"/>
27	2.11 Time spent in customer service	<input type="text"/>	<input type="text"/>
28	2.12 Time spent in other nonoperating functions	<input type="text"/>	<input type="text"/>
29	TOTAL NONOPERATING PAID WORK TIME	<input type="text"/>	<input type="text"/>
30	TOTAL OPERATING AND NONOPERATING TIME	<input type="text"/>	<input type="text"/>

Date Prepared _____ Date Updated _____

FORM 321: OPERATORS' WAGE SUBSIDIARY SCHEDULE

Form 321 is required for all reporters who directly operate more than 25 revenue vehicles to provide annual maximum service in any mode. The purpose to Form 321 is to provide a detailed breakdown of the hours worked and wages paid to employees classified as "operators." Payments to operators other than wages (e.g., fringe benefits and union settlements) should not be reported on this form. However, bonuses paid to operators should be reported as premiums. (See Volume II of the USOA, pages 7, 5-2 to 7, 5-3.) As indicated on the form, the operators' time is divided into two categories: (1) operating time, and (2) non-operating paid work time. The first includes the time involved in performing regular line-service activities. The second involves the operators' paid time while performing other activities.

GENERAL INFORMATION

Data on Form 321 are reported by mode. Multi-mode reporters should submit a separate Form 321 for each *directly operated* mode in which more than 25 revenue vehicles are used to provide annual maximum service.

Reporters should not submit Form 321 for service that is purchased from a contractor. This form is not required from reporters submitting their first Section 15 Report.

All monetary amount should be rounded to the nearest dollar, and all hours should be rounded to the nearest hours. Note that for each figure reported in *column c*, there should be a corresponding dollar amount in *column b*.

Accounting for Operators' time: The principal objective of Form 321 is to account for operators' time and cost according to the components of pay time and allowances that are specified in most labor contracts. If a contract does not specify the number of hours (e.g. the contract states "instructor premium equals \$5.00 per day" regardless of the number of hours an instructor gives) the reporter should estimate the number of hours worked. On Form 321, hours that apply to more than one pay category are reported in each category for which they apply. Because of this-double counting of hours, total hours are not reported. However, total dollars *are* reported, and the amount shown on *line 30* of this form should equal the dollar amount reported in Object Class 501.01 for each mode on the appropriate Section 15 expense reporting form. Table 8 is provided to assist reporters in distributing operators' wages to the appropriate categories on Form 321.

Table 7

Distribution of Operator's Wages by Expense Functions

<u>Form 321 Line Numbers</u>	<u>Time Classification Account Number(s)</u>	<u>Level C & R Functions</u>	<u>Level B Functions</u>	<u>Level A Functions</u>
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 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.

Reporting 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)

Premium Pay: Premium pay (overtime, spread time, shift time, and other operating premium) represent only the pay to an operator that is over and above the straight-time pay. Premium hours should represent all hours for which an operator is paid a premium.

Therefore, Form 321 double counts *certain hours*--a platform hour for which an operator is paid overtime (or other premium pay) should be reported *both* as a platform hour and as an overtime hour. Form 321 does *not double count dollars*. The dollars (salary) should be reported at the *straight-time* rate under platform time and at the *premium rate* under overtime premium.

Volume II of the USOA References: Sections 2.1, 2.2, 7.3, 7.4, 7.5

INSTRUCTIONS

Operating Time: On *lines 01-15*, enter the appropriate dollar and hour values in *columns b and c*, respectively, for the operating time classifications listed. Remember to 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. Enter Total Operating Time dollars on *line 16, column b*.

Non-Operating Paid Work Time: On *lines 17-28*, enter the appropriate dollar and hour values in *columns b and c*, respectively, for the time classifications listed. Enter the total non-operating time dollars on *line 29, column b*.

Total Operating and Non-Operating Time: On *line 30, column b*, enter the Total Operating and Non-Operating Time Dollars.

Date Prepared/Updated: Enter the date the form was prepared or updated by your transit agency in the space provided in the lower left-hand corner of the form.

FORM 321 CHECK LIST:

- ✓ For single mode Level R reporters, with more than 25 vehicles in maximum service, Total Operating and Non-Operating Time Dollars (line 30, column b) should equal Operator Salaries and Wages, Total Expenses on Form 301, line 01, column f. If more than one mode is operated with more than 25 vehicles in maximum service, Total Operating and Non-Operating Time dollars (line 30, column b) by mode should equal total Operators' Salaries and Wages on Forms 310, 311, 312, and 313 by mode for Levels R, A, B and C reporters, respectively.
- ✓ Have you submitted a separate Form 321 for each directly operated mode in which more than 25 revenue vehicles are used to provide annual maximum service?
- ✓ Have you rounded all data to the nearest dollar, and all hours to the nearest hour?
- ✓ Have you reported hours under both platform time and the appropriate premium pay category?
- ✓ Have you reported the dollar value at the straight-time rate under platform time and at the premium rate under the appropriate premium column? Have you entered premium pay as only the pay over the above the straight time pay?
- ✓ Have you crosschecked your dollar amounts against Form 301 or the other Forms in the 300 series?
- ✓ Don't forget to enter the date prepared/updated!

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NOT REQUIRED FROM TRANSIT SYSTEMS
WHICH OPERATE 25 OR FEWER REVENUE
VEHICLES IN ANNUAL MAXIMUM SERVICE

Form 331

FRINGE BENEFITS SUBSIDIARY SCHEDULE

Transit ID

□ □ □ □

Fiscal Year End

□ □ □ □ □ □
Month Day Year

Level

□ □ □ □

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 SUBSIDIARY SCHEDULE

Form 331 is required for all reporters who directly operate more than 25 revenue vehicles to provide annual maximum service. The purpose of Form 331 is to collect information on fringe benefit contributions of both employers and employees. Employee contributions data enable comparative analysis of the benefits borne by the employee.

GENERAL INFORMATION

System-wide expense are reported on Form 331. If separate accounts are maintained by mode, these should be consolidated and the totals reported on Form 331. All entries should be rounded to the nearest dollar.

Volume II of the USOA References: Sections 2.1, 2.2, 7.2

INSTRUCTIONS

For each of the fringe benefits object classes in *lines 01-14*, enter the dollar amount of the employer contribution in *column b* and the dollar amount of the employee contribution in *column c*. Enter the total employer and employee contributions on *line 15, columns b and c*, respectively.

FICA or Railroad Retirement: If your transit system is enrolled in a public employee retirement system (PERS), report payments to the PERS under FICA or Railroad Retirement on *line 01*.

Date Prepared/Updated: Enter the date the form was prepared or updated by your transit agency in the space provided in the lower left-hand corner of the form.

FORM 331 CHECK LIST:

- ✓ *The employer total on line 15, column b, of Form 331 should equal the total of Object Class 502, Fringe Benefits, entered on line 03 of Form 301 (single mode) or Form 310, page 1 (multi-mode) for Level R reporters, and line 04 of Form 315 for Level A, B, and C reporters.*
- ✓ *Only reporters directly operating more than 25 revenue vehicles to provide annual maximum service should fill out this form.*
- ✓ *Have you consolidated mode data, if applicable?*
- ✓ *Have you rounded all data to the nearest dollar?*
- ✓ *Have you totaled your data?*
- ✓ *Have you cross checked your totals against Form 301 or the other forms in the 300 series?*
- ✓ *Don't forget to enter the date prepared/updated!*

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PENSION PLAN QUESTIONNAIRE

Transit ID

Level

Fiscal Year End
Month Day Year

Line No.	ITEM	DOLLAR AMOUNT
	1. Fully Funded Plan	
01	a. Current service cost	<input type="text"/>
02	b. Prior service cost	<input type="text"/>
03	c. Interest on prior service cost	<input type="text"/>
04	Fully Funded Plan -- Total Cost	<input type="text"/>
05	2. Pay-As-You-Go Plan--Total Cost	<input type="text"/>
06	TOTAL PENSION PLAN COST (Line 04 plus Line 05)	<input type="text"/>
	3. Pension Liability	
07	a. Plan assets	<input type="text"/>
08	b. Less vested benefits	<input type="text"/>
09	Unfunded Liability	<input type="text"/>
	4. If you committed to a fully funded plan, please indicate the following:	
10	a. Unfunded prior service cost	<input type="text"/>
11	b. Years required to fully fund this cost	<input type="text"/>
	5. If you have a pay-as-you-go-plan, please indicate the following:	
12	a. Unfunded prior service cost	<input type="text"/>
13	b. Years required to fully fund this cost	<input type="text"/>
	6. If you now have a pay-as-you-go plan and you have had a recent actuarial study or other similar estimate made to determine your cost under a fully funded pension plan, please indicate what your pension plan expense <i>would have been</i> during the period under the fully funded plan:	
14	a. Current Service Cost	<input type="text"/>
15	b. Prior Service Cost	<input type="text"/>
16	c. Interest on prior Service Cost	<input type="text"/>
17	ESTIMATED TOTAL COST	<input type="text"/>

Date Prepared _____ Date Updated _____

FORM 332: PENSION PLAN QUESTIONNAIRE

Form 332 is required for all reporters who directly operated more than 25 revenue vehicles to provide annual maximum service. The purpose of Form 332 is to collect information on the cost components of the various pension plans that transit agencies provide for their employees. If a transit system provides more than one pension plan to different categories of employees, a separate form should be submitted for each plan. Data on Form 332 should be reported as of the end of the fiscal year.

GENERAL INFORMATION

Reporters who participate in pay-as-you-go pension plans are not required to report costs on lines 14-17 during their fiscal year of reporting. All entries should be rounded to the nearest dollar.

The following definitions should help in the filling out of Form 332.

- **Fully Funded Plan:** Pension plan in which the company sets aside funds to meet expected pension liability.
- **Pay-as-You-Go-Cost:** Pension cost resulting from only recognizing expense when benefits are paid to retired employees. Note: pay-as-you-go is not an acceptable method for accounting purposes.
- **Current Service Cost (Normal Cost):** The period pension plan cost assigned, under an actuarial cost method, to years subsequent to the inception of pension plan or to particular valuation date.
- **Prior Service Cost:** Pension cost assigned, under an actuarial cost method, to years before the date of a particular actuarial valuation, and/or before the inception of the pension plan.
- **Interest on Prior Service Cost:** Interest charges associated with prior and past service pension costs.
- **Plan Assets:** The value of assets accumulated in the hand of a pension funding agency for the purpose of meeting retirement benefits when they become due.
- **Vested Benefits:** Benefits not contingent on the employee's continuing in the service of the employer. The actuarial computed value of vested benefits represents the present value at the date of determination of the sum of (1) the benefits expected to become payable to former employees who have retired or have terminated with

vested rights plus (2) the benefits expected to become payable at future dates to present employees, taking into account their probable retirement dates. The vesting percentages applicable at the date of determination are used in this determination.

- **Unfunded Liability:** The amount of vested benefits that are not currently covered by plan assets.

INSTRUCTIONS

Enter the appropriate cost data on *lines 01-17*, utilizing the above definitions for guidance.

Unfunded Liability: Unfunded liability on *line 9* should equal the difference between vested benefits (*line 8*) and plan assets (*line 7*). If this difference is a negative number, report zero.

Date Prepared/Updated: Enter the date the form was prepared and updated by your transit agency in the space provided in lower left-hand corner of the form.

FORM 332 CHECK LIST

- ✓ *Have you submitted a separate form for each pension plan you provide.*
- ✓ *Have data been reported as of the end of the fiscal year?*
- ✓ *Have you rounded data to the nearest dollar?*
- ✓ *Don't forget to enter the date prepared/updated!*

NON-FINANCIAL OPERATING DATA REPORT FORMS
(400 SERIES)

TRANSIT SYSTEM SERVICE PERIOD SCHEDULE

Transit ID

Level

Fiscal Year End
Month Day Year

Mode

Line No.	ITEM	WEEKDAY	SATURDAY	SUNDAY
LIMITS OF SERVICE PERIOD:				
01	Time Morning service begins	<input type="text"/>	<input type="text"/>	<input type="text"/>
02	Time AM <i>PEAK</i> service begins	<input type="text"/>		
03	Time Midday service begins	<input type="text"/>		
04	Time PM <i>PEAK</i> service begins	<input type="text"/>		
05	Time Night service begins	<input type="text"/>		
06	Time Night service ends	<input type="text"/>	<input type="text"/>	<input type="text"/>
TOTAL HOURS				
07	Morning period	<input type="text"/>		
08	AM Peak period	<input type="text"/>		
09	Midday period	<input type="text"/>		
10	PM Peak period	<input type="text"/>		
11	Night period	<input type="text"/>		
12	ENTIRE DAY -- TOTAL HOURS	<input type="text"/>	<input type="text"/>	<input type="text"/>

Date Prepared _____ Date Updated _____

FORM 401: TRANSIT SYSTEM SERVICE PERIOD

Form 401 is required for all reporters who directly operate transit service. The purpose of Form 401 is to identify the periods of transit service *directly operated* by reporters. Information is required on both the time limits of transit service periods and on the total hours involved in the provision of that service. Entries are required for weekdays, Saturdays, and Sundays, if applicable. Reporters should not submit Form 401 for service they purchase.

GENERAL INFORMATION

Data on Form 401 are reported by mode. Multi-mode reporters should submit a separate Form 401 for each *directly operated* mode and indicate the mode code in the upper right-hand corner of the form.

Volume II of the USOA References: Section 8.2

The following definitions should help in filling out Form 401.

Service Times:

- **Time Morning Service Begins:** The time early in the morning when a bus begins its first trip after the break between night service and morning service. If 24-hour service is provided, assume that service begins at 2400.
- **Time A.M. Peak Service Begins:** The time in the morning when additional service is provided to handle high passenger volumes.
- **Time Midday Service Begins:** The time in the morning when the A.M. peak ends and normal scheduled (base) headways are resumed.
- **Time P.M. Peak Service Begins:** The time in the afternoon or evening when service is again increased to handle high passenger volumes.
- **Time Night Service Begins:** The time in the evening when the P.M. peak ends and normal scheduled night headways begin.
- **Time Night Service Ends:** The time that the last bus ends its last trip. This may be in the early morning (e.g., 2:00 a.m.). If 24-hour service is provided, assume that night service ends at 2400.

Service Periods:

- **Morning Period:** The period between the time when morning service begins and the time when A.M. peak service begins.
- **A.M. Peak Period:** The period between the time when A.M. peak service begins and the time when midday service begins.
- **Midday Period:** The period between the time when midday service begins and the time when P.M. peak service begins.
- **P.M. Peak Period:** The period between the time when P.M. peak service begins and the time when night service begins.
- **Night Period:** The period between the time when night service begins and the time when night service ends.

INSTRUCTIONS

Note: For service with no peak periods, fill out only *lines 01, 06, and 12*. For service with peaks, fill out each line.

Limits of Service Period: Using the 24-hour clock method (military time), enter the times that a particular service period begins or ends on *lines 01-06*. Examples: Service beginning at 8:15 A.M. should be entered as 0815. Service beginning at 8:15 P.M. should be entered as 2015.

All service periods should be for an "average" weekday, Saturday, or Sunday. The term average weekday should be interpreted as the average of several weekdays selected at random throughout the year (abnormal days excluded). Average Saturdays and Sundays should be interpreted similarly.

Total Hours: Compute total hours by (1) calculating the difference, in minutes, between the time that service begins and service ends and (2) dividing this difference by 60. Record the hours to the nearest one tenth, rounding if necessary.

Example:
Line 02 Time A.M. Peak Service Begins = 0700
Line 03 Time Midday Service Begins = 0915
.....
.....
.....
Line 07 Total Hours, A.M. Peak Period = 2.3 hours (135 minutes)

Date Prepared/Updated: Enter the date the form was prepared or updated by your transit agency in the space provided in the lower left-hand corner of the form.

FORM 401 CHECK LIST:

✓ *Have you submitted a separate Form 401 for each directly operated mode, indicating the mode code in the upper right-hand corner of each form?*

✓ *If you have no peak periods, have you filled out only lines 01, 06, and 12?*

✓ *Have you calculated your service periods for **average** days, as defined in the Instructions?*

*For **column b**, weekday service, the Limits of Service Period, **lines 01-06**, should correspond to the Total Hours, **lines 07-12**, as follows:*

✓ *Line 07, Morning Period, should equal the elapsed time from Time Morning Service Begins (line 01) to Time A.M. Peak Service Begins (line 02).*

✓ *Line 08, A.M. Peak Period, should equal the elapsed time from Time A.M. Peak Service Begins (line 02) to Time Midday Service Begins (line 03).*

✓ *Line 09, Midday Period, should equal the elapsed time from Time Midday Service Begins (line 03) to Time P.M. Peak Service Begins (line 04).*

✓ *Line 10, P.M. Peak Period, should equal the elapsed time from Time P.M. Peak Service Begins (line 04) to Time Night Service Begins (line 05).*

✓ *Line 11, Night Period, should equal the elapsed time from Time Night Service Begins (line 05) to Time Night Service Ends (line 06).*

✓ *Line 12, Entire Day - Total Hours, should equal the elapsed time from Time Morning Service Begins (line 01) to Time Night Service Ends (line 06).*

✓ *In addition, weekday Entire Day - Total Hours (line 12, column b) should equal the sum of lines 07-11. Thus, because of rounding, it may be necessary to make minor adjustments to lines 07-11 so that the sum of the lines equals the elapsed time from the beginning of morning service to the end of night service.*

✓ *Don't forget to enter date prepared/updated!*

**REVENUE VEHICLE MAINTENANCE PERFORMANCE
AND ENERGY CONSUMPTION SCHEDULE**

Transit ID

Level

Fiscal Year End
Month Day Year

Mode

Line No.	ITEM	AMOUNTS
	NUMBER OF ROADCALLS	
01*	For mechanical failure	<input type="text"/>
02*	For other reasons	<input type="text"/>
03*	TOTAL ROADCALLS	<input type="text"/>
04	TOTAL LABOR HOURS FOR INSPECTION & MAINTENANCE	<input type="text"/>
	NUMBER OF LIGHT MAINTENANCE FACILITIES	
05	Serving under 200 vehicles	<input type="text"/>
06	Serving 200-300 vehicles	<input type="text"/>
07	Serving more than 300 vehicles	<input type="text"/>
08	TOTAL LIGHT MAINTENANCE FACILITIES	<input type="text"/>
	ENERGY CONSUMPTION	
09	Kilowatt hours of propulsion power	<input type="text"/>
10	Gallons of diesel fuel	<input type="text"/>
11*	Gallons of gasoline	<input type="text"/>
12*	Gallons of LPG or LNG	<input type="text"/>
13*	Gallons of bunker fuel	<input type="text"/>

*Not applicable to rail modes

Date Prepared _____ Date Updated _____

FORM 402: REVENUE VEHICLE MAINTENANCE PERFORMANCE AND ENERGY CONSUMPTION SCHEDULE

Form 402 is required for all reporters who directly operate transit service. The purpose of Form 402 is to report maintenance and energy consumption data that are used to assess performance and efficiency of transit vehicles.

GENERAL INFORMATION

Data on Form 402 are reported by mode. Multi-mode reporters should submit a separate Form 402 for each directly operated mode and indicate the mode code in the upper right-hand corner of the form. Please note that this form is for revenue vehicles only. Do *not* report data for vehicles other than revenue vehicles.

Roadcalls and energy consumption data should be reported as whole numbers. Labor hours should be rounded to the nearest tenth. The number of light maintenance facilities should also be rounded to the nearest tenth.

Roadcall data on *lines 01-03*, and gallons of gasoline, LPG or LNG, and bunker fuel on *lines 11, 12, and 13*, respectively, are not applicable to commuter rail and other rail modes.

Volume II of the USOA References: Section 8.5

INSTRUCTIONS

Number of Roadcalls: On *lines 01 and 02*, enter the number of roadcalls for mechanical failure and for other reasons, respectively. Enter total road calls on *line 03*. Report all roadcalls whether they were performed by the reporter's own service personnel or by outside contractors. Mechanical failures are system failures that take a vehicle out of commission (e.g., engine or axle failures). If a failure does not in itself prevent a vehicle from running (e.g., air conditioning failure, and wheel chair lift failure), include these failures in For Other Reasons on *line 02* even if local policy prohibits a vehicle from running with such failures.

Total Labor Hours for Inspection and Maintenance: On *line 04*, enter the total number of labor hours expended by the transit system maintenance personnel working on revenue vehicles. Include all hours worked by employees whose labor expenses were charged to Function 061. (See page 7.4-29 of Volume II of the *Urban Mass Transportation*

*Administration Accounts and Records and Reporting System (USOA) for the activities included.) This number, when divided by 2080 hours, one person's labor year, should correspond to the number of employee equivalents reported on **line 05** of Form 404.*

Number of Light Maintenance Facilities: On *lines 05-08*, enter the number of light maintenance facilities serving the size classes of vehicles indicated. Report only those facilities owned by the reporter. Light maintenance facilities refer to facilities 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. 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 facility to one decimal place on each form completed by mode.

Energy Consumption: On *lines 09-13*, enter the amount of energy consumed by revenue vehicles. Energy consumption should correspond to the expenses for Fuel and Lubricants and/or Utilities charged to Function 010, Vehicle Operations. Energy consumption data should not be reported if fuel or electric power expenses are included under a purchased transportation agreement. Units of measurement are gallons in the case of liquid fuel, and kilowatt hours in the case of electrical power.

Date Prepared/Updated: Enter the date the form was prepared or updated by your transit agency in the space provided in the lower left-hand corner of the form.

FORM 402 CHECK LIST:

- ✓ *Have you submitted a separate Form 402 for each directly operated mode, indicating the mode code in the upper right-hand corner of each form?*
- ✓ *Have you reported performance and energy consumption data for revenue vehicles only?*
- ✓ *Have you reported roadcalls and energy consumption data as whole numbers?*
- ✓ *Have labor hours and number of light maintenance facilities been rounded to the nearest tenth?*
- ✓ *Don't forget to enter the date prepared/updated!*

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TRANSIT WAY MILEAGE SCHEDULE

Transit ID

Fiscal Year End
Month Day Year

If PT, Name of Contractor
 (from Form 002, line 1)

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 SCHEDULE

Form 403 is required for all reporters of fixed route service. The purpose of Form 403 is to collect route mileage data on all fixed route modes.

GENERAL INFORMATION

Form 403 is reported by type of service--directly operated (DO) or purchased transportation (PT). Reporters should submit separate Forms 403 for DO service and for service provided under PT arrangement(s). This would be necessary, for example, if some motorbus service is operated directly and other motorbus service is operated under a contractual arrangement involving fewer than 50 revenue vehicles in annual maximum service. The type of service reported should be indicated in the box provided in the upper right-hand corner of the form. A separate Form 403 should be submitted for each purchased transportation contract. Please write the name of the contracting agency at the top of the form.

More detailed information is provided for rail modes than for non-rail modes. Provision is made for reporting up to six rail modes and five non-rail modes. All applicable mode codes are listed individually on Form 403. Data should be reported under the appropriate mode code.

All mileage data on Form 403 should be reported to the nearest tenth, while all other data (e.g., number of stations) should be reported in whole numbers. All mileage data should reflect service being operated at the end of the fiscal year, except for average monthly directional route miles reported in *column g*.

Directional Route Miles: Directional Route Miles are defined as the mileage in each direction over which public transportation vehicles travel while in revenue service. The measurement should be taken at the end of the reporter's fiscal year. 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, a one-mile segment of street over which motorbuses operate in both directions should be reported 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 Section 8.3 of Volume II of the USOA and to Appendix C of Circular 9030.1A.) Note that directional route miles will not change substantially from one year to the next unless the transit system experiences significant service expansion or reduction that affects its overall route structure.

For each rail mode, directional route miles, miles of track, number of crossings, number of stations and average monthly directional route miles, if applicable, are reported. For each non-rail, fixed route mode, directional route miles on exclusive rights-of-way (ROW), directional route miles on controlled access ROW, directional route miles on mixed traffic

ROW, and average monthly directional route miles, if applicable, are reported. Demand responsive, vanpool, or other non-fixed route service data should not be reported on this form. The following three definitions of ROW will help clarify the reporting requirement.

- **Exclusive rights-of-way** are 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** are 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. A legitimate need for the controlled access must be demonstrated by 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*. Legitimate need must be demonstrated for each part of the restricted lane. Hence, regardless of a lane's total length, only those portions for which a legitimate need is demonstrated should be considered controlled access lanes.
- **Mixed traffic rights-of-way** are all roadways other than exclusive and controlled access ROW used for transit operations. All bus stop pull-offs and turnarounds should be reported as directional route miles on mixed traffic ROW. These segments do not meet the definition of motorbus fixed guideway directional route miles.

Miles of Track: Miles of Track is computed by determining the actual number of tracks per one-mile segment of ROW. Thus, for a rapid rail system, a one-mile segment of ROW with three sets of track running side by side is reported as three miles of track. Miles of track is measured without regard to whether or not rail traffic can flow in only one direction on the track. All track should be counted, including yard track (which is excluded from miles of directional roadway).

Average Monthly Directional Route Miles (column g): Average Monthly Directional Route Miles (*column g*) need only be computed and reported if a service change during the reporting year had an impact on the number of fixed guideway directional route miles being operated. If there were no such service changes, column g should not be completed. For non-rail modes, Average Monthly Directional Route Miles applies only to the directional route miles on exclusive and/or controlled-access ROW. Average Monthly Directional Route Miles should reflect service start-ups, interruptions, and discontinuances. Its purpose is to assist in computing Section 9 apportionments.

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 the number of months operated during the year. This calculation should be done for each mode reported, if applicable.

Example: A transit system operates a mode that has 10 directional route miles for 7 months, and has 12 directional route miles for the remaining 5 months. The average would be 10.8 directional route miles $[(10 \times 7 = 70) + (12 \times 5 = 60)] \div 12 = 10.8$.

Volume II of the USOA References: Section 8.3

INSTRUCTIONS

Rail Modes: In *lines 01-33*, locate the rail modes that the transit system operates. For each rail mode, report in *columns c and d* the directional route miles and miles of track, respectively. Where required, also enter the number of crossings and number of stations in *columns e and f*. If there have been service changes during the year having an impact on directional route miles, compute the average monthly directional route miles and report this number in *column g* for Section 9 purposes.

Non-Rail Modes: In *lines 34-38*, locate the non-rail modes that the transit system operates. For each non-rail mode operated, enter the appropriate data for directional route miles on exclusive ROW, directional route miles on controlled access ROW, and directional route miles on mixed traffic ROW in *columns c, d and e*, respectively. If there have been service changes during the year having an impact on directional route miles on exclusive and/or controlled access ROW, *columns c and d*, compute the average monthly directional route miles for both columns and enter this figure in *column g* for Section 9 purposes.

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 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 included as fixed guideways for Section 9 apportionment purposes. Directional route miles for these modes should be reported as Exclusive ROW.

By definition, motorbuses operating on exclusive or controlled access ROW are included as fixed guideway for Section 9 apportionment purposes. (See Appendix C of UMTA Circular 9030.1A.) *All Section 9 reporters with motorbus service on fixed guideway segments should describe those segments on Form 005 in accordance with the directions given for that form.*

Date Prepared/Updated: Enter the date the form was prepared or updated by your transit agency in the space provided in the lower left-hand corner of the form.

FORM 403 CHECK LIST:

- ✓ *Have you submitted separate Forms 403 for DO service and for each contract involving <50 vehicles in annual maximum service?*
- ✓ *Have you indicated the type of service in the upper right-hand corner of the form?*
- ✓ *If submitting Form 403 for purchased transportation, have you written the name of the contractor at the top of each Form 403 submitted?*
- ✓ *Do not report demand response, vanpool, or other non-fixed service data on this form.*
- ✓ *Have you reported mileage data to the nearest tenth, and other data in whole numbers?*
- ✓ *Have you reported data under the proper mode codes?*
- ✓ *Are you reflecting the length of the facility at the end of the fiscal year, except when entering average monthly directional route miles (column g)?*
- ✓ *Don't forget to enter the date prepared/updated!*

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Form 404

TRANSIT SYSTEM EMPLOYEE EQUIVALENT SCHEDULE

Transit ID

Level

Fiscal Year End
 Month Day Year

Mode

Line No	LABOR CLASSIFICATION	EMPLOYEE EQUIVALENTS	
		OPERATING LABOR	CAPITAL LABOR
01	Transportation Administration	<input type="text"/>	
02	Revenue Vehicle Operation	<input type="text"/>	
03	Transportation Support	<input type="text"/>	
04	Vehicle Maintenance Administration	<input type="text"/>	
05	Revenue Vehicle Inspection & Maintenance	<input type="text"/>	
06	Vehicle Maintenance Support	<input type="text"/>	
07	Non-Vehicle Maintenance Administration	<input type="text"/>	
08	Non-Vehicle Maintenance Support	<input type="text"/>	
09	Marketing and Planning	<input type="text"/>	
10	General Administration Support	<input type="text"/>	
11	TOTAL TRANSIT SYSTEM EMPLOYEE EQUIVALENTS	<input type="text"/>	<input type="text"/>

Date Prepared _____ Date Updated _____

FORM 404: TRANSIT SYSTEM EMPLOYEE EQUIVALENT SCHEDULE

Form 404 is required for all reporters who directly operate transit service. The purpose of Form 404 is to identify the number and types of employees working for Section 15 reporters. Information is requested on the labor classifications of employees and the amount of time they spend in connection with system operations (operating labor) and on the total amount of employee equivalents providing capital labor.

GENERAL INFORMATION

Data on Form 404 are reported by mode. Multi-mode reporters should submit a separate Form 404 for each directly operated mode and indicate the mode code in the upper right-hand corner of the form. All data should be rounded to the nearest tenth.

Reporters should count only their own organization's employees on this form (i.e., employees whose labor expense is included in Object Class 501). Personnel who work for other organizations, such as providers of purchased transportation, should not be included.

Volume II of the USOA References: Section 8.4

INSTRUCTIONS

Employee Equivalents: The basis for reporting data on Form 404 is the Employee Equivalent, defined as one person's labor year (2,080 hours). 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. Enter the quotient, to one decimal place, on *lines 01-10*. For example, if two employees worked a total of 800 hours in a given labor classification, 0.4 Employee Equivalents would be reported. If one employee works a total of 1,280 hours as a revenue vehicle operator and 800 hours on inspection and maintenance, 0.6 would be reported on *line 02* and 0.4 would be reported on *line 05*.

Labor Classification: Employees who work on capital projects are reported separately from those who operate the transit system. Note that capital labor is reported only as a lump sum on *line 11, column c*, whereas operating labor is reported by Labor Classification on *lines 01-10* and totaled on *line 11*. The total on *line 11* for *column b* should equal the sum of the employee equivalents reported on *lines 01 through 10, column b*.

Labor Classifications are defined in terms of the labor expenses in the functions on the 300 series expense forms, defined in Section 8.4 of Volume II of the USOA. The definitions for the operating labor classifications and the expense functions that are covered by them are listed below. The three-digit codes that follow the definition of each labor classification are

taken from the Level A expense functions and are provided to assist reporters at all levels to classify their employees. See Table 7 for further clarification of expense functions by reporting level.

- **Transportation Administration (line 01)** includes 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, secretaries, and others working in the following department or function:

011 - Transportation Administration

- **Revenue Vehicle Operation (line 02)** includes Employee Equivalents for transit system personnel operating or working as crewmen on revenue vehicles. Personnel work in the following department or function:

031 - Revenue Vehicle Operation

- **Transportation Support (line 03)** includes Employee Equivalents for transit system personnel providing support in vehicles operation activities, i.e., controlling dispatch and vehicle movement, supervising and preparing schedules for transportation operations, providing secretarial support for these activities, and other non-operators working in the following departments or functions:

012 - Revenue Vehicle Movement Control

021 - Scheduling of Transportation Operations

- **Vehicle Maintenance Administration (line 04)** includes 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, personnel engaged in directing and supervising maintenance and repairs to transit vehicles, and others working in the following department or function:

041 - Maintenance Administration - Vehicles

- **Revenue Vehicle Inspection and Maintenance (line 05)** includes 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. Personnel work in the following department or function:

061 - Inspection and Maintenance of Revenue Vehicles

- **Vehicle Maintenance Support (line 06)** includes 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. Personnel work in the following departments or functions:

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 (line 07)** includes 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. Personnel include executive, professional, and supervisory employees working in the following department or function:

042 - Maintenance Administration - Non-Vehicles

- **Non-Vehicle Maintenance Support (line 08)** includes Employee Equivalents for transit system personnel providing maintenance support to executive, professional, and supervisory personnel working in the following departments or functions:

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

- **Marketing and Planning (line 09)** includes Employee Equivalents for transit system personnel engaged in selling and arranging charter services; providing information services, overseeing media relations, researching consumer behavior, and planning and analyzing regional transit. Personnel work in the following departments or functions:

162 - Customer Services

163 - Promotion

163 - Market Research

177 - Planning

- **General Administration Support (line 10)** includes Employee Equivalents for executive, professional, supervisory, and secretarial transit system personnel engaged in general management and administration activities. This category includes the general manager, assistant general manager(s), administrative assistants, managers, supervisors, professionals, and secretarial staff working in the following departments or functions:

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

Date Prepared/Updated: Enter the date the form was prepared or updated by your transit agency in the space provided in the lower left-hand corner of the form.

FORM 404 CHECK LIST:

- ✓ *Have you submitted a separate Form 404 for each directly operated mode, indicating the mode code in the upper right-hand corner of the form?*
- ✓ *Have you rounded all data to the nearest tenth?*
- ✓ *Have you included only your own employees on Form 404?*
- ✓ *Don't forget to enter the date prepared/updated!*

If PT, Name of Contractor: _____

FORM 405

TRANSIT SAFETY SCHEDULE

Transit ID

Level

Fiscal Year End

Month Day Year

Mode

a Line No.	ITEMS	b COLLISION	c FATALITIES	d INJURIES
	COLLISIONS:			
01	Collisions w/Other Vehicles	<input type="text"/>	<input type="text"/>	<input type="text"/>
02	Collisions w/Objects	<input type="text"/>	<input type="text"/>	<input type="text"/>
03	Collisions w/People	<input type="text"/>	<input type="text"/>	<input type="text"/>
03a	(Attempted/Successful Suicides)	(<input type="text"/>)	(<input type="text"/>)	(<input type="text"/>)
	DERAILMENTS:			
04	Derailments/Buses Going off Road	<input type="text"/>	<input type="text"/>	<input type="text"/>
	PERSONAL CASUALTIES:			
05	Inside Vehicle	<input type="text"/>	<input type="text"/>	<input type="text"/>
06	Boarding and Alighting Vehicle	<input type="text"/>	<input type="text"/>	<input type="text"/>
06a	(Associated w/lifts)	(<input type="text"/>)	(<input type="text"/>)	(<input type="text"/>)
07	In Stations/Bus Stops	<input type="text"/>	<input type="text"/>	<input type="text"/>
07a	(Associated w/Escalators)	(<input type="text"/>)	(<input type="text"/>)	(<input type="text"/>)
	FIRES:			
08	In Vehicles	<input type="text"/>	<input type="text"/>	<input type="text"/>
09	In Stations	<input type="text"/>	<input type="text"/>	<input type="text"/>
09a	Right of way & Others	<input type="text"/>	<input type="text"/>	<input type="text"/>
11	TOTAL:	<input type="text"/>	<input type="text"/>	<input type="text"/>
11a	TOTAL PATRONS:	<input type="text"/>	<input type="text"/>	<input type="text"/>
12	Transit Property Damage	DOLLAR AMOUNT <input type="text"/>		

Date Prepared _____ Date Updated _____

FORM 405: TRANSIT SAFETY SCHEDULE

Form 405 is required for all reporters who directly operate transit service. The purpose of Form 405 is to collect information about the nature and frequency of incidents involving revenue vehicles.

GENERAL INFORMATION

Information should be based on the transit system's accident/incident reports. All incidents related to revenue vehicle operation, including vehicles directly operated but not necessarily owned by the reporter, must be reported on this form. Total fatalities and personal injuries resulting from incidents should also be reported. The following incidents, however, are excluded from this incident count: accidents occurring in yards and non-revenue service areas which do not involve revenue service vehicles and no deaths or injuries; accidents involving work vehicles and service equipment and no deaths or injuries; collisions between cars resulting from coupling operations which do not result in passenger injury or death (Rail) or damage; or injuries resulting from illness, robberies, assaults, and other crimes or misdemeanors. Reporters should note that columns b, c, and d are mutually exclusive. *Note that an incident involving two or more transit revenue vehicles from different transit agencies should be reported as one accident for each transit agency involved.*

Data on Form 405 are reported by mode. Multi-mode reporters should submit a separate Form 405 for each directly operated mode and indicate the mode code in the upper right-hand corner of the form. Reporters should not submit Form 405 for service that is purchased from a contractor using less than 50 revenue vehicles to provide annual maximum service.

Volume II of the USOA References: Section 8.6

The following definitions should help in filling out Form 405.

- **Incident:** An unforeseen incident or occurrence which does not necessarily result in death, injury, contact or property damage and is in accordance with the reported thresholds.
- **Fatality:** A death confirmed within 30 days after an incident which occurs under the accident, fire and casualty thresholds.
- **Collisions with other vehicles:** Incident involving one or more vehicles. Report all collisions whether in revenue service or not where there is either a death, injury or property damage in excess of \$1,000.

- **Collisions with objects:** Incident involving one or more vehicles from a transit agency with an obstacle (e.g., shopping carts, foreign objects, etc.) other than vehicles or persons.
- **Collisions with people:** Incident in which one or more persons are involved in a collision with a vehicle on a track, platform etc., or on the part of the person(s) to commit suicide.
- **Derailments/bus going off road:** Incident which occur as a result of rolling equipment leaving the rail, or in the case of buses leaving the roadway, and for roll overs when there is no collision. Report all incidents regardless of severity.
- **Personal casualties inside vehicle:** Incident in which one or more persons within a vehicle are casualties including occupants of a non transit vehicle in collision with a transit agency vehicle.
- **Boarding and alighting vehicle:** 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 closing or lifts.
- **In Stations/bus stops:** Incidents in which one or more persons become a casualty (injury/fatality) that occurs within a transit facility. This is associated with escalators, stairs, passage ways, platforms, etc., and includes all individuals who are casualties on property maintained by the transit authority whether they are trespassers, or persons authorized on property or persons who attempted or committed suicide.
- **Fires in vehicles:** A fire is the phenomenon of combustion manifested in flame and/or smoke that requires extinguishment by fire suppression equipment or person.
- **Fires in stations:** A fire is the phenomenon of combustion manifested in flame and/or smoke that requires extinguishment by fire suppression equipment or person.
- **Fires in way & others:** A fire is the phenomenon of combustion manifested in flame and/or smoke that requires extinguishment by fire suppression equipment or person.
- **Accident:** An unforeseen incident or occurrence resulting in casualty (injury/fatality) contact or property damage. (For an accident involving a vehicle to be reportable, it must involve a revenue service vehicle and there must be a death, injury or property in excess of \$1,000.)
- **Patron:** A person after paying fare and/or getting on board transit vehicles.

- **Trespasser:** A person who places him/herself in an unauthorized area without authorization.
- **Injury:** Any injury a passenger has reported. There are no thresholds.
- **Transit Property Damage:** Refers to the estimated cost to repair or to replace vehicle(s) 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. Includes the number of vehicles as well as the estimated cost.

INSTRUCTIONS

Number of Incidents: On *lines 01-10*, enter the number of incidents occurring from collisions, derailments, personal casualties or fires of the transit agency's revenue vehicles(s) in *column b*. Incidents reported on *lines 3, 6, and 7* should also be reported on *lines 3a, 6a, and 7a* when associated with suicides, lifts and escalators. The total number of incidents should be reported on *line 11*.

Number of Fatalities: On *lines 01-10*, enter the number of fatalities occurring from collisions, derailments, personal casualties or fires of the transit agency's revenue vehicle(s) in *columns c*, as appropriate. Fatalities reported on *lines 3, 6, and 7* should also be reported on *lines 3a, 6a, and 7a* when associated with suicides, lifts and escalators. The total number of fatalities should be reported on *line 11*. The total number of patrons involved is reported on *line 11a* when a fatality occurs.

Number of Injuries: On *lines 01-10*, enter the number of injuries occurring from collisions, derailments, personal casualties and fires of the transit agency's revenue vehicles(s) in *column d*, as appropriate. Injuries reported on *lines 3, 6, and 7* should also be reported on *lines 3a, 6a, and 7a* when associated with suicides, lifts and escalators. The total number of injuries should be reported on *line 11*. The total number of patrons involved is reported on *line 11a* when an injury occurs.

Transit Property Damage: On *line 12*, enter the total dollar (\$) figure for transit property damage. This figure should represent the amount paid during their fiscal year.

FORM 405 CHECK LIST:

- ✓ *Have you submitted a separate Form 405 for each directly operated mode, indicating the mode code in the upper right-hand corner of the form?*
- ✓ *Do not submit Form 405 for transportation purchased by the reporter from a contractor using less than 50 revenue vehicles to provide annual maximum service.*
- ✓ *Have you based your data on accident/incident reports, not on filed claims?*
- ✓ *Have you assigned each incident to only one accident classification?*
- ✓ *Form 405, line 1 - Line 10, Col b = Line 11, Col b (excluding line 3a, 6a, and 7a)*
- ✓ *Form 405, Line 1 - Line 10, Col c = Line 11, Col c (excluding line 3a, 6a, and 7a)*
- ✓ *Form 405, Line 1 - Line 10, Col d = Line 11, Col d (excluding line 3a, 6a, and 7a)*
- ✓ *Form 405, Line 3a, Col b ≤ Line 3, Col b*
- ✓ *Form 405, Line 3a, Col c ≤ Line 3, Col c*
- ✓ *Form 405, Line 3a, Col d ≤ Line 3, Col d*
- ✓ *Form 405, Line 6a, Col b ≤ Line 6, Col b*
- ✓ *Form 405, Line 6a, Col c ≤ Line 6, Col c*
- ✓ *Form 405, Line 6a, Col d ≤ Line 6, Col d*
- ✓ *Form 405, Line 7a, Col b ≤ Line 7, Col b*
- ✓ *Form 405, Line 7a, Col c ≤ Line 7, Col c*
- ✓ *Form 405, Line 7a, Col d ≤ Line 7, Col d*
- ✓ *Don't forget to enter the date prepared/updated!*

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**FORM 406: TRANSIT SYSTEM SERVICE SUPPLIED,
SERVICE CONSUMED, SERVICE PERSONNEL,
AND SERVICE OPERATED SCHEDULE
(Non-Rail Modes)**

Form 406 is required for all reporters of non-rail service. The purpose of Form 406 is to report several types of data relating to the provision of service for non-rail modes: measures of the quantity of service supplied, unlinked passenger trips and passenger miles, the number and types of employees used to provide transit service, and the number of days that the service was operated during the year.

GENERAL INFORMATION

Form 406 is reported by mode and type of service. Reporters should submit separate Forms 406 for (1) each non-rail mode directly operated, and (2) each non-rail mode provided by a contractor using less than 50 revenue vehicles to provide annual maximum service by contract. Reporters should indicate the mode code and type of service (directly operated (DO) or purchased transportation (PT)) in the boxes provided in the upper right-hand corner of the form. *A separate Form 406 should be submitted for each purchased transportation contract. Please write the name of the contracting agency at the top of the form.*

Average Weekday: The term "Average Weekday" should be interpreted as a typical or representative weekday in the operation of the transit system. Volume II of the USOA states that the average of several weekdays selected at random throughout the year (atypical days excluded) should be used to derive average weekday data. Average Saturday and Sunday data, including holiday service, if applicable, should be determined the same way. Reporters should exercise judgment in arriving at individual definitions of what constitutes an average weekday in their system, remembering to exclude those days not considered average (atypical days) from computations.

Time Periods: The average weekday time periods in *columns b-e* (A.M. Peak, Midday, P.M. Peak, Other,) were defined previously on Form 401. *Column e*, Other, combines morning and night periods reported on Form 401. Some reporters define this as "owl" service. Service period data reported on Form 406 must correspond to the peak periods reported on Form 401. In other words, if peak period data are reported on Form 406, peak periods must be reported on Form 401. Service data should be classified into one of the four weekday time periods according to the time when the trip begins. If your service has no peak hours, please do not report peak service.

Annual Total: Annual total data are reported in *column i*. Reporters should include service for atypical days if the service is available to the general public (e.g., special services or one-

day events) in the calculation of annual totals, especially since vehicle revenue miles for this service may qualify for the Section 9 formula. Annual totals may be calculated by multiplying the total number of weekdays, Saturdays, and Sundays that service was operated (*line 21*) by the corresponding data in *columns f, g, and h*.

Vehicle Revenue Miles: Vehicle Revenue Miles on *lines 04 and 05* are defined as the miles a vehicle travels when in revenue service. A transit vehicle is in revenue service only when the vehicle is available to the public and there is reasonable expectation of carrying passengers that either directly pay fares, are subsidized by public policy, or provide payment through some contract arrangement. This does not imply that a cash fare must be paid; vehicles operated in "fare free" service are considered in revenue service. Vehicle revenue miles exclude charter service that is not available to the general public.

Deadhead Miles: Deadhead miles are defined as the miles a vehicle travels when out of service, i.e., returning to the garage, changing routes, etc., and when there is no reasonable expectation of carrying revenue passengers. 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. The total miles traveled by revenue vehicles (*line 02*) consist of miles traveled when in revenue service (*line 04*) plus deadhead miles.

Reporters should exclude deadheading from Total Actual Vehicle Revenue Miles (*line 04*), Total Scheduled Vehicle Revenue Miles (*line 05*), Total Actual Vehicle Revenue Hours (*line 06*), and Actual Revenue Capacity Miles (*line 07*).

The following guidelines should be followed for reporting total vehicle miles and total vehicle revenue miles for non-scheduled, non-fixed route services:

- Vehicles traveling from a dispatching point to the point where the first passenger will be picked up are considered deadheading and are not in revenue service; i.e., these miles should not be reported as vehicle revenue miles.
- Similarly, travel without passengers back to a dispatching location should not be reported as vehicle revenue miles.
- All vehicle travel with or without passengers while available to carry passengers between these starting and ending places just described should be considered as revenue miles.
- If vehicle storage/maintenance locations are different from the locations from which the vehicles are dispatched, travel between any of these locations should be considered deadheading.

Publicly Sponsored Vanpool Services: UMTA anticipates that most vanpool operators will prefer to substitute actual rider counts for sampling. *Reporters should document, on Form 005, procedures used for counting passengers and passenger miles.* If drivers also make a work or other trip, and are not paid wages, their trips should be included in the computation of the share costs. If the driver is counted as a passenger, vehicle revenue miles should include

travel from the driver's home to the final destination and return. Travel to or from maintenance facilities or for the driver's personal use is considered deadhead and should be reported as vehicle miles, but not vehicle revenue miles.

Volume II of the USOA References: Sections 8.4, 8.7, 8.8

INSTRUCTIONS

Enter the appropriate service data for each applicable time period in *columns b through i*. For demand responsive or other service with no peak periods, complete *columns f, g, h, and i*, only. Report all data as whole numbers.

Service Supplied: For Number of Vehicles in Operation on *line 01, column f*, report the maximum number of revenue vehicles that were operated at any time during an average weekday. This number will be equal to the largest number entered in the four preceding *columns, b-e*, for A.M. Peak, Midday, P.M. Peak, or Other. The average weekday total for number of vehicles in operation should not be the sum nor the average of the previous four columns.

For service data on *lines 02-11*, carefully note when an entry calls for either scheduled data or actual data. The average Saturday and Sunday values (*columns g and h*) should represent actual and scheduled service typically offered for those days, including holiday service, if applicable. Further information on reporting service supplied can be found in UMTA Circular 9030.1A, Appendix C.

Actual Service: Service supplied data on *lines 02-04 and 06-07*, represent the actual service offered during each time period. *Actual* service data should *exclude* missed trips and service interruptions (e.g., strikes or emergency shutdowns). Procedures to estimate actual service supplied from scheduled service should subtract missed runs and other service interruptions. Weekday, Saturday and Sunday data (*columns b-h*) should not reflect any atypical days (e.g., special services or one-day events). Average Weekday service supplied data in *lines 02-04 and 06-07, column f*, represent the total *actual* service offered during all time segments of a typical weekday, and should be the sum of the data in the preceding *columns b-e*. Annual total data in *column i* should *include* data for atypical days. *If entered correctly, the difference between lines 02 and 04 should indicate deadheading, as defined in Appendix C of UMTA Circular 9030.1A.*

Scheduled Service: Scheduled Vehicle Revenue Miles (*line 05*) should be computed directly from schedules, and should not reflect service interruptions or special additional services. Average Weekday data on *line 05, column f*, represent the total scheduled service offered during all time segments of a typical weekday, and should be the sum of the data in the preceding *columns b-e*. Non-scheduled services such as demand responsive should enter N/A on *line 05*. *If scheduled service is equal to, or less than, actual service, please indicate this by checking Box 19 on Form 005 and briefly explain.*

Revenue Capacity Miles: Calculate revenue capacity miles (RCM), as follows:

- Separate all revenue vehicles 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 vehicles in the group. Do not include any vehicles with zero miles during the year.
- Compute for each group the total vehicles revenue miles (VRM) accumulated by that group during the year.
- Multiply for each group the individual vehicle capacity by the number of VRM computed in Step 2. This yields each group's annual contribution to the total RCM for the reported mode.
- Calculate the total annual RCM, by adding the RCM figures for all groups.

Example: A transit system operates three types of buses, Type A, Type B, and Type C, each type having a different capacity. The solution for annual total revenue capacity miles is as follows:

(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

Service Consumed: *Unlinked passenger trips and passenger mile data must be collected using a statistically valid sampling technique, unless a 100 percent count is taken.* 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 the techniques described in the UMTA Circular 2710.1A and/or 2710.2A are used, the corresponding Forms 406A and/or 406B must be submitted. The technique described in UMTA Circular 2710.4A has its own set of work sheets which are not submitted with the Section 15 report.

UMTA does not require that a transit system use a particular technique, but does impose a 10 percent precision and 95 percent confidence requirement in the sampling of unlinked passenger trip and passenger mile data. A transit system may use any data collection technique that meets the prescribed precision and confidence requirement. A transit system that wishes to modify an UMTA-suggested sampling procedure or use an alternative procedure is encouraged to use the services of a qualified statistician to modify or design the sampling procedure and is required to have a statistician determine that the agency's sampling procedure meets UMTA's statistical requirements of 95 percent confidence and 10 percent precision.

In lieu of 100 percent counts, **annual statistical sampling** that meets the prescribed precision and confidence levels to collect passenger mile data by mode and type of service is **required for all reporting agencies except:**

- Reporting agencies that serve urbanized areas of less than 500,000 population;
- Reporting agencies in any size urbanized area that directly operate 50 or fewer revenue vehicles for all modes in maximum service; and
- Purchased transportation services unless a separate Section 15 Report is submitted by or for the purchased transportation.

Statistical sampling that meets the prescribed precision and confidence levels to accumulate passenger mile data is mandatory only every third year for transit agencies in one or more of the above three categories. The mandatory reporting years for conducting the statistical sampling for these agencies are 1987, 1990, and 1993, etc. Data for intermediate years may be estimated using the average trip length factor derived from the sample drawn each third year. Please note that a Transit Agency must first submit statistically valid data during a mandatory reporting year before a waiver can be granted by UMTA. *When using estimation procedures in years for which the sampling requirement is waived, please submit a Form 005 describing the estimation procedures.* All waivers are granted in writing.

Service Personnel: Report the number of service personnel required to provide the service on *lines 14-20*. This data should represent an employee count, not employee equivalents. The employee count should include all full-time, paid standbys, paid part-time employees, and other paid extras. The maximum number of employees in each category should be reported for each time period. The total in *column f* should be the actual number of personnel required to supply service in the periods listed in *columns b-e*. *Column f* should only count each employee once regardless of the fact that an employee may be reported in more than one time period in *columns b-e*.

Service Operated: Report on *lines 21 through 27* the number of weekdays, Saturdays and Sundays in which service was operated/not operated. Total days in *column i, line 27*, should equal the total number of days in the year (365 or 366). The total of *lines 21-26* should equal the total on *line 27*. *If information is reported on line 26, for days not operated due to other reasons, an explanation must be provided on Form 005.*

Date Prepared/Updated: Enter the date the form was prepared or updated by your transit agency in the space provided in the lower left-hand corner of the form.

FORM 406 CHECK LIST:

- ✓ *Have you reported data by mode and type of service?*
- ✓ *Have you submitted a separate Form 406 for each non-rail mode directly operated, and each non-rail mode provided under a purchased service agreement by a contractor using less than 50 revenue vehicles to provide annual maximum service?*
- ✓ *Have you indicated the mode code **and** type of service (DO or PT) in the boxes provided in the upper right-hand corner of each form?*
- ✓ *If submitting Form 406 for purchased transportation, have you written the name of the contractor at the top of each Form 406 submitted?*
- ✓ *Have you excluded atypical days when figuring your average weekday and weekend service?*
- ✓ *Have you separated your service time data into the four weekday time periods?*
- ✓ *Have you excluded deadhead miles from Total Scheduled Vehicle Revenue Miles (line 05), Total Actual Vehicle Revenue Miles (line 04), and Actual Revenue Capacity Miles (line 07)?*
- ✓ *If including vanpool services, have you documented procedures used for counting passengers and passenger miles on a Form 005?*
- ✓ *Report all service data as whole numbers.*
- ✓ *Have you conformed to the 10 percent precision and 95 percent confidence requirements prescribed by UMTA in your sampling of unlinked passenger trips and passenger mile data?*
- ✓ *Have you reported employees by count, not equivalents?*
- ✓ *Have you provided an explanation of other days not operated (line 26) on a Form 005?*
- ✓ *Don't forget to enter the date prepared/updated!*

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ANNUAL REPORT TO UMTA

Level

Mode

Type of Service*

Transit ID

Fiscal Year End Month Day Year

Line No.	ITEM	WEEKDAYS					SUNDAY	TOTAL
		AM PEAK	MIDDAY	PM PEAK	OTHER	SATURDAY		
	Accumulations From Daily Record Sheet							
01	(20) Passengers Boarded							
02	(21) Passengers on Board							
03	(22) Bus Trip Distance							
04	(23) Passenger Miles							
05	(26) Capacity Miles							
06	(27) Seat Miles							
07	(28) Trips in Sample							
08	(29) Total Number of Bus Trips							
	Sample Averages							
09	Unlinked Passengers per Trip (1/7)							
10	Passenger Miles per Trip (4/7)							
	Annual Totals							
11	Unlinked Passenger Trips (8 X 9)							
12	Passenger Miles (8 X 10)							

*DO = Directly Operated PT = Purchased Transportation If PT, Name of Contractor _____

Sample Plan Used _____

Date Prepared _____ Date Updated _____

FORM 406A: ANNUAL REPORT TO UMTA

Form 406A is only required for reporters using the sampling procedure described in UMTA Circular 2710.1A to collect unlinked passenger trip and passenger mile data. The purpose of Form 406A is to record annual unlinked passenger trip and passenger mile data for fixed route bus systems accumulated using the sampling procedure described in UMTA Circular 2710.1A.

GENERAL INFORMATION

Reporters using another sampling method should provide proper documentation, as outlined in the instructions for Form 406. Reporters should submit separate Forms 406A for each contract by mode, for those services using Circular 2710.1A that are directly operated and those that are purchased. *A separate Form 406A should be submitted for each purchased transportation contract. Please write the name of the contracting agency at the top of the form.*

INSTRUCTIONS

Use the recommended statistical sampling technique, described fully in UMTA Circular 2710.1A, to obtain the information required on Form 406A. Refer to this Circular for guidance in filling out this form.

Sample Plan Used: Enter the sample plan number used. Refer to page 2-2 of UMTA Circular 2710.1A.

Date Prepared/Updated: Enter the date the form was prepared or updated by your transit agency in the space provided in the lower left-hand corner of the form.

FORM 406A CHECK LIST:

- ✓ *The annual total Unlinked Passenger Trips (line 11) and Passenger Miles (line 12) should correspond to the service supplied data reported on Form 406. Specifically:*
 - *For columns b through e (A.M. Peak, Midday, P.M. Peak, and Other), Unlinked Passenger Trips (Form 406A, line 11) and Passenger Miles (Form 406A, line 12) divided by the Average Weekday Days Schedules Operated (Form 406, line 21, column f) should correspond to the Unlinked Passenger Trips and Passenger Miles reported on Form 406, lines 12 and 13, columns b-e.*
 - *For column f (Saturday), Unlinked Passenger Trips (Form 406A, line 11) and Passenger Miles (Form 406A, line 12) divided by the Average Saturday Days Schedules Operated (Form 406, line 21, column g) should correspond to the Unlinked Passenger Trips and Passenger Miles reported on Form 406, lines 12 and 13, column g.*
 - *For column g (Sunday), Unlinked Passenger Trips (Form 406A, line 11) and Passenger Miles (Form 406A, line 12) divided by the Average Sunday Days Schedules Operated (Form 406, line 21, column h) should correspond to the Unlinked Passenger Trips and Passenger Miles reported on Form 406, lines 12 and 13, column h.*
- ✓ *Only fill out Form 406A if you have used the sampling procedure described in UMTA Circular 2710.1A.*
- ✓ *If the above sampling procedure was used, have you submitted Form 406A separated by mode, type of service and each purchased transportation contract?*
- ✓ *Have you filled out a separate Form 406A for each purchased transportation contract, and written the name of the contractor at the top of the form?*
- ✓ *Have you utilized the crosschecks?*
- ✓ *Don't forget to enter the date prepared/updated!*

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ANNUAL REPORT TO UMTA -- DEMAND RESPONSE

Level

Mode

Type of Service*

Transit ID

Fiscal Year End
Month Day Year

Line No.	ITEM	TOTAL, ALL SAMPLES
ACCUMULATIONS FROM DRS SUMMARY SHEET		
01	(18) Total passengers in samples	<input type="text"/>
02	(19) Total trips	<input type="text"/>
03	(20) Total trip distance	<input type="text"/>
04	(21) Total passenger miles	<input type="text"/>
05	(24) Total capacity miles	<input type="text"/>
06	(25) Total seat miles	<input type="text"/>
SAMPLE ESTIMATES		
07	Average passenger trip distance (4/1)	<input type="text"/>
ANNUAL TOTALS		
08	Total passengers (<i>From weekly count sheet</i>)	<input type="text"/>
09	Total passenger miles (8 X 7)	<input type="text"/>

*DO = Directly Operated

PT = Purchased Transportation Service

If PT, Name of Contractor: _____

Date Prepared _____ Date Updated _____

FORM 406B: ANNUAL REPORT TO UMTA – DEMAND RESPONSIVE

Form 406B is required only for reporters using the sampling procedure described in UMTA Circular 2710.2A to collect unlinked passenger trip and passenger mile data. The purpose of Form 406B is to record annual unlinked passenger trip and passenger mile data for demand responsive systems accumulated using the sampling procedure described in UMTA Circular 2710.2A. In a demand responsive system, passenger trips are generated by calls from passengers or their agents to the transit operator, who then dispatches a vehicle to pick up and transport the passengers to their destination.

GENERAL INFORMATION

Reporters using another sampling method should provide proper documentation, as outlined in the instructions for Form 406. Reporters should submit separate Forms 406B for those services using Circular 2710.2A that are directly operated and those that are purchased by each contract. *A separate Form 406B should be submitted for each purchased transportation contract. Please write the name of the contracting agency at the top of the form.*

INSTRUCTIONS

Use the recommended statistical sampling technique, described fully in UMTA Circular 2710.2A, to obtain the information required on Form 406B. Refer to this Circular for guidance in filling out this form.

Date Prepared/Updated: Enter the date the form was prepared or updated by your transit agency in the space provided in the lower left-hand corner of the form.

FORM 406B CHECK LIST:

- ✓ *The annual Total Passengers (line 08) and Total Passenger Miles (line 09) should correspond to the annual service supplied data reported on Form 406. Specifically:*
 - Total Passengers (Form 406B, line 08) should correspond to annual total Unlinked Passenger Trips reported on Form 406, line 12, column i.*
 - Total Passenger Miles (Form 406B, line 09) should correspond to Annual Total Passenger Miles reported on Form 406, line 13, column i.*
- ✓ *Form 406B should be filled out by those transit reporters using the sampling procedure in UMTA Circular 2710.2A to report unlinked passenger trip and passenger mile data for demand response systems.*
- ✓ *Have you submitted a Separate Form 406B for DO and for PT services and for each purchased transportation contract?*
- ✓ *Have you submitted a separate Form 406B for each purchased transportation contract, writing the name of the contractor at the top of the form?*
- ✓ *Have you utilized the crosschecks?*
- ✓ *Don't forget to enter the date prepared/updated!*

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TRANSIT SYSTEM SERVICE SUPPLIED, SERVICE CONSUMED, SERVICE PERSONNEL, & SERVICE OPERATED SCHEDULE

Transit ID

Fiscal Year End

Level

Mode

Type of Service*

RAIL MODES

Line No.	ITEM	AVERAGE WEEKDAY			OTHER	AVERAGE WEEKDAY TOTAL	AVERAGE SATURDAY TOTAL	AVERAGE SUNDAY TOTAL	ANNUAL TOTAL
		AM PEAK	MIDDAY	PM PEAK					
SERVICE SUPPLIED									
01	Number of trains in operation								N/A
02	Number of passenger cars in operation								N/A
03	Total actual train miles								
04	Total actual train revenue miles								
05	Total actual train hours								
06	Total actual train revenue hours								
07	Total actual passenger car miles								
08	Total actual passenger car revenue miles								
09	Total scheduled passenger car revenue miles								
10	Total actual passenger car hours								
11	Total actual passenger car revenue hours								
12	Actual revenue capacity miles								
SERVICE CONSUMED									
13	Unlinked passenger trips								
14	Passenger miles								
SERVICE PERSONNEL									
15	Scheduled full-time vehicle operators								
16	Scheduled part-time vehicle operators								
17	Revenue vehicle movement control personnel								
18	Ticket/token sales agents, fare collectors, gate keepers								
19	Route/schedule information operators								
20	Security agents								
21	Total service personnel								
SERVICE OPERATED (Days)									
22	Days schedules operated								
23	Days not operated due to no scheduled services								
24	Days not operated due to start-ups, and/or terminations								
25	Days not operated due to strikes								
26	Days not operated due to officially declared emergencies								
27	Days not operated due to other reasons (describe on Form 005)								
28	Total days								365/366

* DO = Directly Operated Service PT = Purchased Transportation Service

Date Prepared _____

Date Updated _____

If PT, Name of Contractor: _____

This Form is for Levels R, C, B, and A.

**FORM 407: TRANSIT SYSTEM SERVICE SUPPLIED,
SERVICE CONSUMED, SERVICE PERSONNEL,
AND SERVICE OPERATED SCHEDULE
(Rail Modes)**

Form 407 is required for all reporters of rail service. The purpose of Form 407 is to report several types of data relating to the provision of service for rail modes: measures of the quantity of service supplied, unlinked passenger trips and passenger miles, the number and types of employees used to provide transit service, and the number of days that the service was operated during the year.

GENERAL INFORMATION

Form 407 is reported by mode and type of service. Reporters should submit separate Forms 407 for (1) each rail mode directly operated, and (2) each rail mode provided by a contractor using less than 50 revenue vehicles to provide annual maximum service by contract. Reporters should indicate the mode code and type of service (directly operated [DO] or purchased transportation [PT]) in the boxes provided in the upper right-hand corner of the form. *A separate Form 407 should be submitted for each purchased transportation contract. Please write the name of the contracting agency at the top of the form.*

Average Weekday: The term "Average Weekday," should be interpreted as a typical or representative weekday in the operation of the transit system. Volume II of the USOA states that the average of several weekdays selected at random throughout the year (atypical days excluded) should be used to derive average weekday data. Average Saturday and Sunday data, including holiday service, if applicable, should be determined the same way. Reporters should exercise judgment in arriving at their own individual definitions of what constitutes an average weekday in their system, remembering to exclude those days not considered average (atypical days) from computations.

Time Periods: The average weekday time periods in *columns b-e* (A.M. Peak, Midday, P.M. Peak, Other) were defined previously on Form 401. *Column e*, Other, combines morning and night periods reported on Form 401. Some reporters define this as "owl" service. Service period data reported on Form 407 must correspond to the service periods reported on Form 401. In other words, if peak period data are reported on Form 407, peak periods must be reported on Form 401. Service data should be classified into one of the four weekday time periods according to when the trip begins.

Annual Total: Annual total data are reported in *column i*. Reporters should include service for atypical days if the service is available to the general public (e.g., special services or one-day events) in the calculation of annual totals, especially since vehicle revenue miles for this service may qualify for the Section 9 formula. Annual totals may be calculated by multiplying the total number of weekdays, Saturdays, and Sundays that service was operated (*line 22*) by the corresponding data in *columns f, g, and h*.

Train and Passenger Car Revenue Miles: Train Revenue Miles and Passenger Car Revenue Miles on *lines 04, 08, and 09* are defined as the miles a vehicle travels when in revenue service. A transit vehicle is in revenue service only when the vehicle is available to the public, and there is reasonable expectation of carrying passengers that either directly pay fares, are subsidized by public policy, or provide payment through some contract arrangement.

Deadhead Miles: Deadhead miles are defined as the miles a vehicle travels when out of service, i.e., returning to the yard facility, changing routes, etc., and when there is no reasonable expectation of carrying revenue passengers. The total miles traveled by revenue vehicles consists of miles traveled when in revenue service, plus deadhead miles.

Reporters should *exclude* deadheading from Total Actual Train Revenue Miles (*line 04*), Total Actual Train Revenue Hours (*line 06*), Total Actual Passenger Car Revenue Miles (*line 08*), Total Scheduled Passenger Car Revenue Miles (*line 09*), Total Actual Passenger Car Revenue Hours (*line 11*), and Actual Revenue Capacity Miles (*line 12*).

Volume II of the USOA References: Sections 8.4, 8.7, 8.8

INSTRUCTIONS

Enter the appropriate service data for each applicable time period in *columns b through i*. For service with no peak periods, complete *columns f, g, h, and i* only. Report all data as whole numbers.

Service Supplied: For Number of Trains in Operation and Number of Passenger Cars in Operation, *lines 01-02, column f*, report the maximum number of revenue trains and revenue vehicles that were operated at any time during an average weekday. This number will be equal to the largest number entered in the four preceding *columns, b-e*, for A.M. Peak, Midday, P.M. Peak, or Other. The average weekday totals for the numbers of trains and passenger cars in operation should not be the sum nor the average of the previous four columns.

For service data on *lines 03-12*, carefully note when an entry calls for either *scheduled* data or *actual* data. The average Saturday and Sunday values (*columns g and h*) should represent actual and scheduled service typically offered for those days, including holiday service, if applicable. Further information on reporting service supplied can be found in UMTA Circular 9030.1A, Appendix C.

Actual Service: Service supplied data on *lines 03-08 and 10-12* represent the *actual* service offered during each time period. *Actual* service data should *exclude* missed trips and service interruptions (e.g., strikes or emergency shutdowns). Procedures to estimate actual service supplied from scheduled service should subtract missed runs and other service interruptions. Weekday, Saturday and Sunday data (*columns b-h*) should not reflect any atypical days (e.g., special services or one-day events). Average Weekday service supplied data in *lines 03-08 and 10-12, column f*, represent the sum of actual service offered during all time segments of a typical weekday, and should be the sum of the data in the preceding *columns b-e*. Annual Total data in *column i* should include data for atypical days.

If entered correctly, the difference between *lines 03 and 04* and between *lines 07 and 08* should indicate deadheading, as defined in Appendix C of UMTA Circular 9030.1A.

Scheduled Service: Scheduled Passenger Car Revenue Miles (*line 09*) should be computed directly from schedules, and should not reflect service interruptions or special additional services. Average Weekday service supplied data in *line 09, column f*, represents the total scheduled service offered during all time segments of a typical weekday, and should be the sum of the data in the preceding *columns b-e*.

Further information on reporting service supplied is provided in Appendix C of UMTA Circular 9030.1A.

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 computed in Step 2. This yields each group's annual contribution to the total RCM for the reported mode.
- Calculate the total annual RCM by adding the RCM figures for all groups.

Example: A transit system operates three types of rail rapid cars, each having a different capacity. The solution for annual total revenue capacity miles is as follows:

(A) GROUP TYPE	(B) CAPACITY (SEATING + STANDING)	(C) ANNUAL PASS 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 mile data must be collected using a statistically valid sampling technique, unless a 100 percent count is taken. UMTA does not require that a transit system use a particular technique, but *does impose* a 10 percent precision and 95 percent confidence requirement in the sampling of unlinked passenger trip and passenger mile data. A transit system may use any data collection technique; however, UMTA requires a determination from a qualified statistician that the technique meets the 95 percent confidence and 10 percent precision standards.

In lieu of 100 percent counts, *annual* statistical sampling that meets the prescribed precision and confidence levels to collect passenger mile data by mode and type of service is required for all reporting agencies *except*:

- Reporting agencies that serve urbanized areas of less than 500,000 population,
- Reporting agencies in any size urbanized area that directly operate 50 or fewer revenue vehicles for all modes in maximum service, and
- Purchased transportation services unless a separate Section 15 report is submitted by or for the purchased transportation.

Statistical sampling that meets the prescribed precision and confidence levels to accumulate passenger mile data is mandatory only every third year for transit agencies in one or more of the above three categories. The mandatory reporting years for conducting the statistical sampling for these agencies are 1987, 1990, and 1993, etc. Data for intermediate years may be estimated using the average trip length factor derived from the sample drawn each third year. Please note that a Transit Agency must first submit statistically valid data during a mandatory reporting year before a waiver can be granted by UMTA. *When using estimation procedures in years for which the sampling requirements waived, please submit a Form 005 describing the estimation procedures.* All waivers are granted in writing.

Service Personnel: Report the number of service personnel required to provide the service on *lines 15-21*. This data should represent an employee count, not employee equivalents. The employee count should include all full-time, paid standbys, paid part-time employees,

and other paid extras. The maximum number of employees in each category should be reported for each time period. The total in *column f* should be the actual number of personnel required to supply service in the periods listed in *columns b-e*. *Column f* should only count each employee once regardless of the fact that an employee may be reported in more than one time period in *columns b-e*.

Service Operated: Report on *lines 22 through 28* the number of weekdays, Saturdays, and Sundays in which service was operated/not operated. Total days in *column i, line 28*, should equal the total number of days in the year (365 or 366). The total of *lines 22-27* should equal the total on *line 28*. *If information is reported on line 27, Days Not Operated Due to Other Reasons, an explanation must be provided on Form 005.*

Date Prepared/Updated: Enter the date the form was prepared or updated by your transit agency in the space provided in the lower left-hand corner of the form.

FORM 407 CHECK LIST:

- ✓ *Have you reported data by mode and type of service?*
- ✓ *Have you indicated the mode code and type of service (DO or PT) in the boxes provided in the upper right-hand corner of each form?*
- ✓ *If submitting Form 407 for purchased transportation, have you written the name of the contractor at the top of each Form 407 submitted?*
- ✓ *Have you excluded atypical days when figuring your average weekday and weekend service?*
- ✓ *Have you separated your service time data into the four weekday time periods?*
- ✓ *Have you excluded deadhead miles from Total Scheduled Vehicle Revenue Miles (line 05), Total Actual Vehicle Revenue Miles (line 04), and Actual Revenue Capacity Miles (line 07)?*
- ✓ *Report all service data as whole numbers.*
- ✓ *Have you conformed to the 10 percent precision and 95 percent confidence requirements prescribed by UMTA in your sampling of unlinked passenger trips and passenger mile data?*
- ✓ *Have you reported employees by count, not equivalents?*
- ✓ *Have you provided an explanation of other days not operated (line 26) on a Form 005?*
- ✓ *Don't forget to enter the date prepared/updated!*

FORM 408: REVENUE VEHICLE INVENTORY SCHEDULE

Form 408 is required for all reporters who directly operate transit service. Form 408 is also required for the reporter's purchased service involving less than 50 vehicles in annual maximum service to report the service provider's vehicles purchased with Federal funds. The purpose of Form 408 is to report revenue vehicle inventory at the end of the fiscal year, and to identify the characteristics of the vehicles in the fleet. Separate Forms 408 should be completed for:

- (1) Revenue vehicles directly operated by the reporter, regardless of the source of funding; and
- (2) Vehicles operated through purchased transportation arrangements with contractors each operating less than 50 vehicles in maximum service, only if those purchased transportation vehicles were purchased with Federal funds.

GENERAL INFORMATION

Form 408 is reported by type of service (directly operated or purchased transportation).

Complete information on all *revenue* vehicles is required. Emergency contingency fleets do not count as revenue vehicles, but rather total *fleet* vehicles. Buses may be placed in an inactive contingency fleet for energy or other local emergencies. No bus is to be stockpiled before that vehicle has reached the end of its normal minimum useful life. Buses held in a contingency fleet must be properly stored and maintained, and grantees must be prepared to furnish a contingency plan, grantees must be prepared to furnish a contingency plan, updated as necessary, at the time of the TIP/AE and triennial reviews, to support the continuation of such a contingency fleet. Any rolling stock not supported by a contingency plan will be considered as part of the active fleet.

Space permitting, data for each type of service (directly operated (DO) or purchased transportation (PT)) should be reported on a single Form 408; separate forms, by mode, should not be submitted. Reporters should use additional pages if necessary, and number the pages sequentially.

Volume II of the USOA References: Section 3.3

Relationship to Forms 003/004. Forms 003 and 004 provide data on annual maximum service fleets and total active fleets available to meet the annual maximum service requirement. Form 408, on the other hand, provides data on total and active fleets inventoried at the end of the fiscal year. Since Forms 003 and 004 are used to report

maximum service fleets operated during the year, reflecting seasonal variations, the numbers of active service vehicles on Form 003/004 may differ slightly from the year-end active fleets reported on Form 408. These different measurements of vehicle fleet size are summarized as follows:

<u>Forms 003/004</u>	<u>Form 408</u>
<u>Time Period:</u> <i>Varies</i>	<u>Time Period:</u> <i>Fixed</i>
Measured on the day and week of the year the reporter's annual maximum service occurs.	Measured at end of reporter's fiscal year.
<u>Maximum Service Fleet</u>	<u>Vehicles in Total Fleet</u>
<i>Includes</i> only vehicles in operation to meet annual maximum needs. Excludes standby or spare vehicles, in or awaiting maintenance.	<i>Includes</i> all vehicles held by the reporter at fiscal year end, including those in storage, emergencies contingency, awaiting sale, etc.
<u>Total Active Service Fleet</u>	<u>Active Vehicles in Fleet</u>
<i>Equals</i> the maximum service fleet spares, plus out-of-service vehicles, and vehicles in or awaiting routine maintenance. <i>Excludes</i> vehicles being held for sale, emergency contingency use, etc.	<i>Includes</i> the vehicles in the year-end fleet that available to operate in revenue service (including vehicles temporarily out-of-service for maintenance and minor repairs.

INSTRUCTIONS

Group all revenue vehicles according to vehicle type, ownership code, year of manufacture, manufacturer code, model number, fuel type, and seating and standing capacity. Enter the appropriate data in *columns b through n* for each group. Table 8 contains the manufacturers' codes needed to facilitate filling out Form 408.

Number of Vehicles in Total Fleet: For each vehicle group, enter the total number of vehicles in *column b*, including those in storage, emergency contingency, awaiting sale, etc., at the end of the reporter's fiscal year.

Vehicle Type Code: Using the mnemonic codes in Table 8, enter the appropriate vehicle type code in *column c*. Group together all entries of the same vehicle type code.

Ownership Code: Using the mnemonic codes in Table 8, enter the appropriate ownership code in *column d*. If Form 408 is being completed for purchased transportation, ownership code should be reported from the perspective of the contractor.

**Table 8 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
Carpenter Body Works	CBW
Champion Motor Coach Inc.	CMC
Chance Manufacturing Co.	CHA
Chevrolet Motor Division, GMC	CMD
Coach and Equipment Co.	CEQ
Collins Industries, Inc.	COL
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
FMC Corp.	FMC
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 column 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

**Table 8 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
Superior Coach Division, Sheller Globe	SUP
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 Manufacturing Co.	WAY
Wheeled Coach Industries, Inc.	WCI
Wide One Corporation	WOC
World Trans, Inc.	WTI

For all other manufacturers, enter "ZZZ" in column 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

Table 8 Manufacturers' Codes for Reporting Revenue Vehicle Inventories
(Rail and Other Vehicles) (continued)

ABB Traction Inc.	ABB
AEG Westinghouse Transp. Sys.	AEG
Alsthom Transportation, Inc	ATI
AM General Corp.	AMG
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
Flyer Industries	FIL
Hawker Siddeley Canada	HSC
Hitachi	HIT
Highway Products, Inc.	HPI
J.G. Brill	JGB
Kawasaki Heavy Industries	KAW
M.B.B.	MBB
Marmon-Herrington Co.	MHC
Morrison-Kanudsen, 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-Duwag	SDU
St. Louis Car Co.	SLC
Sumitomo Corp.	SUM
Tokyu Car Co.	TCC
UTDC, Inc.	UTD
VSL Corporation	VSL
Westinghouse-Amrail	WAM

For all other manufacturers, enter "ZZZ" in column 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

Year of Manufacture: In *column e*, enter the year the group of vehicles was originally manufactured. This year will not necessarily be the same as the year the vehicle was acquired by the reporter. Footnote the date any vehicles were rebuilt and by whom.

Manufacturer Code: Using the three-letter manufacturer codes shown in Table 8, enter the appropriate vehicle manufacturer code in *column f*. Use the manufacturer of the vehicle body as the manufacturer. If the manufacturer is not on the list, write "ZZZ" in *column f* and indicate the line number and manufacturer at the bottom of the page. The manufacturer name should be the current corporation that manufactures the particular model. The only exception is Flxible, which changed ownership several times. All Flxible buses should be identified by the code "FLX" regardless of the current parent company.

Model Number: In *column g*, enter the complete vehicle model number as used by the vehicle manufacturer to identify the vehicle. For the model numbers of rapid rail cars, use car numbers from 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: Reporting of vehicle model numbers for automobiles and vans, such as those used for demand-responsive services, is not required.*

Number of Active Vehicles in Fleet: In *column h*, enter the number of 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: In *column i*, enter the number of vehicles that are in an emergency contingency plan approved by UMTA for setting aside certain revenue vehicles. Buses may be placed in an inactive contingency fleet for energy or other local emergencies. No bus is to be stockpiled before that vehicle has reached the end of its normal minimum useful life. Buses held in a contingency fleet must be properly stored and maintained, and grantees must be prepared to furnish a contingency plan, grantees must be prepared to furnish a contingency plan, updated as necessary, at the time of the Transportation Improvement Program/Annual Element (TIP/AE) and triennial reviews, to support the continuation of such a contingency fleet. Any rolling stock not supported by a contingency plan will be considered as part of the active fleet.

Note: The sum of *columns h* (Active Vehicles) and *i* (Emergency Contingency Vehicles) should generally equal *column b*. *Exceptions to this (i.e., fleet total discrepancies) must be explained on Form 005.* (For example, "50 vehicles are awaiting sale" or "two vehicles are severely damaged.")

Fuel Type Code: In *column j*, enter one of the following fuel type codes:

DF - Diesel Fuel	LN - Liquefied Natural Gas
EP - Electric Propulsion	LP - Liquefied Petroleum Gas
GA - Gasoline	OR - Other

If fuel type code "OR" is used, explain on Form 005.

Seating Capacity: In *column k*, enter the number of seats that are actually installed in the vehicle. Although the model number usually indicates the number of seats, some operators remove or install seats to suit their needs. It is this latter number that should be reported.

Standing Capacity: In *column l*, enter 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. Report only standing capacity in *column l*, excluding seating capacity. Use manufacturer's rated standing capacity figures. *If vehicles do not have any standing capacity, please note on Form 005.*

Total Miles on Active Vehicles During the Period: In *column m*, enter the total miles accumulated on all active vehicles in the group during the period, remembering to round to the nearest thousand miles. This figure should equal the sum of the miles travel by the active vehicles reported in *column h* during the fiscal year reported.

Average Lifetime Mileage Per Active Vehicle: For each vehicle group, add the odometer reading for each active vehicle from date of manufacture through the end of the fiscal year being reported. Next divide this sum by the number of active vehicles in *column h*. This quotient provides an average lifetime mileage per active vehicle. Enter this figure in *column n*, remembering to round to the nearest thousand miles. Total vehicle mileage for vehicles with damage/defective odometers should be estimated from available records.

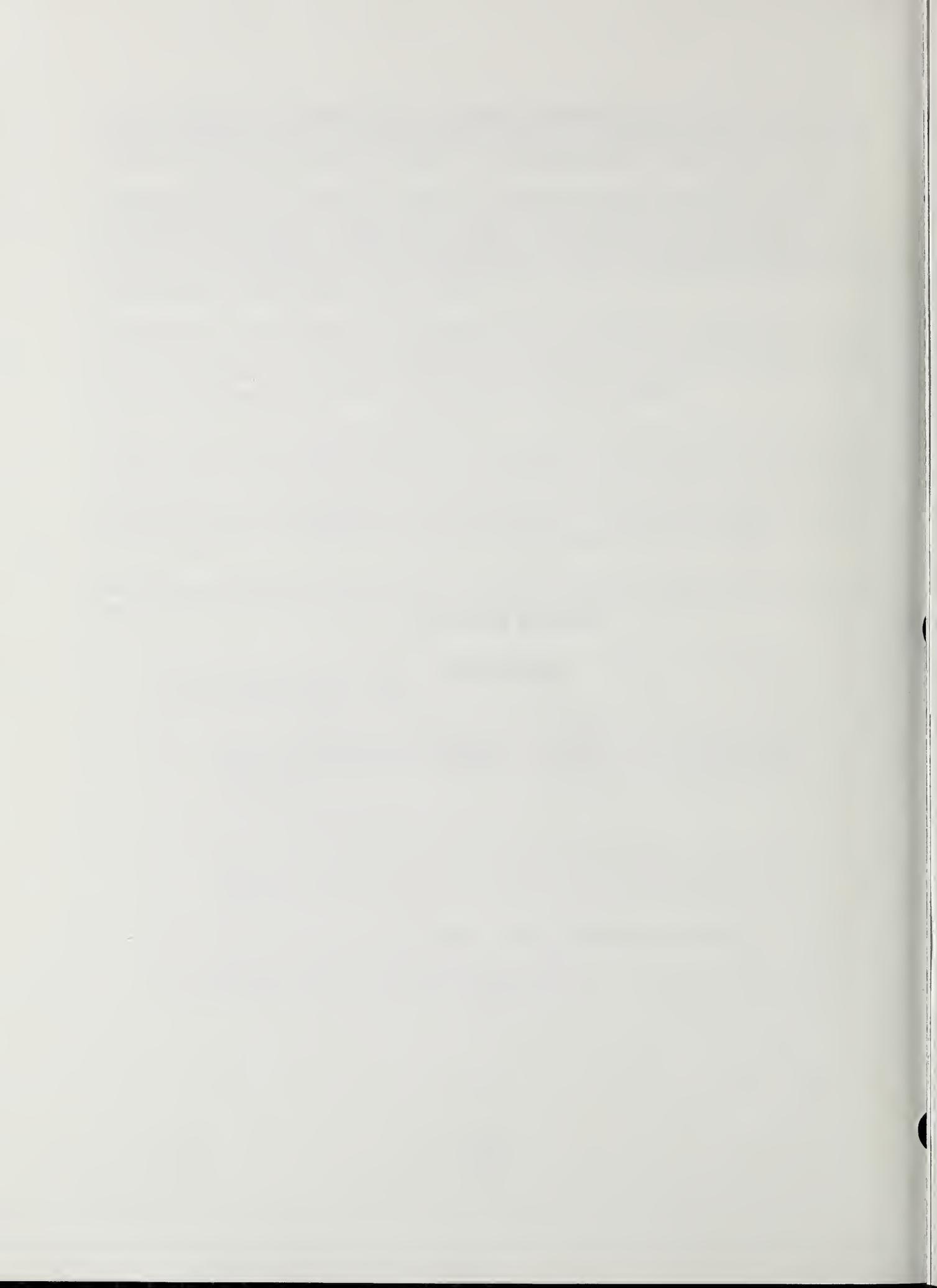
Data Prepared/Updated: Enter the date the form was prepared or updated by your transit agency in the space provided in the lower left-hand corner of the form.

FORM 408 CHECK LIST:

- ✓ *Have you completed separate Forms 408 for directly operated vehicles and vehicles operated through purchased transportation arrangements with contractors each operating less than 50 vehicles in maximum service which have been purchased with Federal funds?*
- ✓ *Do not fill out separate forms by mode!*
- ✓ *Have you grouped all revenue vehicles by vehicle type, ownership code, year of manufacture, manufacturer code, model number, fuel type, and seating and standing capacity?*
- ✓ *Have you noted if vehicles do not have any standing capacity on a Form 005?*
- ✓ *Don't forget to enter the date prepared/updated!*

FORMS LINKAGE

APPENDIX A



FORM 001 - LINKS TO OTHER FORMS

DATA ITEM

LINK TO OTHER FORMS

Transit ID #

Must Appear on All Forms

Fiscal Year End Date

Must Appear on All Forms

Report Level (Line 4)

Must Appear on All Forms

FORM 002 - LINKS TO OTHER FORMS

D A T A I T E M	FORM 002		OTHER FORMS
		Line 1	
Names of Contractors		Line 1	Form 403 (one per contract, if applicable), Form 406 (one per contract <50 vehicles, if applicable), Form 406A and Form 406B (one per contract, if applicable) and Form 407 (one per contract <50 vehicles, if applicable).
Number of Vehicles Operated in Maximum Service Under Contract		Line 6	Form 004, Lines 1-20, Col e Form 406, Line 1, Col f
Contract Amount and Retained Revenues		Lines 7 and 8	All 300 series expense forms PT < 50 (per contract): Level R: Forms 301, 310, Line 11, Col i Levels A, B, C: Forms 311, 312, 313, Line 34, Col B Form 315, page 3, Line 10, Col b
			PT ≥ 50 (per contract): Level R: Form 301, 310, Line 12, Col i Levels A, B, C: Form 311, 312, 313, Line 35, Col b Form 315, page 3, Line 11, Col b
Retain Revenues		Line 8	Form 006, Line 9 (17, 25) Col c (Cumulative by mode.)

FORM 003 - LINKS TO OTHER FORMS

DATA ITEM	FORM 003	OTHER FORMS
Mode	Col b	Form 406, Directly Operated
Vehicle Type	Col c	Form 408, Col c
Ownership Code	Col d	Form 408, Col d
Vehicles Operated in Maximum Service	Col e	Form 406, Line 1, Col f (within 15%)
Vehicles Available for Maximum Service	Col f	Form 408, Col h

FORM 004 - LINKS TO OTHER FORMS

DATA ITEM	FORM 004	FORM 002	FORM 408*
Mode	Col b	Line 6 and top of Form	XXXX
Vehicle Type	Col c	XXXX	Col c
Ownership Code	Col d	XXXX	Col c
Vehicles Operated in Maximum Service	Col e	Line 6	XXXX
Vehicles Available for Maximum Service	Col f	XXXX	Col h

- * Only vehicles purchased wholly or partially with Federal funds must be listed on Form 408. If vehicles on Form 004 are not listed on Form 408, please submit a Form 005 to explain discrepancy between Forms 004 and 408.

FORM 006 - LINKS TO OTHER FORMS

DATA ITEM	FORM 006 LINE AND COLUMN	REPORTING LEVEL	FOR RAIL MODES	FOR NON-RAIL MODES
Directional Route Miles By Mode	Line 5, Col c	All	Form 403, Col c or g	Form 403, Col c or d (Form 005)#
Vehicle Revenue Miles By Mode	Line 6, Col c	All	Form 407, Line 8, Col i	Form 406, Line 4, Col i
Passenger Miles By Mode	Line 7, Col c	All	Form 407, Line 14, Col i	Form 406, Line 13, Col i

DATA ITEM	FORM 006 LINE AND COLUMN	REPORTING LEVEL	DIRECTLY OPERATED	PURCHASED TRANSPORTATION
Operating Expenses By Reporting Level and Type of Service	Line 8, Col c	R	Form 301 or 310 (by Mode) less PT expense (lines 11 & 12)	Form 301 or 310, line 11 + any DO related expense
		A	Form 311 (by Mode) less PT expense (lines 34 & 35)	Form 311, line 34 + any DO related expense
		B	Form 312 (by Mode) less PT expense (lines 34 & 35)	Form 312, line 34 + any related DO expense
		C	Form 313 (by Mode) less PT expense (lines 34 & 35)	Form 313, line 34 + any DO related expense
Retained Fares Revenue	Line 9, Col c	All	xxxxxxxxxx	Form 002, Line 8

Form 005 must be submitted to describe all Motorbus fixed guideway segments (see Form 005) of the Directional Routes Miles reported for Metrobus.

* If Reporter has a purchased service agreement with a contractor for >50 vehicles, the operating statistics should not appear in the report. The contractor should submit its' own report and include the operating statistics in its' report.

NOTE: Form 006 is used as a summary of various statistics: PT on Form 006 should be an accumulation of all PT contracts for a particular mode.

FORMS 201, 202, and 203

DATA ITEM	LEVEL R	LEVELS A, B, AND C
Federal Assistance - Line 3, column c	Form 201, Line 13, column c	Form 202, Page 3, Line 10, column d
State Assistance - Line 15, column b	Form 201, Lines 11 & 12, column c	Form 202, Page 2, Line 33, and Page 3, Line 6, column d
Local Assistance - Line 15, column c	Form 201, Lines 9 & 10, column c	Form 202, Page 2, Lines 19 and 24, column d

300 SERIES FORMS

R LEVEL SINGLE MODE REPORTER		
DATA ITEM	FORM 301	RELATED FORMS
Purchased Transportation	Line 11, Col f	Form 002 - Sum of Forms 002, Lines 7 & 8 (contracts <50 vehicles)
	Line 12, Col f	Form 002 - Sum of Forms 002, Lines 7 & 8 (contracts >50 vehicles)
Total System Expense	Line 15, Col f	Form 301, Line 15, Columns b through e Form 301, Lines 1 - 14, Column f
Total Expense	Line 24, Col f	Form 301, Lines 15 + 23, Column f

R LEVEL MULTI-MODE REPORTER		
DATA ITEM	FORM 310, PAGE 1	RELATED FORMS
Expense Object Class: Salary & Wages Other Salary Fringe Benefits ⋮	Line 1, Col b Line 2, Col b Line 3, Col b ⋮	Form 310, Page 2, Line 1, Col b Form 310, Page 2, Line 2, Col b Form 310, Page 2, Line 3, Col b ⋮
	Line 1, Col c Line 2, Col c Line 3, Col c ⋮	Form 310, Page 3, Line 1, Col b Form 310, Page 3, Line 2, Col b Form 310, Page 3, Line 3, Col b ⋮
	Line 1, Col d Line 2, Col d ⋮	Form 310, Page 4, Line 1, Col b Form 310, Page 4, Line 2, Col b ⋮
	Line 1, Col e	Form 310, Page 5, Line 1, Col b
Purchased Transportation	Line 11, Col f	Form 002 - sum of Forms 002, Lines 7 & 8 (contracts (<50)
	Line 12, Col f	Form 002 - sum of Forms 002, Lines 7 & 8 (contracts >50)
Total System Expense	Line 15, Col f	Form 310, Page 1, sum of Columns b through e, Line 15 Form 310, Page 1, sum of Lines 1 - 14
Total Expense	Line 24, Col f	Form 310, Page 1, Lines 15 + 23, Column f

**300 SERIES FORMS
A, B, AND C LEVEL REPORTERS**

	Expense Object Class	Form 315	Forms 311, 312, 313	Other Forms
D A T A I T E M	501.01	Page 1, Line 1, Col b	Line 1, Col b, Pages 1-44 (311), 1-21 (312), 1-4 (313)	-----
	.02	Page 1, Line 2, Col b	Line 2, Col b, Pages 1-44 (311), 1-21 (312), 1-4 (313)	-----
	502.15'	Page 1, Line 4, Col b	Line 3, Col b, Pages 1-44 (311), 1-21 (312), 1-4 (313)	Form 331, Line 15, Col b
	503.01	Page 1, Line 5, Col b	Line 4, Col b, Pages 1-44 (311), 1-21 (312), 1-4 (313)	-----
	:	:	:	:
	507.01	Page 2, Line 2, Col b	Line 27, Col b, Pages 1-44 (311), 1-21 (312), 1-4 (313)	-----
	507.02	Page 2, Line 3, Col b	Line 28, Col b, Pages 1-44 (311), 1-21 (312), 1-4 (313)	-----
	507.03	Page 2, Line 4, Col b	Line 29, Col b, Pages 1-44 (311), 1-21 (312), 1-4 (313)	-----
	:	:	:	:
	508.01	Page 2, Line 10, Col b	Line 34, Col b, Pages 1-44 (311), 1-21 (312), 1-4 (313)	Forms 002, Lines 7 & 8, <50
	.02	Page 2, Line 11, Col b	Line 35, Col b, Pages 1-44 (311), 1-21 (312), 1-4 (313)	Forms 002, Lines 7 & 8, >50
	509.01	Page 2, Line 13, Col b	Line 36, Col b, Pages 1-44 (311), 1-21 (312), 1-4 (313)	-----
	:	:	:	:
	510.01	Page 2, Line 23, Col b	Line 45, Col b, Pages 1-44 (311), 1-21 (312), 1-4 (313)	-----
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TOTAL	Page 2, Line 27, Col b	Line 99, Col b, Pages 1-44 (311), 1-21 (312), 1-4 (313)	-----	

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