



U.S. Department
of Transportation
Federal Transit
Administration

REPORTING MANUAL

1994
Section 15 Report Year

Office of Capital and Formula Assistance
Audit Review and Analysis Division



Executive Summary

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

FTA continues to streamline the reporting process while maintaining historical continuity for analysts, and enhancing data accuracy. Improvements to the reporting system for 1994 include:

- Made further enhancements to Diskette reporting, including:
 - Customized declarations;
 - Preset formula options; and
 - Fully automated Section 9 Statistics Form (901).
- Inclusion of retained fare revenues on the Operating Funding Form (203);
- Increased threshold for reporting directly operated service from more than 25 to 100 or more revenue vehicles in annual maximum service on the Operators' Wages Form (321) and the Fringe Benefits Form (331);
- Redesign of the Fringe Benefits Form (331) to include the reporting of fringe benefit contributions for employees working on purchased transportation services; and
- Inclusion of employee injuries/fatalities on the Transit Safety Form (405).

Changes to the Section 15 program for 1994 are summarized in the introduction and incorporated throughout the Reporting Manual.

The enclosed reporting forms are designed to help you report as easily as possible while establishing uniformity. The forms are used to record information in several areas. The initial series of forms, the Basic Information Forms (000's) establish a basic agency profile. The Capital Funding Form (103) details the origin, amount and uses of an agency's capital funding. The Operating Funding Form (203) captures information on the origin and amount of operating funding. The Operating Expenses Forms (300's) detail operating expenses by activity. The Non-Financial Operating Data Forms (400's) collect various operating data such as service levels, maintenance, safety, vehicle inventories, and employee work hours. The Section 9 Statistics Form (901) consists of the data used for the Section 9 apportionment.

Two declarations are required to ensure the accuracy of the data. Sample formats are provided. These declarations are the Chief Executive Officer (CEO) Certification and the independent

Auditor Statement (Financial and Section 9 data).

The forms and statements are due to FTA as follows:

- For fiscal year end dates between January 1 and June 30, your report is due October 28, 1994.
- For fiscal year end dates between July 1 and September 30, your report is due January 28, 1995.
- For fiscal year end dates between October 1 and December 31, your report is due April 30, 1995.

If there are any questions or if FTA can do anything to assist you in reporting, please write to the address below.

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

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

Table of Contents

Section	Page
Introduction	2
What is Section 15?	2
Changes in FY 1994 Reporting	2
Who Reports	4
What to Report	5
When to Report	6
Where to Report	7
How to Report	8
New Reporters	13
 Section 15 Framework	 14
Declarations	14
Chief Executive Officer (CEO) Certification	14
Auditor Statement	20
Exemptions and Waivers	29
Five or Fewer Vehicles Exemption	29
Declaration Waivers	30
Data Waivers	30
Passenger Mile Sampling Waivers	30
Validation Process	31
 Report Forms	 32
 Basic Information Forms (000's)	
Transit System Identification Form (001)	000-2
Contractual Relationship Identification Form (002)	000-10
Purchased Transportation Services	000-11
Cooperative Agreements	000-12
Supplemental Information Form (005)	000-26
 Capital Funding Form (103)	
Capital Funding Form (103)	100-2
 Operating Funding Form (203)	
Operating Funding Form (203)	200-2
 Operating Expenses Forms (300's)	
Operating Expenses Summary Form (301)	300-2
Operating Expenses Form (301)	300-3
Allocating Joint Expenses	300-4
Operators' Wages Form (321)	300-22
Fringe Benefits Form (331)	300-30

Table of Contents

Section	Page
Non-Financial Operating Data Forms (400's)	
Revenue Vehicle Maintenance and Energy Form (402)	400-2
Transit Way Mileage Form (403)	400-8
Transit System Employee Form (404)	400-18
Transit Safety Form (405)	400-30
Transit System Service Form (406)	400-40
Collecting Passenger Mile Data	400-45
Revenue Vehicle Inventory Form (408)	400-60
Section 9 Statistics Form (901)	
Section 9 Statistics Form (901)	900-2
Appendix A: 1994 Section 15 User's Guide for Diskette Reporting	A-1

Exhibits

	Page
1 Form Changes for 1994	4
2 Summary of Section 15 Reporting Requirements	9
3 Reference Documents	12
4 Required Declarations	15
5 Section 9 Data Review Suggested Procedures	22
6 Mode Codes	000-5
7 Revenue Object Class Equivalency	200-7
8 Assignment of Expense Object Classes to Allocation Variables	300-6
9 Function Equivalency	300-14
10 Time Classification Equivalency	300-24
11 Employee Labor Classifications	400-22
12 Passenger Mile Sampling Requirements	400-47
13 Passenger Mile Reporting Requirements	400-48
14 Vehicle Type, Ownership, and Fuel Type Codes	400-64
15 Manufacturers' Codes for Reporting Revenue Vehicle Inventories (Bus and Demand Response Vehicles)	400-65
16 Manufacturers' Codes for Reporting Revenue Vehicle Inventories (Rail and Other Vehicles)	400-67
17 Section 9 Statistics Form (901) Corresponding Data	900-6

Examples

	Page
1 Accrual Method of Accounting	12
2 Chief Executive Officer (CEO) Definition	17
3 Chief Executive Officer (CEO) Certification Suggested Format	18
4 Auditor Statement Suggested Format	27
5 Purchased Transportation Services Reporting - Agency X	000-15
6 Purchased Transportation Services Reporting - Agency Y	000-16
7 Purchased Transportation Services Reporting - Agency Z	000-17
8 Cooperative Agreement Reporting - Agency A	000-19
9 Cooperative Agreement Reporting - Agency B and Agency C	000-20
10 Operating Funding Reporting	200-6
11 Allocating Joint Expenses	300-7
12 Accounting for an Operator's Time and Cost	300-26
13 Revenue Service Interruption	400-4
14 Average Monthly Directional Route Miles	400-12
15 Employee Definition	400-21
16 Incident Reporting	400-34
17 Computing Average Weekday Data	400-42
18 Computing Annual Total Data	400-44

Check Lists

	Page
Transit System Identification Form (001)	000-8
Contractual Relationship Identification Form (002)	000-24
Supplemental Information Form (005)	000-30
Capital Funding Form (103)	100-11
Operating Funding Form (203)	200-15
Operating Expenses Form (301)	300-20
Operators' Wages Form (321)	300-29
Fringe Benefits Form (331)	300-32
Revenue Vehicle Maintenance and Energy Form (402)	400-7
Transit Way Mileage Form (403)	400-16
Transit System Employee Form (404)	400-29
Transit Safety Form (405)	400-38
Transit System Service Form (406)	400-59
Revenue Vehicle Inventory Form (408)	400-71
Section 9 Statistics Form (901)	900-10

This Page Left Blank Intentionally

Introduction

Introduction

What is Section 15?

The following is Section 15 of the Federal Transit Act (The Act), as amended:

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

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

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

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

Changes in FY 1994 Reporting

This year FTA has concentrated on enhancing diskette reporting. The enhancements will facilitate the reporting process, improve data quality and accelerate the validation cycle. There are also minor form changes and additions to clarify reporting issues and data needs.

Diskette Reporting: Diskette reporting incorporates several new enhancements:

Customized Declarations: Each agency will receive a customized Chief Executive Officer Certification and independent Auditor Statement. The customized information will include modes and types of service, financial waiver date and auditing firm, passenger mile data collection, and Section 9 data items based on FTA's most recent records for your agency.

Transit System Service Form (406): The diskette reporting software incorporates cell formulae for annual totals computed from average weekday, Saturday and Sunday data. The software also allows you to modify the cells to incorporate extra services into the annual totals.

Section 9 Statistics Form (901): The diskette reporting software incorporates data transfer of the Section 9 data items from their corresponding forms. The software also provides allocation formulae for distributing data among multiple urbanized and non-urbanized areas, and motor bus statistics between fixed and non-fixed guideway segments.

Key Indicators Summary Report: The report features include a key indicators summary report to assist you in prevalidating your report. The key indicators provide modal performance and statistical measures of various financial and non-financial operating data, such as vehicle speed, operating cost per mile and hour, hourly wage rates, trip length, and deadhead percentages.

Reporting Manual Instructions: The diskette reporting software now allows you to print the reporting manual instructions for individual forms.

Form Completion: The diskette reporting software now allows multiple persons to work on different sections of an individual form.

Operating Funding Form (203): Buyers of purchased transportation services shall now include in this form any fare revenues retained by the purchased transportation service providers. This corresponds to reporting retained fare revenues under object class 508, purchased transportation service on the Operating Expenses Form (301).

Operators' Wages Form (321): The threshold for required reporting of operators' wages data is changed from more than 25 to 100 or more directly operated revenue vehicles per mode in annual maximum service.

Fringe Benefits Form (331): The threshold for required reporting of employer contributions for fringe benefits is changed from more than 25 to 100 or more directly operated revenue vehicles system-wide in annual maximum service. The form also incorporates employer fringe benefit contributions for employees incurring labor charges on behalf of purchased transportation service providers. This information is optional for 1994 and required for 1995.

Transit Safety Form (405): The form now includes a count of employee injuries and fatalities. This information is optional for 1994 and required for 1995.

Passenger Mile Sampling Waivers: If your agency met the waiver criteria in the 1993 mandatory sampling year, the sampling requirement is automatically waived until your next mandatory sampling year. Your CEO Certification should state that the agency's passenger mile sampling requirement is waived and that there is a Supplemental Information Form (005) describing, by mode and type of service, how passenger mile data were derived for the current report year.

Forms' Revisions: Exhibit 1 below identifies form changes for FY 1994.

Exhibit 1

Form Changes for 1994

Capital Funding Form (103): The form is reformatted and contains totals for Sources of Capital Funds Applied and Uses of Capital Funds.

Operating Funding Form (203): The form is reformatted and contains a balance forward line. The form now includes retained fare revenues.

Operators' Wages Form (321): The threshold for required reporting of operators' wages data is changed from more than 25 to 100 or more directly operated revenue vehicles per mode in annual maximum service.

Fringe Benefits Form (331): The threshold for required reporting of employer contributions for fringe benefits is changed from more than 25 to 100 or more directly operated revenue vehicles system-wide in annual maximum service. The form also incorporates employer fringe benefit contributions for employees incurring labor charges on behalf of purchased transportation service providers. This information is optional for 1994 and required for 1995.

Transit Safety Form (405): The form now includes a count of employee injuries and fatalities. This information is optional for 1994 and required for 1995.

Who Reports

All recipients or beneficiaries of Section 9 funds are required to submit or coordinate the submittal of a Section 15 report.

FTA encourages all public agencies and private operators to report their mass transit services through the Section 15 program. Major restructuring of the Section 15 program has reduced the reporting requirements. Reporting of data is less burdensome because of form deletions and simplifications, a reduction in the levels of reporting to one basic level, and the introduction of diskette reporting. Through the submission of full reports, the Section 15 data base for the national transit industry will be more reflective of the industry as a whole.

Section 9 Continuing Requirements: Recipients and beneficiaries of Section 9 grants must submit a Section 15 report through the life of the grant and/or capital equipment obtained through the grant. If you do not expend funds from the grant for either capital or operating assistance, you must file a Section 15 report if the grant is still active or if capital equipment still has a useful life. For example, a 45 seat motor bus has a useful life of twelve years or 500,000 miles. Even though you may not use Section 9 funds during a particular year, you must report under Section 15 if the motor bus has only 100,000 miles and is three years old.

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

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

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

Agencies with Five or Fewer Vehicles: Agencies with five or fewer vehicles in annual maximum service for non-fixed guideway systems are not required to file a complete Section 15 report. Please refer to page 29.

Public Carriers with no Section 9 Subsidy: Public agencies that do not receive FTA Section 9 funds may voluntarily submit a complete Section 15 report.

Private Conventional and Subscription Bus Operators: Private providers of conventional and subscription bus services who are not under contract to a Section 9 recipient or beneficiary may voluntarily submit a complete Section 15 report.

Demonstration Grants: If you provide services only under a demonstration grant or as a test project, you are not required to file a Section 15 report.

What to Report

The Section 15 report consists of a series of forms and declarations that provide a summary of your agency's transit characteristics, including financial and non-financial operating statistics, for your fiscal year. It must contain all service that you provide or purchase, regardless of whether you used Section 9 funds. Purchased transportation providers report data only for those services under contract.

Public transportation is service available to the general public. Sightseeing, charter, and school bus services are specifically excluded. For Section 15 purposes, you may also include comparable complementary paratransit services required by the Americans with Disabilities Act (ADA), defined as:

§...paratransit or other special service to individuals with disabilities that is comparable to the level of service provided to individuals without disabilities who use the fixed route system. (Federal Register, Vol. 56, No 173, September 6, 1991).

Financial and Non-Financial Operating Data: The initial series of forms, the Basic Information Forms (000's) establish a basic agency profile. The Capital Funding Form (103) details the origin, amount and uses of an agency's capital funding. The Operating Funding Form (203) captures information on the origin and amount of operating funding. The Operating Expenses Forms (300's) detail operating expenses by activity. The Non-Financial Operating Data Forms (400's) collect various operating data such as service levels, maintenance, safety, vehicle inventories, and employee work hours. The Section 9 Statistics Form (901) consists of the data used for the Section 9 apportionment.

Declarations: Two declarations are required to ensure the accuracy of the data. These declarations are the Chief Executive Officer (CEO) Certification and the independent Auditor Statement (Financial and Section 9 Data). These are detailed on pages 14 through 28, together with suggested formats and procedures.

When to Report

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

- For fiscal year end dates between January 1 and June 30, your report is due October 28, 1994.
- For fiscal year end dates between July 1 and September 30, your report is due January 28, 1995.
- For fiscal year end dates between October 1 and December 31, your report is due April 30, 1995.

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

Filing Extension: You may request a 30 calendar-day extension with good cause. Your written request must be received *at least 15 days* before the report due date. The 30 day extension includes the 15 calendar-day grace period.

Reporting Waiver: You may request a waiver of reporting requirements if there is good cause, i.e., data cannot be furnished without unreasonable expense and inconvenience. Your written request must be received *at least 60 calendar-days* before the report due date. This will not affect your Section 9 funding eligibility but may impact the amount of funding if your agency serves a UZA of 200,000 or more population.

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

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

Incomplete Report: A report is incomplete if it does not contain all the required reporting forms, data, or Chief Executive Officer Certification for your directly operated services; or if it is not in substantial conformance with the Section 15 definitions and requirements.

Note: If your report is missing a required independent Auditor Statement, but you do have a commitment by the Chief Executive Officer to obtain it in a timely manner, FTA may include your data in the calculation of the urbanized area's Section 9 apportionment but may withhold any new grants until the proper statement is received and accepted.

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

Report Due Date Notification: FTA sends each reporter a reminder letter thirty days prior to the Section 15 report due date. If a report is not received by the due date and there are no requests for an extension, waiver or exemption of reporting requirements, FTA sends a second reminder letter five days after the due date. If a report is not received thirty days after the due date (extended for agencies granted a thirty day extension), FTA sends a letter to the Chief Executive Officer (with a copy to the designated recipient) requesting the status of the report.

Where to Report

Mailing Address: Send all reports and correspondence to:

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

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

Telephone Number: You may call the FTA Section 15 Project Office at (301) 588-9676.

Facsimile Number: You may send documents to the FTA Section 15 Project Office by facsimile at (301) 588-8682 in order to expedite processing and information exchange. However, you must also mail an original and two copies of all faxed documents.

Work Hours: The FTA Section 15 Project Office work hours are 7:30 a.m. to 5:30 p.m. Eastern time.

You may obtain Section 15 reporting forms, diskettes and reference documents by writing to the address listed on page 7. Direct questions to this address or call the FTA Section 15 Project Office.

How to Report

Section 15 ID: Your agency must have a Section 15 identification number before filing a report. If you provide service under a purchased transportation agreement and you operate 100 or more vehicles in annual maximum service across all modes for a single buyer, or if you are otherwise filing a separate Section 15 report, your agency must have a unique Section 15 ID number for each public agency. For example, if ABC Private Transit Company is under contract to BBB Public Transit System in Florida and CCC Public Transit Agency in California, ABC Private Transit Company must have two Section 15 ID numbers. See the section on new reporters on page 13 for further information on how to obtain a Section 15 ID number.

Fiscal Year: The data contained in the Section 15 report should cover your fiscal year. If your fiscal year end date changes, notify FTA immediately in writing so that FTA can determine which twelve month period will be contained in your next Section 15 submission.

Required Declarations and Forms: Not all forms and declarations are required of all reporters. For a summary of Section 15 requirements see Exhibit 2 on page 9. To determine your requirements, read from left to right. The all reporters column applies to each reporter whether there are directly operated services only, purchased transportation services only, or a combination of directly operated and purchased transportation services. The directly operated column contains additional requirements for directly operated services. Similarly, the purchased transportation and UZA \geq 200,000 population columns contain additional requirements for purchased transportation services or if you serve an urbanized area of 200,000 or more population, respectively.

Reporting Optional Data: Reporters may provide optional information on the Operating Funding Form (203), the Operating Expenses Form (301), the Fringe Benefits Form (331), the Transit System Employee Form (404), the Transit Safety Form (405), and the Transit System Service Form (406). Optional information is a more detailed description of the basic data or a reporting requirement for the next year, but it is not required. The forms have < > inserted to indicate optional data fields.

Exhibit 2

Summary of Section 15 Reporting Requirements

Declarations and Forms	All Reporters	Directly Operated	Purchased Transportation	UZA ≥ 200,000 Population
Chief Executive Officer (CEO) Certification	✓			
Auditor Statement	✓ except agencies issued a Financial data waiver			Section 9 data ✓ ≥ 100 vehicles
Transit System Identification Form (001)	✓			
Contractual Relationship Identification Form (002)			✓	
Supplemental Information Form (005)	✓ for special circumstances			
Capital Funding Form (103)	✓			
Operating Funding Form (203)	✓			
Operating Expenses Form (301)	✓			
Operators' Wages Form (321)		✓ ≥ 100 vehicles per mode (not required for first time reporters)		
Fringe Benefits Form (331)		✓ ≥ 100 vehicles all modes	✓ if optional data for PT	
Revenue Vehicle Maintenance and Energy Form (402)		✓		
Transit Way Mileage Form (403)	✓			
Transit System Employee Form (404)		✓	✓ if optional data for PT	
Transit Safety Form (405)		✓		
Transit System Service Form (406)	✓			
Revenue Vehicle Inventory Form (408)	✓			
Section 9 Statistics Form (901)				✓

How to Complete the Forms: You may complete the forms either manually or through automated means:

Manual Completion:

- File each form in the package, even if it is not required. Each form contains a check-off box (N/A) to use if a specific form does not apply.
- Use the accrual method of accounting.
- Round all financial data to the nearest dollar.
- Follow other rounding directions for each form. Unless otherwise indicated, report data as whole numbers.
- The forms are designed for use on a standard 10 pitch typewriter with a single line carriage return.

Automated Completion:

- Use the Diskette Reporting module to complete the forms on your computer, or
- Use computer generated forms, provided they have the identical layout as the corresponding forms they replace.
- File each form, even if it is not required. For any non-applicable forms, use the hard copy from your forms package; check the N/A box.

Diskette Reporting: Section 15 reporter will receive updated diskettes as follows:

- For fiscal year end dates between January 1 and June 30, your diskettes will be sent approximately June 30, 1994.
- For fiscal year end dates between July 1 and December 31, your diskettes will be sent approximately August 31, 1994.

Each reporter will receive updated diskettes and a user manual. The Reporting Manual contains the form completion instructions by line and column. A diskette symbol marks each instruction with computed or look-up fields in diskette reporting. The Diskette Reporting User's Manual is also included as an appendix to the Reporting Manual.

Report Submittal: Submit an original and two copies of all declarations and forms. If you use diskette reporting, submit the diskette and two copies of the printouts.

Generally Accepted Accounting Principles: The *Urban Mass Transportation Industry Uniform System of Accounts and Records and Reporting System (USOAR)* 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 FTA and Section 15 users. Rather, the Section 15 program 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 from the uses of GAAP statements, the Section 15 program 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 that if a unique requirement exists for Section 15 purposes, this requirement will be contained in Section 15 reference documents provided by FTA (e.g., the USOAR and the Reporting Manual). In the absence of unique Section 15 provisions to the contrary, Section 15 reporters should follow GAAP.

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

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

Accrual Method of Accounting: Use the accrual method of accounting in preparing your Section 15 report. Using the accrual basis, revenues are recorded when earned, regardless of whether or not receipt of the revenue takes place in the same reporting period. Similarly, expenditures are recorded as soon as they result in liabilities for benefits received, regardless of whether or not payment of the expenditure is made in the same reporting period. If you use a cash-basis or encumbrance-basis accounting system, you must make work-sheet adjustments to record the data on an accrual basis. Example 1 on page 12 provides an example for accrual accounting with respect to a capital asset.

Reference Documents: Volume II of the *Urban Mass Transportation Industry Uniform System of Accounts and Records and Reporting System and Uniform System of Accounts and Records and Reporting System; Final Rule (CFR Part 630)* are essential to understanding the forms and instructions presented in this manual. You can obtain these documents, as well as the other reference documents listed in Exhibit 3 on page 12 by calling the FTA Section 15 Project Office at the telephone number on page 7.

Example 1

Accrual Method of Accounting

Example:

An operator plans to purchase five buses in fiscal year (FY) 1994 at a projected cost of \$600,000. FTA approves \$480,000 of Section 3 funds as the Federal share (based on 80/20 split for the Federal/non-Federal match).

The transit operator takes delivery of only three of the buses in FY 1994, however, incurring a cost of \$360,000.

Solution:

Report on the Capital Funding Form (103) (line 1) the Federal share of three buses = \$288,000 ($\$360,000 \times 80\%$), under part B, the non-Federal share \$72,000 ($\$360,000 \times 20\%$), and under part C, for which mode the buses were purchased.

Exhibit 3

Reference Documents

January 1993	<i>Uniform System of Accounts and Records and Reporting System; Final Rule. (58 FR 4880) (49 CFR Part 630)</i>
November 1992	<i>Glossary of Transit Terms for Section 15</i>
July 1988	<i>FTA Circular 2710.1A Sampling Procedures for Obtaining Fixed Route Bus Operating Data Required Under the Section 15 Reporting System</i>
July 1988	<i>FTA Circular 2710.2A Sampling Procedures for Obtaining Demand Responsive Bus System Operating Data Required Under the Section 15 Reporting System</i>
July 1988	<i>FTA Circular 2710.4A Revenue Based Sampling Procedures for Obtaining Fixed Route Bus Operating Data Required Under the Section 15 Reporting System</i>
July 1988	<i>Government Auditing Standards</i>
April 1987	<i>Fully Allocated Cost Analysis Guidelines for Public Transit Providers, Price-Waterhouse, Office of Government Services, Washington, DC</i>
January 1977	<i>Urban Mass Transportation Industry Uniform System of Accounts and Records and Reporting System: Volume II - Uniform System of Accounts and Records</i>

New Reporters

New reporters have slightly different requirements for submitting their first Section 15 report as follows:

Section 15 ID Number: You must first submit a written request to FTA for a Section 15 Identification Number. The Chief Executive Officer (CEO) of the transit agency, company, City or other entity who will be filing the report makes the request. Send the letter to the mailing address on page 7. The CEO's letter should state the following:

- Legal name and mailing address of the agency;
- Name, title, address and telephone number of the CEO;
- Name, title, address, telephone and facsimile numbers of the contact person;
- Fiscal year end date;
- Mass transit modes by type of service (directly operated or purchased transportation);
- Number of vehicles operated in annual maximum service across all modes and types of service;
- Date (month and year) of grant request for Section 9 funds if you are a designated recipient; and
- Any related information or relationships with other Section 15 reporters.

When to File the First Report: When you file your first report depends on who you are:

- If you are a designated Section 9 recipient, FTA will inform you of your first report year based on award of the grant, capital acquisition and/or the start of service.
- If you are a private provider under contract to a beneficiary or recipient of Section 9 funds who operates 100 or more vehicles in annual maximum service, you must file your first report for the year in which you reached the 100 vehicle threshold.
- If you are a private or public provider of mass transit services voluntarily submitting a report, you may decide for which year you will file your first report.

Report Content: You must file all declarations and forms summarized in Exhibit 2 on page 9. For the first report, you will need a financial data statement as part of the independent Auditor Statement. As is noted in Exhibit 2 only the Operators' Wages Form (321) is not required for first time reporters.

Section 15 Framework

This section describes the framework of the Section 15 reporting requirements. It includes the required declarations, exemptions and waivers of reporting requirements, and the validation process used for each Section 15 report to ensure a complete, timely and accurate database.

Declarations

The Section 15 program was created to provide a comprehensive mass transit database. To meet a high standard of data quality, FTA requires each reporter to annually submit declarations stating the validity and reliability of the data being reported. There are two declarations: The Chief Executive Officer (CEO) Certification and the independent Auditor Statement. Not all declarations are required of all agencies.

Reporting Change: Your CEO should state that the passenger mile sampling requirement is waived if your agency's data met the passenger mile sampling waiver requirements in the mandatory sampling year (see paragraph 4d of the suggested CEO Certification format on page 19).

Exhibit 4 on page 15 contains a summary of the required declarations describing who must perform the declaration, the criteria for waivers, and follow-up actions if a waiver is granted.

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

In determining the appropriate person to sign the CEO Certification, please refer to the definition and examples in Example 2 on page 17.

Exhibit 4

Required Declarations

Declarations	Annual Requirement	By	Waiver	
			Eligibility Criteria	Reporter Actions Required
CEO Certification	√	CEO	N/A	N/A
Auditor Statement				
Financial Data	√	independent Auditor	<ul style="list-style-type: none"> • Use accrual accounting and USOAR, or directly translatable method • Previously filed valid financial statement • Waiver granted in writing from FTA 	<ul style="list-style-type: none"> • CEO annually certifies financial data in CEO Certification • Waiver is valid until accounting method changes or significant issues arise
Section 9 Data (UZA ≥ 200,000)	√	independent Auditor	<ul style="list-style-type: none"> • Operate fewer than 100 vehicles across all modes and types of service 	<ul style="list-style-type: none"> • Automatic waiver • Valid until operation of 100 or more vehicles

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

- That all data contained in the Section 15 report are accurate;
- That all data submitted in the Section 15 report are in accord with Section 15 definitions;
- If applicable, verification that the data items used for the apportionment of Section 9 funds are accurate, and that there is documentation of procedures and internal controls to ensure the accuracy of the data;
- If applicable, that the reporting agency's accounting system used to derive all data submitted in the Section 15 report is the Section 15 Uniform System of Accounts and Records (USOAR) and that a Section 15 report using this system was reviewed by an independent auditor in a previous report year; or
- If applicable, that the reporting agency's internal accounting system is other than the USOAR, 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 USOAR,

- accounting system and direct translation to the USOAR are the same as those reviewed by an independent auditor in a previous reporting year; and
- That a 100 percent passenger mile count was conducted or that the sampling method used to collect passenger mile data for each mode/type of service meets FTA requirements.

Passenger Miles Documentation: The Section 15 report must be consistent in stating how passenger mile data were derived. The CEO Certification, Section 9 independent Auditor Statement and Supplemental Information Form (005) should indicate the same information regarding passenger mile data.

A suggested format for the Section 15 CEO Certification is presented in Example 3 on pages 18 and 19.

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

Example 2

Chief Executive Officer Definition

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

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

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

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

The following examples illustrate who is a CEO:

- General Manager of a Transit Authority
- Administrator of a Transit Authority
- Department head of a county or city government office
- Division head of a State Department of Transportation
- Executive Director of a Council of Governments, Commission, or Transit District
- Executive Director of a city sponsored demand response system
- Whomever the Transit Agency Board designates with the authority and accountability for the Section 15 report

Purchased transportation by a private operator \geq 100 vehicles

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

Example 3

Chief Executive Officer (CEO) Certification Suggested Format

Agency's Letterhead

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

1. The financial and non-financial/operating data (1) are accurate and truthful records of the financial transactions and operations of the (name of agency) and (2) conform in all material respects with the accounting and definitional requirements of the *Urban Mass Transportation Industry Uniform System of Accounts and Records and Reporting System*.

Paragraph 2 pertains only to reporters in or serving urbanized areas with populations of 200,000 or more.

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. motor bus directly operated, demand response purchased, etc.). Discuss the following for each data item listed in the parentheses:
 - a. Verification that a system is in place for recording data in accordance with FTA 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 ensure 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 FTA or equivalent. Verification that FTA standards for precision and accuracy have been satisfied in that the sampling technique has either been approved by FTA or has been determined to conform to FTA requirements by a qualified statistician. Verification 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.

Example 3

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

Paragraphs 3a and 3b pertain to reporters with a waiver of the financial data part of the independent Auditor Statement. Include paragraph 3a or 3b.

- 3a. 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 same accounting system has been adopted and was used to compile the Section 15 report previously submitted for fiscal year-ending (date), which contained an independent auditor's Section 15 financial data statement signed by (name of auditor) and dated (date), and on which the financial data waiver was granted.
- 3b. 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 same internal accounting system has been adopted and was used to compile the Section 15 report previously submitted for fiscal year-ending (date), which contained an independent auditor's Section 15 financial data statement signed by (name of independent auditor) and dated (date), and on which the financial data waiver was granted.

Use paragraphs 4a, 4b, 4c, and/or 4d to describe how passenger mile data were collected for each mode and type of service.

- 4a. The FY (year) passenger mile data for (mode) and (type of service) contained in this report were collected and estimated using the FTA Circular (number).
- 4b. The FY (year) passenger mile data for (mode) and (type of service) contained in this report were collected using a 100 percent count of passenger mile data.
- 4c. The FY (year) passenger mile data for (mode) and (type of service) contained in this report were collected and estimated using an alternative sampling procedure determined to meet the 95 percent confidence and 10 percent precision levels by a qualified statistician.
- 4d. The requirement to submit passenger mile data at the 95 percent confidence and 10 percent precision levels is waived for (mode) and (type of service). The description of how (agency name) arrived at the passenger mile number in this report on the Supplemental Information Form (005) is accurate.

Signed: _____

Title: _____ Date: _____

Auditor Statement: The independent Auditor Statement is a letter signed by an independent public accountant or other independent entity such as a State audit agency that ensures the conformity, in all material respects, of the financial data as prescribed in Volume II of the USOAR and ensures the accuracy of the data used to apportion Section 9 funds. The letter should state whether any of the reporting forms do not conform to these Section 15 requirements and describe the discrepancies.

The Auditor Statement should be on the independent auditing firm's letterhead, and should identify the location (city) of the office performing the statement.

Financial Data: Each agency is required to file an Auditor Statement with their Section 15 report unless they have received a waiver in writing from FTA. The criteria for granting a financial data waiver are:

- The reporting agency (1) has adopted the USOAR and (2) has previously submitted a Section 15 report that was compiled using the USOAR and was reviewed by an independent auditor; or
- The reporting agency (1) uses an internal accounting system other than the accounting system prescribed by the USOAR, (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 USOAR, and (4) has previously submitted a Section 15 report that was compiled using the same internal accounting system and translation to the USOAR and was reviewed by an independent auditor.

For agencies who have received a waiver, the CEO Certification must verify that the financial data meet one of the above conditions.

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

A suggested format for the Auditor Statement is presented in Example 4 on page 27.

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

- Assurance that there is a system in place and maintained for recording data in accordance with Section 15 definitions. Assure that the correct data are being measured and that there are no systematic errors.
- Assurance that there is a system in place to record data on a continuing basis and that the data gathering is an ongoing effort.

- Assurance that source documents are available to support the reported data and are maintained for FTA review and audit for a minimum of three years following FTA's receipt of the Section 15 report. The data must be fully documented and securely stored.
- Assurance that there is a system of internal controls to ensure the accuracy of the data collection process and recording system and that reported documents are not altered. Assure that documents are reviewed and signed by a supervisor as required.
- Assurance that the data collection methods are those suggested by FTA, or have been approved by FTA or a qualified statistician as being equivalent in quality and precision. Assure that the collection methods documented are being followed.
- Assurance 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 ensure that data are consistent with prior reporting periods and other facts known about agency operations.
- Documentation of the list of specific documents reviewed and tests performed.
- Documentation of how purchased transportation revenues were handled, i.e., no revenues were retained by the provider (contractor) or all revenues retained by the provider were reported.

The procedures in Exhibit 5 on pages 22 through 26 are agreed upon procedures that satisfy the above requirements. These procedures are suggested. You may determine with your independent auditor other procedures appropriate for your agency. However, other procedures must address each of the assurances and documentation requirements described above.

A suggested format for the Auditor Statement is presented in Example 4 on pages 27 and 28.

Exhibit 5

Section 9 Data Review Suggested Procedures

FTA has specified and agreed to a set of procedures for the independent auditor to perform to satisfy the requirements of the Section 9 data review. 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 assurances. 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*, January 15, 1993 and as presented in the *1994 Reporting Manual*. 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 determine:
 - 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*, January 15, 1993 and as presented in the *1994 Reporting Manual*.
- 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 the Section 9 Statistics Form (901).
- d. Based on a description of the agency's procedures obtained in items a and b above, identify all the source documents which are to be retained by the agency for a minimum of three years.

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

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

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

Exhibit 5

Section 9 Data Review Suggested Procedures (continued)

- h. Discuss the agency's procedure for accumulating and recording passenger mile data in accordance with Section 15 requirements with agency staff². Inquire whether the procedure used is (1) a 100 percent count of actual passenger miles or (2) an estimate of passenger miles based on statistical sampling meeting FTA'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 FTA and described in FTA Circulars 2710.1A, 2710.2A or 2710.4A; or (2) an alternative sampling procedure.

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

- i. Discuss with agency staff² the agency's eligibility to conduct statistical sampling for passenger mile data every third year. Determine 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 1990 Census, the public agency serves an urbanized area of less than 500,000 population.
- The public agency directly operates fewer than 100 revenue vehicles in all modes in annual maximum revenue service (in any size urbanized area).
- The service is purchased from a provider (contractor) operating fewer than 100 revenue vehicles in annual maximum revenue service, and is included in the agency's Section 15 report.

For agencies that meet one of the above criteria, review the Section 15 documentation for the most recent mandatory sampling year (1993) and determine that statistical sampling was conducted to accumulate passenger mile data meeting the 95 percent confidence and 10 percent precision requirements.

Determine 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, determine that the universe of runs were used as the sampling frame. Determine 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, determine that a replacement sample run was randomly selected. Determine that the agency followed the stated sampling procedure.

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

Exhibit 5

Section 9 Data Review Suggested Procedures (continued)

- k. Select a random sample of the source documents for accumulating passenger mile data and determine 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 determine 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 determine that deadhead miles are systematically excluded from the computation.

This is accomplished as follows:

- If vehicle revenue miles are calculated from schedules, document the procedures used to subtract missed trips. Select a random sample of the days that service is operated and recompute the daily total of missed trips and missed vehicle revenue miles. Test the arithmetical accuracy of the summarization.
 - If vehicle revenue miles are calculated from hubodometers, document the procedures used to calculate and subtract deadhead mileage. Select a random sample of the hubodometer readings and determine 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 determine that the deadhead mileage has been correctly computed in accordance with FTA'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 determine that locomotive miles are not included in the computation.
 - o. If fixed guideway directional route miles are reported, inquire of the person³ responsible for maintaining and reporting the Section 15 data whether the operations meet FTA's definition of fixed guideway in that the service is:
 - Rail, trolleybus, or ferryboat; 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 period level of service D or worse on parallel adjacent highway; and
 - restricted access is enforced.

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

Exhibit 5

Section 9 Data Review Suggested Procedures (continued)

- p. Discuss the measurement of fixed guideway directional route miles with the person⁴ responsible for reporting the Section 15 data and determine that the mileage is computed in accordance with FTA'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 the Section 9 Statistics Form (901).

- q. Measure fixed guideway directional route miles from maps or by retracing route.
- r. Inquire of the person⁴ responsible for reporting the Section 15 data whether other public transit agencies operate service over the same fixed guideway as the agency. If yes, determine that the agency coordinated with the other public agency(ies) operating the same mode of public transportation over the fixed guideway such that the segment of fixed guideway is reported only once.
- s. Compare operating expenses with audited financial data, after reconciling items are removed.
- t. If the agency purchases transportation services, inquire of the personnel⁴ responsible for reporting the Section 15 data regarding the disposition of purchased transportation generated fare revenues. Specifically, determine 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 the Contractual Relationship Identification Form (002).

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

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

Exhibit 5

Section 9 Data Review Suggested Procedures (continued)

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

The auditor should document the specific procedures followed, documents reviewed, and tests performed in the work papers. The work papers should be available for FTA 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 statement as procedures that were agreed to by the transit agency and the auditor, but not by FTA.

Example 4

Auditor Statement Suggested Format

Auditing Firm's Letterhead

Financial Data

"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 Federal Transit Act as amended, for conformity in all material respects with the requirements of the Federal Transit 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 the *Urban Mass Transportation Industry Uniform System of Accounts and Records and Reporting System*.

[Submit a list of the specific financial forms: Capital Funding Form (103), Operating Funding Form (203), and Operating Expenses Forms (300's) 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 Federal Transit Administration as set forth in its applicable *Urban Mass Transportation Industry Uniform System of Accounts and Records and Reporting System*."

Signed: _____ Date: _____

City

Section 9 Data

FTA has established the following standards with regard to the data reported to it in the Section 9 Statistics Form (901) of the agency's annual Section 15 report:

- A system is in place and maintained for recording data in accordance with Section 15 definitions. The correct data are being measured and no systematic errors exist.
- A system is in place to record data on a continuing basis and the data gathering is an ongoing effort.
- Source documents are available to support the reported data and are maintained for FTA review and audit for a minimum of 3 years following FTA's receipt of the Section 15 report. The data are fully documented and securely stored.
- A system of internal controls is in place to ensure 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 FTA or meet FTA requirements.

Example 4

Auditor Statement Suggested Format (continued)

- The deadhead miles, computed as the difference between the reported total actual vehicle miles data and the reported total actual vehicle revenue miles data, appear to be accurate.
- Data are consistent with prior reporting periods and other facts known about agency operations.

We have applied the procedures to the data contained in the accompanying Section 9 Statistics Form (901) for the fiscal year-ending (date). Such procedures, which were agreed to and specified by FTA in Exhibit 5 of the *1994 Reporting Manual* and were agreed to by the agency, were applied to assist you in evaluating whether the agency complied with the standards described in the first paragraph of this part and that the information included in the Section 15 report Section 9 Statistics Form (901) for the fiscal year-ending (date) is presented in conformity with the requirements of the *Urban Mass Transportation Industry Uniform System of Accounts and Records and Reporting System*, as specified in 49 CFR Part 630, *Federal Register*, January 15, 1993 and as presented in the *1994 Reporting Manual*. Additional procedures performed, which are agreed to by the agency but not by FTA, are described in a separate attachment to this report. This report is intended solely for your information and FTA and should not 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 the Section 9 Statistics Form (901). 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 the Section 9 Statistics Form (901) for the fiscal year-ending (date) is not presented in conformity with the requirements of the *Urban Mass Transportation Industry Uniform System of Accounts and Records and Reporting System* as specified in 49 CFR Part 630, *Federal Register*, January 15, 1993 and as presented in the *1994 Reporting Manual*. 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 the Section 9 Statistics Form (901), for any date or period.

“(name of auditor)”

City

Exemptions and Waivers

There are several exemptions and waivers of Section 15 reporting requirements. These cover waivers of individual elements of the report such as the independent Auditor Statement and data waivers, and exemptions from filing the entire report. The exemptions and waivers are discussed below.

Five or Fewer Vehicles Exemption: Agencies who have five or fewer vehicles may file for an exemption of Section 15 reporting requirements.

Criteria: Reporters meeting these criteria are not required to file a Section 15 report:

- The number of vehicles operated in annual maximum service for both directly operated and purchased transportation across all modes is five or fewer.
- All service is non-fixed guideway.

Your written request to FTA must be received *at least 60 days* prior to your report due date, describing your agency and including your Section 15 ID number. If FTA grants you an exemption, you will be notified in writing. You must apply annually for an exemption.

To request an exemption submit:

- A letter from your Chief Executive Officer stating that your agency meets the eligibility criteria,
- A Transit System Identification Form (001), and
- A Revenue Vehicle Inventory Form (408) for each mode and type of service.

Record Keeping Requirements: If FTA grants an exemption:

- You must continue to follow the USOAR accounting requirements for revenues and expenses,
- You are not required to collect or maintain any other data for Section 15 reporting purposes.
- You must continue to meet any requirements stipulated in Federal or State grants.

Section 9 Apportionment: If your agency is in an urbanized area of 200,000 or more population, this exemption will adversely affect the Section 9 apportionment to your urbanized area. Data will not be available to enter into the apportionment formula.

Declaration Waivers: The independent Auditor Statement is the only declaration with waivers. Both the financial data section and the Section 9 data section of the statement are eligible for waivers.

Financial Data Waiver: Each agency is required to file an Auditor Statement with their Section 15 report unless they have received a waiver in writing from FTA. The criteria for granting a financial data waiver are:

- The reporting agency (1) has adopted the USOAR and (2) has previously submitted a Section 15 report that was compiled using the USOAR and was reviewed by an independent auditor; or
- The reporting agency (1) uses an internal accounting system other than the accounting system prescribed by the USOAR, (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 USOAR, and (4) has previously submitted a Section 15 report that was compiled using the same internal accounting system and translation to the USOAR and was reviewed by an independent auditor.

For agencies who have received a waiver, the CEO Certification must verify that the financial data meet one of the above conditions.

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

Section 9 Data Waiver: All reporters who are in or serve urbanized areas with populations of 200,000 or more and whose report covers fewer than 100 vehicles in annual maximum service across all modes and types of service are not required to have an independent auditor review of all Section 15 data used in the Section 9 formula allocation. The waiver is valid until the 100 vehicle threshold is reached. The reporter must continue to report Section 9 data.

Data Waivers: You may request a waiver of all or some reporting requirements if there is good cause, i.e., data cannot be furnished without unreasonable expense and inconvenience. Your written request must be received *at least 60 calendar-days* before the report due date. This will not affect your Section 9 funding eligibility but may impact the amount of funding if your agency serves a UZA of 200,000 or more population.

Passenger Mile Sampling Waivers: If your agency met the waiver criteria in the 1993 mandatory sampling year, the sampling requirement is automatically waived until your next mandatory sampling year. Your CEO Certification should state that the agency's passenger mile sampling requirement is waived and that there is a Supplemental Information Form (005) describing, by mode and type of service, how passenger mile data were derived for the current report year.

Validation Process

Preliminary Review: Each Section 15 report is carefully tracked and reviewed for completeness before the actual validation for the data accuracy. A computerized tracking system records the Section 15 report due date, submittal extensions, and exemption and waiver status. A validation analyst routinely monitors the individual reporters for which he or she is responsible as part of the validation procedures.

As each report is received, it is logged into the tracking system and distributed to an assigned validation analyst. The analyst determines which forms and declarations are required based on waivers and exemptions recorded in the tracking system. The report is reviewed for any other pertinent information such as notification that an independent Auditor Statement for Section 9 data is pending.

Detailed Review: A detailed review of the report begins. A series of computerized error and time series checks are performed to assess the completeness and reasonableness of the data. The checks are analyzed together with the reporter's previous report years files and other manual checks. FTA submits any issues raised by the detail review to the Section 15 contact person in a detail review letter. A response to these issues is due within 15 calendar days of receiving the detail review letter.

Follow-up Review: Issues raised by the agency's response to the detail review letter or from declarations, etc., received after the detail review letter was written are addressed in a follow-up letter from FTA. Again, a response is due in seven (7) 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 publications.

Concurrence and Closeout: FTA issues an echo report including an agency Transit Profile. 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. Then, a close-out letter is sent to the reporter. Reporters with outstanding issues that were not resolved in the detail review and follow-up letter process are sent a close-out letter that summarizes the outstanding issues and notifies them of the data to be officially used by FTA.

Report Forms

There are a specific set of instructions and a checklist with each form. The checklist details data consistency checks within the form and cross checks with other forms to help complete the form in the proper relationship to the entire submission. Please use diskette reporting, the forms provided or computer-generated facsimiles. Computer-generated facsimiles must be exact representations of the FY 1994 reporting forms by form number, data item, line, and column.

Basic Information
Forms (000's)

Transit System Identification Form (001)

The purpose of this form is to obtain basic organizational and transit service information about reporters filing Section 15 data.

General Information

If you are submitting a Section 15 report on behalf of a purchased transportation provider, the information on this form pertains to the purchased service provider. If you are a private conventional or subscription bus provider, you are required to submit a complete Section 15 report in order to have your data included in your urbanized area's Section 9 apportionment.

Urbanized and Non-Urbanized Areas: Identify all 1990 urbanized areas (UZAs) served by UZA number and indicate if a non-urbanized area(s) is also served, as defined by the 1990 U.S. Bureau of the Census.

Service Area and Population: Report the service area (square miles) and population for your transit agency. Use the Americans with Disabilities Act (ADA) definitions and requirements to determine service area boundaries and population. For modes not covered by ADA, including ferryboat and vanpool, determine service area and population using your locally defined criteria.

Modes and Types of Service: Identify all modes distinguishing between directly operated and purchased transportation services for those transit services included in your report.

Definitions

ADA Service Area and Population: The following information is taken in part from the Department of Transportation Federal Register, Vol. 56, No. 173, Rules and Regulations:

§37.139 Plan contents. Each plan shall contain the following information: . . . (b) A description of the fixed route system as of January 26, 1992 (or subsequent year for annual updates), including-- (1) A description of the service area, route structure, days and hours of service, fare structure, and population served. This includes maps and tables, if appropriate, . . . (c) A description of existing paratransit services, including: . . . service area, response time, fares, restrictions on trip purpose, hours and days of service, and capacity constraints; . . . (d) A description of the plan to provide comparable paratransit: . . .

§37.131 Service criteria for complementary paratransit. The following service criteria apply to complementary paratransit required by §37.121 of this part. (a) *Service Area--*

(1) *Bus.* (i) The entity shall provide complementary paratransit service to origins and destinations within corridors with a width of three-fourths of a mile on each side of each fixed route. The corridor shall include an area with a three-fourths of a mile radius at the ends of each fixed route. (ii) Within the core service area,

the entity also shall provide service to small areas not inside any of the corridors but which are surrounded by corridors. (iii) Outside the core service area, the entity may designate corridors with widths from three fourths of a mile up to one and one half miles on each side of a fixed route, based on local circumstances. (iv) ...the core service area is that area in which corridors with a width of three-fourths of a mile on each side of each fixed route merge together such that, with few and small exceptions, all origins and destinations within the area would be served.

(2) *Rail.* (i) For rail systems, the service area shall consist of a circle with a radius of 3/4 of a mile around each station. (ii) At end stations and other stations in outlying area, the entity may designate circles with radii of up to 1 1/2 miles as part of its service area, based on local circumstances.

(3) *Jurisdictional Boundaries.* Notwithstanding any other provision of this paragraph, an entity is not required to provide paratransit service in an area outside the boundaries of the jurisdiction(s) in which it operates, if the entity does not have legal authority to operate in that area. The entity shall take all practicable steps to provide paratransit service to any part of its service area.

Publico: A privately owned and operated mass transit service with fixed routes but no fixed schedules. The service is market oriented, and unsubsidized but regulated through a public service commission, State or local government. Publicos are operated under franchise agreements, fares are regulated by route and there are special insurance requirements. Vehicle capacity varies from eight to thirty or more, and the vehicles may be owned or leased by the operator.

Vanpool: A voluntary commuter ridesharing arrangement using vans with a seating capacity greater than seven persons (including the driver) or buses, which provides transportation to a group of individuals traveling directly from their homes to their regular places of work within the same geographical area. For Section 15, the vanpool mode is a mass transit service operated by a public entity, or in which a public entity owns or purchases or leases the vehicles. Other forms of public participation to encourage ridesharing arrangements such as the provision of parking spaces, utilization of high occupancy vehicle (HOV) lanes, coordination or clearing house service, do not necessarily qualify as public vanpools.

Instructions

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

Chief Executive Officer Information: Enter the information for the principal executive in charge of and responsible for the reporting agency. Please refer to Example 2, page 17 for further clarification.

Person to be Contacted Regarding this Report: Enter the name of the person responsible for coordinating Section 15 reporting. The contact person will receive all Section 15 correspondence and questions that FTA may have with a report.

UZA Number: Use the U.S. Bureau of the Census designated urbanized areas for 1990. If you are unsure of your urbanized area number, please contact your validation analyst.

Mode: Check all boxes that apply for those services included in this report, refer to Exhibit 6 below.

Exhibit 6

Mode Codes

AG - Automated Guideway Transit	LR - Light Rail (Streetcar)
CC - Cable Car	MB - Motor bus
CR - Commuter Rail	MO - Monorail
DR - Demand Response	PB - Publico
FB - Ferryboat	TB - Trolleybus*
HR - Heavy Rail (Rapid Rail)	TR - Aerial Tramway
IP - Inclined Plane	VP - Vanpool
JT - Jitney	OR - Other

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

Transit System Identification Form (001)

Form Completion

Section 15

ID: Enter the four-digit Section 15 identification number assigned by FTA to your agency.

Fiscal Year

End: Enter your agency's fiscal year end date (month, day, year).

Item 1: Transit system identification information

Enter the full legal name of your agency. Do not use abbreviations or acronyms.

Enter the mailing address of your transit agency. The street address should always begin on the first line. If the mailing address includes a P.O. Box, the P.O. Box should always appear on the second line.

Item 2: Chief Executive Officer (CEO) information

Enter the name of your CEO.

Enter the title of your CEO.

Enter the business telephone number of your CEO.

Enter the FAX number of your CEO.

Enter the business mailing address of your CEO. The street address should always begin on the first line. If the mailing address includes a P.O. Box, the P.O. Box should always appear on the second line.

Item 3: Person to be contacted regarding this report

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

Enter the title of the contact person.

Enter the telephone number of the contact person.

Enter the FAX number for the contact person.

Enter the mailing address of the contact person if it is different than the address in item 1.

Item 4: Demographic information

Enter the UZA number(s) of the urbanized areas served by your agency.

Check yes if you also provide service to a non-urbanized area(s).

Enter the square miles in your transit agency's service area in accordance with the definition on page 000-3.

Enter the population served by your transit agency.

Item 5: Type of organization



This is a look up field in Diskette Reporting. Pressing the F3 key when the cursor is on this field will display the list of valid options, highlight the desired option and press **Enter** to make the selection.

Enter the type of organization. Check only one box.

- box A: Check box A only if you are a public agency and directly operate all transit service. You should not be submitting any Contractual Relationship Identification Forms (002's) for purchased transportation services, unless you are selling service to someone else.
- box B: Check box B only if you are a public agency or authority contracting for some or all purchased transportation services. You should be submitting a Contractual Relationship Identification Form (002) for each contract, and the Non-Financial Operating Data Forms (400's) should contain data for the purchased transportation services if the seller (contractor) is included in your report.
- box C: Check box C only if you are a State Department of Transportation.
- box D: Check box D only if you are a private carrier under contract to a public agency. This applies only if the public agency with whom you contract files a separate Section 15 report in which your data are not included. Complete the forms as directly operated service.
- box E: Check box E only if you are a private provider not under contract to a public agency. Your ID number should have a 9 as the second digit. You should not be receiving any FTA Section 9 funds, directly or indirectly.

Note: You are required to submit a complete Section 15 report in order to have your data considered for inclusion in your urbanized area's Section 9 apportionment.

box F: Check box F only if none of the above apply. Common reasons for checking this box are:

- You are an agency filing a consolidated report.
- You are a non-profit or human service agency.
- You are a transportation brokerage.

Submit a Supplemental Information Form (005) (box 6) describing the type of organization and filing situation.

Item 6: Summary of modes and types of service



This field determines which forms appear in the Diskette Reporting data entry menus. It is therefore imperative that this field contain correct information.

Check all modes that apply, distinguishing between directly operated and purchased transportation services. Include only those services included in your report.

Submit a Supplemental Information Form (005) (box 15) describing any OR mode.

Transit System Identification Form (001) Check List:

- ✓ If you checked box 5B, submit a separate Contractual Relationship Identification Form (002) for each contract.
- ✓ If you checked box 5F, submit a Supplemental Information Form (005) (box 6) describing your type of organization.
- ✓ If you checked mode code OR (Other, under item 6), submit a Supplemental Information Form (005) (box 15) and describe the mode.

This Page Left Blank Intentionally

Contractual Relationship Identification

Form not applicable

Form (002)
page of

Section 15 ID

(Use one form for each contract)

Form 005 Included

1. Contractual relationship (check one box only)

A. System named on the Transit System Identification Form (001) is the buyer of transportation services whose purchased transportation services are included in this report.

Seller's name

Section 15 ID

B. System named on the Transit System Identification Form (001) is the buyer of transportation services. The buyer and seller each file their own separate report.

Seller's name

Section 15 ID

C. System named on the Transit System Identification Form (001) is the seller of transportation services. The buyer and seller each file their own Section 15 report.

Buyer's name (Public Agency)

Section 15 ID

D. System named on the Transit System Identification Form (001) is the seller of transportation services and is filing on behalf of a public agency.

Buyer's name (Public Agency)

Section 15 ID

2. Monetary nature of contractual relationship (check all boxes that apply)

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

3. Number of vehicles operated in maximum service under contract

4. Contract expenditures by buyer

5. Revenues retained by seller

6. Other costs incurred by the buyer

7. Revenues returned to the buyer

Mode:	Mode:	Mode:

Date Prepared

Date Updated

Contractual Relationship Identification Form (002)

The purpose of this form is to identify the buyers (purchasers) and sellers (providers) of purchased transportation services.

General Information

Identify the buyer (purchaser) and seller (provider) of the purchased transportation services and their Section 15 ID numbers. Report all purchased transportation agreements. These can be between a public agency and a private carrier or between two public agencies. Report all purchased transportation services even if they covered only a part of your fiscal year. Submit one form for each contract.

Purchased Transportation Services: Report all purchased transportation services specified in a written contract with a public agency who is a recipient or beneficiary of Section 9 funds. Include data only for those services that are specified in the purchased transportation agreement and for which there is a monetary consideration to the provider.

Report the purchased transportation services either in a separate report or in the public agency's report. A provider using 100 or more vehicles in annual maximum service to a public agency submits a separate report completed from the perspective of directly operated service. A public agency's report may include a provider using fewer than 100 vehicles in annual maximum service, or the provider may file a separate report.

For providers using fewer than 100 vehicles in annual maximum service, filing a separate report should be the exception. One such case is when the public agency contracting for the service does not directly operate any transit services. In this situation, the provider may submit the report on behalf of the public agency.

100 or more Vehicles in Annual Maximum Service Reporting Requirements:

Seller: A provider using 100 or more vehicles in annual maximum service submits a separate report from the perspective of directly operated service. The report uses the provider's fiscal year, not necessarily that of the public agency buying the service. The report covers only those services included in the purchased transportation written agreement even if they were operated for only a part of the buyer's or provider's fiscal year. Identify the public agency buying the purchased services in box 1C on the Contractual Relationship Identification Form (002). The seller reports funds from services provided through a purchased transportation agreement on the Operating Funding Form (203), line 22. These are the operating funds applied from contract revenues earned by a Section 15 reporter under contract to another Section 15 reporter or agency. The seller reports any retained fare revenues on the Operating Funding Form (203), line 06. The seller does not report fare revenues

returned to the buyer, line 23 since these are revenues to the buyer and not the seller.

Buyer: The public agency buying the service identifies the seller (provider) in box 1B on the Contractual Relationship Identification Form (002). The buyer reports funds from fare revenues returned to the buyer through the purchased transportation agreement on line 23 and fare revenues retained by the seller on line 24 on the Operating Funding Form (203). The buyer reports payments or accruals, fare revenues retained by the provider, and any other contract related costs incurred by the buyer under object class 508.02 on the Operating Expenses Form (301). The buyer reports hours worked by employees of his agency on behalf of the purchased transportation services (optional) on the Transit System Employee Form (404).

Fewer than 100 Vehicles in Annual Maximum Service Reporting Requirements:

The following describes requirements for a reporter buying service from a provider using fewer than 100 vehicles in annual maximum service, and this service is included in the public agency's report. If the provider submits a separate report, the requirements described above for 100 or more vehicles in annual maximum service apply.

Buyer: The buyer identifies the seller (provider) of the transportation services in box 1A of the Contractual Relationship Identification Form (002). The buyer reports funds from fare revenues returned to the buyer through the purchased transportation agreement on line 23 and fare revenues retained by the seller on line 24 on the Operating Funding Form (203). The buyer reports payments or accruals, fare revenues retained by the provider, and any other contract related costs incurred by the buyer under object class 508.01 on the Operating Expenses Form (301). The buyer reports hours worked by employees of his agency on behalf of the purchased transportation services (optional) on the Transit System Employee Form (404). The buyer reports non-financial operating data on the Transit Way Mileage Form (403), on the Transit System Service Form (406), and the Revenue Vehicle Inventory Form (408) by mode and type of service (PT). If there are multiple contracts for the same mode, aggregate statistics and submit consolidated non-financial operating data forms.

Cooperative Agreements: Do not report cooperative agreements between public agencies as purchased transportation services. A cooperative agreement exists when one or more public entities contribute or are assessed for the value of public transit services provided by another public agency. There is usually a written memorandum of understanding or mutual agreement on the calculation and payment for the services. Generally, the service is part of the public agency's directly operated service.

Definitions

Purchased Transportation: Transportation service provided to a public agency from a public or private transportation provider based on a written contract. A contractual relationship exists only if all the following criteria are met:

- The transportation provider is obligated in advance of the time the service is furnished to provide the operations for which the operating statistics are being reported, for a specific monetary consideration; and
- A written agreement exists that specifies the contractual relationship for the time period and the specific service generating the operating statistics included in the Section 15 report; and
- The written agreement is signed by authorized representatives of both the purchaser and the transportation provider, and should detail the services to be provided, and the nature and amount of the monetary consideration.

Note: Granting a transportation provider permission to operate certain services through a franchise or license does not, in itself, constitute purchased transportation. Also, management services contracts, in which all or some personnel or services are provided to manage or operate the transit system are not purchased transportation.

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

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

Vehicles Operated in Maximum Service: Vehicles operated to meet annual maximum service requirements. This is the revenue vehicle count during the peak season of the year, on the week and day that maximum service is provided. Exclude atypical days or one-time special events.

Contract Expenditures by Buyer: Actual payments or accruals by the buyer under the purchased transportation agreement.

Revenues Retained by Seller: Fare revenues retained by the provider of the purchased transportation services.

Other Costs Incurred by the Buyer: Expenses of the buyer (public agency) that are directly attributable to the provision of purchased transportation services. Examples include the provision of maintenance services or fuel for the vehicles used by the provider, gathering and compiling Section 15 data, monitoring of provider operations, and other similar costs, where the buyer uses his resources to support the purchased service.

Revenues Returned to the Buyer: Fare revenues returned to the purchaser of the purchased transportation services.

Examples 5 through 7 on pages 000-15 through 000-18 describe how to report purchased transportation services. Examples 8 and 9 on pages 000-19 and 000-20 are examples of cooperative agreements.

Example 5

Purchased Transportation Services Reporting -- Agency X

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

What is required under Section 15?

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

Solution:

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

Form 001 - (Transit System Identification), box 5B, box DR with box PT under item 6

Form 002 - (Contractual Relationship Identification), box 1A and box 2D

Form 301 - (Operating Expenses) object class 508.01 = 0

Form 406 - (Transit System Service), DR/PT

Form 408 - (Revenue Vehicle Inventory), DR/PT, report the two vans

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

Solution:

- Do not report under Section 15.

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

Solution:

- Same as scenario 1.

Example 6

Purchased Transportation Services Reporting -- Agency Y

Public transit agency Y is a recipient of Section 9 funds, and pays ABC Cab Company for demand response service. Agency Y uses all local funds (\$400,000) to pay for the service. ABC Cab Company keeps the \$50,000 in fares it collected. Agency Y provides scheduling and customer support valued at \$100,000 that is allocated equally to the vehicle operations and general administration functions. ABC Cab Company owns 500 vehicles; of these,

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

What is required under Section 15?

Solution:

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

Form 001 - (Transit System Identification), box 5B, box DR and box PT under item 6

Form 002 - (Contractual Relationship Identification):
boxes 1A and 2B

<u>item</u>	<u>DR</u>
3. vehicles in maximum service	60
4. contract expenditures by buyer	\$400,000
5. revenues retained by seller	\$50,000
6. other costs incurred by buyer	\$100,000
7. revenues returned to buyer	0

Form 203 - (Operating Funding)
retained fare revenues (line 24) \$50,000

Form 301 - (Operating Expenses) DR mode,
object class 508.01

= contract expenditures - 010 vehicle operations	\$400,000
+ retained fares - 010 vehicle operations	\$50,000
+ scheduling - 010 vehicle operations	\$50,000
+ customer support - 160 general administration	\$50,000
total modal expenses	\$550,000
total vehicle operations function 010	\$500,000
total general administration function 160	\$50,000

Form 404 - (Transit System Employee), labor hours expended by agency Y employees to support purchased transportation, (optional) col c.

Form 406 - (Transit System Service), DR/PT

vehicles operated in maximum service =	60
vehicles available for maximum service =	80

Form 408 - (Revenue Vehicle Inventory), DR/PT

number of vehicles in total fleet =	80
-------------------------------------	----

Example 7

Purchased Transportation Services Reporting -- Agency Z

Public transit agency Z is a recipient of Section 9 funds, and contracts for demand response service with Community Access. Agency Z pays Community Access \$5,000,000 for the service. Community Access collects \$600,000 in fare revenues and returns them to agency Z. Agency Z supports their DR efforts with one contract administrator costing \$45,000. Community Access operates a transportation brokerage involving three agencies:

- Agency 1 150 vehicles in annual maximum service
- Agency 2 50 vehicles in annual maximum service
- Agency 3 75 vehicles in annual maximum service

What is required under Section 15?

Solution:

- Written agreement between agency Z and Community Access specifying the services for \$5,000,000.
- Agency Z files a Section 15 report indicating purchased transportation service as follows:

Form 001 - (Transit System Identification), box 5B

Form 002 - (Contractual Relationship Identification):
 box 1B indicating Community Access and its Section 15 ID
 box 2B

item	<u>DR</u>
3. number of vehicles in maximum service	275
4. contract expenditures by buyer	\$5,000,000
5. revenues retained by seller	0
6. other costs incurred by buyer	\$45,000
7. revenues returned to buyer	\$600,000

Form 203 - (Operating Funding)
returned fare revenues (line 23) = \$600,000

Form 301 - (Operating Expenses) DR mode,
object class 508.02

= contract expenditures - 160 general administration	\$5,000,000
+ retained fares	0
+ contract administration - 160 general administration	\$45,000
total modal expenses	\$5,045,000
total general administration 160	\$5,045,000

Form 404 - (Transit System Employee), labor hours expended by agency Z employees to support purchased transportation, (optional) col c.

Form 406 - (Transit System Service) do not report the DR/PT service.

Form 408 - (Revenue Vehicle Inventory) do not report Community Access vehicles.

Example 7

Purchased Transportation Services Reporting -- Agency Z (continued)

- Community Access has to file a separate, complete Section 15 report indicating purchased transportation service but from the perspective of a consolidated report with:

- Form 001 - (Transit System Identification), box 5F, box DR and box PT under item 6
- Form 002 - (Contractual Relationship Identification), box 1C indicating agency Z and its Section 15 ID
- Form 005 - (Supplemental Information) box 6 other organization type: consolidated report
- Form 203 - (Operating Funding)
 - passenger fares for directly operated service (line 06)
= 0
 - revenue accrued through a purchased transportation agreement (line 22)
= \$5,000,000
 - fare revenue returned by seller (line 23)
= 0
 - fare revenue retained by seller (line 24)
= 0
- Form 301 - (Operating Expenses) DR mode
 - object class 508.01
= amount paid to agencies 1, 2 and 3
+ 0 retained fares
+ other costs incurred by Community Access
- Form 404 - (Transit System Employee), labor hours expended by Community Access employees to support purchased transportation, (optional) col c.
- Form 406 - (Transit System Service) DR/PT
- Form 408 - (Revenue Vehicle Inventory) DR/PT, report the 275 vehicles from agencies 1, 2 and 3

- Agencies 1, 2 and 3 must maintain adequate records for Community Access to compile non-financial operating statistics for purchased transportation services and to ensure the accuracy of the data.

Example 8

Cooperative Agreement Reporting -- Agency A

Public transit agency A is a Section 9 recipient. Agency A is organized as a regional transit authority who provides motor bus and demand response service throughout three counties. There are no other public transit operators in the three counties. At the time that the regional transit authority was established, each county signed a memorandum of understanding so that each county is assessed annually for a portion of the operating expenses to run public transit services. The assessment is based on service area population, route miles and frequency of service. Agency A does not contract with any public or private transportation providers; it operates all service.

- County One's assessment: \$5,000,000
- County Two's assessment: \$3,750,000
- County Three's assessment: \$2,250,000

Each county pays its assessment from general revenue funds of its county government.

What is required under Section 15?

Solution:

- Public transit agency A has to file a Section 15 report, indicating all services are directly operated.

Form 001 - (Transit System Identification), box 5A, box DR/DO and MB/DO under item 6

Form 002 - (Contractual Relationship Identification) not applicable

Form 203 - (Operating Funding)

funds allocated to transit out of the general revenues
of the government entity (local funds, line 34, col d) \$11,000,000

Form 301 - (Operating Expenses)

object class 508 0
(distribute expenses as part of all MB/DO service)

Example 9

Cooperative Agreement Reporting -- Agency B and Agency C

Agency B and Agency C are both public transit agencies who use Section 9 funds. Agency B has a cooperative agreement for Agency C to operate motor bus services into Agency B's service area. Under the agreement, Agency B pays \$500,000 to Agency C for the service.

Agency B directly operates MB service.

Agency C directly operates MB service.

What is required under Section 15?

Solution:

- Agency B and Agency C are both required to file Section 15 reports.

- Agency B files:

Form 001 - (Transit System Identification), box 5A, box MB and box DO under item 6

Form 002 - (Contractual Relationship Identification) not applicable

Form 203 - (Operating Funding) Do not report the \$500,000

Form 301 - (Operating Expenses)	
<u>object class 508</u>	0
<u>memo item</u>	\$500,000

- Agency C files:

Form 001 - (Transit System Identification), box 5A, and box MB and box DO under item 6

Form 002 - (Contractual Relationship Identification) not applicable

Form 203 - (Operating Funding)	
<u>Other funds</u> (local funds, line 42, col d)	\$500,000

Form 301 - (Operating Expenses)	
<u>object class 508</u>	0
(distribute expenses as part of all MB/DO service)	

Instructions

Contractual Relationship: Identify the reporter's role as a buyer or a seller of transportation services.

Number of Vehicles Operated in Maximum Service under Contract: Report the number of vehicles operated by the seller (provider) to meet maximum service requirements. If the seller 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 seller operates 10 motor buses and 5 demand response vehicles in maximum service, report MB 10, DR 5. If a vehicle is used for more than one mode, report it under each mode.

Submit a Supplemental Information Form (005) describing the vehicle(s) and modes.

If the same vehicle is used for more than one contract, report this vehicle on a Contractual Relationship Identification Form (002) for each contract that the vehicle is used.

Submit a Supplemental Information Form (005) describing the vehicle(s) and contracts.

Contract Expenditures: Report contract payments or accruals by the buyer under the purchased transportation agreement.

Revenues Retained: If the seller retains fare revenues, report the amount of retained fare by mode. If the seller retains fare revenues which are part of payments due to the seller, report these as returned fare revenues.

Other Costs Incurred by the Buyer: If the buyer incurs any other contract related operating costs, report the amount by mode. For example, contract administration cost, customer information services, advertising and other services or supplies provided under the agreement. If you are the seller filing this Section 15 report, enter N/A for item 6.

Revenues Returned to the Buyer: Report any fare revenues collected by the seller and returned to the buyer. If the seller retains fare revenues which are part of payments due to the seller, report these as returned fare revenues.

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

Item 1: (check one box only)



This is a look up field in Diskette Reporting. Pressing the F3 key when the cursor is on this field will display the list of valid options, highlight the desired option and press **Enter** to make the selection.

- box A: Enter the name and Section 15 ID number, if applicable, of the seller (provider) of the purchased transportation from whom the transit system identified on the Transit System Identification Form (001) is buying (purchasing) service. The financial and operating statistics for the purchased transportation are included in this Section 15 report and identified as purchased transportation (PT) on the appropriate forms.
- box B: Enter the name and Section 15 ID number of the seller (provider) of the purchased transportation from whom the transit system identified on the Transit System Identification Form (001) is buying (purchasing) service. The financial and operating statistics for the purchased transportation are not included in this Section 15 report but are reported as directly operated (DO) by the seller in his own Section 15 report.
- box C: Enter the name and Section 15 ID number of the buyer (purchaser) of the purchased transportation to whom the transit system identified on the Transit System Identification Form (001) is selling (providing) service. The financial and operating statistics for the purchased transportation are included in this Section 15 report as directly operated (DO).
- box D: Enter the name and Section 15 ID number of the buyer (purchaser) of the purchased transportation on whose behalf the transit system identified on the Transit System Identification Form (001) is filing this Section 15 report. The financial and operating statistics for service supplied are included in this Section 15 report as directly operated (DO). This box applies only if there are fewer than 100 vehicles in annual maximum service. If 100 or more vehicles are operated in annual maximum service, use box C.

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

Item 2:

- box A: Check box A if there is a cash reimbursement for some or all of the seller's (provider's) operating deficit.

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

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

box D: Check box D if there are vehicles given, sold, loaned, or leased for below market value to the seller (provider).

box E: Check box E if any other monetary consideration applies. Describe these circumstances on a Supplemental Information Form (005) (box 7).

Note: Items 3 through 7 are described for each mode in the contract. Enter the mode code(s) using Exhibit 6 on page 000-5.

Item 3: Enter the number of vehicles operated under the purchased transportation agreement to meet annual maximum service requirements.

Submit a Supplemental Information Form (005) (box 15) describing any vehicles used for more than one mode or contract. Indicate how many vehicles and for which modes or contracts.

Item 4: Enter the payments or accruals under the purchased transportation agreement.

Item 5: Enter any fare revenues retained by the seller of the purchased transportation services.

Item 6: Enter any other operating expenses that the transit system identified on the Transit System Identification Form (001) has incurred as the buyer of the purchased transportation services.

Item 7: Enter any fare revenues returned by the seller (provider) to the buyer (purchaser) of the purchased transportation services.

Contractual Relationship Identification Form (002) Check List:

- ✓ If a purchased transportation contract covers only a portion of your fiscal year, submit a Supplemental Information Form (005) (box 15) describing the number of days service was operated during the fiscal year.
- ✓ On this form if you checked box 2E, submit a Supplemental Information Form (005) (box 7) describing the monetary consideration received and obligations incurred by the contractor.
- ✓ If there are any unique circumstances about retained or returned fare revenues, submit a Supplemental Information Form (005) (box 10 or box 11 respectively) and describe.
- ✓ On this form if any of the vehicles in item 3 are used for more than one contract or mode, submit a Supplemental Information Form (005) (box 15) describing how many vehicles and for which modes.
- ✓ If the seller (provider) operates 100 or more vehicles in maximum service, for all modes combined, the seller must file a separate Section 15 report.

This Page Left Blank Intentionally

Supplemental Information
Form (005)

page of

Section 15 ID

(Use as many pages as necessary)

Form number

Mode

Type of service

Page

Name of seller (contractor)

Section 15 ID (If applicable)

Note: Check and describe only one item per page.

- | | |
|---|---|
| 1. <input type="checkbox"/> Major service start-up | 9. <input type="checkbox"/> Other funding sources (Capital Funding Form (103) & Operating Funding Form (203)) |
| 2. <input type="checkbox"/> Major service discontinuance | 10. <input type="checkbox"/> Fare revenue retained by purchased service provider (seller) (Contractual Relationship Form (002)), (Operating Funding Form (203)) and/or (Operating Expenses Form (301)) |
| 3. <input type="checkbox"/> Major new equipment or facilities | 11. <input type="checkbox"/> Fare revenue returned to buyer by purchased service provider (seller) (Contractual Relationship Form (002)), (Operating Funding Form (203)) and/or (Operating Expenses Form (301)) |
| 4. <input type="checkbox"/> Fare change | 12. <input type="checkbox"/> Motor bus fixed guideway segments (Transit Way Mileage Form (403) and Section 9 Statistics Form (901)) |
| 5. <input type="checkbox"/> Strike or other major service interruption | 13. <input type="checkbox"/> Description of part time employees (Transit System Employee Form (404)) |
| 6. <input type="checkbox"/> Other organization type (Transit System Identification Form (001)) | 14. <input type="checkbox"/> Passenger mile data with sampling waiver (Transit System Service Form (406)) |
| 7. <input type="checkbox"/> Other monetary consideration (Contractual Relationship Identification Form (002)) | 15. <input type="checkbox"/> Other |
| 8. <input type="checkbox"/> Fixed/non-fixed guideway allocation methodology (Section 9 Statistics Form (901)) | |

Description of item checked, plus any other relevant information.

Date Prepared

Date Updated

Supplemental Information Form (005)

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

General Information

Reporting Change: Box 14 is added pertaining to passenger mile sampling waivers. Passenger mile sampling waivers are self certified through the Chief Executive Officer Certification.

Use this form to cross reference supplemental data to a particular form, mode, type of service and page number, as applicable. If this form pertains to purchased transportation, please provide seller's (contractor) name.

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

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

Instructions

Use only one box on each form to describe information. Complete the reference form number, mode, type of service and page number, as applicable, that pertains to the data described on each Supplemental Information Form (005). If the information is of a general nature, enter the Transit System Identification Form (001) for form reference.

Report seller's name and Section 15 ID number, if applicable, if this form pertains to purchased transportation.

Supplemental Information Form (005) Form Completion

Reference

Form: Complete the reference form number, mode, type of service and page number, as applicable, that pertains to the data described on each Supplemental Information Form (005). If the information is of a general nature, enter the Transit System Identification Form (001) for form reference.

Seller's

Name: If this form pertains to purchased transportation, please provide seller (contractor) name and Section 15 ID number, if applicable.

box 1: Describe any major service start-up that occurred such as new routes and extensions of services, or the addition of weekend service.

box 2: Describe any major service discontinuance such as elimination of routes, or elimination of weekend or night services.

box 3: Describe any major new equipment or facilities added such as a new HOV facility or a new garage or purchased new buses.

box 4: Describe any fare change if it significantly impacts ridership or fare revenues.

box 5: Describe any strikes that resulted in a loss of service on the Transit System Service Form (406), line 27. Describe any officially declared emergencies that resulted in a loss of service on the Transit System Service Form (406), line 28. Describe major service interruptions due to major repairs or rehabilitation.

box 6: Describe other organizational type if you checked box 5F on the Transit System Identification Form (001).

box 7: Describe other monetary considerations if you checked box 2E on the Contractual Relationship Identification Form (002) for a contractual relationship. Describe vehicles sold, given, loaned, or leased at below market value. Describe any other services, materials, and supplies, etc., exchanged as part of a purchased transportation agreement.

box 8: Describe the methodology used if you allocate motor bus statistics for fixed and non-fixed guideway on the Section 9 Statistics Form (901).

- box 9: Describe other sources and amounts of capital and operating funding on the Capital Funding Form (103), lines 03, 05, 06, 13, 15 and 16; and the Operating Funding Form (203), lines 19, 21, 32, 39, 41 and 42.
- box 10: Describe any unusual circumstances regarding fare revenues retained by the seller (provider) under a purchased transportation agreement reported on the Contractual Relationship Identification Form (002), item 5, the Operating Funding Form (203), line 24, and the Operating Expenses Form (301), lines 11 or 12.
- box 11: Describe any unusual circumstances regarding fare revenues returned to the buyer (purchaser) under a purchased transportation agreement reported on the Contractual Relationship Identification Form (002), item 7, the Operating Funding Form (203), line 23, and the Operating Expenses Form (301), lines 11 or 12.
- box 12: Describe any motor bus fixed guideway segments reported on the Transit Way Mileage Form (403), line 29, whose directional route miles are reported on the Section 9 Statistics Form (901), line 07.
- box 13: Describe any unusual features of a labor agreement featuring part-time employees, reported on the Transit System Employee Form (404), col e.
- box 14: Describe how you derived passenger mile data, by mode and type of service, if your Chief Executive Officer Certification self certifies your passenger mile sampling waiver. The Section 15 report must be consistent in starting how passenger mile data were derived. The CEO Certification, Section 9 independent Auditor Statement and Supplemental Information Form (005) should indicate the same information regarding passenger mile data.
- box 15: Describe other (OR) modes(s) on the Transit System Identification Form (001), item 6, or other (OR) vehicle type(s), ownership code(s) and vehicle manufacturer(s) on the Revenue Vehicle Inventory Form (408), cols b,c and e, respectively.

Provide information on rebuilt vehicles (by whom and when) or vehicles used for more than one mode or contract reported on the Revenue Vehicle Inventory Form (408), and vehicles used for more than one mode or contract and purchased transportation agreements covering only a portion of the fiscal year reported on the Contractual Relationship Identification Form (002).

Provide narrative information on particular services being reported, summarize fare structures, describe service areas, clarify unusual circumstances relevant to data, and report anything germane to the Section 15 report that clarifies or expands on information on other forms.

Supplemental Information Form (005) Check List:

- ✓ If you reported a strike or any other major service interruption (box 5), have you expanded data for possible use in the Section 9 apportionment? Have you also described how the data were expanded?
- ✓ If you indicated that a contract contained other monetary considerations (box 7), have you described the monetary consideration received and obligations incurred by the seller (provider)?
- ✓ If you allocated data between fixed guideway and non-fixed guideway on the Section 9 Statistics Form (901) (box 8), have you described your allocation methodology?
- ✓ Have you described all your motor bus fixed guideway segments (box 12)?
 - Do they equal either average monthly directional route miles, if reported on the Transit Way Mileage 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 the Transit Way Mileage Form (403)?
 - Have you reported only the eligible motor bus fixed guideway segments on the Section 9 Statistics Form (901)?
 - If more than one operator uses a fixed guideway segment, only one reporter can report the directional route miles on the Section 9 Statistics Form (901). It should be reported by the transit agency determined locally to be the principal operator on the facility.

**Capital Funding
Form (103)**

Form not applicable
 Section 15 ID
 Form 005 Included

**Capital Funding
Form (103)**

a	b	c	d	e	f
Capital Funds Applied to Transit System					
Line No.			Funds	Funds	Total
Part A. Federal government					
	I. Funds received from FTA				
01	Section 3 funds				
02	Section 9 funds				
03	Other FTA funds				
04	Total FTA funds				
05	II. Funds received from other U.S. DOT grant programs				
06	III. Other Federal funding				
07	Total Federal assistance				
Part B. State and local sources					
08	I. Funds allocated to transit out of general revenues of the government entity	State Government Funds	Local Government Funds	Directly Generated Funds	
	II. Funds dedicated to transit at their source				
	Dedicated taxes				
09	1. Income taxes				
10	2. Sales taxes				
11	3. Property taxes				
12	4. Gasoline taxes				
13	5. Other taxes				
14	Bridge, tunnel, & highway tolls				
15	Other dedicated funds				
16	III. Other funds				
17	Total State, local, and directly generated funding				
18	Total capital funds applied to transit system				
Uses of Capital Funds					
	Mode	Rolling Stock	Facilities	Other	Total
19	MB - NF				
20	MB - FG				
21	<input type="checkbox"/>				
22	<input type="checkbox"/>				
23	<input type="checkbox"/>				
24	<input type="checkbox"/>				
25	<input type="checkbox"/>				
26	<input type="checkbox"/>				
27	<input type="checkbox"/>				
28	<input type="checkbox"/>				
29	Total capital expenditures				



Date Prepared

Date Updated

Capital Funding Form (103)

The purpose of this form is to identify the origin, amount, and uses of capital funds that reporters receive from Federal, State, local and directly generated sources; and, applied to their transit system.

General Information

Report capital expenditures by mode. Report only those capital funds that were applied to the transit system and how they were used for transit projects. For example, if you have a dedicated sales tax that is used to fund highway improvements for mobility projects not related to transit, do not report these data.

Accrual Accounting: Report capital funds on this form in the year they are applied; this is the year in which they result in liabilities for benefits received, regardless of whether or not payment of the expenditure is made during the reporting period. For example, for a capital grant, report the amount earned whether or not receipt of the funds actually takes place within the reporting period. If expenditures included progress payments, report these amounts.

Proceeds from Government Agency Bond Issues: Use the accrual method of accounting to report any proceeds from a government agency bond issue used to fund capital projects. For example, if proceeds amounted to \$800,000 but only \$200,000 were used during the fiscal year for capital projects, report the \$200,000 under Other funds of directly generated funds (lines 15 and 16, as appropriate). Also report how the funds were used. If the \$200,000 was used to buy new buses, report under uses of capital funds, motor bus, rolling stock (col b).

Do not report on the Capital Funding Form (103) the funds used to retire the bonds (i.e., the debt retirement). The interest on the borrowed capital through the bond issue should be reported as an operating expenditure on the Operating Expenses Summary Form (301) under reconciling items, expense object class 511 interest expenses. Payments on the principal are not reported under Section 15 requirements. In the above example, if payments amount to \$100,000 (\$80,000 towards principal and \$20,000 for interest) to retire the debt in the current fiscal year, report the \$20,000 interest payment on the Operating Expenses Summary Form (301), but do not report the \$80,000 principal payment.

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

Uses of Capital Funds: This section captures information on how capital funds are used by mode for rolling stock, facilities and other projects. The motor bus mode (MB) is divided into two parts: fixed guideway (FG) and non-fixed guideway (NF) related projects.

Volume II of the USOAR References: Section 3.3

Definitions

Capital Expenses: Expenses related to the purchase of tangible property. Property includes tangible assets with an expected service life of more than one year at the time of their installation, and a unit cost greater than \$1,000. Generally, if an item is an eligible expense on a Federal, State or local grant application, report it on this form.

Directly Generated Funds: Directly generated funds are any funds generated by or donated directly to the transit agency, including passenger fares, advertising revenues, donations and grants from private foundations, and revenue accrued through a purchased transportation agreement. It also includes directly levied taxes (i.e., tax revenues to transit systems that are organized as independent political subdivisions with their own taxation authority) and other funds dedicated to transit, such as development fees where the transit agency has the legal authority to impose the development fees.

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

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

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

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

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

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

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

Facilities: The following items are categorized as facility and facility related projects:

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

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

Instructions

For each category of capital funding, enter the amount applied during the reporting year.

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

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

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

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

Other Funds: Other funds are any miscellaneous sources of funds used for a capital expenditure. Examples are funds dedicated to a local government agency for transportation rather than specifically for transit, profits from charter service, advertising revenues, and private donations.

Uses of Capital Funds: Part C includes three categories of uses of capital funds: rolling stock, facilities and other projects. Enter the total cost incurred (Federal, State, local, and directly generated sources). If expenditures apply to more than one mode, prorate the expenditures. For the motor bus mode, report rolling stock under MB (NF).

Capital Funding Form (103) Form Completion

Note: Lines 01 through 07 cover payments or accruals for capital projects receiving assistance from the Federal government.

Line 01

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

Line 02

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

Line 03

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

Submit a Supplemental Information Form (005) (box 9) describing the other FTA program sources and the amounts.

Line 04



This field is calculated automatically in Diskette Reporting, therefore you will not be able to edit this field.

col e: Enter the total amount of FTA funding assistance from lines 01 through 03.

Line 05

col e: Enter the Federal portion of the cost of capital projects funded under other U.S. Department of Transportation (DOT) programs.

Submit a Supplemental Information Form (005) (box 9) describing the other USDOT program sources and the amounts.

Line 06

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

Submit a Supplemental Information Form (005) (box 9) describing the other Federal funding program sources and the amounts.

Line 07



This field is calculated automatically in Diskette Reporting, therefore you will not be able to edit this field.

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

Note: Lines 08 through 18 cover payments or accruals for capital projects receiving assistance from or funded through State, local, and directly generated sources.

Line 08

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

Line 09

col c-e: Enter purchases that used dedicated income tax funds.

Line 10

col c-e: Enter purchases that used dedicated sales tax funds.

Line 11

col c-e: Enter purchases that used dedicated property tax funds.

Line 12

col c-e: Enter purchases that used dedicated gasoline tax funds.

Line 13

col c-e: Enter purchases that used other dedicated tax funds.

Submit a Supplemental Information Form (005) (box 9) describing the other dedicated tax sources and the amounts.

Line 14

col c-e: Enter purchases that used bridge, tunnel or highway tolls.

Line 15

col c-e: Enter purchases that used other dedicated funds.

Submit a Supplemental Information Form (005) (box 9) describing the other State, local, and directly generated sources of funding and the amounts.

Line 16

col c-e: Enter purchases that used other funds.

Submit a Supplemental Information Form (005) (box 9) describing the other State, local, and directly generated sources of funding and the amounts.

Line 17



This field is calculated automatically in Diskette Reporting, therefore you will not be able to edit this field.

col c-e: Enter the total amount of State, local, and directly generated funding applied for capital projects from lines 08 through 16.



This field is calculated automatically in Diskette Reporting, therefore you will not be able to edit this field.

col f: Enter the total amount of State, local, and directly generated funding expended for capital projects from line 17, cols c through e.

Line 18



This field is calculated automatically in Diskette Reporting, therefore you will not be able to edit this field.

col f: Enter the total amount of Federal, State, local, and directly generated funding expended for capital projects from lines 07 and 17, col f.

Note: Lines 19 through 29 cover the total Federal, State, local and directly generated agency expenditures for capital projects. Report by mode and category (rolling stock, facilities, and other).

Line 19

col b: Enter the total Federal, State, local, and directly generated agency expenditures for vehicles for motor bus mode. You may report all vehicles for motor bus mode under non-fixed guideway.

col c: Enter the total Federal, State, local, and directly generated agency expenditures for motor bus non-fixed guideway facilities and related capital projects.

col d: Enter the total Federal, State, local, and directly generated agency expenditures for motor bus non-fixed guideway related projects not covered in col b or col c.

col e: Enter the total Federal, State, local, and directly generated agency expenditures for motor bus non-fixed guideway projects from cols b through d.

Line 20

col b: Enter the total Federal, State, local, and directly generated agency expenditures for vehicles operating on motor bus fixed guideway. You may report all vehicles for motor bus mode under non-fixed guideway.

col c: Enter the total Federal, State, local, and directly generated agency expenditures for motor bus fixed guideway facilities and related capital projects.

col d: Enter the total Federal, State, local, and directly generated agency expenditures for motor bus fixed guideway related projects not covered in col b or col c.

col e: Enter the total Federal, State, local, and directly generated agency expenditures for motor bus fixed guideway projects from cols b through d.

Lines 21 through 28

col a: Enter the mode code using Exhibit 6 on page 000-5.

col b: Enter the total Federal, State, local, and directly generated agency expenditures by mode for transit vehicles.

col c: Enter the total Federal, State, local, and directly generated agency expenditures by mode for transit facilities and related capital projects.

col d: Enter the total Federal, State, local, and directly generated agency expenditures by mode for other related projects not covered in col b or col c.

col e: Enter the total Federal, State, local, and directly generated agency expenditures by mode from cols b through d.

Line 29



This field is calculated automatically in Diskette Reporting, therefore you will not be able to edit this field.

col b: Enter the total Federal, State, local, and directly generated agency expenditures for rolling stock from lines 19 through 28.

col c: Enter the total Federal, State, local, and directly generated agency expenditures for facilities and related projects from lines 19 through 28.

col d: Enter the total Federal, State, local, and directly generated agency expenditures for other projects from lines 19 through 28.

col f: Enter the total Federal, State, local, and directly generated agency expenditures from line 29, cols b through d.

Note: Line 29, col f total should equal line 18, col f.

Capital Funding Form (103) Check List:

- ✓ Have you reported capital funding for the year it was applied?
- ✓ If you pass through funds for designated recipients, have you excluded these funds from the form?
- ✓ Is the total of your expenditures (line 29, col f) equal to the total of Federal, State, local, and directly generated funding applied (line 18, col f)?
- ✓ If you reported other FTA funds (line 03), other USDOT grant programs (line 05), other Federal funding (line 06), other dedicated taxes (line 13), other dedicated funds (line 15), or other funds from State, local and directly generated sources (line 16), submit a Supplemental Information Form (005) (box 9) and explain.

This Page Left Blank Intentionally

**Operating Funding
Form (203)**

Form not applicable
 Section 15 ID
 Form 005 Included

**Operating Funding
 Form (203)
 Page 1 of 2**

a		b	c
Line No.	Operating Funds Applied to Transit System		
	Funds		Total
	Part A. Directly generated funds		
	I. Passenger fares		
01	1. Full adult fares	< >	
02	2. Senior citizen fares	< >	
03	3. Student fares	< >	
04	4. Park and ride - parking revenue only	< >	
05	5. Special ride fares	< >	
06	Total passenger fares for directly operated transit service		
07	II. Special transit fares		
08	III. School bus service funds		
09	IV. Freight tariffs		
10	V. Charter service funds		
11	VI. Auxiliary transportation funds		
	VII. Non-transportation funds		
12	1. Investment income	< >	
13	2. Other non-transportation funds	< >	
14	Total non-transportation funds		
	VIII. Funds dedicated to transit at their source		
	Dedicated taxes		
15	1. Income taxes		
16	2. Sales taxes		
17	3. Property taxes		
18	4. Gasoline taxes		
19	5. Other taxes		
20	Bridge, tunnel, and highway tolls		
21	Other dedicated funds		
22	IX. Revenue accrued through a purchased transportation agreement		
23	X. Fare revenue returned by seller (contractor)		
24	XI. Fare revenue retained by seller (contractor)		
	XII. Contributed services		
25	1. State and local government		
26	2. Contra account for expense	()	
27	Net contributed services		-0-
28	XIII. Subsidy from other sectors of operations		
29	Total directly generated funds		

Date Prepared

Date Updated

**Operating Funding
Form (203)
Page 2 of 2**

Form not applicable

Section 15 ID

Form 005 Included

a	b	c	d	e
				Total
30	Total Directly Generated Funds - bring total forward from page 1			
Line No.	Operating Funds Applied to Transit System			
			Funds	Total
	Part B. Federal Government			
31	I. Funds from FTA Section 9 program			
32	II. Funds from other Federal programs			
33	Total Federal assistance			
	Part C. State and local government			
		State Government Funds	Local Government Funds	
34	I. Funds allocated to transit out of the general revenues of the government entity			
	II. Funds dedicated to transit at their source			
	Dedicated taxes			
35	1. Income taxes			
36	2. Sales taxes			
37	3. Property taxes			
38	4. Gasoline taxes			
39	5. Other taxes			
40	Bridge, tunnel and highway tolls			
41	Other dedicated funds			
42	III. Other Funds			
43	Total State and local assistance			
44	Total operating funds applied to transit system			
	Part D. Passenger fares			
	Passenger fares for directly operated transit service			
	Mode Code			
45	<input type="checkbox"/> <input type="checkbox"/>		< >	
46	<input type="checkbox"/> <input type="checkbox"/>		< >	
47	<input type="checkbox"/> <input type="checkbox"/>		< >	
48	<input type="checkbox"/> <input type="checkbox"/>		< >	
49	<input type="checkbox"/> <input type="checkbox"/>		< >	
50	<input type="checkbox"/> <input type="checkbox"/>		< >	
51	<input type="checkbox"/> <input type="checkbox"/>		< >	
52	<input type="checkbox"/> <input type="checkbox"/>		< >	
53	<input type="checkbox"/> <input type="checkbox"/>		< >	
54	<input type="checkbox"/> <input type="checkbox"/>		< >	

Date Prepared

Date Updated

Operating Funding Form 203

The purpose of this form is to identify the origin, amount, and uses of capital funds that reporters receive from Federal, State, local and directly generated sources; and, applied to their transit system.

General Information

Reporting Change: Report fare revenue retained by sellers (contractors) through purchased transportation agreements. If you are a buyer of purchased transportation services, report any fare revenues retained by your purchased transportation service providers. This corresponds to reporting retained fare revenues under object class 508, purchased transportation service on the Operating Expenses Form (301).

Report operating funds applied by funding source using the revenue object classes 401 through 440 defined in Volume II of the USOAR. The funds reported on this form do not have to be revenue earned during the reporting period; they may include revenue earned in prior reporting periods.

You are only required to report basic information. However, you may report optional information which provides more detail about sources of operating funds applied during the reporting period. The optional information are subcategories of the basic information. Report data system-wide. Exhibit 7 on page 200-7 provides an equivalency for reporting basic and optional information about the sources of operating funds applied.

Accrual Accounting: Report operating funds on this form in the year they are applied; this is the year in which they result in liabilities for benefits received, regardless of whether or not payment of the expenditure is made during the reporting period. For example, for an operating grant, report the amount earned whether or not receipt of the funds actually takes place within the reporting period.

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

Definitions

Directly Generated Funds: Directly generated funds are any funds generated by or donated directly to the transit agency, including passenger fares, advertising revenues, donations and grants from private foundations, and revenue accrued through a purchased transportation agreement. It also includes directly levied taxes (i.e., tax revenues to transit systems that are organized as independent political subdivisions with their own taxation authority) and other funds

dedicated to transit, such as development fees where the transit agency has the legal authority to impose the development fees.

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

Revenue Accrued through a Purchased Transportation Agreement: Revenue accrued by a seller of transportation services through purchased transportation agreements. These are the contract revenues earned (payments and accruals) by a Section 15 reporter under contract to another Section 15 reporter or public agency, and each is filing a Section 15 report.

Fare Revenue Returned by Seller (Contractor): Fare revenues returned to the purchaser of the purchased transportation services.

Fare Revenue Retained by Seller (Contractor): Fare revenues retained by the provider of the purchased transportation services.

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

Instructions

For each category of operating funding, enter the amount applied during the reporting period.

Directly Generated Sources: Part A includes funding generated from the revenue categories of passenger fares, special transit fares, school bus and charter operations, freight tariffs, auxiliary transportation activities, non-transportation activities, funds dedicated to transit at their source (taxes levied directly by the transit system and other dedicated funds), purchased transportation agreements, contributed services, and subsidies from other sectors of transit operations.

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

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

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

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

Other Funds: Other funds are any miscellaneous sources of funds used for an operating expenditure. Examples are funds dedicated to a local government agency for transportation rather than specifically for transit.

Passenger Fares for Directly Operated Transit Service: Part D is optional information describing passenger fares by mode for directly operated transit service. These are the passenger fares by mode that were used for operating expenses.

Example 10 below describes operating funding reporting when more revenues are earned during the reporting year than are operating funds applied to the transit system.

Example 10

Operating Funding Reporting

Agency D applies \$8,500,000 to operating funding during FY 1994. The funding is obtained from Federal FTA Section 9 program in the amount of \$2,750,000; State government dedicated gasoline tax funds in the amount of \$1,250,000; local government general revenue funds in the amount of \$1,000,000; and, directly generated sources from passenger fares in the amount of \$2,000,000 and from dedicated sales tax funds in the amount of \$1,500,000.

Agency D earned \$2,000,000 in passenger fare revenues and \$3,750,000 in sales tax revenues during FY 1994 for a total amount of directly generated earned revenue of \$5,750,000.

What should be reported on the Operating Funding Form (203)?

Solution:

- Report only the funds applied during FY 1994 using accrual accounting.

- Part A. directly generated

Passenger fares (line 06, col c)	\$2,000,000
Sales taxes (line 16, col c)	\$1,500,000

- Part B. Federal government

FTA Section 9 program (line 31, col d)	\$2,750,000
--	-------------

- Part C. State and local government

State government - transit dedicated gasoline taxes (line 38, col c)	\$1,250,000
Local government - general revenues of government entity (line 34, col d)	<u>\$1,000,000</u>

- Total operating funds applied (line 44, col e) \$8,500,000

- Do not report the \$2,250,000 earned sales tax revenue that was not applied.

Exhibit 7

Revenue Object Class Equivalency

<u>Line No.</u>	<u>Basic</u>	<u>Optional</u>	
06	401. Passenger fares for transit service	} 401. Passenger fares for transit service	
01			01 Full adult fares
02			02 Senior citizen fares
03			03 Student fares
04			06 Park and ride - parking revenue only
05		90 Special ride fares	
07	402. Special transit fares	→ 402. Special transit fares	
08	403. School bus service revenues	→ 403. School bus service revenues	
09	404. Freight tariffs	→ 404. Freight tariffs	
10	405. Charter service revenues	→ 405. Charter service revenues	
11	406. Auxiliary transportation revenues	→ 406. Auxiliary transportation revenues	
14	407. Non-transportation revenues	} 407. Non-transportation revenues	
12			04 Investment income
13			90 Other non-transportation revenues
15-21	408. Taxes levied directly by transit system	→ 408. Taxes levied directly by transit system	
34-42 col d	409. Local cash grants & reimbursements	→ 409. Local cash grants & reimbursements	
34-42 col d	410. Local special fare assistance	→ 410. Local special fare assistance	
34-42 col c	411. State cash grants & reimbursements	→ 411. State cash grants & reimbursements	
34-42 col c	412. State special fare assistance	→ 412. State special fare assistance	
31,32	413. Federal cash grants & reimbursements	→ 413. Federal cash grants & reimbursements	
22	414. Revenue accrued through a purchased transportation agreement	→ 414. Revenue accrued through a purchased transportation agreement	
23	415. Fare revenue returned by a seller	→ 415. Fare revenue returned by a seller	
24	416. Fare revenue retained by a seller	→ 416. Fare revenue retained by a seller	
28	430. Contributed services	→ 430. Contributed services	
26	01 State and local government	01 State and local government	
27	02 Contra account for expense	02 Contra account for expense	
29	440. Subsidy from other sectors of operations	→ 440. Subsidy from other sectors of operations	

Operating Funding Form 203

Form Completion

Note: Lines 01 through 06 cover payments or accruals for transit operations funded from carrying passengers in regularly scheduled services which were directly operated by your transit system (passenger fares). Passenger fares include the base fare, zone premiums, express service premiums, extra cost transfers, and quantity purchase discounts applicable to the passenger's ride.

Note: Lines 01 through 05 are optional information.

Line 01

col b: (Optional) Enter operating expenditures that used funds from full adult fares.

Line 02

col b: (Optional) Enter operating expenditures that used funds from senior citizen fares.

Line 03

col b: (Optional) Enter operating expenditures that used funds from passengers paying a student fare because they are enrolled in educational institutions.

Line 04

col b: (Optional) Enter operating expenditures that used funds from parking fees paid for passengers who drive to Park and Ride facilities operated by the transit agency in order to utilize transit service.

Line 05

col b: (Optional) Enter operating expenditures that used funds from carrying passengers who pay a special, reduced fare for some other reason, such as child fares or handicapped fares.

Line 06



This is an optional calculated field in Diskette Reporting. Data may be entered into this field directly, or by pressing the **Ctrl-F2** key combination when the cursor is on the field, this will insert the calculated value.

col c: Enter the total operating expenditures that used funds from carrying passengers for services which were directly operated by your transit system (passenger fares).

Line 07

col c: Enter operating expenditures that used funds from rides given in regular transit service but paid for by some organization other than the rider; and from rides given along special routes for which fares may be guaranteed by a beneficiary of the service (special transit fares). Special transit fares include funds generated from:

- providing rides for letter carriers with payments being made directly from the U.S. Postal Service;
- providing rides for police with payments being made directly from the police authority;
- industrial firms, shopping centers, public and private universities, etc., to guarantee a minimum revenue on a line operated especially for the benefit of the payer;
- contractual arrangements with State or local governments; and,
- contractual arrangements from non-government entities for special transit fares; and, from providing special service rides for sporting events, sightseeing, etc., where fares are not guaranteed on a contractual basis.

Line 08

col c: Enter operating expenditures that used funds from schools for the operation of buses exclusively to carry children to and from their schools.

Line 09

col c: Enter operating expenditures that used funds from carrying all types of freight on passenger runs.

Line 10

col c: Enter operating expenditures that used funds from operating vehicles under charter contracts.

Line 11

col c: Enter operating expenditures that used funds from operations closely associated with transportation operations (auxiliary transportation funds). Auxiliary transportation funds include funds from station concessions, vehicle concessions, advertising, and automotive vehicle ferriage.

Note: Lines 12 through 14 cover operating expenditures that used funds from activities not associated with the provision of transit service (non-transportation funds).

Note: Lines 12 and 13 are optional information.

Line 12

col b: (Optional) Enter operating expenditures that used funds from investment income.

Line 13:

col b: (Optional) Enter operating expenditures that used funds from other activities not associated with the provision of transit service (non-transportation funds). Other non-transportation funds include funds from sales of maintenance services on property not owned or used by the transit system, rentals of revenue vehicles to other operators, rentals of transit system building and property to other organizations, parking fees generated from parking lots not normally used as Park and Ride locations, and donations.

Line 14:



This is an optional calculated field in Diskette Reporting. Data may be entered into this field directly, or by pressing the **Ctrl-F2** key combination when the cursor is on the field, this will insert the calculated value.

col c: Enter the total operating expenditures that used funds from activities not associated with the provision of transit service.

Note: Lines 15 through 21 cover operating expenditures that used funds dedicated to transit at their source such as directly levied taxes and fees. To directly levy taxes, the transit system must be organized as an independent political subdivision with its own taxation authority. Directly levied taxes include property taxes, sales taxes, income taxes, payroll taxes, and utility taxes. Similarly, a transit system must have the legal authority to impose fees dedicated for transit use.

Line 15

col c: Enter operating expenditures that used dedicated income tax funds.

Line 16

col c: Enter operating expenditures that used dedicated sales tax funds.

Line 17

col c: Enter operating expenditures that used dedicated property tax funds.

Line 18

col c: Enter operating expenditures that used dedicated gasoline tax funds.

Line 19

col c: Enter operating expenditures that used other dedicated tax funds such as payroll and utility taxes.

Submit a Supplemental Information Form (005) (box 9) describing the other dedicated tax sources and the amounts.

Line 20

col c: Enter operating expenditures that used bridge, tunnel, or highway tolls.

Line 21

col c: Enter operating expenditures that used other dedicated funding sources that are used exclusively for transit, such as development fees.

Submit a Supplemental Information Form (005) (box 9) describing the other dedicated funding sources and the amounts.

Line 22

col c: Enter operating expenditures that used funds from contract payments if you are a seller of transportation services through a purchased transportation agreement. This applies to Section 15 reporters under contract to another Section 15 reporter or public agency.

Line 23

col c: Enter operating expenditures that used funds from fare revenue returned by sellers (contractors) to you (buyer) through purchased transportation agreements.

Line 24

col c: Enter fare revenue retained by sellers (contractors) through purchased transportation agreements with you (buyer).

Note: Lines 25 through 27 cover the estimated value of services for transit operations received from another entity where there is no obligation to pay.

Line 25

col b: Enter the estimated value of services received from State and local governments.

Line 26

col b: Enter an amount equal to line 25.

Line 27

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

Line 28

col c: Enter operating expenditures that used funds from other sectors of transit operations to help cover the cost of providing transit service. Subsidies from other sectors of transit operations include subsidies from utility rates where the transit agency is a utility company; subsidies from bridge and tunnel tolls owned and operated by transit agency; and, subsidies from other sources of the transit operation.

Line 29



This field is calculated automatically in Diskette Reporting, therefore you will not be able to edit this field.

col c: Enter the total directly generated funds applied for operating expenditures. This is the sum of lines 01 through 28, col c.

Note: Lines 31 through 32 cover payments or accruals receiving operating assistance from the Federal government.

Line 30



This field is calculated automatically in Diskette Reporting, therefore you will not be able to edit this field.

col e: Enter the balance forward from line 29.

Line 31

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

Line 32

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

Submit a Form 005 (box 9) describing the Federal funding programs and the amounts.

Line 33



This field is calculated automatically in Diskette Reporting, therefore you will not be able to edit this field.

col e: Enter the total amount of Federal assistance for operating your transit agency from lines 31 and 32.

Note: Lines 34 through 43 cover payments or accruals for transit operations receiving assistance from or funded through State and local government units. This includes payments or accruals for general operating assistance; special demonstration project assistance; fare assistance to meet the difference between full adult fare and special reduced fares for handicapped citizens, senior citizens, students and other special reduced fare riders; reimbursements of taxes, interest, transit system maintenance costs, snow removal costs, and security costs paid; Federal revenue sharing funds; and other financial assistance.

Lines 34 through 43

col c: Payments or accruals for transit operations receiving assistance from or funded through programs of State government units.

col d: Payments or accruals for transit operations receiving assistance from or funded through programs of local government units.

Line 34

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

Line 35

col c,d: Enter operating expenditures that used dedicated income tax funds.

Line 36

col c,d: Enter operating expenditures that used dedicated sales tax funds.

Line 37

col c,d: Enter operating expenditures that used dedicated property tax funds.

Line 38

col c,d: Enter operating expenditures that used dedicated gasoline tax funds.

Line 39

col c,d: Enter operating expenditures that used other dedicated tax funds such as payroll and utility taxes.

Submit a Supplemental Information Form (005) (box 9) describing the other dedicated tax sources and the amounts.

Line 40

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

Line 41

col c,d: Enter operating expenditures that used other dedicated funding sources that are used exclusively for transit, such as development fees.

Submit a Supplemental Information Form (005) (box 9) describing the other dedicated funding sources and the amounts.

Line 42

col c,d: Enter operating expenditures that used other funds.

Submit a Form 005 (box 9) describing the State and local government sources of funding and the amounts.

Line 43



This field is calculated automatically in Diskette Reporting, therefore you will not be able to edit this field.

col c,d: Enter the total amount of State and local government funding expended for transit operations from lines 34 through 42.



This field is calculated automatically in Diskette Reporting, therefore you will not be able to edit this field.

col e: Enter the total amount of State and local government funding expended for transit operations from line 43, cols c and d.

Line 44



This field is calculated automatically in Diskette Reporting, therefore you will not be able to edit this field.

col e: Enter the total amount of operating funds applied from lines 29, 33 and 43.

Note: Lines 45 through 54 are optional information.

Lines 45 through 54

col b: (Optional) Enter mode codes for directly operated services.

Lines 45 through 54

col d: (Optional) Enter the total operating expenditures that used funds generated from passengers fares (line 06) for each mode.

Operating Funding Form (203) Check List:

- ✓ Have you reported operating funding for the year it was applied?
- ✓ If you pass through funds for designated recipients, have you excluded them from the form?
- ✓ If you are a provider (seller) of service under a purchased transportation agreement, does revenue accrued through a purchased transportation agreement (line 22, col c) equal the sum of the contract expenditures (payments and accruals) reported on the Contractual Relationship Identification Form (002) item 4 for buyers of your transportation services?
- ✓ If you are a buyer of service under a purchased transportation agreement, does fare revenue returned by seller (line 23, col c) equal the sum of the returned fare revenues from purchased transportation agreements on the Contractual Relationship Identification Form (002) (item 7)?
- ✓ If you are a buyer of service under a purchased transportation agreement, does fare revenue retained by seller (line 24, col c) equal the sum of the retained fare revenues from purchased transportation agreements on the Contractual Relationship Identification Form (002) (item 5)?
- ✓ If you reported Other taxes (lines 19 and 39) or Other dedicated funds (lines 21 and 41) from Funds dedicated to transit at their source, Funds from other Federal programs (line 32), or Other funds from State and local government assistance (line 42), submit a Form 005 (box 9) and indicate the sources and the amounts.

This Page Left Blank Intentionally

Operating Expenses
Forms (300's)

**Operating Expenses Summary
Form (301)**

- Form not applicable
 Section 15 ID
 Form 005 Included

Line No.	Expense Object Class	Function				Total Expense for Period
		Vehicle Operations 010	Vehicle Maintenance 041	Non-Vehicle Maintenance 042	General Administration 160	
501.	Labor					
01	01 Operators' salaries & wages					
02	02 Other salaries & wages					
03	03 Fringe benefits					
04	04 Services					
504.	Materials & supplies					
05	01 Fuel & lubricants					
06	02 Tires & tubes					
07	99 Other materials & supplies					
08	Utilities					
09	505. Casualty & liability costs					
10	506. Taxes					
508.	Purchased transportation					
11	01 In report					
12	02 Filing separate report					
13	509. Miscellaneous expense					
14	510. Expense transfers					
15	Total system expenses					
Reconciling items						
16	511. Interest expenses					
17	512. Leases & rentals					
18	513. Depreciation					
19	13 Amortization of intangibles					
20	514 Purchase lease agreement					
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					

Date Prepared Date Updated

Operating Expenses Form (3011)

- Form not applicable
- Section 15 ID
- Form 005 Included

Mode

Line No.	Expense Object Class	Total Model Expenses	Function										Line No.										
			Transportation Admin. & Support 010		Revenue Veh. Operation 030		Ticketing and Fare Collection 151		Vehicle Operations 010		System Security 161			Total		Vehicle Maintenance 041		Non-Vehicle Maintenance 042		General Administration 160			
01	501. Labor		<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	01
02	01 Operators' salaries & wages		<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	02
03	02 Other salaries & wages		<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	03
04	502. Fringe benefits		<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	04
05	503. Services		<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	05
06	504. Materials & supplies		<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	06
07	01 Fuel and lubricants		<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	07
08	02 Tires and tubes		<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	08
09	99 Other materials & supplies		<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	09
10	505. Utilities		<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	10
11	506. Casualty & liability costs		<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	11
12	507. Taxes		<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	12
13	508. Purchased transportation		<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	13
14	01 In report		<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	14
15	02 Filing separate report		<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	15
	509. Miscellaneous expense		<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	
	510. Expense transfers		<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	
	Total		<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	<	>	

Data Prepared

Data Updated

Report Year 1994

Operating Expenses Form (301)

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

General Information

Report operating expenses one mode on each page, with total system operating expenses on the summary page. Report only fully allocated expenses. Allocate joint expenses by function and object class directly to modes on modal pages.

You are only required to report basic information. However, you may report optional information that provides more detail by function about operating expenses accrued during the reporting period. The optional information are subcategories of the basic functions.

Report operating expenses based on the function or activity performed. Use the codes in Exhibit 9 that provide an equivalency for reporting basic and optional information. Within each function, classify expenditures by object class.

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

Purchased Transportation: Expenses for purchased transportation services include payments or accruals to sellers (providers), fare revenues retained by the seller, and other expenses incurred by the buyer (purchaser) for items such as contract administration, services and materials (advertising, customer information services, fuel, maintenance, etc.). Include contract payments or accruals, retained fare revenues plus any other contract related costs incurred by your agency in object class 508.01 if the seller is included in your Section 15 report, or in object class 508.02 if the seller files his own Section 15 report.

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

Allocating Joint Expenses: In completing this form, all operating expenses must be fully allocated by function and object class directly to modes. To fully allocate your expenses, you must determine which expenses or costs can be directly attributable to a particular mode. You must also determine which modes have shared costs or joint expenses and distribute them to each of the modes.

There are many ways to allocate costs. For our discussion of allocating joint expenses, we have used the publication *Fully Allocated Cost Analysis Guidelines for Public Transit Providers* (April 1987) which provides a comprehensive review of fully allocated cost analysis, cost allocation variables, and the development and application of cost models. The approaches include a one variable unit cost model and a three-variable unit cost model as well as an example of a cost build-up approach using vehicle hours, vehicle miles and peak vehicles. Exhibit 8 on page 300-6 depicts the assignment of expense object classes to these three allocation variables. It lists the eight major expense object classes from the Operating Expenses Form (301). The exhibit is from the above reference publication and is typical of the assistance that can be provided.

In addition to vehicle hours, vehicle miles and peak vehicles other typical allocation variables are revenue hours and miles, total vehicles, number of employees and ridership. These options for allocating costs are common to the transit industry; others may be more appropriate. For example, track miles and passenger stations may be used for allocating certain types of rail system costs. Any variable or measure that can be related to the services provided and is logically related to the rate of consumption of an expense element is an acceptable basis for allocation.

The complexity of your transit system will help determine the appropriate allocation variables and cost allocation method. The process includes identifying the types of costs included in allocating costs, development of a costing model and approach, and accounting for added complexities. There are three type of costs: operating and capital, fixed and variable, and direct and shared. For this form we are only interested in the operating costs. All capital costs should be excluded and any depreciation costs included as an operating expense are reported as a reconciling item across all modes. The fixed and variable costs are divided into the direct and shared costs (see page 300-8).

The development of a cost model includes the selection of allocation variables and methodology. The methodology may be a simple unit cost or a cost build-up approach. In the simple unit cost model, unit costs are determined by dividing the costs allocated to each allocation variable by the value of the allocation variable; this results in an average cost which does not differentiate between direct and shared costs. To estimate more precisely the fully allocated cost, the direct costs and shared costs can be separated; then the shared costs can be allocated using a unit cost model and added to direct costs using a cost build-up approach. Finally, any other complexities such as labor, services or material support for purchased transportation service should be addressed.

Example 11 on page 300-7 is an example of deriving the fully allocated cost using both unit cost and cost build-up methods. It uses a one variable unit cost model using the allocation variables in Exhibit 8 on page 300-6 for shared costs and adds these costs to the direct costs to arrive at (build-up to) the fully allocated cost.

Exhibit 8

**Assignment of Expense Object Classes
to Allocation Variables**

Expense Object Class		Vehicle Hours	Vehicle Miles	Peak Vehicle
501.	Labor Operator Salaries Maintenance salaries Other salaries	✓	✓	✓
502.	Fringe benefits Operator Maintenance Other	✓	✓	✓
503.	Services Professional & technical Contract maintenance Security services Other services		✓	✓ ✓ ✓
504.	Materials & supplies Fuel & lubricants Tires & tubes Other materials		✓ ✓	✓
505.	Utilities Utilities			✓
506.	Casualty & liability costs Premiums for damage Recoveries of losses Payouts for uninsured		✓	✓ ✓
507.	Taxes Vehicle registration Fuel & lubricant Other taxes		✓	✓ ✓
509.	Miscellaneous expenses Dues & subscriptions Travel & meetings Bridges, tunnel tolls Advertising media Other miscellaneous expense		✓	✓ ✓ ✓ ✓

Example 11

Allocating Joint Expenses

Agency ABC has some vehicle operators who drive for both motor bus and demand response services. The Agency needs to distribute their labor expenses in performing revenue vehicle operation activities.

Solution:

- Determine direct and shared costs

Object class 501.01: operators' salaries and wages

Function 010: revenue vehicle operation

Expenses

Motor bus (directly chargeable)	\$ 750,000
Demand response (directly chargeable)	\$ 150,000
Joint expenses (shared costs)	\$ 100,000
Total	\$ 1,000,000

- Determine allocation variable and percentage

Allocation variable:	<u>Actual vehicle hours</u>	<u>Percentage</u>
Motor bus	55,000	79%
Demand response	15,000	21%
Total	70,000	100%

- Allocate joint expenses

Motor bus ($\$100,000 * 0.79$)	\$ 79,000
Demand response ($\$100,000 * 0.21$)	\$ 21,000

- Fully allocated cost

Motor bus	\$ 829,000
Demand response	\$ 171,000
Total	\$ 1,000,000

Definitions

Direct Cost: The cost of labor, services, materials and supplies, etc., used exclusively for a particular function or mode. For example, an operator whose time is spent solely in driving a motor bus; or a mechanic who works only on motor buses.

Joint Expenses or Shared Cost: The cost of labor, services, materials and supplies, etc., shared by one or more functions or modes. For example, a mechanic who performs maintenance on both motor bus and demand response vehicles, or a general manager whose administrative costs are associated with the overall management of the organization.

Fixed Cost: Cost which is constant over very large increments of service and therefore do not vary with small changes in the level of transit service. Examples of fixed costs include most administrative labor costs, and materials and supplies not directly related to revenue service.

Variable Cost: Cost which normally varies with the level of transit service provided. Examples of variable costs include driver wages and vehicle fuel costs which vary directly with the level of service.

Fully Allocated Cost: The distribution of joint expenses or shared costs to a mode by function. For example, the cost for the mechanic who performs maintenance on both motor bus and demand response vehicles could be fully allocated to each mode by using the ratio of vehicle miles to each mode.

Object class: As the term is used in expense classification, an object is an article or service obtained. An object class is a grouping of expenses on the basis of goods or services purchased. The object classes include salaries and wages, fringe benefits, services, materials and supplies, and other expenses and are detailed in Section 7.2, Volume II of the USOAR.

- *Labor (501):* The pay and allowances due employees in exchange for the labor services they render in behalf of the transit system. The labor allowances include payments direct to the employee arising from the performance of a piece of work.
 - *Operators' Salaries and Wages (501.01):* The labor of employees of the transit system who are classified as revenue vehicle operators or crewmen.
 - *Other Salaries and Wages (501.02):* The labor of employees of the transit system who are not classified as revenue vehicle operators or crewmen.
- *Fringe Benefits (502):* Payments or accruals to others (insurance companies, governments, etc.) on behalf of an employee and payments and accruals direct to an employee arising from something other than a piece of work. These payments are transit system costs over and above labor costs, but still arising from the employment relationship. Fringe benefits include retirement, pension, medical, dental, life insurance and short-term disability plans; unemployment insurance; workmen's compensation insurance; sick, holiday, vacation and other paid leave; and, uniform and work clothing allowances.

- **Services (503):** Labor and other work provided by outside organizations for fees and related expenses. In most instances, services from an outside organization is procured as a substitute for in-house employee labor, except in the case of independent audits which could not be performed by employees in the first place. The substitution is usually made because the skills offered by the outside organization are needed for only a short period of time or are better than internally available skills. The charge for these services is usually based on the labor hours invested in performing the service. Services include management service fees, advertising fees, professional and technical services, temporary help, contract maintenance services, custodial services and security services.

- **Materials and Supplies Consumed (504):** Tangible products obtained from outside suppliers or manufactured internally. Freight-in, purchase discounts, cash discounts, sales taxes and excise taxes (except on fuel and lubricants) are to be included in the cost of the material or supply. Charges to these expense accounts will be for the materials and supplies issued from inventory for use and for the materials and supplies purchased for immediate use, i.e., without going through inventory.
 - **Fuel and Lubricants (504.01):** The costs of gasoline, diesel fuel, propane, lubricating oil, transmission fluid, grease, etc., for use in vehicles.
 - **Tires and Tubes (504.02):** The lease payments for tires and tubes rented on a time period or mileage basis, or the cost of tires and tubes for replacement of tires and tubes on vehicles.

- **Utilities (505):** Payments made to various utilities for utilization of their resources (e.g., electric, gas, water, telephone, etc.). Utilities include propulsion power purchased from an outside utility company and used for propelling electrically driven vehicles, and other utilities such as electrical power for purposes other than for electrically driven vehicles, water and sewer, gas, garbage collection, and telephone.

- **Casualty and Liability Costs (506):** Cost elements covering protection of the transit system from loss through insurance programs, compensation of others for their losses due to acts for which the transit system is liable, and recognition of the cost of a miscellaneous category of corporate losses. The costs of repairing damaged property are recorded in labor, fringe benefit, material and services object classes. The costs of writing off property damaged beyond repair are recorded in the depreciation object class. The costs of transit system employees engaged in insuring and processing claims for and against the transit system are recorded in labor and fringe benefit object classes.

Casualty and liability costs include premiums for physical damage insurance, recoveries of physical damage losses, premiums for public liability and property damage insurance, payouts for and recoveries from insured and uninsured public liability and property damage settlements, and premiums for other corporate insurances (e.g., fidelity bonds, business records insurance, etc.).

- *Taxes (507)*: Taxes levied against the transit system by Federal, State and local governments. Sales and excise taxes on materials and services purchased other than fuel and lubricants are not included in this category, but are to be accounted for as part of the base price of the material or service. Taxes include income, property, fuel and lubricant, and electric propulsion power taxes; and, vehicle licensing and registration fees.
- *Purchased Transportation Service (508)*: The payment or accrual to other transit systems, public or private, for providing transportation service including fare revenues retained by the provider, and other expenses incurred by the buyer of service.
 - *Filing in Report (508.01)*: Expenses for purchased transportation services involving fewer than 100 vehicles in annual maximum service and whose non-financial data are included in the buyer's report.
 - *Filing Separate Report (508.02)*: Expenses for purchased transportation services involving 100 or more vehicles in annual maximum service and whose non-financial data are not included in the buyer's report. The provider files a complete, separate Section 15 report.
- *Miscellaneous Expenses (509)*: Expenses which cannot be attributed to any of the other major expense categories.
- *Expense Transfers (510)*: Accounts to be used for reporting adjustments and reclassifications of expenses previously recorded. Expense transfers include reclassifications of expenses from one function to another; a composite category of expense encompassing labor, fringe benefits, materials and services used in the transit system's internal information system to reclassify costs between cost centers and work orders; and, a credit account to be used for adjusting entries transferring expenses to receivables, property, or work-in-process for capital projects.
- *Interest Expense (511)*: Charges for the use of borrowed capital incurred by the transit system, including interest on long-term and short-term debt obligations. Interest charges pertaining to construction debt which are capitalized will not be reflected as interest expense.
- *Leases and Rentals (512)*: Payments for the use of capital assets not owned by the transit system. True leases are those in which the lessor and lessee are not related parties, the total lease payments cover the lessor's cost of the property for the period of the lease plus interest and the ownership of the property remains with the lessor upon expiration of the lease. For the true lease, this object class includes the lease payments on true lease property.
- *Depreciation and Amortization (513)*: Charges that reflect the loss in service value of the transit system's assets. Depreciation and amortization include the depreciation of the physical facilities such as guideways, tracks and roadbeds, elevated structures, passenger stations and parking facilities, revenue vehicles, operating stations, and

facilities (including buildings, equipment and furnishings) for power generation and distribution, revenue vehicle movement control, data processing, revenue collection and processing, and other general administration.

- *Amortization of Intangibles (513.13)*: Amortization of the intangible costs of the transit system including organization costs, franchises, patents, goodwill and other intangible assets.
- *Purchase Lease Payments (514)*: Payments for which the arrangement is substantively a financing plan for the purchase of the property by the lessee. The ownership of the property passes to the lessee upon expiration of the lease, sometimes with an additional payment far below the expected market value of the property at lease expiration. The property covered by such leases may or may not have been booked as owned assets, either during or after the period of the lease, in the transit system's internal accounting records. If purchase leases have not been capitalized in the transit system's internal accounting records, this category includes the lease payments for the purchase lease agreement. If the lease has been capitalized in the internal accounting records of the transit system, it is to be accounted for in the Section 15 system as it has been accounted for internally.
- *Related Parties Lease Agreement (515)*: Leases for which the lease payments required of the lessee differ substantially from those in a true lease arrangement because the lessor and lessee are related organizations.
- *Other Reconciling Items (516)*: Any other costs that cannot be captured in object classes 511 through 515.

Function: The function is the activity performed. There are four basic and four optional functions for reporting. The four basic functions are: vehicle operations, vehicle maintenance, non-vehicle maintenance, and general administration (Exhibit 9 on page 300-14). The activities included under each basic and optional function are detailed in Section 7.4, Volume II of the USOAR.

- *Vehicle Operations (010)*: All activities associated with transportation administration including revenue vehicle movement control and scheduling, ticketing and fare collection, system security, and revenue vehicle operation.
- *Transportation Administration and Support (010) (Optional)*: All activities associated with transportation administration, revenue vehicle movement control and scheduling including supervision and clerical support.
- *Revenue Vehicle Operation (030) (Optional)*: All activities associated with revenue vehicle operation including moving revenue vehicles along routes while boarding and discharging passengers, deadheading, laying-over, moving operators to relief points, and assisting passenger loading.

- *Ticketing and Fare Collection (151)* (Optional): All activities associated with fare collection and counting activities including supervision and clerical support. Includes printing, distributing, selling and controlling of tickets, tokens and passes; pulling and transporting vaults to counting facilities; counting and auditing of fare collection; and, providing security for the fare collection process.
- *System Security (161)* (Optional): All activities associated with providing security to transit patrons and securing transit property including supervision and clerical support. Includes patrolling revenue vehicles and passenger facilities during revenue operations; patrolling and controlling access to yards, buildings and structures; monitoring security devices; and, reporting security breaches.
- *Vehicle Maintenance (041)*: All activities associated with revenue and non-revenue (service) vehicle maintenance, including administration, inspection and maintenance, and servicing (cleaning, fueling, etc.) vehicles. In addition, it includes repairs due to vandalism, and accident repairs of revenue vehicles.
- *Non-Vehicle Maintenance (042)*: All activities associated with facility maintenance, including:
 - administration;
 - repair of buildings, grounds and equipment as a result of accidents or vandalism;
 - operation of electric power facilities; and,
 - maintenance of vehicle movement control systems; fare collection and counting equipment; structures, tunnels and subways; roadway and track; passenger stations, operating station buildings, grounds and equipment; communication systems; general administration buildings, grounds and equipment; and electric power facilities.
- *General Administration (160)*: All activities associated with the general administration of the transit system, including transit system development, injuries and damages, safety, personnel administration, legal services, insurance, data processing, finance and accounting, purchasing and stores, engineering, real estate management, office management and services, customer services, promotion, market research and planning.

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

Memo Item: Memo items are any expenses not allowable for Federal operating assistance under Section 9 of The Act. These include charter bus expenses, school bus expenses, and long-term interest.

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

Instructions

Joint Expenses: Allocate operating expenses by function and object class directly to each mode. An example of how joint costs are allocated is found in Volume II of the USOAR, Section 2.1. In addition, fully allocated cost procedures can be found in the publication, *Fully Allocated Cost Analysis Guidelines for Public Transit Providers*, Price-Waterhouse, Office of Government Services, 1987, Washington, D.C.

Casualty and Liability: If your transit system carries physical damage (PD) insurance on its rolling stock, report the amount of the PD insurance as casualty and liability costs under vehicle maintenance (041); and, for physical damage insurance on its buildings, grounds and equipment under non-vehicle maintenance (042). If your system is self-insured for repairs to damaged vehicles, report casualty and liability costs under general administration (160). Report other insurance premiums usually carried, such as fire insurance, under general administration (160).

Purchased Transportation: Report payments or accruals to sellers (providers) fare revenues retained by sellers plus any other contract related costs incurred by your agency under object class 508.01 if the seller is included in your Section 15 report, or under object class 508.02 if the seller files his own Section 15 report. Report expenses under the vehicle operations (010) and/or the general administration (160) function.

Submit a Supplemental Information Form (005) (box 10 or box 11 respectively) describing any unique circumstances about retained or returned fare revenues.

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

Reconciling Items: Report reconciling items system-wide on the Operating Expenses Summary Form (301).

Memo Item: Report the memo item system-wide on the Operating Expenses Summary Form (301).

Exhibit 9

Function Equivalency

Basic

010 Vehicle operations

041 Vehicle maintenance

042 Non-vehicle maintenance

160 General administration

Optional

010 Transportation administration

030 Revenue vehicle operation

151 Ticketing and fare collection

161 System security

→ 041 Vehicle maintenance

→ 042 Non-vehicle maintenance

→ 160 General administration

Operating Expenses Form (301)

Form Completion

Note: The first page of this form is a summary sheet. It is required for all reporters. If you operate only one mode, are reporting operating expenses only by the four basic functions, and are manually completing your report, complete only the summary sheet.

Note: Successive pages are detail sheets for multi-mode reporters and/or reporters providing operating expenses data for four optional functions. Use one page for each mode. The detail pages should be completed first to allow for modal expense reporting.

Operating Expenses

Lines 01 through 14

Enter expenses by activity performed (function).

col c: (Optional) Enter expenses for transportation administration and support (010).

col d: (Optional) Enter expenses for revenue vehicle operation (030).

col e: (Optional) Enter expenses for ticketing and fare collection (151).

col f: (Optional) Enter expenses for system security (161).



This is an optional calculated field in Diskette Reporting. Data may be entered into this field directly, or by pressing the **Ctrl-F2** key combination when the cursor is on the field, this will insert the calculated value.

col g: Enter expenses for vehicle operations (010).

col h: Enter expenses for vehicle maintenance (041).

col i: Enter expenses for non-vehicle maintenance (042).

col j: Enter expenses for general administration (160).



This field is calculated automatically in Diskette Reporting, therefore you will not be able to edit this field.

col b: Enter the total of cols g, h, i and j.

- Line 01: Enter the wages paid for vehicle operators, conductors, and other on-board crewmen, in particular:
- Enter wages in col g or (optional) cols c-f for performing vehicle operations. Include platform time, student training time, accident reporting time, stand-by time, and revenue vehicle movement control.
 - Enter wages in col h for performing inspection and maintenance of revenue vehicles, and servicing revenue vehicles.
 - Ordinarily there are no operators' wages entered in col i for performing non-vehicle maintenance functions.
 - Enter wages in col j for performing customer service or marketing duties.
- Line 02: Enter the wages paid for dispatchers, schedulers, ticketing and fare collection, security, revenue vehicle movement control, traffic managers, terminal managers, and superintendents and their clerical support; in particular:
- Enter wages in col g or (optional) cols c-f for performing vehicle operations.
 - Enter wages in col h for performing inspection, servicing, and maintenance work on transit agency vehicles or components of those vehicles. Include supervisory, clerical, and cleaning personnel.
 - Enter wages in col i for performing maintenance of roadway and track, structures, passenger stations, fare collection and counting equipment, vehicle movement control systems, buildings, grounds and equipment, and associated professional and clerical support.
 - Enter wages in col j for performing marketing, customer information, accounting, data processing, legal, safety, planning and other administrative functions.
- Line 03: Enter expenses attributable to benefits, i.e., vacation, sick, holiday, personal insurance plans, retirement plans, etc. These expenses should be allocated based on the salaries and wages listed on lines 01 and 02 above.
- Line 04: Enter expenses for management, professional, or temporary labor services of personnel who are not employees of your agency.
- Line 05: Enter expenses for fuel and lubricants, in particular:
- Enter expenses for fuel and lubricants for revenue vehicles in col g or (optional) col d.
 - Enter expenses for fuel and lubricants for service vehicles in col h.

Line 06: Enter expenses for tires and tubes, in particular:

- Enter expenses for tires and tubes for revenue vehicles in col g or (optional) col d.
- Enter expenses for tires and tubes for service vehicles in col h.

Line 07: Enter expenses for other materials and supplies.

Line 08: Enter expenses for utilities, in particular:

- Enter expenses associated with electricity used to propel transit vehicles in col i. Allocate the proportion of the cost attributable to the propulsion of vehicles in col g or (optional) col d and the remainder of the cost in col j using object class 510 expense transfers for functions.

Line 09: Enter expenses for casualty and liability costs, in particular:

- Enter expenses for physical damage insurance on rolling stock in col h (vehicle maintenance - 041).
- Enter expenses for physical damage insurance on buildings, grounds and equipment in col i (non-vehicle maintenance - 042).
- Enter expenses for all other insurance premiums in col j (general administration - 160).

Line 10: Enter Federal, State, and local taxes including Federal and State income tax, property tax, vehicle licensing and registration fees, fuel, lubricant and electric power taxes.

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

Line 11: Enter expenses for purchased transportation contracts involving fewer than 100 vehicles in maximum service and whose non-financial data are included in your report; include:

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

You may report under vehicle operations (010) and/or general administration (160) as follows:

- Col g or (optional) col d.
- Col j.

Line 12: Enter expenses for purchased transportation contracts involving 100 or more vehicles in maximum service and whose non-financial data are not included in your report; include:

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

You may report under vehicle operations (010) and/or general administration (160) as follows:

- Col g or (optional) col d.
- Col j.

Line 13: Enter expenses which cannot be attributed to any other expense category. Includes dues, subscription, travel, meetings, bridge, tunnel and highway tolls, entertainment expenses, charitable contributions, fines, penalties, bad debt expense, and advertising and promotion expenses.

Line 14: Enter expenses for adjustment and reclassification of expenses previously recorded and capitalization of non-operating costs (used to credit any function in which expense has been temporarily deposited for ultimate capitalization).

Line 15:



This field is calculated automatically in Diskette Reporting, therefore you will not be able to edit this field.

col b and

g-j: Enter the total of lines 01 through 14.



This is an optional calculated field in Diskette Reporting. Data may be entered into this field directly, or by pressing the **Ctrl-F2** key combination when the cursor is on the field, this will insert the calculated value.

col c-f: Enter the total of lines 01 through 14.

Operating Expenses Summary

Line 01-14



This field is calculated automatically in Diskette Reporting, therefore you will not be able to edit this field.

- col b: Enter the sum of all your modal operating expenses for vehicle operations by line from the detail pages, col g.
- col c: Enter the sum of all your modal operating expenses for vehicle maintenance by line from the detail pages, col h.
- col d: Enter the sum of all your modal operating expenses for non-vehicle maintenance by line from the detail pages, col i.
- col e: Enter the sum of all your modal operating expenses for general administration by line from the detail pages, col j.
- col f: Enter the sum of all your modal operating expenses by line from the detail pages, col b.

Line 15



This field is calculated automatically in Diskette Reporting, therefore you will not be able to edit this field.

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

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

Lines 16 through 22

- col f: Enter any reconciling items.

Line 23



This field is calculated automatically in Diskette Reporting, therefore you will not be able to edit this field.

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

Line 24



This field is calculated automatically in Diskette Reporting, therefore you will not be able to edit this field.

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

Line 25

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

Operating Expenses Form (301) Check List:

- ✓ Have you included in object classes 508.01 and 508.02 contract amounts expended (Contractual Relationship Identification Form (002), item 4), retained fares (Contractual Relationship Form (002), item 5) and any other contract related costs incurred by your agency (Contractual Relationship Form (002), item 6)?
- ✓ If there are any unique circumstances about retained or returned fare revenues, have you submitted a Supplemental Information Form (005) (boxes 10 or 11 respectively) and described the circumstance?
- ✓ For page 1, line 15 is a summary of total operating expenses system-wide and by function (less reconciling items). Check to ensure that the sum of cols b, c, d, and e on line 15 equals line 15, col f.
- ✓ The operating expenses systemwide should be less than or equal to the operating funds applied on the Operating Funding Form (203).

For page 1, line 15, col f \leq Form 203, line 44, col e.

This Page Left Blank Intentionally

**Operators' Wages
Form (321)**

*Required from transit systems
which directly operate
100 or more revenue vehicles
in annual maximum service.*

Form not applicable

Section 15 ID

Form 005 Included

Mode

a		b	c
Line No.	Time Classification	Dollars	Hours
	1. Operating time		
01	01 Report, turn-in time, breaks & allowances		
02	02 Platform time - line service		
03	03 Platform time - charter & special		
04	04 Travel & intervening time		
05	05 Minimum guarantee time - call out, daily, weekly		
06	06 Overtime premium - scheduled & unscheduled		
07	07 Spread time premium		
08	08 Other operating time		
09	Total operating time		
	2. Non-operating paid work time		
10	01 Stand-by time		
11	02 Other non-operating paid work time		
12	Total non-operating paid work time		
13	Total operating and non-operating time		

Date Prepared

Date Updated

Required from transit systems which directly operate 100 or more revenue vehicles in annual maximum service.

Operators' Wages Form (321)

The purpose of this form is to provide a detailed breakdown of the hours worked and wages paid to your employees functioning as operators.

General Information

Reporting Change: The threshold for required reporting of operators' wages data is changed from more than 25 to 100 or more directly operated revenue vehicles per mode in annual maximum service.

Report data by mode for directly operated transit service only in which 100 or more revenue vehicles are used to provide annual maximum service. First time reporters are not required to complete this form.

Report operating time in eight classifications and non-operating time in two classifications. Classifications are categorized by function. Determine operators' salaries and wages from the paid time worked and any bonuses. The total operators' wages equal the object class 501.01 expenses on the Operating Expenses Form (301).

Accounting for Operators' Time: The objective of this form is to account for operators' time and cost according to the components of pay time and allowances. Report hours that apply to more than one category in each category for which they apply. Due to this double counting of hours, total hours are not reported. Total dollars, however, are reported. Use Exhibit 10 on page 300-24 to assist in distributing operators' wages to the time classifications.

Premium Pay: Premium pay (overtime, spread time, shift time, and other operating premium) represents only the pay to an operator that is over and above the straight-time pay.

Definitions

Operators: The personnel (other than security agents) scheduled to be aboard vehicles in revenue operations including vehicle operators, conductors and ticket collectors.

Exhibit 10

Time Classification Equivalency

Line	Code	Time Classification	Basic Functions	Optional Functions		
		Operating Time				
01	1.01	Report time	} Vehicle operations	} Transportation administration		
01	1.02	Turn-in time			} Revenue vehicle operation	
04	1.03	Travel time				
02	1.04	Platform time - line service		} Transportation administration		
03	1.05	Platform time - charter & special				
04	1.06	Intervening time				
01	1.07	Paid breaks & meal allowances		} Revenue vehicle operation		
05	1.08	Minimum guarantee for call-out				
05	1.09	Minimum guarantee - daily		} Vehicle operations		
05	1.10	Minimum guarantee - weekly				
06	1.11	Overtime premium - scheduled				
06	1.12	Overtime premium - unscheduled				
07	1.13	Spread time premium				
08	1.14	Shift premium				
08	1.15	Other operating time				
		Non-Operating Time				
11	2.01	Instructor premium for operator training	} Vehicle operations		} Transportation administration	
11	2.02	Student training time				
11	2.03	Accident reporting time				
11	2.04	Witness time			} Revenue vehicle operation	
10	2.05	Stand-by time				
11	2.06	Time spent on union functions			} Transportation administration	
11	2.07	Run selection time				
11	2.08	Other time spent in transportation administration				
11	2.09	Time spent in revenue vehicle movement control				
11	2.10	Time spent in ticketing & fare collection				
11	2.11	Time spent in customer service				
11	2.12	Time spent in other non-operating functions				
				↑ Ticketing & fare collection		↑ Ticketing & fare collection
				↑ General administration		↑ General administration
				↑ Vehicle maintenance		↑ Vehicle maintenance

Operators' time is divided into two categories:

Operating Time: The time involved in operating line service in accordance with published operating schedules, regardless of whether the run is performed by a regularly assigned operator or an extra board operator; time involved in operating line service that is added to the published operating schedule in order to meet abnormal demand (such work will always be an extra piece assigned to an available operator rather than covered in an operator sign up); time involved in operating non-contract service to and from sports events, unscheduled shopper runs, etc.; time involved in operating service for which the pickup and discharge points and patrons of the service are specified by a charterer/contractor.

Non-operating Paid Work Time: The time for which operators are paid for being on the job in a capacity other than operating, or making preparations for the immediate operation of, a revenue vehicle.

Volume II of the USOAR References: Sections 2.1, 7.2, 7.4, 7.5

Instructions

In order to complete this form, track each operator's hours and wages by the time classifications. At year end, enter the total of all operators' hours and wages.

Operating Time: Report hours under both platform time and the appropriate premium pay category. Report the dollar value at the straight-time rate under platform time and at the premium rate under the appropriate premium category. For example, report a platform hour for which an operator is paid overtime (or other premium pay) as a platform hour and as an overtime hour. The dollars (wages) should be reported at the straight-time rate under platform time and at the premium rate under overtime premium. As an example, refer to Example 12 on page 300-26.

Report bonuses as other operating premium; determine the number of equivalent hours based on the average premium rate.

Example 12

Accounting for an Operator's Time and Cost

Example: An operator earns \$10.00 per hour and works 9 hours, composed of the following:

- 5 minutes of report time.
- 10 minutes of turn-in time.
- 8 hours and 45 minutes of platform time of which 8 hours is platform time at regular pay, 30 minutes is scheduled overtime at time-and-a-half, and 15 minutes is unscheduled overtime at time-and-a-half plus a \$0.20 per hour premium for late-shift work.
- Overtime and shift premiums are paid at one-half the base wage rate.

Solution: Enter the following for this operator on the Operators' Wages Form (321):

- 5 minutes of report time (1.01) and 10 minutes of turn-in time (1.02) for a total of 15 minutes (\$2.50 and 0.25 hours) on line 01.
- 8 hours and 45 minutes (\$87.50 and 8.75 hours) of platform time-line service on line 02.
- 30 minutes of overtime premium - scheduled (1.11) plus 15 minutes of overtime premium - unscheduled (1.12) for a total of 45 minutes (\$3.75 and 0.75 hours) of overtime premium on line 06.
- 15 minutes (\$1.30 and 0.25 hours) of shift premium (1.14) on line 08.

Operators' Wages Form (321)
(Transit Systems who Directly Operate 100 or more Revenue Vehicles)
Form Completion

Lines 01 through 13

col b: Enter the dollars attributable to the hours recorded for each time classification.

col c: Enter the hours attributable to the time spent for each time classification.

Line 01

col b,c: Enter the dollars/hours spent for time allowed an operator to report to the dispatcher, obtain instructions for the run, locate the vehicle to operate and depart the operating station or dispatch point to undertake the run (report time); return of vehicle at the conclusion of its run (turn-in time); and, for break time and allowances for company paid meals (paid breaks and meal allowances).

Line 02

col b: Enter the dollars for operating the revenue vehicle either in line service or in deadheading and layovers at a rest point. Enter only straight time pay; do not enter any overtime pay.

col c: Enter all hours of accrued platform time. Count them even if they were paid at an overtime rate.

Line 03

col b,c: Enter the platform dollars/hours for charter and special service.

Line 04

col b,c: Enter the dollars/hours in travelling between the operating station and the relief point (travel time), and for the time between any two pieces of a run that is made up of more than two pieces (intervening time).

Line 05

col b,c: Enter the dollars/hours for time necessary to meet the guaranteed minimum for the call out of a piece of work (minimum call out), for the number of hours for a day (daily minimum), and for the number of hours for a week (weekly minimum).

Line 06

col b,c: Enter the dollars/hours for bonus time above straight time pay for hours scheduled and worked in excess of a specified number of hours per day or per week (scheduled overtime premiums), and for bonus time above straight time pay for hours not scheduled but worked in excess of a specified number of hours per day or per week (unscheduled overtime premiums).

Line 07

col b,c: Enter the dollars/hours for bonus time above straight time pay for hours worked after a specified number of hours from the start of the operators' day.

Line 08

col b,c: Enter the dollars/hours for time during the day that is subject to special pay differentials (shift premiums) and any operating time not entered above.

Line 09



This field is calculated automatically in Diskette Reporting, therefore you will not be able to edit this field.

col b: Enter the total of lines 01 through 08.

Line 10

col b,c: Enter the dollars/hours an operator spent at the operating station awaiting assignment of a piece of work.

Line 11

col b,c: Enter the dollar/hours for all other non-operating paid work time. This includes, but is not limited to: Instructor premium for operator training, student training, accident reporting, witness, union functions, run selection, transportation administration, revenue vehicle movement control, ticketing and fare collection, and customer service. This item combines data from various function codes (See Exhibit 10).

Line 12



This field is calculated automatically in Diskette Reporting, therefore you will not be able to edit this field.

col b: Enter the total of lines 10 and 11.

Line 13



This field is calculated automatically in Diskette Reporting, therefore you will not be able to edit this field.

col b: Total lines 09 and 12. The total wages paid to vehicle operators, conductors, and other on-board crewmen on line 13 should equal object class 501.01 expenses on the Operating Expenses Form (301).

Operators' Wages Form (321) Check List:

- ✓ If you directly operate fewer than 100 vehicles per mode in maximum service, or if you are a first time reporter, you do not have to file this form.
- ✓ For single mode reporters, total operating and non-operating time dollars (line 13, col b) should equal total expenses for object class 501.01: operator salaries and wages on the Operating Expenses Summary Form (301), line 01, col f.
- ✓ For multi-mode operators, the total operating and non-operating time dollars (line 13, col b) should equal total expenses for object class 501.01: operators' salaries and wages for each mode on line 01, col b of the Operating Expenses Form (301).

Fringe Benefits Form (331)

Required from transit systems
which directly operate
100 or more revenue vehicles
in annual maximum service.

Form not applicable

Section 15 ID

Form 005 Included

a Line No.	Fringe Benefit Object Classes	b Employer Total		c d Total
		Directly Operated	Purchased Transportation	
502.	Fringe benefits			
01	FICA or railroad retirement and/or PERS	<	>	
02	Pension plans (including long-term disability insurance)	<	>	
03	Hospital, medical, and surgical plans	<	>	
04	Dental plans	<	>	
05	Life insurance plans	<	>	
06	Short-term disability insurance	<	>	
07	Unemployment insurance	<	>	
08	Workers compensation insurance or Federal Employee Liability Act contribution	<	>	
09	Sick leave	<	>	
10	Holiday (including all premiums paid for work on holidays)	<	>	
11	Vacation	<	>	
12	Other paid absence (bereavement pay, military pay, jury duty pay, etc.)	<	>	
13	Uniform and work clothing allowances	<	>	
14	Other fringe benefits	<	>	
15	Total fringe benefits	<	>	

Date Prepared

Date Updated

Required from transit systems which directly operate 100 or more revenue vehicles in annual maximum service.

Fringe Benefits Form (331)

The purpose of this form is to collect information on fringe benefit contributions of employers.

General Information

Reporting Changes: This form incorporates the following changes:

- The threshold for required reporting of employer contributions is changed from more than 25 to 100 or more directly operated revenue vehicles system-wide in annual maximum service.
- Report fringe benefit contributions for employees who incur labor costs on behalf of your purchased transportation providers (object class 508). These are optional data for 1994 and required data for 1995.

Report only employer fringe benefit contributions for your agency's employees. You are required to report data for this form if you directly operate 100 or more revenue vehicles in annual maximum service system-wide.

The total fringe benefits for your directly operated service equals object class 502 expenses on the Operating Expenses Summary Form (301).

Volume II of the USOAR References: Sections 2.2, 7.2

Fringe Benefits Form (331)
(Transit Systems who Directly Operate more than 100 Revenue Vehicles)
Form Completion

Col b is for fringe benefit expenses for employees of your agency who incur labor charges on behalf of your directly operated service (object class 501).

Col c is optional information. These are the fringe benefit expenses for employees of your agency who incur labor charges on behalf of your purchased service (object class 508).

Line 01

col b,c: Enter the expense to your agency for FICA, railroad retirement, or a public employee retirement system (PERS).

Lines 02 through 14

col b,c: Enter the expense to your agency for the benefits listed on lines 02 through 14.

Line 15



This field is calculated automatically in Diskette Reporting, therefore you will not be able to edit this field.

col b: Enter the sum of lines 01 through 14.



This is an optional calculated field in Diskette Reporting. Data may be entered into this field directly, or by pressing the **Ctrl-F2** key combination when the cursor is on the field, this will insert the calculated value.

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



This field is calculated automatically in Diskette Reporting, therefore you will not be able to edit this field.

col d: Enter the sum of cols b and c.

Fringe Benefits Form (331) Check List:

- ✓ The employer total on line 15, col b, of this form should equal the total of object class 502, fringe benefits, entered, line 3, col f, of the Operating Expenses Summary Form (301).

**Non-Financial Operating Data
Forms (400's)**

**Revenue Vehicle
Maintenance and Energy
Form (402)**

Form not applicable

Section 15 ID

Form 005 Included

Mode

a		b
Line	Item	Amounts
	Number of revenue service interruptions	
01	Mechanical reasons	*
02	Other reasons	*
03	Total revenue service interruptions	*
04	Total labor hours for inspection and maintenance	
	Number of maintenance facilities	
	Number of general purposes facilities	
05	Serving under 200 vehicles	
06	Serving 200-300 vehicles	
07	Serving more than 300 vehicles	
08	Number of heavy maintenance facilities	
09	Total maintenance facilities	
	Energy consumption	
10	Kilowatt hours of propulsion power	
11	Gallons of diesel fuel	
12	Gallons of gasoline	
13	Gallons of LPG	
14	Gallons of LNG	
15	Gallons of methanol	
16	Gallons of ethanol	
17	Pounds of CNG	
18	Gallons of bunker fuel	
19	Other	

* Lines 01, 02, and 03, are optional for rail modes.

Date Prepared

Date Updated

Report Year 1994

Revenue Vehicle Maintenance and Energy Form (402)

The purpose of this form is to report revenue service interruptions, maintenance and energy consumption data that are used to assess reliability and efficiency of revenue service vehicles.

General Information

Report data by mode for directly operated transit service only. Report data for revenue service vehicles only. Report all revenue service interruptions whether repairs were performed by your agency's own service personnel or by outside contractors.

Report labor hours for inspection and maintenance for your agency's service personnel only. Report only those maintenance facilities owned by your agency. Round labor hours and the number of maintenance facilities to the nearest tenth.

Definitions

Revenue Service Interruptions for Mechanical Reasons: A revenue service interruption caused by failure of some mechanical element of the revenue vehicle. Mechanical failures include breakdowns of air equipment, brakes, body parts, doors, cooling system, heating system, electrical units, fuel system, engine, steering and front axle, rear axle and suspension, and torque converters.

Revenue Service Interruptions for Other Reasons: A revenue service interruption caused by tire failure, farebox failure, wheelchair lift failure, air conditioning system, out of fuel-coolant-lubricant, and other causes not included as mechanical failures. Refer to Example 13 on page 400-4.

General Purpose Maintenance Facility: Facility used for inspection and servicing revenue vehicles and for performing light maintenance work on those vehicles. Light maintenance includes brake adjustments, engine degreasing, tire work, minor body repairs, and painting, etc.

Heavy Maintenance Facility: Facility used for performing heavy maintenance work on revenue vehicles. Heavy maintenance includes unit rebuild, engine overhaul, significant body repairs, or other major repairs.

Volume II of the USOAR References: Section 8.5

Instructions

Revenue Service Interruptions for Mechanical Failure: Report those revenue service interruptions requiring assistance from someone other than the revenue vehicle operator or crew in order to restore the vehicle to an operating condition. Further, these roadcalls usually require the transfer of the passengers to another vehicle for the completion of their trip.

Revenue Service Interruptions for Other Reasons: Report revenue service interruptions that do not in themselves prevent a vehicle from running (e.g., air conditioning failure and wheelchair lift failure), even if local policy prohibits a vehicle from running with such failures.

Labor Hours for Inspection and Maintenance: Report the hours worked by employees whose labor expenses were charged to function 061 (page 7.4-29, Volume II of the USOAR).

Number of General Purpose Maintenance Facilities: If your transit system has only one maintenance facility that is used for both heavy and light maintenance, report it as a general purpose maintenance facility. If more than one mode is serviced at the same facility, prorate the use of the facility by mode to one decimal place.

Number of Heavy Maintenance Facilities: If more than one mode is serviced at the same facility, prorate the use of the facility by mode to one decimal place.

Energy Consumption: Energy consumption should correspond to the expenses for fuel and lubricants and/or utilities charged to function 031 (page 7.4-17, Volume II of the USOAR).

Example 13

Revenue Service Interruption

An accessible motor bus lift gets stuck on the outside of the bus during revenue service. The driver ascertains that he is unable to repair the problem lift and calls for a backup. The passengers move to the backup bus for completion of their trip.

Solution: Report this as a revenue service interruption for other reasons.

**Revenue Vehicle
Maintenance and Energy Form (402)
Form Completion**

Line 01

col b: Enter the number of mechanical failures that resulted in service interruptions and may have required the transfer of passengers to another vehicle for completion of their trip.

Line 02

col b: Enter the number of other equipment breakdowns that did not in themselves prevent a vehicle from running and continuing on its trip.

Line 03



This field is calculated automatically in Diskette Reporting, therefore you will not be able to edit this field.

col b: Enter the total of lines 01 and 02 above.

Line 04

col b: Enter the number of hours employees of your agency spent on inspection and maintenance of revenue vehicles.

Note: Lines 05 through 08 pertain to maintenance facilities. If more than one mode is serviced at the same facility, prorate the use of the facility by mode to one decimal place.

Line 05

col b: Enter the number of facilities belonging to your agency that can service up to 200 revenue vehicles.

Line 06

col b: Enter the number of facilities belonging to your agency that can service from 200 to 300 revenue vehicles.

Line 07

col b: Enter the number of facilities belonging to your agency that can service more than 300 revenue vehicles.

Line 08

col b: Enter the number of heavy maintenance facilities belonging to your agency.

Line 09



This field is calculated automatically in Diskette Reporting, therefore you will not be able to edit this field.

col b: Enter the total of lines 05 through 08 above.

Note: Lines 10 through 19 cover energy consumption for your revenue service.

Line 10

col b: Enter the number of kilowatt hours of propulsion power consumed by your rail revenue vehicles.

Line 11

col b: Enter the number of gallons of diesel fuel consumed by your revenue vehicles.

Line 12

col b: Enter the number of gallons of gasoline consumed by your revenue vehicles.

Line 13

col b: Enter the number of gallons of liquefied petroleum gas (LPG) consumed by your revenue vehicles.

Line 14

col b: Enter the number of gallons of liquefied natural gas (LNG) consumed by your revenue vehicles.

Line 15

col b: Enter the number of gallons of methanol consumed by your revenue vehicles.

Line 16

col b: Enter the number of gallons of ethanol consumed by your revenue vehicles.

Line 17

col b: Enter the number of pounds of compressed natural gas (CNG) consumed by your revenue vehicles.

Line 18

col b: Enter the number of gallons of bunker fuel used to generate power or used as fuel for revenue vehicles.

Line 19

col b: Enter the number of gallons of any other type of fuel consumed by your revenue vehicles.

Submit a Supplemental Information Form (005) (box 15) and describe the mode and fuel.

Revenue Vehicle Maintenance and Energy Form (402) Check List:

- ✓ If your maintenance facility is used for both light and heavy maintenance activities, have you included the facility as a general purpose maintenance facility?
- ✓ If a maintenance facility is used for more than one mode, have you prorated the facility to each mode (to the nearest tenth)?
- ✓ Is your fuel consumption consistent with typically observed fuel efficiencies (e.g., miles/gallon) and with your expenditures (e.g., \$/gallon or \$/KWH)?
- ✓ Do the energy consumption data on lines 10 through 19 correspond to the fuel types reported on the Revenue Vehicle Inventory Form (408), col j?
- ✓ If you reported OR for fuel type, submit a Supplemental Information Form (005) (box 15) and describe the mode and fuel type.

Form not applicable
 Section 15 ID
 Form 005 Included

**Transit Way Mileage
 Form (403)**

Type of Service

Line No.	Guideway Classifications Rail Modes	Directional Route Miles	Miles of Track	Number of Crossings	Number of Stations		Average Monthly Directional Route Miles
					Total	ADA Accessible	
01	Mode code: CR At grade, exclusive ROW						
02	At grade, with cross traffic						
03	At grade, mixed & cross traffic						
04	Elevated on structure						
05	Elevated on fill						
06	Open cut						
07	Subway						
08	Total						*
09	Mode code: HR At grade, exclusive ROW						
10	At grade, with cross traffic						
11	At grade, mixed & cross traffic						
12	Elevated on structure						
13	Elevated on fill						
14	Open cut						
15	Subway						
16	Total						*
17	Mode code: LR At grade, exclusive ROW						
18	At grade, with cross traffic						
19	At grade, mixed & cross traffic						
20	Elevated on structure						
21	Elevated on fill						
22	Open cut						
23	Subway						
24	Total						*
25	Mode code: AG Exclusive ROW						*
26	Mode code: CC Exclusive ROW						*
27	Mode code: IP Exclusive ROW						*
28	Mode code: MO 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			
29	Mode code: MB						*
30	TB						*
31	FB						*
32	TR						*
33	OR						*

*Complete column g only if there was a change in service during the reporting period that affected the number of fixed guideway directional route miles.

Date Prepared

Date Updated

Transit Way Mileage Form (403)

The purpose of this form is to collect route mileage data on all fixed route modes.

General Information

Report data by type of service: Directly operated (DO) or purchased transportation (PT). Report data at the end of the fiscal year, except for average monthly directional route miles reported in col g. Report mileage data to the nearest tenth.

Report directional route miles for aerial tramway and ferryboat modes as exclusive rights-of-way (ROW). Report directional route miles for motor buses operating on exclusive or controlled access ROW as fixed guideway. Do not include pull-ins to bus and rail facilities/terminals.

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 ROW or rails for the exclusive use of public transportation service. By statute, trolleybus and ferryboat modes that utilize a ROW usable by other forms of transportation are fixed guideway. By definition, motor buses operating on controlled access or exclusive rights-of-way are also included as fixed guideway.

In order to qualify motor bus fixed guideway for inclusion in the Section 9 apportionment, you must demonstrate a legitimate need for each segment of exclusive or controlled access based on peak-hour traffic congestion. Peak-hour level-of-service in the unrestricted lanes must be D or worse as defined in the *Highway Capacity Manual*. However, report on the Transit Way Mileage Form (403) all mileage over exclusive or controlled roadways whether or not it meets the Section 9 criteria.

Definitions

Directional Route Miles: The mileage in each direction over which public transportation vehicles travel while in revenue service. It is computed with regard to direction but without regard to the number of traffic lanes or rail tracks existing in the ROW. For example, report a one-mile segment of street over which motor buses operate in both directions as two miles of directional roadway regardless of the number of bus routes and/or buses that used all or part of that mile segment.

If more than one mode operates on an exclusive or controlled access right-of-way, each mode reports their appropriate directional route miles. For example, motor buses (MB) and trolleybuses (TB) share a restricted roadway. The motor buses and trolleybuses operate in both directions over a mile of exclusive or controlled access right-of-way. Each of the modes reports two directional route miles.

Note: For ferryboat operations, fixed guideway directional route miles are measured as the most direct route between terminals over navigable water in statute miles. This route may not be the length of the actual path followed by the ferryboat if the actual path is not the most direct route over navigable water.

Exclusive Rights-of-way: Roadways restricted at all times to use by transit vehicles and frequently other high-occupancy vehicles. The restriction must be sufficiently enforced so that 95 percent of the vehicles using the ROW are authorized to use it.

Controlled Access Rights-of-way: Lanes restricted for at least a portion of the day to use by transit vehicles and frequently other high occupancy vehicles. Use of a controlled access lane may also be permitted for vehicles preparing to turn. The restriction must be sufficiently enforced so that 95 percent of vehicles using the lane during the restricted period are authorized to use it.

Mixed Traffic Rights-of-way: Roadways other than exclusive and controlled access ROW used for transit operations.

Miles of Track: The number of tracks per one-mile segment of ROW. Thus, for a heavy rail system, report a one-mile segment of ROW with three sets of track running side by side as three miles of track. Measure miles of track without regard to whether or not rail traffic can flow in only one direction on the track. Count all track, including yard track (which is excluded from miles of directional roadway).

Volume II of the USOAR References: Section 8.3

Instructions

Directional Route Miles: Report directional route miles on mixed traffic ROW using the routes normally followed. If minor deviations are allowed, do not count the mileage for the deviations.

Average Monthly Directional Route Miles: Report average monthly directional route miles (col g) if a service change during the reporting year had an impact on the number of fixed guideway directional route miles being operated. For non-rail modes, average monthly directional route miles applies only to the directional route miles on exclusive and/or controlled-access. Average monthly directional route miles should reflect service start-ups and discontinuances.

To compute average monthly directional route miles, determine the directional route miles for each month that the mode was operated during the year. Add these monthly figures, and divide the total by twelve months. See Example 14 on page 400-12.

Submit a Supplemental Information Form (005) describing the service start-up or discontinuance.

Motor Bus Fixed Guideway: In order to qualify motor bus fixed guideway for inclusion in the Section 9 apportionment, you must demonstrate a legitimate need for each segment of exclusive or controlled access based on peak-hour traffic congestion. Peak-hour level-of-service in the unrestricted lanes must be D or worse as defined in the *Highway Capacity Manual*. However, report on the Transit Way Mileage Form (403) all mileage over exclusive or controlled roadways whether or not it meets the Section 9 criteria.

Submit a Supplemental Information Form (005) describing any fixed guideway segments for motor bus mode.

For each segment:

- Indicate the length of the segment.
- Indicate whether it is (a) a priority lane on a multi-lane roadway, (b) an exclusive lane parallel to a multi-lane roadway, but physically separated from general traffic lanes, (c) a stand-alone high-occupancy roadway of which no lane is open to general traffic, or (d) an exclusive access/egress lane to these lanes or from these lanes to terminal facilities.
- Indicate the peak period traffic level-of-service:
 - in the general traffic lanes for priority lanes on a multi-lane highway, or
 - in the general traffic lanes for exclusive lanes parallel to a multi-lane roadway, but physically separated from the general traffic lanes, or
 - in the corridor served by a stand-alone high-occupancy roadway of which no lane is open to general traffic.

Note: Information for determining level of service can be found in the *Traffic Engineering Handbook* or from your State Department of Transportation.

- Indicate the number of hours per week during which single-occupant private automobiles are legally prohibited from using any portion of the segment.
- Indicate number of hours per week during which the above prohibition is enforced throughout the segment by officers of the law.

Note: Pull-ins to bus and rail facilities/terminals do not qualify as fixed guideway and should be excluded from computation of fixed guideway directional route miles.

Example 14

Average Monthly Directional Route Miles

Example: A transit system operates a mode that has 9 directional route miles for 8 months, and no service for the other 4 months.

Solution: The average would be 6.0 directional route miles.

$$[(9 \times 8 = 72) + (0 \times 4 = 0)] \div 12 = 6.0$$

Transit Way Mileage Form (403)
Form Completion

Route and track mileage for CR (Commuter Rail).

Line 01

col b: Enter the number of miles of at-grade track on exclusive rights-of-way your rail cars travel in each direction while in revenue service. Do not count parallel tracks twice unless they carry one way traffic only.

col c: Enter the number of miles of at-grade track on exclusive rights-of-way. Include yard track, side track, etc. Count all track regardless of direction or number of parallel tracks.

Line 02

col b: Enter the number of miles of at-grade track with cross traffic that your rail cars travel in each direction while in revenue service. Do not count parallel tracks twice unless they carry one way traffic only.

col c: Enter the number of miles of at-grade track with cross traffic. Include yard track, side track, etc. Count all track regardless of direction or number of parallel tracks.

col d: Enter the number of roadway traffic crossings.

Line 03

col b: Enter the number of miles of at-grade track in mixed rights-of-way and with cross traffic that your rail cars travel in each direction while in revenue service. Do not count parallel tracks twice unless they carry one way traffic only.

col c: Enter the number of miles of at-grade track in mixed rights-of-way and with cross traffic. Include yard track, side track, etc. Count all track regardless of direction or number of parallel tracks.

col d: Enter the number of roadway traffic crossings.

Line 04

col b: Enter the number of miles of elevated-on-structure track that your rail cars travel in each direction while in revenue service. Do not count parallel tracks twice unless they carry one way traffic only.

col c: Enter the number of miles of elevated-on-structure track. Include yard track, side track, etc. Count all track regardless of direction or number of parallel tracks.

Line 05

- col b: Enter the number of miles of elevated-on-fill track that your rail cars travel in each direction while in revenue service. Do not count parallel tracks twice unless they carry one way traffic only.
- col c: Enter the number of miles of elevated-on-fill track. Include yard track, side track, etc. Count all track regardless of direction or number of parallel tracks.

Line 06

- col b: Enter the number of miles of open-cut track that your rail cars travel in each direction while in revenue service. Do not count parallel tracks twice unless they carry one way traffic only.
- col c: Enter the number of miles of open-cut track. Include yard track, side track, etc. Count all track regardless of direction or number of parallel tracks.

Line 07

- col b: Enter the number of miles of subway track that your rail cars travel in each direction while in revenue service. Do not count parallel tracks twice unless they carry one way traffic only.
- col c: Enter the number of miles of subway track. Include yard track, side track, etc. Count all track regardless of direction or number of parallel tracks.

Line 08



This field is calculated automatically in Diskette Reporting, therefore you will not be able to edit this field.

- col b: Enter the total directional route miles from lines 01 through 07 above.
- col c: Enter the total miles of track from lines 01 through 07 above.
- col d: Enter the total traffic crossings from lines 02 and 03 above.
- col e: Enter the number of stations on your rail lines.
- col f: Of the total number of stations, enter the number that meet ADA accessibility standards.
- col g: If you started any new service or permanently discontinued any existing service, compute the average monthly directional route miles. This does not include tracks temporarily out of service for rehabilitation, renovation, etc.

Submit a Supplemental Information Form (005) (box 1, 2 or 3) if you reported average monthly directional route miles, and describe.

Lines 09 through 16:

Follow instructions for lines 01 through 08, but for heavy rail mode.

Lines 17 through 24:

Follow instructions for lines 01 through 08, but for light rail mode.

Lines 25 through 28:

Automated guideway transit, cable car, inclined plane and monorail are exclusive rights-of-way modes. Complete cols b through g as above.

Line 29

col b: Enter the number of motor bus route miles on exclusive rights-of-way over which your agency's vehicles operate at all times.

col c: Enter the number of motor bus route miles on controlled access rights-of-way over which your agency's vehicles operate (for the portion of the day that they are operational).

col d: Enter the number of motor bus route miles on mixed traffic rights-of-way over which your agency's vehicles operate.

col g: If all directional route miles reported in cols b and c were not operated for the full year, enter the average monthly directional route miles.

Submit a Supplemental Information Form (005) (box 12) if you reported motor bus directional route miles on controlled access or exclusive rights-of-way and describe the segments.

Submit a Supplemental Information Form (005) (box 1, 2 or 3) if you reported average monthly directional route miles, and describe.

Line 30

col b-d

and g: Follow instructions for line 29, but for trolleybus mode.

Line 31

col b,g: Follow instructions for line 29, but for ferryboat mode.

Line 32

col b,g: Follow instructions for line 29, but for aerial tramway.

Line 33

col b-d

and g: Follow instructions for line 29, but for other mode.

Submit a Supplemental Information Form (005) (box 15) and describe the mode.

Transit Way Mileage Form (403) Check List:

- ✓ If you had a service start-up or discontinuance during the year which impacted the number of directional route miles on exclusive or controlled access rights-of-way, have you reported the average directional route miles in col g? Have you submitted a Supplemental Information Form (005) (box 1, 2 or 3) describing the service start-up or discontinuance?
- ✓ If you reported any motor bus fixed guideway segments, have you submitted a Supplemental Information Form (005) (box 12) describing the segments?
- ✓ Have you excluded pull-ins to bus and rail facilities/terminals from computation of fixed guideway directional route miles?
- ✓ Have you reported all motor bus directional route miles on exclusive and controlled access ROW?
- ✓ Have you identified the number of ADA accessible stations?

This Page Left Blank Intentionally

Transit System Employee Form (404)

Mode

- Form not applicable
- Section 15 ID
- Form 005 Included

Line No.	Labor Classification	Employee Work Hours		Actual Person Count	
		Directly Operated	Purchased Transportation	Full Time Employees	Part Time Employees
	501. Labor				
01	010 Transportation administration and support	<	>	<	>
02	030 Revenue vehicle operation	<	>	<	>
03	151 Ticketing and fare collection	<	>	<	>
04	161 System security	<	>	<	>
05	010 Vehicle operations	<	>	<	>
06	041 Vehicle maintenance	<	>	<	>
07	042 Non-vehicle maintenance	<	>	<	>
08	160 General administration	<	>	<	>
09	Total system operating labor	<	>	<	>
10	Total system capital labor	<	>	<	>
11	Total system	<	>	<	>

Date Prepared

Date Updated

Transit System Employee Form (404)

The purpose of this form is to identify the number of employees and hours worked by labor classification for employees of your agency.

General Information

Report data by mode for your directly operated services. You may also report (optional) data about your employees on behalf of your purchased transportation providers.

Report only your own organization's employees, full time and (optional) part time, permanent and temporary. Report actual person count based on approved and filled positions at the fiscal year end.

Report work hours for employees of your agency whose labor expense is included in object class 501 under directly operated services. Report work hours for employees of your agency (optional) whose labor expense is included in object class 508 under purchased transportation services.

Report work hours and actual person counts for employees of your agency for both operating labor and capital labor. Report operating labor using the classes defined by the labor expenses in the functions on the Operating Expenses Form (301). Report only total capital labor.

Report actual person counts to one decimal place. If an employee works for more than one expense function or mode, prorate actual person counts among the labor classifications and modes.

Example 15 on page 400-21 provides employee definition information.

Definitions

Operating Labor: Employees engaged in the operation of the transit system, categorized by the expense functions described in Exhibit 11 on pages 400-22 through 400-24.

The definitions for the operating labor classifications and the expense functions that are covered by them are listed in Exhibit 11 on pages 400-22 through 400-24. The three-digit codes preceding the definition for each labor classification are taken from the expense functions in Volume II of the USOAR and are provided to assist reporters to classify their employees.

Capital Labor: Employee labor hours whose cost is reimbursed under a capital grant, or is otherwise capitalized.

Actual Person Count: Full and part time employees who hold approved and filled positions at fiscal year end.

Employee: An individual who is compensated by the reporting agency and whose expense is reported in object class 501 labor.

Full Time Employee: An employee of your agency who meets the local definition of full time hours. Normally, this person is entitled to receive the full benefits package (i.e., sick leave, insurance benefits, etc.).

Part Time Employee: An employee of your agency who works less than the local definition of full time. Normally, this person is not provided the full benefit package associated with full time employment.

Permanent Employee: An employee of the reporting agency meeting the local definition of part time or full time hours. Normally, this person is entitled to receive the full benefits package (i.e., sick leave, vacations, insurance benefits, etc.) if working full time. A part time permanent employee may be eligible for a limited benefits package and may have job seniority rights.

Temporary Employee: An employee of the reporting agency working full or part time hours, but only for a limited period of time for completion of a set task. This person is usually not entitled to receive any benefits. A person employed through a temporary employment agency is *not* a temporary employee of your agency.

Volume II of the USOAR References: Section 8.4

Instructions

Employee Work Hours: Report the total number of hours worked by your agency's employees, both full time and part time, under directly operated services (col b) for those expenses included in object class 501; and under purchased transportation services (optional) (col c) for those expenses included in object class 508.

Actual Person Count: Report the number of people actually holding approved full time (col d) and (optional) part time positions (col e) at fiscal year end in your agency. If an employee works for more than one expense function or mode, prorate the actual person counts to one decimal place.

Actual Person Count for Part Time Employees: This information is optional. Include hours for part time employees reported under actual person count (col e) in employee work hours (cols b and c). If an employee works for more than one expense function or mode, prorate the actual person count to one decimal place.

Example 15

Employee Definition

Definition

An individual who is compensated by the reporting agency and whose expense is reported in expense object class 501.01 and/or 501.02 labor/salaries and wages.

The following are some basic guidelines to use in determining an employee:

- Cost is included in expense object class 501.
- Minimum hours are required annually and weekly to meet local definition of full/part time employee.
- Individual is classified by the function he/she performs, not by his/her position description.

For example: A mechanic is injured and temporarily cannot perform his/her shop duties. That person is assigned to the customer service center for an unspecified time.

Solution: Classify these work hours as expense object class 501.02 under general administration on the Operating Expenses Form (301) (line 02, col j) and on the Transit System Employee Form (404) (line 08, cols b and d).

The following examples illustrate who is an employee:

- An individual who has worked his/her scheduled assignment.
- An individual on extended sick leave.
- An individual temporarily disabled and assigned to another position.
- An individual whose contract has been bought out.
- An individual on a paid leave of absence.
- An individual on an unpaid leave of absence of a prolonged duration as long as they are retained on the benefits program.

The following examples illustrate who is *not* an employee:

- An individual working temporarily on a service contract.
- An individual of a company who has a contract with an agency to perform specific services (management services, clerical).
- An individual under contract to another company but working on your agency's premises (temporary clerical services).
- An individual of an agency who has a contract to perform specific services to the reporter (data collection contractor).

Exhibit 11

Employee Labor Classifications

Transportation Administration and Support Labor (line 01): (Administration) Employee hours for executive, professional, and supervisory transit system personnel engaged in vehicle operations. Activities include supervising station and terminal transportation, providing clerical support for transportation administration, instructing operators, and inspecting operator performance. Personnel include transportation managers, traffic managers, port captains, terminal managers, superintendents, and secretaries.

011 - Transportation administration

(Support) Employee hours for transit system personnel providing support in vehicle operation activities, i.e., controlling dispatch and vehicle movement, supervising and preparing schedules for transportation operations, and providing secretarial support for these activities.

012 - Revenue vehicle movement control

021 - Scheduling of transportation operations

Revenue Vehicle Operation Labor (line 02): Employee hours for transit system personnel operating or working as crewmen on revenue vehicles.

031 - Revenue vehicle operation

Ticketing and Fare Collection Labor (line 03): Employee hours for transit system personnel engaged in ticketing and fare collection activities, i.e., printing, distributing, selling and controlling tickets, passes and tokens; pulling vaults from fare collection devices; transporting and counting cash, transfers and tokens; destroying used tickets and transfers; auditing and controlling fare collection; and providing the security, supervisory and clerical support for these activities.

151 - Ticketing and fare collection

System Security Labor (line 04): Employee hours for transit system personnel engaged in system security activities, i.e., patrolling revenue vehicles and passenger stations; patrolling and controlling access to yards, buildings and structures; monitoring security devices and reporting security breaches.

161 - System security

Exhibit 11

Employee Labor Classifications (continued)

Vehicle Maintenance Labor (line 06): (Administration) Employee hours for executive, professional, secretarial, and supervisory transit system personnel engaged in vehicle maintenance. Activities include providing supervision and clerical support for the administration of vehicle maintenance, preparing maintenance records, providing technical training to vehicle maintenance personnel, and vehicle maintenance engineering. Personnel include vehicle maintenance managers, port engineers, service managers, secretarial staff, and personnel engaged in directing and supervising maintenance and repairs to transit vehicles.

041 - Maintenance administration - vehicles

(Support) Employee hours for transit system personnel performing inspection and maintenance, vehicle maintenance of vehicles (minor repairs to vehicle components, making road calls, rebuilding and overhauling repairable components, and inspecting vehicles or components of vehicles on a scheduled preventive maintenance basis), performing servicing functions (cleaning, sweeping, washing, fueling, oiling, etc.) for revenue and service vehicles, and repairing damage to vehicles resulting from vandalism or accidents.

- 051 - Servicing revenue vehicles
- 061 - Inspection and maintenance of 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 Labor (line 07): (Administration) Employee hours for executive, professional, supervisory, and secretarial transit system personnel engaged in non-vehicle maintenance. Activities include supervising maintenance and repair to transit way and structures and to other buildings, grounds and equipment.

042 - Maintenance administration - non-vehicle

(Support) Employee hours for transit system personnel providing maintenance support to executive, professional, and supervisory personnel, for inspecting, cleaning, repairing and replacing all components of: vehicle movement control systems; fare collection and counting equipment; roadway and track; structures, tunnels and subways; passenger stations; communication system; and garage, shop, operating station, general administration buildings, grounds and equipment. In addition, it includes support for the operation and maintenance of electric power facilities.

- 101 - Maintenance of vehicle movement control systems
 - 111 - Maintenance of fare collection and counting equipment
 - 121 - Maintenance of roadway and track
 - 122 - Maintenance of structure, tunnels, and subways
 - 123 - Maintenance of passenger stations
 - 124 - Maintenance of operating station buildings, grounds, and equipment
 - 125 - Maintenance of garage and shop buildings, grounds, and equipment
 - 126 - Maintenance of communication system
 - 127 - Maintenance of general administration buildings, grounds, and equipment
 - 128 - Accident repairs of buildings, grounds, and equipment
 - 131 - Vandalism repairs of buildings, grounds, and equipment
 - 141 - Operation and maintenance of electric power facilities
-

Exhibit 11

Employee Labor Classifications (continued)

General Administration Labor (line 08): Employee hours for executive, professional, supervisory, and secretarial transit system personnel engaged in general management and administration activities.

- 145 - Preliminary transit system development
 - 162 - Customer services
 - 163 - Promotion
 - 164 - Market research
 - 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
 - 177 - Planning
 - 181 - General function
-

Transit System Employee Form (404) Form Completion

Note: Because benefits differ greatly from one agency to another, report only hours worked for each labor classification.

Col b is for hours worked by both full time and part time employees of your agency for your directly operated services for the fiscal year.

Col c is optional information. These are the hours worked by both full time and part time employees of your agency to administer or otherwise support your purchased transportation services for the fiscal year.

Cols d is used to indicate full time employees of your agency working on your directly operated services or on behalf of your purchased transportation services. Report full time employees by counting the approved and filled positions at fiscal year end.

Col e is optional information. Report part time employees by counting the approved and filled positions at fiscal year end.

Note: Lines 01 through 05 correspond to the salaries and wages reported in expense object classes 501 and 508 for the vehicle operations function.

Note: Lines 01 through 04 are optional information.

Line 01

col b,c: (Optional) Enter the hours worked by employees of your agency pertaining to transportation administration and support including dispatching, revenue vehicle movement control, and scheduling duties; and, including performing executive, professional, and supervisory duties.

col d,e: (Optional) Enter the person count of employees holding approved and filled positions at fiscal year end while performing transportation administration and support including dispatching, revenue vehicle movement control, and scheduling duties; and, including performing executive, professional, and supervisory duties.

Line 02

col b,c: (Optional) Enter the hours worked by employees of your agency operating or working as crewmen on revenue vehicles.

col d,e: (Optional) Enter the person count of employees holding approved and filled positions at fiscal year end while operating or working as crewmen on revenue vehicles.

Line 03

col b,c: (Optional) Enter the hours worked by employees of your agency pertaining to ticketing and fare collection including printing, distributing, selling and controlling tickets, passes and tokens; pulling vaults from fare collection devices; transporting and counting cash, transfers and tokens; destroying used tickets and transfers; and, auditing and controlling fare collection. Include providing supervision and clerical support for the fare collection, ticketing, counting and security duties.

col d,e: (Optional) Enter the person count of employees holding approved and filled positions at fiscal year end while performing ticketing and fare collection including printing, distributing, selling and controlling tickets, passes and tokens; pulling vaults from fare collection devices; transporting and counting cash, transfers and tokens; destroying used tickets and transfers; and, auditing and controlling fare collection. Include providing supervision and clerical support for the fare collection, ticketing, counting and security duties.

Line 04

col b,c: (Optional) Enter the hours worked by employees of your agency pertaining to system security including patrolling revenue vehicles and passenger stations; patrolling and controlling access to yards, buildings and structures; monitoring security devices and reporting security breaches. Report security duties associated with fare collection activities under ticketing and fare collection (line 03).

col d,e: (Optional) Enter the person count of employees holding approved and filled positions at fiscal year end while performing system security including patrolling revenue vehicles and passenger stations; patrolling and controlling access to yards, buildings and structures; monitoring security devices and reporting security breaches. Report security duties associated with fare collection activities under ticketing and fare collection (line 03).

Line 05



This is an optional calculated field in Diskette Reporting. Data may be entered into this field directly, or by pressing the **Ctrl-F2** key combination when the cursor is on the field, this will insert the calculated value.

col b,c: Enter the hours worked by employees of your agency pertaining to vehicle operations including transportation administration and support; revenue vehicle operation; ticketing and fare collection; and system security.

col d,e: Enter the person count of employees holding approved and filled positions at fiscal year end while performing vehicle operations including transportation administration and support; revenue vehicle operation; ticketing and fare collection; and system security.

Note: Line 06 corresponds to the salaries and wages reported in expense object classes 501 and 508 for the vehicle maintenance function.

Line 06

col b,c: Enter the hours worked by employees of your agency directing, supervising and or performing inspection and maintenance activities, minor repairs, and servicing (cleaning, sweeping, washing, fueling, oiling) of transit vehicles.

col d,e: Enter the person count of employees holding approved and filled positions at fiscal year end while directing, supervising and or performing inspection and maintenance activities, minor repairs, and servicing (cleaning, sweeping, washing, fueling, oiling) of transit vehicles.

Note: Line 07 corresponds to the salaries and wages reported in expense object classes 501 and 508 for the non-vehicle maintenance function.

Line 07

col b,c: Enter the hours worked by employees of your agency directing, supervising and performing maintenance of buildings and grounds, roadways and track, fare collection and counting equipment, and revenue vehicle movement control systems.

col d,e: Enter the person count of employees holding approved and filled positions at fiscal year end while directing, supervising and performing maintenance of buildings and grounds, roadways and track, fare collection and counting equipment, and revenue vehicle movement control systems.

Note: Line 08 corresponds to the salaries and wages reported in expense object classes 501 and 508 for the general administration function.

Line 08

col b,c: Enter the hours worked by employees of your agency performing executive, professional, and supervisory general administrative duties.

col d,e: Enter the person count of employees holding approved and filled positions at fiscal year end while performing executive, professional, and supervisory general administrative duties.

Line 09



This field is calculated automatically in Diskette Reporting, therefore you will not be able to edit this field.

col b,d: Enter the sum of lines 05 through 08.



This is an optional calculated field in Diskette Reporting. Data may be entered into this field directly, or by pressing the **Ctrl-F2** key combination when the cursor is on the field, this will insert the calculated value.

col c,e: Enter the sum of lines 05 through 08.

Line 10

col b,c: Enter the total hours worked by employees of your agency engaged in any aspect of a capital project. The labor cost is reimbursed under a capital grant on the Capital Funding Form (103), or is otherwise capitalized on the Operating Expenses Form (301) under object class 510.

col d,e: Enter the total actual person count of employees in approved and filled positions at fiscal year end who are engaged in any aspect of a capital project. The labor cost is reimbursed under a capital grant on the Capital Funding Form (103), or is otherwise capitalized on the Operating Expenses Form (301) under object class 510.

Line 11



This field is calculated automatically in Diskette Reporting, therefore you will not be able to edit this field.

col b,d: Enter the total of lines 09 and 10.



This is an optional calculated field in Diskette Reporting. Data may be entered into this field directly, or by pressing the **Ctrl-F2** key combination when the cursor is on the field, this will insert the calculated value.

col c,e: Enter the total of lines 09 and 10.

Transit System Employee Form (404) Check List:

- ✓ Have you included only your own employees?
- ✓ Do the labor expenses charged to the functions on the Operating Expenses Form (301) correspond to the labor classifications on this form?
 - Salaries and wages for vehicle operations employee work hours (lines 01 through 05) are reported under the vehicle operations function.
 - Salaries and wages for vehicle maintenance employee work hours (line 06) are reported under the vehicle maintenance function.
 - Salaries and wages for non-vehicle maintenance employee work hours (line 07) are reported under the non-vehicle maintenance function.
 - Salaries and wages for general administration employee work hours (line 08) are reported under the general administration function.
- ✓ Have you included your employees' work hours for directly operated services (col b) whose expenses are included in object class 501?
- ✓ Have you included your employees' work hours for purchased transportation services (col c) whose expenses are included in object class 508?
- ✓ Have you calculated your actual person count for full and part time employees using approved and filled positions at fiscal year end?
- ✓ If you have part time employees, you may report the optional information on their actual person count by calculating approved and filled positions at fiscal year end. Are the part time hours associated with these positions included in the total employee work hours (cols b and c)?

**Transit Safety
Form (405)**

Form not applicable

Section 15 ID

Form 005 Included

Mode

a		b	c	d
Line No.	Items	Incidents	Fatalities	Injuries
	Collisions			
01	Collisions with other vehicles			
02	Collisions with objects			
03	Collisions with people			
03a	(attempted/successful suicides)	[]	[]	[]
	Non-collisions			
	Derailments			
04	Derailments/buses going off road			
	Personal casualties			
05	Inside vehicle			
06	Boarding and alighting vehicle			
06a	(associated with lifts)	[]	[]	[]
07	In stations/bus stops			
07a	(associated with escalators)	[]	[]	[]
	Fires (no thresholds)			
08	In vehicles			
09	In stations			
10	Right of way & others			
11	Total			
11a	Total patrons		[]	[]
11b	Total employees		< [] >	< [] >
12	Transit property damage	\$		

Date Prepared

Date Updated

Transit Safety Form (405)

The purpose of this form is to collect information about the safety of your transit system.

General Information

Reporting Change: Report the number of injuries and fatalities for employees of your agency. These are optional data for 1994 and required data for 1995.

Report data by mode for directly operated transit service only. Report data based on your agency's accident and incident reports, not claims filed.

Report all incidents resulting in an injury or fatality, and all incidents with property damage in excess of \$1,000. Include incidents involving revenue vehicle operations, and incidents occurring in a yard or non-revenue service area involving work vehicles and service equipment. The only exception is for fires; report all fires, even if there are no fatalities, injuries, or property damage.

Do not report injuries or deaths resulting from illness, robberies, assaults, and other crimes and misdemeanors. The only exception is for trespassing; report an injury or death to a person who is known to have trespassed on your agency's transit property.

Definitions

Incidents: Collisions, derailments, personal casualties, fires, and property damage in excess of \$1,000, associated with transit agency revenue vehicles; all other facilities on the transit property; and service vehicles, maintenance areas and rights-of-way (ROW).

Incident Reporting Thresholds: For an incident to be reportable, it must involve a transit vehicle or occur on transit property, and result in death, injury, or property damage in excess of \$1,000.

Fatality: A death confirmed within 30 days after an incident which occurs under the collision, derailment, personal casualty, or fire categories.

Injury: Any physical damage or harm to a person. There are no thresholds.

Collisions:

Collisions with Other Vehicles: An incident involving one or more transit agency vehicles and any other vehicle. Report collisions between rail cars from coupling operations. Report fatalities or injuries that occur inside the transit vehicle as well as fatalities or injuries that occur inside other involved vehicles.

Collisions with Objects: An incident involving one or more vehicles from a transit agency with an obstacle (buildings, shopping carts and other objects on rights-of-way) other than vehicles or persons.

Collisions with People: An incident in which one or more persons are involved in a collision with a transit agency vehicle or attempted/successful suicides.

Derailments/Bus Going off Road: A non-collision incident which occurs as a result of rolling equipment leaving the rail, or buses leaving the roadway, and for roll overs. Report all incidents regardless of severity.

Personal Casualties:

Inside Vehicle: A non-collision incident (sudden braking, unexpected swerving) in which one or more persons within the transit vehicle are injured or die.

Boarding and Alighting Vehicle: A non-collision incident boarding or alighting a transit agency vehicle (slips, falls, door closings, lifts) in which one or more persons are injured or die.

In Stations/Bus Stops: A non-collision incident (involving stairs, escalators, elevators, passageways, platforms) at a station or bus stop in which one or more persons are injured or die.

Fires: An incident involving a rapid persistent chemical reaction that releases heat and light.

Patron: A person who intends to use or has used the transit system and is on property affiliated with the transit system. An employee is not a patron.

Employee: An individual who is compensated by the reporting agency and whose expense is reported in object class 501 labor. See Example 15 on page 400-21 for further clarification.

Transit Property: All facilities which are directly controlled by a transit agency (agency is responsible for cleaning or maintaining) or provided to a transit agency for its use by another public or private entity (formal/informal agreement with the owner wherein services or facilities are provided to benefit the transit agency). This includes stations, exclusive rights-of-way, bus stops, and maintenance facilities.

Transit Property Damage: Any damage to transit property that requires the repair or replacement of transit agency vehicles or facilities (track, signals, buildings) to a state equivalent to that which existed prior to the incident.

Instructions

Enter all data based on the first occurrence. For example, if a fatality results from a collision involving a transit agency vehicle, enter the fatality under the collision category rather than the personal casualty category. Or, if an injury results from a fire inside a transit agency vehicle, enter the injury under the fire category. Whenever there are multiple events as a result of one incident, such as a collision with an object causing a derailment, report data based only on the first occurrence (the collision); and count all injuries and fatalities only once under the collision category.

Fires: Report all fires, electrical or combustible, whether accidental or the result of arson.

Transit Property Damage: Report the amount paid (or an estimate made for insurance purposes). In the case where replacement is necessary, report the depreciated replacement cost. Do not include the cost of clearing wreckage or damage to non-transit agency property.

Example 16 on page 400-34 describes how to report an incident.

Example 16

Incident Reporting

Scenario 1: A motor bus collides with another vehicle and both vehicles receive damage in excess of \$1,000. The driver of the other vehicle is killed and the bus operator is injured as well as two passengers.

Solution:

- Classify the incident as a collision with other vehicles on line 01.
- Report 1 incident in col b, 1 fatality in col c, and 3 injuries in col d.
- Report 2 of the injured as patrons on line 11a, col d.
- Report the injured bus operator on line 11b, col d.
- Report the total damage in excess of \$1,000 on line 12, col b.

Scenario 2: A heavy rail train suddenly stops and several passengers are thrown from their seats. Two passengers are injured. No property damage occurs.

Solution:

- Classify the incident as a personal casualty inside vehicle on line 05.
- Report 1 incident in col b and 2 injuries in col d.
- Report 2 passengers injured as patrons on line 11a, col d.

Scenario 3: Vandals start a fire in a trash container at a light rail station. A ticket seller extinguishes the fire before it causes any property damage or injuries and fatalities.

Solution:

- Classify the incident as a fire in stations on line 09.
- Report 1 incident in col b.

Note: For every incident reported in col b, you may not have a resulting injury or fatality. But if you report an injury or fatality, you must also report the incident (accident) that caused the injury or fatality. One incident may result in one or several injuries and fatalities. A large number of collisions with vehicles or objects is also indicative of the incurrence of transit property damage which must be reported.

Transit Safety Form (405)
Form Completion

Line 01

- col b: Enter collisions involving transit agency vehicles on or off transit property if they result in a fatality, injury, or property damage in excess of \$1,000.
- col c: Enter fatalities resulting from collisions involving transit agency vehicles with another vehicle (include persons in all vehicles involved).
- col d: Enter injuries resulting from collisions involving transit agency vehicles with another vehicle (include persons in all vehicles involved).

Line 02

- col b: Enter collisions of transit agency vehicles with objects (buildings, shopping carts, etc.) if they result in a fatality, injury, or property damage in excess of \$1,000.
- col c: Enter fatalities resulting from a transit agency vehicle collision with an object.
- col d: Enter injuries resulting from a transit agency vehicle collision with an object.

Line 03

- col b: Enter collisions of transit agency vehicles with people if they result in a fatality, injury, or property damage in excess of \$1,000.
- col c: Enter fatalities resulting from a transit agency vehicle colliding with a person.
- col d: Enter injuries resulting from a transit agency vehicle colliding with a person.

Line 03a

- col b: If any of the collisions with people were a result of an attempted or successful suicide, enter the number of incidents.
- col c: If any of the collisions with people were a result of an attempted or successful suicide, enter the number of resulting fatalities.
- col d: If any of the collisions with people were a result of an attempted or successful suicide, enter the number of resulting injuries.

Line 04

- col b: Enter all incidents of transit agency vehicles leaving the road or track.
- col c: Enter all fatalities resulting from transit agency vehicles leaving the road or track.
- col d: Enter all injuries resulting from transit agency vehicles leaving the road or track.

Line 05

col b: Enter non-collision incidents (sudden braking, unexpected swerving) of transit agency vehicles which result in a fatality or injury inside the vehicle.

col c: Enter fatalities resulting from non-collision incidents inside transit agency vehicles.

col d: Enter injuries resulting from non-collision incidents inside transit agency vehicles.

Line 06

col b: Enter incidents (slips, falls, door closings) where someone is hurt or becomes a fatality when boarding or alighting a transit agency vehicle.

col c: Enter fatalities resulting from boarding or alighting a transit vehicle.

col d: Enter injuries resulting from boarding or alighting a transit agency vehicle.

Line 06a

col b: Enter the number of incidents from line 06 resulting in a personal casualty associated with lifts when boarding or alighting a transit agency vehicle.

col c: Enter the number of fatalities from line 06 associated with lifts when boarding or alighting a transit agency vehicle.

col d: Enter the number of injuries from line 06 associated with lifts when boarding or alighting a transit agency vehicle.

Line 07

col b: Enter all non-collision incidents (involving stairs, escalators, elevators, passage ways, platforms) of personal casualties in transit stations or at bus stops.

col c: Enter all non-collision fatalities in transit stations or at bus stops.

col d: Enter all non-collision injuries in transit stations or at bus stops.

Line 07a

col b: If any personal casualties which occurred in transit stations were associated with escalators, enter the number of incidents.

col c: If any of the personal casualties which occurred in transit stations were associated with escalators, enter the number of resulting fatalities.

col d: If any of the personal casualties which occurred in transit stations were associated with escalators, enter the number of resulting injuries.

Line 08

- col b: Enter all fires occurring in transit agency vehicles including arson and regardless of the dollar amount of damage.
- col c: Enter all fatalities resulting from fires occurring in transit agency vehicles.
- col d: Enter all injuries resulting from fires occurring in transit agency vehicles.

Line 09

- col b: Enter all fires occurring in stations including arson and regardless of the dollar amount of damage.
- col c: Enter all fatalities resulting from fires occurring in transit stations.
- col d: Enter all injuries resulting from fires occurring in transit stations.

Line 10

- col b: Enter all fires occurring in rights-of-way and other non-station locations including arson and regardless of the dollar amount of damage.
- col c: Enter all fatalities resulting from fires occurring in rights-of-way and other non-station locations.
- col d: Enter all injuries resulting from fires occurring in rights-of-way and other non-station locations.

Line 11



This field is calculated automatically in Diskette Reporting, therefore you will not be able to edit this field.

- col b: Enter the sum of lines 01 through 03, 04 through 06, 07 and 08 through 10, col b.
- col c: Enter the sum of lines 01 through 03, 04 through 06, 07 and 08 through 10, col c.
- col d: Enter the sum of lines 01 through 03, 04 through 06, 07 and 08 through 10, col d.

Line 11a

- col c: Of the number of fatalities entered on line 11, col c, enter the number of patron fatalities of the transit agency.
- col d: Of the number of injuries entered on line 11, col d, enter the number of patron injuries of the transit agency.

Line 11b

- col c: (Optional) Of the number of fatalities entered on line 11, col c, enter the number of employee fatalities of the transit agency.
- col d: (Optional) Of the number of injuries entered on line 11, col d, enter the number of employee injuries of the transit agency.

Line 12

- col b: Enter the amount paid, or an estimate made for insurance purposes, during this fiscal year to repair or replace transit agency vehicles and facilities (track, signals, buildings) to a state equivalent to that which existed prior to the incident. In cases where replacement of an older vehicle is necessary report the depreciated value not the cost of buying a new vehicle. Do not include the cost of clearing wreckage or damage to non-transit agency revenue vehicles.

Transit Safety Form (405) Check List:

- ✓ Have you based your data on accident/incident reports, not claims filed?
- ✓ Have you reported all collisions, derailments and personal casualties involving transit vehicles and transit property that meet the reporting thresholds (injury, fatality, or property damage in excess of \$1,000)?
- ✓ Have you reported all information contained in brackets as a subset of the line above it?
- ✓ Have you reported all property damage in excess of \$1,000 even if the incident was the result of a deliberate act of vandalism and/or maliciousness?
- ✓ Have you reported all fires?
- ✓ If you have reported a personal casualty injury or a fatality, have you also reported the incident that caused the injury or fatality?
- ✓ Have you excluded your employees from the patron count (line 11a)?

This Page Left Blank Intentionally

Transit System Service
Form (406)

Form not applicable
Section 15 ID
 Form 005 included

Mode
Type of Service

Line No.	Item	c			d		e	f	g	h	i	Line No.
		AM Peak	Midday	PM Peak	Average Weekday	Other						
01	Maximum service vehicles Vehicles operated in maximum service Vehicles available for maximum service	<	>	<	>	<	>	<	>	<	>	01
02		<	>	<	>	<	>	<	>	<	>	02
03	Limits of service Time service begins Time service ends	<	>	<	>	<	>	<	>	<	>	03
04		<	>	<	>	<	>	<	>	<	>	04
05	Service supplied (Non-Rail Modes) Number of vehicles in operation Total actual vehicle miles Total actual vehicle hours Total actual vehicle revenue miles Total actual vehicle revenue hours Total scheduled vehicle revenue miles Charter service hours School bus hours	<	>	<	>	<	>	<	>	<	>	05
06		<	>	<	>	<	>	<	>	<	>	06
07		<	>	<	>	<	>	<	>	<	>	07
08		<	>	<	>	<	>	<	>	<	>	08
09		<	>	<	>	<	>	<	>	<	>	09
10		<	>	<	>	<	>	<	>	<	>	10
11		<	>	<	>	<	>	<	>	<	>	11
12		<	>	<	>	<	>	<	>	<	>	12
13	Service Supplied (Rail Modes) Number of trains in operation Number of passenger cars in operation Total actual train miles Total actual train hours Total actual train revenue miles Total actual train revenue hours Total actual passenger car miles Total actual passenger car revenue miles Total scheduled passenger car revenue miles Total actual passenger car hours Total actual passenger car revenue hours	<	>	<	>	<	>	<	>	<	>	13
14		<	>	<	>	<	>	<	>	<	>	14
15		<	>	<	>	<	>	<	>	<	>	15
16		<	>	<	>	<	>	<	>	<	>	16
17		<	>	<	>	<	>	<	>	<	>	17
18		<	>	<	>	<	>	<	>	<	>	18
19		<	>	<	>	<	>	<	>	<	>	19
20		<	>	<	>	<	>	<	>	<	>	20
21		<	>	<	>	<	>	<	>	<	>	21
22		<	>	<	>	<	>	<	>	<	>	22
23		<	>	<	>	<	>	<	>	<	>	23
24	Service consumed Unlinked passenger trips Passenger miles	<	>	<	>	<	>	<	>	<	>	24
25		<	>	<	>	<	>	<	>	<	>	25
26	Service operated (days) Days scheduled operated Days not operated due to strikes Days not operated due to officially declared emergencies	<	>	<	>	<	>	<	>	<	>	26
27		<	>	<	>	<	>	<	>	<	>	27
28		<	>	<	>	<	>	<	>	<	>	28

Date Prepared

Date Updated

Transit System Service Form (406)

The purpose of this form is to report service characteristics for all modes including vehicles required for annual maximum service, time periods of service, service supplied and consumed, and days operated.

General Information

Report data by mode and type of service. Submit one form for each mode directly operated and for each purchased transportation mode. If a provider operates 100 or more vehicles in annual maximum service across all modes, the provider must file a separate Section 15 report.

Report data for maximum service vehicles during the peak season of the year. Report data for limits of service, service supplied, service consumed, and service operated for an average weekday, Saturday, and Sunday. For demand response or other service with no peak periods, complete only cols f through i. Report data for limits of service using the 2400 hour military time clock.

Service Consumed: Report unlinked passenger trips and passenger miles using a statistically valid sampling technique or a 100 percent count. An agency may use any data sampling technique, by mode and type of service, that meets 95 percent confidence and 10 percent precision levels. For purchased transportation services included in your report, you may do one sample across multiple contracts for the same mode of service. Please refer to pages 400-45 through 400-48 for more information.

Vehicles Operated in Maximum Service: For commuter rail, report both passenger cars and the locomotives used to pull them. Report locomotives whether or not they are used to carry passengers in revenue service. These vehicles correlate to the revenue vehicles reported on the Revenue Vehicle Inventory Form (408).

Agencies Serving Urbanized Areas (UZAs) of fewer than 200,000 Population: The next mandatory year for submitting statistically sampled passenger mile data will occur in 1998 for existing reporters.

Definitions

Vehicles Operated in Maximum Service: Vehicles operated to meet annual maximum service requirements. This is the revenue vehicle count (passenger cars and locomotives for commuter rail) during the peak season of the year, on the week and day that maximum service is provided. Exclude atypical days or one-time special events.

Vehicles Available for Maximum Service: Vehicles (passenger cars and locomotives for commuter rail) available to meet annual maximum service requirements. This includes spares, out-of-service vehicles, and vehicles in or awaiting maintenance, but excludes vehicles awaiting sale and emergency contingency vehicles.

Average Weekday: A representative weekday in the operation of the transit system computed as the mathematical average of several typical weekdays selected at random throughout the year. A typical weekday is one where there are no anomalies such as high ridership due to extra service added for a convention, or low ridership due to a snowstorm. Determine average Saturday and Sunday data, including holiday service, the same way. See Example 17 below.

Example 17

Computing Average Weekday Data

Approach 1

- Select several typical days of service throughout the year.
- Compute the arithmetical average of these typical days.

Example of number of vehicles in operation on an average weekday:

- 9 months x 10 buses = 90
- 3 months x 2 buses = 6
- 96 buses/12 months = 8 buses for average weekday

Approach 2

- Accumulate actual data by weekday, Saturday and Sunday for each day of service operated.
- Compute the arithmetical average.

Example of number of vehicles in operation on Sundays:

- 26 Sundays x 6 buses = 156
- 26 Sundays x 4 buses = 104
- 3 Holidays/Sunday service x 3 buses = 9
- 269 buses ÷ 55 ≈ 5 buses for an average Sunday

Time Service Begins: Start of morning transit service, i.e., the time when a revenue service vehicle leaves the garage or point of dispatch.

Time Service Ends: End of night transit service, i.e., the time when a revenue service vehicle returns to the garage or point of dispatch.

A.M. Peak Period: The period in the morning when additional services are provided to handle higher passenger volumes. The period begins when normal, scheduled headways are reduced and ends when headways return to normal.

P.M. Peak Period: The period in one afternoon or evening when additional services are provided to handle higher passenger volumes. The period begins when normal headways are reduced and ends when headways are returned to normal.

Midday Period: The period between the end of the A.M. peak and the beginning of the P.M. peak.

Actual Service: Total service operated during each time period. Actual service excludes missed trips and service interruptions (e.g., strikes, emergency shutdowns), but includes deadheading.

Revenue Service: A vehicle is in revenue service when the vehicle is available to the general public and there is a reasonable expectation of carrying passengers that either directly pay fares, are subsidized by public policy, or provide payment through some contractual arrangement. This includes passenger cars and only those locomotives operating as a passenger car where there is a reasonable expectation of carrying passengers. Vehicles operated in fare free service are considered in revenue service. Revenue service excludes deadhead, school bus, and charter service.

Deadhead: Miles and hours that a vehicle travels when out of revenue service. This includes leaving and returning to the garage or yard facility, changing routes, etc., and when there is no reasonable expectation of carrying revenue passengers. However, it does not include charter service, school bus service, operator training, maintenance training, etc. For non-scheduled, non-fixed-route service (demand responsive), deadhead mileage also includes the travel between the dispatching point and passenger pick-up or drop-off.

Unlinked Passenger Trips: The number of passengers who board public transportation vehicles. A passenger is counted each time he/she boards a vehicle even though he/she may be on the same journey from origin to destination.

Passenger Miles: The sum of the distances ridden by each passenger.

Volume II of the USOAR References: Sections 8.2, 8.4, 8.7, 8.8

Instructions

Annual Total: Report annual total data in col i. Include service for atypical days if the service is available to the general public (e.g., special services or one-time events) in the calculation of annual totals. You may compute annual totals by multiplying the total number of weekdays, Saturdays, and Sundays that service was operated by the corresponding data for an average weekday, Saturday, and Sunday, and adding in any extra services. See Example 18 below.

Example 18

Computing Annual Total Data

Approach 1

- Determine the number of weekdays, Saturdays and Sundays that service was operated (line 26)
- Add the number of weekdays (line 26, col f) multiplied by the average weekday data (col f), plus the number of Saturdays (line 26, col g) multiplied by the average Saturday data (col g), plus the number of Sundays (line 26, col h) multiplied by the average Sunday data (col h).
- Add in any extra service. This is the annual total (col i).

Approach 2

- Determine the number of weekdays, Saturdays and Sundays that service was operated (line 26).
- For all days that service was operated, accumulate all data by weekday, Saturday and Sunday from your records including any extra services.
- This is the annual total (col i).

Actual Vehicle Miles and Hours: Report the actual vehicle miles and hours computed as the miles and hours traveled by vehicles in revenue service plus deadhead miles and hours. Do not include items such as charter services, school bus service, operator training, maintenance testing, etc. Subtract missed runs and other service interruptions if estimating actual service from scheduled service. Average weekday data are the sum of the service offered during all time segments of a typical weekday. Include in the annual total, actual data for atypical days.

If you report vanpool services, include travel to or from maintenance facilities or for the driver's personal use (deadhead) in actual vehicle miles and hours.

Actual Vehicle Revenue Miles and Hours: If you report vanpool services and count the driver as a passenger, vehicle revenue miles and hours include travel from the driver's home to the final destination and return.

Scheduled Vehicle Revenue Miles: Report the mileage computed directly from your schedules, excluding any service interruptions or special additional services. Average weekday data are the sum of the scheduled service offered during all time segments of a typical weekday. For non-scheduled services such as demand response, report N/A.

Service Consumed: Report unlinked passenger trips and passenger miles using an approved FTA technique, a statistically valid alternative sampling technique, a 100 percent count, or use your sampling waiver (self certified in the Chief Executive Officer Certification). If you report vanpool services, you may substitute actual rider counts for sampling. Count the driver as a passenger if he makes a work trip or has another trip purpose and does not receive wages.

Passenger Mile Sampling Waiver: If you have a waiver for passenger mile data, you may report the previous year's data for both passenger miles and unlinked passenger trips. Or, you may report estimated data for intermediate years using the average trip length factor derived from the sample drawn each third or fifth year, as applicable, multiplied by a 100 percent count or sample of unlinked passenger trips.

If you have a sampling waiver for passenger mile data, submit a Supplemental Information Form (005) describing how you derived passenger mile data.

Service Operated: For both strikes and officially declared emergencies, you may expand the data used in the Section 9 apportionment to reflect a full year of operation based on the latest operating statistics before the period of the shutdown. Detail the methodology and the estimated annual totals only on a Supplemental Information Form (005). All other forms in your Section 15 report, including annual totals on the Transit System Service Form (406) and the Section 9 Statistics Form (901) should reflect actual data.

If any days are not operated due to strikes or officially declared emergencies, submit a Supplemental Information Form (005) and describe.

Collecting Passenger Mile Data: This section provides an overview of sampling requirements and methodologies for collecting unlinked passenger trips and passenger miles.

Sampling for passenger mile data must meet the FTA's requirements for minimum levels of confidence (95 percent) and precision (10 percent). Data are sampled and reported by mode and type of service on the Transit System Service Form (406). You may use different sampling techniques for each mode by type of service. For purchased transportation services the following apply:

- Purchased transportation service providers are not required to use the same sampling technique implemented by your agency.

- For purchased transportation services included in your report, you may conduct one sample covering all contracts for that mode.
- For purchased transportation services, each provider may use a different sampling technique.

Data Collection Techniques: There are three means by which you may obtain unlinked passenger trips and passenger miles: 100 percent count, use of one of FTA's suggested sampling techniques, or use of an alternative sampling technique. These are described below:

100 Percent Count: This method entails counting every passenger each time he/she boards a vehicle and recording the distance he/she travels. It is generally applicable to smaller systems.

FTA Suggested Techniques: FTA has developed several suggested techniques to assist reporters. If you use any of these techniques you must follow it exactly. Do not change the prescribed number of trips in the sample. The techniques are described in three circulars that provide definitions, sampling procedures, data recording procedures, annual report compilation, and sample selection information:

- *FTA C 2710.1A Sampling Techniques for Obtaining Fixed Route Bus Operating Data Required under the Section 15 Reporting System.* Six sampling plans are presented; the minimum number of sample trips is 549 annually. The sampling circular includes the Annual Report to FTA Form (406A). Do not submit this form with your Section 15 report; but retain it for your files.
- *FTA C 2710.2A Sampling Procedures for Obtaining Demand Responsive Bus system Operating Data Required under the Section 15 Reporting System.* Described is a method for sampling the service provided by one demand response vehicle on one day each week. The sampling circular includes the Annual Report to FTA -- Demand Response Form (406B). Do not submit this form with your Section 15 report; but retain it for your files.
- *FTA C 2710.4A Revenue Based Sampling Procedures for Obtaining Fixed Route Bus Operating Data Required under the Section 15 Reporting System.* Described is a method for sampling and counting cash fare box revenue on four trips per week.

Alternative Sampling Technique: An alternative sampling technique is the use of a statistically valid technique, other than a 100 percent count or an FTA suggested technique. A qualified statistician must determine that the sampling technique meets FTA's confidence and precision levels. Both the technique and the statistician's approval must be documented and retained in your files.

Qualified Statistician: FTA does not prescribe statistician qualifications. Rather, it is based on the agency's needs. It may be an in-house staff person with a working knowledge and an education/background in statistics. Larger agencies with more complex services and

needs will probably require a person who can handle more sophisticated sample/statistical procedures.

Passenger Mile Sampling Requirements: Exhibit 12 below summarizes the mandatory years, the criteria, and the reporting requirements:

Exhibit 12		
Passenger Mile Sampling Requirements		
Mandatory Year	Population (UZA Size)	Number of Directly Operated Vehicles in Annual Maximum Service
Every year	≥ 500,000	≥ 100
Every 3rd year	≥ 500,000	< 100
	200,000 - 500,000	Any Number
Every 5th year	< 200,000	Any Number

Agencies Serving UZAs of 500,000 or more Population: Every year is a mandatory year for submitting statistically sampled passenger mile data if there are 100 or more directly operated revenue vehicles in annual maximum service. If there are fewer than 100 directly operated revenue vehicles in annual maximum service, the mandatory year for submitting statistically sampled passenger mile data occurs every three years. The next mandatory year for submitting statistically sampled passenger mile data will occur in 1996 for existing reporters.

Agencies Serving UZAs of 200,000 or more Population: The mandatory year for submitting statistically sampled passenger mile data occurs every three years for agencies who meet any one of the following criteria:

- Serve an urbanized area of fewer than 500,000 population; or
- Directly operate fewer than 100 revenue vehicles in annual maximum service for all modes; or
- Purchased transportation services except those submitted in separate Section 15 reports.

The next mandatory year for submitting statistically sampled passenger mile data will occur in 1996 for existing reporters.

Agencies Serving UZAs of fewer than 200,000 Population: The mandatory year for submitting statistically sampled passenger mile data occurs every five years. The next mandatory year for submitting statistically sampled passenger mile data will occur in 1998 for existing reporters.

Reporting Requirements: You must report valid statistically sampled or a 100 percent count of passenger mile data in a mandatory year. Thereafter, your Chief Executive Officer (CEO) Certification verifies that the passenger mile data satisfy FTA requirements.

Exhibit 13 below describes the reporting requirements.

Exhibit 13		
Passenger Mile Reporting Requirements		
Required Action	Prior to 1993	1993
Chief Executive Officer (CEO) Certification <ul style="list-style-type: none"> ● Verifies that the FTA standards for precision and accuracy of sampling are met. ● Verifies how passenger mile data are collected. 	√	√
Sample or 100 percent count in mandatory year	√	√
Written notification from FTA of passenger mile sampling waiver for intermediate years.	√	N/A Self-Certification by CEO
Intermediate years <ul style="list-style-type: none"> ● Use mandatory year data for both unlinked passenger trips and passenger miles, or ● Estimate passenger mile data using average trip length from the mandatory year multiplied by the unlinked passenger trips from the report year, or ● Continue sampling, and ● Document on a Supplemental Information Form (005) how you derived passenger mile data. 	√	√

Transit System Service Form (406)
Form Completion

Line 01

col i: Enter the number of vehicles operated on the maximum day of the year to provide peak period service. For CR include passenger cars and locomotives. If vehicles are used for multiple modes, allocate these vehicles to the appropriate modes, rounding to the nearest whole number.

Line 02

col i: Enter the number of vehicles available on the maximum day of the year to provide peak period service (line 01 plus spares, out-of-service vehicles, and vehicles in or awaiting maintenance; and excluding vehicles awaiting sale or emergency contingency vehicles). For CR include passenger cars and locomotives.

Note: For lines 03 and 04 use military time. Report the limits of service for an average day total (col f, g, and h) as the time morning service begins and night service ends. For any service that does not have peaks, enter the time service begins and ends in columns f, g, or h as applicable.

Line 03

col b: Enter the time A.M. peak service begins for an average weekday.

col c: Enter the time A.M. peak service ends and midday service begins for an average weekday.

col d: Enter the time P.M. peak service begins for an average weekday.

col f: Enter the time service begins for an average weekday; that is, the time vehicles leave the garage or yard to begin the day's service.

col g: Enter the time service begins for an average Saturday.

col h: Enter the time service begins for an average Sunday.

Line 04

col b: Enter the time A.M. peak service ends for an average weekday.

col c: Enter the time midday service ends and P.M. peak service begins for an average weekday.

col d: Enter the time P.M. peak service ends for an average weekday.

col f: Enter the time service ends for an average weekday; that is, the time vehicles return to the garage or yard to end the day's service.

col g: Enter the time service ends for an average Saturday.

col h: Enter the time service ends for an average Sunday.

Note: For line 05 cols b through e, g, and h report the maximum number of vehicles operated during the time period for an average weekday, Saturday, and Sunday respectively.

Line 05

col b: Enter the number of vehicles in A.M. peak operation on an average weekday (neither the maximum or minimum but the average of several weekdays throughout the year).

col c: Enter the number of vehicles in midday service on an average weekday.

col d: Enter the number of vehicles in P.M. peak service on an average weekday.

col e: Enter the number of vehicles in all other periods of service (before the A.M. peak and after the P.M. peak) on an average weekday.

col f: Enter the largest number of vehicles entered in cols b through e.

col g: Enter the number of vehicles in service on an average Saturday (neither the maximum or minimum but the average of several Saturdays throughout the year).

col h: Enter the number of vehicles in service on an average Sunday (neither the maximum or minimum but the average of several Sundays throughout the year).

Note: Lines 06 through 10 and lines 15 through 25, col i are annual total data items. The annual total is the expansion of your average weekday, Saturday and Sunday data using the days service is operated from line 26, cols f through h. Diskette Reporting will compute these totals as an optional calculation; follow the instruction below. You may also edit the field after the calculation to add in any extra services not included in the average weekday, Saturday and Sunday data in cols f through h. The instruction must be followed for each line, col i.



This is an optional calculated field in Diskette Reporting. Data may be entered into this field directly, or by pressing the **Ctrl-F2** key combination when the cursor is on the field, this will insert the calculated value.

col i: Enter the annual total data.

Note: For lines 06 through 10, cols b through e are optional.

Line 06

col b-e: (Optional) Enter the total actual vehicle miles attributable to each peak and non-peak period. These are all the miles put on the vehicles for an average weekday and distributed among the applicable periods.

col f: Enter the total actual vehicle miles for an average weekday. These are all the miles put on the vehicles for an average weekday.

col g: Enter the total actual vehicle miles for an average Saturday. These are all the miles put on vehicles operated for an average Saturday.

col h: Enter the total actual vehicle miles for an average Sunday. These are all the miles put on vehicles operated for an average Sunday.

col i: Enter the annual total of all actual vehicle miles.

Line 07

col b-e: (Optional) Enter the total actual vehicle hours attributable to each peak and non-peak period. These are all the hours that vehicles operated for an average weekday and distributed among the applicable periods.

col f: Enter the total actual vehicle hours for an average weekday. These are all the hours that vehicles operated for an average weekday.

col g: Enter the total actual vehicle hours for an average Saturday. These are all the hours that vehicles operated for an average Saturday.

col h: Enter the total actual vehicle hours for an average Sunday. These are all the hours that vehicles operated for an average Sunday.

col i: Enter the annual total of all actual vehicle hours.

Line 08

col b-e: (Optional) Enter the total actual vehicle revenue miles attributable to each peak and non-peak period. These are all the miles where there is a reasonable expectation of carrying passengers and do not include any deadheading or missed runs for an average weekday, and distributed among the applicable periods.

col f: Enter the total actual vehicle revenue miles for an average weekday. These are all the miles that vehicles operated in revenue service for an average weekday.

col g: Enter the total actual vehicle revenue miles for an average Saturday. These are all the miles that vehicles operated in revenue service for an average Saturday.

col h: Enter the total actual vehicle revenue miles for an average Sunday. These are all the miles that vehicles operated in revenue service for an average Sunday.

col i: Enter the annual total of all actual vehicle revenue miles.

Line 09

col b-e: (Optional) Enter the total actual vehicle revenue hours attributable to each peak and non-peak period. These are all the hours where there is a reasonable expectation of carrying passengers, but do not include deadheading or missed run hours, for an average weekday and distributed among the applicable periods.

col f: Enter the total actual vehicle revenue hours for an average weekday. These are all the hours that vehicles operated in revenue service for an average weekday.

col g: Enter the total actual vehicle revenue hours for an average Saturday. These are all the hours that vehicles operated in revenue service for an average Saturday.

col h: Enter the total actual vehicle revenue hours for an average Sunday. These are all the hours that vehicles operated in revenue service for an average Sunday.

col i: Enter the annual total of all actual vehicle revenue hours.

Note: On line 10, report N/A for non-scheduled services such as demand response.

Line 10

col b-e: (Optional) Enter the total scheduled vehicle revenue miles attributable to each peak and non-peak period. These are all the miles computed from published schedules for an average weekday and distributed among the applicable periods. Although some of them may have been missed over the course of the year, all of them should be entered here.

col f: Enter the total scheduled vehicle revenue miles for an average weekday. These are all the miles computed from published schedules for an average weekday.

col g: Enter the total scheduled vehicle revenue miles for an average Saturday. These are all the miles that vehicles were scheduled to operate in revenue service for an average Saturday.

col h: Enter the total scheduled vehicle revenue miles for an average Sunday. These are all the hours that vehicles were scheduled to operate in revenue service for an average Sunday.

col i: Enter the annual total of all scheduled vehicle revenue miles.

Line 11

col i: Enter annual charter service hours, none of which should be entered in lines 07 or 09 above.

Line 12

col i: Enter annual school bus hours only if the vehicle is used exclusively as a school bus, none of which should be entered in lines 07 or 09 above. Do not enter school tripper service on line 12.

Note: Lines 13 and 15 through 18 refer to trains. Trains are defined as either (a) a locomotive and one or more passenger cars as in the commuter rail mode, or (b) one or more heavy rail or streetcar/light rail vehicles, or (c) one vehicle only, if appropriate to that mode (cable car, inclined plane, etc.). In cases where one passenger car equates to one train, enter the same information on lines 15 and 19, lines 16 and 22, lines 17 and 20, and lines 18 and 23.

Line 13

col b: Enter the number of trains in A.M. peak operation on an average weekday (neither the maximum or minimum but the average of several weekdays throughout the year).

col c: Enter the number of trains in midday service on an average weekday.

col d: Enter the number of trains in P.M. peak service on an average weekday.

col e: Enter the number of trains in all other periods of service (before the A.M. peak and after the P.M. peak) on an average weekday.

col f: Enter the largest number of trains entered in cols b through e.

col g: Enter the number of trains in service on an average Saturday (neither the maximum or minimum but the average of several Saturdays throughout the year).

col h: Enter the number of trains in service on an average Sunday (neither the maximum or minimum but the average of several Sundays throughout the year).

Line 14

col b: Enter the number of passenger cars in A.M. peak operation on an average weekday (neither the maximum or minimum but the average of several weekdays throughout the year).

col c: Enter the number of passenger cars in midday service on an average weekday.

col d: Enter the number of passenger cars in P.M. peak service on an average weekday.

col e: Enter the number of passenger cars in all other periods of service (before the A.M. peak and after the P.M. peak) on an average weekday.

col f: Enter the largest number of passenger cars entered in cols b through e.

col g: Enter the number of passenger cars in service on an average Saturday (neither the maximum or minimum but the average of several Saturdays throughout the year).

col h: Enter the number of passenger cars in service on an average Sunday (neither the maximum or minimum but the average of several Sundays throughout the year).

Note: For lines 15 through 24, cols b through e are optional.

Line 15

col b-e: (Optional) Enter the total actual train miles attributable to each peak and non-peak period. These are all the miles put on the trains for an average weekday and distributed among the applicable periods.

col f: Enter the total actual train miles for an average weekday. These are all the miles put on the trains for an average weekday.

col g: Enter the total actual train miles for an average Saturday. These are all the miles put on trains operated for an average Saturday.

col h: Enter the total actual train miles for an average Sunday. These are all the miles put on trains operated for an average Sunday.

col i: Enter the annual total of all trains miles.

Line 16

col b-e: (Optional) Enter the total actual train hours attributable to each peak and non-peak period. These are all the hours that trains operated for an average weekday and distributed among the applicable periods.

col f: Enter the total actual train hours for an average weekday. These are all the hours put on the trains for an average weekday.

col g: Enter the total actual train hours for an average Saturday. These are all the hours that trains operated for an average Saturday.

col h: Enter the total actual train hours for an average Sunday. These are all the hours that trains operated for an average Sunday.

col i: Enter the annual total of all train hours.

Line 17

col b-e: (Optional) Enter the total actual train revenue miles attributable to each peak and non-peak period. These are all the miles where there is a reasonable expectation of carrying passengers and do not include any deadheading or missed runs for an average weekday, and distributed among the applicable periods.

- col f: Enter the total actual train revenue miles for an average weekday. These are all the miles put on the trains operated in revenue service for an average weekday.
- col g: Enter the total actual train revenue miles for an average Saturday. These are all the hours that trains operated in revenue service for an average Saturday.
- col h: Enter the total actual train revenue miles for an average Sunday. These are all the hours that trains operated in revenue service for an average Sunday.
- col i: Enter the annual total of all train revenue miles.

Line 18

- col b-e: (Optional) Enter the total train revenue hours attributable to each peak and non-peak period. These are all the hours where there is a reasonable expectation of carrying passengers, but do not include deadheading or missed run hours, for an average weekday and distributed among the applicable periods.
- col f: Enter the total actual train revenue hours for an average weekday. These are all the hours put on the trains operated in revenue service for an average weekday.
- col g: Enter the total train revenue hours for an average Saturday. These are all the revenue hours that trains operated in revenue service for an average Saturday.
- col h: Enter the total actual train revenue hours for an average Sunday. These are all the revenue hours that trains operated in revenue service for an average Sunday.
- col i: Enter the annual total of all train revenue hours.

Line 19

- col b-e: (Optional) Enter the total actual passenger car miles attributable to each peak and non-peak period. These are all the miles put on the passenger cars for an average weekday and distributed among the applicable periods.
- col f: Enter the total actual passenger car miles for an average weekday. These are all the miles put on the passenger cars for an average weekday.
- col g: Enter the total actual passenger car miles for an average Saturday. These are all the miles put on passenger cars operated for an average Saturday.
- col h: Enter the total actual passenger car miles for an average Sunday. These are all the miles put on passenger cars operated for an average Sunday.
- col i: Enter the annual total of all passenger car miles.

Line 20

- col b-e: (Optional) Enter the total actual passenger car revenue miles attributable to each peak and non-peak period. These are all the miles where there is a reasonable expectation of carrying passengers and do not include any deadheading or missed runs for an average weekday, and distributed among the applicable periods.
- col f: Enter the total actual passenger car revenue miles for an average weekday. These are all the miles put on the passenger cars operated in revenue service for an average weekday.
- col g: Enter the total actual passenger car revenue miles for an average Saturday. These are all the miles that passenger cars operated in revenue service for an average Saturday.
- col h: Enter the total actual passenger car revenue miles for an average Sunday. These are all the miles that passenger cars operated in revenue service for an average Sunday.
- col i: Enter the annual total of all passenger car revenue miles.

Line 21

- col b-e: (Optional) Enter the total scheduled passenger car revenue miles attributable to each peak and non-peak period. These are all the miles computed from published schedules for an average weekday and distributed among the applicable periods. Although some of them may have been missed over the course of the year, all of them should be entered here.
- col f: Enter the total scheduled passenger car revenue miles for an average weekday. These are all the miles computed from published schedules for an average weekday.
- col g: Enter the total scheduled passenger car revenue miles for an average Saturday. These are all the miles that passenger cars were scheduled to operate in revenue service for an average Saturday.
- col h: Enter the total scheduled passenger car revenue miles for an average Sunday. These are all the miles that passenger cars were scheduled to operate in revenue service for an average Sunday.
- col i: Enter the annual total of all scheduled passenger car revenue miles.

Line 22

- col b-e: (Optional) Enter the total actual passenger car hours attributable to each peak and non-peak period. These are all the hours that passenger cars operated for an average weekday and distributed among the applicable periods.

- col f: Enter the total actual passenger car hours for an average weekday. These are all the hours put on the passenger cars for an average weekday.
- col g: Enter the total actual passenger car hours for an average Saturday. These are all the hours that passenger cars operated for an average Saturday.
- col h: Enter the total actual passenger car hours for an average Sunday. These are all the hours that passenger cars operated for an average Sunday.
- col i: Enter the annual total of all passenger car hours.

Line 23

- col b-e: (Optional) Enter the total passenger car revenue hours attributable to each peak and non-peak period. These are all the hours where there is a reasonable expectation of carrying passengers, but do not include deadheading or missed run hours, for an average weekday and distributed among the applicable periods.
- col f: Enter the total actual passenger car revenue hours for an average weekday. These are all the hours put on the passenger cars operated in revenue service for an average weekday.
- col g: Enter the total passenger car revenue hours for an average Saturday. These are all the revenue hours that passenger cars operated in revenue service for an average Saturday.
- col h: Enter the total actual passenger car revenue hours for an average Sunday. These are all the revenue hours that passenger cars operated in revenue service for an average Sunday.
- col i: Enter the annual total of all passenger car revenue hours.

Note: For lines 24 and 25, if you report vanpool services, you may substitute actual rider counts for sampling. Count the driver as a passenger if he makes a work or other trip and does not receive wages.

Line 24

- col b-e: (Optional) Enter the total passengers each time they board vehicles attributable to each peak and non-peak period. This is not the same as tickets sold as each unlinked trip is counted even if there was a transfer fare paid. Enter the number of unlinked trips for an average weekday and distributed among the applicable time periods.
- col f: Enter the total passengers each time they board a vehicles for an average weekday.
- col g: Enter the total passengers each time they board a vehicle car for an average Saturday.

col h: Enter the total passengers each time they board a vehicle for an average Sunday.

col i: Enter the annual total of all unlinked passenger trips.

Line 25

col f-h: Enter the total passenger miles attributable to average weekday, Saturday and Sunday service. These are derived from sampling, 100 percent counts or your sampling waiver, and are the sum total of all miles each passenger rides a vehicle.

col i: Enter the annual total number of passenger miles.

Submit a Supplemental Information Form (005) (box 14) if you have a passenger mile sampling waiver and describe how you derived passenger mile data.

Line 26

col f-h: Enter the annual number of weekdays, Saturdays, and Sundays that service was operated for your agency (only service included in your report).



This field is calculated automatically in Diskette Reporting, therefore you will not be able to edit this field.

col i: Enter the sum of line 26, cols f through h.

Line 27

col f-h: Enter the annual number of weekday, Saturdays, and Sundays that service was not operated due to strikes.



This field is calculated automatically in Diskette Reporting, therefore you will not be able to edit this field.

col i: Enter the sum of line 27, cols f through h.

Line 28

col f-h: Enter the annual number of weekday, Saturdays, and Sundays that service was not operated due to officially declared emergencies.



This field is calculated automatically in Diskette Reporting, therefore you will not be able to edit this field.

col i: Enter the sum of line 28, cols f through h.

Transit System Service Form (406) Check List:

- ✓ Are vehicles operated (line 01, col i) \leq vehicles available (line 02, col i)?
- ✓ Are limits of service (lines 03 through 04) reported using the 2400 military time clock?
- ✓ Are vehicles in operation (line 05/14, col f) \leq vehicles operated (line 01, col i)?
- ✓ Are the annual totals for the service supplied (lines 05 through 23, col i) and the service consumed (lines 24 and 25, col i) greater than or equal to the data reported for service operated on an average weekday, Saturday, and Sunday (col f, g, and h) multiplied by the number of days service was operated (line 26, col f, g, and h)?
- ✓ If you reported days not operated due to strikes (line 27) or officially declared emergencies (line 28), describe on a Supplemental Information Form (005) (box 5).
- ✓ Have you submitted a Supplemental Information Form (005) (box 14) describing how you derived passenger mile data?

Service Supplied (Non-Rail Modes)

- ✓ Is deadhead excluded from actual vehicle revenue miles (line 08), actual vehicle revenue hours (line 09) and scheduled vehicle revenue miles (line 10)?
- ✓ Are actual vehicle revenue miles (line 08) $<$ actual vehicle miles (line 06)?
- ✓ Are actual vehicle revenue hours (line 09) $<$ actual vehicle hours (line 07)?
- ✓ Are scheduled vehicle revenue miles (line 10) \geq actual vehicle revenue miles (line 08)?

Service Supplied (Rail Modes)

- ✓ Is deadhead excluded from actual vehicle revenue miles (line 17 and 20), and actual vehicle revenue hours (line 18 and 23)?
- ✓ Are actual vehicle revenue miles (line 17, 20) $<$ actual vehicle miles (line 15, 19)?
- ✓ Are actual vehicle revenue hours (line 18, 23) $<$ actual vehicle hours (line 16, 22)?
- ✓ Are scheduled passenger car revenue miles (line 21) \geq actual passenger car revenue miles (line 20)?
- ✓ Have you included locomotives used to pull revenue passenger cars in vehicles operated and available for maximum service (lines 01 and 02)?

Revenue Vehicle Inventory
Form (408)

- Form not applicable
- Section 15 ID
- Form 005 included

Mode
Type of Service

a	b	c	d	e	f	g	h	i	j	k	l	m	n	Line No.	
Line No.	Number of Vehicles in Total Fleet	Vehicle Type Code	Ownership Code	Year of Manufacture	Manufacturer Code	Model Number	Number of Active Vehicles in Fleet	Number of ADA Accessible Vehicles	Emergency Contingency Vehicles	Fuel Type Code	Seating Capacity	Standing Capacity	Total Miles on Active Vehicles During the Period (000)	Average Lifetime Mileage Per Active Vehicle (000)	Line No.
01															01
02															02
03															03
04															04
05															05
06															06
07															07
08															08
09															09
10															10
11															11
12															12
13															13
14															14
15															15
16															16
17															17
18															18
19															19
20															20
21															21
22															22
23															23
24															24
Total															25

Date Prepared

Date Updated

Revenue Vehicle Inventory Form (408)

The purpose of this form is to report revenue vehicle inventory at the end of the agency's fiscal year, and to identify the characteristics of the vehicles in the fleet.

General Information

Complete a separate form for each mode and type of service. Include your directly operated revenue vehicles, and revenue vehicles operated by sellers (providers) included in your report.

Report all revenue vehicles whether or not they were purchased with Federal funds. There is one exception: Taxi-cab companies under contract for demand response services report a reduced set of data on this form. Specifically, they do not have to report year of manufacture, manufacturer code, model number, emergency contingency vehicles, standing capacity, total miles on active vehicles in the period, and average lifetime mileage per active vehicle.

Group all revenue vehicles by mode according to identical vehicle type, ownership code, year of manufacture, manufacturer code, model number, fuel type, and seating and standing capacity. For commuter rail, report both passenger cars and the locomotives used to pull them.

Volume II of the USOAR References: Section 3.3

Definitions

Vehicles in Total Fleet: All revenue vehicles at fiscal year end, including those in storage, emergency contingency, awaiting sale, etc.

Vehicle Type Code: Two-digit mnemonic codes (see Exhibit 14, page 400-64).

Ownership Code: Two-digit mnemonic codes (see Exhibit 14, page 400-64) for the following categories:

Leased under Purchase Agreement: Vehicles leased under a closed-end agreement whereby the lessee acquires the capital appreciation of the vehicles as lease payments are made. At the end of the lease, the vehicles are owned by the lessee.

Leased or Borrowed from Related Parties: Vehicles leased or borrowed through a public entity as the result of legal or governmental agreements or restrictions. For example, a State may purchase all vehicles (hold title) and distribute the vehicles to transit agencies; or vehicles may be owned by a county government and leased to a public transit authority who is legally prohibited from owning the vehicles.

Owned Outright: Vehicles owned outright or part of a safe harbor leasing agreement where only the tax title is sold.

True Lease: Vehicles leased such that the lessee does not acquire the capital appreciation of the vehicles as lease payments are made. However, a true lease may include an option to buy the vehicle after the term of the lease at the depreciated or at a pre-arranged value.

Year of Manufacture: The year of original manufacture of the vehicle.

Manufacturer Code: Three-digit mnemonic code of the manufacturer of the vehicle body (see Exhibits 15 and 16, pages 400-65 through 400-67).

Model Number: Vehicle model number as used by the manufacturer.

Active Vehicles in Fleet: Vehicles in the year end fleet that are available to operate in revenue service, including vehicles temporarily out of service for routine maintenance and minor repairs.

Americans with Disabilities Act (ADA) Accessible Vehicles: A vehicle is accessible if it meets the Architectural and Transportation Barriers Compliance Board (Access Board) guidelines which USDOT has incorporated into its rules as 49 CFR part 38. This includes the concept of equivalent facilitation (§37.7[b]) whereby a public or private entity can deviate from provisions of part 38. Equivalent facilitation is a way of providing comparable compliance with part 38 where a portion of part 38 cannot be met. Please refer to *Transportation for Individuals with Disabilities*; Final Rule (49 CFR, parts 27, 37, and 38); September 6, 1991.

Emergency Contingency Vehicles: Revenue vehicles placed in an inactive contingency fleet for energy or other local emergencies after the vehicles have reached the end of their normal minimum useful life. The vehicles must be properly stored and maintained, and the emergency contingency plan must be approved by FTA.

Fuel Type Code: Two-digit codes, see Exhibit 14, page 400-64.

Seating Capacity: The number of seats that are actually installed in the vehicle.

Standing Capacity: The number of standing passengers that can be accommodated aboard the vehicle during a normal full load (non-crush) in accordance with established loading policy or, in absence of a policy, the manufacturer's rated standing capacity figures.

Total Miles on Active Vehicles During the Period: The total miles accumulated on all active vehicles in the group during the period.

Average Lifetime Mileage Per Active Vehicle: Cumulative mileage from the date of manufacture to fiscal year end divided by the number of active vehicles.

Instructions

Ownership Code: If the form is being completed for purchased transportation, report ownership code from the perspective of the seller (provider). (See Exhibit 14, page 400-64.)

Year of Manufacture: Report the date any vehicles were rebuilt and by whom on a Supplemental Information Form (005). (See Exhibits 15 and 16, pages 400-65 through 400-67.)

Manufacturer Code: List the manufacturer of the vehicle body (final vehicle manufacturer) as the manufacturer (i.e., enter a vehicle with an Escort chassis but manufactured by National Coach Corp. as NCC). If the manufacturer is not on the list (Exhibits 15 and 16, on pages 400-65 through 400-67), enter ZZZ and indicate the line number and manufacturer on a Supplemental Information Form (005). Use the manufacturer name of the current corporation that manufactures the particular model, with the exception of Flixible, which should be identified by the code FLX regardless of the current parent company.

Model Number: Enter the vehicle model number as used by the vehicle manufacturer. For heavy rail cars, use the most recent edition of *Roster of North American Rapid Transit Cars*. Do not use any spaces, dashes, or other punctuation in the identification of the model number.

Note: You are not required to report vehicle model numbers for automobiles and vans used in revenue service, such as those used for demand response and vanpool services.

Emergency Contingency Vehicles: Report vehicles in an approved emergency contingency plan as part of the total fleet, but not as part of the active fleet.

Note: Taxi-cab companies are not required to report emergency contingency vehicles for automobiles and vans used in demand response service.

Fuel Type Code: Enter DP (diesel particulate) for the fuel type code if a vehicle is equipped with a diesel particulate trap.

Average Lifetime Mileage Per Active Vehicle: Report the cumulative mileage derived from odometer readings for each active vehicle, from the date of manufacture through fiscal year end, divided by the number of active vehicles rounding to the nearest one-thousand (1,000) miles.

Note: Estimate total vehicle mileage for vehicles with damaged or defective odometers from available records.

Exhibit 14

Vehicle Type, Ownership, and Fuel Type Codes

Vehicle Type Codes

AB - Articulated motor buses	LR - Light rail vehicles (Streetcars)
AG - Automated guideway vehicles	MO - Monorail vehicles
AO - Automobiles	RL - Commuter rail locomotives
BA - Motor buses, class A (>35 seats)	RP - Commuter rail passenger coaches
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	TB - Trolleybuses*
DB - Double decked buses	TR - Aerial tramways
FB - Ferryboats	VN - Vans
HR - Heavy rail passenger cars	OR - Other
IP - Inclined planes	

Ownership Codes

LP - Leased under purchase agreement
LR - Leased or borrowed from related parties
OO - Owned outright (includes safe harbor leasing situations where only tax title is sold)
TL - True lease
OR - Other

Fuel Type Codes

BF - Bunker fuel	GA - Gasoline
CN - Compressed natural gas	LN - Liquefied natural gas
DF - Diesel fuel	LP - Liquefied petroleum gas
DP - Diesel (particulate trap)	MT - Methanol
EP - Electric propulsion	OR - Other
ET - Ethanol	

* 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 source, should be reported as motor bus.

Exhibit 15

Manufacturers' Codes for Reporting Revenue Vehicle Inventories (Bus and Demand Response Vehicles)

Airstream Corporation	AIR
Allen Ashley, Inc.	AAI
AM General Corporation	AMG
American MAN Corporation	MAN
American Transportation Corporation	ATC
Bluebird Corporation	BBB
Boyertown Auto Body Works	BOY
Bus Industries of America	BIA
Carpenter Body Works	CBW
Champion Motor Coach Inc.	CMC
Chance Coach, Inc. (formerly Chance Manufacturing Company/CHA)	CCI
Chevrolet Motor Division, GMC	CMD
Coach and Equipment Company	CEQ
Collins Bus Corporation (formerly Collins Industries, Inc.)	COL
Coons Manufacturing, Inc.	CMI
Crown Coach Corporation	CRC
Diamond Coach	DIA
Dodge Division, Chrysler Corporation	DTD
Dutcher Corporation	DUC
Eagle Bus Manufacturing	EII
El Dorado Bus, (EBC, Inc.)	EBC
El Dorado-National Bus	EDN
Fleetwood Enterprises	FEI
Flxette Corporation	FLT
Flxible Corporation	FLX
Flyer Industries, Ltd.	FIL
Ford Motor Corporation	FRD
General Motors Corporation	GMC
General Motors of Canada, Ltd.	GML
Gillig Corporation	GIL
Girardin Corporation	GIR
Goshen Coach Corporation	GCC
Grumman Allied Industries	GAI
Highway Products, Inc.	HPI
Ikarus USA, Inc.	IKU
International	INT
Kansas Coach Manufacturing	KCM

For all other manufacturers, enter ZZZ in col e and identify the line number and full name of the manufacturer on a Supplemental Information Form (005), but leave off Company, Inc., Corporation, etc.

Example: ZZZ on line ____ Carpenter Body Works
 ZZZ on line ____ International

Exhibit 15

Manufacturers' Codes for Reporting Revenue Vehicle Inventories (Bus and Demand Response 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 Corporation	NCC
Navistar International Corporation	NAV
Neoplan, USA	NEO
New Flyers Industries	NFI
Ontario Bus Industries	OBI
Plymouth Division, Chrysler Corporation	PLY
Prevost Car, Inc.	PCI
Rico Industries	RIC
Saab Industries	SSC
Sabre Carriage Company	SCC
Skillcraft Industries, Inc.	SKL
Specialty Vehicle Manufacturing Corporation	SVM
Stewart & Stevenson Services, Inc.	SSI
Stratus Specialty Vehicles	SSV
SuperBus, Inc.	SBI
Supreme Corporation	SPC
Thomas Built Buses	TBB
Tourstar	TOU
Transcoach	TRN
Transportation Manufacturing Company	TMC
Travco Corporation	TRV
Trolley Enterprises, Inc.	TEI
Turtle Top Transit	TTT
Van Hool	VAN
Volvo	VOL
Wayne Corporation	WAY
(formerly Wayne Manufacturing Company)	
Wheeled Coach Industries, Inc.	WCI
Wide One Corporation	WOC
World Trans, Inc.	WTI

For all other manufacturers, enter ZZZ in column e and identify the line number and full name of the manufacturer on a Supplemental Information Form (005), but leave off Company, Inc., Corporation, etc.

Example: ZZZ on line _____ Carpenter Body Works
 ZZZ on line _____ International

Exhibit 16

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

ABB Traction Inc.	ABB
AEG Westinghouse Transp. Systems	AEG
Alstom Transportation, Inc	ATI
American Car and Foundry Company	ACF
American Costal Industries	ACI
Amrail, Inc.	AMI
Breda Transportation, Inc.	BFC
Bombardier Corporation	BOM
Boeing Vertol Company	BVC
Budd Company	BUD
Cable Car Concepts, Inc.	CCC
Canadian Vickers, Ltd.	CVL
Duewag Corporation	DWC
Ferrostaal Corporation	FSC
Gomaco Trolley Company	GTC
Hawker Siddeley Canada	HSC
Hitachi	HIT
Kawasaki Heavy Industries	KAW
M.B.B.	MBB
Morrison-Knudsen, Inc.	MKI
Perley Thomas Car Company	PTC
Pressed Steel Car Company	PSC
Pullman-Standard	PST
Rohr Corporation	RHR
Soferval	SOF
Societe Franco-Belge De Material	SFB
Siemens-Duewag	SDU
St. Louis Car Company	SLC
Sumitomo Corporation	SUM
Tokyo Car Company	TCC
UTDC, Inc.	UTD
VSL Corporation	VSL
Westinghouse-Amrail	WAM

For all other manufacturers, enter ZZZ in col e and identify the line number and full name of the manufacturer on a Supplemental Information Form (005), but leave off Company, Inc., Corporation, etc.

Example: ZZZ on line _____ General Electric

Revenue Vehicle Inventory Form (408) Form Completion

Complete this form for fiscal year end. Complete one form per mode and type of service (directly operated and/or purchased transportation). Enter all revenue vehicles whether purchased with Federal, State, local, or directly generated funds, or if purchased by a private provider under contract.

Group vehicles by mode, vehicle type, ownership, year of manufacture, manufacturer code, model number, fuel type code, and seating/standing capacity before filling out the form.

Note: Taxi-cab companies under contract for demand response services enter a reduced set of data on this form. Specifically, they do not have to enter year of manufacture, manufacturer code, model number, emergency contingency vehicles, standing capacity, total miles on active vehicles during the period, and average lifetime mileage per active vehicle for automobiles and vans (cols d, e, f, i, l, m, and n).

Enter one group per line.

Lines 01 through 24

col a: Enter the number of vehicles in total fleet on the agency property at the end of the fiscal year (includes those in storage, emergency contingency and awaiting sale).



This is a look up field in Diskette Reporting. Pressing the F3 key when the cursor is on this field will display the list of valid options, highlight the desired option and press **Enter** to make the selection.

col b: Enter the vehicle type code referring to Exhibit 14 on page 400-64.



This is a look up field in Diskette Reporting. Pressing the F3 key when the cursor is on this field will display the list of valid options, highlight the desired option and press **Enter** to make the selection.

col c: Enter the ownership code referring to Exhibit 14 on page 400-64. For purchased transportation, ownership codes are those of the seller (provider) (for example, if the provider owns the vehicles, enter OO).

col d: Enter the year the vehicle was originally built.

Submit a Supplemental Information Form (005) (box 15) if vehicles were rebuilt, citing the line number, who rebuilt the vehicles and when.



This is a look up field in Diskette Reporting. Pressing the **F3** key when the cursor is on this field will display the list of valid options, highlight the desired option and press **Enter** to make the selection.

col e: Enter the manufacturer's code, referring to Exhibits 15 and 16 on pages 400-65 through 400-67.

Submit a Supplemental Information Form (005) (box 15) if a manufacturer is not on the list, identifying line number and full name of the manufacturer, but leaving off Company, Inc., Corporation, etc.

col f: Enter the model number of the vehicle.

col g: Enter the number of vehicles available for revenue service, including those temporarily out of service. Do not include vehicles in an approved emergency contingency plan.

col h: Enter the number of active vehicles in the fleet that meet ADA accessibility requirements.

col i: Enter the number of vehicles stored and maintained under an FTA approved Emergency Contingency Plan.



This is a look up field in Diskette Reporting. Pressing the **F3** key when the cursor is on this field will display the list of valid options, highlight the desired option and press **Enter** to make the selection.

col j: Enter the fuel type code referring to Exhibit 14 on page 400-64.

Submit a Supplemental Information Form (005) (box 15) for fuel type OR and describe.

col k: Enter the number of seats on the vehicle.

col 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, or, in the absence of a policy, the manufacturer's rated standing capacity figures. If local policy prohibits standees, enter zero.

col m: Enter the total number of miles these vehicles have accrued at fiscal year end and rounded to the nearest 1,000 miles.

col n: Enter the average odometer/hubodometer reading of all these vehicles at fiscal year end, and round to the nearest 1,000 miles.

Line 25



This field is calculated automatically in Diskette Reporting, therefore you will not be able to edit this field.

col a: Enter the sum of lines 01 through 24, col a.

col g: Enter the sum of lines 01 through 24, col g.

col h: Enter the sum of lines 01 through 24, col h.

col i: Enter the sum of lines 01 through 24, col i.

col m: Enter the sum of lines 01 through 24, col m.

Revenue Vehicle Inventory Form (408) Check List:

- ✓ Have you completed separate forms by mode and type of service (directly operated vehicles and vehicles operated through purchased transportation arrangements with providers included in your report)?
- ✓ Have you grouped all revenue vehicles on each form by vehicle type, ownership code, year of manufacture, manufacturer code, model number, fuel type, and seating and standing capacity?
- ✓ By line number, are the vehicles in the total fleet (col a) \geq to the active vehicles in the fleet (col g) plus emergency contingency vehicles (col i)?
- ✓ Are the active vehicles in the fleet including locomotives for car revenue service (col g) \geq sum of the vehicles available for maximum service on the Transit System Service Form (406), (line 02, col i)?
- ✓ Do the fuel types (col j) correspond to the fuel types on the Revenue Vehicle Maintenance and Energy Form (402), (lines 10 through 19)?
- ✓ If you reported OR for fuel type, vehicle type, or ownership code submit a Supplemental Information Form (005) (box 15), and describe.
- ✓ Are the total miles on active vehicles during the reporting period (col m) approximately equal to the Transit System Service Form (406) actual vehicle miles (line 6, col i) for non-rail modes or the actual passenger car miles (line 19, col i) for rail modes?
- ✓ Have you indicated the number of ADA accessible vehicles in the active fleet (col h)?
- ✓ Have you included locomotives used to pull revenue passenger cars as a revenue vehicle. Unless they carry passengers they are not included on Transit System Service Form (406) (lines 14, and 19-23) revenue service supplied.

This Page Left Blank Intentionally

Section 9 Statistics
Form (901)

Required from transit systems serving UZAs of 200,000 or more population.

Section 9 Statistics Form (901)

Form not applicable

Section 15 ID

Form 005 Included

Mode

a	b	c	d	e	f	g
Line No.	Item	Annual Total	Non-UZA	UZA	UZA	UZA
01	UZA number					
02	UZAs and Non-UZA allocation					
	Non-fixed guideway					
03	Actual vehicle revenue miles					
04	Passenger miles (reporting agency)					
05	Operating expense					
	Fixed guideway					
06	Motor bus fixed guideway allocation					
07	Fixed guideway directional route miles					
08	Actual vehicle revenue miles					
09	Passenger miles					
10	Operating expense (reporting agency)					
11	Enter commencement date of revenue service on first fixed guideway segment	Month / Day / Year / /				

Date Prepared

Date Updated

Required from transit systems serving UZAs
of 200,000 or more population

Section 9 Statistics Form (901)

The purpose of this form is to summarize the data used in Section 9 formula apportionment on one form.

General Information

Report data on the Section 9 Statistics Form (901) based upon the 1990 U.S. Bureau of the Census designated urbanized areas (UZA). If you are unsure of your UZA, please contact your validation analyst for the proper UZA number(s).

Use one page for each mode; the form is separated into fixed guideway and non-fixed guideway sections. Report both your directly operated services and your purchased transportation services of providers whose non-financial data are included in your report. Report the commencement date of revenue service on your first segment of fixed guideway.

Section 9 Apportionment: Apportionment of FTA Section 9 funds to U.S. Census designated urbanized areas (UZA) with 200,000 or more population is based, in part, on their vehicle revenue miles, fixed guideway directional route miles, passenger miles, and operating costs. These data are obtained directly from Section 15 reports.

The Section 9 allocation formula contains separate tiers for fixed guideway and non-fixed guideway modes. Fixed guideway modes utilize a separate right-of-way (ROW) or rails for the exclusive use of public transportation service. By statute, trolleybus and ferryboat modes that utilize a ROW usable by other forms of transportation are fixed guideway. By definition, motor buses operating on controlled access or exclusive rights-of-way are also included in fixed guideway.

In order to qualify for inclusion in the Section 9 apportionment, you must demonstrate a legitimate need for each segment of exclusive or controlled access based on peak-hour traffic congestion. Peak-hour level of service in the unrestricted lanes must be D or worse as defined in the *Highway Capacity Manual*.

Allocating Data among Urbanized and Non-Urbanized Areas: Allocate data if you serve more than one urbanized area or also serve a non-urbanized area (non-UZA). For apportionment purposes, you serve an UZA of 200,000 or more population if transportation services are located entirely within the UZA; or, if transportation services are provided between the UZA and an UZA of fewer than 200,000 population, or a non-urbanized area.

Allocating Motor Bus Statistics between Fixed and Non-Fixed Guideways: Allocate motor bus statistics if you have both fixed guideway (FG) and non-fixed guideway (NF) operations.

Correspondence to Other Forms: Entries made for Section 9 statistics must be consistent with the mode totals reported on other Section 15 forms. Exhibit 17 on page 900-6 identifies the corresponding data on other forms.

Complete the Section 9 Statistics Form (901) after you complete the rest of your Section 15 report.

Definitions

Urbanized Area (UZA): An area (50,000 or more population) so designated by the Bureau of the Census.

Instructions

Allocating Data Among Urbanized and Non-Urbanized Areas: Transit agencies serving UZAs of 200,000 or more population should report all of their vehicles revenue miles, passenger miles, operating expenses and fixed guideway directional route miles on this form. If your transit agency serves only one UZA (200,000 or more population), enter the annual total in col c. If your transit agency serves more than one UZA or also serves a non-UZA, enter the annual total in col c. In addition, allocate fixed guideway directional route miles, actual vehicle revenue miles, passenger miles and operating costs among the UZAs and non-UZAs, in cols d through g. See allocating motor bus statistics on page 900-5 for methodology(s).

Fixed Guideway Directional Route Miles: Enter data from the Transit Way Mileage Form (403), col b or b+c. If a service change impacted the number of fixed guideway directional route miles operated during the year, enter average monthly directional route miles from the Transit Way Mileage Form (403), col g.

If more than one mode operates on an exclusive or controlled access right-of-way, each mode reports their appropriate directional route miles. For example, motor buses (MB) and trolleybuses (TB) share a restricted roadway. The motor buses and trolleybuses operate in both directions over a mile of exclusive or controlled access right-of-way. Each of the modes reports two directional route miles.

If more than one operator uses a fixed guideway segment, only one operator can report the directional route miles on the Section 9 Statistics Form (901). It should be reported by the principal operator on the facility

Allocating Motor Bus Statistics Between Fixed and Non-Fixed Guideways: You may use the Section 9 Statistics Form (901) to allocate motor bus passenger miles, vehicle revenue miles, and operating expenses between fixed guideway (the sum of exclusive and controlled access rights-of-way reported on the Transit Way Mileage Form (403)) and non-fixed guideway. It is not mandatory to allocate motor bus statistics; all motor bus statistics may be reported as non-fixed guideway.

To allocate your motor bus statistics, split total vehicle revenue miles into fixed guideway and non-fixed guideway portions based on schedules and lengths of fixed guideway route segments. Then, allocate passenger miles and operating expenses based on the percentage of fixed guideway and non-fixed guideway vehicle revenue miles as follows:

Calculate the percentage of fixed guideway (FG) and non-fixed guideway (NF) vehicle revenue miles:

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

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

Allocate operating expenses and passenger miles:

Fixed Guideway

$$\begin{aligned} \text{Operating Expenses} &= \text{FG\%} \times \text{Total Operating Expenses} \\ \text{Passenger Miles} &= \text{FG\%} \times \text{Total Passenger Miles} \end{aligned}$$

Non-Fixed Guideway

$$\begin{aligned} \text{Operating Expenses} &= \text{NF\%} \times \text{Total Operating Expenses} \\ \text{Passenger Miles} &= \text{NF\%} \times \text{Total Passenger Miles} \end{aligned}$$

You may also allocate motor bus statistics based on the proportion of fixed guideway directional route miles. Calculate the percentage of fixed guideway (FG) and non-fixed guideway (NF) directional route miles of the total directional route miles and allocate vehicle revenue miles, operating expenses and passenger miles as described above.

You may also allocate motor bus statistics based on your own allocation method.

Submit a Supplemental Information Form (005) if you allocate motor bus vehicle revenue miles, passenger miles and operating expenses between fixed guideway and non-fixed guideway. You should state the methodology used and include your calculations.

Commencement Date of Fixed-Guideway Revenue Service: This is the opening date of revenue service for a fixed guideway mode, even if you are not the original operator. For example, if the first segment of the light rail line began service on September 9, 1981, report this date for LR mode.

Exhibit 17

Section 9 Statistics Form (901)
Corresponding Data

Lines on Section 9 Statistics Form (901)	Data Item	Source Forms
03, 08	Actual vehicle revenue miles	Transit System Service Form (406) Non-Rail Modes line 8, col i Rail Modes line 20, col i
04, 09	Passenger miles	Transit System Service Form (406) line 25, col i
05, 10	Operating expense (Reporting Agency): Total system expenses minus object class 508.02	Operating Expenses Form (301) line 15, col b minus line 12, col b or for single mode operators Operating Expenses Summary Form (301) line 15, col f minus line 12, col f
07	Fixed guideway directional route miles	Transit Way Mileage Form (403)* Rail Modes: col b or col g Non-Rail Modes: col (b+c) or col g

* Use col g if there was a change in mileage during the year

Section 9 Statistics Form (901)
(Transit Systems Serving UZAs of 200,000 or more Population)
Form Completion

Note: This form is a summary form and should be completed only after the Operating Expenses Forms (300's) and Non-Financial Operating Data Forms (400's) have been completed. It is only for those agencies who serve an urbanized area (UZA) of 200,000 or more population as designated by the Bureau of the Census. Combine all directly operated and purchased transportation services by mode and enter summary data on this form.



If you are using diskette reporting, follow the special instructions below.

Diskette Reporting fully automates the transfer of data using the corresponding data table in Exhibit 17 on page 900-6. If another agency is reporting the same fixed guideway segment on line 07, col c, you must edit the field to remove the duplicate mileage. If there are motor bus fixed guideway segments that are not eligible as fixed guideway directional route miles on line 07, col c, you must edit the field to remove the mileage.

If you serve multiple UZAs or a non-UZA, you may select a formula for allocating statistics based on the proportion of vehicle revenue miles or directional route miles, or you may enter your own formula or you may directly enter data. The formula will compute the allocation percentages and distribute the data. You must remove any duplicate or ineligible fixed guideway mileage before allocation.

Similarly, if you are allocating motor bus statistics between fixed and non-fixed guideway, you may select a formula for allocating statistics based on the proportion of vehicle revenue miles or directional route miles, or you may enter your own formula, or you can directly enter the data. The formula will compute the allocation percentages and distribute the data. You must remove any duplicate or ineligible fixed guideway mileage before allocation.



This field is calculated automatically in Diskette Reporting, therefore you will not be able to edit this field.

Line 01

col c-g: Urbanized area (UZA) numbers served by your agency transfer automatically from the Transit System Identification Form (001).

Line 02

col c-g: (Optional) Enter the UZAs and non-UZA allocation methodology. Or, you may directly enter the data on lines 03 through 05 and 07 through 10.

Line 06

col c-g: (Optional) Enter the motor bus fixed guideway and non-fixed guideway allocation methodology. Or, you may directly enter the data on lines 03 through 05 and 07 through 10.

Lines 03 through 05 and 07 through 10

col c: Data transfer automatically from the corresponding forms using Exhibit 17 on page 900-6.

col e: Data transfer automatically from col c if your agency serves only one UZA and no non-UZAs (less than 50,000 population).

col d-g: Allocate data in cols d through g if you serve more than one UZA and/or non-UZA. Select an allocation formula, enter your own formula, or directly enter the data in each applicable column.

If you have motor bus fixed guideway, then allocate the motor bus statistics between fixed and non-fixed guideway segments. Select an allocation formula, enter your own formula, or directly enter the data in each applicable column.

Note: The following instructions for lines 01 through 10 pertain to manual completion of this form.

Line 01

col c-g: Enter all urbanized area (UZA) numbers served by your agency.

Line 02

col c-g: Not applicable.

Lines 03 through 05 and 07 through 10

col c: Enter all data in col c if your agency serves only one UZA and no non-UZAs.

col d-g: Allocate data in cols d through g if you serve more than one UZA and/or non-UZA.

Note: Lines 03 through 05 are for non-rail modes (DR, VP, JT, PB, OR and MB if there is no exclusive/controlled route mileage claimed).

Line 03

col c: Enter the sum of actual vehicle revenue miles from the Transit System Service Form (406), line 8, col i, directly operated and purchased transportation.

Line 04

col c: Enter the sum of passenger miles from the Transit System Service Form (406), line 25, col i, directly operated and purchased transportation.

Line 05

col c: Enter the total modal operating costs for directly operated and purchased transportation minus object class 508.02; Operating Expenses Form (301), line 15, col b minus line 12, col b; or, for single mode operators, Operating Expenses Summary Form (301), line 15, col f minus line 12, col f.

Line 06

col c-g: Not applicable.

Note: Lines 07 through 10 are for all rail modes and modes qualifying for the rail tier of the Section 9 apportionment (AG, CC, CR, FB, HR, IP, LR, MO, OR, TB, TR, and MB if exclusive/controlled route mileage is claimed).

Line 07

col c: Enter the fixed guideway directional route miles from the Transit Way Mileage Form (403), col b (or col g if there was a change in mileage during the year).

CR, line 08, col b or g
HR, line 16, col b or g
LR, line 24, col b or g
AG, line 25, col b or g
CC, line 26, col b or g
IP, line 27, col b or g
MO, line 28, col b or g
MB, line 29, col b+c or g
TB, line 30, col b+c or g
FB, line 31, col b or g
TR, line 32, col b or g
OR, line 33, col b or g

Submit a Supplemental Information Form (005) (box 8) if you allocated motor bus statistics between fixed and non-fixed guideway segments, and provide the allocation methodology and calculations.

Line 08

col c: Enter the sum of actual passenger car revenue miles from the Transit System Service Form (406) for rail modes, line 20, col i, directly operated and purchased transportation; or, if exclusive/controlled route mileage is claimed for a non-rail mode, enter a percentage of actual vehicle revenue miles from line 8, col i, directly operated and purchased transportation.

Line 09

col c: Enter the sum of passenger miles from the Transit System Service Form (406), line 25, col i, directly operated and purchased transportation; or, if exclusive/controlled route mileage is claimed for a non-rail mode, enter a percentage of passenger miles from line 25, col i.

Line 10

col c: Enter the total modal operating costs for directly operated and purchased transportation minus object class 508.02; Operating Expenses Form (301), line 15, col b minus line 12; or, for single mode operators, Operating Expenses Summary Form (301), line 15, col f minus line 12, col f.

Line 11

col c: Enter the commencement date (month, day, year) of revenue service on your first segment of fixed guideway.

Section 9 Statistics Form (901) Check List:

- ✓ Submit this form only if you are serving one or more urbanized areas of 200,000 or more population.
- ✓ Are your data based on 1990 U.S. Bureau of the Census designated urbanized areas?
- ✓ Have you totalled data for your directly operated services and for purchased transportation services of providers whose non-financial data are included in your report?
- ✓ If you serve more than one urbanized area and/or non-urbanized area, have you allocated your data to each area? Does the total reported in col c equal the sum of cols d-g?
- ✓ If you allocated motor bus statistics between fixed guideway and non-fixed guideway, have you submitted a Supplemental Information Form (005) (box 8) describing the allocation procedures and calculations?
- ✓ Have you checked your entries for consistency in mode totals to those on other Section 15 forms?
- ✓ Have you reported the commencement date (month, day, year) of revenue service on the first segment of fixed guideway, by mode, on line 11?

Appendix A:
1994
Section 15
User's Guide
for Diskette Reporting

This Page Left Blank Intentionally

Section	Page
Welcome to Diskette Reporting	A-1
Why Diskette Reporting?	A-1
Diskette Contents	A-1
Distribution	A-1
What's New for 1994 Diskette Reporting?	A-1
 Before You Begin	 A-2
System Requirements	A-2
Technical Support	A-2
 Installation	 A-2
Beginning the Installation Process	A-2
Installing the Reporting Manual (Optional)	A-3
Selecting the Printer	A-3
Password Protection	A-3
 Getting Started	 A-4
Starting the Diskette Reporting Software	A-4
Diskette Reporting Features (The Main Menu)	A-4
Enter/Modify/View Data	A-4
Printing Forms	A-4
Error Checks and Reports	A-5
Backup/Restore Data	A-5
Merge/Import/Export Forms	A-5
Create Submittal Diskette	A-6
Setup	A-6
Using Menus	A-6
Using Function Keys	A-6
Multiple ID Reporting	A-7
 Using Data Entry Screens	 A-7
Screen Movement	A-7
Field Editing	A-8
Computed Fields	A-8
Look-up Fields	A-8
Formulae in Fields	A-8
 Special Considerations	 A-9
Negative Numbers	A-9
Comma Formats	A-9
Optional Data Field Totaling	A-9
Transit System Identification Form (001)	A-9
Supplemental Information Form (005)	A-9
Operating Expenses Summary Form (301)	A-10
Transit System Service Form (406)	A-11
Revenue Vehicle Inventory Form (408)	A-11
Section 9 Statistics Form (901)	A-11
Importing Spreadsheet Data	A-12
Exporting Spreadsheet Data	A-12

Table of Contents

Preparing a Report: Start to Finish	A-12
Entering Data	A-13
Backing Up Your Data	A-13
Printing Forms	A-14
Performing Error Checks	A-14
Checking Forms Status	A-14
Creating a Submittal Diskette	A-14
Multiple Installations	A-15
Using Merge Forms	A-15
Revised Submittals	A-16
Declarations	A-16
Common Questions and Answers	A-17
Error Checks	A-18
Key Indicators Summary Report	A-22
Spreadsheet Interface	A-23
Importing Data from a Speardsheet into a Section 15 Reporting Form	A-23
Exporting Data from a Section 15 Form into a Spreadsheet	A-23
Spreadsheet Restrictions	A-23
Importing Section 15 Data into Lotus 1-2-3	A-24
Exporting from Lotus 1-2-3	A-24
Importing Section 15 Data into Microsoft Excel	A-25
Exporting from Microsoft Excel	A-25
Programs and Files (advanced PC users only)	A-26
Data File Formats (advanced PC users only)	A-27
File Naming	A-27

Why Diskette Reporting ?

The Federal Transit Administration (FTA) has developed a computer-assisted approach to reporting called the Section 15 Diskette Reporting System. FTA developed this approach to the reporting to accommodate the technological changes that are occurring in data management and reporting, and to help transit agencies reduce the time and effort needed to complete their Section 15 reports for FTA's Section 15 program. It runs on most PCs, and enables transit agencies to identify potential errors, correct data omissions prior to submitting their data, and assists in the production of timely and accurate reports.

Transit agencies have the option of completing the electronic forms in Diskette Reporting and submitting a diskette to FTA. An original and two hard copies of the printed Section 15 report must also be submitted, along with the required declarations. Please refer to the reporting requirements section of the *1994 Reporting Manual*.

Diskette Contents

The Diskette Reporting software provides menus for all the required tasks and on-line help and instruction screens to facilitate the entry process.

- The help screens instruct the user in how the different screens operate and how to move about the screens.
- The instructional screens represent a set of Section 15 Reporting Manual guidelines, adapted for on-screen display.

The Section 15 reporting forms, or data entry screens, resemble spreadsheets, which most PC users are accustomed to using. Cursor movement has been designed so that users may scroll easily to the desired spreadsheet rows and columns within the screens.

Diskette reporting software performs all basic calculations automatically. Column and row totals for basic data calculate automatically as the data are entered. Totals for optional information may be computed by pressing a function key, or may be entered directly. The software also contains consistency checks between and within the various forms. These checks permit transit agencies to discover and correct inconsistencies before submitting their reports.

Distribution

1994 Report Distribution Schedule

<u>Fiscal Year End Date</u>	<u>Distribution Date</u>
January 1 to June 30	approximately June 30, 1994
July 1 to December 31	approximately August 31, 1994

What's New for 1994

Diskette Reporting?

The following are new for 1994 Diskette reporting:

- Section 9 Statistics Form (901) has been automated. Data is automatically transferred from other forms to the Form 901, and users are prompted for distribution of data if multiple UZAs are served. See *Special Considerations* for details.
- The Merge forms function now allows merging of multiple copies of the same form completed on different PCs. Merged data can now be added as well as replaced. See *Using Merge Forms* for details.

- Full mathematical formulae can now be entered into report form cells.
- A new report is now available that displays key performance and efficiency indicators.
- Printing of forms on laser printers is enhanced, ensuring proper symbol sets.
- Supplemental Information Form (005) pages now have page numbers.
- Diskette version of Reporting Manual (Help files) is formatted for printing, allowing users to print one or more copies on-demand.

Before You Begin

System

Requirements

The following list is provided to assist with equipment assessment. The Diskette Reporting software requires a PC with the following features:

- A PC, XT, AT or IBM compatible computer
- At least 512k of memory
- DOS version 2.1 or higher
- A floppy disk drive
- A hard disk drive with 900k of free space (an additional 350k for electronic reporting manual)
- A monochrome or color monitor
- Dot matrix or laser printer

Technical Support

If you need technical support for Diskette Reporting, please call your assigned validation analyst at (301) 588-9676.

Installation

Beginning the

Installation Process

The installation program installs all the needed software files onto your hard disk. A minimum of 900k of free disk space is required. The program guides you through the installation by asking questions for your PC configuration.

To install the Diskette Reporting system, insert the floppy disk labeled Install Disk in the A: (or B:) drive.

Type **A:Install** (or **B:Install**) and press **Enter**

At the prompt: Install to what directory?

Press **Enter** to accept the default drive and directory.

If you wish to enter a different choice for a drive and/or directory, backspace over **C:\S1594** and enter the desired drive and/or directory.

Note: You must use a different directory than the ones used in 1992 and 1993, if they are still installed on your PC.

Installing the Reporting Manual (Optional)

You have the option of installing the on-line reporter instructions (a computerized version of the *1994 Reporting Manual*). This requires an additional 350k of disk space. If you have limited disk space you may wish not to install these files, since it is not necessary to have these on your computer in order to use the software. You may choose to use the printed *1994 Reporting Manual* for guidance.

At the prompt: Install Reporting Manual?

Select **Yes** or **No**

Selecting the Printer

You will be asked to select the type of printer that is attached to your PC (you have the option to change this later, if needed).

At the prompt: Choose the most compatible printer

Password Protection

To protect your Section 15 report from unauthorized access, you will be prompted for a password that will have to be entered each time the software is used.

At the prompt: Password

Press **Enter** if you do not want a password, or type the password if you do want a password.

Note: Once your system is installed, you can add, change, or delete your password through the Setup Menu.

Completion of the installation process may take up to three minutes.

Your installation is now complete.

Getting Started

Starting the Diskette Reporting

To start the Diskette Reporting software, access the drive and the directory where the software is installed, and then enter the command that activates the program.

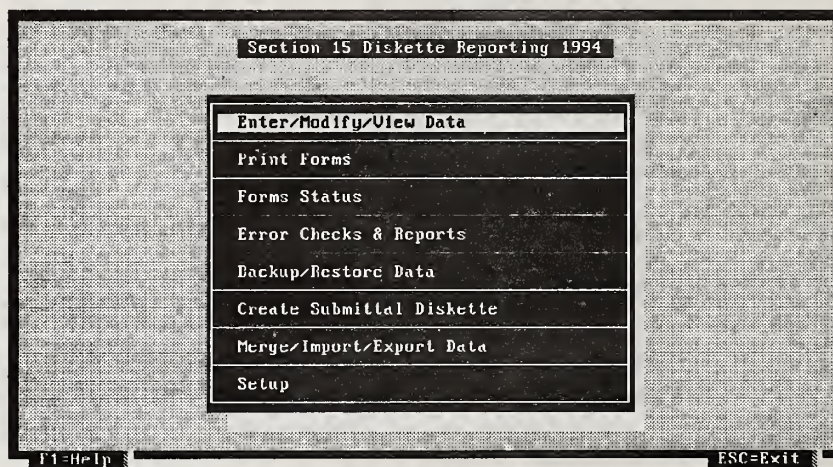
Type **C:** (or other drive specified during installation)
CD \S1594 (or other directory specified during installation)
S15

A title screen will appear.

Press **Enter**

Note: If a password was entered during the installation process, enter the password to receive access to the system.

Diskette Reporting Features



The main menu will appear. This provides access to all the major functions. The menu selections are summarized below:

Enter/Modify/View Data

The Enter/Modify/View menu item allows you to access any Section 15 form to enter new data, revise existing data, or view existing data.

Printing Forms

The Print Forms menu item allows you to print a complete set of forms entered, or print a specific form. When All Forms is selected, the complete set of forms will be printed in a format compatible with standard 8-1/2" by 11" paper.

Note: When forms are printed on a dot matrix printer, large forms (e.g., Transit System Service Form (406)) will print on two pages by default. However, you may indicate that large paper is loaded in the printer; thereby having these forms printed on a single page.

The Forms Status produces a summary list showing which forms are required for your agency and which ones have been entered to date.

Error Checks & Reports

The Error Checks & Reports menu item allows you to run a series of error checks described in the Error Checks Section of this Manual to ensure data consistency. Any inconsistencies are displayed on screen. This menu option also allows you to print the error report. It will be helpful for you to execute the error checks after each session if you change or add data, to identify and correct errors early.

A third option under this menu item is the Key Indicators Report. This report includes key operational and efficiency indicators to assist the user in determining the reasonableness of their data.

Note: These checks may be utilized as many times as desired, but should be run at least once prior to submittal, to ensure correctness of data.

Backup/Restore/ Data

The Backup Data menu item allows you to backup the forms you have entered into the system onto a diskette. It is recommended that a backup be performed at the end of each day that data are entered or modified. The Restore option may be used if data are lost on the PC and you need to restore data from the backup diskette.

Merge/Import Export Forms

The Merge/Import/Export Forms menu is used for:

- Consolidating (merging) forms completed on multiple PCs on a single PC.

If your agency uses more than one copy of the Diskette Reporting software, this option combines the forms from different PCs into a single set in order to perform error checking and creating a unified submittal diskette. This process is discussed in greater detail under Multiple Installations.

- Importing data from a spreadsheet into a Section 15 reporting form.

This option is used to import data created in a spreadsheet software application into a Section 15 diskette reporting form. You must have initialized the spreadsheet using the export option described below for the import option to function properly. The process of importing data from a spreadsheet involves two steps: 1) Use the spreadsheet software to create intermediary comma separated value ASCII file (CSV). This file must conform to the naming convention described at the end of the User's Guide. (The simplest way to determine the file naming for a specific file is to export the form to a CSV file, and to display a DOS directory of the *.CSV files.) 2) Use the Section 15 Diskette reporting software to import data into the form.

Note: Importing data into a form deletes any data previously entered into the form.

- Exporting data from a Section 15 form into a spreadsheet.

If you would like to use Section 15 data in analysis using spreadsheet software, you can use this option to create a comma separated value ASCII file which can be imported into any spreadsheet software. This option is also used to initialize a spreadsheet that is used to perform preliminary calculations in preparation of completing a Section 15 form.

Getting Started

Create Submittal

Diskette

After you have completed the entry of all your transit agency's data, this menu option allows you to prepare a Section 15 diskette for submittal to FTA.

Setup

The Setup menu allows you to configure the Diskette Reporting software for your PC and your needs. The Setup items are:

- Adding or changing the password to restrict access to the software.
- Changing the type of printer used to print the forms and reports.
- Changing the display type if a one-color display monitor is being used, and the menus and screens are not clear.
- Updating the Diskette Reporting software disk with changes to Transit System Identification Form (001) if your agency is using more than one copy of the Diskette Reporting Software.

Note: It is important that the person responsible for distributing the Diskette Reporting software within a transit agency check and update the Agency Information before copying the master diskette.

Using Menus

When you are in any of the system menus, there are a variety of ways to access or exit the screens:

- Use the cursor **Arrow** keys to highlight desired items,
- Use the **Enter** key to select the highlighted item, or
- Use the **Esc** key to exit from the current menu and return to the previous menu.
- Optionally, if a text box is displayed at the bottom of the menu, type in the selection.

For example, when in the Forms Menu, to select from the list of forms, either:

- Move the highlight bar, using arrow keys, to the desired form and press **Enter**, or
- Type the form number into the box at the bottom of the screen, and press **Enter**.

Using Function

Keys

Diskette Reporting utilizes function keys to help you complete your report. The following table summarizes the function key operations. Function keys are displayed at the bottom of each screen.

F1	Displays a help screen listing function key choices and important keys (similar to this table)
Ctrl-F1*	Displays instructions from the <i>Reporting Manual</i> for the specific form being viewed
F2	Edit/Enter formula in current field
Ctrl-F2	Compute total in current optional total field
F3	Displays entry selections available for current field
F5	Enter/Edit explanatory information in a Supplemental Information Form (005) for the current form
F9	Copy information from data field above into current field
F10	Print current form
Alt-D	Delete current form
Esc	Exit the form and return to the menu
Ctrl-Y	Delete current cell
Alt-S	Save form without exiting

* Only if Reporting Manual has been installed.

Multiple ID Reporting

Reporters who complete Section 15 forms for more than one transit agency (that is, reporters who submit multiple Section 15 Reports) will be prompted for the Section 15 ID desired at each menu screen when required.

Using Data Entry Screens

Screen Movement

When you are within a form (data entry screen), for example, the Operating Expenses Form (301), you may use a variety of methods to move to the various fields (or cells) within the screen.

- **Arrows** are used to move from field to field (left, right, up, down).
- **Page Down, Page Up** are used to move the screen up or down.
- **Home** is used to move to the beginning of the next row.
- **Enter** is used to complete the entry into a field and move to the next field. The direction that the cursor moves after pressing **Enter** is determined by the last Arrow key pressed. Example: You use the down arrow to move to the desired cell and enter a number. Pressing **Enter** to complete the field entry will then move cursor to the next field below (down). The default direction is **Right** if no arrow key has been pressed.

Field Editing

F2 is used to edit existing data or a formula in a field.

Note: After opening the edit window with **F2**, pressing **Enter** will accept what is displayed in the edit window. Pressing **Esc** will ignore any changes made in the edit window.

Arrows are used within a specific field to move left and right.

Note: The **Arrows** will move within a field only after you have entered at least one character within the field, or pressed the edit key (**F2**).

Computed Fields

Diskette Reporting automatically performs a number of computations. The computations are predominantly additions and summations. As you move around the data entry screens, you will notice fields that are skipped over: these are the totals computed automatically by the software. Since these computed fields, or totals, are a result of computations, they may not be edited. The edits or data changes must take place in the fields which lead to the computed fields. To help you identify the automatically computed fields, they are marked with the diskette symbol in the form completion instructions of the *1994 Reporting Manual*.

Look-up Fields

Several fields require you to select from a number of options. These fields appear slightly different than those on the paper forms. The Diskette Reporting System shows each field as a single entry with the instruction.

Pressing **F3** will display a list of options and allow you to make a selection. Only the selected item will appear on the screen and the form printout. These look-up fields are also marked with the diskette symbol in the form completion instructions of the *1994 Reporting Manual*.



Formulae in Fields

You may enter a formula into any numeric field by pressing **F2** and starting the entry with an = sign. The formulae may be constructed using the following operators:

- + addition
- subtraction
- * multiplication
- / division
- () parenthesis
- ^ exponentiation

Formulae will be parsed and executed using standard algebraic rules: multiplication and division first, then addition and subtraction (unless operations are grouped using parentheses). This feature is also intended to aid those agencies that receive multiple purchased transportation provider data and need to consolidate the data into one report. The formulae are maintained in your Diskette Reporting copy, but only the results are transferred onto your submittal diskette to FTA.

Negative Numbers Negative numbers can be entered by placing a minus sign (-) in front of the number.

Note: Operating Funding Form (203), line 26, is indicated on screen as negative and therefore should not be entered with another minus sign.

Comma Formats Commas do not have to be entered, as the software will insert them automatically in each numeric field, for readability.

Optional Data Field Totaling

The forms contain some fields which may be entered directly or can be the result of the summation of optional data fields (example: Operating Funding Form (203) line 6, column c). The user may enter the number into the cell directly, or (if the optional data have been entered) press **Ctrl-F2** to have the total calculated automatically. The following forms have optional data fields that can be totaled:

- Operating Funding Form (203)
- Operating Expenses Form (301)
- Fringe Benefits Form (331)
- Transit System Employee Form (404)
- Transit Systems Service Form (406)

Note: An ! indicates that the sum of the optional fields does not match the total field.

Transit System Identification Form (001)

Your copy of Diskette Reporting contains a Transit System Identification Form (001) with the data FTA has on record. Please review and make any changes necessary to bring your agency information up to date.

Note: Please be sure to enter the correct UZAs served and the transit agency types and modes of service. These fields are used by the software to determine which forms appear on the forms menu. Contact your validation analyst if you need assistance.

Supplemental Information Form (005)

You can enter information for the Supplemental Information Form (005) by pressing the F5 key while you are within a specific form. This will display a list of subjects for which you have previously entered information. To modify information for a subject, select the desired subject. To add information regarding a new subject, select Add a new subject. This will display the subject menu, allowing you to select the appropriate subject. The subject menu will automatically be displayed, if no Supplemental Information Forms (005) have been created for the current form.

Special Considerations

Example: You are in the process of entering data on the Transit System Service Form (406) for MB/PT. You want to enter information about service interruptions. Press F5, and the screen appears with the Supplemental Information subject choices.

406 Transit System Service
ID: 0001 Mode: AG Service: D0

Item	Average Saturday Total	Average Sunday Total	Annual Total
Subjects			
1	Major service start-up		
2	Major service discontinuance		
3	Major new equipment or facilities		
4	Fare change		
5	Strike or other major service interruption		
6	"Other" organization type (Form 001)		
7	"Other" monetary consideration (Form 002)		
8	Fixed/non-fixed guideway allocation methodology (Form 901)		
9	Other funding sources (Form 103) & Sources of Oper. Funding (Form 203)		
10	Fare revenue retained by purchased service provider (Form 002/301)		
11	Fare revenue returned to buyer by purchased service provider (Form 002/3)		
12	Motorbus fixed guideway segments (Forms 403 & 901)		

Enter text, backspace, or up & down keys.
↓

12 School bus hours

Cursor down to item 6. (Other major service interruptions) is highlighted. Press Enter, and type the necessary information.

406 Transit System Service
ID: 0001 Mode: AG Service: D0 "Other" organization type (Form 001)
Notes (Press ESC when done).

Service interruptions occurred due to...

Row=1 Col=1

12 School bus hours

F1=Help F3=Delete ESC=Exit/Save

When finished, press Esc to exit.

Note: To delete a Supplemental Information Form (005), press Alt-D while the edit screen is displayed.

Operating Expenses Summary Form (301)

Most of the data on the Operating Expenses Summary Form (301) is automatically summarized from the Operating Expenses modal pages. However, you will need to enter any information on lines 16 through 22 (Reconciling Items) and line 25 (Memo Item), which may be applicable to your agency.

Note: Single mode operators must fill out an Operating Expenses Form (301) modal page.

Transit System

Service Form (406)

After selecting the Transit System Service Form (406) from the forms menu, you will be prompted for mode and type of service. The mode selected determines what fields are accessible on the form. If a non-rail mode (e.g., motor bus) is selected, then the section of the form dealing with rail information is not accessed by the cursor controls since they are not applicable. The converse is true when a rail mode is selected.

You may expand the averages from columns f-h to an Annual total in column i for lines 06-10 and 15-25. If you wish to use expanded average formula, press **Ctrl-F2** in each cell you wish to calculate. The expanded average is computed by multiplying the average service provided times the number of days of service provide for each weekdays, Saturdays and Sundays.

If you enter an Annual total that is not a direct expansion of the averages, it will display in *red* with an "!" on the form. A *red* indication is acceptable (same as optional totals).

Revenue Vehicle Inventory

Form (408)

The **F9** key is especially helpful for the Revenue Vehicle Inventory Form (408), as it permits you to duplicate (copy) data from the field directly above into the current field.

A separate utility is available to load information from your 1993 Revenue Vehicle Inventory Form (408) into your 1994 form, if you have minimal changes in your vehicle inventory.

To load last year's data into the current form, exit the S15 software and type:

```
LOAD408
```

This will initialize all your 1994 Revenue Vehicle Inventory Forms (408) with 1993 data. You will be prompted to give the directory where the 1993 data are stored (default is S15). All data items except Total Miles on Active Vehicles During the Period and Average Lifetime Mileage per Active Vehicle are transferred into the 1994 forms. Please review all data items to ensure that they are still accurate for the current report year.

Note: Initializing Revenue Vehicle Inventory data **DELETES ALL** data previously entered into these forms. This utility requires that your 1993 report is still installed on your PC.

Section 9 Statistics

Form (901)

The Section 9 Statistics Form (901) has been automated. Data are automatically transferred from operating and expense forms into the total column.

If you serve multiple UZAs or a non-UZA, you may select a formula for allocating statistics based on the proportion of vehicle revenue miles or directional route miles, or you may enter your own formula or you may directly enter data. The formula will compute the allocation percentages and distribute the data. You must remove any duplicate or ineligible fixed guideway mileage before allocation.

Special Considerations

Similarly, if you are allocating motor bus statistics between fixed and non-fixed guideway, you may select a formula for allocating statistics based on the proportion of vehicle revenue miles or directional route miles, or you may enter your own formula, or you can directly enter the data. The formula will compute the allocation percentages and distribute the data. You must remove any duplicate or ineligible fixed guideway mileage before allocation.

Note: The Operating Expenses Form (301), Transit Way Mileage Form (403), and Transit System Service Form (406) must be completed prior to completing the Section 9 Statistics Form (901). If changes are made to any of these forms, then you must reallocate data on the Section 9 Statistics Form (901). Otherwise data in column c will display in *red* with an "!", if it does not match previously allocated data in the other columns. All *red* "!" indications on this form must be corrected before creating a submittal diskette.

Importing Spreadsheet Data

This option is used to import data created in a spreadsheet software application into a Section 15 diskette reporting form. You must have initialized the spreadsheet using the export option described below for the import option to function properly. The location of data items in the portion of the spreadsheet initialized by the export function must remain constant in order for the import option to function properly. You may change the formatting (e.g., column widths), and add formulae to retrieve data you entered/computed in other parts of the spreadsheet.

Note: Importing data into a form DELETES ALL data previously entered into the form.

Exporting Spreadsheet Data

This option is used to export a Section 15 diskette reporting form into a comma separated value ASCII file which can be imported into any spreadsheet software (e.g., Lotus 1-2-3). This option is also used to initialize a spreadsheet that is to be used to perform preliminary calculations in preparation of completing a Section 15 form (see Importing Spreadsheet data above).

Both the import and export functions use a comma separated value (CSV) file as an intermediary file type in order that different users can use different types of spreadsheet software.

Preparing a Report: Start to Finish

Preparing a Section 15 report using Diskette Reporting consists of the following six steps:

- Entering data
- Backing up data
- Printing forms
- Performing error checks
- Printing a Forms Status

- Creating a Submittal Diskette

Each of these steps is described in detail below.

Entering Data

Select Enter/Modify/View Data from the main menu to edit data in any form. The list of forms will be displayed.

```
Section 15 Diskette Reporting 1994
Modify which Form?
001 Transit System Identification
002 Contractual Relationship Identification
103 Capital Funding
203 Operating Funding (Page 1)
203 Operating Funding (Page 2)
301 Operating Expenses Summary
301 Operating Expenses by Mode
321 Operators' Wages
331 Fringe Benefits
402 Revenue Vehicle Maintenance and Energy
403 Transit Way Mileage
404 Transit System Employee
Enter text, backspace, or up & down keys.
103
ESC=Exit
```

A form may be selected by either moving the highlight bar to the desired form or typing the form number and pressing Enter.

If a form requires the mode or type of service, a further prompt such as the one below will appear.

```
Section 15 Diskette Reporting 1994
Modify which Form?
001 Transit System Identification
002 Contractual Relationship Identification
SERVICE
10 DO - Directly Operated
20 PT - Purchased Transportation
20
301 Operating Expenses Summary
301 Operating Expenses by Mode
321 Operators' Wages
331 Fringe Benefits
402 Revenue Vehicle Maintenance and Energy
403 Transit Way Mileage
404 Transit System Employee
Enter text, backspace, or up & down keys.
103
ESC=Exit
```

The only time pages are identified numerically are within a form when more than one page may be required; for example, Contractual Relationship Identification Form (002).

Backing Up Your Data

The Backup/Restore function is provided to allow you to backup your entered data onto a diskette. This will safeguard your data in case of potential computer damage. It is recommended that data be backed up every time it is entered or modified. To backup your data:

Preparing a Report: Start to Finish

- Select Backup/Restore from the main menu,
- Select Backup data to diskette,
- Insert a diskette,
- Indicate which drive it is in (A: or B:), and
- Press **Enter**.

The Backup/Restore menu also permits you to restore data from the diskette. Select Restore data from diskette to restore lost data.

Printing Forms

Forms may be printed directly from within a screen by pressing the **F10** key. This will print the form currently being displayed, and any attached Supplemental Information Forms (005).

Forms may also be printed from the Print Forms menu. You may choose to print a single form or all forms. The forms will appear on-screen as they are printed. You will need to print a complete set of forms upon completion for inclusion in your submittal to FTA.

Performing Error Checks

This feature has been incorporated to help identify discrepancies and errors which you can correct before submitting your report to FTA. Perform and print out the error checks periodically as an aid to eliminating erroneous data. The error report will also identify missing forms.

Error checks are accessed through the Error Checks & Reports menu. Selecting this function performs a set of checks which compare data within and among all forms and produces an error listing. The error list may be printed at any time by selecting View/print error report under the Error Checks & Reports menu.

Note: It is normal for errors to be identified if error checks are requested before all forms are entered, since the form cross-checking function will be operating.

Checking Forms Status

A status report which shows which forms have been entered into the system is available through the Forms Status menu. This selection creates/prints a one-page listing of the forms/pages for which data have been entered.

Creating a Submittal Diskette

The final step in Diskette Reporting is creating a submittal diskette. The submittal diskette is created by selecting the Create Submittal Diskette menu.

- Insert a diskette,
- Select Create Submittal Disk from the main menu,
- Indicate which drive it is on (A: or B:), and

- Press **Enter**.
- One file named ID94????LZH will be written to the diskette (???? = Section 15 ID). This single file, although small, contains the entire agency report.

The diskette should be labeled with the transit agency Section 15 ID number before submitting to FTA. A 3.5" or 5.25" diskette may be submitted.

Note: If you are using multiple copies of Diskette Reporting at your agency, use Merge Forms to create a unified set of forms before creating a submittal disk.

The Diskette Reporting software will be initialized for your specific transit agency (or agencies). You may make copies of the diskette for each person responsible for completing a portion of the Section 15 Report, especially when they are not in the same physical location. Each person completes his or her segment of the Section 15 report (set of forms), which can then be merged into one unified report.

Each person should complete his or her forms on individual PCs, create a submittal diskette, and then give the diskette (with a list of the forms contained on the diskette) to the person responsible for submitting the entire report.

Multiple Installations

Using Merge Forms

To merge forms from individual submittal diskette(s) onto the master PC, select the Merge Forms menu.

- At the prompt: Which form do you wish to merge?
- Select the appropriate form.

If a previous copy of the form is found, you will be prompted whether to overwrite the existing file or to add data to the existing file. If you select to add, each cell in the new form will be added to the existing form. If you select to over write the existing form, only the data in the new form will be retained.

Notes: Each form is merge separately, which means only one form can be merged per Merge Forms selection.

Supplemental Information Forms (005) attached to new forms automatically over-write existing ones.

Revised Submittals

The creation of the submittal disk leaves entered data intact on the PC. Modifications may be made at any time. If corrections are required as a result of a FTA Detail Review Letter, the form(s) may be updated on PCs using the S15 software, and a new (revised) submittal diskette created. Either a new submittal disk or a single form printout may be sent to FTA.

Declarations

The CEO.WPF (CEO.TXT) and AUDIT.WPF (AUDIT.TXT) files included with Diskette Reporting are the example CEO and Auditor statement (two parts) from the *1994 Reporting Manual*, pages 17 and 18, and pages 26 and 27, respectively. These are WordPerfect 5.1 (standard ASCII) files which you can (import into any word processor) edit and format. Please note that these files include example paragraphs for different conditions; you must select the paragraphs that are applicable to your agency and delete the ones that are not. Depending on the size of the urbanized area served, additional references may have to be added in order to make your report complete.

Common Questions and Answers

- Question:** My cursor keeps skipping over some fields, so that I can't enter or change data in these fields. Why does this happen?
- Answer:** These are total fields which are totalled automatically for you. If your totals do not agree with the totals on the screen, check to see whether you've entered the correct data in the fields that are included in the total.
- Question:** On Forms such as Capital Funding Form (103), Operating Funding Form (203), and Operating Expenses Form (301), I have trouble seeing the part of the screen that shows the totals. What should I do?
- Answer:** Use the appropriate arrow keys to scroll the screen display until the total fields are displayed.
- Question:** The Operating Expenses Summary Form (301) will not permit me to enter data, except on lines 16 through 22 and line 25. Why not?
- Answer:** Lines 1 through 15 are automatically summarized from the modal Operating Expenses Forms (301). If your totals do not agree, check the individual mode. If you are a single mode operator, you must fill out an Operating Expenses modal page.
- Question:** On the Operating Funding Form (203) and modal Operating Expenses Form (301), data in the optional total fields show an exclamation point. Why does this happen?
- Answer:** Total fields for optional information are not totaled automatically; they may be entered directly or calculated by pressing **Ctrl-F2**. For example, on Operating Expenses Form (301), when you have entered data in columns c through g, an ! in column g is a warning indicating that the total does not match the sum of the optional fields. This will happen if you elect to enter only partial optional information.
- Question:** I utilize a purchased transportation (PT) service which submits their own Section 15 report. How do I handle the financial data (i.e., object class 508.02) in my report, if I have no other service of this particular mode?
- Answer:** Mark the mode under PT in item 6 on your Transit System Identification Form (001). This will allow you to open a modal Operating Expenses Form (301) for the PT service. Fill out the relevant data. You will also want to fill out the data on the Transit System Employee Form (404) in col c, for the hours worked by full time and part time employees on behalf of the PT service (optional information).
- Question:** Sometimes, as on the Revenue Vehicle Inventory Form (408), there is a lot of duplication of data. Is there any way to avoid typing all the duplicate data?
- Answer:** The **F9** key will replicate the data in the current field from the field above.
- Question:** Is there an easy way to go to the beginning of the next line on the large forms?
- Answer:** The **Home** key will place the cursor at the first field of the next line.

Error Checks

These error checks are provided to help eliminate errors within and discrepancies between forms.

Error	Explanation
001.1	Box 5.F on the Transit System Identification Form (001) is checked, but the required Supplemental Information Form (005) (box 6) describing your type of organization is missing. See your <i>1994 Reporting Manual</i> , page 000-8.
001.2	Box 5.B on the Transit System Identification Form (001) is checked, but you are missing the required Contractual Relationship Identification Form(s) (002) for your purchased transportation services. See your <i>1994 Reporting Manual</i> , pages 000-7 and 000-22.
001.3	Box 5.D on the Transit System Identification Form (001) is checked, but you are missing the required Contractual Relationship Identification Form (002) with box 1.C checked and the name and Section 15 ID number for each buyer of your services. See your <i>1994 Reporting Manual</i> , pages 000-7 and 000-22.
001.4	Box 5.E on the Transit System Identification Form (001) is checked, but your agency ID number does not have an X9XX format (indicating a private service provider not under contract to a public agency). See your <i>1994 Reporting Manual</i> , page 000-7.
002.1	Box 2.E on the Contractual Relationship Identification Form (00) is checked, but you are missing the required Supplemental Information Form (005) with box 7 checked and a description of Other monetary considerations. See your <i>1994 Reporting Manual</i> , pages 000-23 and 000-28.
002.2	For this mode, the sum of the vehicles operated by your contractors to meet maximum service requirements (item 3) on the Contractual Relationship Identification Form(s) (002) does not equal the number of vehicles listed on Transit System Service Form (406) on line 1, col i. See your <i>1994 Reporting Manual</i> , pages 000-23, 400-50.
002.3	Item 2, box A, B, or C is checked, indicating cash reimbursements or payments for purchased transportation services, but no contract expenditures are reported under item 4. See your <i>1994 Reporting Manual</i> , pages 000-22 and 000-23.
103.1	The total capital expenditures: line 29, col f, on the Capital Funding Form (103) do not equal the total capital funding, line 18, col f. See your <i>1994 Reporting Manual</i> , page 100-10.
203.1	Either school bus service funds are reported on the Operating Funding Form (203), page 1, line 08, col b, but operating data for school bus hours are missing on the Transit System Service Form (406), line 12, col i; or, operating data for school bus hours are reported on the form and not on the Operating Funding Form (203). See your <i>1994 Reporting Manual</i> , pages 200-9 and 400-54.
203.2	Either charter service funds are reported on the Operating Funding Form (203), page 1, line 10, col b, but operating data for charter service hours are missing on the Transit System Service Form (406), line 11, col i; or, operating data for charter service hours are reported on the Transit System Service Form (406) and not on the Operating Funding Form (203). See your <i>1994 Reporting Manual</i> , pages 200-9 and 400-53.

These error checks are provided to help eliminate errors within and discrepancies between forms.

Error	Explanation
203.3	Revenue accrued through a PT agreement on the Operating Funding Form (203), page 1, line 22, col c, does not match Form(s) 002, item 4, contract expenditures by buyer. See your <i>1994 Reporting Manual</i> , page 200-15.
301.1	Purchased transportation expenses on the Operating Expenses Form (301), line 11, column b, for object class 508.01 do not equal the contract expenditures, retained fare revenues, and other operating costs related to the contract reported on the Contractual Relationship Identification Form(s) 002, items 4, 5, and 6. See your <i>1994 Reporting Manual</i> , page 300-17.
301.2	Purchased transportation expenses on the Operating Expenses Form (301) line 12, column b, for object class 508.02 do not equal the contract expenditures, retained fare revenues, and other operating costs related to the contract reported on the Contractual Relationship Identification Form(s), 002, items 4, 5, and 6. See your <i>1994 Reporting Manual</i> , page 300-18.
321.1	The total operating and non-operating time dollars on the Operators' Wages Form (321), line 13, col b, do not equal the total on the Operating Expenses Form (301), line 1, col b. See your <i>1994 Reporting Manual</i> , page 300-28.
321.2	On the Operator's Wages Form (321), if an hour figure is reported, there must be a corresponding dollar amount; conversely, if a dollar amount is reported, there must be a corresponding hour figure. See your <i>1994 Reporting Manual</i> , pages 300-27.
331.1	Fringe benefit expenses on the Operating Expenses Summary Form (301), line 3, col f, do not equal the total fringe benefits on the Fringe Benefits Form (331), line 15, col b. See your <i>1994 Reporting Manual</i> , page 300-32.
402.1	Kilowatt hours of propulsion power are reported on the Revenue Vehicle Maintenance and Energy Form (402), line 10, col b, but no expenses for utilities are reported on Operating Expenses Form 301, line 8 or 14, col g. See your <i>1994 Reporting Manual</i> , pages 300-17 and 400-4.
402.2	On the Revenue Vehicle Maintenance and Energy Form (402), the maintenance facility data prorated for each mode do not sum to a whole number. See your <i>1994 Reporting Manual</i> , page 400-4.
405.1	The patrons' data reported on the Transit Safety Form (405), line 11a are not less than or equal to the total number of person fatalities or injuries, line 11, cols c and d. See your <i>1994 Reporting Manual</i> , pages 400-34.
405.2	Data are reported on the Transit Safety Form (405) for injuries and/or fatalities, but not for incidents. There should always be a correlation. See your <i>1994 Reporting Manual</i> , pages 400-31 to 400-34.
405.3	Personal casualty incidents reported on the Transit Safety Form (405), col b are greater than the number of fatalities and injuries in cols c and d. Personal casualty incidents should not be reported unless there is an injury or fatality. See your <i>1994 Reporting Manual</i> , pages 400-34.

Error Checks

These error checks are provided to help eliminate errors within and discrepancies between forms.

Error	Explanation
406.1	Vehicles available for maximum service on the Transit System Service Form (406), line 2, col i, are fewer than vehicles operated in annual maximum service, line 1, col i. See your <i>1994 Reporting Manual</i> , page 400-60.
406.2	Vehicles operated in maximum service on the Transit System Service Form (406), line 1, col i, are not equal to or greater than the number of vehicles operated on an average weekday, line 5 or 14, col f. See your <i>1994 Reporting Manual</i> , pages 400-60.
406.3	The number of vehicles on the Transit System Service Form (406), line 5 or 14, col f, is not equal to the largest number on line 5 or 14, cols b-e. See your <i>1994 Reporting Manual</i> , page 400-51.
406.4	Vehicle revenue miles on the Transit System Service Form (406), line 8 or 20, cols f-i, are not less than or equal to vehicle miles, line 6 or 19, cols f-i. See your <i>1994 Reporting Manual</i> , page 400-60.
406.5	Vehicle revenue hours on the Transit System Service Form (406), line 9 or 23, cols f-i, are not less than or equal to vehicle hours, line 7 or 22, cols f-i. See your <i>1994 Reporting Manual</i> , page 400-60.
406.6	Scheduled vehicle revenue miles on the Transit System Service Form (406), line 10 or 21, cols f-i, are not greater than or equal to vehicle revenue miles, line 8 or 20, cols f-i. See your <i>1994 Reporting Manual</i> , page 400-60.
406.7	The number of trains on the Transit System Service Form (406), line 13, col f is not equal to the largest number on line 13, cols b-e. See your <i>1994 Reporting Manual</i> , page 400-54.
406.8	The number of trains in operation on the Transit System Service Form (406), line 13, cols b-f, is not less than or equal to the number of passenger cars in operation, line 14, cols b-f. See your <i>1994 Reporting Manual</i> , page 400-54.
406.9	Actual train miles, line 15, cols f through i, on the Transit System Service Form (406) are not equal to or greater than actual train revenue miles, line 17, cols f through i. See your <i>1994 Reporting Manual</i> , page 400-60.
406.10	Actual train hours, line 16, cols f through i, on the Transit System Service Form (406) are not equal to or greater than actual train revenue hours, line 18, cols f through i. See your <i>1994 Reporting Manual</i> , page 400-60.
408.1	The sum of the fleet revenue vehicles on line 25, col a, on the Revenue Vehicle Inventory Form (408) is not equal to or greater than the sum of vehicles available for revenue service (line 25, col g) plus the number of vehicles stored and maintained under an FTA approved Emergency Contingency Plan (line 25, col i). See your <i>1994 Reporting Manual</i> , page 400-73.
901.1	The fixed guideway directional route miles reported on the Section 9 Statistics Form (901), line 7, col c, do not match the data reported on the Transit Way Mileage Form (403), lines 28, or 29 through 33, col b (plus col c for MB, TB or OR) or col g. See your <i>1994 Reporting Manual</i> , page 900-9.

These error checks are provided to help eliminate errors within and discrepancies between forms.

Error	Explanation
901.2	The actual vehicle revenue miles reported on the Section 9 Statistics Form (901), lines 3 and 8, col c, do not match the annual total reported on the Transit System Service Form (406), line 8, col i; or, on line 6, col c, do not match the annual total passenger car revenue miles reported on the Transit System Service Form (406), line 20, col i. See your <i>1994 Reporting Manual</i> , pages 900-8 and 900-9.
901.3	Passenger miles reported on the Section 9 Statistics Form (901), lines 4 and 9, col c, do not match the annual total reported on the Transit System Service, Form (406), line 25, col i; or, on line 7, col c, do not match the annual total reported on the Transit System Service Form (406), line 25, col i. See your <i>1994 Reporting Manual</i> , pages 900-8 and 900-9.
901.4	Operating expenses reported on the Section 9 Statistics Form (901), lines 5 and 10, col c, do not match the total mode operating expenses minus purchased transportation costs in object class 508.02 reported on the Operating Expenses Form (301) line 15 minus line 12, col b. See your <i>1994 Reporting Manual</i> , page 900-9.
901.5	Motor bus vehicle revenue miles, passenger miles and operating expenses are allocated between fixed guideway and non-fixed guideway on the Section 9 Statistics Form (901), but the required Supplemental Information Form (005) with box 8 checked, describing the methodology and calculations used to determine the allocations is missing. See your <i>1994 Reporting Manual</i> , page 900-5.
901.6	Directional route miles for motor bus fixed guideway are reported on the Section 9 Statistics Form (901), but the required Supplemental Information Form (005) with box 12 checked, describing all your motorbus fixed guideway segments is missing. See your <i>1994 Reporting Manual</i> , pages 400-10 and 400-11.
901.7	Fixed guideway directional route miles are reported on line 7, column c, but the commencement date of revenue service on the first fixed guideway segment, line 11, col c, is not entered. See your <i>1994 Reporting Manual</i> , page 900-9.

Key Indicators Summary Report

The report should be generated by mode and type of service. Certain indicators are only applicable to directly operated services.

Vehicles in Annual Maximum Service	Mode/TS
Vehicles Available for Annual Maximum Service	Mode/TS
Vehicles in Total Fleet	Mode/TS
Revenue Speed	Mode/TS
Actual Speed	Mode/TS
Vehicle Miles Deadhead %	Mode/TS
Vehicle Hours Deadhead %	Mode/TS
Trip Length	Mode/TS
Load Factor	Mode/TS
Miles per Vehicle per Day	Mode/TS
Operating Cost per Vehicle Hour	Mode/TS
Operating Cost per Vehicle Mile	Mode/TS
Directional Route Miles on Fixed Guideway	Mode/TS
Directional Route Miles on Mixed ROW	Mode/TS
Accessible Rail Stations	Mode/TS
Vehicle Operations Operating Expense %	Mode/DO
Vehicle Maintenance Operating Expense %	Mode/DO
Non-Vehicle Maintenance Operating Expense %	Mode/DO
General Administration Operating Expense %	Mode/DO
Vehicle Operations Hourly Wage Rate	Mode/DO
Vehicle Maintenance Hourly Wage Rate	Mode/DO
Non-Vehicle Maintenance Hourly Wage Rate	Mode/DO
General Administration Hourly Wage Rate	Mode/DO
Operator Platform Hour Pay Hourly Rate	Mode/DO
Operator Premium (Bonus) Hourly Rate	Mode/DO
Operator Overtime Hourly Rate	Mode/DO
Miles between Roadcalls for Mechanical Failure	Mode/DO
Number of Maintenance Facilities	Mode/DO

The interface is designed to work with most spreadsheet software, including: Lotus 1-2-3, Microsoft Excel, and others. To allow for many different types of spreadsheets, the interface function does not import/export directly to spreadsheet files. The Diskette Reporting import/export functions transfer data between the forms and comma separated value (CSV) data files. This is a universal format that spreadsheet and even database software can read and write. Therefore, the interface requires that the spreadsheet software import/export data from/to CSV files. This is accomplished either through an export command or macro, and is explained below.

Importing Data from a Spreadsheet into a Section 15 Reporting Form:

This option is used to import data created in a spreadsheet software application into a Section 15 diskette reporting form. You must have initialized the spreadsheet using the export option described below for the import option to function properly. The process of importing data from a spreadsheet involves two steps: 1) Use the spreadsheet software to create an intermediary comma separated value ASCII file (CSV). This file must conform to the naming convention described at the end of the User's Guide. (The simplest way to determine the file naming for a specific file is to export the form to a CSV file, and to display a DOS directory of the *.CSV files.) 2) Use the Section 15 Diskette reporting software to import data into the form.

Note: Importing data into a form overwrites any data previously entered into the form.

Exporting Data from a Section 15 Form into a Spreadsheet:

If you would like to use Section 15 data in analysis using spreadsheet software, you can use this option to create a comma separated value ASCII file which can be imported into any spreadsheet software. This option is also used to initialize a spreadsheet that is used to perform preliminary calculations in preparation of completing a Section 15 form.

Spreadsheet Restrictions:

You may combine the spreadsheet which contains the form and data as exported from Diskette Reporting with other spreadsheets, but any additional cells must be added to the right of the last column or below the last row. Otherwise, transferring data back to Diskette Reporting will fail or produce erroneous results. You may enter formulas computing values from data in other parts of the spreadsheet in the cells that will be transferred back to Diskette Reporting. When saving as a CSV file for transferring back to Diskette Reporting, only the values (not the formulas) will be saved.

Importing

Section 15 Data into Lotus 1-2-3:

1. Use Diskette Reporting to create (export) a CSV file.
Note the file name and directory where this file is created.
(example: C:\S1594\0099\F408_1AA.CSV)
2. Start Lotus 1-2-3 and import the CSV file with the following commands:

/File, Import, Numbers, *directory & file name*
(example: C:\S1594\0099\F408_1AA.CSV)
3. Expand the column width to see full text:

/Worksheet, Column, Set-Width, 55
(55 is adequate for column A of most forms which contain the text of the form)

Note: Some numeric columns may also have to be widened to for large numbers.

Exporting from Lotus 1-2-3:

Having imported CSV file created from the section 15 program and having made modifications to the spreadsheet values, data can be exported from the spreadsheet for inclusion in the Diskette Reporting.

Since Lotus 1-2-3 does not have an option to export to CSV files, Diskette Reporting includes a macro (CSV.MLB) that will perform this task. The macro requires Lotus 1-2-3 version 2.3 or higher.

1. Invoke the macro manager, and load the macro:

```
/Add-in, Attach,  
Choose C:\123\MACROMGR.ADN,  
No-key, Invoke,  
Choose MACROMGR,  
Load, Choose C:\S1594\CSV.MLB  
Quit
```

Note: Substitute directory if Lotus is installed in a directory other than C:\123.
Substitute directory if Diskette Reporting is installed in a directory other than C:\S1594.

2. You can now export the spreadsheet by pressing: **Alt-E**

Enter the export (CSV) file name. This filename should be the same filename that was Imported.
(example: C:\S1594\0099\F408_1AA.CSV)

Importing Section 15

Data into

Microsoft Excel:

1. Use Diskette Reporting to create (export) a CSV file.
Note the file name and directory where this file is created.
(example: C:\S1594\0099\F408_1AA.CSV)
2. Start Excel and import the CSV file by selecting:

File, Open,
3. List Files by Type: Text Files (*.TXT, *.CSV)
4. Select *directory & file name*
(example: C:\S1594\0099\F408_1AA.CSV)
5. Expand the column width to see full text: Click on column letter divider and drag to desired width.

Note: Some numeric columns may also have to be widened to accommodate large numbers.

Exporting from

Microsoft Excel:

Having imported CSV file created from the section 15 program and having made modifications to the spreadsheet values, data can be exported from the spreadsheet for inclusion in the Diskette Reporting.

1. Save the spreadsheet by selecting:

File, Save As,
2. Save Files as Type: CSV
3. Select *directory & file name*
(example: C:\S1594\0099\F408_1AA.CSV)

The following list of Diskette Reporting programs and files is provided for Advanced PC users and system administrators who are responsible for software installations and maintenance.

S15.EXE	main Diskette Reporting program
S15.INI	file containing setup information
S15.IDS	file containing transit identification
S15.HLP	general Diskette Reporting help file
LHA.EXE	compression utility
NOTEPAD.EXE	editor for the Supplemental Information Form (005)
DR_ERR.EXE	error checking program
F_STAT.EXE	forms status program
FDT2CSV.EXE	spreadsheet export program
CSV2FDT.EXE	import program
*.L?	files containing look up options
*.M?	files containing menu options
F???.HLP	reporting manual instruction files
F??????.FRM	files containing form representations
F??????.FLD	files containing form variables
F??????.FDT	data files
F??????.5??	supplemental information files
F??????.FCA	files containing calculations
F??????.XFR	files contain import/export formats
AUDIT.*	sample auditor statement files
CEO.*	sample CEO certifications

The following list of data file formats is provided for Advanced PC users and system administrators who wish to load pre-existing data into the Diskette Reporting software data files.

The data files (FDT) are all standard ASCII files with one file for each page of each form.

File Naming

The data file naming is F###PPMS.FDT

where: ### = form # (103, 203, ...)
 PP = page # (_0, _1, ..., 11, ...)
 (_0 for all forms except 002 and 203)

M=Mode	A = MB	B = HR	C = AG
	D = CC	E = CR	F = DR
	G = FB	H = IP	I = JT
	J = LR	K = TB	L = TR
	M = VP	N = OR	O = MO
	P = PB	— = N/A	

S=Service A = DO B = PT

first line is a comment line
 each field on a separate line
 alpha fields left justified (width=field length)
 numeric fields right justified (width=14)

The field files (FLD) determine the contents and formatting of the variables in the data files. A representative list of entries from a FLD file is shown below.

ID	FORM	ROW	COL	TYPE	NEXT	CALC	UP	DN	RT	LT	PICTURE	SUM	WHERE
1	FY MONTH	2	29	1N	0		-1	4	2	0	%2c	-	@1a
2	NAME	16	24	1C	0		11	13	13	0	%35c	-	@1a
3	TYPE	23	24	L!	0		18	22	22	0	%1c	-	@1a

The first column contains a sequential variable number which gives the physical location (line=ID+1) of the data element in the data file.

Note: This must be the location of the data in the data file and there must be exactly the same number of lines in the data files as are variables in the FLD file (Example: variable 12 must appear on line 13 of the FDT file, variable 64 must appear on line 65 of the FDT file).

The second column contains the variable name associated with the data. This along with the last column which gives the location of this data element on the paper form defines the data item. The sixth column (second under type) defines the data type and along with the 12th column (picture) defines the format, as described below:

C- Character fields	left justified, upper/lower case, width	= picture
L- Option Select fields	upper case only, width	= 1
N- Numeric fields	right justified (leading blanks), width	= 14 (always)
A- Automatic Calculated	right justified (leading blanks), width	= 14 (always)

This Page Left Blank Intentionally

DOT LIBRARY



00399446

