

**PROJECT FARE TASK III REPORT**

**URBAN MASS TRANSPORTATION INDUSTRY  
REPORTING SYSTEM DESIGN**



**JUNE 1973**

**INTERIM TASK III REPORT FOR  
NOVEMBER 1972 – JUNE 1973 PERIOD**

**PART II – REPORTING SYSTEMS INSTRUCTIONS**

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**PREPARED FOR**

**DEPARTMENT OF TRANSPORTATION**

**URBAN MASS TRANSPORTATION ADMINISTRATION**

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## PREFACE

## PREFACE

Project FARE is divided into the following major tasks:

- Task I - Identify the information requirements of the potential users of the system.
- Task II - Survey the capabilities of selected transit systems to supply the information required.
- Task III - Develop a candidate system of reporting elements for which implementation is currently feasible.
- Task IV - Test implement the candidate system at selected transit systems.

Each of these tasks is to be concluded with the submission of a written task report to UMTA.

The report for Task III is contained in four separate volumes, this being the second of the four. Part I covers a description of the performance of Task III. It also contains a brief background on the formulation and performance of the total project. Part II covers the detailed instructions and definitions for the reporting system. Part III covers the forms to be used in the reporting system. Part IV covers the reporting requirements for commuter rail systems.

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PART IV -- COMMUTER RAIL REPORTING (Bound in separate volume.)

## 1. GENERAL INSTRUCTIONS

# FARE Reporting System

## General Instructions

### 1. Introduction

The purpose of this chapter is to present general instructions for the FARE Reporting System. Topics covered include the classification of reporting transit systems (Section 1.1), the maintenance of accounting records (Section 1.2), the reporting frequency (Section 1.3), the forms to be completed in rendering the FARE report (Section 1.4), the FARE Reporting System accounting basis (Section 1.5) and the system coding structure (Section 1.6).

FARE Reporting System  
General Instructions

1.1 Classification of Reporting Transit Systems

The urban mass transit industry is composed of many individual transit systems of varying sizes and modes of operation. In order to achieve the desired uniformity in reporting, it is necessary that all systems of similar size and mode(s) of operation meet the same reporting requirement. This instruction provides a basis for classifying the reporting transit systems and describes in general terms the reporting requirement for each class. Section 1.4 specifies in detail the forms that must be completed for each class in order to meet the reporting requirements.

Transit systems are initially classified according to the mode(s) of transit service operated. The modes recognized in this reporting system are defined below. (Commuter rail systems, i.e., the commuter services of full-scale railroads, are covered in a separate reporting structure not covered in this volume.) A multi-mode transit system is one operating two or more of these modes.

- Rail Rapid Transit: high-speed, passenger rail cars operating singly or in trains of two or more cars on fixed rails in separate rights-of-way from which all

other vehicular and foot traffic is excluded. The tracks may be located in underground tunnels, on elevated structures, in open cut or at surface level. There are very few, if any, crossings of streets and roads at track level, and rail traffic has the right-of-way at such intersections. The cars are driven electrically with the power being drawn from an overhead electric line via a pantograph or from an electrified third rail.

- Streetcar: lightweight passenger rail cars operating singly (or in short, usually two-car, trains) on fixed rails in right-of-way that is not separated from other traffic for much of the way. Streetcars do not necessarily have the right-of-way at at-grade crossings with other traffic. Streetcars are driven electrically with the power being drawn from an overhead electric line via a trolley or a pantograph.
- Trolleybus: rubber-tired passenger vehicles operating singly on city streets. These buses are driven electrically with the power being drawn from an overhead electric line via trolleys.
- Motor Bus: rubber-tired passenger vehicles operating singly on city streets. These buses are powered by diesel, gasoline or propane engines contained within the bus; they are, therefore, not restricted to operating on a fixed route.

- Ferryboat: a vessel for carrying passengers and/or vehicles over a body of water. The vessels are generally steam or diesel-powered conventional ferry vessels. They may also be hovercraft, hydrofoil and other high-speed vessels.
- Other: other modes of transit service such as cable cars, personal rapid transit systems of varying designs, monorails, incline railways, etc., not covered in the above categories.

The motor bus systems are further classified by the size of their operations. The number of vehicles operated is the variable to be used to indicate the size of the operations.

The reporting requirements cover the following major segments:

- revenue report,
- balance sheet,
- property report,
- passenger count report,
- other nonfinancial operating data report,
- expense report and
- miscellaneous auxiliary questionnaires and subsidiary schedules.

With the exception of the expense report, all transit systems are required to report the same information. The expense reporting requirement has been stratified to take into consideration differences in size and modes of operation.



All multi-mode systems will complete the expense report forms for multi-mode operations. These forms require the level A (most detailed) reporting of expenses. They require the distinction of direct costs for each mode and the joint costs of two or more modes.

The single-mode transit systems operating something other than motor buses will complete the expense report forms for single-mode operations, level A (most detailed) information.

The single-mode transit systems operating motor buses will complete one of the expense report forms for single-mode operations. Those operating more than 300 motor buses will file level A (most detailed) information. Those operating 300 or fewer motor buses may file level B information, but they are encouraged to file level A information if it can be done at reasonable cost.

FARE Reporting System  
General Instructions

1.2 Accounting Records

It is not mandatory that the books of account be maintained as described in this reporting system. However, if the books are not maintained as described herein, it will be necessary to translate the accounting for a reporting period through a work sheet technique. The translation must provide the adjustments necessary to insure the following:

- the report covers the accounting period specified in General Instruction #3,
- the reported data has been developed using the accounting basis specified in General Instruction #5,
- the accounting treatment specified in the Accounting Practice Instructions has been followed and
- the transit system's accounting categories (chart of accounts) have been correctly related to the reporting categories employed in this system.

FARE-Reporting System  
General Instructions

1.3 Accounting and Reporting Period

Each transit system reporting its results will file a report covering each quarter of the calendar year. This quarterly report will cover all elements of the reporting system.

It is not intended that this reporting frequency will require any change in the fiscal year or interim periods currently used by the reporting transit system. If the end of each quarter does not coincide with the end of the transit system's fiscal year or interim periods, work sheet adjustments will have to be made to have the report data cover a calendar quarter.

FARE Reporting System  
General Instructions

1.4 Report Forms To Be Completed

This section provides a list of the input forms for the FARE Reporting System and general instructions for their completion by the individual transit systems.

Samples of the forms listed below are presented in Part III - Reporting System Forms of this report.

| <u>Form Number</u> | <u>Form Name</u>  | <u>To Be Completed By</u> |
|--------------------|---|---------------------------|
| -                  | Transit System Identification Sheet                                   | all transit systems       |
| 100                | Asset Summary Schedule  | all transit systems       |
| 110                | Property Subsidiary Schedule Control Summary                          | all transit systems       |
| 111                | Property Subsidiary Schedule Revenue Vehicles                         | all transit systems       |
| 112                | Property Subsidiary Schedule Fixed Assets Other Than Revenue Vehicles | all transit systems       |
| 113                | Property Subsidiary Schedule Related-Parties Lease Property           | all transit systems       |
| 200                | Liability Summary Schedule  | all transit systems       |
| 210                | Long-Term Debt Subsidiary Schedule                                    | all transit systems       |
| 300                | Capital Summary Schedule  | all transit systems       |
| 400                | Revenue Summary Schedule  | all transit systems       |

| <u>Form Number</u> | <u>Form Name</u>  | <u>To Be Completed By</u>                |
|--------------------|---|--|
| 500 A              | Single-Mode Level A Expenses and Functions Schedule       | single mode transit systems <sup>1</sup> |
| 500 B              | Single-Mode Level B Expenses and Functions Schedule       | single mode transit systems <sup>2</sup> |
| 500 M              | Multi-Mode Expenses and Functions Summary Schedule        | multi-mode transit systems               |
| 501 M              | Multi-Mode Expenses and Functions Subsidiary Schedule     | multi-mode transit systems               |
| 510                | Operator's Wages Subsidiary Schedule                      | all transit systems except ferryboats    |
| 520                | Other Hourly Wages Subsidiary Schedule                    | all transit systems                      |
| 530                | Fringe Benefits Subsidiary Schedule                       | all transit systems                      |
| 591                | Data Processing Questionnaire                             | all transit systems                      |
| 592                | Sales and Excise Taxes Questionnaire                      | all transit systems                      |
| 593                | Subsidies-in-Kind and Forgiven Indebtedness Questionnaire | all transit systems                      |
| 594                | Pension Plan Questionnaire                                | all transit systems                      |
| 600                | Weekday Time Period Schedule                              | all transit systems                      |
| 610                | Transit Way Descriptors Schedule                          | all transit systems                      |
| 611                | Transit System Stop Descriptors Schedule                  | all transit systems                      |
| 620                | Revenue Vehicle Inventory Schedule                        | all transit systems                      |
| 625                | Energy Consumption Schedule                               | all transit systems                      |
| 630                | Transit Service Personnel Schedule                        | all transit systems                      |

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<sup>1</sup>All single mode systems operating something other than motor buses, and motor bus systems operating more than 300 buses.

<sup>2</sup>Motor bus systems operating 300 or fewer buses.

| <u>Form Number</u> | <u>Form Name</u>  | <u>To Be Completed By</u>  |
|--------------------|---|----------------------------|
| 635                | Transit System Employee Count Schedule                    | all transit systems        |
| 640                | Revenue Vehicle Maintenance Performance Measures Schedule | all transit systems        |
| 645                | Revenue Vehicle Collision Accidents Schedule              | all transit systems        |
| 646                | Noncollision Passenger Accidents Schedule                 | all transit systems        |
| 647                | Rail Rapid Transit Station Accidents Schedule             | rail rapid transit systems |
| 650                | Transit Service Supplied Schedule                         | all transit systems        |
| 655                | Transit Service Consumed Schedule                         | all transit systems        |

The following general instructions are to be followed in completing all of the above forms:

1. Report all amounts to the nearest dollar (omit cents).
2. All information reported on the forms should be typewritten or legibly printed.
3. Attach and submit a completed Transit System Identification Sheet with the packet of completed forms.

Specific instructions, references and definitions for completing each reporting form are indicated directly on the form.

FARE Reporting System  
General Instructions

1.5 Accounting Basis

The accounting basis to be used in developing the data for the reports is the accrual basis. Using the accrual basis, revenues will be recorded when earned, regardless of whether or not receipt of the revenue takes place in the same reporting period.<sup>1</sup> Similarly, expenditures will be recorded as soon as they result in liabilities for benefits received, regardless of whether or not payment of the expenditure is made in the same reporting period.

Those transit systems that use cash basis or encumbrance basis accounting, in whole or in part, in their books of account will have to make work sheet adjustments to develop report data on the accrual basis.

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<sup>1</sup>Section 2.10, the Accounting Practice Instruction on Revenue Accounting, deals more specifically with the recognition of unredeemed ticket/token liability at the end of the reporting period.

FARE Reporting System  
General Instructions

1.6 Accounting Code Structure

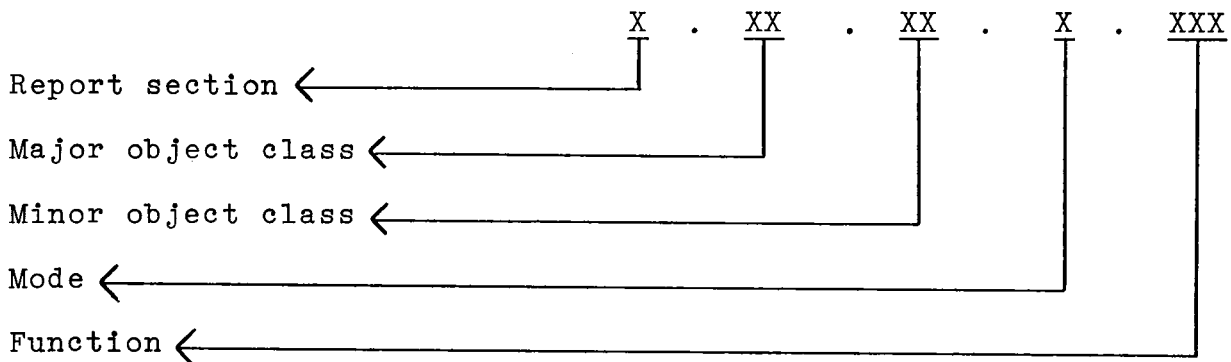
Each data category on the report forms for this system is assigned a unique accounting code. There are two major sections to the accounting code structure:

- a major code and
- a subsidiary code.

Each data category will have a major code assigned to it, but not all categories will make use of the subsidiary code. The structures of these codes are explained below.

Major Code Structure

The major code for this system is composed of nine digits. Their significance is diagrammed as follows:





The report section codes are "1" through "6" and are defined as follows:

- 1 - asset reporting,
- 2 - liability reporting,
- 3 - capital reporting,
- 4 - revenue reporting,
- 5 - expense reporting and
- 6 - nonfinancial operating data reporting.

The mode codes are "0" through "9" and are defined as follows:

- 0 - joint modes,
- 1 - rail rapid transit mode,
- 2 - streetcar mode,
- 3 - trolleybus mode,
- 4 - motor bus mode,
- 5 - ferryboat mode,
- 6 - (reserved for future assignment),
- 7 - (reserved for future assignment),
- 8 - (reserved for future assignment) and
- 9 - other modes.

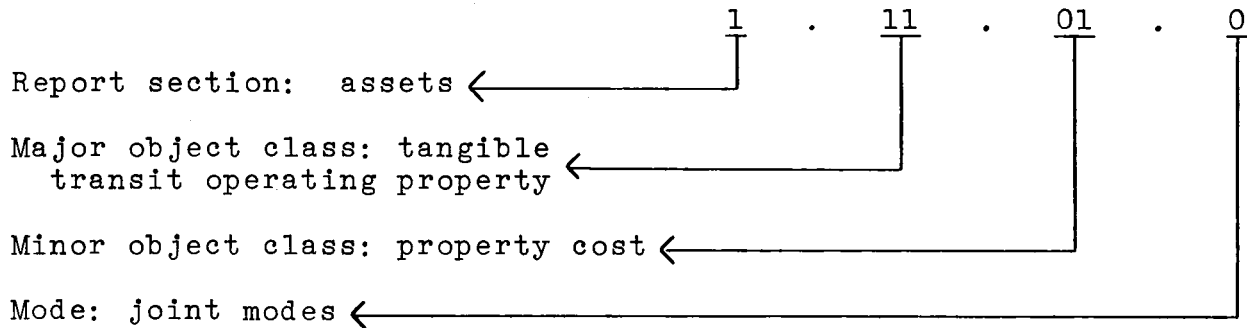
The object class codes, major and minor, are defined in the chapters of these instructions that deal with each report section. The function code is used only for report Section 5

(expense reporting) accounting codes. The function codes are defined in the expense reporting chapter of these instructions, Chapter 7.

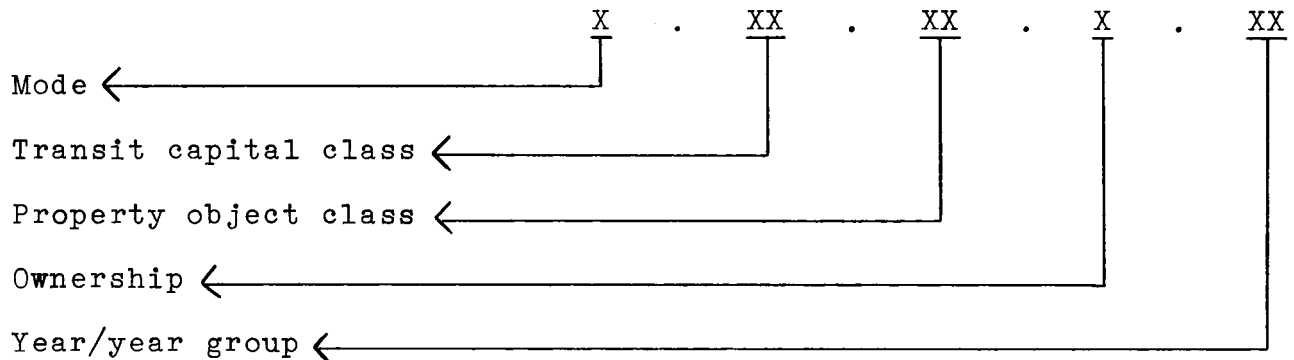
Subsidiary Code Structure

a. For Property Subsidiary Schedule

The major code for all of the data reported on the Property Subsidiary Schedules will be:



The subsidiary codes for these data are eight digit codes constructed as follows:



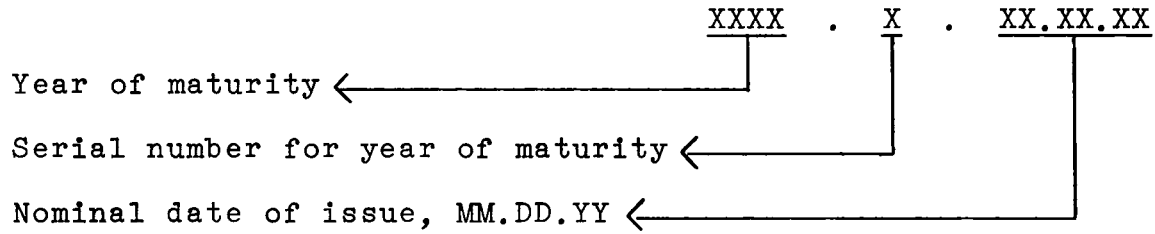
The mode codes are "0" through "9" and are defined the same as for the major code structure, page 1.6-2. The transit capital class and property object class codes are defined in Section 3.4, Property Subsidiary Schedule Instructions. The ownership codes are "1" for owned property, "2" for lease-purchase property and "3" for related-parties lease property. The year/year group code is the last two digits of the calendar year during which the asset was acquired. In the case of a year group, it is the last two digits of the last year in the year group, e.g., for year group 1930-1939, the code is 39.

b. For Long-Term Debt Subsidiary Schedule

The major codes for the data reported on the Long-Term Debt Subsidiary Schedules will be different for each of the four major sections of Form 210.

| <u>Form 210 Section</u>             | <u>Report Section</u> | <u>Major Object Class</u> | <u>Minor Object Class</u> | <u>Mode</u> |
|-------------------------------------|-----------------------|---------------------------|---------------------------|-------------|
| Equipment Obligations               | 2                     | 21                        | 01                        | 0           |
| Bonds                               | 2                     | 21                        | 02                        | 0           |
| Receivers' and Trustees' Securities | 2                     | 21                        | 04                        | 0           |
| Other Long-Term Obligations         | 2                     | 21                        | 05                        | 0           |

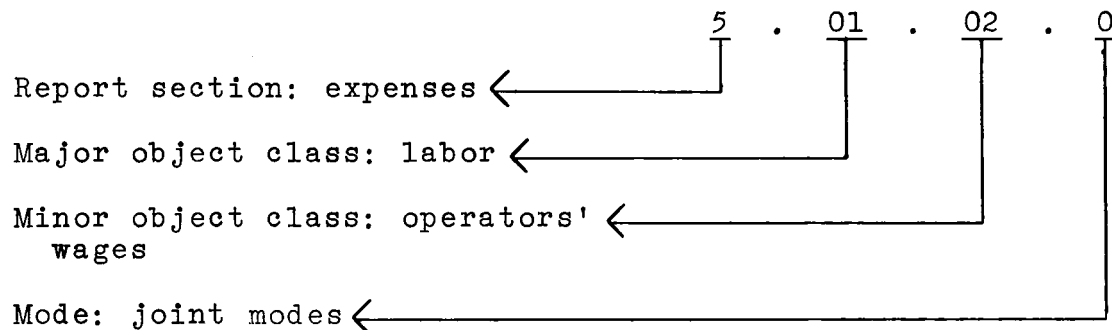
The subsidiary codes for these data are eleven digit codes constructed as follows:



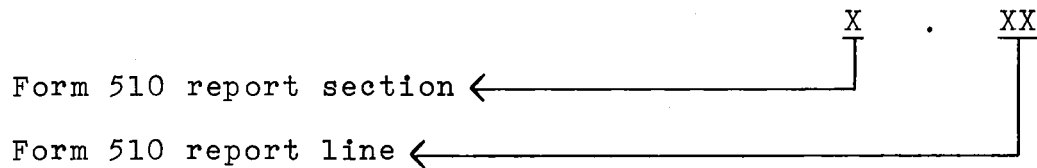
The coding for all of these fields is to be determined from the Data supplied on Form 210.

c. For Operators' Wages Subsidiary Schedule

The major codes for the data reported on the Operators' Wages Subsidiary Schedule will be:



The subsidiary codes for these data are three digit codes constructed as follows:



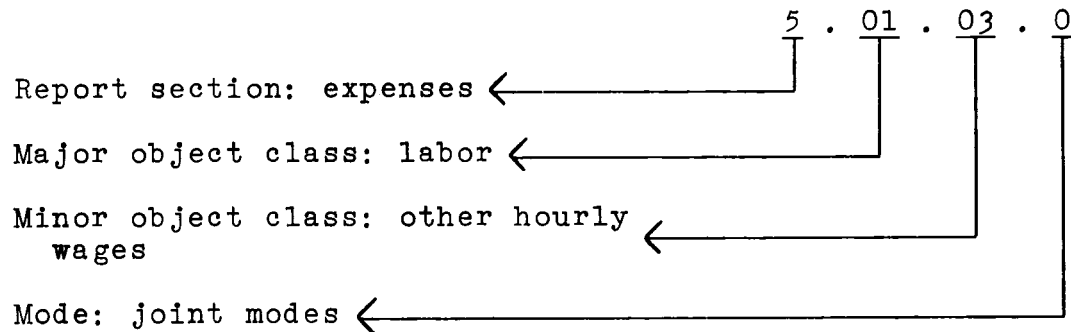
The report section codes are:

- 1 - scheduled operating time,
- 2 - unscheduled operating time,
- 3 - charter and contract service operating time
- 4 - nonoperating paid work time.

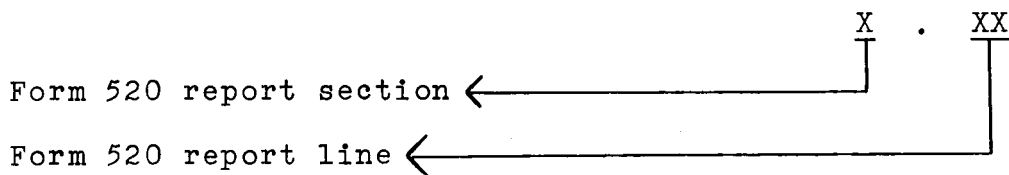
The line codes within each section are identified on the reporting form (510) in Part III - Reporting System Forms.

d. For Other Hourly Wages Subsidiary Schedule

The major codes for the data reported on the Other Hourly Wages Subsidiary Schedule will be:



The subsidiary codes for these data are three digit codes constructed as follows:



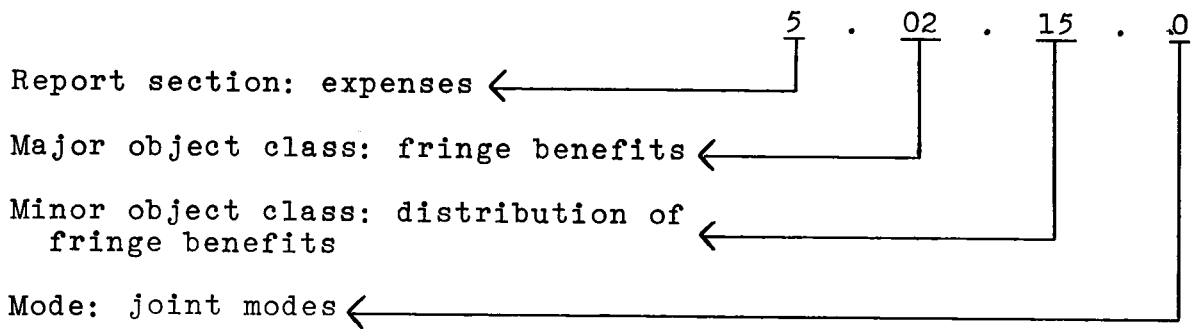
The report section codes are:

- 1 - regular time pay and
- 2 - premiums and allowances.

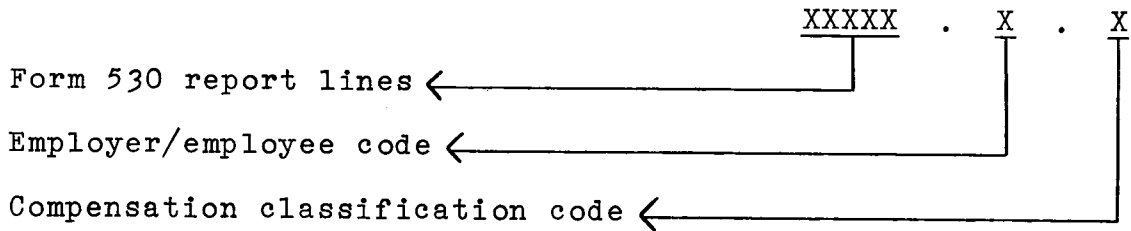
The line codes within each section are identified on the reporting form (520) in Part III - Reporting System Forms.

e. For Fringe Benefits Subsidiary Schedule

The major codes for the data reported on the Fringe Benefits Subsidiary Schedule will be:



The subsidiary codes for these data are seven digit codes constructed as follows:



The line codes are identified on the reporting form (530) in Part III - Reporting System Forms. The employer/employee codes are "1" for elements representing an employer's fringe benefit cost and "2" for elements representing a withholding from the employee's pay. The compensation classification codes are "1" for salaried employees, "2" for operator hourly employees and "3" for other hourly employees.

## 2. ACCOUNTING PRACTICE INSTRUCTIONS



FARE Reporting System  
Accounting Practice Instructions

2. Introduction

The purpose of this chapter is to present the accounting standards for the FARE Reporting System. Although many transit systems are precluded from following some of these standards in their other reporting requirements, it is essential that all transit systems follow these standards for FARE reporting purposes. Otherwise, the system's objective of uniformity in reporting could not be achieved.

Accounting standards are prescribed for the following accounting issues:

- labor distribution (Section 2.1),
- fringe benefits (Section 2.2),
- sales and excise taxes (Section 2.3),
- accounting for repairables (Section 2.4),
- property and public liability losses (Section 2.5),
- property and depreciation accounting (Section 2.6),
- expense transfers (Section 2.7),
- lease accounting (Section 2.8),
- capital subsidy accounting (Section 2.9),
- revenue accounting (Section 2.10) and
- passenger statistics (Section 2.11).

FARE Reporting System  
Accounting Practice Instructions

2.1 Labor Distribution Accounting

The gross pay and allowances of every employee of the transit system are to be reported by three classifications:

- the employee's compensation category (salaried, operator hourly, other hourly),
- the functions where labor was spent and
- the mode of transit service (motor bus, street-car, trolleybus, rail rapid, joint mode, etc.).

The reporting of labor charges by employee compensation category is to be based on how each employee is classified and paid under the transit system's internal payroll system. The compensation of employees paid on a basis other than hourly (weekly, monthly, annually, etc.) is to be reported in expense object class 501.01 - Salaries. The compensation of revenue vehicle operators and on-board crew who are paid on an hourly basis is to be reported in expense object class 501.02 - Operator's Wages. The compensation of all other employees paid on an hourly basis is to be reported in expense object class 501.03 - Other Hourly Wages.

In addition to classifying labor compensation by expense object class, it is necessary to identify the activities or functions where labor was used; then classify and report the

related compensation amounts according to the prescribed FARE expense functions. For example, the general manager's compensation is reported in expense object class 501.01 - Salaries and function 230 - General Management. Definitions of the FARE functions and examples of employees to be included in each function are presented in Section 7.4

In many transit organizations, some individuals, especially supervisory personnel, work on more than one function. For example, because of personnel limitations and the size of the respective functions, one person may perform all planning and promotion activities. Under the FARE structure, these activities are separated into two functions: 193 - Market Research and Planning and 192 - Promotion. In these situations, a division of compensation between functions, based on time spent in each function, is necessary. The most accurate method for making this split is to have all applicable employees record their time worked by the prescribed FARE functions on a regular, systematic basis. Then allocate compensation amounts between functions on the basis of actual time spent in each function. If this method of reporting actual time by function is not practical for some situations, an acceptable alternative is to conduct periodic studies of time spent by function and use the results of these studies to allocate compensation to the functions for the reporting period. The least accurate method is to ask employees at the end of a reporting period to estimate the percent

of their time spent on each function and allocate their compensation on this basis.

In transit systems operating more than one mode of service, it is necessary to further identify and report labor compensation by each mode of service offered. In most multi-mode systems, some labor is directly associated with each mode and some labor jointly serves more than one mode. For example, in a system operating both motor buses and trolleybuses, operators' wages can be easily identified with the specific mode of service offered. Using this example for FARE expense reporting, total operators' compensation is reported in expense object class 501.02 - Operators' Wages and is recorded as a direct cost of the motor bus and the trolleybus modes on the multi-mode reporting form for function 011 - Revenue Vehicle Operation.

Continuing this same example of a motor bus and trolleybus multi-mode system, one person may be responsible for the administration of transportation activities for both modes, and therefore not solely associated with only one mode. In this situation, assuming it is not practical for this individual to split and report his compensation as a direct cost of each mode, his labor charges are to be reported as a joint mode cost on the reporting form for function 021 - Transportation Administration.

In an effort to estimate total costs by mode in multi-mode systems, the total expenses reported as joint costs in

each function will be subsequently allocated to each mode based on the percentage relationship of capacity miles for each mode to total capacity miles for the system. Since in many cases this allocation may not be representative of actual time spent on each mode, it is important that as many labor charges as possible be identified with individual modes and thus reported as direct costs under each applicable mode. The same methods allowed for dividing compensation between functions (actual time recording, periodic studies, period-end estimates) may be used in dividing labor between modes.

This emphasis on identifying direct mode costs to the maximum extent possible also applies to "general and administrative" type functions, all of which are commonly considered joint mode costs. For example, in the ticketing and fare collection function for a multi-mode system operating motor bus and rail rapid service, one team of revenue collectors may be employed to pick up revenue at rail rapid transit stations and a separate team used to pull vaults from buses at operating stations. Both teams might then transmit their collections to a central counting location. In this example, the collectors' and vault pullers' wages are to be reported separately as direct cost for motor bus and rail rapid modes; and the wages of the central counting employees are to be reported as joint mode costs on the reporting form for function 171 - Ticketing and Fare Collection.

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2.2 Fringe Benefit Accounting

Detail fringe benefit expense amounts are to be reported on the Fringe Benefits Subsidiary Schedule, Form 530. Items are to be reported by employee compensation classification (salaried, operator hourly, other hourly), and by the detail object classes defined in Section 7.7. In addition to the employer's portion of fringe benefit costs, Form 530 provides for the reporting of employee contributions for certain fringe benefit object class accounts. The total fringe benefit expense (employer portion) reported on this subsidiary schedule is also to be reported on the expense reporting forms under object class 502.15 - Fringe Benefits Distribution.

To determine the amounts to be reported under this object class for each mode and function, the total fringe benefit amounts for each compensation classification have to be allocated. The basis for the allocation is the labor charges to the modes and functions for the corresponding compensation classification. A compensation classification's labor charges to a given mode and function divided by that compensation classification's total labor charges for the transit system yields the percentage to be used in allocating the compensation classification's fringe benefits to the given mode and

function. For example, assume that the total amount of the employer's portion of fringe benefits for the "Salaries" compensation classification reported on Form 530 is \$1,000. If the amount of labor for object class 501.01 - Salaries reported under function 230 - General Management is 50% of total salaries for the system, then the amount of fringe benefits for salaries to be reported under this function would be \$500 ( $\$1,000 \times 50\%$ ).

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2.3 Accounting for Sales and Excise Taxes, Freight-in and Other Acquisition Costs

Sales taxes, excise taxes, freight-in and other acquisition costs are accounted for as part of the cost of the material or service purchased, except for fuel and lubricant taxes. The "other acquisition costs" are not to be construed to mean a distribution of internal purchasing and store handling costs or other administrative support activities.

Sales and excise taxes on purchases of fuel and lubricants are reported in expense object class 510.05 - Fuel and Lubricant Taxes.

Refunds or reimbursements of sales and excise taxes paid on purchases of all materials and services are reported under the following revenue object classes:

Account 409.06 - Reimbursement of Taxes Paid (Local)

Account 410.06 - Reimbursement of Taxes Paid (State)

Indicate the overall applicability of sales and excise taxes to your transit system on the Sales and Excise Taxes Auxiliary Questionnaire - Form 592.



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2.4 Accounting for Repairable Items

Repairable items are spare parts for maintaining plant and equipment that can be economically restored to servicable condition. One of the following commonly practiced methods is to be used:

Alternative 1: When such parts are removed from a vehicle or other property unit, they will be returned to inventory for credit at some arbitrary value. When the item is repaired, the repair costs will be treated as current period expense. The repaired item will then be issued for use at the credit value at which it was carried in inventory.

Alternative 2: Such parts may be considered items of tangible operating property to be expensed through depreciation charges. They will move from storeroom to vehicle (or other property unit) to repair shop to storeroom on a "free issue" basis. The repair costs will be treated as current period expense.

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2.5 Accounting for Property Damage, Public Liability and  
Other Corporate Losses

Insurance premiums and proceeds and the cost of losses from damage to transit system property, public liability for injuries and damages to others, breach of fidelity bonds, loss or theft of business records, etc., are accounted for as prescribed in the following paragraphs.

a. Property Damage

The net cost to the transit system arising from damage to the transit system property through collision, fire, theft, flood, earthquake, etc., is composed of:

- premiums for property insurance,
- actual costs of restoring property to serviceable condition,
- write-off of capital assets damaged beyond repair and
- proceeds from insurance companies or others who are liable for the damage to the transit system property.

Object classes have been established for the insurance premiums, the write-off of capital assets, and the recoveries of costs from others. The labor, material and services expense object classes will reflect the actual costs of restoring property to serviceable conditions under functions 063 - Accident Repairs

of Revenue Vehicles and 145 - Accident Repairs of Buildings, Grounds and Equipment.

Property insurance premiums should be set up as pre-payments (Account 151.01) and amortized over the lives of the policies. The prepayment will be recorded with the following entry:

|                            |                            |
|----------------------------|----------------------------|
| Cash (or Accounts Payable) | Other Assets (Prepayments) |
| 12,000                     | 12,000                     |

The monthly amortization will be recorded with the following entry:

|                               |   |
|-------------------------------|---|
| Other Assets<br>(Prepayments) | Premiums for Property<br>Damage Insurance |
| 1,000                         | 1,000                                     |

The actual costs of restoration will be recorded in the labor, material and service object classes as the costs are incurred and then reported under the accident repair functions to differentiate such costs from routine maintenance costs. If the property is damaged beyond repair, it will be written off with the loss on disposition (book value less salvage proceeds) being debited to expense object class 508.01 - Property Retirement Write-Offs. Any recoveries of repair costs or write-offs from insurance companies or others (e.g., third parties involved

in an accident) will be recorded with the following entry:

|      |   |
|------|---|
| Cash | Recoveries of Property<br>Damage Losses |
| (1)  | (1)                                     |

(1) Settlement of transit system's property damage claim paid by insurer or other liable party.

b. Public Liability

The net cost to the transit system arising from public liability for injuries and damages to others caused by the transit system is composed of:

- premiums for public liability insurance,
- payouts for uninsured settlements,
- provisions for uninsured settlements,
- payouts for insured settlements and
- recoveries of public liability settlements from insurers or others who are liable for public liability settlements.

Object classes have been set up for each of these five components. They will be reported under the Injuries and Damages function.

Public liability insurance premiums should be set up as prepayments (Account 501.01) and amortized over the lives of the policies. The prepayment will be recorded with the following entry:

|                            |                            |
|----------------------------|----------------------------|
| Cash (or Accounts Payable) | Other Assets (Prepayments) |
| 60,000                     | 60,000                     |

The monthly amortization will be recorded with the following entry:

| <u>Other Assets (Prepayments)</u> | <u>Premiums for Public Liability Insurance</u> |
|-----------------------------------|--|
| 5,000                             | 5,000  |

The accounting entries for settlement of a public liability claim depend on the following factors:

- whether the settlement is fully insured, partially insured or uninsured,
- for the fully or partially insured settlement, whether payment to the claimant is made by the transit system or the insurance company and
- for the uninsured or partially insured settlement, whether or not uninsured loss reserves have been created through periodic provisions.

Further, a settlement may be made by a transit system or its insurer while at the same time it is undertaking a third-party action against another individual, company or insurer who may be held ultimately liable. The cases presented below describe the entries that would be made when the transit system or its insurer settles a public liability claim. The entries for recovery through third-party actions are presented after these cases.

CASE 1-A

Fully insured settlement or insured portion of a partially insured settlement. Insurance proceeds remitted to transit system.

| Cash |     | Payouts for Insured Public Liability Settlements |  | Recoveries of Public Liability Settlements |     |
|------|-----|--|--|--|-----|
| (1)  |     |  |  |  | (1) |
|      | (2) | (2)  |  |  |     |

- (1) Cash remitted from insurer to transit system.
- (2) Settlement paid by transit system to claimant.

CASE 1-B

Fully insured settlement or insured portion of a partially insured settlement. Insurance proceeds remitted direct to claimant.

| Payouts for Insured Public Liability Settlements |  | Recoveries of Public Liability Settlements |     |
|--|--|--|-----|
| (1)  |  |  | (1) |

- (1) Settlement paid by insurer directly to claimant.

CASE 2-A

Uninsured settlement or uninsured portion of a partially insured settlement. Loss reserves previously provided.

| Cash |     | Provision for Uninsured Public Liability Settlements |  | Reserves for Uninsured Losses - Public Liability |     |
|------|-----|--|--|--|-----|
|      |     | (1)  |  |  | (1) |
|      | (2) | (1)  |  | (2)  |     |

- (1) Periodic provision for uninsured losses.
- (2) Settlement paid by transit system to claimant.

CASE 2-B

Uninsured settlement or uninsured portion of a partially insured settlement. Reserves not previously provided.

|                      |  |
|----------------------|--|
| <u>Cash</u><br>  (1) | <u>Payouts<br/>for Uninsured Public<br/>Liability Settlements</u><br>  (1) |
|----------------------|--|

(1) Settlement paid by transit system to claimant.

The entries for recovery of public liability settlements from third parties depend upon how the initial settlement between the transit system and the claimant was recorded and upon whether the recovery payment goes to the transit system or to its insurer. Because a third-party recovery reduces an expense that should not have been a transit system expense in the first place, the recovery entry will generally be a reversal of the original settlement entry. However, it may not be an exact reversal of the original entry, for the recovery amount may not be the same as the original settlement amount.

c. Other Corporate Losses

The net cost to the transit system arising from losses other than property damage or public liability is composed of:

- premiums for other corporate insurances,
- losses resulting from embezzlement, theft or loss of assets other than property, etc. and
- proceeds from insurance companies or others who are liable for these losses.

Object classes have been established for each of these components. They will be reported in function 223 - General Insurance.

Other corporate insurance premiums should be set up as prepayments (Account 501.01) and amortized over the lives of the policies. The prepayment will be recorded with the following entry:

|                                   |                                   |
|-----------------------------------|-----------------------------------|
| <u>Cash (or Accounts Payable)</u> | <u>Other Assets (Prepayments)</u> |
| 6,000                             | 6,000                             |

The monthly amortization will be recorded with the following entry:

|                                   |   |
|-----------------------------------|---|
| <u>Other Assets (Prepayments)</u> | <u>Premium for Other Corporate Insurances</u> |
| 500                               | 500   |

The actual amount of the loss will be recorded as a debit to expense object class 505.09 - Other Corporate Losses and a credit to the account in which the lost asset is recorded. Any recoveries of these losses from insurance companies or others will be recorded in the following entry:

|             |   |
|-------------|---|
| <u>Cash</u> | <u>Recoveries of Other Corporate Losses</u> |
| (1)         | (1)   |

(1) Settlement of transit system's claim for indemnification by insurer or other liable party.



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2.6 Property and Depreciation Accounting

At present, the urban transit industry practices a wide variety of depreciation treatments. The treatment practiced by any one transit system is dependent on such factors as public/private ownership of the transit system, bond indenture covenants, the expected means of financing the replacement of fixed assets, etc. Since the FARE Reporting System is intended to obtain uniform accounting treatment for all transit systems on all accounting issues, it is necessary that a standard depreciation treatment be specified for this system. This permits uniform measurement of the cost of consuming capital in transit operations.

Although a standard treatment is specified for this system, that standard does not necessarily have to be adopted by the reporting transit system for its other internal or external reporting purposes. Indeed, the law or indenture covenants under which the transit system operates may prohibit the adoption of the FARE standard treatment. FARE reporting therefore includes the reporting of depreciation charges as they are computed and reported in the transit system's published financial statements so that total FARE expenses can be reconciled with published report expenses. FARE reporting also includes reporting of a

detailed inventory of the property used in transit operations. With this data, a depreciation charge for the transit system is calculated. (A detailed description of these calculations is provided in Section 9.3, Property/Depreciation Processing.) The reporting transit system receives a restated balance sheet and income statement based on the standard depreciation treatment.

In order to meet the reporting requirements for the standard property and depreciation accounting, the reporting transit system's records must provide the information necessary to supply a detailed inventory of property items used in transit operations. The items to be reported and depreciated in this manner include all property items owned by the transit system (whether purchased by the transit system or donated by someone to the transit system), those being purchased under a lease-purchase agreement and those being leased under a special-price (related parties) lease. The historical cost to the transit system of these property items categorized by year of acquisition, transit capital classes and property object classes is to be reported. The property reporting categories and certain preassigned depreciation factors for each category are specified in Section 9.3, Property/Depreciation Processing. The instructions for preparation of the property report are specified in Section 3.4., Property Subsidiary Schedule Instructions.

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2.7 Expense Transfers

Certain situations in the FARE reporting structure and the internal accounting practices of some transit systems require a facility for recording expense transfers. These could be made by debiting and crediting within the specific object classes in which the expenses were originally recorded, but this technique could become too cumbersome. The below-listed composite object classes have been included in the FARE structure to permit these transfers to be reported more easily.

1. Expense Object Class 511.01 - Function Reclassifications

Within the FARE expense structure, some functions may serve as "intermediate depositories" of costs to be ultimately distributed to other functions. Expense object class 511.01 is to be used to record such distributions between functions. For example, the cost of generating and distributing electrical power is to be reported in function 161 - Generation and Distribution of Electric Power. The power may be used as propulsion power for revenue vehicles or as general utility power. In order to examine the total cost of revenue vehicle operation, the cost of power generated and distributed for the propulsion of vehicles is to be credited to function 161 and debited to function 011 - Revenue Vehicle Operation using object class

511.01. Similarly, the cost of power generated and distributed for general utility purposes is to be transferred from function 161 to function 241 - General Function. The functional reclassifications required are indicated on the expense reporting forms.

2. Expense Object Class 511.02 - Expense Reclassifications

Some transit systems make use of a composite object class in their internal accounting systems to transfer costs between cost centers, work orders, functions and/or whatever other cost collection categories they may use. The composite object class is used in lieu of debiting and crediting multiple specific object classes in two different cost centers, work orders, etc. By this device, costs are collected by the specific object classes for organizational units (i.e., responsibility reporting) and then recast from organizational units to functions or some other dimension of cost analysis. Expense object class 511.02 is to be used as this composite object class for transit systems using this device in their internal systems.

3. Expense Object Class 511.03 - Capitalization of Nonoperating Costs

Some transit systems require certain costs, particularly labor of employees, to always be charged initially to an organizational unit (cost center) in order to maintain control over such costs. However, some of these costs may relate to construction projects and reimburseable work for

others that should be capitalized as property or receivables. The reclassification of these costs from current period cost center expense to property, receivables or work-in-process is accomplished using a composite object class as in paragraph 2 above. Expense object class 511.03 is to be used to credit any function in which an expense has been temporarily deposited for ultimate capitalization.

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2.8 Lease Accounting

For the purposes of the FARE Reporting System, three types of leases are recognized:

- 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.
  
- Purchase leases are those in 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.

- Related-parties leases are those in 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.

The treatment to be given these types of leases in FARE reporting is described below. The different treatments are all intended to achieve a common objective, the proper measurement of the cost of consumption for the leased property.

For the true lease, the best measure of the cost of consuming the capital is the periodic lease payments. This cost has been derived through arms-length negotiation of the lease payments in an open market. It therefore measures the cost of consumption better than a depreciation charge, which is, at best, an estimation of the cost of capital consumption. Accordingly, the lease payments for the reporting period on true lease property are to be reported using expense object class 506 - Leases and Rentals on the expense reporting forms.

For the purchase lease and the related-parties lease, the periodic lease payments do not represent the best measure of capital consumption cost. The FARE Reporting System standard depreciation charge (see Section 2.6) on this property, as if it was owned, provides a better estimate of capital consumption cost than does the lease payment. Purchase

leases and related-parties leases are therefore to be reported in such a way as to provide for the calculation of the standard depreciation charge.

Purchase leases are to be reported on the "capitalization" basis. If the lease has been capitalized in the internal accounting records of the transit system, it is to be reported as it has been accounted for internally. If it has not been capitalized internally, the following adjustments are to be made in preparing the FARE report:

- (1) The lease payments for the reporting period are to be reported as reconciling items on the expense report. These charges will not be shown on the restated financial statements.
- (2) The property covered by the noncapitalized purchase lease is to be reported as owned property. This treatment is to be given to property on which lease payments are currently being made and property for which all lease commitments have been met (i.e., the purchase has been completed), but the property is carried on the books at nominal (\$1) or no value. The capitalized value of the total lease commitment is to be reported as the



cost of an asset owned in asset object class 111.01 - Tangible Transit Operating Property, Property Cost or 112.01 - Tangible Property Other Than for Transit Operations, Property Cost. The remaining lease payments, discounted to the reporting date to remove the interest component of those payments, is to be reported as a liability, short-term or long-term debt, as applicable. The difference between the capitalized value of the lease and the discounted future payments is to be credited to equity object class 306.01 - Accumulated Earnings (Losses).

The purchase lease property is to be reported in detail on the Property Subsidiary Schedule in order to provide the data necessary for calculating the standard depreciation charge.

Related-parties leases are to be reported on a modified capitalization basis. The adjustments necessary to report this data are the same as items (1) and (2) in the preceding paragraph, except that the lessor's cost of the property is to be reported as the property cost rather than the capitalized value of the lease. The related-parties lease property is also to be reported in detail on the Property Subsidiary Schedule in order to provide the data necessary for calculating the standard depreciation charge.

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2.9 Capital Grant Accounting

Capital grants are those funds that are provided to the transit system to help finance the procurement of capital assets (tangible operating property), and that do not result in any ownership claim on the transit system by the grantor. Such grants may come from public (governmental) or private sources.

The accounting for the property is to be segregated from the accounting for the financing of property procurement. The total cost of all property units is to be accounted for in the asset object classes for tangible property, 111 and 112, regardless of the fact that some of the property may have been financed by government grants or donated by private parties. The accounting for property and its depreciation in this reporting system is described in Sections 2.6, 3.3 and 9.4 of these instructions. The financing of property procurement is to be accounted for in the liability and capital object classes.

Grants and donations to assist in the procurement of capital assets are to be reported in capital object class 304,

Grants, Donations and Other Paid-in Capital, which is composed of the following subaccounts:

- 304.01 Federal Government Capital Grants
- 304.02 State Government Capital Grants
- 304.03 Local Government Capital Grants
- 304.04 Nongovernmental Donations and Other Paid-in Capital

Reporting transit systems who amortize capital grants in their internal information systems will need to perform the following two-step adjustment to prepare their FARE report on the prescribed accounting basis:

- (1) Reverse the amortization by debiting "Retained Earnings" and crediting "Amortization of Capital Grants" in the amount of the cumulative amortization recorded through the reporting date.
- (2) Include the account balance that pertains to grants in the capital object class(es) as cited above.

The capital section of the restated balance sheet to be generated in the central processing of the FARE reports will show grants and donations as part of the transit system's capital, along with, but in a separate category from, ownership capital. However, the consumption of this capital will be portrayed differently from the normal balance sheet presentation. Based on the fact that present-day urban transit systems are (or are becoming) joint undertakings with capital supplied by multiple public sources, it is better to show the consumption of capital separate from the other operating costs of the transit system. Further, more complete disclosure of operating performance can be obtained if all capital consumption is

accounted for uniformly, regardless of the source of the capital. Accordingly, the consumption of all capital, ownership, grants and donations, will be shown as an offset to the capital categories, rather than incorporated into retained earnings (deficit) with the operating and maintenance costs. The restated balance sheet will show the capital grants in the following manner:

A S S E T S

|                               |                  |                            |
|-------------------------------|------------------|----------------------------|
| Property Cost                 | \$4,000,000      |                            |
| Less- Cumulative depreciation | <u>1,000,000</u> |                            |
| Net property                  |                  | \$ 3,000,000               |
| Other Assets                  |                  | <u>500,000</u>             |
| Total                         |                  | <u><u>\$ 3,500,000</u></u> |

LIABILITIES AND CAPITAL

|                                      |                  |                            |
|--------------------------------------|------------------|----------------------------|
| Liabilities                          |                  | \$ 250,000                 |
| Capital:                             |                  |                            |
| Ownership                            | \$3,000,000      |                            |
| Grants and Donations                 | 3,000,000        |                            |
| Price-Level Appreciation             | <u>500,000</u>   |                            |
| Subtotal                             | 6,500,000        |                            |
| Less- Capital Consumed               | <u>2,000,000</u> |                            |
| Net Capital Invested                 |                  | 4,500,000                  |
| Deficit (excluding capital consumed) |                  | <u>(1,250,000)</u>         |
| Total                                |                  | <u><u>\$ 3,500,000</u></u> |

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2.10 Revenue Accounting

The basic approach to accounting for passenger revenue is to accumulate revenue earned by different fare categories. Thus, the revenue object classes which will be used by a transit system are determined by the nature of its fare structure. If the fare structure allows a special fare for senior citizens, the quarterly revenue earned by carrying passengers paying this special fare is to be reported in account 401.02, Passenger Fares for Transit Service -- Senior Citizen Fares. If the transit system's fare structure does not provide a special fare for senior citizens, nothing will be reported in account 401.02; then the fares paid by the elderly will be included in account 401.01, Passenger Fares for Transit Service -- Full Adult Fares.

The amounts to be accumulated for each passenger fare category are the total fares earned from each passenger in the category. Any zone premiums, express service premiums, or quantity purchase discounts will be charged to the same account as the base fare. Since General Instruction #5 specifies accrual basis accounting as the standard for this reporting system, fares earned are to be reported on an accrual basis. The counting of tickets and tokens as they are lifted is the preferred

technique for calculating fares earned. Estimating the unredeemed fares at the end of the reporting period will be acceptable for those transit systems not performing a lift count. The unredeemed fares, whether actual or estimated, will be included in liability account 205.01, Other Current Liabilities -- Unredeemed Fares.

The method of distributing revenue earned to the fare categories in widest use in the industry today is to apply distribution factors obtained through periodic passenger surveys. This method will be acceptable for this reporting system. However, if the transit system employs some manual or mechanical count of passengers by fare categories on a continuing basis, the revenue accounting derived therefrom will be preferred in lieu of that derived through the periodic survey technique.

Accounting Practice Instruction #11, Passenger Statistics, prescribes a standard questionnaire to be used for the periodic passenger survey. That questionnaire includes a question on the fare basis paid by the passenger. The completed questionnaires and the transit system's fare structure will be analyzed to yield the following revenue distribution factors:

|                                  | <u>Weekday<br/>Schedule</u> | <u>Saturday<br/>Schedule</u> | <u>Sunday<br/>Schedule</u> |
|----------------------------------|-----------------------------|------------------------------|----------------------------|
| Percentage of day's revenue for: |                             |                              |                            |
| Full Adult Fare                  | _____                       | _____                        | _____                      |
| Senior Citizen Fares             | _____                       | _____                        | _____                      |
| Student Fares                    | _____                       | _____                        | _____                      |
| Child Fares                      | _____                       | _____                        | _____                      |
| Handicapped Rider Fares          | _____                       | _____                        | _____                      |
| Other Primary Ride Fares         | _____                       | _____                        | _____                      |
| Totals                           | <u>100%</u>                 | <u>100%</u>                  | <u>100%</u>                |

As an example of calculating the distribution factors, assume that on a weekday schedule there were 600 full adult fare responses, 300 senior citizen fare responses, and 400 student fare responses in the sample. Further, assume that the fare structure rates for these classes of riders are as shown in Column 3 of the table below. The table illustrates the derivation of the weekday schedule revenue distribution factors (Column 5) for this example.

| <u>Class of Fare<br/>(1)</u> | <u>Number<br/>of<br/>Riders<br/>(2)</u> | <u>Fare<br/>for<br/>Class<br/>(3)</u> | <u>Total Revenue<br/>for Class<br/>(4) = (2) x (3)</u> | <u>%<br/>Distribution<br/>of Revenue<br/>(5)</u> |
|------------------------------|---|---------------------------------------|--|--|
| Full Adult                   | 600                                     | \$.40                                 | \$240.00   | 60%  |
| Senior Citizen               | 300                                     | .20                                   | 60.00  | 15%  |
| Student                      | 400                                     | .25                                   | <u>100.00</u>  | <u>25%</u>                                       |
| Totals                       |   |                                       | <u>\$400.00</u>  | <u>100%</u>                                      |

The revenue distribution factors will be used to distribute the revenue to object classes. The set of distribution factors matching the service (weekday schedule, Saturday schedule, or Sunday schedule) operated on a given day will be used to distribute that day's revenues. Transit systems using a lift count on tickets and tokens will know revenues earned on a daily basis; the distribution factors will be applied to the day's revenue earnings. The distributed daily revenue earnings will be accumulated to obtain the quarterly totals to be reported. Other transit systems will apply the factors to each day's cash collections, both fare box cash and advance sales, and the distributed cash collections will be accumulated to the end of the reporting period. Then the end-of-period adjustment to account 205.01 - Other Current Liabilities -- Unredeemed Fares will be distributed to the fare categories, using the weekday schedule factors, to convert the cash collections to revenues earned.

All of the other revenue object classes listed in Section 6.1 are to be accounted for on the accrual basis. Only the accounts that reflect the reporting transit systems' circumstances need to be used. For example, if transfers are issued free of charge, object class 402.01 - Transfer Fees - Transfer Fees for Extra Cost Transfers will not be used. Similarly, if the local government does not subsidize the cost of snow removal, object class 409.09 will not be used. Definitions for each of the revenue object classes are presented in Section 6.2 of this instruction manual.



FARE Reporting System  
Accounting Practice Instructions

2.11 Passenger Statistics

Section 8.1 identifies the data categories to be reported for measuring transit service offered (object classes 651 through 655) and transit service consumed (object classes 661 through 666). These data are to be reported quarterly. The categories focus on measuring capacity for passengers and passenger utilization of available capacity.

The data required are obtainable by a variety of methods. Transit systems employing reliable mechanical techniques to arrive at part or all of the required service offered and consumed measures are to base their reporting on their mechanical techniques. For other transit systems, and for data not obtainable through the mechanical techniques, a passenger survey procedure is to be used. A standardized passenger survey based on statistical sampling to be conducted quarterly is described in the following paragraphs. For any transit situations where this procedure may seem inappropriate, the transit system may substitute another survey procedure provided it can be shown to produce the required information with at least the same statistical reliability.

The survey is to be structured on the basis of revenue trips, the one-way movement of a revenue vehicle from a beginning terminal point to the ending terminal point. Information about the trip will be recorded on the Passenger Survey Trip Information Sheet (see Exhibit 2.11-A). Each passenger boarding the

vehicle during the trip will be asked to complete the Passenger Survey Questionnaire (see Exhibit 2.11-B). The survey may be administered by the vehicle operator or by some other on-board surveyor, as deemed appropriate by the transit system.

The trips to be included in the survey are to be selected randomly from a stratified trip population. The scheduled trips for a given mode of transit service are to be sorted in strata identifying the time of the trip and the express/local nature of the trip. The time periods are the AM peak, midday, PM peak and night periods of an average weekday, plus Saturday and Sunday. A trip is to be assigned to the time period in which the trip is scheduled to begin. The definition of the AM peak, etc., is to be made by the transit system and reported on Form 600. (See Section 8.2 for instructions.) Thus, for example, a sample is to be selected randomly from the list of rail rapid transit express trips commencing during the AM peak period of an average weekday.

The reliability of the sampling process is dependent, in part, on the size of the sample selected. Within each stratum, the number of trips to be surveyed is to be determined by referring to Exhibit 2.11-C.

#### Measurement of Service Offered

The Trip Information Sheet (Exhibit 2.11-A) provides the collection of data about each trip included in the survey.

The surveyor must record the vehicle number, vehicle description codes for capacity, seat type, air-conditioning, etc., odometer readings, clock readings and control numbers on passenger questionnaires issued. (For transit systems not using odometers the surveyor may ignore the odometer reading requirement.) Analysis of the completed sheets produces the following information about each trip:

- actual trip time,
- scheduled trip time,
- measured trip distance,
- odometer trip distance,
- trip capacity-miles (passenger capacity for the vehicle times trip distance) and
- trip seat-miles (seating capacity for the vehicle times trip distance).

Averages are to be calculated for the above measures for all trips in the sample for a stratum. Estimates of the following service offered object classes for the stratum are then to be obtained by multiplying the sample averages by the total number of trips in the stratum (i.e., the universe of trips from which the sample was selected).

- Revenue Vehicle Miles
- Revenue Vehicle Hours, Actual
- Revenue Vehicle Hours, Scheduled
- Revenue Capacity-Miles
- Revenue Seat-Miles

The Revenue Vehicles in Operation and Revenue Vehicle Trips object classes are to be obtained by analyzing the schedule and run definitions.

#### Measurement of Service Consumed

Two concepts of passenger-mile measurement are included in the reporting categories. First is the measurement of passenger-miles for a given mode of operation within a given transit system. Second is the measurement of passenger-miles for all public transit systems in an urbanized area. The individual transit system can obtain and report the first category, but it has no way of obtaining the second category. However, it can obtain and report a measurement of the total public transit passenger-miles for passengers who start their journey on the given transit system. It will then be possible to add the total transit passenger miles originated on each of the transit systems in an urban area to get the total passenger-miles for all public transit systems in the urban area. The Passenger Survey Questionnaire (Exhibit 2.11-B) has been designed to obtain the necessary data elements from each reporting transit system.

The questionnaires are administered to the riders on the same trips sampled for the measurement of service offered. Further, each questionnaire is directly associated with the specific trip on which the questionnaire was issued. Therefore, certain service consumed averages for the trip can be calculated. These trip averages can then be extended to estimate transit system totals.

The measurement of passenger-miles, average length of trip and average time of trip for a given mode of operation within a given transit system are to be obtained through analysis of questionnaire responses. Questions 1 and 3 permit estimating the distance the passenger, either originating or continuing, rode during the trip being surveyed. An average of this distance for all respondents for the trip multiplied by the total number of passengers for the trip, which is known from the number of questionnaires issued, yields the number of passenger-miles for the trip. These trip passenger-miles for all trips sampled in a stratum are to be averaged. This average multiplied by the total trips in the stratum yields Mode Passenger-Miles, a service consumed object class to be reported.

The distance the passenger rode during the trip being surveyed is also to be used to calculate the Average Length of Mode Trip, another service consumed object class to be reported. The distances for all passengers for all trips sampled in a given stratum are to be averaged to obtain this reporting category.

Further, the passenger's trip distance is also used in calculating Average Time of Mode Trip. The average speed for the trip on which the passenger rode is determinable from the Trip Information Sheet. The passenger's distance divided by the trip speed yields the passenger's trip time. The average of passenger trip time for all passengers riding trips in a given strata yields the reporting category.

The measurement of total transit passenger-miles and total transit trip length are to be obtained by analyzing questionnaire responses for originating passengers only. The response to question 2 identifies the originating passengers. The length of the total transit trip is determined by analyzing the responses to questions 1 and 4. The numbers for Total Transit Passenger-Miles Originated and Average Length of Total Transit Trip are built up from the sample data as are the corresponding numbers for a mode, as described above.

The counts of Originating Passengers and Continuing Passengers are also to be estimated from the sample. The questionnaire responses for all trips in a given stratum permit determining the percentage of riders in the stratum that are originating passengers. Further, the number of passengers for each trip is known (from the control of questionnaires issued) and can be averaged to get an average total passengers per trip. This average multiplied by the total number of trips in the stratum yields the total number of passengers for the stratum, i.e., for the mode, type of service and time period. The total can then be split into originating and continuing categories by the percentage factors developed above.

FARE Reporting System  
Passenger Survey Trip Information Sheet

Sample trip number \_\_\_\_\_\* (identification of specific trip  
and express/local)

Vehicle number \_\_\_\_\_

Vehicle description codes \_\_\_\_\_

Operator's name \_\_\_\_\_ \*

Trip surveyor's name \_\_\_\_\_ \*

Route (line) number \_\_\_\_\_\*

Beginning terminal point \_\_\_\_\_\*  
(street intersection)

Ending terminal point \_\_\_\_\_\*  
(street intersection)

Measured trip distance (from map or schedule) \_\_\_\_\_\*

Odometer reading at beginning terminal point \_\_\_\_\_

Odometer reading at ending terminal point \_\_\_\_\_

Time scheduled to leave beginning terminal point \_\_\_\_\_\*

Time scheduled to arrive at ending terminal point \_\_\_\_\_\*

Time scheduled to leave ending terminal point \_\_\_\_\_\*

Time actually left beginning terminal point \_\_\_\_\_

Time actually arrived at ending terminal point \_\_\_\_\_

Time actually left ending terminal point \_\_\_\_\_  
(Do not record this element if next movement is deadheading.)

First passenger survey questionnaire issued on trip \_\_\_\_\_

Last passenger survey questionnaire issued on trip \_\_\_\_\_

\*To be completed by surveyor in advance.

FARE Reporting System  
Passenger Survey Questionnaire

SAMPLE TRIP  
 NUMBER \_\_\_\_\_  
 (preprinted)

CONTROL  
 NUMBER \_\_\_\_\_  
 (preprinted)

1. Where did you board this transit vehicle?

\_\_\_\_\_   
 (intersecting streets or station name)

2. How did you get to your boarding point?

- |   |   |
|---|---|
| <input type="checkbox"/> walked                                       | <input type="checkbox"/> transferred from another transit vehicle (check one) |
| <input type="checkbox"/> rode in car parked at the boarding point     | <input type="checkbox"/> motor bus  |
| <input type="checkbox"/> rode in car not parked at the boarding point | <input type="checkbox"/> trolleybus   |
| <input type="checkbox"/> rode in taxicab                              | <input type="checkbox"/> streetcar  |
| <input type="checkbox"/> other (specify) _____                        | <input type="checkbox"/> rail rapid transit                                   |
| _____   | <input type="checkbox"/> commuter rail  |

3. Where do you plan to alight from this transit vehicle?

\_\_\_\_\_   
 (intersecting streets or station name)

4. Where do you plan to alight from the last transit vehicle you will use in making this journey?

\_\_\_\_\_   
 (intersecting streets or station name)

5. What was the basis of the fare you paid upon boarding this transit vehicle?

- |  |  |
|--|--|
| <input type="checkbox"/> full adult fare     | <input type="checkbox"/> handicapped rider fare  |
| <input type="checkbox"/> senior citizen fare | <input type="checkbox"/> transfer  |
| <input type="checkbox"/> student fare        | <input type="checkbox"/> no fare - policeman, postman, military personnel, transit system employee, etc. |
| <input type="checkbox"/> child fare          |  |



FARE Reporting System  
Passenger Survey Trip Sample Size

(to be developed during the implementation of the  
FARE Reporting System)

### 3. ASSET REPORTING

## FARE Reporting System

### Asset Reporting

#### 3. Introduction

The purpose of this chapter is to present the requirements for reporting transit system assets in the FARE Reporting System and to provide instructions for completing the asset reporting forms contained in Part III, Chapter 1, of this report.

Assets are to be reported by the object classes listed in Section 3.1 and defined in Section 3.2. Detail instructions for completing the asset reporting form are contained in Section 3.3. Although the assets are reported on separate forms from the liabilities and capital, the assets are also to be recapped at the major account summary level on the capital reporting form (see Chapter 5). A cross reference guide showing the relationship of the ICC asset accounts to the FARE asset categories is presented in Section 3.5.

Asset object class 111.01, covering the investment in transit operating property, will contain a large percentage of the transit system's assets. Accordingly, that category is to be broken down for more detailed analysis on a subsidiary schedule. The identification and definition of the subsidiary schedule property categories and the instructions for completing the property schedule forms are contained in Section 3.4.

FARE Reporting System

Asset Reporting

3.1 List of Asset Object Classes

101. CASH AND CASH ITEMS

- 01. Cash
- 02. Working (Imprest) Funds
- 03. Special Deposits, Interest
- 04. Special Deposits, Dividends
- 05. Special Deposits, Other
- 06. Temporary Cash Investments

102. RECEIVABLES

- 01. Accounts Receivable
- 02. Notes Receivable
- 03. Interest and Dividends Receivable
- 04. Receivables From Associated Companies
- 05. Receivable Subscriptions to Capital Stock
- 06. Other Receivables
- 07. Reserve for Uncollectible Accounts

103. MATERIALS AND SUPPLIES INVENTORY

104. OTHER CURRENT ASSETS

111. TANGIBLE TRANSIT OPERATING PROPERTY

- 01. Property Cost
- 02. Leased-Out Property Cost
- 03. Accumulated Depreciation

- 112. TANGIBLE PROPERTY OTHER THAN FOR TRANSIT OPERATIONS
  - 01. Property Cost
  - 02. Accumulated Depreciation
- 121. INTANGIBLE ASSETS
  - 01. Organization Costs
  - 02. Franchises
  - 03. Patents
  - 04. Other Intangible Assets
  - 05. Accumulated Amortization
- 131. INVESTMENTS
  - 01. Investments and Advances, Associated Companies
  - 02. Other Investments and Advances
  - 03. Reserve for Revaluation of Investments
- 141. SPECIAL FUNDS
  - 01. Sinking Funds
  - 02. Capital Asset Replacement Funds
  - 03. Insurance Reserve Funds
  - 04. Other Special Funds
- 151. OTHER ASSETS
  - 01. Prepayments
  - 02. Miscellaneous Other Assets

FARE Reporting System

Asset Reporting

3.2 Definitions of Asset Object Classes

101. Cash and Cash Items

-- These categories cover cash on hand and in banks available for the liquidation of transit system liabilities.

101.01 Cash and Cash Items - Cash

-- the amount of current funds available for use on demand. They may be in the hands of financial officers or on deposit in banks and trust companies.

101.02 Cash and Cash Items - Working (Imprest) Funds

-- the amounts advanced to officers, agents, employees, masters, pursers and others as petty cash or working funds from which certain expenditures are to be made and accounted for.

101.03 Cash and Cash Items - Special Deposits, Interest

-- the monies and bank credits specially deposited in the hands of fiscal agents or others for the payment of interest on behalf of the transit system. When interest is paid from such deposits, this account shall be credited and the appropriate accrued or matured interest liability account shall be debited.

101.04 Cash and Cash Items - Special Deposits, Dividends

-- the monies and bank credits in the hands of fiscal agents or others for the payment of dividends on behalf of the transit system. When dividends are paid from such deposits, this account shall be credited and the appropriate dividend account shall be debited.

101.05 Cash and Cash Items - Special Deposits, Other

-- the monies and bank credits in the hands of fiscal agents or others for special purposes other than the payment of interest or dividends. This includes cash or securities deposited with Federal, state or municipal authorities, public utilities or others as a guarantee for the fulfillment of obligations. When the purposes for which the deposit exists have been satisfied, this account shall be credited with the amount of the deposit disbursed or released.

101.06 Cash and Cash Items - Temporary Cash Investments

-- the book cost of investments such as time drafts receivable and time loans, bankers' acceptances, United States Treasury certificates,

101.06 Cash and Cash Items - Temporary Cash Investments (Cont'd)

marketable securities and other similar investments acquired for the purpose of temporarily investing cash. Any securities included herein must be of such a nature as to be readily convertible into cash at substantially the book value.

102. Receivables

-- These categories cover amounts owed to the transit system by other parties.

102.01 Receivables - Accounts Receivable

-- the amounts due from others (except associated companies) for material and supplies furnished and services rendered, including transportation and storage charges, property use charges, other matured rents, amounts owing by public authorities, amounts of collectible judgments, current accounts with officers and employees and other accounts and claims upon which responsibility is acknowledged by solvent concerns or individuals.

102.02 Receivables - Notes Receivable

-- the book cost of all collectible obligations in the form of notes receivable, contracts receivable and similar evidences of money



102.02 Receivables - Notes Receivable (Cont'd)

receivable on demand or within a time not exceeding one year from date of issue.

102.03 Receivables - Interest and Dividends Receivable

-- the amount of current interest accrued to the date of the balance sheet on bonds, mortgages, notes and other commercial paper owned; on loans made; and on open accounts, bank deposits, etc.

-- the amount of dividends receivable on stocks owned.

NOTE: Such receivables from affiliated companies are to be included in category 102.04.

102.02 Receivables - Receivables from Associated Companies

-- the total of amounts receivable from associated companies which are subject to current settlement, such as balances in open accounts for services rendered, material furnished, traffic accounts, claims, rent for use of property and similar items.

-- interest and dividends receivable from associated companies.

-- loans, notes and drafts for which associated companies are liable.

102.05 Receivables - Receivable Subscriptions to Capital Stock

-- the balance due from subscribers upon legally enforceable subscriptions to capital stock.

102.06 Receivables - Other Receivables

-- amounts receivable from solvent debtors based on debtor/creditor relationships other than those specified in categories 102.01 through 102.05.

102.07 Receivables - Reserve for Uncollectible Accounts

-- amounts reserved for receivables which may become uncollectible.

103. Materials and Supplies Inventory

-- This category covers the cost of all unapplied materials and supplies including tools, repair parts, fuel, etc. The cost shall include all specifically assignable transportation charges incurred in obtaining the delivery of such materials and supplies upon the premises of the carrier, including loading and unloading. The cost shall also include sales and excise

103. Materials and Supplies Inventory (Cont'd)

taxes on the materials and supplies included in the account. If the "inventory method" of accounting for repairable items (see Section 2.4) is used, this category will also include the value at which the repaired items are to be held and eventually reissued for use.

104. Other Current Assets

-- This category covers the amount of all assets of a current nature not includable in any of the foregoing current asset accounts, 101 through 103. The nature of current assets is such that they are convertible to cash within one year of the balance sheet date.

111. Tangible Transit Operating Property

-- These categories cover transit operating property owned by the transit system and having an expected life in service of more than one year at the time of its installation and a unit cost of at least \$200. Transit operating property is that property used in providing urban mass transit services.

111.01 Tangible Transit Operating Property - Property Cost  
-- the cost to the transit system of acquiring the tangible property it owns and uses in its own transit operations. The cost includes the transportation charges, sales and excise taxes, installation costs, etc., necessary to place the property in an operating condition.

111.02 Tangible Transit Operating Property - Leased-Out Property Cost  
-- the cost to the transit system of acquiring tangible transit operating property which it owns but leases to another party for the latter's transit operations.

111.03 Tangible Transit Operating Property - Accumulated Depreciation  
-- the cumulative depreciation charges since time of acquisition for all of the tangible transit operating property items owned by the transit system.

112. Tangible Property Other Than for Transit Operations

-- These categories cover tangible property owned by the transit system but not used in transit operations. This property has an expected life in service of more than one year at the time of its installation and a unit cost of at least \$200. It includes property being used in some operation other than transit service and property not being used in any operations.

112.01 Tangible Property Other Than for Transit Operations - Property Cost

-- the cost to the transit system of acquiring the tangible property it owns but does not use in transit operations. The cost includes the transportation charges, sales and excise taxes, installation costs, etc., pertaining to the property units covered.

112.02 Tangible Property Other Than for Transit Operations - Accumulated Depreciation

-- the cumulative depreciation charges since time of acquisition for all of the tangible property items covered in category 112.01.

121. Intangible Assets

-- These categories cover the intangible rights and benefits accruing to the transit system with a value enduring through a period of time longer than one year.

121.01 Intangible Assets - Organization Costs

-- the fees paid to a state or other governmental authority for the privilege of incorporation and expenditures incident to organizing the transit system and putting it into readiness to do business.

121.02 Intangible Assets - Franchises

-- the amounts paid to a state, a political subdivision thereof or to some other governmental authority in consideration of franchises, permits, consents or certificates running in perpetuity or for a specified term of more than one year, together with the necessary reasonable expenses incident to procuring such franchises, consents or certificates of convenience and necessity.

121.03 Intangible Assets - Patents

-- the cost of patent rights, licenses and privileges necessary or valuable to the economical conduct of transit operations.

121.04 Intangible Assets - Other Intangible Assets

-- the cost of any intangible assets not includable in categories 121.01 through 121.03.

121.05 Intangible Assets - Accumulated Amortization

-- the cumulative amortization charges since the time of acquisition for all of the intangible assets recorded in categories 121.01 through 121.04.

131. Investments

-- These categories cover investments of transit system funds in the operation of other entities for purposes other than the temporary investment of surplus cash.

131.01 Investments - Investments and Advances, Associated Companies

-- the book cost of the transit system's investments in securities issued or assumed by associated companies.

131.01 Investments - Investments and Advances, Associated Companies (Cont'd)

-- the notes of associated companies maturing more than one year from date of issue.

-- the amount of advances to associated companies not subject to current settlement including accrued interest on such advances when not subject to current settlement.

131.02 Investments - Other Investments and Advances

-- the book cost of the transit system's investments in securities issued or assumed by nonassociated companies.

-- the notes of nonassociated companies and persons maturing more than one year from date of issue.

-- the cash surrender values of insurance policies carried on the lives of officers and employees when the transit system is beneficiary of such policies.

-- the amount of advances to nonassociated companies and individuals not subject to current settlement including accrued interest on such advances when not subject to current settlement.



131.03 Investments - Reserve for Revaluation of Investments

-- reserves to reflect the decline or loss in book value of securities or like assets held for investment where there appears to be a permanent impairment in value.

141. Special Funds

-- These categories cover cash and near cash items whose use is restricted to satisfying a specific class of transit system obligations.

141.01 Special Funds - Sinking Funds

-- the cash, cost of securities of other companies and cost of other assets placed on deposit or in the hands of trustees or segregated from the transit system's other assets as a sinking fund to meet obligations maturing in the future or to carry out such operations as the retirement of preferred stock or the procurement of serial bonds.

141.02 Special Funds - Capital Asset Replacement Funds

-- the cash, cost of securities of other companies and cost of other assets which have been specifically set aside for the purpose of providing a fund for the replacement of units of depreciable property.

141.03 Special Funds - Insurance Reserve Funds

-- the cash, cost of securities of other companies and cost of other assets placed on deposit or in the hands of trustees to guarantee the satisfaction of obligations for losses in instances where the transit system is a "self-insurer" in whole or in part.

141.04 Special Funds - Other Special Funds

-- the cash, cost of securities of other companies and cost of other assets that have been specifically set aside for employees' pension, relief, savings, hospital and other special purposes not provided for in categories 141.01 through 141.03.

151. Other Assets

-- These categories cover the assets not properly includable in major categories 101 through 141 above.

151.01 Other Assets - Prepayments

-- the payments for items whose benefit is to be realized subsequent to the time of the payment, e.g., prepaid rent, prepaid insurance, etc.

151.01 Other Assets - Prepayments (Cont'd)

As the benefit is realized, the prepayment will be reduced and the appropriate expense category charged.

151.02 Other Assets - Miscellaneous Other Assets

-- the cost of all assets not provided for in any other asset object class.

## FARE Reporting System

### Asset Reporting

#### 3.3 Asset Summary Schedule Instructions

This section provides instructions for completing Form 100 - Asset Summary Schedule, contained in Part III - Reporting System Forms of this report.

#### Single Mode and Multi-Mode Transit Systems

Assets are reported in the same manner for both single-mode and multi-mode systems. If a multi-mode system maintains separate asset accounts by mode, these should be consolidated to provide single entries for each account.

#### Form 100 Requirements

This form has been designed as a two-column work sheet. The first column provides for reporting account balances at the detail account level - e.g., 101.01 Cash. The second column provides for reporting account balances at the major account level - e.g., 101. CASH AND CASH ITEMS -- which is the sum of detail accounts with common first three digits.

#### Asset Reporting References

Before attempting to complete this form, each transit system must be thoroughly familiar with the concepts and details of asset object class reporting. The references listed below

should be carefully reviewed to facilitate this understanding:

- Section 2.3 Accounting for Sales and Excise Taxes,  
Freight-in and Other Acquisition Costs
- Section 2.4 Accounting for Repairable Items
- Section 2.5 Accounting for Property Damage, Public  
Liability and Other Corporate Losses
- Section 2.6 Property and Depreciation Accounting
- Section 2.8 Lease Accounting
- Section 3.1 List of Asset Object Classes
- Section 3.2 Definitions of Asset Object Classes
- Section 3.4 Property Subsidiary Schedule Instructions
- Section 9.3 Property/Depreciation Processing

Each transit system will probably have to prepare "internal working papers" to assist in translating asset data from internal records to the FARE reporting format.

FARE Reporting System  
Asset Reporting

3.4 Property Subsidiary Schedule Instructions

All property used in urban mass transit operations is to be reported in detail on the Property Subsidiary Schedule. Property includes tangible assets with an expected service life of more than one year at the time of their installation and a unit cost of at least \$200. Such property that is owned (whether through the transit system's purchase or by someone's donation<sup>1</sup>) or being purchased by means of a lease-purchase agreement<sup>2</sup> will be reported separately from that for which a related-parties lease agreement provides for its use by the transit system. The related-parties lease property usually is being leased at a rate lower than the normal rate for a true lease because of the relationship of the parties.

Dating and Costing of Property

Generally the property items are to be dated by year of acquisition by the transit system and are to be costed at historical cost, i.e., the cost to the transit system at date

---

<sup>1</sup>Donated property is accounted for with a debit to a property account at its fair market value at time of donation and a credit to a donated capital account.

<sup>2</sup>Property being used under a lease-purchase agreement is accounted for as if it was owned property. See Section 2.8, Lease Accounting, for more detailed instructions.

of acquisition. These principles will apply to all property acquired as individual property units, i.e., not acquired as part of a complete operating transit system. The distinction between new and used condition at acquisition will be made only for revenue vehicles.

The reporting treatment to be given property acquired through the purchase of a complete operating transit system is dependent on the accounting treatment recorded on the purchaser's books. If the assets were recorded and are reported at the predecessor company's cost, the predecessor's year of acquisition and new/used condition upon predecessor's acquisition are to be reported. If the assets were recorded and are reported at fair market value at acquisition date or at an allocation of the total purchase price, the year of purchasing the predecessor company is to be the year of acquisition for each asset and all revenue vehicles acquired in the purchase are to be treated as used.

#### Forms Usage

(Note: The forms referred to below are contained in the separate volume entitled FARE Reporting System Forms.)

Form 111 is to be used for reporting revenue vehicles that are owned or being purchased through a lease-purchase agreement. Form 112 is to be used for transit operating

property, other than revenue vehicles, that is owned or being purchased through a lease-purchase agreement. The first time that a transit system submits a FARE report, these forms are to be used to report a complete inventory of the transit operating property in use at the end of the quarter being reported. For subsequent FARE reports, separate pages of these forms are to be used for reporting additions and retirements of property that occurred during the quarter being reported.

A separate page of these forms is to be used for each combination of mode and property ownership applicable to the transit system. For example, a motor bus transit system with owned buses and lease-purchase buses will use two pages of Form 111. Both pages will have the "Motor Buses" box checked under "Type of Vehicles." One page will have the "Owned Property" box checked, and the other page will have the "Lease-Purchase Property" box checked.

Form 112 indicates several modes and a joint modal category of assets covered on the form. A transit system operating only one mode of service will report all its assets under the designation of that one mode. A transit system operating more than one mode will have to assign each property unit to a modal category. A separate page will be used for each modal category. For example, a transit system operating motor buses and rail rapid transit will use the motor bus



mode, rail rapid transit mode and joint modal categories. The property items to be assigned to the joint modal category are those used for operating both modes. The objective is to assign as much of the property as possible as being directly related to a specific mode; the remainder is to be considered joint.

Form 113 is to be used for reporting transit operating property being used under the terms of related-parties lease agreements. A complete inventory of such property used at any time during the quarter is to be reported.

The detail reported on Forms 111, 112 and 113 is to be summarized on Form 110. The control rules at the bottom of Forms 110 and 113 are to be followed in the preparation of these forms.

#### Instructions for Completing Form 110

This form will be completed after the detail of all property has been recorded on Forms 111, 112 and 113.

1. Enter the date on which the quarter ends in the space provided at the top of page 1.
2. Complete Part A (page 1) as follows:
  - a. Bring forward the "Ending Balance" figures from the previous quarter's report as the "Beginning Balance" figures for this report. If this is the first FARE report, the "Beginning Balance" figures are to be zero.

- b. Bring forward the totals at the end of the pages of Form 111 to this summary. The total of the "Acquisition Cost" column of Form 111 is to be recorded in the "Additions" or "Retirements" column of the summary, depending on the usage of Form 111. The "Inventory" and "Additions" usages are to be recorded in the "Additions" column; the "Retirements" usage in the "Retirements" column. The Form 111 totals are to be recorded on lines 1 through 8 and 15 through 22 of the summary, depending on the vehicles covered by the page of Form 111 being recorded.
- c. Bring forward the totals at the end of the pages of Form 112 to this summary. The total is to be recorded in the "Additions" or "Retirements" column of the summary, depending on the usage of Form 112, as above. The Form 112 totals are to be recorded on lines 9 through 14 and 23 through 28 of the summary, depending on the mode covered by the total from Form 112 being recorded.
- d. Bring forward the total at the end of Form 113 to this summary. The total is to be recorded in the "Ending Balance" column on the line labeled "Total Related-Parties Lease Property."
- e. Obtain subtotals of the "Additions" and "Retirements" columns for owned property and lease-purchase property.
- f. Develop the "Ending Balance" figures for owned and lease-purchase property by adding the "Beginning Balance" and the "Additions" amounts, and subtracting the "Retirements" amount from that sum.
- g. Develop the "Total Transit Operating Property" line by adding the amounts in the "Beginning Balance" and "Ending Balance" columns.
- h. Verify that the control rules cited at the bottom of the summary have been followed.

3. Complete Part B (page 2) as follows:
  - a. Bring forward the total number of revenue vehicles accounted for on the Revenue Vehicle Inventory, Form 620, to the line at the top of the summary.
  - b. Bring forward the "Ending Balance" figures from the previous quarter's report as the "Beginning Balance" figures for this report. If this is the first FARE report, the "Beginning Balance" figures are to be zero.
  - c. Bring forward the totals at the end of the pages of Form 111 to this summary. The total of the "Number of Vehicles" column of Form 111 is to be recorded in the "Additions" or "Retirements" column of the summary, depending on the usage of Form 111, as in paragraph 2.b above. The Form 111 totals are to be recorded on lines 1 through 16 of the summary, depending on the vehicles covered by the page of Form 111 being recorded.
  - d. Bring forward the counts of vehicles recorded in the "Number of Revenue Vehicles" column of Form 113 to this summary. The amounts from Form 113 are to be recorded in the "Ending Balance" column of the summary on lines 17 through 24, depending on the revenue vehicle property category on Form 113 from which the vehicle count is being recorded.
  - e. Develop the "Ending Balance" figures for owned and lease-purchase vehicles by adding the "Beginning Balance" and the "Additions" amounts, and subtracting the "Retirements" amount from that sum.
  - f. Develop the "Total Revenue Vehicles" line by adding the amounts in the "Beginning Balance" and "Ending Balance" columns.
  - g. Verify that the control rule cited at the bottom of the summary has been followed.

Instructions for Completing Form 111

1. Number each page of the form consecutively from "1" in the upper right-hand corner.
  
2. Check one of the boxes in the "Type of Vehicles" section at the top of the form to indicate the kind of revenue vehicles being reported on the page.
  
3. Check one of the boxes and enter the quarter-ending date in the "Form Usage" section at the top of the form. Use the form to report a complete inventory of revenue vehicles owned or being bought under lease-purchase for your first FARE report; use the form to report additions and retirements for all subsequent FARE reports.
  
4. Check one of the boxes in the "Property Ownership" section at the top of the form.
  
5. For all of the revenue vehicles to be reported on a page, group the vehicles by:
  - year of acquisition,
  - new or used at acquisition and
  - year of manufacture for used vehicles.

For all vehicles with the same characteristics (e.g., all owned motor buses acquired used in 1965 and manufactured in 1960), enter their characteristics, the number of vehicles with those characteristics and their total cost on one line of the form.

6. After all appropriate revenue vehicles have been recorded on the form, total the number of vehicles and cost columns. Record the totals on the last line of the form and on the Control Summary, Form 110.

#### Instructions for Completing Form 112

1. Number each pair of pages of the form consecutively from "1A" and "1B" in the upper right-hand corner.
2. Check one of the boxes in the "Mode Covered" section at the top of page \_\_\_\_ A of the form to indicate that the property items reported on a pair of pages are used exclusively for providing the checked mode of transit service or are used jointly by more than one mode (Joint Modal category).

3. Check one of the boxes and enter the quarter-ending date in the "Form Usage" section at the top of the form. Use the form to report a complete inventory of nonrevenue-vehicle property items owned or being bought under lease-purchase for your first FARE report; use the form to report additions and retirements for all subsequent FARE reports.
4. Check one of the boxes in the "Property Ownership" section at the top of the form.
5. Enter the appropriate headings in the boxes at the top of each column on the form.
  - a. If the form is being used for "Inventory" or "Retirements," the left-hand column will be headed "TOTALS." The other columns will be headed with the years or year groups shown below. Use only the years and year groups that are necessary to report your inventory or retirements. If more than four year and/or year groups are needed, use additional pages with all columns on subsequent pages used for years or year groups, i.e., no "TOTALS"

column on subsequent pages.

|      |      |           |               |
|------|------|-----------|---------------|
| 1979 | 1973 | 1967      | 1945-1949     |
| 1978 | 1972 | 1966      | 1940-1944     |
| 1977 | 1971 | 1965      | 1930-1939     |
| 1976 | 1970 | 1960-1964 | 1920-1929     |
| 1975 | 1969 | 1955-1959 | 1910-1919     |
| 1974 | 1968 | 1950-1954 | 1900-1909     |
|      |      |           | Prior to 1900 |

- b. If the form is being used for "Additions," the left-hand column will be headed with the year in which the reporting quarter ended. The other columns will not be used.

6. Enter dollar amounts in the appropriate rows and columns.

- a. If the form is being used for "Inventory" or "Retirements," enter the historical cost of each fixed asset in the row for that asset's proper category and in the column for the year or year group during which the asset was acquired.

- b. If the form is being used for "Additions," enter the historical cost of each fixed asset acquired during the quarter in the row for that asset's proper category and in the left-hand column.

7. If the form is used for "inventory or retirements," develop a cross-total for each asset category (line) and record it in the "TOTALS" column of the form.
8. If the form is used for "Inventory" or "Retirements," develop a down-total of the "TOTALS" column. If the form is used for "Additions," develop a down-total of the left-hand column of the form. Enter the down-total in the box at the bottom of the column on page \_\_\_ B and in the appropriate space on the Control Summary, Form 110.

#### Instructions for Completing Form 113

1. Number each page of the form consecutively from "1" in the upper right-hand corner.
2. For property leased under a related-parties lease agreement, record on one line of the form the data for property with the same property category, year acquired by lessor, new/used status for revenue vehicles and year of manufacture of used revenue vehicles. The property categories are those identified in the last twelve pages of this instruction. For each line of property identified by these four variables, enter the number of vehicles (for revenue vehicle property categories only), the lessor's cost of acquisition, the related-parties



lease payments accrued for the quarter and the lessor's name and relationship to the transit system.

3. After all related-parties lease agreement property has been recorded, total the "Cost to Lessor" and "Quarter's Lease Charges" for the property and record the sums in the "TOTALS" boxes at the bottom of the page. The "Quarter's Lease Charges" total should agree with the amount reported as a reconciling item for related-parties lease payments on the expense summary. The "Cost to Lessor" total is to be recorded in the appropriate space on the Control Summary, Form 110.

#### Property Category Definitions

A definition is provided for each of the property categories on the following pages. Each category has a six-digit code assigned to it. The first digit indicates the mode of service in which the property is used:

- 0 = joint modal,
- 1 = rail rapid transit mode,
- 2 = streetcar mode,
- 3 = trolleybus mode,
- 4 = motor bus mode,
- 5 = ferryboat mode and
- 9 = other modes.

All property that is used exclusively with one mode is to be assigned to that mode; property used jointly for two or more modes is to be assigned to the joint modal category. The second and third digits indicate the transit capital class as shown on the following pages. The fourth and fifth digits indicate the property object class within the transit capital class. A sixth digit indicating ownership status of the property will be assigned from the box checked at the top of the form:

- 1 = owned property,
- 2 = lease-purchase property and
- 3 = related-parties lease property.

## FARE Reporting System

### Property Category Definition Sheet

Transit Capital Class: M01 - Revenue Vehicles

Definition: Revenue Vehicles are the floating and rolling stock 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 does include the cost of one set of tires and tubes to make the vehicle operational, if the tires and tubes are owned by the transit system.

The cost for these vehicles shall include the invoice or contract price, less discount, if any, plus freight, excise taxes, insurance in transit, unloading costs and other expenses incurred in obtaining delivery of the vehicle upon the premises of the transit system. If repairables are accounted for as property items (see Section 2.4, Accounting for Repairable Items), this account will include the cost of spare engines and other major components carried on hand for the purpose of temporarily replacing such units taken into the shop for overhauling or repairing.

Property Object Classes:

- M0101 Rail Rapid Transit Cars-PCC: PCC cars used in a rail rapid transit operation, i.e., with generally exclusive right-of-way.
- M0102 Rail Rapid Transit Cars-Other: non-PCC rail cars with motive capability, driven by electric power taken from overhead lines or third rails, configured for passenger traffic and usually operated on exclusive right-of-way.
- M0103 Streetcars: rail cars with motive capability, usually driven by electric power taken from overhead lines, configured for passenger traffic and usually operated on nonexclusive right-of-way.
- M0104 Trolleybuses: rubber-tired, electrically powered passenger vehicles operated on city streets drawing power from overhead lines with trolleys.

Transit Capital Class: M01 - Revenue Vehicles (Cont'd)

Property Object Classes (Cont'd):

- M0105 Motor Buses-Class A: rubber-tired passenger vehicles operated on city streets, propelled by gas, gasoline or diesel engines and equipped with more than 35 seats.
- M0106 Motor Buses-Class B: same as M0105, except equipped with 25 to 35 seats.
- M0107 Motor Buses-Class C: same as M0105, except equipped with less than 25 seats.
- M0108 Ferryboats: vessels for carrying passengers and/or vehicles over a body of water. The vessels are generally steam or diesel powered conventional ferry vessels. They may also be hovercraft, hydrofoils and other high-speed vessels.
- M0109 Other Revenue Vehicles: other passenger vehicles not described in categories M0101 through M0108, e.g., tracked air cushion vehicles, personal rapid transit vehicles, cable cars, incline cars, etc.

## FARE Reporting System

### Property Category Definition Sheet

Transit Capital Class: M02 - Transit Way and Transit Way  
Structures and Equipment

Definition: Transit Way and Transit Way Structures and Equipment includes the property located along the routes where passenger service is offered, except property used as passenger stations, passenger parking facilities, wayside power distribution facilities and wayside revenue vehicle movement control facilities. It includes such things as bus loops, exclusive guideways (but not reserved-use lanes of streets and general usage highways) under complete maintenance and control of the transit system, track, tunnels, bridges, elevated structures, etc., along which revenue vehicles operate in revenue service.

#### Property Object Classes:

- M0211 Buildings and Structures: buildings and constructions (tunnels, bridges, elevated structures, track, bus loops, etc.) with all appurtenant fixtures attached thereto, used as transit way facilities as described above.
- M0212 Transit Way Equipment: installed machinery and equipment which are not an integral part of buildings and structures and which are used as transit way facilities as described above.
- M0213 Other Property: property other than that specified in categories M0211 and M0212 used as transit way facilities as described above.

## FARE Reporting System

### Property Category Definition Sheet

Transit Capital Class: M03 - Passenger Stations

Definition: Passenger Stations are facilities used primarily for loading and unloading passengers onto/from operating revenue vehicles. Additional passenger services are frequently available in these stations, e.g., ticket/token sales and varied goods and personal services concessions. The class covers major terminals, wayside stations and passenger shelters along transit ways.

Property Object Classes:

- M0311 Buildings and Structures: buildings and shelters, with all appurtenant fixtures attached thereto, used as passenger station facilities as described above.
- M0312 Passenger Station Equipment: installed machinery and equipment (other than fare collection equipment) which are not an integral part of buildings and structures and which are used as passenger station facilities as described above.
- M0313 Other Property: property other than that specified in categories M0311 and M0312 used as passenger station facilities as described above.

## FARE Reporting System

### Property Category Definition Sheet

Transit Capital Class: M04 - Passenger Parking Facilities

Definition: Passenger Parking Facilities are those facilities provided for parking passengers' automobiles, either free or for a fee, while they use transit system facilities.

Property Object Classes:

- M0411 Buildings and Structures: parking garages, pavement and parking control buildings, with all appurtenant fixtures attached thereto, used for passenger parking facilities as described above.
- M0412 Parking Facility Equipment: installed machinery and equipment which are not an integral part of buildings and structures and which are used as passenger parking facilities as described above; e.g., parking meters and automatic entry/exit control gates.
- M0413 Other Property: property other than that specified in categories M0411 and M0412 used as passenger parking facilities as described above.

## FARE Reporting System

### Property Category Definition Sheet

Transit Capital Class: M05 - Service Vehicles

**Definition:** Service Vehicles are the floating and rolling stock used in connection with keeping revenue vehicles in operation. The term "service vehicles" includes the body and chassis and all fixtures and appliances inside of or attached to the body or chassis, except revenue vehicle movement control equipment (radios). For rubber-tired vehicles, it does include the cost of one set of tires and tubes to make the vehicle operational, if the tires and tubes are owned by the transit system. The cost of these vehicles shall include the invoice or contract price, less discount, if any, plus freight, excise taxes, insurance in transit, unloading costs and other expenses incurred in obtaining delivery of the vehicles upon the premises of the transit system. If repairables are accounted for as property items (see Section 2.4, Accounting for Repairable Items), this account will include the cost of spare engines or other major components carried on hand for the purpose of temporarily replacing such units taken into the shop for overhauling or repairing.

Property Object Classes:

- M0521 Rail Cars: locomotives, trailer cars, and self-propelled rail cars configured for servicing rail system rights-of-way and vehicles.
- M0522 Trucks: rubber-tired automotive equipment other than passenger cars used for purposes other than revenue passenger service.
- M0523 Automobiles: passenger cars, up to and including station wagons, used for purposes other than revenue passenger service.
- M0524 Other Service Vehicles: vehicles other than those described in categories M0521 through M0523 used for servicing transit system facilities, e.g., fuel barges, crane barges, mobile cranes, etc.



## FARE Reporting System

### Property Category Definition Sheet

Transit Capital Class: M06 - Operating Yards and Stations

Definition: Operating Yards and Stations are facilities where operational revenue vehicles are stored when not in use and from which vehicles, operators and road supervisors are dispatched for revenue service. Generally an operating station is also the administrative base for a division of operating personnel. The operating stations usually include facilities for servicing (i.e., cleaning, washing and adding fuel, lubricants and coolants) revenue vehicles and for removing revenue collections from vehicles with on-board fare collection equipment.

Property Object Classes:

- M0611 Buildings and Structures: buildings and constructions (e.g., vehicle service islands, yard tracks, etc.) with all appurtenant fixtures attached thereto, used as operating yard and station facilities as described above.
- M0612 Operating Yard and Station Equipment: installed machinery and equipment which are not an integral part of buildings and structures and which are used as operating yard and station facilities as described above. For example, fuel pumps and wash racks, but not fare collection equipment nor vehicle movement control equipment (radios).
- M0613 Other Property: property other than that specified in categories M0611 and M0612 used as operating yard and station facilities as described above.

## FARE Reporting System

### Property Category Definition Sheet

Transit Capital Class: M07 - Vehicle Maintenance Shops and  
Garages

Definition: Vehicle Maintenance Shops and Garages are facilities where revenue vehicles are inspected, maintained and repaired. These facilities include pits and/or lifts for examining vehicle underbodies, bays for performing body repairs and a variety of shops appropriately equipped for maintaining components that have been removed from the vehicles. These facilities also include repair parts store-rooms, maintenance administrative offices and parking facilities for revenue vehicles entering or leaving the maintenance process.

#### Property Object Classes:

- M0711 Buildings and Structures: buildings and constructions, with all appurtenant fixtures attached thereto, used as vehicle maintenance shops and garages as described above.
- M0712 Vehicle Maintenance Equipment: installed machinery and equipment, including special footings and foundations for the machinery, which are not an integral part of buildings and structures and which are used for the maintenance and repair of revenue vehicles and their components.
- M0713 Other Property: property other than that specified in categories M0711 and M0712 used as vehicle maintenance shop and garage facilities as described above.

FARE Reporting System

Property Category Definition Sheet

Transit Capital Class: M08 - Power Generation and Distribution  
Facilities

Definition: Power Generation and Distribution Facilities includes  
power generating plants, substations, power dis  
tribution control centers and overhead lines and  
third rails for distributing electric power.

Property Object Classes:

- M0811 Buildings and Structures: buildings and constructions,  
with all appurtenant fixtures attached thereto, used  
as power generation and distribution facilities as  
described above. This category includes third rail  
and overhead lines for power distribution.
- M0812 Power Generation and Distribution Equipment: installed  
machinery and equipment which are not an integral part  
of buildings and structures and which are used to  
generate and distribute electric power, e.g., boilers,  
turbines, generators, control panels, etc.
- M0813 Other Property: property other than that specified in  
categories M0811 and M0812 used as power generation  
and distribution facilities as described above.

## FARE Reporting System

### Property Category Definition Sheet

Transit Capital Class: M09 - Revenue Vehicle Movement Control Facilities

Definition: Revenue Vehicle Movement Control Facilities are those used in monitoring and directing the movement of revenue vehicles, except that road supervisor's automobiles are covered by the Service Vehicles (M05) category. Included are rail signal systems, communications (radio) systems, computers, display panels, etc., used in tracking the location of revenue vehicles against scheduled performance and instructing operators (or automatically controlled vehicles) with operational directives.

#### Property Object Classes:

M0912 Movement Control Equipment: installed machinery and equipment which are not an integral part of buildings or structures and which are used to control the movement of revenue vehicles.

M0915 Other Property: property other than that specified in category M0912 used as revenue vehicle movement control facilities as defined above.

NOTE: Usually these facilities are housed in part of a building used for other purposes, e.g., operating yard and station buildings or general administration buildings. Therefore, the Buildings property object class has not been used in this transit capital class. Any building devoted exclusively to revenue vehicle movement control should be accounted for in the Buildings property object class of the General Administration Facilities (M12) transit capital class.

## FARE Reporting System

### Property Category Definition Sheet

Transit Capital Class: M10 - Data Processing Facilities

Definition: Data Processing Facilities includes the property used in the performance of the data processing function which is composed of the following activities:

- Keypunching and verifying input data,
- Operating data processing equipment,
- Controlling and distributing output data,
- Designing data processing applications,
- Programming and testing data processing applications,
- Maintaining data processing equipment and
- Supervising, training and clerically supporting the data processing activities.

Property Object Classes:

M1012 Data Processing Equipment: installed computers, book-keeping and accounting machines, unit record equipment and peripheral devices whose sole use is in data processing operations.

M1013 Other Property: property other than that specified in category M1012 used in performing data processing activities.

NOTE: Usually these facilities are housed in part of a building used for general administration functions. Therefore, the Buildings property object class has not been used in this transit capital class. Any building devoted exclusively to data processing should be accounted for in the Buildings property object class of the General Administration Facilities (M12) transit capital class.

## FARE Reporting System

### Property Category Definition Sheet

Transit Capital Class: M11 - Revenue Collection and Processing  
Facilities

Definition: Revenue Collection and Processing Facilities includes those for selling tickets and tokens, collecting fares from passengers, retrieving fares from fare collection devices, counting fares collected and preparing bank deposits. These facilities are located in passenger stations, on revenue vehicles, at operating yards and stations and in general administration buildings. Trucks used for hauling vaults and/or bagged money are part of the Service Vehicles (M05) transit capital class.

#### Property Object Classes:

M1112 Revenue Collection Equipment: installed and portable machinery and equipment for selling, collecting and counting passenger fares; e.g., ticket/transfer printing equipment, fare sales booths, coin-operated turnstiles, fare boxes, vaults, sorters, counters, scales, etc.

M1113 Other Property: property other than that specified in category M1112 used in the revenue collection and counting process.

NOTE: Usually these facilities are housed in part of a building used for general administration functions. Therefore, the Buildings property object class has not been used in this transit capital class. Any building devoted exclusively to the collection and/or processing of revenue should be accounted for in the Buildings property object class of the General Administration Facilities (M12) transit capital class.

## FARE Reporting System

### Property Category Definition Sheet

Transit Capital Class: M12 - Other General Administration  
Facilities

Definition: Other General Administration Facilities are those property items used for administrative functions and not specifically identified in transit capital classes M01 through M11. The major component of this category is the general administrative office facilities wherein the personnel, legal, accounting, planning, promotion, insurance, engineering, etc., functions are performed. This category also covers the Land and Office Equipment and Furnishings object classes.

#### Property Object Classes:

- M1211 Buildings and Structures: buildings and constructions, with all appurtenant fixtures attached thereto, used as general administrative facilities as described above.
- M1212 General Administration Equipment: installed machinery and equipment which are not an integral part of buildings and structures and which are used as general administration facilities as described above, e.g., copying equipment.
- M1213 Other Property: property other than that specified in categories M1211, M1212 and M1214 used as general administration facilities as described above.
- M1214 Communication Equipment: installed communication equipment (public address systems, private telephone systems, etc.) used for purposes other than revenue vehicle movement control.
- M1215 Land: land on which the facilities identified in transit capital classes M01 through M12 are located. The total of the transit system's transit operations land is to be subdivided by the modes to which it applies.
- M1216 Office Equipment and Furnishings: installed furniture, appliances and general usage office equipment (typewriters, adding machines, etc.) which are not an integral part of buildings and structures. The total of this category for the whole transit system is to be reported as one amount.

FARE Reporting System

Asset Reporting

3.5 ICC-FARE Cross Reference Guide for Asset Categories

The ICC asset accounts from the chart of accounts entitled "Common and Contract Motor Carriers of Passengers" are listed below. Within each ICC asset category are listed the FARE asset object classes to which the ICC account balances are to be distributed.

1000 Cash.

101.01 Cash and Cash Items: Cash.

1020 Working funds.

101.02 Cash and Cash Items: Working (Imprest) Funds.

1041 Interest, special deposits.

101.03 Cash and Cash Items: Special Deposits, Interest.

1042 Dividend, special deposits.

101.04 Cash and Cash Items: Special Deposits, Dividends.

1043 Miscellaneous, special deposits.

101.05 Cash and Cash Items: Special Deposits, Other.

1060 Temporary cash investments.

101.06 Cash and Cash Items: Temporary Cash Investments.

1080 Notes receivable.

102.02 Receivables: Notes Receivable.

1100 Receivables from associated companies.

102.04 Receivables: Receivables from Associated  
Companies.

1120 Accounts receivable.

102.01 Receivables: Accounts Receivable.



- 1140 Subscribers to capital stock.
  - 102.05 Receivables: Receivable Subscriptions to Capital Stock.
- 1160 Interest and dividends receivable.
  - 102.03 Receivables: Interest and Dividends Receivable.
- 1180 Material and supplies.
  - 103.00 Materials and Supplies Inventory.
- 1190 Other current assets.
  - 104.00 Other Current Assets.
- 1201 Carrier operating property, land and land rights.
  - 111.01 Tangible Transit Operating Property: Property Cost.
- 1211 Carrier operating property, structures.
  - 111.01 Tangible Transit Operating Property: Property Cost.
- 1221 Carrier operating property, revenue equipment.
  - 111.01 Tangible Transit Operating Property: Property Cost.
- 1231 Carrier operating property, service cars and equipment.
  - 111.01 Tangible Transit Operating Property: Property Cost.
- 1241 Carrier operating property, shop and garage equipment.
  - 111.01 Tangible Transit Operating Property: Property Cost.
- 1251 Carrier operating property, furniture and office equipment.
  - 111.01 Tangible Transit Operating Property: Property Cost.
- 1261 Carrier operating property, miscellaneous equipment.
  - 111.01 Tangible Transit Operating Property: Property Cost.

- 1271 Carrier operating property, improvements to leasehold property.  
111.01 Tangible Transit Operating Property: Property Cost.
- 1281 Carrier operating property, undistributed property.  
111.01 Tangible Transit Operating Property: Property Cost.
- 1291 Carrier operating property, unfinished construction.  
111.01 Tangible Transit Operating Property: Property Cost.
- 1301 Carrier operating property leased to others, land and land rights.  
111.02 Tangible Transit Operating Property: Leased-Out Property Cost.
- 1311 Carrier operating property leased to others, structures.  
111.02 Tangible Transit Operating Property: Leased-Out Property Cost.
- 1321 Carrier operating property leased to others, revenue equipment.  
111.02 Tangible Transit Operating Property: Leased-Out Property Cost.
- 1331 Carrier operating property leased to others, service cars and equipment.  
111.02 Tangible Transit Operating Property: Leased-Out Property Cost.
- 1341 Carrier operating property leased to others, shop and garage equipment.  
111.02 Tangible Transit Operating Property: Leased-Out Property Cost.
- 1351 Carrier operating property leased to others, furniture and office equipment.  
111.02 Tangible Transit Operating Property: Leased-Out Property Cost.

- 1361 Carrier operating property leased to others, miscellaneous equipment.  
111.02 Tangible Transit Operating Property: Leased-Out Property Cost.
- 1371 Carrier operating property leased to others, improvements to leasehold property.  
111.02 Tangible Transit Operating Property: Leased-Out Property Cost.
- 1381 Carrier operating property leased to others, undistributed property.  
111.02 Tangible Transit Operating Property: Leased-Out Property Cost.
- 1391 Carrier operating property leased to others, unfinished construction.  
111.02 Tangible Transit Operating Property: Leased-Out Property Cost.
- 1400 Noncarrier operating property.  
112.01 Tangible Property Other Than for Transit Operations: Property Cost.
- 1450 Nonoperating property.  
112.01 Tangible Property Other Than for Transit Operations: Property Cost.
- 1501 Organization.  
121.01 Intangible Assets: Organization Costs.
- 1511 Franchises.  
121.02 Intangible Assets: Franchises.
- 1541 Patents.  
121.03 Intangible Assets: Patents.
- 1550 Other intangible property.  
121.04 Intangible Assets: Other Intangible Assets.

1600 Investments and advances - Associated companies.

    131.01 Investments: Investments and Advances, Associated Companies.

1650 Other investments and advances.

    131.02 Investments: Other Investments and Advances.

1701 Sinking funds.

    141.01 Special Funds: Sinking Funds.

1751 Depreciation funds.

    141.02 Special Funds: Capital Asset Replacement Funds.

1781 Miscellaneous special funds.

    141.03 Special Funds: Insurance Reserve Funds.

    141.04 Special Funds: Other Special Funds.

1800 Prepayments.

    151.01 Other Assets: Prepayments.

1880 Unamortized debt discount and expense.\*

    221.06 Long-Term Debt: Unamortized Debt Discount and Expense.

1890 Other deferred debits.

    151.02 Other Assets: Miscellaneous Other Assets.

1900 Discount on capital stock.\*

    302.04 Private Corporation Ownership: Discount on Capital Stock.

1910 Commission and expense on capital stock.\*

    302.05 Private Corporation Ownership: Commission and Expense on Capital Stock.

1920 Reacquired securities.\*

    302.07 Private Corporation Ownership: Reacquired Securities.

1990 Nominally issued securities.\*

302.08 Private Corporation Ownership: Nominally Issued  
Securities.

\*These accounts are listed with the asset accounts in the ICC series because they are normally debit balance accounts. They are cross-referenced to liability and capital categories in the FARE series.

4. LIABILITY REPORTING

FARE Reporting System  
Liability Reporting

4. Introduction

The purpose of this chapter is to present the requirements for reporting transit system liabilities in the FARE Reporting System and to provide instructions for completing the liability reporting forms contained in Part III, Chapter 2, of this report.

Liabilities are to be reported by the object classes listed in Section 4.1 and defined in Section 4.2. Detail instructions for completing the liability reporting form are contained in Section 4.3. Although the liabilities are reported on separate forms from the assets and capital, the liabilities are also to be recapped at the major account summary level on the capital reporting form (see Chapter 5). A cross reference guide showing the relationship of the ICC liability accounts to the FARE liability categories is presented in Section 4.5.

Additional detailed information about the transit system's long-term debt obligations is required to be reported as described in Section 4.4.

FARE Reporting System  
Liability Reporting

4.1 List of Liability Object Classes

201. TRADE PAYABLES

- 01. Accounts Payable
- 02. Payables to Associated Companies

202. ACCRUED PAYROLL LIABILITIES

203. ACCRUED TAX LIABILITIES

204. SHORT-TERM DEBT

- 01. Notes Payable
- 02. Matured Equipment and Long-Term Obligations
- 03. Unmatured Equipment and Long-Term Obligations,  
Current Portion
- 04. Matured Interest Payable
- 05. Accrued Interest Payable
- 06. Current Pension Liabilities

205. OTHER CURRENT LIABILITIES

- 01. Unredeemed Fares
- 02. C.O.D.'s Unremitted
- 03. Dividends Declared and Payable
- 04. Miscellaneous Other Current Liabilities

211. ADVANCES PAYABLE

- 01. Advances Payable to Associated Companies
- 02. Other Advances Payable



221. LONG-TERM DEBT

- 01. Equipment Obligations
- 02. Bonds
- 03. Long-Term Pension Liabilities
- 04. Receivers' and Trustees' Securities
- 05. Other Long-Term Obligations
- 06. Unamortized Debt Discount and Expense
- 07. Unamortized Premium on Debt
- 08. Reacquired and Nominally Issued Long-Term  
Obligations

231. DEFERRED CREDITS

FARE Reporting System  
Liability Reporting

4.2 Definitions of Liability Object Classes

201. Trade Payables

-- These categories cover obligations to pay for purchases of goods and services.

201.01 Trade Payables - Accounts Payable

-- the amounts payable to others (except associated companies) for materials and services received, including use of property, other matured rents, amounts due to public authorities, amounts of payable judgments, current accounts with officers and employees, personal injury and property damage claims and other similar items.

201.02 Trade Payables - Payables to Associated Companies

-- the amounts payable to associated companies which are subject to current settlement, such as credit balances in open accounts for services rendered, materials furnished, claims, rents for use of property and similar items.

202. Accrued Payroll Liabilities

-- This category covers obligations to pay for the labor services rendered by employees of the transit system, including deductions from employees' wages for Social Security, income taxes and other similar items.

203. Accrued Tax Liabilities

-- This category covers obligations to pay taxes (income, property, payroll, etc.) which have accrued during the reporting period.

204. Short-Term Debt

-- These categories cover obligations to repay borrowings for periods of less than one year and current maturities of longer term financing transactions.

204.01 Short-Term Debt - Notes Payable

-- the face value of outstanding obligations in the form of notes, drafts, acceptances and other similar evidences of indebtedness which, by their terms, do not run for a period in excess of one year, including the face value of notes receivable discounted or sold without releasing the transit system from liability as endorser thereon.

204.02 Short-Term Debt - Matured Equipment and Long-Term Obligations

-- the amount (including obligations for premiums) of equipment obligations, long-term obligations and receiver's certificates which have matured, but are unpaid, without any specific agreements for extension of maturity. This category includes unrepresented bonds called for redemption.

204.03 Short-Term Debt - Unmatured Equipment and Long-Term Obligations, Current Portion

-- the amount of bonds, equipment obligations and other long-term debt obligations, including obligations maturing serially or payable in installments, which are due and payable within one year from the date of the report, for which arrangements for refunding have not been made and for which no sinking funds have been provided.

204.04 Short-Term Debt - Matured Interest Payable

-- the amount of matured (i.e., past due) and unpaid interest on obligations of the transit system, whether the cause of the failure to pay the interest is on the part of the creditor or for other reasons, except where such interest is added to the principal of the obligation.

204.05 Short-Term Debt - Accrued Interest Payable

-- the amount of interest accrued to the date of the balance sheet, but not payable until after that date, on all indebtedness of the transit system, except interest which is added to the principal.

204.06 Short-Term Debt - Current Pension Liabilities

-- the amount to be paid within one year of the reporting date to retired employees, their beneficiaries or a trustee or manager of a pension fund for the pension, savings, relief or hospital benefits accruing to employees for their labor services.

205. Other Current Liabilities

-- These categories cover miscellaneous obligations of the transit system due within one year of the reporting date and not properly includable in categories 201 through 204.

205.01 Other Current Liabilities - Unredeemed Fares

-- the amount of the obligation to provide transit service upon the redemption of tickets or tokens in the possession of patrons.

205.02 Other Current Liabilities - C.O.D.'s Unremitted

-- the net amount of C.O.D.'s collected from consignees, but not remitted to shippers.

205.03 Other Current Liabilities - Dividends Declared and Payable

-- the amount of dividends declared, but not paid, on any issue of capital stock of the transit system.

205.04 Other Current Liabilities - Miscellaneous Other Current Liabilities

-- the amount of obligations due within one year of the reporting date and not properly includable in categories 205.01 through 205.03.

211. Advances Payable

-- These categories cover longer term obligations of the transit system evidenced by open accounts and notes rather than by more conventional long-term debt instruments, such as equipment obligations, bonds, etc.

211.01 Advances Payable - Advances Payable to Associated Companies

-- the amount of advances from associated companies, whether evidenced by notes or open accounts, which are not subject to current settlement, including interest accrued thereon when such interest is not subject to current settlement.

211.02 Advances Payable - Other Advances Payable

-- the amount of advances from individuals and companies other than associated companies, whether evidenced by notes or open accounts, which are not subject to current settlement, including interest accrued thereon when such interest is not subject to current settlement.

221. Long-Term Debt

-- These categories cover obligations of the transit system due after one year from the reporting date and evidenced by formal long-term debt instruments such as equipment obligations, bonds, etc.

221.01 Long-Term Debt - Equipment Obligations

-- the face value of equipment obligations issued by the transit system which will mature more than one year from the reporting date or, if payable in installments, the face amount of such installments not due within one year from the reporting date. This includes equipment bonds, equipment notes, chattel mortgages and other obligations for which equipment is pledged as security or held under a conditional sales agreement. It also includes the face value of equipment obligations issued by others, the payment of

221.01 Long-Term Debt - Equipment Obligations (Cont'd)

which has been assumed by the transit system, and equipment obligations so issued or assumed, the maturity of which has been extended by specific agreement.

221.02 Long-Term Debt - Bonds

-- the face value of bonds, other than equipment obligations, issued by the transit system which will mature more than one year from the reporting date. This category also includes the face value of such bonds issued by others, the payment of which has been assumed by the transit system.

221.03 Long-Term Debt - Long-Term Pension Liabilities

-- the obligations of the transit system, due more than one year from the reporting date, to make payments to employees, their beneficiaries or trustees or managers of pension funds for pension, savings, relief and hospital benefits accruing to employees for the performance of their labor services.

221.04 Long-Term Debt - Receivers' and Trustees' Securities

-- the par value of evidences of indebtedness issued or assumed by receivers or trustees acting under the orders of a court.



221.05 Long-Term Debt - Other Long-Term Obligations

-- the amount of long-term obligations not provided for in categories 221.01 through 221.04 and maturing more than one year from reporting date. This covers such items, executed or assumed, as real estate mortgages, assessments for public improvements, receipts outstanding for long-term obligations and other obligations maturing more than one year from reporting date.

221.06 Long-Term Debt - Unamortized Debt Discount and Expense

-- the amount of unamortized discount and expense incurred in connection with the issuance of the transit system's outstanding long-term debt instruments.

221.07 Long-Term Debt - Unamortized Premium on Debt

-- the amount of unamortized premium incurred in connection with the issuance of the transit system's outstanding long-term debt instruments.

221.08 Long-Term Debt - Reacquired and Nominally Issued Long-Term Obligations

-- the par value of long-term debt of the transit system nominally issued or reacquired by the transit system and held uncanceled by it, except debt held in sinking or other special funds.

231. Deferred Credits

-- This category covers credit balances in suspense accounts that cannot be entirely cleared and disposed of until additional information is received and other items of a deferred nature.

FARE Reporting System  
Liability Reporting

4.3 Liability Summary Schedule Instructions

This section provides instructions for completing Form 200 - Liability Summary Schedule, contained in Part III - Reporting System Forms of this report.

Single Mode and Multi-Mode Transit Systems

Liabilities are reported in the same manner for both single-mode and multi-mode systems. If a multi-mode system maintains separate liability accounts by mode, these should be consolidated to provide single entries for each account.

Form 200 Requirements

This form has been designed as a two-column work sheet. The first column provides for reporting account balances at the detail account level - e.g., 201.01 Accounts Payable. The second column provides for reporting account balances at the major account level - e.g., 201. TRADE PAYABLES -- which is the sum of detail accounts with common first three digits.

Liability Reporting References

Before attempting to complete this form, each transit system must be thoroughly familiar with the concepts and details of liability object class reporting. The references listed below



FARE Reporting System  
Liability Reporting

4.4 Long-Term Debt Subsidiary Schedule Instructions

This section provides instructions and definitions for completing Form 210 - Long-Term Debt Subsidiary Schedule. Form 210 is contained in Part III - Reporting System Forms of this report. The information covered on this form pertains to certain data reported in liability object class 221 - Long-Term Debt on the liability reporting form, Form 200. The information is to be provided to permit the analysis of debt service requirements.

The following definitions cover the four major categories of long-term debt to be reported on the schedule.

**Equipment Obligations:** equipment bonds, equipment notes, chattel mortgages and other obligations for which equipment is pledged as security or held under a conditional sale agreement. The category includes such obligations issued by others, but assumed by the transit system, and such obligations for which maturity has been extended by specific agreement.

**Bonds:** debt obligations of the transit system for which no specific assets are pledged as collateral. The category includes such obligations issued by others, but assumed by the transit system, and such obligations for which maturity has been extended by specific agreement.

**Receivers' and Trustees' Securities:** debt obligations of the transit system issued or assumed by receivers or trustees acting under the orders of a court.

Other Long-Term Obligations: debt obligations of the transit system other than pension liabilities and those specified in the above three categories. This covers items, executed or assumed, such as real estate mortgages, assessments for public improvements, receipts outstanding for long-term obligations, etc.

Within the major sections of the schedule, each obligation is to be reported on a separate line. The description of the obligation should include the nature of the obligation, the series, the year of maturity, etc. The data specified in columns (1) through (11) are to be entered for each obligation.

After all of the individual obligations have been recorded, totals for columns (2), (3) and (5) through (11) are to be developed and recorded for each of the four major sections. The section total for column (6) is to be included in short-term liabilities on the liability reporting form, Form 200. The sum of the section totals for columns (7) through (11) should agree with the amount reported for that class of long-term debt obligations on the liability reporting form.

FARE Reporting System  
Liability Reporting

4.5 ICC-FARE Cross Reference Guide for Liability Categories

The ICC liability accounts from the chart of accounts entitled "Common and Contract Motor Carriers of Passengers" are listed below. Within each ICC category are listed the FARE liability object classes to which the ICC account balances are to be distributed.

2000 Notes payable.

204.01 Short-Term Debt: Notes Payable.

2020 Matured equipment and long-term obligations.

204.02 Short-Term Debt: Matured Equipment and Long-Term Obligations.

2030 Payables to associated companies.

201.02 Trade Payables: Payables to Associated Companies.

2050 Accounts payable.

201.01 Trade Payables: Accounts Payable.

2070 Wages payable.

202.00 Accrued Payroll Liabilities.

2080 Unredeemed tickets.

205.01 Other Current Liabilities: Unredeemed Fares.

2090 C.O.D.'s unremitted.

205.02 Other Current Liabilities: C.O.D.'s Unremitted.

2100 Dividends declared.

205.03 Other Current Liabilities: Dividends Declared and Payable.

2120 Taxes accrued.  
    203.00 Accrued Tax Liabilities.

2150 Interest accrued.  
    204.05 Short-Term Debt: Accrued Interest Payable.

2160 Matured interest.  
    204.04 Short-Term Debt: Matured Interest Payable.

2180 Other current liabilities.  
    205.04 Other Current Liabilities: Miscellaneous Other  
        Current Liabilities.

2190 Equipment obligations and other debt due within one year.  
    204.03 Short-Term Debt: Unmatured Equipment and Long-  
        Term Obligations, Current Portion.

2200 Advances payable - Associated companies.  
    211.01 Advances Payable: Advances Payable to Associated  
        Companies.

2250 Other advances payable.  
    211.02 Advances Payable: Other Advances Payable.

2300 Equipment obligations.  
    221.01 Long-Term Debt: Equipment Obligations.

2330 Bonds.  
    221.02 Long-Term Debt: Bonds.

2360 Other long-term obligations.  
    221.05 Long-Term Debt: Other Long-Term Obligations.

2400 Unamortized premium on debt.  
    221.07 Long-Term Debt: Unamortized Premium on Debt.

2450 Other deferred credits.  
    231.00 Deferred Credits.



## 5. CAPITAL REPORTING

## FARE Reporting System

### Equity Reporting

#### 5. Introduction

The purpose of this chapter is to present the requirements for reporting transit system capital in the FARE Reporting System and to provide instructions for completing the capital reporting form contained in Part III, Chapter 3, of this report.

Capital is to be reported by the object classes listed in Section 5.1 and defined in Section 5.2. Detail instructions for completing the capital reporting form are contained in Section 5.3. The capital reporting form includes a recap of the assets, liabilities and capital, at the major account level, as a control device to insure that the balance sheet balances. A cross reference guide showing the relationship of the ICC capital accounts to the FARE capital categories is presented in Section 5.4.

FARE Reporting System  
Capital Reporting

5.1 List of Capital Object Classes

301. PUBLIC (GOVERNMENTAL) ENTITY OWNERSHIP

01. Investment in Transit System

302. PRIVATE CORPORATION OWNERSHIP

01. Preferred Capital Stock

02. Common Capital Stock

03. Premiums and Assessments on Capital Stock

04. Discount on Capital Stock

05. Commission and Expense on Capital Stock

06. Capital Stock Subscribed

07. Reacquired Securities

08. Nominally Issued Securities

303. PRIVATE NONCORPORATE OWNERSHIP

01. Sole Proprietorship Capital

02. Partnership Capital

304. GRANTS, DONATIONS AND OTHER PAID-IN CAPITAL

01. Federal Government Capital Grants

02. State Government Capital Grants

03. Local Government Capital Grants

04. Nongovernmental Donations and Other Paid-In Capital

305. APPROPRIATED RESERVES

- 01. Reserves for Uninsured Losses, Public Liability
- 02. Other Appropriated Reserves

306. ACCUMULATED EARNINGS (LOSSES)

- 01. Accumulated Earnings (Losses)
- 02. Dividend Appropriations
- 03. Appropriations to Reserves

307. UNREALIZED EFFECTS OF PRICE LEVEL CHANGES

FARE Reporting System

Capital Reporting

5.2 Definitions of Capital Object Classes

301. Public (Governmental) Entity Ownership

-- This category covers the ownership of the transit system if it is organized as a public entity, such as a transit department of a municipal government, an independent regional transit authority or district, a transit operating entity of a state government, etc.

301.01 Public Entity Ownership - Investment in Transit System

-- the capital invested to acquire the ownership of the transit system as a public entity.

302. Private Corporation Ownership

-- These categories cover the ownership of the transit system if it is organized as a private corporation.

302.01 Private Corporation Ownership - Preferred Capital Stock

-- the par or stated value of nominally and actually issued shares of preferred stock of the transit system.

302.02 Private Corporation Ownership - Common Capital Stock

-- the par value of par value issues, the stated value of nonpar value issues having a stated value, or the cash value of the consideration received for nonpar value issues without stated value for nominally and actually issued shares of common stock of the transit system.

302.03 Private Corporation Ownership - Premiums and Assessments on Capital Stock

-- the excess of the actual cash value of the consideration received upon sale of capital stock over the par or stated value of par or stated value issues.

-- the assessments against stockholders subsequent to original sale of capital stock. For par or stated value issues, this category covers only those assessments or parts of an assessment that represent aggregate payment for the issue in excess of the par or stated value.

302.04 Private Corporation Ownership - Discount on Capital Stock

-- the excess of par value or stated value over the actual cash value of the consideration received upon sale of par value or stated value issues. Assessments subsequent to original sale

302.04 Private Corporation Ownership - Discount on Capital Stock (Cont'd)

on issues initially sold at a discount will be credited to this account until the total discount on the issue has been exhausted; further assessments will be credited to category 302.03.

302.05 Private Corporation Ownership - Commission and Expense on Capital Stock

-- the expenses incurred in connection with the issuance and sale of capital stock.

302.06 Private Corporation Ownership - Capital Stock Subscribed

-- the amount of legally enforceable subscriptions to capital stock of the transit system. The amount to be recorded herein is the subscription price. The debit for the entry is to asset object class 102.05 - Receivable Subscriptions to Capital Stock. The recognition of premium or discount will be recorded when the stock is actually issued.

302.07 Private Corporation Ownership - Reacquired Securities

-- the par or stated value for par or stated value issues and the pro rata proportion of the carrying value of nonpar issues without stated value for shares actually issued and subsequently

302.07 Private Corporation Ownership - Reacquired Securities  
(Cont'd)

reacquired, but neither retired nor included in sinking or other funds. The difference between the reacquisition price, and the net of the amount recorded in this category plus any premium or less any discount pertaining to the reacquired stock, is to be debited or credited as appropriate to category 305.01 - Accumulated Earnings (Losses).

302.08 Private Corporation Ownership - Nominally Issued Securities

-- the par value or stated value of capital stock that has been nominally, but not actually, issued by the transit system. This is a debit balance account to offset categories 302.01 and 302.02 in order to report the net amount of capital stock actually issued.

303. Private Noncorporate Ownership

-- These categories cover the ownership of the transit system if it is organized as a private, noncorporate entity, i.e., a sole proprietorship or partnership.



303.01 Private Noncorporate Ownership - Sole Proprietorship Capital

-- the investment in an unincorporated, single-owner transit system. This category shall reflect the owner's permanent investment in the transit system. The net cumulative results of operations accruing to the ownership are to be shown in category 306 - Accumulated Earnings (Losses).

303.02 Private Noncorporate Ownership - Partnership Capital

-- the investment in an unincorporated, multiple-owner transit system. This category shall reflect the owners' permanent investment in the transit system. The net cumulative results of operations accruing to the ownership are to be shown in category 306 - Accumulated Earnings (Losses).

304. Grants, Donations and Other Paid-In Capital

-- These categories cover capital funds or property supplied to the transit system for which an evidence of ownership or obligation to repay was not given by the transit system.

304.01 Grants, Donations and Other Paid-In Capital - Federal Government Capital Grants

-- the amount received from agencies of the Federal government to assist the procurement

304.01 Grants, Donations and Other Paid-In Capital - Federal Government Capital Grants (Cont'd)

of capital assets, i.e., generally the items includable in category 111 - Tangible Transit Operating Property.

304.02 Grants, Donations and Other Paid-In Capital - State Government Capital Grants

-- the amount received from agencies of state governments that are independent of the transit system to assist the procurement of capital assets, i.e., generally the items includable in category 111 - Tangible Transit Operating Property.

304.03 Grants, Donations and Other Paid-In Capital - Local Government Capital Grants

-- the amount received from agencies of county, municipal or other political subdivision governments that are independent of the transit system to assist the procurement of capital assets, i.e., generally the items includable in category 111 - Tangible Transit Operating Property.

305. Appropriated Reserves

-- These categories cover the portion of the capital in the transit system that has been segregated for specific purposes and is not to be regarded

305. Appropriated Reserves (Cont'd)  
as accruing to the ownership in the same sense  
as unrestricted retained earnings.
- 305.01 Appropriated Reserves - Reserves for Uninsured Losses,  
Public Liability  
-- the amount established as a reserve from  
which to pay settlements for injuries and damages  
to the person or property of others which are not  
covered by outside insurance.
- 305.02 Appropriated Reserves - Other Appropriated Reserves  
-- the amount established as reserves for  
purposes other than the satisfaction of uninsured  
public liability settlements.
306. Accumulated Earnings (Losses)  
-- These categories reflect, in the aggregate,  
the net cumulative results of operations accruing  
to the ownership.
- 306.01 Accumulated Earnings (Losses) - Accumulated Earnings  
(Losses)  
-- the cumulative income or deficit transferred  
from the income statement to the balance sheet at  
the close of each accounting period.

306.01 Accumulated Earnings (Losses) - Accumulated Earnings (Losses) (Cont'd)

-- the difference between reacquisition price and carrying value for reacquisitions of the transit system's own capital stock is also to be debited or credited, as appropriate, to this category.

306.02 Accumulated Earnings (Losses) - Dividend Appropriations

-- the amount of dividends declared on capital stock actually outstanding. This is a debit balance account to be netted with category 306.01 to obtain the net accumulated earnings (losses). The offsetting credit to entries in this account is to 205.03 - Dividends Declared and Payable.

306.03 Accumulated Earnings (Losses) - Appropriations to Reserves

-- the amount of accumulated earnings that has been segregated to be used for specific purposes such as various self insurance reserves, contingency reserves, etc.

307. Unrealized Effect of Price Level Changes

-- This category is not one to be used by the transit system in filing its report. The category will be shown on a restated balance sheet generated by the central processing of the FARE reports and will cover the revaluation increment for the price-level accounting treatment given to transit operating property. See Section 9.3.

## FARE Reporting System

### Capital Reporting

#### 5.3 Capital Summary Schedule Instructions

This section provides instructions for completing Form 300 - Capital Summary Schedule, contained in Part III - Reporting System Forms of this report.

#### Single Mode and Multi-Mode Transit Systems

Capital is reported in the same manner for both single-mode and multi-mode systems. If a multi-mode system maintains separate capital accounts by mode, these should be consolidated to provide single entries for each account.

#### Form 300 Requirements

This form has been designed as a two-column work sheet. The first column provides for reporting account balances at the detail account level - e.g., 304.01 Federal Government Capital Grants. The second column provides for reporting balances at the major account level - e.g., 304. GRANTS, DONATIONS AND OTHER PAID-IN CAPITAL -- which is the sum of detail accounts with common first three digits.

#### Reconciliation of Account Balances

On page 2 of Form 300, space is provided to recap the asset, liability and capital major account balances from Forms 100, 200 and 300. This enables an arithmetic proof, as the sum of

liability and capital balances should equal the sum of the asset balances.

### Capital Reporting References

Before attempting to complete this form, each transit system must be thoroughly familiar with the concepts and details of capital object class reporting. The references listed below should be carefully reviewed to facilitate this understanding:

Section 2.9 Capital Subsidy Accounting

Section 5.1 List of Capital Object Classes

Section 5.2 Definitions of Capital Object Classes

Each transit system will probably have to prepare "internal working papers" to assist in translating capital data from internal records to the FARE reporting format.

FARE Reporting System

Capital Reporting

5.4 ICC-FARE Cross Reference Guide for Capital Categories

The ICC reserve and capital accounts from the chart of accounts entitled "Common and Contract Motor Carriers of Passengers" are listed below. Within each ICC category are listed the FARE object classes to which the ICC account balances are to be distributed. Some of the ICC reserve accounts are listed here because they are normally credit balance accounts. Since they translate to asset valuation reserve accounts, their related FARE category is an asset object class.

2500 Reserve for depreciation - Carrier operating property.

111.03 Tangible Transit Operating Property: Accumulated Depreciation.

2600 Reserve for amortization - Carrier operating property.

121.05 Intangible Assets: Accumulated Amortization.

2610 Reserve for depreciation and amortization - Other property.

112.02 Tangible Property Other Than for Transit Operations: Accumulated Depreciation.

2650 Reserve for uncollectible accounts.

102.07 Receivables: Reserve for Uncollectible Accounts.

2660 Insurance reserves.

305.02 Appropriated Reserves: Other Appropriated Reserves.

2680 Injuries, loss and damage reserves.

305.01 Appropriated Reserves: Reserves for Uninsured Losses, Public Liability.



- 2690 Other reserves.
  - 305.02 Appropriated Reserves: Other Appropriated Reserves.
- 2700 Preferred capital stock.
  - 302.01 Private Corporation Ownership: Preferred Capital Stock.
- 2710 Common capital stock.
  - 302.02 Private Corporation Ownership: Common Capital Stock.
- 2720 Premiums and assessments on capital stock.
  - 302.03 Private Corporation Ownership: Premiums and Assessments on Capital Stock.
- 2730 Capital-stock subscribed.
  - 302.06 Private Corporation Ownership: Capital Stock Subscribed.
- 2800 Sole proprietorship capital.
  - 303.01 Private Noncorporate Ownership: Sole Proprietorship Capital.
- 2810 Partnership capital.
  - 303.02 Private Noncorporate Ownership: Partnership Capital.
- 2900 Unearned surplus.
  - 304.04 Grants, Donations and Other Paid-in Capital: Nongovernmental Donations and Other Paid-in Capital.
- 2930 Earned surplus.
  - 306.01 Accumulated Earnings (Losses): Accumulated Earnings (Losses).
- 2932 Credit balance transferred from income account.
  - 306.01 Accumulated Earnings (Losses): Accumulated Earnings (Losses).

2933 Other credits to surplus.

306.01 Accumulated Earnings (Losses): Accumulated  
Earnings (Losses).

2942 Debit balance transferred from income account.

306.01 Accumulated Earnings (Losses): Accumulated  
Earnings (Losses).

2943 Dividend appropriations.

306.02 Accumulated Earnings (Losses): Dividend  
Appropriations.

2944 Appropriations to reserves.

306.03 Accumulated Earnings (Losses): Appropriations to  
Reserves.

2945 Other appropriations.

306.03 Accumulated Earnings (Losses): Appropriations to  
Reserves.

2946 Other debits to surplus.

306.01 Accumulated Earnings (Losses): Accumulated  
Earnings (Losses).

## 6. REVENUE REPORTING

FARE Reporting System  
Revenue Reporting

6. Introduction

The purpose of this chapter is to present the requirements for reporting transit system revenues in the FARE Reporting System and to provide instructions for completing the revenue reporting form contained in Part III, Chapter 4, of this report.

Revenues are to be reported by the object classes listed in Section 6.1 and defined in Section 6.2. Detail instructions for completing the revenue reporting form are contained in Section 6.3. A cross reference guide showing the relationship of the ICC revenue accounts to the FARE revenue categories is presented in Section 6.4.

FARE Reporting System  
Revenue Reporting

6.1 List of Revenue Object Classes

401. PASSENGER FARES FOR TRANSIT SERVICE

- 01. Full Adult Fares
- 02. Senior Citizen Fares
- 03. Student Fares
- 04. Child Fares
- 05. Handicapped Rider Fares
- 06. Other Primary Ride Fares

402. TRANSFER FEES

- 01. Transfer Fees for Extra Cost Transfers

403. SPECIAL CONTRACT TRANSIT FARES

- 01. Contract Fares for Postmen
- 02. Contract Fares for Policemen
- 03. Special Route Guarantees
- 04. School Bus Operations
- 05. Other Special Contract Transit Fares

404. FREIGHT TARIFFS

- 01. Hauling Freight

405. CHARTER SERVICE REVENUES

- 01. Passenger Fares from Charter Service

406. AUXILIARY TRANSPORTATION REVENUES

- 01. Station Concessions
- 02. Vehicle Concessions
- 03. Advertising Services
- 04. Other Auxiliary Transportation Revenues

407. NONTRANSPORTATION REVENUES

- 01. Sales of Maintenance Services
- 02. Rental of Revenue Vehicles
- 03. Rental of Buildings and Other Property
- 04. Investment Income
- 05. Other Nontransportation Revenues

408. TAXES LEVIED DIRECTLY BY TRANSIT SYSTEM

- 01. Property Tax Revenue
- 02. Sales Tax Revenue
- 03. Income Tax Revenue
- 04. Payroll Tax Revenue
- 05. Utility Tax Revenue
- 06. Other Tax Revenue

409. LOCAL CASH GRANTS AND REIMBURSEMENTS

- 01. General Operating Assistance
- 02. Special Demonstration Project Assistance
- 03. Senior Citizen Fare Assistance
- 04. Student Fare Assistance
- 05. Other Special Fare Assistance
- 06. Reimbursement of Taxes Paid
- 07. Reimbursement of Interest Paid

409. LOCAL CASH GRANTS AND REIMBURSEMENTS (Cont'd)

- 08. Reimbursement of Transit System Maintenance Costs
- 09. Reimbursement of Snow Removal Costs
- 10. Reimbursement of Security Costs
- 11. Other Financial Assistance

410. STATE CASH GRANTS AND REIMBURSEMENTS

- 01. General Operating Assistance
- 02. Special Demonstration Project Assistance
- 03. Senior Citizen Fare Assistance
- 04. Student Fare Assistance
- 05. Other Special Fare Assistance
- 06. Reimbursement of Taxes Paid
- 07. Reimbursement of Interest Paid
- 08. Reimbursement of Transit System Maintenance Costs
- 09. (reserved)
- 10. Reimbursement of Security Costs
- 11. Other Financial Assistance

411. FEDERAL CASH GRANTS AND REIMBURSEMENTS

- 01. (reserved)
- 02. Special Demonstration Project Assistance
- 03. (reserved)
- 04. (reserved)
- 05. (reserved)
- 06. (reserved)
- 07. (reserved)
- 08. (reserved)

411. FEDERAL CASH GRANTS AND REIMBURSEMENTS (Cont'd)

09. (reserved)

10. (reserved)

11. Other Financial Assistance



FARE Reporting System  
Revenue Reporting

6.2 Definitions of Revenue Object Classes

401. Passenger Fares for Transit Service

-- These categories cover revenue earned from carrying passengers along regularly scheduled routes. Each revenue object class is to include the base fare, zone premiums, express service premiums and quantity purchase discounts applicable to the passenger's ride.

401.01 Passenger Fares for Transit Service - Full Adult Fares

-- the revenue earned from carrying passengers who pay the full adult fare.

401.02 Passenger Fares for Transit Service - Senior Citizen Fares

-- the revenue earned from carrying passengers who pay a special, reduced fare because they are older than a prescribed age limit.

401.03 Passenger Fares for Transit Service - Student Fares

-- the revenue earned from carrying passengers who pay a special, reduced fare because they are enrolled in an educational institution.

- 401.04 Passenger Fares for Transit Service - Child Fares  
-- the revenue earned from carrying passengers who pay a special, reduced fare because they are younger than a prescribed age limit.
- 401.05 Passenger Fares for Transit Service - Handicapped Rider Fares  
-- the revenue earned from carrying passengers who pay a special, reduced fare because they are physically handicapped.
- 401.06 Passenger Fares for Transit Service - Other Primary Ride Fares  
-- the revenue earned from carrying passengers who pay a special, reduced fare for some reason other than those specified in items 401.02 through 401.05.
402. Transfer Fees  
-- This category covers fees collected for extra cost transfers.
- 402.01 Transfer Fees - Transfer Fees for Extra Cost Transfers  
-- fees collected for the sale of transfers.
403. Special Contract Transit Fares  
-- These categories cover revenues earned . for rides given in regular transit service, but paid for by some

403. Special Contract Transit Fares (Cont'd)

organization rather than by the  
rider, and

. for rides given along special routes  
for which revenue is guaranteed by  
a beneficiary of the service.

These categories do not cover charter service;  
see category 405, Charter Service Revenues.

403.01 Special Contract Transit Fares - Contract Fares for  
Postmen

-- the revenues earned by providing rides for  
postmen with periodic contractual payments (rather  
than fare box collections) being made directly  
from the U. S. Postal Service to the transit  
system.

403.02 Special Contract Transit Fares - Contract Fares for  
Policemen

-- the revenue earned by providing rides for  
policemen with periodic contractual payments  
(rather than fare box collections) being made  
directly from the police authority to the transit  
system.

403.03 Special Contract Transit Fares - Special Route Guarantees

-- the amounts paid by industrial firms, shopping centers, etc., to guarantee a minimum revenue on a line operated especially for the benefit of the payer.

403.04 Special Contract Transit Fares - School Bus Operations

-- the amounts paid by schools for the operation of buses exclusively to carry children to and from their schools.

403.05 Special Contract Transit Fares - Other Special Contract Transit Fares

-- the revenue earned under contractual arrangements for transit fares other than those arrangements specified in categories 403.01 through 405.04 above.

404. Freight Tariffs

-- This category covers revenues earned from carrying freight on runs whose primary purpose is passenger operations.

404.01 Freight Tariffs - Hauling Freight

-- the revenue earned from carrying all kinds of freight on passenger runs.

405. Charter Service Revenues

-- This category covers revenues earned from operating vehicles under charter contracts. This category does not cover contract payments for riders on regularly scheduled route service; see category 403, Special Contract Transit Fares.

405.01 Charter Service Revenues - Passenger Fares from Charter Service

-- the revenue earned from carrying passengers under chartered service contracts.

406. Auxiliary Transportation Revenues

-- These categories cover revenues earned from operations closely associated with the transportation operations. See category 407, Nontransportation Revenues.

406.01 Auxiliary Transportation Revenues - Station Concessions

-- the revenue earned from granting rights to concessionaires to operate newsstands, candy counters, etc., in transit system stations.

406.02 Auxiliary Transportation Revenues - Vehicle Concessions

-- the revenue earned from granting rights to concessionaires to operate food and beverage services, etc., on transit system vehicles.

406.03 Auxiliary Transportation Revenues - Advertising Services

-- the revenue earned from displaying advertising materials on transit system vehicles and property. The amounts recorded herein should be net of any fees paid to advertising agencies who place the advertisement with the transit system.

406.04 Auxiliary Transportation Revenues - Other

-- the revenue earned from auxiliary operations other than those specified in categories 406.01 through 406.03 above.

407. Nontransportation Revenues

-- These categories cover revenues earned from activities not associated with the provision of the transit system's transit service. See category 406, Auxiliary Transportation Revenues.

407.01 Nontransportation Revenues - Sales of Maintenance Services

-- the revenue earned from performing maintenance services on property not owned or used by the transit system.

407.02 Nontransportation Revenues - Rental of Revenue Vehicles

-- the revenue earned from leasing transit system revenue vehicles to some other operator.

407.03 Nontransportation Revenues - Rental of Buildings and Other Property

-- the revenue earned from leasing transit system buildings and property (other than revenue vehicles) to other organizations.

407.04 Nontransportation Revenues - Investment Income

-- the revenue earned from investing available funds in marketable securities. (This is not to include earnings on capital grant funds advanced by the grantor; such earnings are to be credited to the same account as the capital grant itself.)

407.05 Nontransportation Revenues - Other

-- the revenue earned from nontransportation activities other than those listed in categories 407.01 through 407.04 above.

408. Taxes Levied Directly by Transit System

-- These categories cover tax revenues to transit systems that are organized as independent political subdivisions with their own taxation authority. Revenues to transit systems that come from local, state or Federal governments and have been raised through the taxing authority of the grantor governmental unit (which is not synonymous with the transit system) are covered in categories 409, 410 and 411.

408.01 Taxes Levied Directly by Transit System - Property Tax Revenue

-- the revenue earned by taxing the property within the political subdivision constituting the transit system.

408.02 Taxes Levied Directly by Transit System - Sales Tax Revenue

-- the revenue earned by taxing sales of goods and/or services that occur within the political subdivision constituting the transit system.

408.03 Taxes Levied Directly by Transit System - Income Tax Revenue

-- the revenue earned by taxing the income of persons and/or organizations located within the political subdivision constituting the transit system.

408.04 Taxes Levied Directly by Transit System - Payroll Tax Revenue

-- the revenue earned by taxing the payrolls of employers for all work performed within the political subdivision constituting the transit system.



408.05 Taxes Levied Directly by Transit System - Utility Tax Revenue

-- the revenue earned by taxing the consumption of utilities (e.g., water and sewer, gas, electric, telephone, etc.) within the political subdivision constituting the transit system.

408.06 Taxes Levied by Transit System - Other Tax Revenue

-- the revenue earned by taxation on some basis other than those specified in categories 408.01 through 408.05 when the taxing authority is the transit system.

409. Local Cash Grants and Reimbursements

-- These categories cover funds obtained from local government units to assist in paying the cost of operating transit services. (The local government units are those not synonymous with the transit system; revenues for these units are covered in category 408.) Assistance-in-kind and forgiven indebtedness from local government units are treated in a separate questionnaire rather than in these object classes.

409.01 Local Cash Grants and Reimbursements - General Operating Assistance

-- the receipt or accrual of local government payments to help cover the operating costs of

409.01 Local Cash Grants and Reimbursements - General Operating Assistance (Cont'd)

providing transit services. This category covers general operating assistance, not that based on special fares or certain expense items as described in the following categories. It includes "Purchase of service" payments from local government units.

409.02 Local Cash Grants and Reimbursements - Special Demonstration Project Assistance

-- the receipt or accrual of local government payments to help cover the operating costs for special demonstration projects.

409.03 Local Cash Grants and Reimbursements - Senior Citizen Fare Assistance

-- the receipt or accrual of local government payments to help cover the difference between full adult fares and special senior citizen fares.

409.04 Local Cash Grants and Reimbursements - Student Fare Assistance

-- the receipt or accrual of local government payments to help cover the difference between full adult fares and special student fares.

- 409.05 Local Cash Grants and Reimbursements - Other Special Fare Assistance
- the receipt or accrual of local government payments to help cover the difference between full adult fares and special reduced fares other than for senior citizens and students.
- 409.06 Local Cash Grants and Reimbursements - Reimbursement of Taxes Paid
- the receipt or accrual of local government payments to help cover the cost of taxes incurred by the transit system.
- 409.07 Local Cash Grants and Reimbursements - Reimbursement of Interest Paid
- the receipt or accrual of local government payments to help cover the cost of interest on funds borrowed by the transit system.
- 409.08 Local Cash Grants and Reimbursements - Reimbursement of Transit System Maintenance Costs
- the receipt or accrual of local government payments to help cover the costs of maintaining transit system rolling stock, buildings, grounds and equipment.

409.09 Local Cash Grants and Reimbursements - Reimbursement of Snow Removal Costs

-- the receipt or accrual of local government payments to help cover the cost of removing snow from transit system property and/or transit rights-of-way.

409.10 Local Cash Grants and Reimbursements - Reimbursement of Security Costs

-- the receipt or accrual of local government payments to help cover the cost of providing security forces on transit system property and on operating revenue vehicles.

409.11 Local Cash Grants and Reimbursements - Other Financial Assistance

-- the receipt or accrual of local government payments to help cover the costs of operating transit service not included in categories 409.01 through 409.10 above.

410. State Cash Grants and Reimbursements

-- These categories cover funds obtained from state government(s) to assist in paying the cost of operating transit services. Assistance-in-kind and forgiven indebtedness from state government(s) are treated in a separate question naire rather than in these object classes.

410.01 State Cash Grants and Reimbursements - General Operating Assistance

-- the receipt or accrual of state government payments to help cover the operating costs of providing transit services. This category covers general operating assistance, not that based on special fares or certain expense items as described in the following categories. It includes "purchase of service" payments from state government units.

410.02 State Cash Grants and Reimbursements - Special Demonstration Project Assistance

-- the receipt or accrual of state government payments to help cover the operating costs for special demonstration projects.

410.03 State Cash Grants and Reimbursements - Senior Citizen Fare Assistance

-- the receipt or accrual of state government payments to help cover the difference between full adult fares and special senior citizen fares.

410.04 State Cash Grants and Reimbursements - Student Fare Assistance

-- the receipt or accrual of state government payments to help cover the difference between full adult fares and special student fares.

410.05 State Cash Grants and Reimbursements - Other Special Fare Assistance

-- the receipt or accrual of state government payments to help cover the difference between full adult fares and special reduced fares other than for senior citizens and students.

410.06 State Cash Grants and Reimbursements - Reimbursement of Taxes Paid

-- the receipt or accrual of state government payments to help cover the costs of taxes incurred by the transit system.

410.07 State Cash Grants and Reimbursements - Reimbursement of Interest Paid

-- the receipt or accrual of state government payments to help cover the cost of interest on funds borrowed by the transit system.

410.08 State Cash Grants and Reimbursements - Reimbursement of Transit System Maintenance Costs

-- the receipt or accrual of state government payments to help cover the costs of maintaining transit system rolling stock, buildings, grounds and equipment.

410-09 (reserved)

410.10 State Cash Grants and Reimbursements - Reimbursement  
of Security Costs

-- the receipt or accrual of state government payments to help cover the cost of providing security forces on transit system property and on operating revenue vehicles.

410.11 State Cash Grants and Reimbursements - Other Financial  
Assistance

-- the receipt or accrual of state government payments to help cover the costs of operating transit service not included in categories 410.01 through 410.10 above.

411. Federal Cash Grants and Reimbursements

-- These categories cover funds obtained from the Federal government to assist in paying the cost of operating transit services. Assistance-in-kind and forgiven indebtedness from the Federal government are treated in a separate questionnaire rather than in these object classes.

411.01 (reserved)

411.02 Federal Cash Grants and Reimbursements - Special  
Demonstration Project Assistance

-- the receipt or accrual of Federal government payments to help cover the operating costs for special demonstration projects.

411.03)

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411.04)

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411.06)

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(reserved)

411.07)

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411.08)

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411.09)

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411.10)

411.11 Federal Cash Grants and Reimbursements Other Financial  
Assistance

-- the receipt or accrual of Federal government payments to help cover the costs of operating transit service not included in categories 411.01 through 411.10 above.



FARE Reporting System  
Revenue Reporting

6.3 Revenue Summary Schedule Instructions

This section provides instructions for completing Form 400 - Revenue Summary Schedule, contained in Part III - Reporting System Forms of this report.

Single Mode and Multi-Mode Transit Systems

Revenue is reported in the same manner for both single-mode and multi-mode systems. If a multi-mode system maintains separate revenue accounts by mode, these should be consolidated to provide single entries for each account.

Form 400 Requirements

This form has been designed as a two-column work sheet. The first column provides for reporting account balances at the detail account level - e.g., 401.01 Full Adult Fare. The second column provides for reporting balances at the major account level - e.g., 401. PASSENGER FARES FOR TRANSIT SERVICE -- which is the sum of detail accounts with common first three digits. Form 400 is a two-page form, providing a subtotal on page 1 carried forward to page 2.

Revenue Reporting References

Before attempting to complete this form, each transit system must be thoroughly familiar with the concepts and details

of revenue object class reporting. The references listed below should be carefully reviewed to facilitate this understanding:

Section 2.10 Revenue Accounting

Section 6.1 List of Revenue Object Classes

Section 6.2 Definitions of Revenue Object Classes

Each transit system will probably have to prepare "internal working papers" to assist in translating revenue data from internal records to the FARE reporting format.

## FARE Reporting System

### Revenue Reporting

#### 6.4 ICC-FARE Cross Reference Guide for Revenue Categories

The ICC revenue accounts from the chart of accounts entitled "Common and Contract Motor Carriers of Passengers" are listed below. Within each ICC revenue category are listed the FARE revenue object classes to which the ICC account balances are to be distributed.

#### 3000 Operating revenues.

This is a summary account for all ICC accounts in the 3XXX series. There is no direct cross reference to FARE revenue object classes.

#### 3200 Passenger revenue.

401.01 Passenger Fares for Transit Service: Full Adult Fares.  
401.02 Passenger Fares for Transit Service: Senior Citizen Fares.  
401.03 Passenger Fares for Transit Service: Student Fares.  
401.04 Passenger Fares for Transit Service: Child Fares.  
401.05 Passenger Fares for Transit Service: Handicapped Rider Fares.  
401.06 Passenger Fares for Transit Service: Other Primary Ride Fares.  
402.01 Transfer Fees: Transfer Fees for Extra Cost Transfers.

#### 3210 Special bus revenue.

403.01 Special Contract Transit Fares: Contract Fares for Postmen.  
403.02 Special Contract Transit Fares: Contract Fares for Policemen.  
403.04 Special Contract Transit Fares: School Bus Operations.  
403.05 Special Contract Transit Fares: Other Special Contract Transit Fares.  
405.01 Charter Service Revenues: Passenger Fares from Charter Service.

3220 Baggage revenue.

404.01 Freight Tariffs: Hauling Freight.

3300 Mail revenue.

404.01 Freight Tariffs: Hauling Freight.

3400 Express revenue.

404.01 Freight Tariffs: Hauling Freight.

3500 Newspaper revenue.

404.01 Freight Tariffs: Hauling Freight.

3600 Miscellaneous station revenue.

406.01 Auxiliary Transportation Revenues: Station  
Concessions.

3900 Other operating revenue.

403.03 Special Contract Transit Fares: Special Route  
Guarantees.

406.02 Auxiliary Transportation Revenues: Vehicle  
Concessions.

406.03 Auxiliary Transportation Revenues: Advertising  
Services.

406.04 Auxiliary Transportation Revenues: Other  
Auxiliary Transportation Revenues.

6000 Net income from noncarrier operations.

407.01 Nontransportation Revenues: Sales of Maintenance  
Services.

407.05 Nontransportation Revenues: Other Nontransporta  
tion Revenues.

6100 Net income from nonoperating property.

407.02 Nontransportation Revenues: Rental of Revenue  
Vehicles.

407.03 Nontransportation Revenues: Rental of Buildings  
and Other Property.

6200 Interest income.

407.04 Nontransportation Revenues: Investment Income.

6300 Dividend income.

407.04 Nontransportation Revenues: Investment Income.

6400 Income from sinking and other funds.

407.04 Nontransportation Revenues: Investment Income.

6500 Other nonoperating income.

407.05 Nontransportation Revenues: Other Nontransportation Revenues.

## 7. EXPENSE REPORTING

## FARE Reporting System

### Expense Reporting

#### 7. Introduction

The purpose of this chapter is to present the requirements for reporting transit system expenses under the FARE system and to provide instructions for completing the expense reporting input forms contained in Part III, Chapter 5, of this report.

The reporting of expenses under the FARE system includes:

1. Classifying period expenses within the prescribed object class expense accounts listed in Section 7.1 and defined in Section 7.2.
2. Distributing these object class expenses to the prescribed functions listed in Section 7.3 and defined in Section 7.4.
3. Providing supporting detail expense information on:
  - Operators' wages (Section 7.6)
  - Other hourly wages (Section 7.7)
  - Fringe benefits (Section 7.8)
4. Providing expense-related questionnaire information on:
  - Data processing (Section 7.9)
  - Sales and excise taxes (Section 7.10)
  - Subsidies-in-kind and forgiven indebtedness (Section 7.11)
  - Pension plans (Section 7.12)

Detail instructions for completing the reporting forms for requirements 1 and 2 are provided in Section 7.5. Reporting form instructions for requirements 3 and 4 are provided in the sections indicated with each detail item above. A cross reference guide showing the relationship of the ICC expense accounts to the FARE expense functions is presented in Section 7.13.

FARE Reporting System  
Expense Reporting

7.1 List of Expense Object Classes

501. LABOR

- 01. Salaries
- 02. Operators' Wages
- 03. Other Hourly Wages

502. FRINGE BENEFITS

- 01. Employer's Portion of FICA or Railroad Retirement
- 02. Employer's Portion of Pension Plans (including long-term disability insurance)
- 03. Employer's Portion of Hospital, Medical and Surgical Plans
- 04. Employer's Portion of Dental Plans
- 05. Employer's Portion of Life Insurance Plans
- 06. Employer's Portion of Short-Term Disability Insurance Plans
- 07. Employer's Portion of Unemployment Insurance
- 08. Workmen's Compensation Insurance or Federal Employees Liability Act Contributions
- 09. Payment for Sick Leave
- 10. Payment for Holiday (including all premiums paid for work on holidays)
- 11. Payment for Vacation
- 12. Other Paid Absence (bereavement pay, military pay, jury duty pay, etc.)
- 13. Uniform and Work Clothing Allowances



502. FRINGE BENEFITS (Cont'd)

- 14. Other Fringe Benefits
- 15. Distribution of Fringe Benefits

503. SERVICES

- 01. Management Service Fees
- 02. Advertising Fees
- 03. Professional and Technical Services
- 04. Temporary Help
- 05. Contract Maintenance Services
- 06. Custodial Services
- 07. Security Services
- 08. Propulsion Power
- 09. Utilities Other than Propulsion Power
- 10. Dues and Subscriptions
- 11. Travel and Meetings
- 12. Other Services

504. MATERIALS AND SUPPLIES CONSUMED

- 01. Fuel and Lubricants
- 02. Tires and Tubes
- 03. Other Materials and Supplies

505. CASUALTY AND LIABILITY COSTS

- 01. Premiums for Property Damage Insurance
- 02. Recoveries of Property Damage Losses
- 03. Premiums for Public Liability Insurance
- 04. Payouts for Uninsured Public Liability Settlements
- 05. Provision for Uninsured Public Liability Settlements
- 06. Payouts for Insured Public Liability Settlements

505. CASUALTY AND LIABILITY COSTS (Cont'd)

- 07. Recoveries of Public Liability Settlements
- 08. Premiums for Other Corporate Insurances
- 09. Other Corporate Losses
- 10. Recoveries of Other Corporate Losses

506. LEASES AND RENTALS

- 01. Transit Way and Transit Way Structures and Equipment
- 02. Passenger Stations
- 03. Passenger Parking Facilities
- 04. Passenger Revenue Vehicles
- 05. Service Vehicles
- 06. Operating Yards or Stations
- 07. Engine Houses, Car Shops and Garages
- 08. Power Generation and Distribution Facilities
- 09. Revenue Vehicle Movement Control Facilities
- 10. Data Processing Facilities
- 11. Revenue Collection and Processing Facilities
- 12. Other General Administration Facilities

507. DEPRECIATION AND AMORTIZATION

- 01. Transit Way and Transit Way Structures and Equipment
- 02. Passenger Stations
- 03. Passenger Parking Facilities
- 04. Passenger Revenue Vehicles
- 05. Service Vehicles
- 06. Operating Yards or Stations
- 07. Engine Houses, Car Shops and Garages

- 507. DEPRECIATION AND AMORTIZATION (Cont'd)
  - 08. Power Generation and Distribution Facilities
  - 09. Revenue Vehicle Movement Control Facilities
  - 10. Data Processing Facilities
  - 11. Revenue Collection and Processing Facilities
  - 12. Other General Administration Facilities
- 508. PROPERTY RETIREMENT WRITE-OFFS
  - 01. Property Retirement Write-Offs
- 509. INTEREST EXPENSE
  - 01. Interest on Debt Obligations (net of interest capitalized)
- 510. OTHER TAXES
  - 01. Federal Income Tax
  - 02. State Income Tax
  - 03. Property Tax
  - 04. Vehicle Licensing and Registration Fees
  - 05. Fuel and Lubricant Taxes
  - 06. Other Taxes
- 511. EXPENSE TRANSFERS
  - 01. Function Reclassifications
  - 02. Expense Reclassifications
  - 03. Capitalization of Nonoperating Costs
- 512. SUBSIDY PAYMENTS
  - 01. Purchased Transportation Service

## FARE Reporting System

### Expense Reporting

#### 7.2 Definitions of Expense Object Classes

This section presents definitions of object classes for expense reporting. As the term is used in expense classification, an object is an article or service obtained, as distinguished from the results obtained by using the article or service. An object class is a grouping of expenses on the basis of goods or services purchased. The term, "natural expense class," is frequently used interchangeably with object class. Since the concept of an object class has been described in terms of the article or service obtained, the FARE expense object classes are defined by describing the article or service in an object class or by listing examples of the types of charges to be included in the object class. The following definitions are for those expense object classes listed in Section 7.1.

#### 501. Labor

-- "Labor" is the pay and allowances due employees in exchange for the labor services they render in behalf of the transit system. It is necessary to distinguish the allowances to be included in "Fringe Benefits." The "Labor" allowances include payments direct to the employee arising from the performance

501. Labor (Cont'd)

of a piece of work, such as shift differentials, overtime premiums, minimum guarantees, etc. The "Fringe Benefit" allowances include payments direct to the employee, but not arising from the performance of a piece of work. The latter allowances include paid absence for illness, holidays, vacations, jury duty, etc.

501.01 Labor - Salaries

-- the labor of employees of the transit system whose pay is based on a fixed weekly or monthly amount rather than on an hourly rate or piece rate.

501.02 Labor - Operators' Wages

-- the labor of employees of the transit system who are classified as revenue vehicle operators or crewmen, whose pay is based on an hourly rate.

501.03 Labor - Other Hourly Wages

-- the labor of employees of the transit system who are not classified as revenue vehicle operators or crewmen, whose pay is based on an hourly rate.

502. Fringe Benefits

-- Detail fringe benefit expense object classes 502.01 through 502.14 are defined in Section 7.8. The total of these detail accounts is reported in the following distribution account for allocation to the functions on the expense reporting forms:

502.15 Distribution of Fringe Benefits

-- this account represents the total of the detail expense amounts reported on the fringe benefits expense reporting form. It is used to distribute fringe benefits to the functions as prescribed in Accounting Practice Instruction 2.2.

503. Services

-- "Service" is labor and other work provided by outside organizations for fees and related expenses. In most instances, service from an outside organization is procured as a substitute for inhouse 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

503. Services (Cont'd)

than internally available skills. The charge for these services is usually based on the labor hours invested in performing the service.

503.01 Services - Management Service Fees

-- the labor and services provided by a management service company (MSC) engaged to provide operating management to the transit system. This category covers both the continuing labor and services of MSC personnel devoted full time to the transit system and the occasional consulting and special purpose studies provided by the MSC.

503.02 Services - Advertising Fees

-- the labor and materials provided by an advertising agency in the development and production of advertising campaigns. This category also includes advertising media fees, regardless of whether they are paid to the advertising agency or direct to the media.

503.03 Services - Professional and Technical Services

-- the labor and services provided by attorneys, accountants and auditors, investment bankers, computer service companies, engineering firms, management consultants, transit industry

503.03            Services - Professional and Technical Services (Cont'd)  
consultants, etc. The distinguishing characteristics of these services are that they generally require specialized knowledge developed through extensive academic preparation and experience and the work is done under the supervision of the hired consultant, attorney, etc., rather than transit system personnel.

503.04            Services - Temporary Help  
--        the labor of persons who are not employees of the transit system, but who work for a temporary period in the capacity of a transit system employee (i.e., under the supervision of transit system personnel). Usually the only skill requirements for this category are general clerical skills.

503.05            Services - Contract Maintenance Services  
--        the maintenance of the plant and equipment, under contract or on a single job basis with an outside organization. This category is differentiated from "Professional and Technical Services." 503.03, in that the skills employed are basically mechanical rather than professional. It is also differentiated from "Custodial Services," 503.06, which deals with janitorial labor.



503.06

Services - Custodial Services

-- the performance of janitorial services, under contract or on a single job basis with an outside organization.

503.07

Services - Security Services

-- the patrolling of vehicles, stations, yards, and buildings to detect and prevent criminal activity, fires, unsafe conditions, etc., such patrolling being performed by an outside security agency rather than by transit system employees.

503.08

Services - Propulsion Power

-- the electrical power purchased from an outside utility company and used for propelling electrically driven vehicles.

503.09

Services - Utilities Other than Propulsion Power

-- electrical power purchased from an outside utility company and used for purposes other than propelling electrically driven vehicles, e.g., water and sewer charges, gas, garbage collection, etc.

503.10

Services - Dues and Subscriptions

-- fees for membership in industry organizations and subscriptions to periodical publications.

503.11

Services - Travel and Meetings

-- fares and allowances for transportation of transit system employees and related officials on airplanes, trains, etc.

- . expenses for food and lodging
- . charges for participation in industry conferences
- . other related business meeting expenses

503.12

Services - Other Services

-- services not recognized in object classes 503.01 through 503.11.

504.

Materials and Supplies Consumed

-- "Materials and Supplies" are 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.

504.01

Materials and Supplies Consumed - Fuel and Lubricants

-- costs of gasoline, diesel fuel, propane, lubricating oil, transmission fluid, grease, etc., for use in vehicles.

504.02 Materials and Supplies Consumed - Tires and Tubes

-- lease payments for tires and tubes rented on a time period or mileage basis.

-- cost of tires and tubes for replacement of tires and tubes on vehicles.

NOTE: The original equipment tires and tubes on a vehicle should be capitalized as part of the cost of the vehicle. The expenses for these tires will be recognized in the form of depreciation charges for the vehicle.

504.03 Materials and Supplies Consumed - Other Materials and Supplies

-- cost of materials and supplies not specifically identified in object classes 504.01 and 504.02 issued from inventory or purchased for immediate consumption, e.g., vehicle maintenance parts, track materials, cleaning supplies, office forms, etc.

505. Casualty and Liability Costs

-- "Casualty and Liability Costs" includes 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

505. Casualty and Liability Costs (Cont'd)

and services object classes. The costs of writing off property damaged beyond repair are recorded in an object class for property retirement write-offs. 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.

505.01 Casualty and Liability Costs - Premiums for Property Damage Insurance

-- premiums applicable to an accounting period to insure the transit system from loss through damage to its own property caused by collision, fire, theft, flood, earthquakes, etc.

505.02 Casualty and Liability Costs - Recoveries of Property Damage Losses

-- credits for amounts recovered from insurance companies for property damage claims.  
-- credits for amounts recovered from others (e.g., third parties involved in an accident) held liable for damage to the transit system's property.

- 505.03 Casualty and Liability Costs - Premiums for Public Liability Insurance  
-- premiums applicable to an accounting period to insure the transit system against loss from liability for its acts which cause damage to the person or property of others.
- 505.04 Casualty and Liability Costs - Payouts for Uninsured Public Liability Settlements  
-- payments (or accruals) of actual liability to others arising from culpable acts of the transit system and which are not covered by public liability insurance.
- 505.05 Casualty and Liability Costs - Provision for Uninsured Public Liability Settlements  
-- periodic estimates of liability to others arising from culpable acts of the transit system and which are not covered by public liability insurance.
- 505.06 Casualty and Liability Costs - Payouts for Insured Public Liability Settlements  
-- payments (or accruals) of actual liability to others arising from culpable acts of the transit system and which are covered by public liability insurance.

505.07 Casualty and Liability Costs - Recoveries of Public Liability Settlements

-- credits for amounts recovered from insurance companies to indemnify the transit system for its acts giving rise to liability for damage to the person or property of others.

5.05.08 Casualty and Liability Costs - Premiums for Other Corporate Insurances

-- premiums applicable to an accounting period to insure the transit system from losses other than through damage to its property or liability for its culpable acts, e.g., fidelity bonds, business records insurance, etc.

505.09 Casualty and Liability Costs - Other Corporate Losses

-- charges for actual losses resulting from events covered by the "other corporate insurances."

505.10 Casualty and Liability Costs - Recoveries of Other Corporate Losses

-- credits for amounts recovered from insurance companies for other corporate insurance claims.

506. Leases and Rentals

-- "Leases and Rentals" are payments for the use of capital assets not owned by the transit system.

506.01 Leases and Rentals - Transit Way and Transit Way Structures and Equipment

-- leases and rentals of the physical facilities of the below listed types that are located along the routes where transit services are offered:

- . land
- . roadway structures, i.e., tunnels, bridges, elevation structures, etc.
- . guideways, i.e., track and roadbed

506.02 Leases and Rentals - Passenger Stations

-- leases and rentals of the physical facilities of the below listed types that are used for passenger station and terminals:

- . land
- . buildings and structures
- . office equipment
- . equipment other than office equipment
- . furnishings
- . unmanned passenger shelters

506.03 Leases and Rentals - Passenger Parking Facilities

-- leases and rentals of the physical facilities of the below listed types that are used to provide parking space for the automobiles of transit patrons:

- . land
- . buildings and structures, including paved surfaces
- . office equipment, such as cash registers
- . other equipment, such as automatic entry and exit control gates
- . furnishings, such as those for a parking fee collection booth.

506.04 Leases and Rentals - Passenger Revenue Vehicles

-- leases and rentals of rolling stock used exclusively or predominantly for providing passenger transit services.

506.05 Leases and Rentals - Service Vehicles

-- leases and rentals of rolling stock used for purposes other than providing passenger transit services.

506.06 Leases and Rentals - Operating Yards or Stations

-- leases and rentals of the physical facilities of the below listed types that are used for storing revenue vehicles and for dispatching



506.06

Leases and Rentals - Operating Yards or Stations  
(Cont'd)

trains/runs for revenue service:

- . land
- . buildings and structures
- . office equipment
- . equipment other than office equipment
- . furnishings

506.07

Leases and Rentals - Engine Houses, Car Shops and  
Garages

-- leases and rentals of the physical facilities of the below listed types that are used as maintenance facilities for revenue vehicles:

- . land
- . buildings and structures
- . office equipment
- . equipment other than office equipment
- . furnishings

506.08

Leases and Rentals - Power Generation and Distribution  
Facilities

-- leases and rentals of the physical facilities of the below listed types that are used in the generation and distribution of power:

- . land, if used only for power generation and distribution
- . buildings, if used only for power generation and distribution
- . office equipment
- . power generation and distribution equipment
- . furnishings

506.09

Leases and Rentals - Revenue Vehicle Movement Control  
Facilities

-- leases and rentals of the physical facilities of the below listed types that are used to control the movement of revenue vehicles:

- . land, if a building devoted exclusively to revenue vehicle movement control is situated thereon
- . buildings, if devoted exclusively to revenue vehicle movement control
- . office equipment
- . other equipment, such as communication equipment, traffic control computers, etc.
- . furnishings

506.10

Leases and Rentals - Data Processing Facilities

-- leases and rentals of the physical facilities of the below listed types that are used for performing data processing services:

- . land, if a building devoted exclusively to data processing services is situated thereon
- . buildings, if devoted exclusively to data processing services
- . office equipment
- . other equipment, particularly main frame and auxiliary computer equipment
- . furnishings

506.11

Leases and Rentals - Revenue Collection and Processing  
Facilities

-- leases and rentals of the physical facilities of the below listed types that are used for

506.11 Leases and Rentals - Revenue Collection and Processing Facilities (Cont'd)

collecting, counting, storing and transporting

revenue collections:

- . land, if a building devoted exclusively to revenue collection and processing is situated thereon
- . buildings, if devoted exclusively to revenue collection and processing
- . office equipment
- . other equipment, including fare boxes), vaults, money counting and wrapping machines, etc.
- . furnishings

506.12 Leases and Rentals - Other General Administration Facilities

-- leases and rentals of the physical facilities of the below listed types that are used for performing the general administrative functions of the transit system:

- . land
- . buildings
- . office equipment
- . equipment other than office equipment
- . furnishings

507. Depreciation and Amortization

-- Definitions for depreciation and amortization object classes 507.01 through 507.12 are not included because transit system depreciation

507. Depreciation and Amortization (Cont'd)

and amortization charges are not to be reported in the FARE expense reporting structure by individual object class. See Accounting Practice Instruction #6 for reporting depreciation and amortization.

508. Property Retirement Write-Offs

508.01 Property Retirement Write-Offs

-- the undepreciated cost (book value) of disposed assets less salvage proceeds (excluding insurance amounts) received at disposition. If salvage amounts realized exceed book value, the excess of proceeds over book value will be reported in this category as a credit amount.

509. Interest Expense

509.01 Interest Expense - Interest on Debt Obligations

-- charges for the use of borrowed capital (the liability for which is usually represented by debt instruments) employed in the operation of the transit system. Interest charges pertaining to construction debt which is capitalized will not be reflected as interest expense.

510. Other Taxes

-- "Other Taxes" are those nonpayroll taxes levied against the transit system by Federal, State, and Local governments on some basis other than the pay of employees. 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.

510.01 Other Taxes - Federal Income Tax

-- the tax levied by the Federal government against the transit system based on the net income of the transit system.

510.02 Other Taxes - State Income Tax

-- the tax levied by the state government(s) against the transit system based on the net income of the transit system.

510.03 Other Taxes - Property Tax

-- the tax levied by the State and/or Local government against the transit system based on a valuation of the property owned by the transit system.

510.04 Other Taxes - Vehicle Licensing and Registration Fees

-- the fees assessed by Federal, state and local governments for granting authority to operate a motor vehicle.

510.05 Other Taxes - Fuel and Lubricant Taxes

-- sales and excise taxes incurred on purchases of fuel and lubricants.

510.06 Other Taxes - Other

-- taxes levied by Federal, state and local governments against the transit system and not properly classifiable in categories 510.01 through 510.05.

511. Expense Transfers

-- "Expense Transfers" are accounts to be used for recording adjustments and reclassifications of expenses previously recorded.

511.01 Expense Transfers - Function Reclassifications

-- used for reclassifications of expenses from one function to another on the expense reporting forms (e.g., debits to Revenue Vehicle Operation and General functions and a credit to Generation and Distribution of Electrical Power function to distribute the costs of power generation and distribution to their "end use" functions).

511.02

Expense Transfers - Expense Reclassifications

-- a composite category of expense encompassing labor, fringe benefits, materials, and services used in the reporting transit system's internal information system to reclassify costs between cost centers and work orders.

511.03

Expense Transfers - Capitalization of Nonoperating Costs

-- a credit account to be used for adjusting entries transferring expenses to receivables, property, or work-in-process for capital projects. This is also a composite category encompassing labor, fringe benefits, materials, and services. For example, the adjusting entry to capitalize costs on a reimbursable work order can make use of this account rather than crediting each of the labor, material, etc., accounts in which costs were initially recorded.

512.

Subsidy Payments

512.01

Subsidy Payments - Purchased Transportation Service

-- payments or accruals to other transit systems to subsidize their operations of passenger transit services.

## FARE Reporting System

### Expense Reporting

#### 7.3 List of Expense Functions

##### Level A Functions for Expense Reporting

- 011 Revenue Vehicle Operation
- 021 Transportation Administration
- 022 Scheduling of Transportation Operations
- 031 Revenue Vehicle Movement Control
- 041 Maintenance Administration - Vehicles
- 051 Servicing Revenue Vehicles
- 061 Inspection and Light Maintenance of Revenue Vehicles
- 062 Heavy Maintenance of Revenue Vehicles
- 063 Accident Repairs of Revenue Vehicles
- 071 Vandalism Repairs of Revenue Vehicles
- 081 Maintenance Administration - Transit Way and Structures
- 091 Maintenance of Vehicle Movement Control Systems
- 092 Maintenance of Roadway and Track
- 093 Maintenance of Structures, Tunnels, Bridges and Subways
- 094 Maintenance of Passenger Stations
- 095 Maintenance of Operating Station Buildings, Grounds and Equipment
- 101 Maintenance of Garage and Shop Buildings, Grounds and Equipment
- 111 Servicing and Fuel for Service Vehicles
- 121 Inspection and Maintenance of Service Vehicles



131 Maintenance Administration - Other Buildings, Grounds  
and Equipment

141 Maintenance of Fare Collection and Counting Equipment

142 Maintenance of Communication System

143 Maintenance of General Administration Buildings, Grounds  
and Equipment

144 Maintenance of Electric Power Generation and Distribution  
Facilities

145 Accident Repairs of Buildings, Grounds and Equipment

151 Vandalism Repairs of Buildings, Grounds and Equipment

161 Generation and Distribution of Electric Power

171 Ticketing and Fare Collection

181 System Security

191 Customer Services

192 Promotion

193 Market Research and Planning

201 Injuries and Damages

211 Safety

221 Personnel Administration

222 General Legal Services

223 General Insurance

224 Data Processing

225 Finance and Accounting

226 Purchasing and Stores

227 General Engineering

228 Real Estate Management

229 Office Management and Services

230 General Management

241 General Function

Level B Functions for Expense Reporting

- 010 Revenue Vehicle Operation
- 020 Scheduling and Administration of Transportation Operations
- 030 Revenue Vehicle Movement Control
- 040 Maintenance Administration - Vehicles
- 050 Servicing Revenue Vehicles
- 060 Inspection and Maintenance of Revenue Vehicles
- 070 Vandalism Repairs of Revenue Vehicles
- 080 Maintenance Administration - Transit Way and Structures
- 090 Maintenance of Transportation Buildings, Grounds and  
Equipment
- 100 Maintenance of Garage and Shop Buildings, Grounds and  
Equipment
- 110 Servicing and Fuel for Service Vehicles
- 120 Inspection and Maintenance of Service Vehicles
- 130 Maintenance Administration - Other Buildings, Grounds  
and Equipment
- 140 Maintenance of Other Buildings, Grounds and Equipment
- 150 Vandalism Repairs of Buildings, Grounds and Equipment
- 160 Generation and Distribution of Electric Power
- 170 Ticketing and Fare Collection
- 180 System Security
- 190 Marketing and Planning
- 200 Injuries and Damages
- 210 Safety
- 220 General Administration
- 240 General Function

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Aggregation of Functions for Expense Reporting

| LEVEL A - DETAIL  |     | LEVEL B - AGGREGATED   |
|---|-----|--|
| 011 Revenue Vehicle Operation   | →   | 010 Revenue Vehicle Operation  |
| 021 Transportation Administration   | } → | 020 Scheduling and Administration of<br>Transportation Operations          |
| 022 Scheduling of Transportation Operations                                   |     |  |
| 031 Revenue Vehicle Movement Control  | →   | 030 Revenue Vehicle Movement Control                                       |
| 041 Maintenance Administration - Vehicles                                     | →   | 040 Maintenance Administration - Vehicles                                  |
| 051 Servicing Revenue Vehicles  | →   | 050 Servicing Revenue Vehicles   |
| 061 Inspection and Light Maintenance of<br>Revenue Vehicles                   | } → | 060 Inspection and Maintenance of Revenue<br>Vehicles                      |
| 062 Heavy Maintenance of Revenue Vehicles                                     |     |  |
| 063 Accident Repairs of Revenue Vehicles                                      |     |  |
| 071 Vandalism Repairs of Revenue Vehicles                                     | →   | 070 Vandalism Repairs of Revenue Vehicles                                  |
| 081 Maintenance Administration - Transit<br>Way and Structures                | →   | 080 Maintenance Administration - Transit<br>Way and Structures             |
| 091 Maintenance of Vehicle Movement<br>Control Systems                        | } → | 090 Maintenance of Transportation Buildings,<br>Grounds and Equipment      |
| 092 Maintenance of Roadway & Track  |     |  |
| 093 Maintenance of Structures, Tunnels,<br>Bridges and Subways                |     |  |
| 094 Maintenance of Passenger Stations   |     |  |
| 095 Maintenance of Operating Station<br>Buildings, Grounds & Equipment        |     |  |
| 101 Maintenance of Garage and Shop<br>Buildings, Grounds, & Equipment         | →   | 100 Maintenance of Garage and Shop Buildings,<br>Grounds and Equipment     |
| 111 Servicing and Fuel for Service<br>Vehicles                                | →   | 110 Servicing and Fuel for Service Vehicles                                |
| 121 Inspection and Maintenance of Service<br>Vehicles                         | →   | 120 Inspection and Maintenance of Service<br>Vehicles                      |
| 131 Maintenance Administration - Other<br>Buildings, Grounds and Equipment    | →   | 130 Maintenance Administration - Other<br>Buildings, Grounds and Equipment |
| 141 Maintenance of Fare Collection and<br>Counting Equipment                  | } → | 140 Maintenance of Other Buildings, Grounds<br>and Equipment               |
| 142 Maintenance of Communication System                                       |     |  |
| 143 Maintenance of General Administration<br>Buildings, Grounds and Equipment |     |  |
| 144 Maintenance of Electric Power Genera-<br>tion and Distribution Facilities |     |  |
| 145 Accident Repairs of Buildings,<br>Grounds and Equipment                   |     |  |
| 151 Vandalism Repairs of Buildings,<br>Grounds and Equipment                  | →   | 150 Vandalism Repairs of Buildings, Grounds<br>and Equipment               |
| 161 Generation and Distribution of<br>Electric Power                          | →   | 160 Generation and Distribution of Electric<br>Power                       |
| 171 Ticketing and Fare Collection   | →   | 170 Ticketing and Fare Collection  |
| 181 System Security   | →   | 180 System Security  |
| 191 Customer Services   | } → | 190 Marketing and Planning   |
| 192 Promotion   |     |  |
| 193 Market Research and Planning  |     |  |
| 201 Injuries and Damages  | →   | 200 Injuries and Damages   |
| 211 Safety  | →   | 210 Safety   |
| 221 Personnel Administration  | } → | 220 General Administration   |
| 222 General Legal Services  |     |  |
| 223 General Insurance   |     |  |
| 224 Data Processing   |     |  |
| 225 Finance and Accounting  |     |  |
| 226 Purchasing and Stores   |     |  |
| 227 General Engineering   |     |  |
| 228 Real Estate Management  |     |  |
| 229 Office Management and Services  |     |  |
| 230 General Management  |     |  |
| 241 General Function  | →   | 240 General Function   |

FARE Reporting System  
Expense Reporting

7.4 Definitions of Expense Functions

This section presents definitions of the FARE functions to be used in reporting object class expenses. A "Functions Definition Sheet" has been included for each Level A FARE function listed in Section 7.3. Each definition sheet describes the activities covered under each function and also prescribes which object class expenses are to be included in reporting the costs of each function. If a transit system reports expenses using Level B functions, the function definition sheets in this section should be combined and used according to the chart in Section 7.3 which outlines the aggregation from Level A to Level B.

As an introduction and aid to functional expense reporting, page 7.4-2 presents a "Guide for Functional Expense Reporting." This chart provides in matrix format, the overall structure for reporting expenses by function. The chart shows all of the Level A FARE functions, and with an "x" the object class expenses to report with each function. For each "x" on the chart, the detail components of the object class expense indicated are included in the respective function definition sheets.



FUNCTION DEFINITION SHEET

FUNCTION NO. 011

Page 1 of 2

FUNCTION NAME: Revenue Vehicle Operation

ACTIVITIES INCLUDED:

- moving revenue vehicles along transit routes while boarding and discharging passengers
- moving revenue vehicles from operating stations to route terminals or between route terminals (deadheading)
- laying-over at route terminals for an operator's rest period
- moving operators to and from relief points
- providing nondriving assistance in passenger loading

OBJECT CLASS EXPENSES INCLUDED:

Labor:

Operators' Wages - platform and travel pay of scheduled line, uncheduled line, charter and contract service revenue vehicle operators, conductors, collectors and other operating crewmen working aboard transit vehicles; pay of ferryboat deck crews (captain, chief officers, mates, pilots, etc.)

Other Hourly Wages - nonoperators providing passengers loading and other off-board and ashore assistance

Fringe Benefits:

Fringe Benefits Distribution - a pro rata share of total fringe benefits based on labor amounts in this function

Services:

Propulsion Power - cost of electric power purchased from an outside organization to propel vehicles

Materials and Supplies

Consumed:

Fuel and Lubricants - gasoline, diesel fuel, propane, lubricating oil, transmission fluid, grease, etc., used to operate revenue vehicles

Tires and Tubes - rental payments or replacement costs for tires and tubes on revenue vehicles

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 011

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Leases and Rentals:

- Passenger Revenue Vehicles - payments and accruals for the lease or rental of rolling stock used for providing passenger transit service

Other Taxes:

- Vehicle Licensing and Registration Fees - payments or accruals of fees assessed by Federal, state and local governments for granting authority to operate revenue vehicles
- Fuel and Lubricant Taxes - payments or accruals of excise and sales taxes on purchases of fuel and lubricants for revenue vehicles

Expense Transfers:

- Function Reclassifications - a debit amount representing that portion of the total Generation and Distribution of Electric Power (Function 161) costs attributable to the operation of revenue vehicles
- Expense Reclassifications - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function



FUNCTION DEFINITION SHEET

FUNCTION NO. 021

Page 1 of 2

FUNCTION NAME: Transportation Administration

ACTIVITIES INCLUDED:

- supervising station and terminal transportation activities
- providing clerical support for transportation administration activities
- making operators available for revenue vehicle operation, i.e., report, standby, breaks other than layovers, and turn-in time
- instructing operators, except that instructor's base pay for platform instruction time is included in Revenue Vehicle Operation
- inspecting operator performance by service inspector
- reporting accidents and appearing as a witness
- selecting runs during sign ups
- representing union
- administering sign ups

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- Operators' Wages - nonplatform pay of revenue vehicle operators, conductors and operating crewmen for time spent on above transportation administration activities
- Salaries and/or Other Hourly Wages - transportation managers, port captains, terminal managers, superintendents, supervisors and others engaged in administering transportation service at the system, division and station levels; secretaries, stenographers and clerks supporting supervision of transportation activities; driver training instructors, students and service inspectors

Fringe Benefits:

- Fringe Benefits Distribution - a pro rata share of total fringe benefits based on labor amounts in this function

Services:

- Management Service Fees - fees and expenses of an outside management service company for providing continuous transit supervision and management of transportation administration

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 021

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Services (Cont'd):

- Professional and Technical Services - fees and expenses of outside individuals, firms and companies for providing professional and technical services for transportation administration activities, e.g., service inspectors, vehicle driving instructors, efficiency consultants, etc.
  
- Temporary Help - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administrative help for use in transportation administration activities

Expense Transfers:

- Expense Reclassifications - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function
  
- Capitalization of Nonoperating Costs - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.)

FUNCTION DEFINITION SHEET

FUNCTION NO. 022

Page 1 of 2

FUNCTION NAME: Scheduling of Transportation Operations

ACTIVITIES INCLUDED:

- supervising scheduling activities
- providing clerical support for scheduling activities
- collecting data for schedule making\*
- making schedules
- cutting runs
- furnishing schedule information (routes, miles, time, run definitions, etc.)

\*NOTE: The collection of data for defining routes is part of the Market Research and Planning function. Scheduling data collection covers running times and passenger loading data along pre-defined routes.

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- |                                       |   |  |
|---------------------------------------|---|--|
| Salaries and/or<br>Other Hourly Wages | - | traffic managers, superintendents, department heads and supervisors engaged in supervising the preparation of schedules for transportation operations; secretaries, stenographers and clerk-typists supporting the supervision of scheduling activities; schedule analysts, makers, checkers, statistical clerks; design, layout and reproduction people engaged in producing finished schedules |
|---------------------------------------|---|--|

Fringe Benefits:

- |                                 |   |   |
|---------------------------------|---|---|
| Fringe Benefits<br>Distribution | - | a pro rata share of total fringe benefits based on labor amounts in this function |
|---------------------------------|---|---|

Services:

- |                            |   |   |
|----------------------------|---|---|
| Management Service<br>Fees | - | fees and expenses of an outside management service company for providing continuous transit supervision and management of scheduling of transportation operations |
|----------------------------|---|---|

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 022

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd)

Services (Cont'd):

- Professional and Technical Services - fees and expenses of outside individuals, firms and companies for providing professional and technical services for scheduling of transportation operations activities, e.g., scheduling efficiency consultants, finished schedule producers, etc.
  
- Temporary Help - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administrative help for use in scheduling of transportation operations activities

Expense Transfers:

- Expense Reclassifications - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function
  
- Capitalization of Nonoperating Costs - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.)

FUNCTION DEFINITION SHEET

FUNCTION NO. 031

Page 1 of 2

FUNCTION NAME: Revenue Vehicle Movement Control

ACTIVITIES INCLUDED:

- supervising revenue vehicle movement control activities
- providing clerical support for revenue vehicle movement control activities
- dispatching operators and vehicles from the operating station
- monitoring transit operations in communication and control centers
- supervising transit operations along transit routes
- controlling return of operators and vehicles to the operating station

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- |                                       |   |
|---------------------------------------|---|
| Operators' Wages                      | - revenue vehicle operators' pay for time spent on revenue vehicle movement control activities  |
| Salaries and/or<br>Other Hourly Wages | - transportation managers and supervisors engaged in controlling dispatch, movement and return of revenue vehicles at the system, division and station levels; secretaries and clerks supporting the supervision of vehicle movement control; road supervisors, dispatchers, stops and zones representatives, starters, timekeepers and employees engaged in furnishing supplies to vehicle operators; radio and telephone communication operators monitoring and controlling vehicle movement at communication centers |

Fringe Benefits:

- |                                 |   |
|---------------------------------|---|
| Fringe Benefits<br>Distribution | - a pro rata share of total fringe benefits based on labor amounts in this function |
|---------------------------------|---|

Services:

- |                            |  |
|----------------------------|--|
| Management Service<br>Fees | - fees and expenses of an outside management service company for providing continuous transit supervision and management of revenue vehicle movement control |
|----------------------------|--|

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 031

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Services (Cont'd):

- Professional and Technical Services - fees and expenses of outside individuals, firms and companies for providing professional and technical services for revenue vehicle movement control activities, e.g., communication consultants, control technicians, etc.
- Temporary Help - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administrative help for use in revenue vehicle movement control activities

Leases and Rentals:

- Revenue Vehicle Movement Control Facilities - payments and accruals for the lease or rental of land, buildings, office equipment and furniture and other equipment (traffic control computers, communication centers, etc.) used in revenue vehicle movement control

Expense Transfers:

- Expense Reclassifications - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function
- Capitalization of Nonoperating costs - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.)

FUNCTION DEFINITION SHEET

FUNCTION NO. 041

Page 1 of 2

FUNCTION NAME: Maintenance Administration-Vehicles

ACTIVITIES INCLUDED:

- providing supervision and clerical support for the administration of vehicle maintenance
- preparing and updating vehicle maintenance records
- accumulating and computing vehicle performance data, e.g., mileage, fuel and oil consumption, etc.
- providing technical training to vehicle maintenance personnel
- appearing as a witness
- engineering vehicle maintenance activities

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- |                                       |  |
|---------------------------------------|--|
| Salaries and/or<br>Other Hourly Wages | - maintenance managers, port engineers, superintendents, supervisors and non-working foremen and leadmen engaged in directing and supervising maintenance and repairs to vehicles; secretaries and clerk-typists supporting the administration of maintenance activities; garage and shop clerks, timekeepers and other clerical people engaged in scheduling and recording vehicle maintenance activities; vehicle maintenance training instructors and students; engineers and other technicians engaged in vehicle maintenance activities |
|---------------------------------------|--|

Fringe Benefits:

- |                                 |   |
|---------------------------------|---|
| Fringe Benefits<br>Distribution | - a pro rata share of total fringe benefits based on labor amounts in this function |
|---------------------------------|---|

Services:

- |                            |  |
|----------------------------|--|
| Management Service<br>Fees | - fees and expenses of an outside management service company for providing continuous transit supervision and management of vehicle maintenance administration |
|----------------------------|--|

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 041

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Services (Cont'd):

- |  |   |
|--|---|
| Professional and<br>Technical Services | - fees and expenses of outside individuals, firms and companies for providing professional and technical services for administering vehicle maintenance activities, e.g., mechanical and electrical engineers, vehicle maintenance training instructors, etc. |
| Temporary Help                         | - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administrative help for use in the administration of vehicle maintenance  |

Expense Transfers:

- |   |   |
|---|---|
| Expense Reclassifications               | - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function  |
| Capitalization of<br>Nonoperating Costs | - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.) |



FUNCTION DEFINITION SHEET

FUNCTION NO. 051

Page 1 of 2

FUNCTION NAME: Servicing Revenue Vehicles

ACTIVITIES INCLUDED:

- providing supervision and clerical support for servicing revenue vehicles
- washing and cleaning exterior of revenue vehicles
- washing and cleaning interior of revenue vehicles
- hostling revenue vehicles throughout service area
- refueling and adding oil and water to revenue vehicles

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- |                                       |   |  |
|---------------------------------------|---|--|
| Salaries and/or<br>Other Hourly Wages | - | service managers, supervisors and foremen engaged in overseeing the preparation of revenue vehicles for service (excluding repair work); cleaners, washers, fuelers, oilers and hostlers; secretaries and clerks supporting vehicle servicing activities |
|---------------------------------------|---|--|

Fringe Benefits:

- |                                 |   |   |
|---------------------------------|---|---|
| Fringe Benefits<br>Distribution | - | a pro rata share of total fringe benefits based on labor amounts in this function |
|---------------------------------|---|---|

Services:

- |                                  |   |   |
|----------------------------------|---|---|
| Temporary Help                   | - | fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administrative help for use in servicing revenue vehicles |
| Contract Maintenance<br>Services | - | fees and expenses of outside individuals and organizations, under a contract or on a single job basis for the servicing of revenue vehicles                             |

Materials and Supplies  
Consumed:

- |                                 |   |  |
|---------------------------------|---|--|
| Other Materials<br>and Supplies | - | cleaning supplies (soap, sponges, brooms, brushes, cloths, rubber clothing, etc.) and other materials used in servicing revenue vehicles |
|---------------------------------|---|--|

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 051

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd)

Expense Transfers:

- Expense Reclassifications - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function
  
- Capitalization of Nonoperating costs - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.)

FUNCTION DEFINITION SHEET

FUNCTION NO. 061

Page 1 of 2

FUNCTION NAME: Inspection and Light Maintenance of Revenue  
Vehicles

ACTIVITIES INCLUDED:

- inspecting the following revenue vehicle components on a scheduled preventive maintenance basis:
  - . engine and transmission
  - . fuel system
  - . ignition system
  - . chassis
  - . body, exterior and interior
  - . electrical system
  - . lubrication system
  - . trolleys, pantographs and third rail shoes
  - . trucks
  - . braking system
  - . air-conditioning system
- performing minor repairs to the above-listed revenue vehicle components
- changing lubrication fluids
- replacing minor repairable units of the above-listed revenue vehicle components
- making road calls to service revenue vehicle breakdowns
- towing and shifting revenue vehicles to maintenance facilities

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- Salaries and/or - working supervisors, foremen, lead-  
Other Hourly Wages men, inspectors, servicemen,  
greasers, mechanics, apprentices  
and others engaged in garage inspec-  
tion and light maintenance of  
revenue vehicles

Fringe Benefits:

- Fringe Benefits - a pro rata share of total fringe  
Distribution benefits based on labor amounts in  
this function

Services:

- Contract Maintenance - fees and expenses of outside individ-  
Services uals and organizations, under a  
contract or single job basis, for  
the inspection, light repair and  
maintenance of revenue vehicles

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 061

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Materials and Supplies

Consumed:

- Other Materials and Supplies - revenue vehicle minor repair parts (hoses, gaskets, minor body components, lights, controls, belts, springs, seals, fittings, etc.) and maintenance materials and supplies (grease, cleaning fluids, small tools, gauges, rags, etc.)

Expense Transfers:

Expense Reclassifications

- a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function

Capitalization of Nonoperating Costs

- a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.)

FUNCTION DEFINITION SHEET

FUNCTION NO. 062

Page 1 of 2

FUNCTION NAME: Heavy Maintenance of Revenue Vehicles

ACTIVITIES INCLUDED:

- rebuilding and overhauling repairable components
- performing major repairs on revenue vehicles on a scheduled or unscheduled basis. This work is generally done in the following facilities:
  - . machine shop
  - . sheet metal shop
  - . welding and blacksmith shop
  - . body and paint shop
  - . brake shop
  - . unit rebuild shop
  - . glass shop
  - . upholstery shop
  - . woodworking shop
- replacing major repairable units of revenue vehicles, including engines, transmissions, traction motors and air conditioners

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- |                                       |  |
|---------------------------------------|--|
| Salaries and/or<br>Other Hourly Wages | - working supervisors, foremen, leadmen, mechanics, welders, major component repairmen, electricians, benchhands, machinists, coil winders, sheet metal workers, sanders, painters, bodymen, upholsterers, glass installers, carpenters, blacksmiths and others engaged in shop repair and maintenance activities for revenue vehicles |
|---------------------------------------|--|

Fringe Benefits:

- |                                 |   |
|---------------------------------|---|
| Fringe Benefits<br>Distribution | - a pro rata share of total fringe benefits based on labor amounts in this function |
|---------------------------------|---|

Services:

- |                                  |  |
|----------------------------------|--|
| Contract Maintenance<br>Services | - fees and expenses of outside individuals and organizations, under a contract or single job basis, for the heavy repair and maintenance of revenue vehicles |
|----------------------------------|--|

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 062

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd)

Materials and Supplies

Consumed:

- Other Materials and Supplies - revenue vehicle major repair parts (engines, transmissions, brakes, clutches, major body components, etc.) and heavy maintenance materials and supplies (small tools, paint, wood, glass, welding stock, sheet metal, upholstery, etc.)

Expense Transfers:

- Expense Reclassifications - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function
- Capitalization of Nonoperating Costs - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.)

FUNCTION DEFINITION SHEET

FUNCTION NO. 063

Page 1 of 2

FUNCTION NAME: Accident Repairs of Revenue Vehicles

ACTIVITIES INCLUDED:

- repairing all damage to revenue vehicles resulting from collisions with stationary or moving objects, floods, accidentally ignited fires, etc.

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- Salaries and/or  
Other Hourly Wages - all direct and indirect maintenance and administrative labor actually expended on or allocated to the repair of accident damage on revenue vehicles

Fringe Benefits:

- Fringe Benefits  
Distribution - a pro rata share of total fringe benefits based on labor amounts in this function

Services:

- Contract Maintenance  
Services - fees and expenses of outside individuals and organizations, under a contract or single job basis, for the repair of accident damage to revenue vehicles

Materials and Supplies  
Consumed:

- Other Materials  
and Supplies - all vehicle repair parts (body parts, engine components, etc.) and materials (paint, wood, glass, metal, etc.) used to restore vehicles to an operating condition

Casualty and Liability  
Costs:

- Premiums for Property  
Damage Insurance - insurance premiums, applicable to an accounting period, to insure the transit system against loss from collision, fire, theft, flood and similar damage to its revenue vehicles

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 063

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Casualty and Liability  
Costs (Cont'd):

- Recoveries of Prop- - amounts recovered from insurance  
erty Damage companies and third parties for  
Losses claims of property damage to  
revenue vehicles

Property Retirement  
Write-Offs:

- Property Retirement - the undepreciated cost (book value)  
Write-Offs less salvage proceeds of revenue  
vehicles disposed of as a result  
of accident damage; if salvage  
amounts realized exceed book value,  
the excess is to be reported in this  
category as a credit amount

Expense Transfers:

- Expense Reclassifi- - a debit or credit amount composed of  
cations a combined group of object class  
expenses (labor, materials, services,  
etc.) which cannot be segregated by  
object class for reporting under  
this function
- Capitalization of - a credit amount composed of a combined  
Nonoperating Costs group of object class expenses (labor,  
materials, services, etc.) in this  
function which have been capitalized  
as property or transferred to other  
asset accounts (receivables, inven-  
tory, etc.)



FUNCTION DEFINITION SHEET

FUNCTION NO. 071

Page 1 of 2

FUNCTION NAME: Vandalism Repairs of Revenue Vehicles

ACTIVITIES INCLUDED:

- repairing all special damage to revenue vehicles resulting from willful or malicious destruction or defacement\*

NOTE: Covers work done specifically because of a vandal's act. If repair work is due to be done soon (repainting) and is speeded up because of the vandalism, charge this repair to Heavy Maintenance of Revenue Vehicles.

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- Salaries and/or  
Other Hourly Wages - all direct and indirect maintenance and administrative labor actually expended on or allocated to the repair of vandalism damage on revenue vehicles

Fringe Benefits:

- Fringe Benefits  
Distribution - a pro rata share of total fringe benefits based on labor amounts in this function

Services:

- Contract Maintenance  
Services - fees and expenses of outside individuals and organizations, under a contract or single job basis, for the repair of vandalism damage to revenue vehicles

Materials and Supplies  
Consumed:

- Other Materials  
and Supplies - all vehicle repair parts (body parts, engine components, etc.) and materials (paint, wood, glass, metal, etc.) used to restore vehicles to an operating condition

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 071

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Property Retirement

Write-Offs:

- Property Retirement Write-Offs - the undepreciated cost (book value) less salvage proceeds of revenue vehicles disposed of as a result of vandalism damage; if salvage amounts realized exceed book value, the excess is to be reported in this category as a credit amount

Expense Transfers:

- Expense Reclassifications - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function
- Capitalization of Nonoperating Costs - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.)

FUNCTION DEFINITION SHEET

FUNCTION NO. 081

Page 1 of 2

FUNCTION NAME: Maintenance Administration - Transit Way and Structures

ACTIVITIES INCLUDED:

- providing supervision and clerical support for the administration of transit way and structures maintenance
- preparing and updating transit way and structures maintenance records
- providing technical training to transit way and structures maintenance personnel
- engineering transit way and structure maintenance activities

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- |                    |   |  |
|--------------------|---|--|
| Salaries and/or    | - | maintenance managers, superintendents,   |
| Other Hourly Wages |   | supervisors and nonworking foremen and leadmen engaged in directing and supervising maintenance and repairs to transit way and structures; secretaries and clerk-typists supporting the administration of maintenance activities; clerks, time-keepers and other clerical people engaged in scheduling and recording transit way and structures maintenance activities; transit way and structures maintenance training instructors and students; engineers and other technicians engaged in transit way and structures maintenance activities |

Fringe Benefits:

- |                              |   |   |
|------------------------------|---|---|
| Fringe Benefits Distribution | - | a pro rata share of total fringe benefits based on labor amounts in this function |
|------------------------------|---|---|

Services:

- |                         |   |   |
|-------------------------|---|---|
| Management Service Fees | - | fees and expenses of an outside management service company for providing continuous transit supervision and management of transit way and structures maintenance administration |
|-------------------------|---|---|

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 081

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Services (Cont'd):

- Professional and Technical Services - fees and expenses of outside individuals, firms and companies for providing professional and technical services for transit way and structure maintenance activities, e.g., industrial and civil engineers, maintenance training instructors, etc.
  
- Temporary Help - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administrative help for use in the administration of transit way and structure maintenance

Expense Transfers:

- Expense Reclassifications - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function
  
- Capitalization of Nonoperating Costs - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.)

FUNCTION DEFINITION SHEET

FUNCTION NO. 091

Page 1 of 2

FUNCTION NAME: Maintenance of Vehicle Movement Control Systems

ACTIVITIES INCLUDED:

- inspecting, cleaning, repairing and replacing all components of vehicle movement control equipment including radios, roadway phones, monitor units, etc.

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- Salaries and/or Other Hourly Wages - working supervisors, foremen, leadmen, electronics technicians, radio-telephone repairmen and others engaged in the repair and maintenance of vehicle movement control equipment

Fringe Benefits:

- Fringe Benefits Distribution - a pro rata share of total fringe benefits based on labor amounts in this function

Services:

- Contract Maintenance Services - fees and expenses of outside individuals and organizations, under a contract or single job basis, for the servicing, repair or maintenance of vehicle movement control system components

Materials and Supplies

Consumed:

- Other Materials and Supplies - repair parts, maintenance materials and other related materials and supplies used to clean, maintain and repair components of vehicle movement control systems

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 091

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Expense Transfers:

- Expense Reclassifications - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function
  
- Capitalization of Nonoperating Costs - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.)

FUNCTION DEFINITION SHEET

FUNCTION NO. 092

Page 1 of 2

FUNCTION NAME: Maintenance of Roadway and Track

ACTIVITIES INCLUDED:

- inspecting, cleaning, repairing, clearing and replacing all components of roadway and track

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- Salaries and/or Other Hourly Wages - working supervisors, foremen, leadmen, inspectors, repair crewmen and others engaged in the repair and maintenance of roadway and track (sanding, removing snow, sweeping, scraping, etc.)

Fringe Benefits:

- Fringe Benefits Distribution - a pro rata share of total fringe benefits based on labor amounts in this function

Services:

- Contract Maintenance Services - fees and expenses of outside individuals and organizations, under a contract or single job basis, for the servicing, repair or maintenance of roadway and track components

Materials and Supplies

Consumed:

- Other Materials and Supplies - repair parts (rails, ties, ballast, etc.), maintenance material (sand, oil, salt, etc.) and other related materials and supplies used to clean, maintain and repair components of roadway and track

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 092

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Expense Transfers:

- Expense Reclassifications - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function.
  
- Capitalization of Nonoperating Costs - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.)



FUNCTION DEFINITION SHEET

FUNCTION NO. 093

Page 1 of 2

FUNCTION NAME: Maintenance of Structures, Tunnels, Bridges  
and Subways

ACTIVITIES INCLUDED:

- inspecting, cleaning, repairing and replacing all components of structures, tunnels, bridges and subways

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- Salaries and/or Other Hourly Wages - working supervisors, foremen, leadmen, inspectors, repair crews, carpenters, custodians, painters and others engaged in the repair and maintenance of transit way structures, tunnels, bridges and subways

Fringe Benefits:

- Fringe Benefits Distribution - a pro rata share of total fringe benefits based on labor amounts in this function

Services:

- Contract Maintenance Services - fees and expenses of outside individuals and organizations, under a contract or single job basis, for the servicing, repair or maintenance of structures, tunnels, bridges and subways

Materials and Supplies

Consumed:

- Other Materials and Supplies - repair and maintenance materials (wood, steel, paint, etc.) and other related materials and supplies used to clean, maintain and repair components of structures, tunnels, bridges and subways



FUNCTION DEFINITION SHEET

FUNCTION NO. 094

Page 1 of 2

FUNCTION NAME: Maintenance of Passenger Stations

ACTIVITIES INCLUDED:

- inspecting, repairing and replacing components of passenger station buildings and equipment
- providing custodial services for passenger station buildings and grounds

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- |                                       |   |
|---------------------------------------|---|
| Salaries and/or<br>Other Hourly Wages | - working supervisors, foremen, leadmen, inspectors, mechanics, servicemen, carpenters, plumbers, electricians, custodians, painters, janitors, utilitymen, handymen, groundskeepers and others engaged in the repair and maintenance of passenger station buildings, grounds and equipment |
|---------------------------------------|---|

Fringe Benefits:

- |                                 |   |
|---------------------------------|---|
| Fringe Benefits<br>Distribution | - a pro rata share of total fringe benefits based on labor amounts in this function |
|---------------------------------|---|

Services:

- |                                  |  |
|----------------------------------|--|
| Contract Maintenance<br>Services | - fees and expenses of outside individuals and organizations, under a contract or single job basis, for the servicing, repair or maintenance of passenger stations                               |
| Custodial Services               | - fees and expenses of outside individuals and organizations, under a contract or single job basis, providing janitorial and other cleaning services for passenger station buildings and grounds |

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 094

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Materials and Supplies

Consumed:

Other Materials and Supplies - repair parts, maintenance materials, janitorial supplies and other related materials and supplies used to clean, maintain and repair components of passenger stations

Expense Transfers:

Expense Reclassifications - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services etc.) which cannot be segregated by object class for reporting under this function

Capitalization of Nonoperating Costs - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.)

FUNCTION DEFINITION SHEET

FUNCTION NO. 095

Page 1 of 2

FUNCTION NAME: Maintenance of Operating Station Buildings,  
Grounds and Equipment

ACTIVITIES INCLUDED:

- inspecting, repairing and replacing components of operating station buildings and equipment
- providing custodial services for operating station buildings and grounds

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- Salaries and/or - working supervisors, foremen, leadmen,  
Other Hourly Wages inspectors, mechanics, servicemen, carpenters, plumbers, electricians, custodians, painters, janitors, utilitymen, handymen, grounds-keepers and others engaged in the repair and maintenance of operation station buildings, grounds and equipment

Fringe Benefits:

- Fringe Benefits - a pro rata share of total fringe bene-  
Distribution fits based on labor amounts in this function

Services:

- Contract Maintenance - fees and expenses of outside individ-  
Services uals and organizations, under a contract or single job basis, for the servicing, repair or maintenance of operating station buildings, grounds and equipment
- Custodial Services - fees and expenses of outside individ-  
uals and organizations, under a contract or single job basis, providing janitorial and other cleaning services for operating station buildings and grounds

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 095

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Materials and Supplies

Consumed:

Other Materials and Supplies - repair parts, maintenance materials, janitorial supplies and other related materials and supplies used to clean, maintain and repair components of operating station buildings, grounds and equipment

Expense Transfers:

Expense Reclassifications - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function

Capitalization of Nonoperating Costs - a credit amount composed of a combined group of object class expenses (labor materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.)

FUNCTION DEFINITION SHEET

FUNCTION NO. 101

Page 1 of 2

FUNCTION NAME: Maintenance of Garage and Shop Buildings, Grounds  
and Equipment

ACTIVITIES INCLUDED:

- inspecting, repairing and replacing components of garage and shop buildings and equipment
- providing custodial services for garage and shop buildings and grounds

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- Salaries and/or - working supervisors, foremen, leadmen,  
Other Hourly Wages inspectors, mechanics, servicemen,  
carpenters, plumbers, electricians,  
custodians, painters, janitors,  
utilitymen, handymen, groundskeepers  
and others engaged in the repair and  
maintenance of garage and shop  
buildings, grounds and equipment

Fringe Benefits:

- Fringe Benefits - a pro rata share of total fringe bene-  
Distribution fits based on labor amounts in this  
function

Services:

- Contract Maintenance - fees and expenses of outside individ-  
Services uals and organizations, under a  
contract or single job basis, for the  
servicing, repair or maintenance of  
garage and shop buildings, grounds  
and equipment
- Custodial Services - fees and expenses of outside individ-  
uals and organizations, under a  
contract or single job basis, pro-  
viding janitorial and other cleaning  
services for garage and shop  
buildings and grounds

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 101

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Materials and Supplies

Consumed:

Other Materials and Supplies - repair parts, maintenance materials, janitorial supplies and other related materials and supplies used to clean, maintain and repair components of garage and shop buildings, grounds and equipment

Expense Transfers:

Expense Reclassifications - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function

Capitalization of Nonoperating Costs - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.)



FUNCTION DEFINITION SHEET

FUNCTION NO. 111

Page 1 of 2

FUNCTION NAME: Servicing and Fuel for Service Vehicles

ACTIVITIES INCLUDED:

- providing supervision and clerical support for the servicing of service vehicles
- washing and cleaning exterior of service vehicles
- washing and cleaning interior of service vehicles
- hostling service vehicles throughout service area
- refueling and adding oil and water to service vehicles

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- Salaries and/or - service managers, supervisors, and  
Other Hourly Wages foremen engaged in overseeing the preparation of service vehicles for operation (excluding repair work); cleaners, washers, fuelers, oilers and hostlers; secretaries and clerks supporting servicing activities for service vehicles

Fringe Benefits:

- Fringe Benefits - a pro rata share of total fringe bene-  
Distribution fits based on labor amounts in this function

Services:

- Temporary Help - fees and expenses of outside individ-  
uals and agencies for providing temporary secretarial, clerical, and other administrative help for use in servicing service vehicles
- Contract Maintenance - fees and expenses of outside individ-  
Services uals and organizations, under a contract or single job basis, for the servicing of service vehicles

Materials and Supplies

Consumed:

- Fuel and Lubricants - gasoline, diesel, propane, lubricating  
oil, transmission fluid, grease, etc., used to operate service vehicles

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 111

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Materials and Supplies

Consumed (Cont'd):

Tires and Tubes - rental payments or replacement costs for tires and tubes used on service vehicles

Other Materials and Supplies - cleaning supplies (soap, sponges, brooms, brushes, cloths, rubber clothing, etc.) and other materials used in servicing service vehicles

Other Taxes:

Fuel and Lubricant Taxes - payments or accruals of excise and sales taxes on purchases of fuel and lubricants for service vehicles

Expense Transfers:

Expense Reclassifications - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function

Capitalization of Nonoperating Costs - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.)

FUNCTION DEFINITION SHEET

FUNCTION NO. 121

Page 1 of 2

FUNCTION NAME: Inspection and Maintenance of Service Vehicles

ACTIVITIES INCLUDED:

- inspecting the following service vehicle components on a scheduled preventive maintenance basis:
  - engine and transmission
  - fuel system
  - ignition system
  - chassis
  - body, exterior and interior
  - electrical system
  - trolleys, pantographs, and third rail shoes
  - trucks
  - braking system
  - air-conditioning system
- performing minor repairs to the above listed service vehicle components
- changing lubrication fluids
- replacing minor repairable units of the above listed service vehicle components
- making road calls for service vehicle breakdowns
- towing and shifting service vehicles to maintenance facilities
- rebuilding and overhauling repairable components of service vehicles
- performing major repairs on service vehicles on a scheduled or unscheduled basis. This work is generally done in the following facilities:
  - machine shop
  - sheet metal shop
  - welding and blacksmith shop
  - body and paint shop
  - brake shop
  - unit rebuild shop
  - glass shop
  - upholstery shop
  - woodworking shop
- replacing major repairable units of service vehicles, including engines, transmissions, traction motors, and air conditioners

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- Salaries and/or - working supervisors, foremen, leadmen,  
Other Hourly Wages inspectors, servicemen, greasers,  
mechanics, apprentices, welders, major  
component repairmen, electricians,

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 121

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Labor (Cont'd):

Salaries and/or  
Other Hourly Wages  
(Cont'd)                      benchhands, machinists, coil winders,  
sheet metal workers, sanders,  
painters, bodymen, upholsters, glass  
installers, carpenters, blacksmiths,  
and others engaged in garage and shop  
repair and maintenance activities  
for service vehicles

Fringe Benefits:

Fringe Benefits                      - a pro rata share of total fringe bene-  
Distribution                              fits based on labor amounts in this  
function

Services:

Contract Maintenance                - fees and expenses of outside individ-  
Services                                      uals and organizations, under a  
contract or single job basis, for  
the inspection, repair or maintenance  
of service vehicles

Materials and Supplies  
Consumed:

Other Materials                      - all vehicle repair parts (body parts,  
and Supplies                              engine components, etc.) and  
materials (paint, wood, glass, metal,  
etc.) used in the inspection and  
maintenance of service vehicles

Expense Transfers:

Expense Reclassifi-                - a debit or credit amount composed of  
Cations                                      a combined group of object class  
expenses (labor, materials, services,  
etc.) which cannot be segregated by  
object class for reporting under this  
function

Capitalization of                      - a credit amount composed of a combined  
Nonoperating Costs                      group of object class expenses  
(labor, materials, services, etc.) in  
this function which have been capi-  
talized as property or transferred to  
other asset accounts (receivables,  
inventory, etc.)

FUNCTION DEFINITION SHEET

FUNCTION NO. 131

Page 1 of 2

FUNCTION NAME: Maintenance Administration-Other Buildings,  
Grounds and Equipment

ACTIVITIES INCLUDED:

- providing supervision and clerical support for the maintenance administration of other buildings, grounds and equipment
- preparing and updating maintenance records for other buildings, grounds and equipment
- providing technical training to maintenance personnel
- engineering maintenance of other buildings, grounds and equipment

NOTE: "Other" in this definition includes all buildings, grounds and equipment except revenue vehicles and transit way and structures.

OBJECT CLASS EXPENSE INCLUDED:

Labor:

- |                                       |   |
|---------------------------------------|---|
| Salaries and/or<br>Other Hourly Wages | - maintenance managers, superintendents, supervisors and nonworking foremen and leadmen engaged in directing and supervising maintenance and repairs to other buildings, grounds and equipment; secretaries and clerk-typists supporting the administration of maintenance activities; clerks, timekeepers and other clerical people engaged in scheduling and recording maintenance activities for other buildings, grounds and equipment; maintenance training instructors and students; engineers and other technicians engaged in other buildings, grounds and equipment maintenance activities |
|---------------------------------------|---|

Fringe Benefits:

- |                                 |   |
|---------------------------------|---|
| Fringe Benefits<br>Distribution | - a pro rata share of total fringe benefits based on labor amounts in this function |
|---------------------------------|---|

FUNCTION DIFINZTION SHEET (Cont'd)

FUNCTION NO. 131

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd)

Services:

- Management Service Fees - fees and expenses of an outside management service company for providing continuous transit supervision and management of other buildings, grounds and equipment maintenance administration
- Professional and Technical Services - fees and expenses of outside individuals, firms and companies for providing professional and technical services for maintenance of other buildings, grounds and equipment, e.g., industrial and civil engineers maintenance training instructors, etc.
- Temporary Help - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administrative help for use in the administration of other buildings, grounds and equipment maintenance

Expense Transfers:

- Expense Reclassifications - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function
- Capitalization of Nonoperating Costs - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory etc.)

FUNCTION DEFINITION SHEET

FUNCTION NO. 141

Page 1 of 2

FUNCTION NAME: Maintenance of Fare Collection and Counting  
Equipment

ACTIVITIES INCLUDED:

- inspecting, cleaning, repairing and replacing all components of fare collection and counting equipment (fareboxes, vaults, counters, changes, sorters, etc.)

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- Salaries and/or - working supervisors, foremen, leadmen,  
Other Hourly Wages mechanics, cleaners, handymen, servicemen and others engaged in the repair and maintenance of fare collection and counting equipment

Fringe Benefits:

- Fringe Benefits - a pro rata share of total fringe bene-  
Distribution fits based on labor amounts in this function

Services:

- Contract Maintenance - fees and expenses of outside individ-  
Services uals and organizations, under a contract or single job basis, for the servicing, repair or maintenance of fare collection and counting equipment

Materials and Supplies

Consumed:

- Other Materials - repair parts, maintenance materials  
and Supplies and other related materials and supplies used to clean, maintain and repair components of fare collection and counting equipment





FUNCTION DEFINITION SHEET

FUNCTION NO. 142

Page 1 of 2

FUNCTION NAME: Maintenance of Communication System

ACTIVITIES INCLUDED:

- inspecting, cleaning, repairing and replacing all components of communication systems (office telephones, public address units, etc.), other than those devoted to the vehicle movement control function, which are included in "Maintenance of Vehicle Movement Control Systems."

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- Salaries and/or  
Other Hourly Wages - working supervisors, foremen, leadmen, electricians, servicemen, cleaners, electronics technicians, mechanics, utilitymen, inspectors and others engaged in the repair and maintenance of general communication equipment

Fringe Benefits:

- Fringe Benefits  
Distribution - a pro rata share of total fringe benefits based on labor amounts in this function

Services:

- Contract Maintenance  
Services - fees and expenses of outside individuals and organizations, under a contract or single job basis, for the servicing, repair or maintenance of general communication system components

Materials and Supplies

Consumed:

- Other Materials  
and Supplies - repair parts, maintenance materials and other related materials and supplies used to clean, maintain and repair components of general communication system equipment

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 142

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Expense Transfers:

- Expense Reclassifications - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function
  
- Capitalization of Nonoperating Costs - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.)

FUNCTION DEFINITION SHEET

FUNCTION NO. 143

Page 1 of 2

FUNCTION NAME: Maintenance of General Administration Buildings,  
Grounds and Equipment

ACTIVITIES INCLUDED:

- inspecting, repairing and replacing components of buildings and equipment used for general administration
- providing custodial services for buildings and grounds used for general administration

NOTE: Maintaining data processing facilities should be included under the Data Processing function

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- |                                       |   |
|---------------------------------------|---|
| Salaries and/or<br>Other Hourly Wages | - working supervisors, foremen, leadmen, inspectors, mechanics, servicemen, carpenters, plumbers, electricians, custodians, painters, janitors, utilitymen, handymen, groundskeepers, and others engaged in the repair and maintenance of general administration buildings, grounds and equipment |
|---------------------------------------|---|

Fringe Benefits:

- |                                 |   |
|---------------------------------|---|
| Fringe Benefits<br>Distribution | - a pro rata share of total fringe benefits based on labor amounts in this function |
|---------------------------------|---|

Services:

- |                                  |   |
|----------------------------------|---|
| Contract Maintenance<br>Services | - fees and expenses of outside individuals and organizations, under a contract or single job basis, for the servicing, repair or maintenance of general administration buildings, grounds and equipment |
| Custodial Services               | - fees and expenses of outside individuals and organizations under a contract or single job basis, providing janitorial and other cleaning services for general administration buildings and grounds    |

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 143

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Materials and Supplies

Consumed:

- Other Materials and Supplies - repair parts, maintenance materials, janitorial supplies and other related materials and supplies used to clean, maintain and repair components of general administration buildings, grounds and equipment

Expense Transfers:

- Expense Reclassifications - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function
- Capitalization of Nonoperating Costs - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.)

FUNCTION DEFINITION SHEET

FUNCTION NO. 144

Page 1 of 2

FUNCTION NAME: Maintenance of Electric Power Generation and  
Distribution Facilities

ACTIVITIES INCLUDED:

- inspecting, cleaning, repairing and replacing all components of electric power generation and distribution facilities and equipment (including third rail and overhead lines)

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- Salaries and/or  
Other Hourly Wages - working supervisors, foremen, leadmen, inspectors, mechanics, carpenters, plumbers, electricians, custodians, painters, janitors, utilitymen, handymen, servicemen, and others engaged in the repair and maintenance of electric power generation and distribution facilities

Fringe Benefits:

- Fringe Benefits  
Distribution - a pro rata share of total fringe benefits based on labor amounts in this function

Services:

- Contract Maintenance  
Services - fees and expenses of outside individuals and organizations, under a contract or single job basis, for the servicing, repair of maintenance of components of electric power generation and distribution facilities

Materials and Supplies  
Consumed:

- Other Materials  
and Supplies - repair parts, maintenance materials and other related materials and supplies used to clean, maintain and repair components of electric power generation and distribution equipment

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 144

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Expense Transfers:

- Expense Reclassifications - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function
  
- Capitalization of Nonoperating Costs - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.)

FUNCTION DEFINITION SHEET

FUNCTION NO. 145

Page 1 of 2

FUNCTION NAME: Accident Repairs of Buildings, Grounds and Equipment

ACTIVITIES INCLUDED:

- repairing all damage to buildings, grounds and equipment resulting from collisions with stationary or moving objects, floods, accidentally ignited fires, etc.

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- Salaries and/or Other Hourly Wages - all direct and indirect maintenance and administrative labor actually expended on or allocated to the repair of accident damage on buildings, grounds and equipment

Fringe Benefits:

- Fringe Benefits Distribution - a pro rata share of total fringe benefits based on labor amounts in this function

Services:

- Contract Maintenance Services - fees and expenses of outside individuals and organizations, under a contract or single job basis, for the repair of accident damage to buildings, grounds and equipment

Materials and Supplies Consumed:

- Other Materials and Supplies - all repair parts and materials (paint, wood, glass, metal, etc.) used to restore buildings, grounds and equipment from accident damage

Casualty and Liability Costs:

- Premiums for Property Damage Insurance - insurance premiums, applicable to an accounting period, to insure the transit system against loss from collision, fire, theft, flood and similar damage to its buildings, grounds and equipment

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FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 145

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Casualty and Liability  
Costs (Cont'd):

- Recoveries of Property Damage Losses - amounts recovered from insurance companies and third parties for claims of property damage to buildings, grounds and equipment

Property Retirement  
Write-Offs:

- Property Retirement Write-Offs - the undepreciated cost (book value) less salvage proceeds of buildings, grounds and equipment disposed of as a result of accident damage; if salvage amounts realized exceed book value, the excess is to be reported in this category as a credit amount

Expense Transfers:

- Expense Reclassifications - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function
- Capitalization of Nonoperating Costs - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.)



FUNCTION DEFINITION SHEET

FUNCTION NO. 151

Page 1 of 2

FUNCTION NAME: Vandalism Repairs of Buildings, Grounds and  
Equipment

ACTIVITIES INCLUDED:

- repairing all special damage to buildings, grounds and equipment resulting from willful or malicious destruction or defacement

NOTE: Covers work done specifically because of a vandal's act. If repair would be done soon (repainting) and is speeded up because of the vandalism, charge this repair to the appropriate normal maintenance function.

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- Salaries and/or  
Other Hourly Wages - all direct and indirect maintenance and administrative labor actually expended on or allocated to the repair of vandalism damage on buildings, grounds and equipment

Fringe Benefits:

- Fringe Benefits  
Distribution - a pro rata share of total fringe benefits based on labor amounts in this function

Services:

- Contract Maintenance  
Services - fees and expenses of outside individuals and organizations, under a contract or single job basis, for the repair of vandalism damage to buildings, grounds and equipment

Materials and Supplies

Consumed:

- Other Materials  
and Supplies - all repair parts and materials (paint, wood, glass, metal, etc.) used to restore buildings, grounds and equipment to operating condition

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 151

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Property Retirement

Write-Offs:

- Property Retirement Write-Offs - the undepreciated cost (book value) less salvage proceeds of buildings and equipment disposed of as a result of vandalism damage; if salvage amounts realized exceed book value, the excess is to be reported in this category as a credit amount

Expense Transfers:

- Expense Reclassifications - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function
- Capitalization of Nonoperating Costs - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.)

FUNCTION DEFINITION SHEET

FUNCTION NO. 161

Page 1 of 2

FUNCTION NAME: Generation and Distribution of Electric Power

ACTIVITIES INCLUDED:

- supervising, monitoring and operating power generation and distribution facilities

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- |                                       |  |
|---------------------------------------|--|
| Salaries and/or<br>Other Hourly Wages | - managers, supervisors, foremen,<br>operators, monitors, clerks and<br>others directly engaged in the<br>generation and distribution of<br>electric power |
|---------------------------------------|--|

Fringe Benefits:

- |                                 |   |
|---------------------------------|---|
| Fringe Benefits<br>Distribution | - a pro rata share of total fringe bene-<br>fits based on labor amounts in this<br>function |
|---------------------------------|---|

Services:

- |  |   |
|--|---|
| Management Service<br>Fees             | - fees and expenses of an outside manage-<br>ment company service for providing<br>continuous transit supervision and<br>management of generation and<br>distribution of electric power   |
| Professional and<br>Technical Services | - fees and expenses of outside individ-<br>uals, firms and companies for pro-<br>viding professional and technical<br>services for generation and distri-<br>bution of electric power, e.g.,<br>electrical engineers, mechanical<br>engineers, etc. |

Leases and Rentals:

- |  |  |
|--|--|
| Power Generation<br>and Distribution<br>Facilities | - payments or accruals for the lease or<br>rental of land, buildings, office<br>equipment and furnishings and<br>other machinery or equipment used<br>only in generation and distribution<br>of electric power |
|--|--|

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 161

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Expense Transfers:

- Function Reclassifications - a credit amount representing the total costs of this function to be distributed to Function 011 - Revenue Vehicle Operation and Function 241 - General
  
- Expense Reclassifications - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function
  
- Capitalization of Nonoperating Costs - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.)

FUNCTION DEFINITION SHEET

FUNCTION NO. 171

Page 1 of 3

FUNCTION NAME: Ticketing and Fare Collection

ACTIVITIES INCLUDED:

- providing supervision and clerical support for fare collection and counting activities
- printing tickets, transfers, tokens, passes, etc.
- distributing, selling and collecting tickets, tokens, etc.
- controlling tickets, tokens, etc., in custody of sales agents
- pulling vaults from fare collection devices
- transporting cash to counting facilities
- counting cash, transfers, tokens, etc.
- destroying used tickets and transfers
- transporting cash to banks
- providing security for the fare collection process
- auditing and controlling fare collection, including reconciling registration readings to cash collections

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- |                                       |  |
|---------------------------------------|--|
| Operators' Wages                      | - revenue vehicle operators' pay for time spent on ticketing and fare collection   |
| Salaries and/or<br>Other Hourly Wages | - managers, treasurers, cashiers, department heads and supervisors engaged in supervising ticketing and fare collection activities; secretaries and clerk-typists supporting supervision; agents distributing, selling and collecting fares; printers and other machine operators producing tickets, tokens, etc.; people controlling and servicing sales outlets; vault pullers, sorters, money counters and cash clerks, security men on vehicles and at collection and counting areas; vehicle drivers transporting money to counting facilities and banks; accounting and control clerks auditing and monitoring fare sales, collection and counting activities; fare registration reconciliation clerks |

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FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 171

Page 2 of 3

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Fringe Benefits:

- Fringe Benefits Distribution - a pro rata share of total fringe benefits based on labor amounts in this function

Services:

- Management Service Fees - fees and expenses of an outside management service company for providing continuous transit supervision and management of ticketing and fare collection

- Professional and Technical Services - fees, commissions, and expenses of outside individuals, firms and companies for providing professional and technical services for ticketing and fare collection activities, e.g., fare collection security men and truck drivers, fare counting and depositing services, fare sales outlets and agents, collection and counting efficiency consultants and engineers, etc.

- Temporary Help - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administrative help for use in ticketing and fare collection activities

Materials and Supplies Consumed:

- Other Materials and Supplies - tickets, tokens, passes, transfers, refund chits, etc.

Leases and Rentals:

- Revenue Collection and Processing Facilities - payments and accruals for the lease or rental of land, buildings and office furniture and equipment used exclusively in revenue collection and processing; fare boxes, vaults, sorters, counters and other similar equipment used in revenue collection and processing

7.4-58

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 171

Page 3 of 3

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Expense Transfers:

- Expense Reclassifications - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function
  
- Capitalization of Nonoperating Costs - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.)

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FUNCTION DEFINITION SHEET

FUNCTION NO. 181

Page 1 of 2

FUNCTION NAME: System Security

ACTIVITIES INCLUDED:

- providing supervision and clerical support for security activities
- patrolling revenue vehicles and passenger stations during revenue operations
- patrolling and controlling access to yards, buildings and structures
- monitoring security devices such as closed circuit TV, alarm systems, etc.
- reporting breaches of security

NOTE: Security activities associated with the fare collection and counting process should be included as part of the Ticketing and Fare Collection function

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- |                    |  |
|--------------------|--|
| Salaries and/or    | - security managers and supervisors  |
| Other Hourly Wages | engaged in supervising system-wide security; secretaries and clerks supporting security supervision; policemen, special agents, watchmen, patrolmen, inspectors and others engaged in providing overall security |

Fringe Benefits:

- |                              |   |
|------------------------------|---|
| Fringe Benefits Distribution | - a pro rata share of total fringe benefits based on labor amounts in this function |
|------------------------------|---|

Services:

- |                         |   |
|-------------------------|---|
| Management Service Fees | - fees and expenses of an outside management service company for providing continuous transit supervision and management of system security                               |
| Temporary Help          | - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administrative help for use in system security activities |

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 181

Page 1 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Services (Cont'd):

- Security Services - fees and expenses of outside organizations furnishing security personnel (watchmen, patrolmen, special agents, etc.) or equipment (monitoring devices, alarm systems, etc.) to provide transit system security

Materials and-Supplies Consumed:

- Other Materials and Supplies - security uniforms, badges, ammunition, special forms, etc.

Expense Transfers:

- Expense Reclassifications - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function
- Capitalization of Nonoperating Costs - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.)

FUNCTION DEFINITION SHEET

FUNCTION NO. 191

Page 1 of 2

FUNCTION NAME: Customer Services

ACTIVITIES INCLUDED:

- providing supervision and clerical support for public information and customer relations activities
- selling and arranging for the provision of charter services
- providing route information in passenger stations and at other points along the transit way
- providing telephone information service
- handling customer complaints
- administering a lost and found operation

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- |                                       |   |
|---------------------------------------|---|
| Operators' Wage                       | - revenue vehicle operators' pay for time spent on customer service activities  |
| Salaries and/or<br>Other Hourly Wages | - managers, department heads and supervisors engaged in supervising customer service activities; charter service managers, salesmen and staff workers; people manning route information booths and stands; telephone information operators and clerks; employees staffing a lost and found department; people engaged in designing, producing and distributing system maps and timetables |

Fringe Benefits:

- |                                 |   |
|---------------------------------|---|
| Fringe Benefits<br>Distribution | - a pro rata share of total fringe benefits based on labor amounts in this function |
|---------------------------------|---|

Services:

- |                            |   |
|----------------------------|---|
| Management Service<br>Fees | - fees and expenses of an outside management service company for providing continuous transit supervision and management of customer services |
|----------------------------|---|

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 191

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Services (Cont'd):

- Professional and Technical Services - fees and expenses of outside individuals, firms and companies for providing professional and technical services for customer service activities, e.g., telephone information consultants, printers for charter materials, timetables, and system maps, etc.
  
- Temporary Help - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administration help for use in customer services activities

Materials and Supplies Consumed:

- Other Materials and Supplies - timetables, system maps, etc.

Expense Transfers:

- Expense Reclassifications - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function
  
- Capitalization of Nonoperating Costs - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.)

FUNCTION DEFINITION SHEET

FUNCTION NO. 192

Page 1 of 2

FUNCTION NAME: Promotion

ACTIVITIES INCLUDED:

- providing supervision and clerical support for promotion activities
- media relations including preparing and distributing press releases
- designing, producing and distributing promotional material e.g., posters, decals, photographs, leaflets, newspaper mats, etc.
- designing and implementing, with or without outside agency assistance, programs for advertising and promoting the use of transit service

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- |                                       |   |  |
|---------------------------------------|---|--|
| Salaries and/or<br>Other Hourly Wages | - | marketing and advertising managers, public information directors and other supervisors and department heads engaged in directing and supervising promotion activities; secretaries and clerks supporting supervision of promotion; design and layout artists, news writers and editors, mass media and public relations representatives; printers and machine operators producing promotional material |
|---------------------------------------|---|--|

Fringe Benefits:

- |                                 |   |   |
|---------------------------------|---|---|
| Fringe Benefits<br>Distribution | - | a pro rata share of total fringe benefits based on labor amounts in this function |
|---------------------------------|---|---|

Services:

- |                            |   |  |
|----------------------------|---|--|
| Management Service<br>Fees | - | fees and expenses of an outside management service company for providing continuous transit supervision and management of promotion  |
| Advertising Fees           | - | fees, commissions and expenses of an outside advertising agency for the development and production of advertising campaigns and other promotional material; media fees and expenses for advertising space in |

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 192

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Services (Cont'd):

Advertising Fees (Cont'd) newspapers and periodicals, bill boards, radio, television, etc.

Professional and Technical Services - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administrative help for use in promotion activities

Materials and Supplies Consumed:

Other Materials and Supplies - leaflets, posters, mats, decals, display items, photographs, and similar materials and supplies used in promotion activities

Expense Transfers:

Expense Reclassifications - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function

Capitalization of Nonoperating Costs - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.)

FUNCTION DEFINITION SHEET

FUNCTION NO. 193

Page 1 of 2

FUNCTION NAME: Market Research and Planning

ACTIVITIES INCLUDED:

- providing supervision and clerical support for research and planning activities
- conducting consumer behavior research and transit service demand surveys to help define new routes, revisions to existing routes, etc.
- conducting long-range and regional transit planning and analysis

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- |                                       |   |   |
|---------------------------------------|---|---|
| Salaries and/or<br>Other Hourly Wages | - | directors, managers, supervisors and department heads engaged in directing and supervising transit market research and planning activities; secretaries and clerks supporting supervision activities; transit analysts and planners; customer and market researchers; design, layout and graphics specialists |
|---------------------------------------|---|---|

Fringe Benefits:

- |                                 |   |   |
|---------------------------------|---|---|
| Fringe Benefits<br>Distribution | - | a pro rata share of total fringe benefits based on labor amounts in this function |
|---------------------------------|---|---|

Services:

- |  |   |  |
|--|---|--|
| Management Service<br>Fees             | - | fees and expenses of an outside management service company for providing continuous transit supervision and management of market research and planning   |
| Professional and<br>Technical Services | - | fees and expenses of outside individuals, firms and companies for providing professional and technical services for market research and planning activities, e.g., consumer research consultants, planning consultants, etc. |
| Temporary Help                         | - | fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and  |

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 193

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Services (Cont'd):

|                            |  |
|----------------------------|--|
| Temporary Help<br>(Cont'd) | other administrative help for<br>use in market research and planning<br>activities |
|----------------------------|--|

Expense Transfers:

- |   |   |
|---|---|
| Expense Reclassifi-<br>cations          | - a debit or credit amount composed of<br>a combined group of object class<br>expenses (labor, materials, services,<br>etc.) which cannot be segregated by<br>object class for reporting under<br>this function   |
| Capitalization of<br>Nonoperating Costs | - a credit amount composed of a combined<br>group of object class expenses<br>(labor, materials, services, etc.)<br>in this function which have been<br>capitalized as property or trans-<br>ferred to other asset accounts<br>(receivables, inventory, etc.) |



FUNCTION DEFINITION SHEET

FUNCTION NO. 201

Page 1 of 3

FUNCTION NAME: Injuries and Damages

ACTIVITIES INCLUDED:

- providing supervision and clerical support for injury and damage activities
- insuring the transit system against liability losses
- receiving injury and damage claims filed against the transit system
- investigating accidents to determine liability
- negotiating settlements of public liability cases
- making payments in settlement of liability cases
- defending public liability cases in court
- accumulating accident and liability claim statistics

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- |                                       |   |   |
|---------------------------------------|---|---|
| Salaries and/or<br>Other Hourly Wages | - | managers, department heads and supervisors engaged in supervising injuries and damages activities; secretaries and clerks supporting administration and supervision; negotiators, lawyers, claims adjusters, investigators, special agents and photographers; statisticians and clerks accumulating and maintaining claims and accidents data |
|---------------------------------------|---|---|

Fringe Benefits:

- |                                 |   |   |
|---------------------------------|---|---|
| Fringe Benefits<br>Distribution | - | a pro rata share of total fringe benefits based on labor amounts in this function |
|---------------------------------|---|---|

Services:

- |  |   |  |
|--|---|--|
| Management Service<br>Fees             | - | fees and expenses of an outside management service company for providing continuous transit supervision and management of injuries and damages   |
| Professional and<br>Technical Services | - | fees and expenses of outside individuals, firms and companies for providing professional and technical services for injuries and damages activities, e.g., witnesses, attorneys, claims agents and adjustors, investigators, photographers, doctors, hospitals, ambulances, nurses, courts, etc. |

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 201

Page 2 of 3

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Services (Cont'd):

- Temporary Help - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administrative help for use in injuries and damages activities

Casualty and Liability

Costs:

- Premiums for Public Liability Insurance - insurance premiums applicable to an accounting period, to insure the transit system against loss from liability for acts which cause damage to other persons or property
- Payouts for Uninsured Public Liability Settlements - payments or accruals of actual liability to others arising from culpable acts of the transit system which are not covered by public liability insurance
- Provision for Uninsured Public Liability Settlements - periodic estimates of liability to others arising from culpable acts of the transit system which are not covered by public liability insurance
- Payouts for Insured Public Liability Settlements - payments or accruals of actual liability to others arising from culpable acts of the transit system which are covered by public liability insurance
- Recoveries of Public Liability Settlements - amounts recovered from insurance companies to indemnify the transit system for acts giving rise to liability for damage to other persons or property

Expense Transfers:

- Expense Reclassifications - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 201

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OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Expense Transfers

(Cont'd):

- Capitalization of Nonoperating Costs - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.)

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FUNCTION DEFINITION SHEET

FUNCTION NO. 211

Page 1 of 2

FUNCTION NAME: Safety

ACTIVITIES INCLUDED:

- providing supervision and clerical support for a system safety program
- providing safety-first and other campaigns among employees or the public for the purpose of preventing accidents and damages
- compiling and maintaining safety statistics

NOTE: The cost of those items considered to be the normal safety responsibility of the transit system (safety glasses, shoes, hats, etc.) should be included under its appropriate function (Heavy Maintenance, Servicing, etc.) and not part of the safety function.

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- |                                       |   |   |
|---------------------------------------|---|---|
| Salaries and/or<br>Other Hourly Wages | - | managers, directors, and department heads engaged in directing, conducting, and supervising a system safety program; secretaries and clerks supporting safety activities; safety instructors, statisticians, and others engaged in implementing system safety policies and procedures |
|---------------------------------------|---|---|

Fringe Benefits:

- |                                 |   |   |
|---------------------------------|---|---|
| Fringe Benefits<br>Distribution | - | a pro rata share of total fringe benefits based on labor amounts in this function |
|---------------------------------|---|---|

Services:

- |  |   |   |
|--|---|---|
| Management Service<br>Fees             | - | fees and expenses of an outside management service company for providing continuous transit supervision and management of safety programs   |
| Professional and<br>Technical Services | - | fees and expenses of outside individuals, firms and companies for providing professional and technical services for safety activities, e.g., safety consultants, inspectors, etc. |

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 211

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Services (Cont'd):

- Temporary Help - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administrative help for use in the administration of safety activities

Expense Transfers:

- Expense Reclassifications - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function
- Capitalization of Nonoperating Costs - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.)

FUNCTION DEFINITION SHEET

FUNCTION NO. 221

Page 1 of 2

FUNCTION NAME: Personnel Administration

ACTIVITIES INCLUDED:

- providing supervision and clerical support for personnel activities
- maintaining employment history records
- recruiting, interviewing, testing, screening and giving medical examinations to prospective employees
- administering fringe benefit, medical, welfare, pension job evaluation, performance evaluation, promotion and other related programs
- conducting orientation programs
- providing supervisory and management training
- researching labor relations issues
- negotiating labor contracts
- administering low level grievances

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- |                                       |  |
|---------------------------------------|--|
| Salaries and/or<br>Other Hourly Wages | - managers, directors, supervisors, and department heads engaged in administering and supervising personnel activities; secretaries and clerk-typists supporting personnel administration; recruiters, interviewers, testers, counselors, reviewers and examiners; employee welfare representatives, analysts, technicians and clerks; medical directors nurses and first-aid assistants; job and performance evaluation analysts, orientation and training instructors, employment history record clerks, labor relations researchers, negotiators and grievance administrators |
|---------------------------------------|--|

Fringe Benefits:

- |                                 |   |
|---------------------------------|---|
| Fringe Benefits<br>Distribution | - a pro rata share of total fringe benefits based on labor amounts in this function |
|---------------------------------|---|

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 221

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Services:

- Management Service Fees - fees and expenses of an outside management service company for providing continuous transit supervision and management of personnel administration
- Professional and Technical Services - fees and expenses of outside individuals, firms and companies for providing professional and technical services for personnel administration activities, e.g., employment agencies, personnel consultants, testing services, training instructors, labor relations firms, etc.
- Temporary Help - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administrative help for use in the administration of personnel activities

Expense Transfers:

- Expense Reclassifications - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function
- Capitalization of Nonoperating Costs - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.)



FUNCTION DEFINITION SHEET

FUNCTION NO. 222

Page 1 of 2

FUNCTION NAME: General Legal Services

ACTIVITIES INCLUDED:

- supervising and providing clerical support for general legal service activities
- performing legal services other than those concerned with public liability claims for injuries and damages

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- |                                       |  |
|---------------------------------------|--|
| Salaries and/or<br>Other Hourly Wages | - managers, directors and department heads engaged in administering and supervising general legal activities; secretaries and clerks supporting administration and supervision; attorneys, regulatory specialists, researchers, legal clerks and others providing general legal services to the transit system |
|---------------------------------------|--|

Fringe Benefits:

- |                                 |   |
|---------------------------------|---|
| Fringe Benefits<br>Distribution | - a pro rata share of total fringe benefits based on labor amounts in this function |
|---------------------------------|---|

Services:

- |  |  |
|--|--|
| Management Service<br>Fees             | - fees and expenses of an outside management service company for providing continuous transit supervision and management of general legal services                                       |
| Professional and<br>Technical Services | - fees and expenses of outside individuals, firms and companies for providing professional and technical services for general legal activities, e.g., attorneys, courts, witnesses, etc. |
| Temporary Help                         | - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administrative help for use in general legal services                    |

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 222

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Expense Transfers:

- Expense Reclassifications - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function
  
- Capitalization of Nonoperating Costs - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.)

FUNCTION DEFINITION SHEET

FUNCTION NO. 223

Page 1 of 2

FUNCTION NAME: General Insurance

ACTIVITIES INCLUDED:

- providing supervision and clerical support for insurance activities other than public liability
- insuring the transit system against losses other than public liability (fidelity, fire, accident, etc.)
- preparing, submitting and pursuing insurance claims for losses other than public liability

NOTE: Insurance activities involved with public liability should be included under the Injuries and Damages function.

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- |                                       |   |   |
|---------------------------------------|---|---|
| Salaries and/or<br>Other Hourly Wages | - | managers, supervisors, and department heads engaged in administering and supervising a general insurance program; secretaries and clerk-typists supporting general insurance administration; claims adjusters, investigators, researchers, special agents, statisticians and clerks accumulating and maintaining claims and other general insurance information |
|---------------------------------------|---|---|

Fringe Benefits:

- |                                 |   |   |
|---------------------------------|---|---|
| Fringe Benefits<br>Distribution | - | a pro rata share of total fringe benefits based on labor amounts in this function |
|---------------------------------|---|---|

Services:

- |  |   |   |
|--|---|---|
| Management Service<br>Fees             | - | fees and expenses of an outside management service company for providing continuous transit supervision and management of general insurance programs  |
| Professional and<br>Technical Services | - | fees and expenses of outside individuals, firms and companies for providing professional and technical services for general insurance activities, e.g., claims adjusters, appraisers, investigators, etc. |

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 223

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Services (Cont'd):

- Temporary Help - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administrative help for use in general insurance activities

Casualty and Liability

Costs:

- Premiums for Other Corporate Insurances - insurance premiums, applicable to an accounting period, to insure the transit system from losses against other than damage to its property or liability for its culpable acts, e.g., fidelity bonds, business records insurance, etc.
- Other Corporate Losses - charges for actual losses resulting from events covered by the "other corporate insurances."
- Recoveries of Other Corporate Losses - amounts recovered from insurance companies for other corporate insurance claims

Expense Transfers:

- Expense Reclassifications - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function
- Capitalization of Nonoperating Costs - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.)

FUNCTION DEFINITION SHEET

FUNCTION NO. 224

Page 1 of 3

FUNCTION NAME: Data Processing

ACTIVITIES INCLUDED:

- providing supervision, training and clerical support for data processing activities
- keypunching and verifying input data
- operating data processing equipment (computers, bookkeeping and accounting machines, unit record equipment, etc.)
- designing data processing applications
- programming and testing data processing applications
- controlling and distributing output data
- maintaining data processing equipment

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- |                                       |  |
|---------------------------------------|--|
| Salaries and/or<br>Other Hourly Wages | - managers, supervisors and department heads engaged in supervising data processing activities; secretaries and clerk-typists supporting data processing supervision; operators of computers, bookkeeping and accounting machines, unit record and other data processing equipment; keypunch operators and verifiers; system analysts and programmers; data processing input and output control clerks; servicemen and other repair people responsible for maintaining data processing equipment |
|---------------------------------------|--|

Fringe Benefits:

- |                                 |   |
|---------------------------------|---|
| Fringe Benefits<br>Distribution | - a pro rata share of total fringe benefits based on labor amounts in this function |
|---------------------------------|---|

Services:

- |                            |   |
|----------------------------|---|
| Management Service<br>Fees | - fees and expenses of an outside management service company for providing continuous transit supervision and management of data processing |
|----------------------------|---|

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 224

Page 2 of 3

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Services (Cont'd):

- Professional and Technical Services - fees and expenses of outside individuals, firms and companies for providing professional and technical services for data processing activities, e.g., training and instruction firms, keypunching, service bureaus, programmers, system analysts, data processing consultants, etc.
- Temporary Help - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administrative help for use in data processing activities
- Contract Maintenance Services - fees and expenses of outside individuals and organizations, under a contract or single job basis, for the servicing, repair or maintenance of data processing equipment

Materials and Supplies Consumed:

- Other Materials and Supplies - punch cards, magnetic tapes, disks, print paper, coding forms, paper tape, magnetic ledger cards, etc.

Leases and Rentals:

- Data Processing Facilities - payments and accruals for the lease or rental of land, buildings, office furniture and equipment used exclusively for data processing activities; computers and peripherals, bookkeeping and accounting machines, unit record and other similar data processing equipment

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 224

Page 3 of 3

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Expense Transfers:

- Expense Reclassifications - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function
  
- Capitalization of Nonoperating Costs - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.)

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FUNCTION DEFINITION SHEET

FUNCTION NO. 225

Page 1 of 2

FUNCTION NAME: Finance and Accounting

ACTIVITIES INCLUDED:

- supervising, training and clerically supporting the finance and accounting activities
- maintaining general accounting records (general ledger)
- publishing financial statements
- processing payrolls and labor cost distribution
- paying vendors for material and service purchases
- accounting for investments in fixed assets and receivables
- preparing and submitting financial reports to public and regulatory agencies
- investing available cash in short-term securities
- investing pension funds
- obtaining funds through debt, equity and subsidy financing transactions
- billing charter sales
- budgeting
- performing internal audit of accounting system performance

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- |                                       |   |
|---------------------------------------|---|
| Salaries and/or<br>Other Hourly Wages | - comptroller, treasurer, supervisors, chief accountants and department heads engaged in supervising finance and accounting activities; secretaries and clerk-typists supporting finance and accounting administration; accountants, bookkeepers and accounting clerks; budget analysts, cost accountants and internal auditors; receipts and disbursements clerks, payroll and labor distribution clerks, property and other fixed assets clerks |
|---------------------------------------|---|

Fringe Benefits:

- |                                 |   |
|---------------------------------|---|
| Fringe Benefits<br>Distribution | - a pro rata share of total fringe benefits based on labor amounts in this function |
|---------------------------------|---|

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 225

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Services:

- Management Service Fees - fees and expenses of an outside management service company for providing continuous transit supervision and management of finance and accounting
- Professional and Technical Services - fees and expenses of outside individuals, firms and companies for providing professional and technical services for finance and accounting activities, e.g., auditors, brokers, payroll processing services, accounting consultants, investment consultants, etc.
- Temporary Help - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administrative help for use in finance and accounting activities

Expense Transfers:

- Expense Reclassifications - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function
- Capitalization of Nonoperating Costs - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.)

FUNCTION DEFINITION SHEET

FUNCTION NO. 226

Page 1 of 2

FUNCTION NAME: Purchasing and Stores

ACTIVITIES INCLUDED:

- providing supervision and clerical support for purchasing and stores activities
- preparing specifications for materials and supplies
- procuring material and supplies from vendors
- issuing and receiving material and supplies at storage facilities
- delivering materials and supplies to and from requisition points
- maintaining physical control of materials and supplies, including storing, picking and packing
- maintaining inventory control records of materials and supplies, including determining reorder points and order quantities

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- |                                       |   |
|---------------------------------------|---|
| Salaries and/or<br>Other Hourly Wages | - managers, directors, supervisors and department heads engaged in administering and supervising purchasing and stores activities; secretaries and clerk-typists supporting purchasing and stores administration; purchasing agents, buyers and specification analysts, storekeepers, stock clerks, shipping and receiving clerks, material handlers and deliverymen; price, kardex, order and inventory control clerks |
|---------------------------------------|---|

Fringe Benefits:

- |                                 |   |
|---------------------------------|---|
| Fringe Benefits<br>Distribution | - a pro rata share of total fringe benefits based on labor amounts in this function |
|---------------------------------|---|

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 226

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Services:

- Management Service Fees - fees and expenses of an outside management service company for providing continuous transit supervision and management of purchasing and stores
- Professional and Technical Services - fees and expenses of outside individuals, firms and companies for providing professional and technical services for purchasing and stores activities, e.g., inventory control consultants, delivery services, etc.
- Temporary Help - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administrative help for use in purchasing and stores activities

Expense Transfers:

- Expense Reclassifications - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function
- Capitalization of Nonoperating Costs - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.)

FUNCTION DEFINITION SHEET

FUNCTION NO. 227

Page 1 of 2

FUNCTION NAME: General Engineering

ACTIVITIES INCLUDED:

- providing supervision and clerical support for general engineering activities
- researching available technology for performing transit activities
- preparing specifications for purchasing or constructing capital assets

NOTE: All engineering associated with maintenance of plant and equipment is to be included in the appropriate "Maintenance Administration" functions.

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- |                                       |   |
|---------------------------------------|---|
| Salaries and/or<br>Other Hourly Wages | - managers, chief engineers supervisors, and department heads engaged in directing and supervising general engineering activities; secretaries and clerk-typists supporting administration of general engineering; engineers, specification analysts, researchers and draftsmen |
|---------------------------------------|---|

Fringe Benefits:

- |                                 |   |
|---------------------------------|---|
| Fringe Benefits<br>Distribution | - a pro rata share of total fringe benefits based on labor amounts in this function |
|---------------------------------|---|

Services:

- |  |  |
|--|--|
| Management Service<br>Fees             | - fees and expenses of an outside management service company for providing continuous transit supervision and management of general engineering activities   |
| Professional and<br>Technical Services | - fees and expenses of outside individuals, firms and companies for providing professional and technical services for general engineering activities, e.g., engineering consultants, draftsmen, etc. |

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 227

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Services (Cont'd):

- Temporary Help - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administrative help for use in general engineering activities

Expense Transfers:

- Expense Reclassifications - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function
  
- Capitalization of Nonoperating Costs - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.)

FUNCTION DEFINITION SHEET

FUNCTION NO. 228

Page 1 of 2

FUNCTION NAME: Real Estate Management

ACTIVITIES INCLUDED:

- providing supervision and clerical support for real estate management activities
- researching transit real estate opportunities
- negotiating purchases and sales of transit real estate
- arranging and managing concessionaire contracts

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- |                    |   |                                    |
|--------------------|---|------------------------------------|
| Salaries and/or    | - | managers, directors and department |
| Other Hourly Wages |   | heads engaged in managing transit  |
|                    |   | real estate; secretaries and       |
|                    |   | clerical staff supporting admini-  |
|                    |   | stration of real estate activities |

Fringe Benefits:

- |                 |   |  |
|-----------------|---|--|
| Fringe Benefits | - | a pro rata share of total fringe bene- |
| Distribution    |   | fits based on labor amounts in this    |
|                 |   | function                               |

Services:

- |                    |   |   |
|--------------------|---|---|
| Management Service | - | fees and expenses of an outside manage- |
| Fees               |   | ment service company for providing      |
|                    |   | continuous transit supervision and      |
|                    |   | management of real estate activities    |
| Professional and   | - | fees, commissions and expenses of out-  |
| Technical Services |   | side individuals, firms and companies   |
|                    |   | for providing professional and          |
|                    |   | technical services for real estate      |
|                    |   | management activities, e.g., agents,    |
|                    |   | brokers, appraisers, engineers, etc.    |
| Temporary Help     | - | fees and expenses of outside individ-   |
|                    |   | uals and agencies for providing         |
|                    |   | temporary secretarial clerical and      |
|                    |   | other administrative help for use       |
|                    |   | in real estate management activities    |

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 228

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Expense Transfers:

- |                                      |   |
|--------------------------------------|---|
| Expense Reclassifications            | - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function  |
| Capitalization of Nonoperating Costs | - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.) |



FUNCTION DEFINITION SHEET

FUNCTION NO. 229

Page 1 of 2

FUNCTION NAME: Office Management and Services

ACTIVITIES INCLUDED:

- providing supervision and clerical support for office management and services
- performing general office activities (receptionist, switchboard, etc.)
- printing and distributing office supplies and forms
- processing incoming and outgoing mail
- operating library and central file facilities

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- |                                       |  |
|---------------------------------------|--|
| Salaries and/or<br>Other Hourly Wages | - office managers, supervisors and department heads engaged in supervising office management and services activities; secretaries and clerk-typists supporting administration of office management and services; main receptionists, switchboard operators, messengers, librarians, central file clerks, typing pool stenographers and mailroom workers; printing shop operators and clerks; inhouse newspaper writers and publishers; lunch and rest room employees |
|---------------------------------------|--|

Fringe Benefits:

- |                                 |   |
|---------------------------------|---|
| Fringe Benefits<br>Distribution | - a pro rata share of total fringe benefits based on labor amounts in this function |
|---------------------------------|---|

Services:

- |  |   |
|--|---|
| Management Service<br>Fees             | - fees and expenses of an outside management service company for providing continuous transit supervision and management of office services   |
| Professional and<br>Technical Services | - fees and expenses of outside individuals, firms and companies for providing professional and technical services for office management and services activities, e.g., interior decorators, messenger services, efficiency consultants, forms design services, etc. |

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 229

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Services (Cont'd):

- |                |  |
|----------------|--|
| Temporary Help | - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administrative help for use in office management and services activities |
|----------------|--|

Materials and Supplies Consumed:

- |                              |   |
|------------------------------|---|
| Other Materials and Supplies | - postage, stationery, office forms, pencils and pens, typing supplies, envelopes, paper, waste baskets and other general office materials and supplies |
|------------------------------|---|

Expense Transfers:

- |                                      |   |
|--------------------------------------|---|
| Expense Reclassifications            | - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function  |
| Capitalization of Nonoperating Costs | - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.) |

FUNCTION DEFINITION SHEET

FUNCTION NO. 230

Page 1 of 2

FUNCTION NAME: General Management

ACTIVITIES INCLUDED:

- providing executive assistance and clerical support for general management activities and special projects
- establishing policies for the development and operation of the transit system
- providing top level management for the transit system to implement the development and operation policies

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- |                                       |   |
|---------------------------------------|---|
| Salaries and/or<br>Other Hourly Wages | - directors, general manager, assistant general manager, marine superintendent and operations manager (responsible for maintenance and transportation); administrative analysts, assistants and staff, special projects manager and staff; secretaries and other clerical staff supporting general manager activities |
|---------------------------------------|---|

Fringe Benefits:

- |                                 |   |
|---------------------------------|---|
| Fringe Benefits<br>Distribution | - a pro rata share of total fringe benefits based on labor amounts in this Function |
|---------------------------------|---|

Services:

- |  |   |
|--|---|
| Management Service<br>Fees             | - fees and expenses of an outside management service company for providing continuous transit general management  |
| Professional and<br>Technical Services | - fees and expenses of outside individuals, firms and companies for providing professional and technical services for general management activities, e.g., transit industry consultants, management consultants, etc. |

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 230

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Services (Cont'd):

- Temporary Help - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administrative help for use in support of general management administration

Expense Transfers:

- Expense Reclassifications - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function
- Capitalization of Nonoperating Costs - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.)

FUNCTION DEFINITION SHEET

FUNCTION NO. 241

Page 1 of 4

FUNCTION NAME: General Function

ACTIVITIES INCLUDED:

NOTE: This function is established as a general category to collect expenses not related to or easily associated with the other prescribed functions in this reporting structure.

OBJECT CLASS EXPENSES INCLUDED:

Services:

- Utilities Other than Propulsion Power - heat, light, power, water, telephone and other utilities purchased from an outside utility company for purposes other than propelling revenue vehicles
- Dues and Subscriptions - membership fees and dues in trade, technical, professional and other industry associations (ATA, IRT, AICPA, etc.); subscriptions for newspapers, trade journals, technical manuals and other periodicals
- Travel and Meetings - transportation fares and allowances of transit system employees and related officials; food and lodging; registration fees and related expenses of attending industry conferences (ATA, IRT, etc.) and other business meetings
- Other Services - other fees and expenses, not material in amount to total expenses or easily associated with a prescribed function, of outside individuals and organizations for providing services to the transit system

Materials and Supplies

Consumed:

- Other Materials and Supplies - other materials and supplies used, not significant in amount to total expenses or easily associated with a prescribed function

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 241

Page 2 of 4

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Leases and Rentals:

- |   |  |
|---|--|
| Transit Way and<br>Transit Way<br>Structures and<br>Equipment | - payments or accruals for the lease or rental of land, buildings and equipment used for transit way and/or transit way structures and equipment   |
| Passenger Stations  | - payments or accruals for the lease or rental of land, buildings and equipment used for passenger stations  |
| Passenger Parking<br>Facilities                               | - payments or accruals for the lease or rental of land, buildings and equipment used for passenger parking facilities  |
| Service Vehicles  | - payments and accruals for the lease or rental of service vehicles  |
| Operating Yards or<br>Stations                                | - payments or accruals for the lease or rental of land, buildings and equipment used for operating yards or stations   |
| Engine Houses, Car<br>Shops and Garages                       | - payments or accruals for the lease or rental of land, buildings and equipment used for engine houses, car shops and garages  |
| Other General Admin-<br>istration Facili-<br>ties             | - payments and accruals for the lease or rental of land, buildings, furnishings, office equipment (typewriters, postage machines, reproduction machines, etc.) and other similar equipment used in general administration activities |

Property Retirement

Write-Offs:

- |                                   |   |
|-----------------------------------|---|
| Property Retirement<br>Write-Offs | - the undepreciated cost (book value) less salvage proceeds of buildings and equipment disposed of for reasons other than accident or vandalism damage; if salvage amounts realized exceed book value, the excess is to be reported in this category as a credit amount |
|-----------------------------------|---|

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 241

Page 3 of 4

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Other Taxes:

- Federal Income Tax - tax payments and accruals to the Federal government based on the net income of the transit system
- State Income Tax - payments and accruals to the state government(s) based on transit system net income or some other required basis
- Property Tax - property tax payments or accruals to state and/or local governments based on a valuation of the property owned by the transit system
- Vehicle Licensing and Registration Fees - payments or accruals of fees assessed by Federal, state and local governments for granting authority to operate service vehicles
- Other - other payments or accruals of taxes levied by Federal, state and local governments against the transit system (capital stock taxes, city licenses and permits, etc.)

Expense Transfers:

- Function Reclassifications - a debit amount representing that portion of the total Generation and Distribution of Electric Power (Function 161) costs not attributable to the operation of revenue vehicles
- Expense Reclassifications - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function
- Capitalization of Nonoperating Costs - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.)

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 241

Page 4 of 4

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Subsidy Payments:

Purchased Transportation Service - payments or accruals to other transit systems to subsidize their operations of passenger transit services



FARE Reporting System  
Expense Reporting

7.5 Expense Reporting Forms Instructions

This section provides instructions for completing the following forms:

- 500A - Single Mode Level A Expenses and Functions Schedule
- 500B - Single Mode Level B Expenses and Functions Schedule
- 500M - Multi-Mode Expenses and Functions Summary Schedule
- 501M - Multi-Mode Expenses and Functions Subsidiary Schedule

The above forms are contained in Part III - Reporting System Forms of this report.

Single Mode Transit Systems - Form 500A or B:

Transit systems providing only one mode of service are to use either Form 500A or Form 500B for reporting FARE expenses and functions. Form 500A is for use by single mode transit systems reporting expenses under the Level A functions. Form 500B is for use by single mode transit systems reporting expenses under the Level B functions. Only motor bus systems with 300 or fewer buses may use Form 500B. Refer to Section 7.3 for a list of both Level A and B functions.

These forms have been designed in columnar worksheet format to facilitate listing transit system expenses by FARE object class down the left-hand total column and then spreading

each object class expense amount across the columns representing FARE functions. As a reporting form control, a cross total of the expense amounts recorded under each function column for a particular object class will always equal the total amount for that object class recorded in the left-hand total expense column.

A "Reconciling Items" section is provided on both forms at the bottom of the left-hand total expense column. This section is to be used for reporting transit system expenses not related to the FARE functions (depreciation, interest, bad debts, etc.), and for other expenses on the transit system's books which are not related to transit service (providing utilities service, etc.). As an overall control, the total amount of the left-hand expense column, after including "Reconciling Items," is to agree with the total expenses reported on the transit system's published income statement.

Multi-Mode Transit Systems - Form 500M and 501M:

Transit systems providing more than one mode of service are to use Forms 500M and 501M.

These forms have been designed in columnar worksheet format to facilitate listing transit system expenses by FARE object class down the far left-hand total column and then spreading each object class expense amount across the right-hand columns representing direct and joint mode categories.

In distributing the object class expense amounts on these forms, it is important to identify which components can be related directly with specific modes of service and then report the amounts under the appropriate direct mode columns. Expenses which truly relate to more than one mode of service are to be reported under the appropriate joint mode columns. A "Distribution of Joint Costs to Modes" section is provided on both forms. This section is to be used to allocate joint-mode cost column totals to the appropriate direct mode columns using the percentage relationship of capacity miles for each mode to total capacity miles for the system. The capacity miles data reported on Form 650 is to be used in performing these allocations.

Form 500M represents a control schedule summarizing the object class expense amounts and mode allocations reported on the Form 501M subsidiary schedules. A "Reconciling Items" section is provided on this form at the bottom of the left-hand total system costs column. This section is to be used for reporting transit system expenses not related to the FARE functions (depreciation, interest, bad debts, etc.), and for other expenses on the transit system's books which are not related to transit service (providing utilities service, etc.). As an overall control, the total amount of the left-hand expense column, after including "Reconciling Items," is to agree with the total expenses reported on the transit system's published income statement.

Form 501M is a series of forms for reporting object class expenses by function. A separate 501M report form is provided for each Level A FARE function listed in Section 7.3.

As an overall reporting forms control, the sum of all object class expense or allocation amounts on the 501M forms will agree with the respective object class expense or allocation amount reported on the 5M control form. As a control within each form, a cross total of the expense amounts recorded under each right-hand column for a particular object class will always equal the total amount for that object class recorded in the left-hand total cost column.

Expense Reporting References - All Transit Systems:

Before attempting to complete the above forms, each transit system must be thoroughly familiar with the concepts and details of object class and function expense reporting. The references listed below should be carefully reviewed to assist in understanding the structure and completing the forms:

| <u>Section</u> | <u>Title</u>  |
|----------------|---|
| 2.1            | Labor Distribution Accounting   |
| 2.2            | Fringe Benefits Accounting  |
| 2.3            | Sales and Excise Taxes Accounting   |
| 2.4            | Accounting for Repairables  |
| 2.5            | Accounting for property Damage, Public Liability and Other Corporate Losses |
| 2.7            | Expense Transfers Accounting  |
| 2.8            | Lease Accounting  |

| <u>Section</u> | <u>Title</u>   |
|----------------|--|
| 7.             | Introduction to Expense Reporting                        |
| 7.1            | List of Expense Object Classes                           |
| 7.2            | Definitions of Expense Object Classes                    |
| 7.3            | List of Expense Functions                                |
| 7.4            | Definitions of Expense Functions                         |
| 7.6            | Operators' Wages Subsidiary Schedule<br>Instructions     |
| 7.7            | Other Hourly Wages Subsidiary Schedule<br>Instructions   |
| 7.8            | Fringe Benefits Subsidiary Schedule<br>Instructions      |
| 7.13           | ICC-FARE Cross Reference Guide for<br>Expense Categories |

In preparing the above forms, each transit system will probably have to prepare "internal working papers" to assist in translating expense data from internal records to the FARE reporting formats.

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7.6 Operators' Wages Subsidiary Schedule Instructions

This section provides instructions and definitions for completing Form 510 - Operators' Wages Subsidiary Schedule. Form 510 is contained in Part III - Reporting Systems Forms of this report.

The FARE System provides for the analysis of the wages paid to employees classified as "operators" in two different ways. The analysis provided by distributing operators' pay to modes and functions on expense report Form 500 A, B or M, focuses on the application of labor, i.e., the major activities that were undertaken through the performance of labor. The analysis provided by this subsidiary schedule, Form 510, focuses primarily on the components of pay time and allowances as specified in labor contracts.

The dollar totals at the end of this subsidiary schedule should agree with the totals for operators' wages on Form 500 A, B or M. Further, the detail in this subsidiary schedule is correlated to the specific expense functions prescribed in Section 7.3 as outlined in the following table:

Relationships of Subsidiary Schedule  
Categories to Expense Functions

| <u>Expense Functions<br/>to Which Operators' Wages<br/>Are Distributed</u> | <u>Subsidiary Schedule Categories<br/>Composing Each Function</u>  |
|--|--|
| Revenue Vehicle Operation  | 1.02, 1.03, 1.09 through 1.12,<br>2.02, 2.03, 2.09 through 2.12,<br>3.02, 3.03 and 3.09 through 3.12           |
| Transportation Administration  | 1.01, 1.04 through 1.08,<br>2.01, 2.04 through 2.08,<br>3.01, 3.04 through 3.08,<br>4.01 through 4.08 and 4.12 |
| Revenue Vehicle Movement Control   | 4.09   |
| Ticketing and Fare Collection  | 4.10   |
| Customer Services  | 4.11   |

Each of the subsidiary schedule data categories is defined below. The four major sections of the schedule are defined first, then the detail categories within each section are defined.

REPORT SECTION DEFINITIONS

1. Scheduled Operating Time (line service) is that time involved with 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.

2. Unscheduled Operating Time (line service) is that time involved with 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. This category includes noncontract service to and from sports events, unscheduled shopper runs, etc.

3. Charter and Contract Service Operating Time is that time involved in operating service for which the pick up and discharge points and patrons of the service are specified by the charterer/contractor.

4. Nonoperating Paid Work Time is 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. It does not include pay for nonwork time (e.g., vacation, illness, bereavement, etc.); this time is covered under fringe benefit reporting in Section 7.8.

#### OPERATING TIME CATEGORIES

01. Report Time (pull out) covers pay for time allowed an operator to report to the dispatcher, obtain instructions for the run, locate the vehicle he is to operate and depart the operating station to undertake the run.

02. Travel Time covers pay for time allowed an operator to travel between the operating station and the point where the operator relieves/is relieved by another operator.



03. Platform Time covers pay for time during which an operator operates the revenue vehicle, either in line service or in deadheading, and lays over in the vehicle at a rest point.
04. Paid Breaks and Meal Allowances covers pay for break time, other than platform layover time which is covered in item 03, and allowances for company-paid meals.
05. Turn-in Time (pull in) covers pay for time allowed an operator to report the conclusion of a piece of work to the dispatcher.
06. Minimum Guarantee for Call Out covers pay for time beyond that associated with the performance of a work piece which an operator has been called out to perform in order to bring the total amount of time paid up to a guaranteed minimum for the call out.
07. Minimum Guarantee-Daily covers pay for the time that must be added to a run in order to make the run total a minimum number of hours for a day, or in order to make a work piece equal the minimum number of hours for a work piece.

08. Minimum Guarantee-Weekly covers pay for the time that must be added to an operator's time to guarantee him a minimum number of pay hours for a weekly, biweekly, or semi-monthly pay period.
09. Overtime Premium is the bonus above straight-time pay for hours worked in excess of a specified number of hours per day or per week. For example, if the normal day was eight hours, work pieces totaling nine hours for the day would yield one hour of overtime premium.
10. Spread-Time Premium is the bonus above straight-time pay for hours worked after a specified number of hours from the start of the operator's day. For example, if the spread limit was ten hours, an operator who works two four-hour pieces with an intervening three-hour break would earn one hour of spread premium. His run is spread over an eleven-hour period, so the eleventh hour is subject to the spread-time premium. (Since his work pieces added to only eight hours, none of his pay is subject to overtime premium.)
11. Shift Premiums covers bonuses for working during times of the day that are subject to special pay differentials.
12. Other Premiums cover bonuses for special operating situations not covered by overtime, spread-time and shift premiums.

## NONOPERATING TIME CATEGORIES

01. Instructor Premium for Operator Training covers bonuses paid to operators serving as instructors to new operators. The base pay of such operators is charged to "platform time" if the training is being conducted on a vehicle operating in line service, or to "other time spent in transportation administration" for other instruction time.
02. Student Training Time covers pay for new operators who are being trained to operate revenue vehicles.
03. Accident Reporting Time covers pay for the time allowed an operator to complete and file the forms necessary to report an accident.
04. Witness Time covers pay for the time allowed an operator to appear as a witness in cases involving revenue vehicle operation.
05. Stand-by Time covers pay for the time an operator spends at the operating station, at the transit system's direction, awaiting assignment of a piece of work. This time is called show-up time or protection time by some transit systems.
06. Time Spent on Union Functions covers pay for certain operators for time they are allowed to spend in conducting union business.

07. Run Selection Time covers pay for time allowed to sign up for runs.
08. Other Time Spent in Transportation Administration covers pay for operators performing other transportation administration function activities (see Function Definition Sheet #021) on a temporary basis.
09. Time Spent in Revenue Vehicle Movement Control covers pay for operators who perform part of the revenue vehicle movement control function (see Function Definition Sheet #031) on a temporary assignment. For example, this category would cover operators who substitute for control center personnel.
10. Time Spent in Ticketing and Fare Collection covers pay for operators who perform part of the ticketing and fare collection function (see Function Definition Sheet #171) on a temporary assignment. For example, this category would cover operators used as vault pullers.
11. Time Spent in Customer Services covers pay for operators who perform part of the customer services function (see Function Definition Sheet #191) on a temporary assignment. For example, this category would cover operators who substitute as telephone information operators.

12. Time Spent in Other Nonoperating Functions covers pay for operators performing functions other than those cited above on a temporary basis.

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7.7 Other Hourly Wages Subsidiary Schedule Instructions

This section provides instructions and definitions for completing Form 520 - Other Hourly Wages Subsidiary Schedule. Form 520 is contained in Part III - Reporting Systems Forms of this report.

The FARE System provides for the analysis of wages paid to employees classified as "other hourly" in two different ways. The analysis provided by distributing other hourly wages to modes and functions on expense report Form 500 A, B or M, focuses on the application of labor, i.e., the major activities that were undertaken through the performance of labor. The analysis provided by this subsidiary schedule, Form 520, focuses primarily on the components of pay time and allowances as specified in labor contracts and transit system policy.

The dollar totals of this subsidiary schedule should agree with the totals for other hourly wages on Form 500 A, B or M.

Definitions for the detail reporting categories on this schedule are as follows:

1. REGULAR TIME PAY - dollars and hours representing other hourly employees' basic hourly wage rate and normal

work period (e.g., 8-hour day, 40-hour week, etc.)

classified by the following categories:

- 1.01 Preparation Time - time allowed in a regular work period for preparing to perform a job, e.g., signing-in, putting on uniforms, setting up equipment, receiving instructions, etc.
- 1.02 Work Time - time spent actually performing a specific job, e.g., operating machines, typing and filing, repairing vehicles and equipment, etc.
- 1.03 Break Time - time allowed in a regular work period for coffee, refreshments, rest periods, exercise, etc.
- 1.04 Meal Time - time allowed during a regular work period for lunches, dinner, etc.
- 1.05 Wash-up Time - time allowed in a regular work period for preparing to leave the job, e.g., washing up, taking off uniforms, turning in materials and tools, etc.
- 1.06 Minimum Guarantee Time - time given at the base hourly rate for work not performed to make a normal work period.
- 1.07 Other Time - other time allowed in a normal work period for nonwork activities not included in the above regular time categories.

2. PREMIUMS AND ALLOWANCES - dollars and hours earned by other hourly employees for working during abnormal hours or under special working conditions classified by the following categories:
- 2.01. Overtime Premium - the bonus above straight-time pay for hours worked over a normal specified work period. For example, ten hours worked on a day which would normally have only eight work hours will earn two overtime hours. The straight time pay for these two hours goes in category 1.02 above; the overtime bonus for these two hours goes in this category.
- 2.02 Shift Premiums - extra pay above the basic hourly wage for working other than a prescribed standard work period e.g., night shift, graveyard shift, weekends, etc.
- 2.03 Emergency Work Premiums - extra pay above the straight-time and overtime wages for emergency work performed, e.g., wrecker operations, hazardous work, etc.
- 2.04 Meal Allowances - extra pay above the basic hourly wage to compensate for meals missed as a result of work extending beyond the normal work period.
- 2.05 Other Premiums and Allowances - extra pay above the basic wage for premiums and allowances not specified in categories 2.01 through 2.04.



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#### 7.8 Fringe Benefits Subsidiary Schedule Instructions

This section provides instructions and definitions for completing Form 530 - Fringe Benefits Subsidiary Schedule.

Form 530 is contained in Part III - Reporting System Forms of this report.

The FARE System provides for the analysis of fringe benefits paid to employees in two different ways. An analysis will be provided by distributing fringe benefits to the modes and functions on expense report Form 500 A, B or M, based on the amount of labor reported for each function. The analysis provided by this subsidiary schedule, Form 530, focuses on the detail components which make up the total fringe benefits to be reported.

Where applicable, Form 530 provides for the reporting of both employer and employee fringe benefit contributions. The employer total fringe benefit amount reported on this subsidiary schedule will agree with the amount reported as Account 502.15 - Distribution of Fringe Benefits on expense reporting Form 500 A, B or M (see Accounting Practice Instruction #2.2 for treatment of fringe benefits on these forms).

Definition of the detail fringe benefit object classes for the employer's portion is presented below.

502. Fringe Benefits

-- "Fringe Benefits" are payments or accruals to others (insurance companies, governments, etc.) in behalf of an employee and payments or accruals direct to an employee arising from something other than his performance of a piece of work. These payments are transit system costs over and above "Labor" costs, but still arising from the employment relationship.

502.01 Fringe Benefits - Employer's Portion of FICA or Railroad Retirement

-- payments or accruals to the Federal social security or railroad retirement fund required to be made by the employer in behalf of the employee.

502.02 Fringe Benefits - Employer's Portion of Pension Plans (including long-term disability insurance)

-- payments or accruals to pension funds required to be made by the employer in behalf of the employee under the terms of pension plans.

502.03 Fringe Benefits - Employer's Portion of Hospital, Medical and Surgical Plans

-- payments or accruals to insurance companies required to be made by the employer in behalf of

502.03 Fringe Benefits - Employer's Portion of Hospital, Medical and Surgical Plans (Cont'd)

the employee under the terms of group health insurance plans.

502.04 Fringe Benefits - Employer's Portion of Dental Plans

-- payments or accruals to insurance companies required to be made by the employer in behalf of the employee under the terms of group dental insurance plans.

502.05 Fringe Benefits - Employer's Portion of Life Insurance Plans

-- payments or accruals to insurance companies required to be made by the employer in behalf of the employee under terms of group or individual life insurance policies wherein the employee is the beneficiary.

502.06 Fringe Benefits - Employer's Portion of Short-Term Disability Insurance Plans

-- payments or accruals to insurance companies required to be made by the employer in behalf of the employee under terms of group short-term disability insurance plans.

502.07 Fringe Benefits - Employer's Portion of Unemployment Insurance

-- payments or accruals to state and Federal agencies required to be made by the employer in

502.07 Fringe Benefits - Employer's Portion of Unemployment Insurance (Cont'd)

behalf of an employee to provide continued compensation for the employee for a period of time in the event he is laid off.

502.08 Fringe Benefits - Workmen's Compensation Insurance or Federal Employees' Liability Act Contribution

-- payments or accruals to insurance companies to indemnify the transit system against statutory damages arising from injuries or death to employees while in the employ of the transit system.

-- payments or accruals to or for employees for uninsured losses for statutory damages arising from injuries or death to employees while in the employ of the transit system.

502.09 Fringe Benefits - Payment for Sick Leave

-- payments or accruals to employees for periods of time when absent from work due to personal or family illness.

502.10 Fringe Benefits - Payment for Holiday

-- payments or accruals to employees for periods of time when absent from work due to recognized holidays.

-- payments or accruals to employees of premiums incurred for work performed on recognized holidays.

502.11 Fringe Benefits - Payment for Vacation

-- payments or accruals to employees for periods of time when absent from work due to vacation earned and taken.

-- payments or accruals to employees for vacation time earned, but paid off rather than taken.

502.12 Fringe Benefits - Other Paid Absence

-- payments or accruals to employees for periods of time when absent from work due to military duty, jury duty, death in the family, etc.

502.13 Fringe Benefits - Uniform and Work Clothing Allowance

-- payments or accruals to employees to offset the cost of uniforms or work clothing the employee must wear when engaged in his occupation.

502.14 Fringe Benefits - Other

-- other payments or accruals to or on behalf of an employee arising from his employment, but not from the performance of a piece of work, and not fitting any of the other fringe benefits categories, Items 502.01 through 502.13.

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7.9 Data Processing Questionnaire Instructions

This section provides instructions and definitions for completing Form 591 - Data Processing Questionnaire. Form 591 is contained in Part III - Reporting System Forms of this report.

The information requested on this questionnaire pertains to data reported under Function 224 - Data Processing on expense form 500 or 501.

Question 1 on Form 591 relates to the types of data processing equipment used. As indicated on the questionnaire, data processing equipment includes bookkeeping and/or accounting machines, unit record (tabulating) equipment and electronic computers.

Question 2 on Form 591 pertains to your arrangement for use of the data processing equipment.

Question 3 requests the number of employees working in data processing activities. For those people working full time on data processing, an employee spending half time as analyst and half time as programmer should be reported as "half an employee" in the system design and analysis category, and "half an employee" in the programming category. For those people working only part time in data processing, report their data processing

time as a fraction (to the nearest half) of an employee in the appropriate category. For example, if an employee spends half time operating an accounting machine and half time as a secretary, report half his time under the data processing equipment operation category.

Question 4 addresses data processing applications and the percentage of equipment time used for each application. Equipment time is to be measured on the central processing unit of the data processing hardware system, i.e., the bookkeeping machine, the tabulating machine or the C.P.U. of an electronic computer. If detail records of equipment time by application are not maintained, estimates should be used. File maintenance (additions, deletions, changes, etc.) time for a particular application should be included under the "Operational" column. The percentage of equipment time used for programming, debugging and testing a new application is to be reported under the "In Development" column. The combined total of all percentages listed under both columns should equal 100 percent of actual equipment processing time for the reporting period. The following application definitions are to be used in completing this question:

Revenue Vehicle Movement Control covers monitoring the movement of revenue vehicles against the schedule for such movement.

Scheduling covers analyzing demand along predefined routes to determine revenue vehicle service frequency, combining work pieces to form operator runs, and recording operator sign-ups.

Marketing Information covers processing mailing lists and performing statistical analyses of marketing data (e.g., marketing survey responses, ridership data, etc.).

Personnel Administration covers maintaining medical and insurance records, skills inventory, training records, employment records, etc., on transit system employees.

Engineering covers critical path analyses for major construction projects, hardware analyses for specification purposes, etc.

Maintenance History and Planning covers recording the operational usage and maintenance history of fixed assets and determining required maintenance activities. These functions may be performed for revenue vehicles, other property, or both.

Materials Management covers tracking inventory location and availability, determining replenishment requirements, valuing on-hand stocks of material and valuing issues of material to usage.

Property Management covers tracking the location of fixed assets, accounting for the value of fixed assets, accounting for the consumption of fixed assets through depreciation and assisting in the management of property not used in transit operations (i.e., real estate management).

Budgeting/Planning covers developing personnel authorization, financial budgets and capital investment analyses.

Management Reporting covers extracting from a data base report used by management to control transit system performance. Generally, these reports consist of comparisons of budgets (generated in Budgeting/Planning applications) with actual costs (accumulated in Accounting applications).

Payroll covers calculating employees' earnings, preparing checks and payroll registers and maintaining earnings records.

Labor Distribution covers calculating distributions of labor costs to organizations, functions, work orders, etc.

Payables covers recording the cost distribution for transit system purchases, preparing checks for the liquidation of payable liabilities and maintaining a subsidiary ledger of payables outstanding.

Receivables covers billing debtors for purchases and maintaining a subsidiary ledger of receivables outstanding.



General Ledger covers maintaining actual balances for general ledger accounts.

Other Accounting covers accounting functions other than those cited above.

Other Applications covers nonaccounting functions other than those described above.

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#### 7.10 Sales and Excise Taxes Questionnaire Instructions

This section provides instructions and definitions for completing Form 592 - Sales and Excise Taxes Questionnaire. Form 592 is contained in Part III - Reporting System Forms of this report.

The purpose of this questionnaire is to determine the applicability of sales and excise taxes on certain purchases of the transit system.

Question 1 on Form 592 deals with the applicability of taxes on purchases of fuel and oil to operate transit vehicles; Question 2 pertains to purchases of maintenance and repair parts (engines, transmissions, motors, etc.); and Question 3 addresses purchases of outside services (heat, light, telephone, power, etc.).

For each question, indicate with a check mark under the Federal, state and local columns the detail category which best describes the applicability of sales and excise taxes to your transit system.

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7.11 Subsidies-in-Kind and Forgiven Indebtedness Questionnaire Instructions

This section provides instructions and definitions for completing Form 593 - Subsidies-in-Kind and Forgiven Indebtedness Questionnaire. Form 593 is contained in Part III - Reporting System Forms of this report.

The purpose of this questionnaire is to determine the nature of expenses or activities associated with the operation of the transit system, which are incurred by your system but not paid because of your status as a public agency or as a provider of public transit service.

Question 1 on Form 593 pertains to any exemption for taxes (except sales and excise taxes which are covered on Form 592) at the Federal, state and local levels. The nature of these taxes includes income, property, licensing and registration, payroll, etc. Question 2 relates to an exemption or forgiveness for interest on borrowed funds; Question 3 pertains to special utility rates granted.

Question 4 addresses services which may be provided to the transit system free of charge or at a reduced rate. These situations normally arise as the result of the transit system

being a part of a municipal/county government or parent/subsidiary organization.

For each of the above questions, more descriptive information (including amounts) about any applicable "subsidiaries-in-kind" and forgiven indebtedness granted your transit system is requested. The purpose of this additional information is to quantify the cost of those expenses which, if paid by the transit system, would be reflected on the financial statements. It is recognized that exact cost information for each item may not be available. In these cases, the transit system's best estimate of the expense should be reported.

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7.12 Pension Plan Questionnaire Instructions

This section provides instructions and definitions for completing Form 594 - Pension Plan Questionnaire. Form 594 is contained in Part III - Reporting System Forms of this report.

The purpose of this questionnaire is to obtain information on transit system pension costs.

Question 1 on Form 594 requests a breakdown of the amount charged as pension plan expense (Fringe Benefits Expense Object Class 502.02) for the reporting period; Question 2 addresses any portion of this expense which was not actually funded or paid during the reporting period. Question 3 requests disclosure of any additional pension cost, not currently reflected in the accounting records, for which the transit system has responsibility, but for some reasons has not funded or recorded on the books.

The following definitions are to be used in providing the information breakdown for the above questions:

Salaried Employee Plans - a pension plan arrangement for transit system employees paid on a basis other than hourly (weekly, monthly, annually, etc.).

Operator Plans - a pension plan arrangement for transit system employees classified as revenue vehicle operators and onboard crewmen.

Other Hourly Employee Plans - a pension plan arrangement for transit system employees paid on an hourly basis and not classified as revenue vehicle operators or onboard crewmen.

Pay-As-You-Go Cost - pension cost resulting from recognizing expense only when benefits are paid to retired employees.

Current Service Cost (Normal Cost) - the period pension cost assigned, under an actuarial cost method, to years subsequent to the inception of a pension plan or to a particular valuation date.

Prior Service Cost - pension cost assigned, under an actuarial cost method to years prior to the date of a particular actuarial valuation, and/or prior to the inception of a pension plan.

Interest on Prior Service Cost - interest charges associated with prior and past service pension costs.

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7.13 ICC-FARE Cross Reference Guide for Expense Categories

The ICC expense accounts from the chart of accounts entitled "Common and Contract Motor Carriers of Passengers" are listed below. Within each ICC expense account are listed the FARE expense functions to which the costs in the ICC account are to be distributed.

4000 Operation and Maintenance Expenses

This is a summary account for all ICC accounts in the 4XXX series. There is no direct cross reference to FARE expense functions.

4100 Equipment Maintenance and Garage Expenses

This is a summary account for all ICC accounts in the 41XX series. There is no direct cross reference to FARE expense functions.

4110 Supervision of Shop and Garage

041 Maintenance Administration - Vehicles  
081 Maintenance Administration - Transit Way and Structures  
131 Maintenance Administration - Other Buildings, Grounds and Equipment  
111 Servicing and Fuel for Service Vehicles  
121 Inspection and Maintenance of Service Vehicles

4121 Repairs to Shop and Garage Equipment

101 Maintenance of Garage and Shop Buildings, Grounds and Equipment

4122 Operation and Maintenance of Service Equipment

111 Servicing and Fuel for Service Vehicles  
121 Inspection and Maintenance of Service Vehicles

4128 Repairs to Shop and Garage Buildings and Grounds  
    101 Maintenance of Garage and Shop Buildings, Grounds  
        and Equipment

4131 Light, Heat, Power and Water for Shops and Garages  
    241 General Function

4132 Other Shop and Garage Expenses  
    101 Maintenance of Garage and Shop Buildings, Grounds  
        and Equipment

4140 Repairs to Revenue Equipment  
    061 Inspection and Light Maintenance of Revenue Vehicles  
    062 Heavy Maintenance of Revenue Vehicles  
    063 Accident Repairs of Revenue Vehicles  
    071 Vandalism Repairs of Revenue Vehicles

4150 Servicing of Revenue Equipment  
    051 Servicing Revenue Vehicles

4160 Tires and Tubes - Revenue Equipment  
    011 Revenue Vehicle Operation

4191 Joint Garage Expenses - Debit  
    101 Maintenance of Garage and Shop Buildings, Grounds  
        and Equipment

4192 Joint Garage Expenses - Credit  
    101 Maintenance of Garage and Shop, Buildings, Grounds  
        and Equipment

4200 Transportation Expense  
    This is a summary account for all ICC accounts in the  
        42XX series. There is no direct cross reference to  
        FARE expense functions.

4210 Supervision of Transportation  
    021 Transportation Administration  
    031 Revenue Vehicle Movement Control  
    111 Servicing and Fuel for Service Vehicles  
    121 Inspection and Maintenance of Service Vehicles  
    241 General Function



4220 Drivers' Wages and Bonuses

- 011 Revenue Vehicle Operation
- 021 Transportation Administration
- 031 Revenue Vehicle Movement Control
- 171 Ticketing and Fare Collection
- 191 Customer Services

4230 Fuel for Revenue Equipment

- 011 Revenue Vehicle Operation
- 051 Servicing Revenue Vehicles
- 226 Purchasing and Stores

4240 Oil for Revenue Equipment

- 011 Revenue Vehicle Operation
- 051 Servicing Revenue Vehicles
- 226 Purchasing and Stores

4250 Purchased Transportation

- 241 General Function

4261 Road Expense

- 092 Maintenance of Roadway and Track

4262 Bridge, Tunnel and Ferry Tolls

- 011 Revenue Vehicle Operation

4263 Wages of Miscellaneous Transportation Employees

- 011 Revenue Vehicle Operation
- 021 Transportation Administration

4264 Other Transportation Expenses

- 021 Transportation Administration
- 011 Revenue Vehicle Operation
- 241 General Function

4300 Station Expense

This is a summary account for all ICC accounts in the 43XX series. There is no direct cross reference to FARE expense functions.

4311 Salaries and Commissions

- 171 Ticketing and Fare Collection
- 191 Customer Services
- 181 System Security
- 094 Maintenance of Passenger Stations
- 031 Revenue Vehicle Movement Control

4314 Supplies and Expenses

- 241 General Function
- 171 Ticketing and Fare Collection
- 191 Customer Services
- 181 System Security
- 094 Maintenance of Passenger Stations
- 031 Revenue Vehicle Movement Control

4319 Repairs to Station Buildings and Equipment

- 094 Maintenance of Passenger Stations

4331 Commissions Paid

- 171 Ticketing and Fare Collection

4332 Other Expenses Allowed

- 192 Promotion
- 241 General Function

4340 Interline Commissions Paid

- 241 General Function

4350 Interline Commissions Earned - Credit

- 241 General Function

4360 Collection and Delivery

- 011 Revenue Vehicle Operation

4370 Purchased Collection and Delivery

- 011 Revenue Vehicle Operation

4391 Joint Station Facilities - Debit

- 094 Maintenance of Passenger Stations

4392 Joint Station Facilities - Credit

- 094 Maintenance of Passenger Stations

4400 Traffic, Solicitation and Advertising Expense

This is a summary account for all ICC accounts in the 44XX series. There is no direct cross reference to FARE expense functions.

4410 Salaries and Expenses

192 Promotion  
193 Market Research and Planning  
111 Servicing and Fuel for Service Vehicles  
121 Inspection and Maintenance of Service Vehicles

4430 Tariffs and Schedules

022 Scheduling of Transportation Operations  
230 General Management  
225 Finance and Accounting

4440 Tickets and Baggage Checks

171 Ticketing and Fare Collection

4450 Other Traffic Expenses

230 General Management

4470 Advertising

192 Promotion

4500 Insurance and Safety Expense

This is a summary account for all ICC accounts in the 45XX series. There is no direct cross reference to FARE expense functions.

4510 Salaries and Expenses -- Insurance and Safety

223 General Insurance  
201 Injuries and Damages  
221 Personnel Administration  
021 Transportation Administration  
041 Maintenance Administration - Vehicles  
081 Maintenance Administration - Transit Way and Structures  
131 Maintenance Administration - Other Buildings, Grounds and Equipment  
222 General Legal Services  
111 Servicing and Fuel for Service Vehicles  
121 Inspection and Maintenance of Service Vehicles

- 4520 Public Liability and Property Damage Insurance
  - 201 Injuries and Damages
- 4530 Injuries and Damages
  - 201 Injuries and Damages
- 4541 Workmen's Compensation - Insurance
  - 241 General Function
- 4546 Workmen's Compensation - Self Insurer
  - 241 General Function
- 4550 Baggage and Express Insurance
  - 241 General Function
- 4560 Baggage and Express Loss and Damage
  - 241 General Function
- 4570 Fire and Theft Insurance
  - 063 Accident Repairs of Revenue Vehicles
  - 121 Inspection and Maintenance of Service Vehicles
  - 091 Maintenance of Vehicle Movement Control Systems
  - 092 Maintenance of Roadway and Track
  - 093 Maintenance of Structures, Tunnels, Bridges and Subways
  - 094 Maintenance of Passenger Stations
  - 095 Maintenance of Operating Station Buildings, Grounds and Equipment
  - 101 Maintenance of Garage and Shop Buildings, Grounds and Equipment
  - 144 Maintenance of Electric Power Generation and Distribution Facilities
  - 142 Maintenance of Communication System
  - 141 Maintenance of Fare Collection and Counting Equipment
  - 143 Maintenance of General Administration Buildings, Grounds and Equipment
- 4580 Other Insurance
  - 241 General Function

4600 Administrative and General Expense

This is a summary account for all ICC accounts in the 46XX series. There is no direct cross reference to FARE expense functions.

4611 Salaries of General Officers

- 230 General Management
- 225 Finance and Accounting

4612 Expenses of General Officers

- 230 General Management
- 225 Finance and Accounting
- 111 Servicing and Fuel for Service Vehicles
- 121 Inspection and Maintenance of Service Vehicles

4613 Salaries of General Office Employees

- 192 Promotion
- 193 Market Research and Planning
- 201 Injuries and Damages
- 221 Personnel Administration
- 223 General Insurance
- 224 Data Processing
- 225 Finance and Accounting
- 226 Purchasing and Stores
- 227 General Engineering
- 228 Real Estate Management
- 229 Office Management and Services
- 230 General Management

4616 Expense of General Office Employees

- 192 Promotion
- 193 Market Research and Planning
- 201 Injuries and Damages
- 221 Personnel Administration
- 223 General Insurance
- 224 Data Processing
- 225 Finance and Accounting
- 226 Purchasing and Stores
- 227 General Engineering
- 228 Real Estate Management
- 229 Office Management and Services
- 230 General Management
- 111 Servicing and Fuel for Service Vehicles
- 121 Inspection and Maintenance of Service Vehicles

4620 Law Expenses

- 222 General Legal Services
- 111 Servicing and Fuel for Service Vehicles
- 121 Inspection and Maintenance of Service Vehicles

4630 General Office Supplies and Expenses  
    229 Office Management and Services  
    241 General Function

4640 Communication Service  
    241 General Function

4651 Outside Auditing Expenses  
    225 Finance and Accounting

4652 Employees' Welfare Expenses  
    241 General Function  
    221 Personnel Administration  
    229 Office Management and Services

4655 Purchasing and Store Expenses  
    226 Purchasing and Stores

4656 Other General Expenses  
    230 General Management  
    229 Office Management and Services

4660 Management and Supervision Fees and Expenses  
    230 General Management  
    225 Finance and Accounting  
    021 Transportation Administration  
    041 Maintenance Administration - Vehicles  
    081 Maintenance Administration - Transit Way and  
        Structures  
    131 Maintenance Administration - Other Buildings, Grounds  
        and Equipment

4671 Franchise Requirements - Debit  
    241 General Function

4672 Franchise Requirements - Credit  
    241 General Function

4673 Other Regulatory Commission Expenses

- 241 General Function
- 230 General Management
- 225 Finance and Accounting
- 222 General Legal Services
- 021 Transportation Administration
- 041 Maintenance Administration - Vehicles
- 081 Maintenance Administration - Transit Way and Structures
- 131 Maintenance Administration - Other Buildings, Grounds and Equipment

4680 Uncollectible Revenues

- 241 General Function

4691 Joint Operating Expense - Debit

- 143 Maintenance of General Administration Buildings, Grounds and Equipment
- 144 Maintenance of Electric Power Generation and Distribution Facilities
- 142 Maintenance of Communication Systems
- 141 Maintenance of Fare Collection and Counting Equipment

4696 Joint Operating Expense - Credit

- 143 Maintenance of General Administration Buildings, Grounds and Equipment
- 144 Maintenance of Electric Power Generation and Distribution Facilities
- 142 Maintenance of Communication Systems
- 141 Maintenance of Fare Collection and Counting Equipment

5000 Depreciation Expense

- 241 General Function

5100 Amortization of Carrier Operating Property

- 241 General Function

5200 Operating Taxes and Licenses

- 241 General Function

5210 Gasoline, Other Fuel and Oil Taxes

- 011 Revenue Vehicle Operation
- 111 Servicing and Fuel for Service Vehicles

5220 Vehicle License and Registration Fees

241 General Function

5230 Real Estate and Personal Property Taxes

241 General Function

5240 Social Security Taxes

241 General Function

5250 Other Taxes

241 General Function

5300 Operating Rents - Net

This is a summary account for all ICC accounts in the  
53XX series. There is no direct cross reference to  
FARE expense functions.

5310 Equipment Rents - Debit

011 Revenue Vehicle Operation

241 General Function

5320 Other Operating Rents - Debit

031 Revenue Vehicle Movement Control

171 Ticketing and Fare Collection

224 Data Processing

161 Generation and Distribution of Electric Power

241 General Function

5350 Joint Facility Rents - Debit

011 Revenue Vehicle Operation

031 Revenue Vehicle Movement Control

171 Ticketing and Fare Collection

224 Data Processing

161 Generation and Distribution of Electric Power

241 General Function

5400 Rent for Lease of Carrier Property - Debit

241 General Function

7000 Interest on Long-Term Obligations

241 General Function



7100 Other Interest Deductions

241 General Function

7200 Taxes Assumed on Interest

241 General Function

7300 Amortization of Debt Discount and Expense

241 General Function

7400 Amortization of Premium on Debt - Credit

241 General Function

7500 Other Deductions

241 General Function

230 General Management

8000 Income Taxes on Ordinary Income

241 General Function

8. NONFINANCIAL OPERATING  
DATA REPORTING

FARE Reporting System  
Nonfinancial Operating Data Reporting

8. Introduction

The purpose of this chapter is to present the requirements for reporting transit system nonfinancial operating data in the FARE Reporting System and to provide instructions for completing the nonfinancial operating data reporting forms contained in Part III, Chapter 6, of this report.

In general, the nonfinancial operating data (NFOD) categories provide a description of the transit system's physical plant and the operation of the plant.

The physical plant description is subdivided into transit way descriptors and revenue vehicle descriptors. The characteristics of the transit way and the vehicles are important determinants of system patronage, operating costs, maintenance costs, etc. The descriptors, object classes 601 through 611, are to be reported to provide a profile of system characteristics which will help explain the performance differences apparent on financial statements.

The description of the operation of the plant is divided into several major groupings. Physical unit measures of noncapital resources used in operating transit service are to be reported in object classes 621 through 624. Accident statistics, a

measure of an important consequence of operating transit services, are to be reported in object classes 631 through 647. The primary output of the transit operation, i.e., the service it supplies and the service its patrons consume, is to be reported in object classes 651 through 666. These measures are to be reported to provide an indication of the transit system's effectiveness in fulfilling its primary objective, the movement of people in the urban mass transportation context.

This chapter contains a listing of the nonfinancial data categories (Section 8.1) and the definitions and instructions required to complete the pertinent reporting forms (Sections 8.2 through 8.14).

FARE Reporting System  
Nonfinancial Operating Data Reporting

8.1 List of Nonfinancial Operating Data (NFOD) Object Classes

Note: In the matrices that appear in this section, the numbers in the matrix field represent the object class number for the category identified by the column heading and line caption of the field.

601. RAIL RAPID TRANSIT TRANSIT WAY DESCRIPTORS

602. STREETCAR TRANSIT WAY DESCRIPTORS

| Type of<br>Transit Way            | Rail Rapid Transit         |                               |                           | Streetcar                  |                               |                           |
|-----------------------------------|----------------------------|-------------------------------|---------------------------|----------------------------|-------------------------------|---------------------------|
|                                   | Miles of<br>Transit<br>Way | Miles of<br>Electric<br>Track | Number<br>of<br>Crossings | Miles of<br>Transit<br>Way | Miles of<br>Electric<br>Track | Number<br>of<br>Crossings |
| At grade, exclusive right-of-way  | 601.01                     | 601.11                        | --                        | 602.01                     | 602.11                        | --                        |
| At grade, with cross traffic      | 601.02                     | 601.12                        | 601.22                    | 602.02                     | 602.12                        | 602.22                    |
| At grade, mixed and cross traffic | --                         | --                            | --                        | 602.03                     | 602.13                        | 602.23                    |
| Elevated on Structure             | 601.04                     | 601.14                        | --                        | 602.04                     | 602.14                        | --                        |
| Elevated on fill                  | 601.05                     | 601.15                        | --                        | 602.05                     | 602.15                        | --                        |
| Open cut                          | 601.06                     | 601.16                        | --                        | 602.06                     | 602.16                        | --                        |
| Subway-tunnel/<br>tube            | 601.07                     | 601.17                        | --                        | 602.07                     | 602.17                        | --                        |

603. TROLLEYBUS TRANSIT WAY DESCRIPTORS

604. MOTOR BUS TRANSIT WAY DESCRIPTORS

- 01. Miles of Exclusive Right-of-Way
- 02. Miles of Controlled Access Right-of-Way
- 03. Miles of Mixed Traffic Right-of-Way

605. TRANSIT SYSTEM STOP DESCRIPTORS

| <u>Transit System Stop Facilities</u> | <u>Terminal<br/>Stops</u> | <u>Intermediate<br/>Stops</u> | <u>Transfer<br/>Stops</u> |
|---------------------------------------|---------------------------|-------------------------------|---------------------------|
| Rail Rapid Transit Stops              |                           |                               |                           |
| Stations                              | 605.01                    | 605.04                        | 605.07                    |
| Sheltered Stops                       | 605.02                    | 605.05                        | 605.08                    |
| Unsheltered Stops                     | 605.03                    | 605.06                        | 605.09                    |
| Streetcar Stops                       |                           |                               |                           |
| Stations                              | 605.11                    | 605.14                        | 605.17                    |
| Sheltered Stops                       | 605.12                    | 605.15                        | 605.18                    |
| Unsheltered Stops                     | 605.13                    | 605.16                        | 605.19                    |
| Trolleybus Stops                      |                           |                               |                           |
| Stations                              | 605.21                    | 605.24                        | 605.27                    |
| Sheltered Stops                       | 605.22                    | 605.25                        | 605.28                    |
| Unsheltered Stops                     | 605.23                    | 605.26                        | 605.29                    |
| Motor Bus Stops                       |                           |                               |                           |
| Stations                              | 605.31                    | 605.34                        | 605.37                    |
| Sheltered Stops                       | 605.32                    | 605.35                        | 605.38                    |
| Unsheltered Stops                     | 605.33                    | 605.36                        | 605.39                    |
| Ferryboat Terminals                   | 605.41                    |                               | 605.47                    |
| Other Mode Stops                      |                           |                               |                           |
| Stations                              | 605.51                    | 605.54                        | 605.57                    |
| Sheltered Stops                       | 605.52                    | 605.55                        | 605.58                    |
| Unsheltered Stops                     | 605.53                    | 605.56                        | 605.59                    |

611. REVENUE VEHICLE INVENTORY

- 01. Rail Rapid Transit Cars
- 02. Streetcars
- 03. Trolleybuses
- 04. Motor Buses
- 05. Ferryboats
- 06. )
- 07. ) (reserved)
- 08. )
- 09. Other Mode Revenue Vehicles

Note: The number of vehicles owned or being used under a purchase lease or a related-parties lease is to be reported. Subsidiary records in the data base will contain the complete description of the revenue inventory as required on the reporting form.

621. ENERGY CONSUMPTION

| Vehicles Consuming<br><u>Energy</u> | KWH of<br>Propulsion<br><u>Power</u> | Gallons<br>of Diesel<br><u>Fuel</u> | Gallons<br>of<br><u>Gasoline</u> | Gallons<br>of LPG<br>or LNG | Gallons<br>of Bunker<br><u>Fuel</u> |
|-------------------------------------|--------------------------------------|-------------------------------------|----------------------------------|-----------------------------|-------------------------------------|
| Rail Rapid Transit<br>Cars          | 621.01                               | 621.11                              | --                               | --                          | --                                  |
| Streetcars                          | 621.02                               | --                                  | --                               | --                          | --                                  |
| Trolleybuses                        | 621.03                               | --                                  | --                               | --                          | --                                  |
| Motor Buses                         | --                                   | 621.14                              | 621.24                           | 621.34                      | --                                  |
| Ferryboats                          | --                                   | 621.15                              | --                               | --                          | 621.45                              |
| Other Revenue<br>Vehicles           | 621.06                               | 621.16                              | 621.26                           | 621.36                      | --                                  |
| Service Vehicles                    | --                                   | 621.17                              | 621.27                           | 621.37                      | --                                  |
| Service Vessels                     | --                                   | 621.18                              | --                               | --                          | 621.48                              |

622. TRANSIT SERVICE PERSONNEL

| <u>Transit Service<br/>Personnel Categories</u> | <u>Average Weekday</u> |               |                |              | <u>Saturday</u> | <u>Sunday</u> |
|---|------------------------|---------------|----------------|--------------|-----------------|---------------|
|   | <u>AM Peak</u>         | <u>Midday</u> | <u>PM Peak</u> | <u>Night</u> |                 |               |
| Rail Rapid Transit Scheduled Train Crewmen      | 622.01                 | 622.02        | 622.03         | 622.04       | 622.05          | 622.06        |
| Streetcar Scheduled Operators                   | 622.11                 | 622.12        | 622.13         | 622.14       | 622.15          | 622.16        |
| Trolleybus Scheduled Operators                  | 622.21                 | 622.22        | 622.23         | 622.24       | 622.25          | 622.26        |
| Motor Bus Scheduled Operators                   | 622.31                 | 622.32        | 622.33         | 622.34       | 622.35          | 622.36        |
| Ferryboat Scheduled Crewmen                     | 622.41                 | 622.42        | 622.43         | 622.44       | 622.45          | 622.46        |
| Other Mode Scheduled Operators                  | 622.51                 | 622.52        | 622.53         | 622.54       | 622.55          | 622.56        |
| Line Supervisors                                | 622.61                 | 622.62        | 622.63         | 622.64       | 622.65          | 622.66        |
| Security Agents                                 | 622.71                 | 622.72        | 622.73         | 622.74       | 622.75          | 622.76        |
| Ticket/Token Sales Agents                       | 622.81                 | 622.82        | 622.83         | 622.84       | 622.85          | 622.86        |
| Route/Schedule Information Operators            | 622.91                 | 622.92        | 622.93         | 622.94       | 622.95          | 622.96        |



623. TRANSIT SYSTEM EMPLOYEE COUNT

01. General Administration Executive, Professional and Supervisory Personnel
02. General Administration Support Personnel
10. Transportation Executive, Professional and Supervisory Personnel
11. Transportation Support Personnel
12. Revenue Vehicle Operators
20. Maintenance Executive, Professional and Supervisory Personnel
21. Maintenance Support Personnel
22. Revenue Vehicle Maintenance Mechanics
23. Other Maintenance Mechanics

624. REVENUE VEHICLE MAINTENANCE PERFORMANCE MEASURES

- 01. Road Calls for Mechanical Failure
- 02. Road Calls for Other Reasons
- 11. Labor Hours for Inspection and Light Maintenance of Revenue Vehicles - Rail Rapid Transit
- 12. Labor Hours for Heavy Maintenance of Revenue Vehicles - Rail Rapid Transit
- 21. Labor Hours for Inspection and Light Maintenance of Revenue Vehicles - Streetcar
- 22. Labor Hours for Heavy Maintenance of Revenue Vehicles - Streetcar
- 31. Labor Hours for Inspection and Light Maintenance of Revenue Vehicles - Trolleybus
- 32. Labor Hours for Heavy Maintenance of Revenue Vehicles - Trolleybus
- 41. Labor Hours for Inspection and Light Maintenance of Revenue Vehicles - Motor Bus
- 42. Labor Hours for Heavy Maintenance of Revenue Vehicles - Motor Bus
- 51. Labor Hours for Inspection and Light Maintenance of Revenue Vehicles - Ferryboat
- 52. Labor Hours for Heavy Maintenance of Revenue Vehicles - Ferryboat
- 61. Labor Hours for Inspection and Light Maintenance of Revenue Vehicles - Other Mode
- 62. Labor Hours for Heavy Maintenance of Revenue Vehicles - Other Mode
- 71. Quarts of Motor Bus Engine Oil Added Between Changes

631. RAIL RAPID TRANSIT COLLISION ACCIDENTS

|  | Collisions with         |                             |                           |                          | Derail-<br><u>ments</u> |
|--|-------------------------|-----------------------------|---------------------------|--------------------------|-------------------------|
|  | <u>Pedes<br/>trians</u> | <u>Revenue<br/>Vehicles</u> | <u>Other<br/>Vehicles</u> | <u>Fixed<br/>Objects</u> |                         |
| <u>Number of Accidents Classified As:</u>        |                         |                             |                           |                          |                         |
| Fatality, Personal Injury and<br>Property Damage | 631.01                  | 631.02                      | 631.03                    | 631.04                   | 631.05                  |
| Fatality and Personal Injury                     | 631.06                  | 631.07                      | 631.08                    | 631.09                   | 631.10                  |
| Fatality and Property Damage                     | 631.11                  | 631.12                      | 631.13                    | 631.14                   | 631.15                  |
| Fatality Only                                    | 631.16                  | 631.17                      | 631.18                    | 631.19                   | 631.20                  |
| Person Injury and Property Damage                | 631.21                  | 631.22                      | 631.23                    | 631.24                   | 631.25                  |
| Personal Injury Only                             | 631.26                  | 631.27                      | 631.28                    | 631.29                   | 631.30                  |
| Property Damage Only                             | 631.31                  | 631.32                      | 631.33                    | 631.34                   | 631.35                  |
| <u>Number of Fatalities Classified As:</u>       |                         |                             |                           |                          |                         |
| Revenue Vehicle Occupants                        | 631.36                  | 631.37                      | 631.38                    | 631.39                   | 631.40                  |
| Other Vehicle Occupants                          | 631.41                  | 631.42                      | 631.43                    | 631.44                   | 631.45                  |
| Pedestrians                                      | 631.46                  | 631.47                      | 631.48                    | 631.49                   | 631.50                  |
| <u>Number of Persons Injured Classified As:</u>  |                         |                             |                           |                          |                         |
| Revenue Vehicle Occupants                        | 631.51                  | 631.52                      | 631.53                    | 631.54                   | 631.55                  |
| Other Vehicle Occupants                          | 631.56                  | 631.57                      | 631.58                    | 631.59                   | 631.60                  |
| Pedestrians                                      | 631.61                  | 631.62                      | 631.63                    | 631.64                   | 631.65                  |

632. STREETCAR COLLISION ACCIDENTS

|  | Collisions with         |                             |                           |                          | Derail-<br><u>ments</u> |
|--|-------------------------|-----------------------------|---------------------------|--------------------------|-------------------------|
|  | <u>Pedes<br/>trians</u> | <u>Revenue<br/>Vehicles</u> | <u>Other<br/>Vehicles</u> | <u>Fixed<br/>Objects</u> |                         |
| <u>Number of Accidents Classified As:</u>        |                         |                             |                           |                          |                         |
| Fatality, Personal Injury and<br>Property Damage | 632.01                  | 632.02                      | 632.03                    | 632.04                   | 632.05                  |
| Fatality and Personal Injury                     | 632.06                  | 632.07                      | 632.08                    | 632.09                   | 632.10                  |
| Fatality and Property Damage                     | 632.11                  | 632.12                      | 632.13                    | 632.14                   | 632.15                  |
| Fatality Only                                    | 632.16                  | 632.17                      | 632.18                    | 632.19                   | 632.20                  |
| Person Injury and Property Damage                | 632.21                  | 632.22                      | 632.23                    | 632.24                   | 632.25                  |
| Personal Injury Only                             | 632.26                  | 632.27                      | 632.28                    | 632.29                   | 632.30                  |
| Property Damage Only                             | 632.31                  | 632.32                      | 632.33                    | 632.34                   | 632.35                  |
| <u>Number of Fatalities Classified As:</u>       |                         |                             |                           |                          |                         |
| Revenue Vehicle Occupants                        | 632.36                  | 632.37                      | 632.38                    | 632.39                   | 632.40                  |
| Other Vehicle Occupants                          | 632.41                  | 632.42                      | 632.43                    | 632.44                   | 632.45                  |
| Pedestrians                                      | 632.46                  | 632.47                      | 632.48                    | 632.49                   | 632.50                  |
| <u>Number of Persons Injured Classified As:</u>  |                         |                             |                           |                          |                         |
| Revenue Vehicle Occupants                        | 632.51                  | 632.52                      | 632.53                    | 632.54                   | 632.55                  |
| Other Vehicle Occupants                          | 632.56                  | 632.57                      | 632.58                    | 632.59                   | 632.60                  |
| Pedestrians                                      | 632.61                  | 632.62                      | 632.63                    | 632.64                   | 632.65                  |

633. TROLLEYBUS COLLISION ACCIDENTS

|  | Collisions with         |                             |                           |                          |
|--|-------------------------|-----------------------------|---------------------------|--------------------------|
|  | <u>Pedes<br/>trians</u> | <u>Revenue<br/>Vehicles</u> | <u>Other<br/>Vehicles</u> | <u>Fixed<br/>Objects</u> |
| <u>Number of Accidents Classified As:</u>        |                         |                             |                           |                          |
| Fatality, Personal Injury and<br>Property Damage | 633.01                  | 633.02                      | 633.03                    | 633.04                   |
| Fatality and Personal Injury                     | 633.06                  | 633.07                      | 633.08                    | 633.09                   |
| Fatality and Property Damage                     | 633.11                  | 633.12                      | 633.13                    | 633.14                   |
| Fatality Only                                    | 633.16                  | 633.17                      | 633.18                    | 633.19                   |
| Personal Injury and Property Damage              | 633.21                  | 633.22                      | 633.23                    | 633.24                   |
| Personal Injury Only                             | 633.26                  | 633.27                      | 633.28                    | 633.29                   |
| Property Damage Only                             | 633.31                  | 633.32                      | 633.33                    | 633.34                   |
| <u>Number of Fatalities Classified As:</u>       |                         |                             |                           |                          |
| Revenue Vehicle Occupants                        | 633.36                  | 633.39                      | 633.38                    | 633.39                   |
| Other Vehicle Occupants                          | 633.41                  | 633.42                      | 633.43                    | 633.44                   |
| Pedestrians                                      | 633.46                  | 633.47                      | 633.48                    | 633.49                   |
| <u>Number of Persons Injured Classified As:</u>  |                         |                             |                           |                          |
| Revenue Vehicle Occupants                        | 633.51                  | 633.52                      | 633.53                    | 633.54                   |
| Other Vehicle Occupants                          | 633.56                  | 633.57                      | 633.58                    | 633.59                   |
| Pedestrians                                      | 633.61                  | 633.62                      | 633.63                    | 633.64                   |

634. MOTOR BUS COLLISION ACCIDENTS

|  | <u>Collisions with</u> |                |                 |                |
|--|------------------------|----------------|-----------------|----------------|
|  | <u>Pedes</u>           | <u>Other</u>   | <u>Other</u>    | <u>Fixed</u>   |
|  | <u>trians</u>          | <u>Revenue</u> | <u>Vehicles</u> | <u>Objects</u> |
| <u>Number of Accidents Classified As:</u>        |                        |                |                 |                |
| Fatality, Personal Injury and<br>Property Damage | 634.01                 | 634.02         | 634.03          | 634.04         |
| Fatality and Personal Injury                     | 634.06                 | 634.07         | 634.08          | 634.09         |
| Fatality and Property Damage                     | 634.11                 | 634.12         | 634.13          | 634.14         |
| Fatality Only                                    | 634.16                 | 634.17         | 634.18          | 634.19         |
| Personal Injury and Property Damage              | 634.21                 | 634.22         | 634.23          | 634.24         |
| Personal Injury Only                             | 634.26                 | 634.27         | 634.28          | 634.29         |
| Property Damage Only                             | 634.31                 | 634.32         | 634.33          | 634.34         |
| <u>Number of Fatalities Classified As:</u>       |                        |                |                 |                |
| Revenue Vehicle Occupants                        | 634.36                 | 634.37         | 634.38          | 634.39         |
| Other Vehicle Occupants                          | 634.41                 | 634.42         | 634.43          | 634.44         |
| Pedestrians                                      | 634.46                 | 634.47         | 634.48          | 634.49         |
| <u>Number of Persons Injured Classified As:</u>  |                        |                |                 |                |
| Revenue Vehicle Occupants                        | 634.51                 | 634.52         | 634.53          | 634.54         |
| Other Vehicle Occupants                          | 634.56                 | 634.57         | 634.58          | 634.59         |
| Pedestrians                                      | 634.61                 | 634.62         | 634.63          | 634.64         |

635. FERRYBOAT COLLISION ACCIDENTS

|  | Collisions with         |                             |                           |                          |
|--|-------------------------|-----------------------------|---------------------------|--------------------------|
|  | <u>Pedes<br/>trians</u> | <u>Revenue<br/>Vehicles</u> | <u>Other<br/>Vehicles</u> | <u>Fixed<br/>Objects</u> |
| <u>Number of Accidents Classified As:</u>        |                         |                             |                           |                          |
| Fatality, Personal Injury and<br>Property Damage | 635.01                  | 635.02                      | 635.03                    | 635.04                   |
| Fatality and Personal Injury                     | 635.06                  | 635.07                      | 635.08                    | 635.09                   |
| Fatality and Property Damage                     | 635.11                  | 635.12                      | 635.13                    | 635.14                   |
| Fatality Only                                    | 635.16                  | 635.17                      | 635.18                    | 635.19                   |
| Personal Injury and Property Damage              | 635.21                  | 635.22                      | 635.23                    | 635.24                   |
| Personal Injury Only                             | 635.26                  | 635.27                      | 635.28                    | 635.29                   |
| Property Damage Only                             | 635.31                  | 635.32                      | 635.33                    | 635.34                   |
| <u>Number of Fatalities Classified As:</u>       |                         |                             |                           |                          |
| Revenue Vehicle Occupants                        | 635.36                  | 635.37                      | 635.38                    | 635.39                   |
| Other Vehicle Occupants                          | 635.41                  | 635.42                      | 635.43                    | 635.44                   |
| Pedestrians                                      | 635.46                  | 635.47                      | 635.48                    | 635.49                   |
| <u>Number of Persons Injured Classified As:</u>  |                         |                             |                           |                          |
| Revenue Vehicle Occupants                        | 635.51                  | 635.52                      | 635.53                    | 635.54                   |
| Other Vehicle Occupants                          | 635.56                  | 635.57                      | 635.58                    | 635.59                   |
| Pedestrians                                      | 635.61                  | 635.62                      | 635.63                    | 635.64                   |

636. OTHER MODE(S) COLLISION ACCIDENTS

|   | Collisions with    |                         |                       |                      | <u>Derailments</u> |
|---|--------------------|-------------------------|-----------------------|----------------------|--------------------|
|   | <u>Pedestrians</u> | <u>Revenue Vehicles</u> | <u>Other Vehicles</u> | <u>Fixed Objects</u> |                    |
| <u>Number of Accidents Classified As:</u>       |                    |                         |                       |                      |                    |
| Fatality, Personal Injury and Property Damage   | 636.01             | 636.02                  | 634.03                | 634.04               | 636.05             |
| Fatality and Personal Injury                    | 636.06             | 636.07                  | 636.08                | 636.09               | 636.10             |
| Fatality and Property Damage                    | 636.11             | 636.12                  | 636.13                | 636.14               | 636.15             |
| Fatality Only                                   | 636.16             | 636.17                  | 636.18                | 636.19               | 636.20             |
| Personal Injury and Property Damage             | 636.21             | 636.22                  | 636.23                | 636.24               | 636.25             |
| Personal Injury Only                            | 636.26             | 636.27                  | 636.28                | 636.29               | 636.30             |
| Property Damage Only                            | 636.31             | 636.32                  | 636.33                | 636.34               | 636.35             |
| <u>Number of Fatalities Classified As:</u>      |                    |                         |                       |                      |                    |
| Revenue Vehicle Occupants                       | 636.36             | 636.37                  | 636.38                | 636.39               | 636.40             |
| Other Vehicle Occupants                         | 636.41             | 636.42                  | 636.43                | 636.44               | 636.45             |
| Pedestrians                                     | 636.46             | 636.47                  | 636.48                | 636.49               | 636.50             |
| <u>Number of Persons Injured Classified As:</u> |                    |                         |                       |                      |                    |
| Revenue Vehicle Occupants                       | 636.51             | 636.52                  | 636.53                | 636.54               | 636.55             |
| Other Vehicle Occupants                         | 636.56             | 636.57                  | 636.58                | 636.59               | 636.60             |
| Pedestrians                                     | 636.61             | 636.62                  | 636.63                | 636.64               | 636.65             |



641. RAIL RAPID TRANSIT NONCOLLISION PASSENGER ACCIDENTS

|   | Boarding<br>(excluding<br><u>doors</u> ) | Alighting<br>(excluding<br><u>doors</u> ) | Caught/<br>Struck<br>By Doors-<br><u>Boarding</u> | Caught/<br>Struck<br>By Doors-<br><u>Alighting</u> | Caught/<br>Struck<br>By Doors-<br><u>Cars</u> | <u>Onboard</u> |
|---|--|---|---|--|---|----------------|
| <u>Number of Accidents</u><br><u>Classified As:</u> |  |   |   |  |   |                |
| Fatality, Personal Injury<br>and Property Damage    | 641.01                                   | 641.02                                    | 641.03  | 641.04   | 641.05  | 641.06         |
| Fatality and Personal Injury                        | 641.07                                   | 641.08                                    | 641.09  | 641.10   | 641.11  | 641.12         |
| Fatality and Property Damage                        | 641.13                                   | 641.14                                    | 641.15  | 641.16   | 641.17  | 641.18         |
| Fatality Only                                       | 641.19                                   | 641.20                                    | 641.21  | 641.22   | 641.23  | 641.24         |
| Personal Injury and Property<br>Damage              | 641.25                                   | 641.26                                    | 641.27  | 641.28   | 641.29  | 641.30         |
| Personal Injury Only                                | 641.31                                   | 641.32                                    | 641.33  | 641.34   | 641.35  | 641.36         |
| Property Damage Only                                | 641.37                                   | 641.38                                    | 641.39  | 641.40   | 641.41  | 641.42         |
| <u>Number of Passenger Fatalities</u>               | 641.43                                   | 641.44                                    | 641.45  | 641.46   | 641.47  | 641.48         |
| <u>Number of Passengers Injured</u>                 | 641.49                                   | 641.50                                    | 641.51  | 641.52   | 641.53  | 641.54         |

642. STREETCAR NONCOLLISION PASSENGER ACCIDENTS

|   | Boarding<br>(excluding<br><u>doors</u> ) | Alighting<br>(excluding<br><u>doors</u> ) | Caught/<br>Struck<br>By Doors-<br><u>Boarding</u> | Caught/<br>Struck<br>By Doors-<br><u>Alighting</u> | Caught/<br>Struck<br>By Doors-<br><u>Cars</u> | <u>Onboard</u> |
|---|--|---|---|--|---|----------------|
| <u>Number of Accidents</u><br><u>Classified As:</u> |  |   |   |  |   |                |
| Fatality, Personal Injury<br>and Property Damage    | 642.01                                   | 642.02                                    | 642.03  | 642.04   | 642.05  | 642.06         |
| Fatality and Personal Injury                        | 642.07                                   | 642.08                                    | 642.09  | 642.10   | 642.11  | 642.12         |
| Fatality and Property Damage                        | 642.13                                   | 642.14                                    | 642.15  | 642.16   | 642.17  | 642.18         |
| Fatality Only                                       | 642.19                                   | 642.20                                    | 642.21  | 642.22   | 642.23  | 642.24         |
| Personal Injury and Property<br>Damage              | 642.25                                   | 642.26                                    | 642.27  | 642.28   | 642.29  | 642.30         |
| Personal Injury Only                                | 642.31                                   | 642.32                                    | 642.33  | 642.34   | 642.35  | 642.36         |
| Property Damage Only                                | 642.37                                   | 642.38                                    | 642.39  | 642.40   | 642.41  | 642.42         |
| <u>Number of Passenger Fatalities</u>               | 642.43                                   | 642.44                                    | 642.45  | 642.46   | 642.47  | 642.48         |
| <u>Number of Passengers Injured</u>                 | 642.49                                   | 642.50                                    | 642.51  | 642.52   | 642.53  | 642.54         |

643. TROLLEYBUS NONCOLLISION PASSENGER ACCIDENTS

|  | <u>Boarding<br/>(excluding<br/>doors)</u> | <u>Alighting<br/>(excluding<br/>doors)</u> | <u>Caught/<br/>Struck<br/>By Doors-<br/>Boarding</u> | <u>Caught/<br/>Struck<br/>By Doors-<br/>Alighting</u> | <u>Onboard</u> |
|--|---|--|--|---|----------------|
| <u>Number of Accidents</u>                       |   |  |  |   |                |
| <u>Classified As:</u>                            |   |  |  |   |                |
| Fatality, Personal Injury and<br>Property Damage | 643.01                                    | 643.02                                     | 643.03   | 643.04  | 643.06         |
| Fatality and Personal Injury                     | 643.07                                    | 643.08                                     | 643.15   | 643.16  | 643.12         |
| Fatality and Property Damage                     | 643.13                                    | 643.14                                     | 643.09   | 643.10  | 643.18         |
| Fatality Only                                    | 643.19                                    | 643.20                                     | 643.21   | 643.22  | 643.24         |
| Person Injury and Property<br>Damage             | 643.25                                    | 643.26                                     | 643.27   | 643.28  | 643.30         |
| Personal Injury Only                             | 643.31                                    | 643.32                                     | 643.33   | 643.40  | 643.36         |
| Property Damage Only                             | 643.37                                    | 643.38                                     | 643.39   | 643.34  | 643.42         |
| <u>Number of Passenger Fatalities</u>            | 643.43                                    | 643.44                                     | 643.45   | 643.46  | 643.48         |
| <u>Number of Passengers Injured</u>              | 643.49                                    | 643.50                                     | 643.51   | 643.52  | 643.54         |

644. MOTOR BUS NONCOLLISION PASSENGER ACCIDENTS

|  | <u>Boarding<br/>(excluding<br/>doors)</u> | <u>Alighting<br/>(excluding<br/>doors)</u> | <u>Caught/<br/>Struck<br/>By Doors-<br/>Boarding</u> | <u>Caught/<br/>Struck<br/>By Doors-<br/>Alighting</u> | <u>Onboard</u> |
|--|---|--|--|---|----------------|
| <u>Number of Accidents</u>                       |   |  |  |   |                |
| <u>Classified As:</u>                            |   |  |  |   |                |
| Fatality, Personal Injury and<br>Property Damage | 644.01                                    | 644.02                                     | 644.03   | 644.04  | 644.06         |
| Fatality and Personal Injury                     | 644.07                                    | 644.08                                     | 644.09   | 644.10  | 644.12         |
| Fatality and Property Damage                     | 644.13                                    | 644.14                                     | 644.15   | 644.16  | 644.18         |
| Fatality Only                                    | 644.19                                    | 644.20                                     | 644.21   | 644.22  | 644.24         |
| Person Injury and Property<br>Damage             | 644.25                                    | 644.26                                     | 644.27   | 644.28  | 644.30         |
| Personal Injury Only                             | 644.31                                    | 644.32                                     | 644.33   | 644.34  | 644.36         |
| Property Damage Only                             | 644.37                                    | 644.38                                     | 644.39   | 644.40  | 644.42         |
| <u>Number of Passenger Fatalities</u>            | 644.43                                    | 644.44                                     | 644.45   | 644.46  | 644.48         |
| <u>Number of Passengers Injured</u>              | 644.49                                    | 644.50                                     | 644.51   | 644.52  | 644.54         |

645. FERRYBOAT NONCOLLISION PASSENGER ACCIDENTS

|  | <u>Boarding<br/>(excluding<br/>doors)</u> | <u>Alighting<br/>(excluding<br/>doors)</u> | <u>Caught/<br/>Struck<br/>By Doors-<br/>Boarding</u> | <u>Caught/<br/>Struck<br/>By Doors-<br/>Alighting</u> | <u>Onboard</u> |
|--|---|--|--|---|----------------|
| <u>Number of Accidents</u>                       |   |  |  |   |                |
| <u>Classified As:</u>                            |   |  |  |   |                |
| Fatality, Personal Injury and<br>Property Damage | 645.01                                    | 645.02                                     | 645.03   | 645.04  | 645.06         |
| Fatality and Personal Injury                     | 645.07                                    | 645.08                                     | 645.09   | 645.10  | 645.12         |
| Fatality and Property Damage                     | 645.13                                    | 645.14                                     | 645.15   | 645.16  | 645.18         |
| Fatality Only                                    | 645.19                                    | 645.20                                     | 645.21   | 645.22  | 645.24         |
| Person Injury and Property<br>Damage             | 645.25                                    | 645.26                                     | 645.27   | 645.28  | 645.30         |
| Personal Injury Only                             | 645.31                                    | 645.32                                     | 645.33   | 645.34  | 645.36         |
| Property Damage Only                             | 645.37                                    | 645.38                                     | 645.39   | 645.40  | 645.42         |
| <u>Number of Passenger Fatalities</u>            | 645.43                                    | 645.44                                     | 645.45   | 645.46  | 645.48         |
| <u>Number of Passengers Injured</u>              | 645.49                                    | 645.50                                     | 645.51   | 645.52  | 645.54         |

646. OTHER MODE(S) NONCOLLTSION PASSENGER ACCIDENTS

|   | Boarding<br>(excluding<br><u>doors</u> ) | Alighting<br>(excluding<br><u>doors</u> ) | Caught/<br>Struck<br>By Doors-<br><u>Boarding</u> | Caught/<br>Struck<br>By Doors-<br><u>Alighting</u> | Caught/<br>Struck<br>By Doors-<br>Between<br><u>Cars</u> | <u>Onboard</u> |
|---|--|---|---|--|--|----------------|
| <u>Number of Accidents</u><br><u>Classified As:</u> |  |   |   |  |  |                |
| Fatality, Personal Injury<br>and Property Damage    | 646.01                                   | 646.02                                    | 646.03  | 646.04   | 646.05   | 646.06         |
| Fatality and Personal Injury                        | 646.07                                   | 646.08                                    | 646.09  | 646.10   | 646.11   | 646.12         |
| Fatality and Property Damage                        | 646.13                                   | 646.14                                    | 646.15  | 646.16   | 646.17   | 646.18         |
| Fatality Only                                       | 646.19                                   | 646.20                                    | 646.21  | 646.22   | 646.23   | 646.24         |
| Personal Injury and Property<br>Damage              | 646.25                                   | 646.26                                    | 646.27  | 646.28   | 646.29   | 646.30         |
| Personal Injury Only                                | 646.31                                   | 646.32                                    | 646.33  | 646.34   | 646.35   | 646.36         |
| Property Damage Only                                | 646.37                                   | 646.38                                    | 646.39  | 646.40   | 646.41   | 646.42         |
| <u>Number of Passenger Fatalities</u>               | 646.43                                   | 646.44                                    | 646.45  | 646.46   | 646.47   | 646.48         |
| <u>Number of Passengers Injured</u>                 | 646.49                                   | 646.50                                    | 646.51  | 646.52   | 646.53   | 646.54         |

647. RAIL RAPID TRANSIT STATION ACCIDENTS

|   | <u>Stairs</u> | <u>Escalators</u> | <u>Elevators</u> | <u>Mezzanines</u> | <u>Platforms</u> | <u>Tracks</u> | <u>Corridors/<br/>Passages</u> | <u>Turnstiles</u> | <u>Other</u> |
|---|---------------|-------------------|------------------|-------------------|------------------|---------------|--------------------------------|-------------------|--------------|
| <u>Number of Accidents</u><br><u>Classified As:</u> |               |                   |                  |                   |                  |               |                                |                   |              |
| Fatality, Personal Injury<br>And Property Damage    | 647.01        | 647.02            | 647.03           | 647.04            | 647.05           | 647.06        | 647.07                         | 647.08            | 647.09       |
| Fatality and Personal<br>Injury                     | 647.10        | 647.11            | 647.12           | 647.13            | 647.14           | 647.15        | 647.16                         | 647.17            | 647.18       |
| Fatality and Property<br>Damage                     | 647.19        | 647.20            | 647.21           | 647.22            | 647.23           | 647.24        | 647.25                         | 647.26            | 647.27       |
| Fatality Only                                       | 647.28        | 647.29            | 647.30           | 647.31            | 647.32           | 647.33        | 647.34                         | 647.35            | 647.36       |
| Personal Injury and<br>Property Damage              | 647.37        | 647.38            | 647.39           | 647.40            | 647.41           | 647.42        | 647.43                         | 647.44            | 647.45       |
| Personal Injury Only                                | 647.46        | 647.47            | 647.48           | 647.49            | 647.50           | 647.51        | 647.52                         | 647.53            | 647.54       |
| Personal Damage Only                                | 647.55        | 647.56            | 647.57           | 647.58            | 647.59           | 647.60        | 647.61                         | 647.62            | 647.63       |
| <u>Number of Fatalities</u>                         | 647.64        | 647.65            | 647.66           | 647.67            | 647.68           | 647.69        | 647.70                         | 647.71            | 647.72       |
| <u>Number of Persons Injured</u>                    | 647.73        | 647.74            | 647.75           | 647.76            | 647.77           | 647.78        | 647.79                         | 647.80            | 647.81       |

## 651. RAIL RAPID TRANSIT SERVICE SUPPLIED

| Service Supplied<br>Indicators         | Average Weekday |        |         |        | Saturday | Sunday |
|--|-----------------|--------|---------|--------|----------|--------|
|  | AM Peak         | Midday | PM Peak | Night  |          |        |
| Trains in Operation                    |                 |        |         |        |          |        |
| Express Service                        | 651.01          | 651.02 | 651.03  | 654.04 | 651.05   | 651.06 |
| Local Service                          | 651.07          | 651.08 | 651.09  | 651.10 | 651.11   | 651.12 |
| Revenue Passenger Cars<br>In Operation |                 |        |         |        |          |        |
| Express Service                        | 651.13          | 651.14 | 651.15  | 651.16 | 651.17   | 651.18 |
| Local Service                          | 651.19          | 651.20 | 651.21  | 651.22 | 651.23   | 651.24 |
| Revenue Train Trips                    |                 |        |         |        |          |        |
| Express Service                        | 651.25          | 651.26 | 651.27  | 651.28 | 651.29   | 651.30 |
| Local Service                          | 651.31          | 651.32 | 651.33  | 651.34 | 651.35   | 651.36 |
| Revenue Train Miles                    |                 |        |         |        |          |        |
| Express Service                        | 651.37          | 651.38 | 651.39  | 651.40 | 651.41   | 651.42 |
| Local Service                          | 651.43          | 651.44 | 651.45  | 651.46 | 651.47   | 651.48 |
| Revenue Train Hours,<br>Actual         |                 |        |         |        |          |        |
| Express Service                        | 651.49          | 651.50 | 651.51  | 651.52 | 651.53   | 651.54 |
| Local Service                          | 651.55          | 651.56 | 651.57  | 651.58 | 651.59   | 651.60 |
| Revenue Train Hours,<br>Scheduled      |                 |        |         |        |          |        |
| Express Service                        | 651.61          | 651.62 | 651.63  | 651.64 | 651.65   | 651.66 |
| Local Service                          | 651.67          | 651.68 | 651.69  | 651.70 | 651.71   | 651.72 |
| Revenue Train Capacity-<br>Miles       |                 |        |         |        |          |        |
| Express Service                        | 651.73          | 651.74 | 651.75  | 651.76 | 651.77   | 651.78 |
| Local Service                          | 651.79          | 651.80 | 651.81  | 651.82 | 651.83   | 651.84 |
| Revenue Train Seat-<br>Miles           |                 |        |         |        |          |        |
| Express Service                        | 651.85          | 651.86 | 651.87  | 651.88 | 651.89   | 651.90 |
| Local Service                          | 651.91          | 651.92 | 651.93  | 651.94 | 651.95   | 651.96 |



652. STREETCAR SERVICE SUPPLIED

| Service Supplied<br>Indicators   | Average Weekday |        |         |        | Saturday | Sunday |
|----------------------------------|-----------------|--------|---------|--------|----------|--------|
|                                  | AM Peak         | Midday | PM Peak | Night  |          |        |
| Revenue Vehicles in Operation    |                 |        |         |        |          |        |
| Express Service                  | 652.01          | 652.02 | 652.03  | 652.04 | 652.05   | 652.06 |
| Local Service                    | 652.07          | 652.08 | 652.09  | 652.10 | 652.11   | 652.12 |
| Revenue Vehicle Trips            |                 |        |         |        |          |        |
| Express Service                  | 652.13          | 652.14 | 652.15  | 652.16 | 652.17   | 652.18 |
| Local Service                    | 652.19          | 652.20 | 652.21  | 652.22 | 652.23   | 652.24 |
| Revenue Vehicle Miles            |                 |        |         |        |          |        |
| Express Service                  | 652.25          | 652.26 | 652.27  | 652.28 | 652.29   | 652.30 |
| Local Service                    | 652.31          | 652.32 | 652.33  | 652.34 | 652.35   | 652.36 |
| Revenue Vehicle Hours, Actual    |                 |        |         |        |          |        |
| Express Service                  | 652.37          | 652.38 | 652.39  | 652.40 | 652.41   | 652.42 |
| Local Service                    | 652.43          | 652.44 | 652.45  | 652.46 | 652.47   | 652.48 |
| Revenue Vehicle Hours, Scheduled |                 |        |         |        |          |        |
| Express Service                  | 652.49          | 652.50 | 652.51  | 652.52 | 652.53   | 652.54 |
| Local Service                    | 652.55          | 652.56 | 652.57  | 652.58 | 652.59   | 652.60 |
| Revenue Capacity-Miles           |                 |        |         |        |          |        |
| Express Service                  | 652.61          | 652.62 | 652.63  | 652.64 | 652.65   | 652.66 |
| Local Service                    | 652.67          | 652.68 | 652.69  | 652.70 | 652.71   | 652.72 |
| Revenue Seat-Miles               |                 |        |         |        |          |        |
| Express Service                  | 652.73          | 652.74 | 652.75  | 652.76 | 652.77   | 652.78 |
| Local Service                    | 652.79          | 652.80 | 652.81  | 652.82 | 652.83   | 652.84 |

## 653. TROLLEYBUS SERVICE SUPPLIED

| Service Supplied<br>Indicators   | Average Weekday |        |         |        | Saturday | Sunday |
|----------------------------------|-----------------|--------|---------|--------|----------|--------|
|                                  | AM Peak         | Midday | PM Peak | Night  |          |        |
| Revenue Vehicles in Operation    |                 |        |         |        |          |        |
| Express Service                  | 653.01          | 653.02 | 653.03  | 653.04 | 653.05   | 653.06 |
| Local Service                    | 653.07          | 653.08 | 653.09  | 653.10 | 653.11   | 653.12 |
| Revenue Vehicle Trips            |                 |        |         |        |          |        |
| Express Service                  | 653.13          | 653.14 | 653.15  | 653.16 | 653.17   | 653.18 |
| Local Service                    | 653.19          | 653.20 | 653.21  | 653.22 | 653.23   | 653.24 |
| Revenue Vehicle Miles            |                 |        |         |        |          |        |
| Express Service                  | 653.25          | 653.26 | 653.27  | 653.28 | 653.29   | 653.30 |
| Local Service                    | 653.31          | 653.32 | 653.33  | 653.34 | 653.35   | 635.36 |
| Revenue Vehicle Hours, Actual    |                 |        |         |        |          |        |
| Express Service                  | 653.37          | 653.38 | 653.39  | 653.40 | 653.41   | 653.42 |
| Local Service                    | 653.43          | 653.44 | 653.45  | 653.46 | 653.47   | 653.48 |
| Revenue Vehicle Hours, Scheduled |                 |        |         |        |          |        |
| Express Service                  | 653.49          | 653.50 | 653.51  | 653.52 | 653.53   | 653.54 |
| Local Service                    | 653.55          | 653.56 | 653.57  | 653.58 | 653.59   | 653.60 |
| Revenue Capacity-Miles           |                 |        |         |        |          |        |
| Express Service                  | 653.61          | 653.62 | 653.63  | 653.64 | 653.65   | 653.66 |
| Local Service                    | 653.67          | 653.68 | 653.69  | 653.70 | 653.71   | 653.72 |
| Revenue Seat-Miles               |                 |        |         |        |          |        |
| Express Service                  | 653.73          | 653.74 | 653.75  | 653.76 | 653.77   | 653.78 |
| Local Service                    | 653.79          | 653.80 | 653.81  | 653.82 | 653.83   | 653.84 |

654. MOTOR BUS SERVICE SUPPLIED

| Service Supplied<br>Indicators   | Average Weekday |        |         |        | Saturday | Sunday |
|----------------------------------|-----------------|--------|---------|--------|----------|--------|
|                                  | AM Peak         | Midday | PM Peak | Night  |          |        |
| Revenue Vehicles in Operation    |                 |        |         |        |          |        |
| Express Service                  | 654.01          | 654.02 | 654.03  | 654.04 | 654.05   | 654.06 |
| Local Service                    | 654.07          | 654.08 | 654.09  | 654.10 | 654.11   | 654.12 |
| Revenue Vehicle Trips            |                 |        |         |        |          |        |
| Express Service                  | 654.13          | 654.14 | 654.15  | 654.16 | 654.17   | 654.18 |
| Local Service                    | 654.19          | 654.20 | 654.21  | 654.22 | 654.23   | 654.24 |
| Revenue Vehicle Miles            |                 |        |         |        |          |        |
| Express Service                  | 654.25          | 654.26 | 654.27  | 654.28 | 654.29   | 654.30 |
| Local Service                    | 654.31          | 654.32 | 654.33  | 654.34 | 654.35   | 654.36 |
| Revenue Vehicle Hours, Actual    |                 |        |         |        |          |        |
| Express Service                  | 654.37          | 654.38 | 654.39  | 654.40 | 654.41   | 654.42 |
| Local Service                    | 654.43          | 654.44 | 654.45  | 654.46 | 654.47   | 654.48 |
| Revenue Vehicle Hours, Scheduled |                 |        |         |        |          |        |
| Express Service                  | 654.49          | 654.50 | 654.51  | 654.52 | 654.53   | 654.54 |
| Local Service                    | 654.55          | 654.56 | 654.57  | 654.58 | 654.59   | 654.60 |
| Revenue Capacity-Miles           |                 |        |         |        |          |        |
| Express Service                  | 654.61          | 654.62 | 654.63  | 654.64 | 654.65   | 654.66 |
| Local Service                    | 654.67          | 654.68 | 654.69  | 654.70 | 654.71   | 654.72 |
| Revenue Seat-Miles               |                 |        |         |        |          |        |
| Express Service                  | 654.73          | 654.74 | 654.75  | 654.76 | 654.77   | 654.78 |
| Local Service                    | 654.79          | 654.80 | 654.81  | 654.82 | 654.83   | 654.84 |

655. FERRYBOAT SERVICE SUPPLIED

| <u>Service Supplied<br/>Indicators</u> | <u>Average Weekday</u> |               |                |              | <u>Saturday</u> | <u>Sunday</u> |
|--|------------------------|---------------|----------------|--------------|-----------------|---------------|
|  | <u>AM Peak</u>         | <u>Midday</u> | <u>PM Peak</u> | <u>Night</u> |                 |               |
| Ferry boats in<br>Operation            | 655.01                 | 655.02        | 655.03         | 655.04       | 655.05          | 655.06        |
| Ferryboat Trips                        | 655.13                 | 655.14        | 655.15         | 655.16       | 655.17          | 655.18        |
| Ferryboat Miles                        | 655.25                 | 655.26        | 655.27         | 655.28       | 655.29          | 655.30        |
| Ferryboat Hours,<br>Actual             | 655.37                 | 655.38        | 655.39         | 655.40       | 655.41          | 655.42        |
| Ferryboat Hours,<br>Scheduled          | 655.49                 | 655.50        | 655.51         | 655.52       | 655.53          | 655.54        |
| Revenue Capacity-<br>Miles             | 655.61                 | 655.62        | 655.63         | 655.64       | 655.65          | 655.66        |
| Revenue Seat-<br>Miles                 | 655.73                 | 655.74        | 655.75         | 655.76       | 655.77          | 655.78        |

## 656. OTHER MODE(S) SERVICE SUPPLIED

| <u>Service Supplied<br/>Indicators</u> | <u>Average Weekday</u> |               |                |              | <u>Saturday</u> | <u>Sunday</u> |
|--|------------------------|---------------|----------------|--------------|-----------------|---------------|
|  | <u>AM Peak</u>         | <u>Midday</u> | <u>PM Peak</u> | <u>Night</u> |                 |               |
| Revenue Vehicles in<br>Operation       |                        |               |                |              |                 |               |
| Express Service                        | 656.01                 | 656.02        | 656.03         | 656.04       | 656.05          | 656.06        |
| Local Service                          | 656.07                 | 656.08        | 656.09         | 656.10       | 656.11          | 656.12        |
| Revenue Vehicle Trips                  |                        |               |                |              |                 |               |
| Express Service                        | 656.13                 | 656.14        | 656.15         | 656.16       | 656.17          | 656.18        |
| Local Service                          | 656.19                 | 656.20        | 656.21         | 656.22       | 656.23          | 656.24        |
| Revenue Vehicle Miles                  |                        |               |                |              |                 |               |
| Express Service                        | 656.25                 | 656.26        | 656.27         | 656.28       | 656.29          | 656.30        |
| Local Service                          | 656.31                 | 656.32        | 656.33         | 656.34       | 656.35          | 656.36        |
| Revenue Vehicle Hours,<br>Actual       |                        |               |                |              |                 |               |
| Express Service                        | 656.37                 | 656.38        | 656.39         | 656.40       | 656.41          | 656.42        |
| Local Service                          | 656.43                 | 656.44        | 656.45         | 656.46       | 656.47          | 656.48        |
| Revenue Vehicle Hours,<br>Scheduled    |                        |               |                |              |                 |               |
| Express Service                        | 656.49                 | 656.50        | 656.51         | 656.52       | 656.53          | 656.54        |
| Local Service                          | 656.55                 | 656.56        | 656.57         | 656.58       | 656.59          | 656.60        |
| Revenue Capacity-Miles                 |                        |               |                |              |                 |               |
| Express Service                        | 656.61                 | 656.62        | 656.63         | 656.64       | 656.65          | 656.66        |
| Local Service                          | 656.67                 | 656.68        | 656.69         | 656.70       | 656.71          | 656.72        |
| Revenue Seat-Miles                     |                        |               |                |              |                 |               |
| Express Service                        | 656.73                 | 656.74        | 656.75         | 656.76       | 656.77          | 656.78        |
| Local Service                          | 656.79                 | 656.80        | 656.81         | 656.82       | 656.83          | 656.84        |

661. RAIL RAPID TRANSIT SERVICE CONSUMED

| Service Consumed<br>Indicators               | Average Weekday |        |         |        | Saturday | Sunday |
|--|-----------------|--------|---------|--------|----------|--------|
|  | AM Peak         | Midday | PM Peak | Night  |          |        |
| Originating Passengers                       |                 |        |         |        |          |        |
| Express Service                              | 661.01          | 661.02 | 661.03  | 661.04 | 661.05   | 661.06 |
| Local Service                                | 661.07          | 661.08 | 661.09  | 661.10 | 661.11   | 661.12 |
| Continuing Passengers                        |                 |        |         |        |          |        |
| Express Service                              | 661.13          | 661.14 | 661.15  | 661.16 | 661.17   | 661.18 |
| Local Service                                | 661.19          | 661.20 | 661.21  | 661.22 | 661.23   | 661.24 |
| Rail Rapid Transit<br>Passenger-Miles        |                 |        |         |        |          |        |
| Express Service                              | 661.25          | 661.26 | 661.27  | 661.28 | 661.29   | 661.30 |
| Local Service                                | 661.31          | 661.32 | 661.33  | 661.34 | 661.35   | 661.36 |
| Total Transit Passenger-<br>Miles Originated |                 |        |         |        |          |        |
| Express Service                              | 661.37          | 661.38 | 661.39  | 661.40 | 661.41   | 661.42 |
| Local Service                                | 661.43          | 661.44 | 661.45  | 661.46 | 661.47   | 661.48 |
| Average Length of Rail<br>Rapid Transit Trip |                 |        |         |        |          |        |
| Express Service                              | 661.49          | 661.50 | 661.51  | 661.52 | 661.53   | 661.54 |
| Local Service                                | 661.55          | 661.56 | 661.57  | 661.58 | 661.59   | 661.60 |
| Average Length of Total<br>Transit Trip      |                 |        |         |        |          |        |
| Express Service                              | 661.61          | 661.62 | 661.63  | 661.64 | 661.65   | 661.66 |
| Local Service                                | 661.67          | 661.68 | 661.69  | 661.71 | 661.71   | 661.72 |
| Average Time of Rail<br>Rapid Transit Trip   |                 |        |         |        |          |        |
| Express Service                              | 661.73          | 661.74 | 661.75  | 661.76 | 661.77   | 661.78 |
| Local Service                                | 661.79          | 661.80 | 661.81  | 661.82 | 661.83   | 661.84 |

662. STREETCAR SERVICE CONSUMED

| Service Consumed<br>Indicators               | Average Weekday |        |         |        | Saturday | Sunday |
|--|-----------------|--------|---------|--------|----------|--------|
|  | AM Peak         | Midday | PM Peak | Night  |          |        |
| Originating Passengers                       |                 |        |         |        |          |        |
| Express Service                              | 662.01          | 662.02 | 662.03  | 662.04 | 662.05   | 662.06 |
| Local Service                                | 662.07          | 662.08 | 662.09  | 662.10 | 662.11   | 662.12 |
| Continuing Passengers                        |                 |        |         |        |          |        |
| Express Service                              | 662.13          | 662.14 | 662.15  | 662.16 | 662.17   | 662.18 |
| Local Service                                | 662.19          | 662.20 | 662.21  | 662.22 | 662.23   | 662.24 |
| Streetcar Passenger-<br>Miles                |                 |        |         |        |          |        |
| Express Service                              | 662.25          | 662.26 | 662.27  | 662.28 | 662.29   | 662.30 |
| Local Service                                | 662.31          | 662.32 | 662.33  | 662.34 | 662.35   | 662.36 |
| Total Transit Passenger-<br>Miles Originated |                 |        |         |        |          |        |
| Express Service                              | 662.37          | 662.38 | 662.39  | 662.40 | 662.41   | 662.42 |
| Local Service                                | 662.43          | 662.44 | 662.45  | 662.46 | 662.47   | 662.48 |
| Average Length of<br>Street Trip             |                 |        |         |        |          |        |
| Express Service                              | 662.49          | 662.50 | 662.51  | 662.52 | 662.53   | 662.54 |
| Local Service                                | 662.55          | 662.56 | 662.57  | 662.58 | 662.59   | 662.60 |
| Average Length of Total<br>Transit Trip      |                 |        |         |        |          |        |
| Express Service                              | 662.61          | 662.62 | 662.63  | 662.64 | 662.65   | 662.66 |
| Local Service                                | 662.67          | 662.68 | 662.69  | 662.70 | 662.71   | 662.72 |
| Average Time of<br>Streetcar Trip            |                 |        |         |        |          |        |
| Express Service                              | 662.73          | 662.74 | 662.75  | 662.76 | 662.77   | 662.78 |
| Local Service                                | 662.79          | 662.80 | 662.81  | 662.82 | 662.83   | 662.84 |

663. TROLLEYBUS SERVICE CONSUMED

| Service Consumed<br>Indicators               | Average Weekday |        |         |        | Saturday | Sunday |
|--|-----------------|--------|---------|--------|----------|--------|
|  | AM Peak         | Midday | PM Peak | Night  |          |        |
| Originating Passengers                       |                 |        |         |        |          |        |
| Express Service                              | 663.01          | 663.02 | 663.03  | 663.04 | 663.05   | 663.06 |
| Local Service                                | 663.07          | 663.08 | 663.09  | 663.10 | 663.11   | 663.12 |
| Continuing Passengers                        |                 |        |         |        |          |        |
| Express Service                              | 663.13          | 663.14 | 663.15  | 663.16 | 663.17   | 663.18 |
| Local Service                                | 663.19          | 663.20 | 663.21  | 663.22 | 663.23   | 663.24 |
| Trolleybus Passenger-<br>Miles               |                 |        |         |        |          |        |
| Express Service                              | 663.25          | 663.26 | 663.27  | 663.28 | 663.29   | 663.30 |
| Local Service                                | 663.31          | 663.32 | 663.33  | 663.34 | 663.35   | 663.36 |
| Total Transit Passenger-<br>Miles Originated |                 |        |         |        |          |        |
| Express Service                              | 663.37          | 663.38 | 663.39  | 663.40 | 663.41   | 663.42 |
| Local Service                                | 663.43          | 663.44 | 663.45  | 663.46 | 663.47   | 663.48 |
| Average Length of<br>Trolleybus Trip         |                 |        |         |        |          |        |
| Express Service                              | 663.49          | 663.50 | 663.51  | 663.52 | 663.53   | 663.54 |
| Local Service                                | 663.55          | 663.56 | 663.57  | 663.58 | 663.59   | 663.60 |
| Average Length of Total<br>Transit Trip      |                 |        |         |        |          |        |
| Express Service                              | 663.61          | 663.62 | 663.63  | 663.64 | 663.65   | 663.66 |
| Local Service                                | 663.67          | 663.68 | 663.69  | 663.70 | 663.71   | 663.72 |
| Average Time of<br>Trolleybus Trip           |                 |        |         |        |          |        |
| Express Service                              | 663.73          | 663.74 | 663.75  | 663.76 | 663.77   | 663.78 |
| Local Service                                | 663.79          | 663.80 | 663.81  | 663.82 | 663.83   | 663.84 |



664. MOTOR BUS SERVICE CONSUMED

| Service Consumed<br>Indicators               | Average Weekday |        |         |        | Saturday | Sunday |
|--|-----------------|--------|---------|--------|----------|--------|
|  | AM Peak         | Midday | PM Peak | Night  |          |        |
| Originating Passengers                       |                 |        |         |        |          |        |
| Express Service                              | 664.01          | 664.02 | 664.03  | 664.04 | 664.05   | 664.06 |
| Local Service                                | 664.07          | 664.08 | 664.09  | 664.10 | 664.11   | 664.12 |
| Continuing Passengers                        |                 |        |         |        |          |        |
| Express Service                              | 664.13          | 664.14 | 664.15  | 664.16 | 664.17   | 664.18 |
| Local Service                                | 664.19          | 664.20 | 664.21  | 664.22 | 664.23   | 664.24 |
| Motor Bus Passenger-<br>Miles                |                 |        |         |        |          |        |
| Express Service                              | 664.25          | 664.26 | 664.27  | 664.28 | 664.29   | 664.30 |
| Local Service                                | 664.31          | 664.32 | 664.33  | 664.34 | 664.35   | 664.36 |
| Total Transit Passenger-<br>Miles Originated |                 |        |         |        |          |        |
| Express Service                              | 664.37          | 664.38 | 664.39  | 664.40 | 664.41   | 664.42 |
| Local Service                                | 664.43          | 664.44 | 664.45  | 664.46 | 664.47   | 664.48 |
| Average Length of Motor<br>Bus Trip          |                 |        |         |        |          |        |
| Express Service                              | 664.49          | 664.50 | 664.51  | 664.52 | 664.53   | 664.54 |
| Local Service                                | 664.55          | 664.56 | 664.57  | 664.58 | 664.59   | 664.60 |
| Average Length of Total<br>Transit Trip      |                 |        |         |        |          |        |
| Express Service                              | 664.61          | 664.62 | 664.63  | 664.64 | 664.65   | 664.66 |
| Local Service                                | 664.67          | 664.68 | 664.69  | 664.70 | 664.71   | 664.72 |
| Average Time of<br>Motor Bus Trip            |                 |        |         |        |          |        |
| Express Service                              | 664.73          | 664.74 | 664.75  | 664.76 | 664.77   | 664.78 |
| Local Service                                | 664.79          | 664.80 | 664.81  | 664.82 | 664.83   | 664.84 |

665. FERRYBOAT SERVICE CONSUMED

| Service Consumed<br>Indicators               | Average Weekday |        |         |        | Saturday | Sunday |
|--|-----------------|--------|---------|--------|----------|--------|
|  | AM Peak         | Midday | PM Peak | Night  |          |        |
| Originating Passengers                       |                 |        |         |        |          |        |
| Express Service                              | 665.01          | 665.02 | 665.03  | 665.04 | 665.05   | 665.06 |
| Local Service                                | 665.07          | 665.08 | 665.09  | 665.10 | 665.11   | 665.12 |
| Continuing Passengers                        |                 |        |         |        |          |        |
| Express Service                              | 665.13          | 665.14 | 665.15  | 665.16 | 665.17   | 665.18 |
| Local Service                                | 665.19          | 665.20 | 665.21  | 665.22 | 665.23   | 665.24 |
| Ferryboat Passenger-<br>Miles                |                 |        |         |        |          |        |
| Express Service                              | 665.25          | 665.26 | 665.27  | 665.28 | 665.29   | 665.30 |
| Local Service                                | 665.31          | 665.32 | 665.33  | 665.34 | 665.35   | 665.36 |
| Total Transit Passenger-<br>Miles Originated |                 |        |         |        |          |        |
| Express Service                              | 665.37          | 665.38 | 665.39  | 665.40 | 665.41   | 665.42 |
| Local Service                                | 665.43          | 665.44 | 665.45  | 665.46 | 665.47   | 665.48 |
| Average Length of<br>Ferryboat Trip          |                 |        |         |        |          |        |
| Express Service                              | 665.49          | 665.50 | 665.51  | 665.52 | 665.53   | 665.54 |
| Local Service                                | 665.55          | 665.56 | 665.57  | 665.58 | 665.59   | 665.60 |
| Average Length of Total<br>Transit Trip      |                 |        |         |        |          |        |
| Express Service                              | 665.61          | 665.62 | 665.63  | 665.64 | 665.64   | 665.66 |
| Local Service                                | 665.67          | 665.68 | 665.69  | 665.70 | 665.71   | 665.72 |
| Average Time of<br>Ferryboat Trip            |                 |        |         |        |          |        |
| Express Service                              | 665.73          | 665.74 | 665.75  | 665.76 | 665.77   | 665.78 |
| Local Service                                | 665.79          | 665.80 | 665.81  | 665.82 | 665.83   | 665.84 |

666. OTHER MODE(S) SERVICE CONSUMED

| Service Consumed<br>Indicators               | Average Weekday |        |         |        | Saturday | Sunday |
|--|-----------------|--------|---------|--------|----------|--------|
|  | AM Peak         | Midday | PM Peak | Night  |          |        |
| Originating Passengers                       |                 |        |         |        |          |        |
| Express Service                              | 666.01          | 666.02 | 666.03  | 666.04 | 666.05   | 666.06 |
| Local Service                                | 666.07          | 666.08 | 666.09  | 666.10 | 666.11   | 666.12 |
| Continuing Passengers                        |                 |        |         |        |          |        |
| Express Service                              | 666.13          | 666.14 | 666.15  | 666.16 | 666.17   | 666.18 |
| Local Service                                | 666.19          | 666.20 | 666.21  | 666.22 | 666.23   | 666.24 |
| Other Mode Passenger-<br>Miles               |                 |        |         |        |          |        |
| Express Service                              | 666.25          | 666.26 | 666.27  | 666.28 | 666.29   | 666.30 |
| Local Service                                | 666.31          | 666.32 | 666.33  | 666.34 | 666.35   | 666.36 |
| Total Transit Passenger-<br>Miles Originated |                 |        |         |        |          |        |
| Express Service                              | 666.37          | 666.38 | 666.39  | 666.40 | 666.41   | 666.42 |
| Local Service                                | 666.43          | 666.44 | 666.45  | 666.46 | 666.47   | 666.48 |
| Average Length of<br>Other Mode Trip         |                 |        |         |        |          |        |
| Express Service                              | 666.49          | 666.50 | 666.51  | 666.52 | 666.53   | 666.54 |
| Local Service                                | 666.55          | 666.56 | 666.57  | 666.58 | 666.59   | 666.60 |
| Average Length of Total<br>Transit Trip      |                 |        |         |        |          |        |
| Express Service                              | 666.61          | 666.62 | 666.63  | 666.64 | 666.65   | 666.66 |
| Local Service                                | 666.67          | 666.68 | 666.69  | 666.70 | 666.71   | 666.72 |
| Average Time of Other<br>Mode Trip           |                 |        |         |        |          |        |
| Express Service                              | 666.73          | 666.74 | 666.75  | 666.76 | 666.77   | 666.78 |
| Local Service                                | 666.79          | 666.80 | 666.81  | 666.82 | 666.83   | 666.84 |

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8.2 Definitions and Instructions for Reporting Weekday Time Periods

This section provides definitions and instructions for reporting revenue service time information on Form 600 - Weekday Time Period Schedule. Form 600 is contained in Part III - Reporting System Forms of this report.

The following definitions of time period categories are to be used in completing this form:

Average Weekday Service: revenue service provided on an average weekday (Monday through Friday). An average weekday would not be a day when special service is offered due to an abnormal demand, event, etc.

Total Hours of Service During Day - the number of hours in a 24-hour average weekday that revenue service is offered.

Beginning Hour of Daily Service - the beginning morning hour of an average weekday that revenue service commences. If 24-hour service is offered, report "12:01" as the beginning morning hour.

Total Hours of AM Peak Service - the morning hour or hours during an average weekday when demand for revenue service is greatest.

Beginning Hour of AM Peak Service - the beginning morning hour on an average weekday when the morning demand for revenue service is greatest.

Total Hours of PM Peak Service - the evening hour or hours during an average weekday when demand for revenue service is greatest.

Beginning Hour of PM Peak Service - the beginning evening hour on an average weekday when the evening demand for revenue service is greatest.

Total Hours of Midday Service - the off-peak or base period hours of an average weekday when revenue service is offered. As total hours of midday service, report the number of hours between the end of the AM peak and the beginning of the PM peak that revenue service is offered.

Total Hours of Night Service - the off-peak or base period hours of an average week night when revenue service is offered. As total hours of night service, report the number of hours between the end of the PM peak and the beginning of the AM peak that revenue service is offered.

For the above average weekday service categories, the total of the hours reported for AM peak, PM peak, midday and night service should equal the total hours of service during the day on Form 600.

Saturday and Sunday Service: revenue service provided on an average Saturday and/or Sunday. An average weekend day would not be a day when special service is offered due to an abnormal demand, event, etc.

Total Hours of Service During Day - the number of hours in a 24-hour Saturday and/or Sunday that revenue service is offered.

Beginning Hour of Service - the beginning morning hour on a Saturday and/or Sunday that revenue service commences. If 24-hour service is offered, report "12:01" as the beginning morning hour.

Report all of the above time periods on Form 600 for each mode of revenue service offered.

Use the applicable time periods reported on this form for reporting nonfinancial operating data by time periods on Forms 630, 650 and 655.

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8.3 Definitions and Instructions for Reporting Transit Way  
Descriptors

This section provides definitions and instructions for reporting characteristics and measurement of the right-of-way along which transit services are rendered. The data are to be reported on Form 610 - Transit Way Descriptors Schedule, an example of which is contained in Part III - Reporting System Forms of this report.

The length of the right-of-way along which transit service is offered is to be reported. The length of right-of-way is to be measured without respect to the number of transit routes operated on a given segment of right-of-way, without respect to whether or not traffic flows in both directions over a given segment of right-of-way and without respect to the number of traffic lanes or rail tracks existing in a given segment of right-of-way. For example, a one-mile segment of city street over which motor buses operate is to be reported as one mile of motor bus right-of-way regardless of the facts that six different bus routes use all or part of that one-mile segment and that the street is a two-way, six-lane street.

In addition to reporting miles of right-of-way, the miles of electrified track for rail transit systems are to be reported. A one-mile segment of right-of-way with three electrified

tracks is to be reported as three miles of electric track. In this measurement, the miles of track are to be measured without respect to whether or not rail traffic can flow in only one direction on the track. Thus a one-mile section of one-way track and a one-mile section of two-way track are each to be reported as one mile of electrified track.

For rail track located at surface level that is not exclusive right-of-way, the number of grade-level crossings is to be reported. Any crossings that pass over or under the track are not to be included.

The following definitions of transit way categories, as listed in object classes 601 through 604 in Section 8.1, are to be used in completing Form 610:

At Grade, Exclusive Right-of-Way: rail rapid transit or streetcar right-of-way from which all other traffic, mixed and cross, is excluded. Median strip right-of-way is to be included herein, provided all crossings of the right-of-way pass over or under the median.

At Grade, with Cross Traffic: rail rapid transit or streetcar right-of-way over which no other traffic may pass, except to cross at grade-level crossings. A median strip right-of-way with grade-level crossings at intersecting streets is to be included herein.



At Grade, Mixed and Cross Traffic: streetcar right-of-way over which other traffic moving in the same direction or the cross directions may pass. City street right-of-way is to be included herein.

Elevated on Structure: rail transit way above surface level on structures. Transition segments above surface level on structures are to be included.

Elevated on Fill: rail transit way above surface level on fill. Transition segments above surface level on fill are to be included.

Open Cut: rail transit way below surface in an excavated cut that has not had a covering constructed over it. Transition segments to open cut or subway-tunnel/tube segments are to be included.

Subway-Tunnel/Tube: rail transit way below surface with a cover over the tunnel. Cut and cover, bored tunnel, underwater tubes, etc., are to be included.

Miles of Exclusive Right-of-Way: the miles of roadway used at all times exclusively for transit operations. It may be grade-separated or controlled access roadway.

Miles of Controlled Access Right-of-Way: the miles of roadway used for a portion of the day exclusively for transit operations.

It may or may not be grade-separated roadway, but it will always be controlled access roadway.

Miles of Mixed Traffic Right-of-Way: the miles of roadway other than exclusive and controlled access right-of-way used for transit operations.

The miles of right-of-way over which motor buses operate are to be reported separately from the miles of right-of-way over which trolleybuses operate. If both modes of transit service operate over a given segment of right-of-way, that segment should be included in the measurement for both modes of transit operation.

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8.4 Definitions and Instructions for Reporting Transit System  
Stop Descriptors

This section provides definitions and instructions for reporting transit system stop descriptors on Form 611 - Transit System Stop Descriptors Schedule. An example of Form 611 is contained in Part III - Reporting System Forms of this report.

This form is to be used to report the number of transit system stops made during the reporting period classified by the type of stop and by the physical characteristic of the stop. A transit system stop is considered to be one which is anticipated in mapping out or following a schedule. It does not include an unscheduled or impromptu stop to pick up or discharge a passenger, observe railroad crossings, etc.

In reporting the types of stops on Form 611, the following definitions are to be used:

Terminal Stops: stops located at the end of a transit line where there is no possibility of transfer to another public transit conveyance. Private automobile, taxicab and walking are the only means of leaving these stops.

Intermediate Stops: stops located at intermediate points on a transit line where there is no possibility of transfer to another public transit conveyance.

Transfer Stops: stops located at end points or intermediate points on a transit line where there is the possibility of transferring to another public transit conveyance.

In classifying the numbers of stops by physical characteristic on Form 611, the following definitions are to be used:

Stations: enclosed buildings or covered areas that are collection points for large volumes of passengers. Stations usually contain ticketing, waiting room, rest room and concession facilities. A station serving travel in two or more directions or two or more lines is to be counted only once.

Sheltered Stops: stops with structures that provide protection from inclement weather. Sheltered stops located on opposite sides of a street or track serving travel in opposite directions are to be counted as separate sheltered stops. Similarly, two stops on the same corner, each serving the line(s) that operate on the intersection street along which the stop is situated are to be counted as separate stops.

Unsheltered Stops: stops with no protection from inclement weather. Unsheltered stops located on opposite sides of a street or track serving travel in opposite directions are to be counted as separate unsheltered stops. Similarly, two stops on the same corner, each serving the line(s)

that operate on the intersecting street along which the stop is situated are to be counted as separate stops.

Indicate the number of stops, as classified above, for each mode of service offered in the spaces indicated on Form 611.

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8.5 Definitions and Instructions for Reporting Revenue Vehicle Inventory

This section provides definitions and instructions for reporting a detailed description of the revenue vehicles used in transit service operations. The data are to be reported on Form 620 - Revenue Vehicle Inventory Schedule, an example of which is contained in Part III - Reporting System Forms of this report.

The left hand section of the form contains data that identify a group of revenue vehicles. All vehicles with the same characteristics (left hand section data) are to be reported as a single line item on the form. Usually a group of vehicles for reporting purposes will be synonymous with a fleet of vehicles on which certain records are maintained in the transit system's internal information system.

The right hand section of the form contains data about the group of vehicles identified in the left hand section. The right hand section data will vary from reporting period to reporting period; the left hand section data will be more stable.

The following definitions of vehicle identification and reporting period variable categories are to be used in completing Form 620:

Type of Vehicle: the mode of service for which the vehicles are used. For rail rapid transit cars, separate PCC cars from others. For motor buses, separate Class A (more than 35 seats) from Class B (25 to 35 seats) from Class C (less than 25 seats).

Internal Fleet ID: the fleet (or series) identification name or code used in the transit system's internal records for identifying the group of vehicles reported on a line. Note that not all vehicles in a transit system's fleet will necessarily be reported on a single line in this inventory, because the criteria for grouping in a fleet may be less restrictive than the criteria for grouping in a report line.

Year of Manufacture: the year in which the vehicles were manufactured.

Manufacturer: the name of the company that manufactured the vehicles.

Model: the manufacturer's model number for the vehicles.

Seating Capacity: the number of passenger seats aboard the vehicle.

Standing Capacity: the number of standing passengers that can be accommodated aboard the vehicle in a normal (noncrush) full load. This figure should be the one assumed in the transit system's schedule-making.

Configuration Codes: from the codes listed below, select and enter on the report form those that describe the configuration of the vehicles reported on the report line.

| <u>Code</u> | <u>Meaning</u>   |
|-------------|--|
| A           | Motor buses equipped with environmental improvement package (EIP).               |
| B           | Air conditioned.   |
| ( C         | Hard seats - plastic, wood or metal seats with no                                |
| (           | cushions.  |
| * (         |  |
| ( D         | Cushioned seats - fully upholstered seats and seats                              |
| (           | with cushion inserts for part of the seat.                                       |
| E           | Carpeting on the floors of the vehicle. (Does not include rubber or vinyl mats.) |
| ( F         | Diesel fuel motor buses.   |
| (           |  |
| ( G         | Liquified petroleum gas (LPG) or liquified natural                               |
| ** (        | gas (LNG) motor buses.   |
| (           |  |
| ( H         | Gasoline motor buses.  |
| I           | Automatic transmission motor buses.  |

\*Must select one of these two for all lines.

\*\*Must select one of these three for lines on which motor buses are reported.

Number of Vehicles: the total number of vehicles owned and being operated under lease-purchase or related-parties lease agreements at the end of the reporting period.



Vehicles Operated During Quarter: the number of vehicles actually used for revenue service during the reporting period. This number may differ from the preceding number because of retired vehicles awaiting disposal, vehicles in extended maintenance or rebuilding, vehicles used early in the reporting period and disposed of at the end of the period, etc.

Total Mileage on Vehicles During Quarter: the sum for all vehicles in a group of the total mileage (revenue service and nonrevenue movement) placed on the vehicles during the reporting period.

Average Cumulative Mileage Vehicle-EOQ: the average per vehicle mileage from date of manufacture through the end of the reporting period for all vehicles in the group.

The total number of revenue vehicles accounted for in this schedule must agree with the number accounted for in the financial accounting for property. See Section 3.4 for the control procedure to insure that all vehicles have been properly accounted for.

FARE Reporting System  
Nonfinancial Operating Data Reporting

8.6 Definitions and Instructions for Reporting Energy Consumption

This section provides instructions for reporting energy consumption on Form 625 - Energy Consumption Schedule. An example of Form 625 is contained in Part III - Reporting System Forms of this report.

The purpose of this form is to collect units of energy used during the reporting period. Record the number of units consumed by the categories indicated in the column headings on Form 625 in the spaces provided for each mode of service and applicable service vehicles.

FARE Reporting System  
Nonfinancial Operating Data Reporting

8.7 Definitions and Instructions for Reporting Transit Service Personnel

This section provides definitions and instructions for reporting transit service personnel information on Form 630 - Transit Service Personnel Schedule. Form 630 is contained in Part III - Reporting System Forms of this report.

The time period classifications for reporting personnel on this form will be the hour(s) as defined, by your transit system and reported on Form 600 - Weekday Time Period Schedule.

In determining the number of employees to be reported in each personnel category, use the number of people employed at the end of each reporting period.

The following definitions of personnel categories, as listed under Object Class 622. in Section 8.1, are to be used in reporting transit service employees on Form 630:

Rail Rapid Transit Scheduled Train Crewmen: the personnel (other than security agents) scheduled to be aboard rail rapid transit trains in revenue operation during the time period.

Streetcar Scheduled Operators: the personnel (other than security agents) scheduled to be aboard streetcars in revenue operation during the time period.

Trolleybus Scheduled Operators: the personnel (other than security agents) scheduled to be aboard trolleybuses in revenue operation during the time period.

Motor Bus Scheduled Operators: the personnel (other than security agents) scheduled to be aboard motor buses in revenue operation during the time period.

Ferryboat Scheduled Crewmen: the personnel (other than security agents) scheduled to be aboard ferryboats in revenue operation during the time period.

Other Mode Scheduled Operators: the personnel (other than security agents) scheduled to be aboard other modes in revenue operation during the time period.

Line Supervisors: the personnel scheduled to be on the road and in central monitor (control) stations supervising the movement of revenue vehicles during the time period.

Security Agents: the personnel scheduled to be on security patrol in revenue vehicles, in stations and elsewhere on transit system property during the time period.

Ticket/Token Sales Agents: the transit system employees scheduled to be on duty during the time period selling tickets/tokens at transit system facilities. This category does not include employees of others (banks, department stores, etc.) performing ticket/token sales on a commission or convenience basis.

Route/Schedule Information Operators: the personnel scheduled to be on duty during the time period, either in information booths or in telephone centers, to respond to route and schedule information inquiries.

FARE Reporting System  
Nonfinancial Operating Data Reporting

8.8 Definitions and Instructions for Reporting Transit System  
Employee Count

This section provides definitions and instructions for reporting a transit system employee count on Form 635 - Transit System Employee Count Schedule. Form 635 is contained in Part III - Reporting System Forms of this report.

In determining the number of employees to be reported in each personnel category, use the number of people employed at the end of each reporting period.

The following definitions of personnel categories, as listed under Object Class 623. in Section 8.1, are to be used in reporting transit system employees on Form 635:

01. General Administration Executive, Professional and Supervisory Personnel: executive, professional and supervisory transit system employees engaged in general management and administration activities. This category includes the general manager, assistant general manager(s), administrative assistants; managers, supervisors and other professionals working in the following departments or functions:
- System Security
  - Promotion
  - Market Research and Planning
  - Injuries and Damages

- Safety
- Personnel
- General Legal Services
- General Insurance
- Data Processing
- Finance and Accounting
- Treasury
- Real Estate
- Office Management and Services

02. General Administration Support Personnel: transit system employees performing secretarial, receptionist and clerical duties supporting the executive, professional and supervisory personnel working in the departments or functions listed in category 01 above.

10. Transportation Executive, Professional and Supervisory Personnel: executive, professional and supervisory transit system employees engaged in transportation operations. People include transportation managers, port captains, terminal managers, superintendents, road supervisors and others engaged in supervising and controlling transportation operations at the system, division and station levels; executives, professionals and supervisors working in the following departments or functions:

- Scheduling
- Power Generation and Distribution
- Ticketing and Fare Collection
- Customer Services

11. Transportation Support Personnel: transit system employees providing secretarial, clerical and other operating support to transportation executive, professional and supervisory personnel defined in category 10 above.

12. Revenue Vehicle Operators: transit system employees operating or working as crewmen on revenue vehicles.
20. Maintenance Executive, Professional and Supervisory Personnel: executive, professional and supervisory employees engaged in transit system maintenance. People include maintenance managers, port engineers, superintendents, supervisors and nonworking foremen and leadmen engaged in directing and supervising direct maintenance and repairs to vehicles, buildings, grounds and equipment; executives, professionals and supervisors working in the following departments or functions:
- Purchasing and Stores
  - Vehicle Servicing
  - Engineering
  - Maintenance Record Keeping
  - Custodial Services
21. Maintenance Support Personnel: transit system employees providing secretarial, clerical and other support for those maintenance executive, professional and supervisory personnel defined in category 20 above.
22. Revenue Vehicle Maintenance Mechanics: transit system employees performing preventive maintenance and repair work on revenue vehicles or components of revenue vehicles.



23. Other Maintenance Mechanics: transit system employees performing preventive maintenance and repair work on all buildings, grounds, service and other equipment except revenue vehicles.

FARE Reporting System  
Nonfinancial Operating Data Reporting

8.9 Definitions and Instructions for Reporting Revenue Vehicle Maintenance Performance Measures

This section provides definitions and instructions for reporting revenue vehicle maintenance performance measures on Form 640 - Revenue Vehicle Maintenance Performance Measures Schedule. An example of Form 640 is contained in Part III - Reporting System Forms of this report.

The following definitions of maintenance performance measures, as listed under object class 624 in Section 8.1, are to be used in reporting data on Form 640:

Road Calls for Mechanical Failure: a count of the revenue service interruptions caused by failure of some mechanical element of the revenue vehicle. (Mechanical failures are to 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. Tire failures and fare box failures are not to be included.) These interruptions require assistance from someone other than the revenue vehicle operator (or crew) in order to restore the vehicle to an operating condition. Further, they usually require the transfer of the passengers to another revenue vehicle for the completion of their trip.

Road Calls for Other Reasons: a count of the revenue service interruptions caused by tire failure, fare box failure, out of fuel-coolant-lubricant and other causes not included as mechanical failures.

Labor Hours for Inspection and Light Maintenance of Revenue Vehicles: the labor hours of transit system maintenance personnel reported for the period under Function 061 - Inspection and Light Maintenance of Revenue Vehicles (see Chapter 7 - Expense Reporting).

Labor Hours for Heavy Maintenance of Revenue Vehicles: the labor hours of transit system maintenance personnel reported for the period under Function 062 - Heavy Maintenance of Revenue Vehicles (see Chapter 7 - Expense Reporting).

Engine Oil Added Between Oil Changes: the number of quarts of motor bus engine oil added during the reporting period to motor bus revenue vehicles between oil changes. Does not include quarts added as the result of an oil change.

Complete a separate Form 640 for each mode of transit service offered indicating the applicable mode on each form.

FARE Reporting System  
Nonfinancial Operating Data Reporting

8.10 Definitions and Instructions for Reporting Revenue Vehicle Collision Accidents

This section provides definitions and instructions for reporting revenue vehicle collision accidents on Form 645 - Revenue Vehicle Collision Accidents Schedule. An example of Form 645 is contained in Part III - Reporting System Forms of this report.

The purpose of this form is to collect revenue vehicle collision accident information classified by type of collision and by accident injury and damage result.

In classifying and reporting revenue vehicle accidents by type of collision, the following definitions and guidelines are to be used:

Collisions with Pedestrians: accidents in which pedestrians are struck by revenue vehicles. However, if the revenue vehicle collides with another vehicle or fixed object, or if it is derailed and strikes a pedestrian as a consequence, the accident should not be reported as a pedestrian accident, but rather as only one accident under the collision with another vehicle, fixed object or derailment categories.

Collisions with Other Revenue Vehicles: accidents in which two or more revenue vehicles of the same transit system

collide with each other. If a pedestrian, fixed object or another vehicle is struck as a result of this collision, the accident is still to be classified as only one accident under the Other Revenue Vehicle category.

Collisions with Other Vehicles: accidents in which revenue vehicles collide with vehicles other than transit system revenue vehicles. If a pedestrian, fixed object or another revenue vehicle is struck as a result of this collision, the accident is still to be classified as only one accident under the Other Vehicle category.

Collisions with Fixed Objects: accidents in which revenue vehicles collide with stationary objects (other than parked or stopped vehicles). If a pedestrian or another vehicle is struck as a result of this collision, the accident is still to be classified as only one accident under the Fixed Objects category.

Derailments: accidents in which rail vehicles leave the tracks for some cause other than a collision. If a pedestrian, fixed object or another vehicle is struck as a result of this derailment, the accident is still to be classified as only one accident under the Derailment category.

Along with classifying accidents by type of collision, Form 645 requires these accidents to be categorized by type of

injury or damage. Classify the number of collision accidents reported above by the following injury and damage categories on Form 645:

Fatality, Personal Injury and Property Damage: accidents in which one or more persons are fatally injured, one or more persons receive personal injury and property damage results.

Fatality and Personal Injury: accidents in which one or more persons are fatally injured and one or more persons receive personal injury, but no property damage results.

Fatality and Property Damage: accidents in which one or more persons are fatally injured and property damage results, but no personal injuries are involved.

Fatality Only: accidents in which one or more persons are fatally injured, but no property damage or personal injury is involved.

Personal Injury and Property Damage: an accident in which one or more persons receive personal injury and property damage results, but no fatalities are involved.

Personal Injury Only: accidents in which one or more persons receive personal injury, but no fatalities or property damage result.

Property Damage Only: accidents which result in property damage, but no fatalities or personal injuries are involved.

In addition to reporting number of accidents, Form 645 requires the reporting of total fatalities and personal injuries resulting from all of the accidents classified above. These fatalities and personal injuries are to be further identified as either being pedestrians, revenue vehicle occupants or other vehicle occupants.

As a control measure in completing this form, all numbers reported on a line under the right hand columns should cross-total to the left hand total column amount. If applicable, these total column numbers should agree with the transit system's internal accident record-keeping numbers.

Complete a separate Form 645 for each mode of transit service provided and indicate the applicable mode on each form.

FARE Reporting System  
Nonfinancial Operating Data Reporting

8.11 Definitions and Instructions for Reporting Noncollision  
Passenger Accidents

This section provides definitions and instructions for reporting noncollision passenger accidents on Form 646 - Noncollision Passenger Accidents Schedule. An example of Form 646 is contained in Part III - Reporting System Forms of this report.

The purpose of this form is to collect noncollision passenger accident information classified by type of accident and by accident injury and damage result.

In classifying and reporting noncollision passenger accidents by type of accident, the following definitions and guidelines are to be used:

Boarding: accidents occurring to passengers as they board revenue vehicles, e.g., tripping on steps, etc. Boarding accidents involving the doors are to be reported separately in the category provided below.

Alighting: accidents occurring to passengers as they alight from revenue vehicles, e.g., falling down steps, being hit by passing vehicles, etc. Alighting accidents involving the doors are to be reported separately in the category provided below.



Caught/Struck by Doors-Boarding: accidents occurring to passengers as they board revenue vehicles, whereupon they are caught or struck by the vehicle doors as they open or close.

Caught/Struck by Doors-Alighting: accidents occurring to passengers as they alight from revenue vehicles, whereupon they are caught or struck by the vehicle doors as they open or close.

Caught/Struck by Doors-Between Cars: accidents occurring to passengers as they pass between cars of a train, whereupon they are caught or struck by the vehicle doors as they open or close.

Onboard: accidents occurring to passengers while they are on board revenue vehicles, usually as a result of sudden stops and starts.

Along with classifying accidents by type of accident, Form 646 requires these accidents to be categorized by type of injury or damage. Classify the number of accidents reported above by the following injury and damage categories on Form 646:

Fatality, Personal Injury and Property Damage: accidents in which one or more persons are fatally injured, one or more persons receive personal injury and property damage results.

Fatality and Personal Injury: accidents in which one or more persons are fatally injured and one or more persons receive personal injury, but no property damage results.

Fatality and Property Damage: accidents in which one or more persons are fatally injured and property damage results, but no personal injuries are involved.

Fatality Only: accidents in which one or more persons are fatally injured, but no property damage or personal injury is involved.

Personal Injury and Property Damage: an accident in which one or more persons receive personal injury and property damage results, but no fatalities are involved.

Personal Injury Only: accidents in which one or more persons receive personal injury, but no fatalities or property damage result.

Property Damage Only: accidents which result in property damage, but no fatalities or personal injuries are involved.

In addition to reporting number of accidents, Form 646 requires the reporting of total fatalities and personal injuries resulting from all of the accidents classified above.

Complete a separate Form 646 for each mode of transit service provided and indicate the applicable mode on each form.

FARE Reporting System  
Nonfinancial Operating Data Reporting

8.12 Definitions and Instructions for Reporting Rail Rapid Transit Station Accidents

This section provides definitions and instructions for reporting rail rapid transit station accidents on Form 647 - Rail Rapid Transit Station Accidents Schedule. An example of Form 647 is contained in Part III - Reporting System Forms of this report.

The purpose of this form is to collect rail rapid transit station accident information classified by location of accident and by accident injury and damage result.

As indicated on Form 647, the number of accidents to be reported for the period are to be classified by the place within the station where the accident occurred.

Along with classifying accidents by location, Form 647 requires these accidents to be categorized by type of injury or damage. Report the number of rail rapid transit station accidents by the following injury and damage categories on Form 647:

Fatality, Personal Injury and Property Damage: accidents in which one or more persons are fatally injured, one or more persons receive personal injury and property damage results.

Fatality and Personal Injury: accidents in which one or more persons are fatally injured and one or more persons receive personal injury, but no property damage results.

Fatality and Property Damage: accidents in which one or more persons are fatally injured and property damage results, but no personal injuries are involved.

Fatality Only: accidents in which one or more persons are fatally injured, but no property damage or personal injury is involved.

Personal Injury and Property Damage: an accident in which one or more persons receive personal injury and property damage results, but no fatalities are involved.

Personal Injury Only: accidents in which one or more persons receive personal injury, but no fatalities or property damage result.

Property Damage Only: accidents which result in property damage, but no fatalities or personal injuries are involved.

In addition to reporting number of accidents, Form 647 requires the reporting of total fatalities and personal injuries resulting from all of the accidents classified above.

As a control measure in completing this form, all numbers reported on a line under the right hand columns should cross-total to the left hand total column amount. If applicable, these total column numbers should agree with the transit system's internal accident record-keeping numbers.

Fare Reporting System  
Nonfinancial Operating Data Reporting

8.13 Definitions and Instructions for Reporting Transit Service Supplied

This section provides definitions and instructions for reporting measurement of the transit services offered to potential patrons. The data are to be reported on Form 650 - Transit Service Supplied Schedule, an example of which is contained in Part III - Reporting System Forms of this report. A separate form is to be submitted for each mode of service operated.

Each measure of service supplied, as shown down the left hand side of the form, is to be reported by time periods, as shown across the top of the matrix. The time periods are to be defined by the reporting transit system. Their definitions are to be reported on Form 600 - Weekday Time Period Schedule. See Section 8.2 for instructions.

Rail rapid transit operations are different from other modes because the operating unit is a train of linked cars rather than an individual vehicle. Therefore, for rail rapid transit, train trips, train miles and train hours are more meaningful units than vehicle trips, etc. Further, for rail rapid transit, an extra reporting category (Rail Rapid Passenger Cars in Operation) is required.

Before defining the reporting categories, certain background definitions must be presented. Also see Section 2.11 for a procedure for obtaining the required reporting data.

"Terminal points" are the points on a transit route between which a vehicle is assigned to operate on a given revenue trip.

"Revenue trips" are the one-way movement of a revenue vehicle from one "terminal point" to another. The vehicle is available for boarding passengers at least at the beginning terminal point, and it must discharge passengers at least at the ending terminal point. The trip is considered to be performed in the time period in which the trip starts.

"Express trips" are "revenue trips" for which a substantial portion of the trip is nonstop or limited-stop service, resulting in a higher trip speed.

"Local trips" are "revenue trips" involving frequent stops and consequent low trip speeds.

"Revenue trip distance" is the distance traveled by a revenue vehicle on a single "revenue trip."

"Revenue trip time" is the time (in minutes) from the beginning of one "revenue trip" to the beginning of the next "revenue trip," when the subsequent movement of the

vehicle is for another "revenue trip." If the subsequent movement of the vehicle is a nonrevenue trip (deadheading), "revenue trip time" is the time from the beginning of the trip to the end of the trip. "Revenue trip time" is to be measured for both actual performance and scheduled performance.

"Revenue trip capacity-miles" is measured by multiplying the total passenger carrying capacity of the revenue vehicle by the revenue trip distance for the trip to which the vehicle is assigned. The passenger carrying capacity of the vehicle is to be construed as a normal (noncrush) maximum load on which schedules are based.

"Revenue trip seat-miles" is measured by multiplying the passenger seating capacity of the revenue vehicle by the revenue trip distance for the trip to which the vehicle is assigned.

Below are presented the definitions of the required reporting categories shown on Form 650.

Revenue Vehicles, Trains or Vessels in Operation: a count of the revenue vehicles, trains or vessels used for "revenue trips" during a time period, broken down by local and express. A vehicle used for more than one trip in a time period is to be counted only once. If one vehicle (train) is used in both local and express service during a period, include it



in the category for the type of service for which it is used predominantly during the time period.

Rail Rapid Passenger Cars in Operation: a count of the passenger cars used in the trains performing revenue train trips for the time period, broken down by local and express. A car used in more than one revenue train trip during a period is to be counted only once and is to be classified as local or express according to its predominant usage during the period.

Revenue Vehicle, Train or Vessel Trips: a count of the number of "revenue trips" performed by all revenue vehicles (trains) in operation during a time period, broken down by local and express.

Revenue Vehicle, Train or Vessel Miles: the sum of the "revenue trip distance" for all "revenue trips" performed, during a time period, broken down by local and express.

Revenue Vehicle, Train or Vessel Hours-Actual: the sum of the actual "revenue trip time" for all "revenue trips" performed during a time period, broken down by local and express, divided by 60.

Revenue Vehicle, Train or Vessel Hours-Scheduled: the sum of the scheduled "revenue trip time" for all "revenue trips"

performed during a time period, broken down by local and express, divided by 60.

Revenue Capacity-Miles: the sum of the "revenue trip capacity-Miles" for all "revenue trips" performed during a time period, broken down by local and express.

Revenue Seat-Miles: the sum of the "revenue trip seat-miles" for all "revenue trips" performed during a time period, broken down by local and express.

FARE Reporting System  
Nonfinancial Operating Data Reporting

8.14 Definitions and Instructions for Reporting Transit Service Consumed

This section provides definitions and instructions for reporting measurement of the transit services consumed by transit system patrons. The data are to be reported on Form 655 - Transit Service Consumed Schedule, an example of which is contained in Part III - Reporting System Forms of this report. A separate form is to be submitted for each mode of service operated.

Each measure of service consumed, as shown down the left hand side of the form, is to be reported by time periods, as shown across the top of the matrix. The time periods are to be defined by the reporting transit system. Their definitions are to be reported on Form 600 - Weekday Time Period Schedule. See Section 8.2 for instructions.

Before defining the reporting categories, certain background definitions must be presented. Also see Section 2.11 for a procedure for obtaining the required reporting data.

“Transit system” as used here means an autonomous transit operation under independent ownership. It will consist of one or more modes of transit service operation.

"Total transit" as used here refers to the total public transit network of an urban area. It is composed of the operations of all of the "transit systems" in the urban area.

"Originating passenger" is one boarding the first public transit vehicle of his overall journey on the reporting transit system's revenue vehicle.

"Continuing passenger" is one who is continuing his overall journey by transferring onto the reporting transit system's revenue vehicle from some other public transit vehicle, either within the transit system or from another connecting transit system.

Below are presented the definitions of the required reporting categories shown on Form 655.

Originating Passengers: a count of all of the passengers originating their journey on a revenue vehicle of the reporting transit system during the time period, broken down by local and express.

Continuing Passengers: a count of all of the passengers continuing their journey on a revenue vehicle of the reporting transit system during the time period, broken down by local and express.

Mode Passenger-Miles: the total passenger-miles generated on the given mode of the reporting transit system by all passengers, originating and continuing, riding the mode's revenue vehicles during the time period, broken down by local and express.

Total Transit Passenger-Miles Originated: the sum of the "total transit" journey distances for passengers originating their journey on the given mode of the reporting transit system during the time period, broken down by local and express.

Average Length of Mode Trip: the average length of trips on the given mode by both originating and continuing passengers, broken down by local and express.

Average Length of Total Transit Trip: the average length of the overall journey, on revenue vehicles of the reporting and other transit systems in the urban area, for "originating passengers," broken down by local and express.

Average Time of Mode Trip: the average time, in minutes, of trips taken on the given mode by both originating and continuing passengers, broken down by local and express.

9. CENTRAL PROCESSING OF  
FARE REPORTS

FARE Reporting System  
Central Processing of FARE Reports

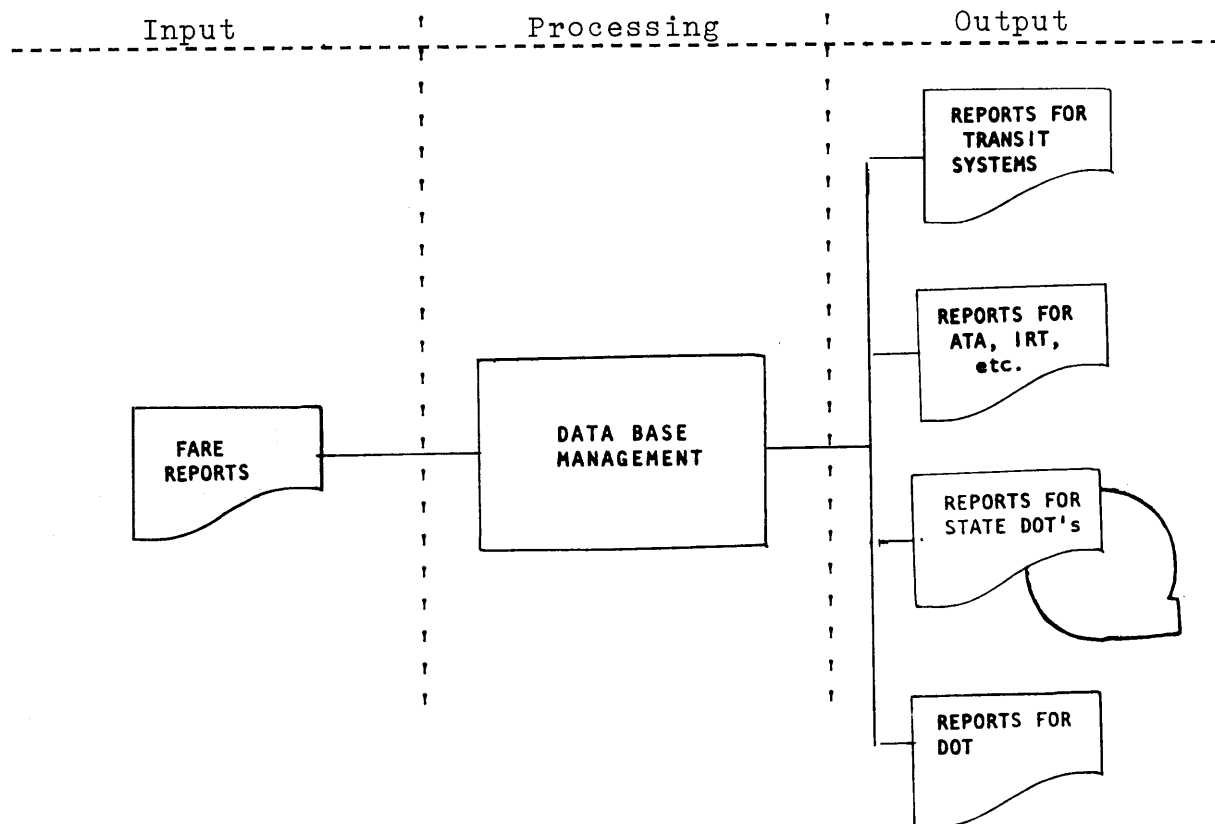
9. Introduction

The purpose of this chapter is to present the general concepts for processing the FARE reports after they are received from the reporting transit systems. The sections of the chapter cover a general description of the processing (Section 1), the allocation of joint mode costs (Section 2), the calculation of standardized depreciation charges (Section 3) and some potential output reports from the processing (Section 4).

FARE Reporting System  
Central Processing of FARE Reports

9.1 General System Description

The FARE report has been designed to provide input to a transit industry information system. In general, this system has an input function, a processing function and an output function as follows:





As shown in the diagram, the FARE reports prepared and submitted by operating transit systems are the raw data input for the industry information system. The data that are to be reported have been defined at a very low level of detail. This permits calculating other data, aggregating and organizing output reports in different patterns according to the varying needs of different users.

The FARE reports will be submitted to an agency which will maintain the data library and generate reports from it for the users. In maintaining the data library, the agency will have the capability to calculate certain data on the basis of input supplied by the reporting transit systems. For example, depreciation charges for uniform output reports will be calculated centrally from detailed data on tangible transit operating property used by the transit system. This technique minimizes the burden on the reporting transit systems in preparing their FARE reports.

The output reports for the various users will have different content according to the users' varying needs. The reports to be returned to the reporting transit systems will show a detailed comparison of their performance with norms for their respective peer group (or with the performance of another transit system in their peer group). The reports to be supplied to the industry associations will show summary statistics for the industry as a whole. The reports for state DOT's will contain

summary statistics about the transit operations within their state, and comparisons of those statistics with other states' statistics. The state DOT's will also receive a duplicate data file containing all of the detail on every transit system in their state. The reports for the different offices of Federal DOT probably will be highly summarized and tailored to the requirements of the programs being designed or administered by the offices. Further, an information retrieval system will be implemented so that special purpose reports can be extracted from the data base quickly and easily.

FARE Reporting System  
Central Processing of FARE Reports

9.2 Joint Cost Allocation Processing

The expense reporting forms for multi-mode transit systems include displaying the allocation of the joint mode costs for a function and for the whole transit system to the individual modes. Although the reporting forms do not cover allocation of other joint mode amounts (e.g., the amount for an object class within a certain function), it may be desirable to allocate other joint mode amounts. Such allocations will be done by the computer in central processing in order to minimize the reporting burden on the transit systems. The computer-generated allocations will be performed on the same basis as those required on the expense reporting forms: capacity-miles for each mode. For example, a transit system with 1 million capacity-miles of bus service and 2 million capacity-miles of rail rapid service will have 1/3 of its joint costs allocated to the bus mode and 2/3 to the rail rapid transit mode.

FARE Reporting System  
Central Processing of FARE Reports

9.3 Property/Depreciation Processing

The detailed inventory of property used in transit operations is reported by categories that identify:

- the year of acquisition of the assets,
- the transit capital classification (e.g., transit way, passenger stations, operating yards, etc. ), and
- the property object classes (e.g., land, buildings and structures, heavy equipment, etc.).

For revenue vehicles, the new/used status at time of acquisition and the year of manufacture for used revenue vehicles are also reported. The historical cost of all property items in a category is reported. Property items owned (whether purchased or donated), property items being purchased under a lease-purchase arrangement and property items being used under a related-parties lease arrangement (usually at a special, low cost) are reported in the property report and have the cost of their consumption measured with the standard depreciation treatment. Property items being used under a true lease (see Section 2.8, Lease Accounting), are not to be included in the property report; their periodic lease cost is the measure of their capital consumption cost. Detailed instructions for reporting property are specified in Section 3.4, Property Subsidiary Schedule Instructions.

For each property category, a standard is assigned for each of the following factors:

- a mathematical formula describing the utilization or consumption of the property over time, and
- a price index that measures the change in price level for assets in the property category.

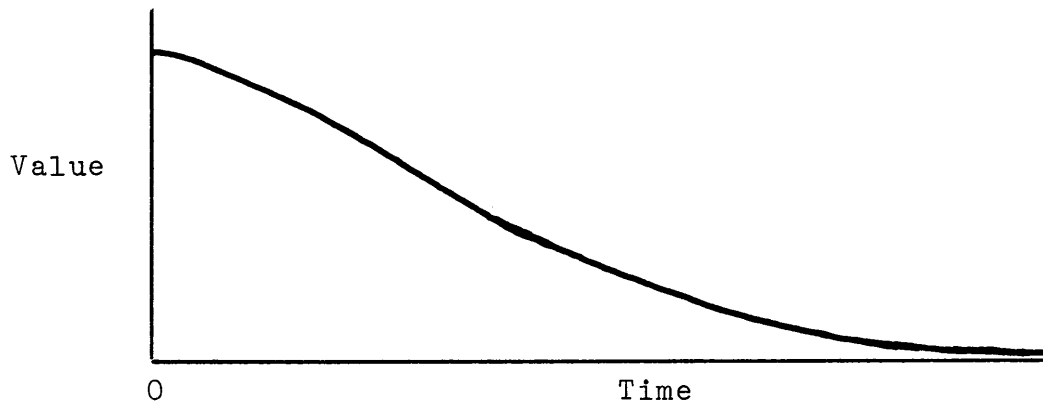
For each property category, the historical cost reported is adjusted to current price levels, using the price index assigned to the category, in order to compensate for the inflation that has occurred since the property item was acquired. This price-level-adjusted cost is shown as the gross cost of "Transit Operating Property" on the restated balance sheet. The revaluation adjustment is reported as "Unrealized Effects of Price Level Changes" on the restated balance sheet. The formula for adjusting the cost to current price level is :

$$C(\text{adj}) = C(\text{hist}) \times \frac{PI_{(N)}}{PI_{(A)}} \text{ wherein:}$$

- C(adj) is price-level adjusted cost,
- C(hist) is historical cost in year-of-acquisition dollars,
- PI(N) is the price index value for the current year (year N) and
- PI(A) is the price index value for the year of acquisition (year A) of the property

After adjusting the cost to account for inflation the current book value for the property is calculated. A survey of the utilization of property by operating transit systems has been

conducted.<sup>1</sup> This survey resulted in the definition of a mathematical formula for each property category describing the decline in value of the property. Each formula results in a curve of the following general shape:



The formulae are tailored to the characteristics of each property category and to the industry's practices for utilizing such property. The book value is calculated by applying the formula for the property category to the price-level-adjusted cost of the property in the category.

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<sup>1</sup> This survey and the definition of depreciation formulae for each property category will be done as part of the implementation of the FARE Reporting System.

After computing the current book value for the property category, the cumulative depreciation is calculated by subtracting the current price-level-adjusted book value from the price-level-adjusted cost. Then the annual depreciation charge is calculated by subtracting the previous year's cumulative depreciation from the current year's cumulative depreciation. For quarterly reports, the quarterly depreciation charge is one-fourth of the annual depreciation charge. The quarter-end cumulative depreciation and book value are adjusted to reflect the number of quarters of the year that have expired.

The following chart identifies the property categories to be reported and the price index to be used for each category to adjust historical costs to current-year dollars.

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<sup>2</sup>The analysis of the composition of available price indices to determine which one best matches each property category will be done as part of the implementation of the FARE Reporting System. For the present, the chart identifies the property categories for which a related price index is to be identified and a tentative assignment of a price index for each category.

FARE Reporting System

Property Category Price Index Assignments

(Tentative assignments see Note below.)

| <u>Property Category</u>                             | <u>Rail</u>        |                      |                  |                   |                  |                  |                   |
|--|--------------------|----------------------|------------------|-------------------|------------------|------------------|-------------------|
|  | <u>Joint Modes</u> | <u>Rapid Transit</u> | <u>Streetcar</u> | <u>Trolleybus</u> | <u>Motor Bus</u> | <u>Ferryboat</u> | <u>Other Mode</u> |
| Transit Way and Transit Way Structures and Equipment |                    |                      |                  |                   |                  |                  |                   |
| Buildings and Structures                             | 00211 - 1          | 10211 - 1            | 20211 - 1        | 30211 - 1         | 40211 - 1        | 50211 - 1        | 60211 - 1         |
| Transit Way Equipment                                | 00212 - 6          | 10212 - 5            | 20212 - 5        | 30212 - 6         | 40212 - 6        | 50212 - 6        | 60212 - 6         |
| Other  | 00213 - 11         | 10213 - 11           | 20213 - 11       | 30213 - 11        | 40213 - 11       | 50213 - 11       | 60213 - 11        |
| Passenger Stations                                   |                    |                      |                  |                   |                  |                  |                   |
| Buildings and Structures                             | 00311 - 2          | 10311 - 2            | 20311 - 2        | 30311 - 2         | 40311 - 2        | 50311 - 2        | 60311 - 2         |
| Passenger Station Equipment                          | 00312 - 6          | 10312 - 5            | 20312 - 5        | 30312 - 6         | 40312 - 6        | 50312 - 6        | 60312 - 6         |
| Other  | 00313 - 11         | 10313 - 11           | 20313 - 11       | 30313 - 11        | 40313 - 11       | 50313 - 11       | 60313 - 11        |
| Passenger Parking Facilities                         |                    |                      |                  |                   |                  |                  |                   |
| Buildings and Structures                             | 00411 - 1          | 10411 - 1            | 20411 - 1        | 30411 - 1         | 40411 - 1        | 50411 - 1        | 60411 - 1         |
| Parking Facility Equipment                           | 00412 - 6          | 10412 - 6            | 20412 - 6        | 30412 - 6         | 40412 - 6        | 50412 - 6        | 60412 - 6         |
| Other  | 00413 - 11         | 10413 - 11           | 20413 - 11       | 30413 - 11        | 40413 - 11       | 50413 - 11       | 60413 - 11        |
| Revenue Vehicles                                     |                    |                      |                  |                   |                  |                  |                   |
| Rail Rapid Transit Cars                              | --                 | 10101 - 16           | --               | --                | --               | --               | --                |
| Streetcars   | --                 | --                   | 20102 - 16       | --                | --               | --               | --                |
| Trolleybuses   | --                 | --                   | --               | 30103 - 15        | --               | --               | --                |
| Motor Buses  | --                 | --                   | --               | --                | 40104 - 15       | --               | --                |
| Other Revenue Vehicles                               | --                 | 10105 - 12           | 20105 - 12       | 30105 - 12        | 40105 - 12       | 50105 - 12       | 60105 - 12        |
| Service Vehicles                                     |                    |                      |                  |                   |                  |                  |                   |
| Rail Care  | --                 | 10521 - 16           | 20521 - 16       | --                | --               | --               | --                |
| Trucks   | 00522 - 14         | 10522 - 14           | 20522 - 14       | 30522 - 14        | 40522 - 14       | 50522 - 14       | 60522 - 14        |
| Automobiles  | 00523 - 13         | 10523 - 13           | 20523 - 13       | 30523 - 13        | 40523 - 13       | 50523 - 13       | 60523 - 13        |
| Other  | 00524 - 12         | 10524 - 12           | 20524 - 12       | 30524 - 12        | 40524 - 12       | 50524 - 12       | 60524 - 12        |
| Operating Yards and Stations                         |                    |                      |                  |                   |                  |                  |                   |
| Buildings and Structures                             | 00611 - 2          | 10611 - 2            | 20611 - 2        | 30611 - 2         | 40611 - 2        | 50611 - 2        | 60611 - 2         |
| Operating Yard & Station Equipment                   | 00612 - 6          | 10612 - 5            | 20612 - 3        | 30612 - 6         | 40612 - 6        | 50612 - 6        | 60612 - 6         |
| Other  | 00613 - 11         | 10613 - 11           | 20613 - 11       | 30613 - 11        | 40613 - 11       | 50613 - 11       | 60613 - 11        |
| Vehicle Maintenance Shops and Garages                |                    |                      |                  |                   |                  |                  |                   |
| Buildings and Structures                             | 00711 - 1          | 10711 - 1            | 20711 - 1        | 30711 - 1         | 40711 - 1        | 50711 - 1        | 60711 - 1         |
| Vehicle Maintenance Equipment                        | 00712 - 6          | 10712 - 5            | 20712 - 5        | 30712 - 6         | 40712 - 6        | 50712 - 6        | 60712 - 6         |
| Other  | 00713 - 11         | 10713 - 11           | 20713 - 11       | 30713 - 11        | 40713 - 11       | 50713 - 11       | 60713 - 11        |

(Note: The above price index assignments are intended to be Indicative of the ultimate price index assignments. Final assignments will be made during Implementation of the FARE Reporting System after a detailed investigation of the composition of available indices.)



FARE Reporting System

Property Category Price Index Assignments (Cont'd)

| <u>Property Category</u>                     | <u>Rail</u>        |                      |                  |                   |                  |                  |                   |
|--|--------------------|----------------------|------------------|-------------------|------------------|------------------|-------------------|
|  | <u>Joint Modes</u> | <u>Rapid Transit</u> | <u>Streetcar</u> | <u>Trolleybus</u> | <u>Motor Bus</u> | <u>Ferryboat</u> | <u>Other Mode</u> |
| Power Generation and Distribution Facilities |                    |                      |                  |                   |                  |                  |                   |
| Buildings and Structures                     | 00811 - 4          | 10811 - 4            | 20811 - 4        | 30811 - 4         | 40811 - 4        | 50811 - 4        | 60811 - 4         |
| Power and Generation                         |                    |                      |                  |                   |                  |                  |                   |
| Distribution Equipment                       | 10812 - 7          | 00812 - 7            | 20812 - 7        | 30812 - 7         | 40812 - 7        | 50812 - 7        | 60812 - 7         |
| Other  | 00813 - 11         | 10813 - 11           | 20813 - 11       | 30813 - 11        | 40813 - 11       | 50813 - 11       | 60813 - 11        |
| Revenue Vehicle Movement Control Facilities  |                    |                      |                  |                   |                  |                  |                   |
| Movement Control Equipment                   | 00912 - 8          | 10912 - 8            | 20912 - 8        | 30912 - 8         | 40912 - 8        | 50912 - 8        | 60912 - 8         |
| Other  | 00913 - 11         | 10913 - 11           | 20913 - 11       | 30913 - 11        | 40913 - 11       | 50913 - 11       | 60913 - 11        |
| Data Processing Facilities                   |                    |                      |                  |                   |                  |                  |                   |
| Data Processing Equipment                    | 01012 - 8          | 11012 - 8            | 21012 - 8        | 31012 - 8         | 41012 - 8        | 51012 - 8        | 61012 - 8         |
| Other  | 01013 - 11         | 11013 - 11           | 21013 - 11       | 31013 - 11        | 41013 - 11       | 51013 - 11       | 61013 - 11        |
| Revenue Collection and Processing Facilities |                    |                      |                  |                   |                  |                  |                   |
| Revenue Collection Equipment                 | 01112 - 9          | 11112 - 9            | 21113 - 9        | 31112 - 9         | 41112 - 9        | 51112 - 9        | 61112 - 9         |
| Other  | 01113 - 11         | 11113 - 11           | 21113 - 11       | 31113 - 11        | 41113 - 11       | 51113 - 11       | 61113 - 11        |
| Other General Administration Facilities      |                    |                      |                  |                   |                  |                  |                   |
| Buildings and Structures                     | 01211 - 3          | 11211 - 3            | 21211 - 3        | 31211 - 3         | 41211 - 3        | 51211 - 3        | 61211 - 3         |
| General Administration Equipment             | 01212 - 9          | 11212 - 9            | 21212 - 9        | 31212 - 9         | 41212 - 9        | 51212 - 9        | 61212 - 9         |
| Other  | 01213 - 11         | 11213 - 11           | 21213 - 11       | 31213 - 11        | 41213 - 11       | 51213 - 11       | 61213 - 11        |
| Communication Equipment                      | 01214 - 8          | 11214 - 8            | 21214 - 8        | 31214 - 8         | 41214 - 8        | 51214 - 8        | 61214 - 8         |
| Land   | 01215 - --         | 11215 - --           | 21215 - --       | 31215 - --        | 41215 - --       | 51215 - --       | 61215 - --        |
| Office Equipment and Furnishings             | 01216 - 10         | 11216 - 10           | 21216 - 10       | 31216 - 10        | 41216 - 10       | 51216 - 10       | 61216 - 10        |

KEY TO PRICE INDICES

- |   |  |
|---|--|
| 1. Engineering News-Record: Building Construction Index             | 10. Composite of BLS; 1193, Office and Store Machines and Equipment Index, and BLS 122, Commercial Furniture Index |
| 2. E. H. Boekh: Commercial and factory Buildings Index              | 11. Federal BLS: Industrial Commodities Index  |
| 3. E. H. Boekh: Apartments, Hotels and Office Buildings Index       | 12. Federal BLS: 1411, Motor Vehicles Index  |
| 4. Hardy-Whitman: Electric Light and Power Construction Index       | 13. Federal BLS: 141101, Passenger Cars Index  |
| 5. Federal DOT: Rail Transit Construction Index                     | 14. Federal BLS: 141102, Motor Trucks Index  |
| 6. Federal BLS: 114, General Purpose Machinery and Equipment Index  | 15. Federal BLS: 141103, Motor Coaches Index   |
| 7. Federal BLS: 117, Electrical Machinery and Equipment Index       | 16. Federal BLS: 144, Railroad Equipment Index   |
| 8. Federal BLS: 1178, Electronic Components and Accessories Index   |  |
| 9. Federal BLS: 1193, Office and Store Machines and Equipment Index |  |

FARE Reporting System  
Central Processing of FARE Reports

9.4 Output Reports

As described in Section 9.1, the FARE reporting system has been designed to capture various detail financial and non-financial data elements from the records of individual transit systems. After this information is submitted and processed at a central location, a series of output reports will be generated.

These reports will be produced, using the FARE input data, according to the specifications of the various system users. Users of these FARE output reports will include:

1. Individual Operating Transit Systems
2. Industry Associations (ATA, IRT, TDC, etc.)
3. State Departments of Transportation
4. Urban Mass Transportation Administration  
(UMTA)

Although the output reports have not yet been defined, below are shown a few examples of possible reports for each group of users.

Output reports prepared for the individual reporting transit systems will feature comparative financial and operating characteristics. Examples may include:

1. Comparative Revenue and Expense Report - A consolidated income statement of average revenues expenses and profit or loss for transit systems with comparable characteristics, i.e., number of revenue vehicles number of employees, geographical location, etc.
2. Comparative Data Processing Costs for Transit Systems - A comparison of average data processing expenses by natural expense classification for transit systems with similar data processing equipment.

Reports created for the various industry associations might include:

1. Urban Transit Passengers Carried - A consolidated analysis of total passengers carried, capacity miles offered, seat miles offered, etc. of all reporting transit systems in the association.
2. Motor Bus Accidents Statistical Report - A consolidated analysis of motor bus accidents detailing type of accidents, damage classifications, fatalities, etc. of all reporting transit systems in the association.

Reports generated for State Departments of Transportation will highlight transit system operations within applicable states.

Sample reports may include:

1. State Revenue and Expense Report - A consolidated income statement of all reporting transit systems within a particular state showing revenues, expenses and profit and loss for the entire state.

2. State Revenue Vehicle Inventory Report - A listing of total revenue vehicles operating within a particular state displaying miles operated, fuel consumed, sales taxes paid on fuel, vehicle registration fees paid, and other related vehicle information.

Reports prepared for UMTA will feature aggregate information for the entire transit industry. Sample reports might include:

1. Industry Revenue and Expense Report - A consolidated income statement of all reporting transit systems displaying revenues, expenses and profit or loss for the industry.
2. Modes of Service Cost Analysis Report - Aggregate comparative operation and maintenance costs on motor bus, trolleybus streetcar and rail rapid modes of transit service.

Many of the users are expected to encounter one-time needs for information in a special format. To support these needs, an information retrieval system will be implemented so that special purpose output reports can be easily extracted from the data base. For example, a list of all transit systems meeting certain characteristics measured in the data base could be quickly specified and printed.

(Note: After the FARE reporting system has been implemented, this section will present sample output formats and descriptions of all standard user reports generated by the central processing system.)

