U.S. Department
of Transporation

**Urban Mass
Transportation
Administration**

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

Reporting Manual and Sample Forms (All Reporting Levels)

February 1988

UMTA Office of Grants Management
Audit Review and Analysis Division

THIS REPORTING MANUAL SUPERSEDES

ALL PREVIOUS REPORTING MANUALS.

PREFACE

Under Section 15 of the Urban Mass Transportation Act of 1964, as amended, the Secretary of Transportation may not make any grant under Section 5 or 9 of the Act unless the applicant for the grant and any beneficiaries are each subject to a reporting system and a uniform system of accounts and records as prescribed by the Secretary. In response to the needs of transit operators, state and local governments, planning organizations, and the general public, the reporting system has been developed in two formats: (1) a mandatory reporting system, and (2) a voluntary reporting system.

The mandatory reporting system specifies the minimum data that must be reported by all grant applicants and beneficiaries of Urban Mass Transportation Administration (UMTA) Section 5/9 funds. The voluntary reporting system includes a greater degree of detail for reporting revenue and expense data; it is the additional detail that is "voluntary" under the system.

Four reporting levels have been established: Required (or R), and voluntary levels A, B, and C. The recommended voluntary reporting levels for various fleet size classifications of the principal mode of operation are presented below.

Reporting Level

Minimum Detail---------- Greatest Detail

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

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

The fleet size classifications in the above chart are to be used as guidelines only. A reporter may report at a more or less detailed level than is suggested. For example, a bus operator with 200 revenue vehicles may report at Level A or C instead of Level B. From the standpoint of the federal government, any one of the levels satisfies the reporting requirement unless a transit agency applies for and receives a Management Information System grant conditioned on voluntary level reporting. There may be state or local regulations, however, which require a specific reporting level. Reporters should, therefore, check with their state and/or local authorities before selecting a reporting level.

TABLE OF CONTENTS

Section		Page
I	INTRODUCTION	
	Purpose of the Manual	1
	Reference Documents	1
	Generally Accepted Accounting Principles	1
	Purchased Transportation	5
	Consolidated Section 15 Reporting	6
	Special Reporting Requirements	6
	How to Complete the Forms	6
	Certification of Financial Data	10
	Certification of Section 9 Data	11
	Chief Executive Officer Certification	20
	Metropolitan Planning Organization (MPO) Statement	22
	Reporting Procedure	22
	Designation of Section 15 Contact Person	23
	Failure to Report Data and Late and Incomplete Reports	23
II	BASIC INFORMATION REPORT FORMS	
	Form 001: Transit System Identification Schedule	000-2
	Form 002: Contractual Relationship Identification Schedule	000-6
	Form 003: Maximum Service Vehicles Summary Schedule--Directly Operated Service	000-10
	Form 004: Maximum Service Vehicles Summary Schedule--Purchased Transportation	000-16
	Form 005: Supplemental Information Schedule	000-20
	Form 006: Section 9 Statistics Summary	000-24
III	CAPITAL REPORT FORMS	
	Form 101: Balance Sheet Summary Schedule	100-2
	Form 103: Capital Subsidiary Schedule--Sources of Public Capital Assistance	100-4
IV	REVENUE REPORT FORMS	
	Form 201: Revenue Summary Schedule	200-2
	Form 202: Revenue Detail Schedule	200-6
	Form 203: Revenue Subsidiary Schedule--Sources of Public Assistance	200-12
V	EXPENSE REPORT FORMS	
	Form 301: Expenses Classified by Function	300-2
	Form 310: Expenses Classified by Function	300-6
	Form 311: Direct, Joint, and Total Expenses by Object Class and Mode	300-12
	Form 312: Direct, Joint, and Total Expenses by Object Class and Mode	300-16

TABLE OF CONTENTS (continued)

Section		Page
	Form 313: Direct, Joint, and Total Expenses by Object Class and Mode	300-20
	Form 315: System Summary, by Object Class	300-24
	Form 321: Operators' Wages Subsidiary Schedule	300-28
	Form 331: Fringe Benefits Subsidiary Schedule	300-32
	Form 332: Pension Plan Questionnaire	300-34
VI	NON-FINANCIAL OPERATING DATA REPORT FORMS	
	Form 401: Transit System Service Period Schedule	400-2
	Form 402: Revenue Vehicle Maintenance Performance and Energy Consumption Schedule	400-6
	Form 403: Transit Way Mileage Schedule	400-10
	Form 404: Transit System Employee Equivalent Schedule	400-14
	Form 405: Transit System Accidents Schedule	400-20
	Form 406: Transit System Service Supplied, Service Consumed, Service Personnel, and Service Operated Schedule (Non-Rail Modes)	400-24
	Form 406A: Annual Report to UMTA	400-30
	Form 406B: Annual Report to UMTA-Demand Response	400-32
	Form 407: Transit System Service Supplied, Service Consumed, Service Personnel, and Service Operated Schedule (Rail Modes)	400-34
	Form 408: Revenue Vehicle Inventory Schedule	400-40
VII	REFERENCE DOCUMENTS	

LIST OF TABLES

		Page
Table 1.	Summary of Section 15 Reporting Requirements	2
Table 2.	Summary of Commuter Rail Reporting Requirements	7
Table 3.	Summary of Publicly Sponsored Vanpool Reporting Requirements	9
Table 4.	Mode, Vehicle Type and Ownership Codes	000-12
Table 5.	Aggregation of Functions for Expense Classifications	300-5
Table 6.	Expense Functions to Which Operators' Wages Are Distributed	300-31
Table 7.	Manufacturers' Codes for Reporting Revenue Vehicle Inventories (Bus and Demand Response Vehicles)	400-45
Table 8.	Manufacturers' Codes for Reporting Revenue Vehicle Inventories (Rail and Other Vehicles)	400-46

I. INTRODUCTION

INTRODUCTION

Purpose of the Manual. The purpose of this manual is to provide instructions and sample forms for reporting data at all reporting levels under Section 15 of the Urban Mass Transportation Act of 1964, as amended. Section 15 data are required of all applicants for and beneficiaries of grants under Section 5 or 9 of the Act. Agencies submitting Section 15 Reports may only submit data for transit services which they directly operate or purchase under contract from public agencies and/or private carriers.

The manual is designed to provide all necessary instructions for completing the forms. It supersedes all previous instruction manuals. This instruction manual can be used by reporters at all reporting levels of detail. At the top right hand corner of the instructions for each form is a heading indicating the reporting level(s) to which the particular form applies.

As further guidance, Table 1 lists the specific forms that are mandatory for each reporting level. The table identifies how data on each form are reported i.e., system wide, by mode, and/or by type of service. Exceptions to the general use of a particular form for all reporters are provided. These exceptions are also noted in the instructions for each form. Table 1 may also be useful as a check-off sheet.

Reference Documents. The Uniform System of Accounts and Records is described in the following volumes of a report entitled Urban Mass Transportation Industry Uniform System of Accounts and Records and Reporting System, January 1977 (referred to as the USOA in this manual):

Volume I - General Description
Volume II - Uniform System of Accounts and Records

Volume II and UMTA Circular 9030.1A (Section 9 Formula Grant Application Instructions) are essential to the understanding of the forms and instructions presented in this instruction manual, and should be in the possession of the persons responsible for developing and reporting the data on the forms. These documents can be obtained by calling or writing UMTA (see page 14). Complete references for these and other Section 15 related documents are listed in Part VII of this manual. If conflicting instructions are found between the manual and other reference documents, reporters are to follow the instructions in this manual.

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

TABLE 1. SUMMARY OF SECTION 15 REPORTING REQUIREMENTS

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

* Purchased transportation contracts involving fewer than 50 vehicles to provide annual maximum service. If 50 or more vehicles

TABLE 1. SUMMARY OF SECTION 15 REPORTING REQUIREMENTS (Continued)

Form No.	Title	Form is Required for Reporting Levels: R	C	B	A	Separate Form is Required for 1) Directly Operated and 2) Purchased Service*	One Form per Mode is Required	Exceptions/Special Requirements
	EXPENSE REPORT FORMS							
301	Expenses Classified by Function	X						Required only for single mode reporters.
310	Expenses Classified by Function	X						Required only for multi-mode reporters.
311	Direct, Joint, and Total Expenses by Object Class and Mode				X			
312	Direct, Joint, and Total Expenses by Object Class and Mode			X				
313	Direct, Joint, and Total Expenses by Object Class and Mode		X					
315	System Summary, by Object Class		X	X	X			
321	Operators' Wages Subsidiary Schedule	X	X	X	X		X	Required only for directly operated modes in which more than 25 revenue vehicles are used to provide annual maximum service. Not required for reporters submitting their first Section 15 Report.
331	Fringe Benefits Subsidiary Schedule	X	X	X	X			Required only for reporters with more than 25 vehicles for all modes directly operated in maximum service.
332	Pension Plan Questionnaire	X	X	X	X			Required only for reporters with more than 25 vehicles for all modes directly operated in maximum service.

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

TABLE 1. SUMMARY OF SECTION 15 REPORTING REQUIREMENTS (Continued)

Form No.	Title	Form is Required for Reporting Levels: R	C	B	A	Separate Form is Required for 1) Directly Operated and 2) Purchased Service*	One Form per Mode is Required	Exceptions/Special Requirements
	NON-FINANCIAL OPERATING DATA REPORT FORMS							
401	Transit System Service Period Schedule	X	X	X	X		X	
402	Revenue Vehicle Maintenance Performance and Energy Consumption Schedule	X	X	X	X		X	
403	Transit Way Mileage Schedule	X	X	X	X	X		
404	Transit System Employee Equivalent Schedule	X	X	X	X		X	
405	Transit System Accidents Schedule	X	X	X	X		X	
406	Transit System Service Supplied, Service Consumed, Service Personnel, and Service Operated Schedule (Non-Rail Modes)	X	X	X	X	X	X	Required only for non-rail modes.
406A	Annual Report to UMTA	X	X	X	X	X	X	Required only if sampling methodology in Circular 2710.1 is used.
406B	Annual Report to UMTA-Demand Response	X	X	X	X	X	X	Required only if sampling methodology in Circular 2710.2 is used.
407	Transit System Service Supplied, Service Consumed, Service Personnel, and Service Operated Schedule (Rail Modes)	X	X	X	X	X	X	Required only for rail modes.
408	Revenue Vehicle Inventory Schedule	X	X	X	X	X		Required for PT only if federal funds were used to purchase vehicles.

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

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

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

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

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

Purchased Transportation. Data for mass transportation services provided by public agencies or private carriers under contract to a public body receiving Section 5/9 funds must be reported under the Section 15 system. All such contractual relationships must be identified on a Form 002. The public agency contracting for service must report the aggregate amounts of the purchased transportation contracts on the applicable expense forms under Object Class 508.01 for contracts involving less than 50 revenue vehicles in annual maximum service and under Object Class 508.02 for contracts involving 50 or more revenue vehicles in annual maximum service. The public agency contracting for service must submit a Form 004 and separate Forms 403, 406, (406A or 406B, if appropriate), 407, and 408 with the aggregate data for all purchased transportation contracts involving less than 50 revenue vehicles each in annual maximum service (Object Class 508.01). A separate complete Section 15 Report must be submitted for or by each contractor using 50 or more revenue vehicles to provide annual maximum purchased transportation service (Object Class 508.02).

Note that reporters purchasing commuter rail service may include the required data for the purchased service in their report if less than 50 rail cars are used by the contractor to provide the service. A separate full Section 15 Report is required for the purchased commuter rail service only if the contract involves the use of 50 or more rail cars.

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

Only data for those services which are specified in the purchased transportation contract and for which the public body provides consideration to the contract carrier may be included in the Section 15 Report. If the contract carrier provides other transportation services, not under contract to the public body, data for these other services must not be reported.

Reporters should refer to Appendix C of UMTA Circular 9030.1A for additional guidance on reporting purchased transportation.

Consolidated Section 15 Reporting. UMTA may approve the filing of a consolidated Section 15 Report for two or more agencies required to report under Section 15, if the following conditions are met:

1. The transit agencies involved each operate less than 50 revenue vehicles to provide annual maximum service. (See Forms 003/004.)

2. The transit agencies involved have the same fiscal year-end date.

3. All transit service consumed data submitted are derived from 100 percent counts or a sampling procedure that meets the required 95 percent confidence and 10 percent precision levels (annually or every third year, as required).

4. All data are subject to the required CEO, financial and Section 9 data certifications, if applicable. The financial and Section 9 certifications are independent and all three certifications conform to UMTA guidelines and requirements with regard to format and content.

Consolidated reports should not be filed unless the reporter has requested and received permission from UMTA in writing. Written requests to submit a consolidated report should identify the agencies involved and address the conditions listed above.

Special Reporting Requirements. Special reporting requirements, issued separately in the past, for commuter rail and publicly sponsored vanpool services have been incorporated in this manual. Table 2 summarizes the reporting requirement for commuter rail services. Table 3 summarizes the reporting requirement for publicly sponsored vanpool services. In addition, where applicable, the instructions for each form identify exceptions to the general use of the form for commuter rail and publicly sponsored vanpool services.

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

1. Carefully review all instructions and necessary reference documents before filling out the forms.

TABLE 2. SUMMARY OF COMMUTER RAIL REPORTING REQUIREMENTS

Voluntary level Section 15 reporters that operate or purchase commuter rail service should include complete commuter rail data as part of their overall report, at whatever level they report. Required level Section 15 reporters that operate or purchase commuter rail service can submit a reduced set of level R data for the commuter rail service. For directly operated commuter rail service, Forms 321 and 332 are not required under the reduced reporting requirement. For purchased commuter rail service involving 50 or more vehicles in maximum service (separate Section 15 report submitted by or for contractor), Forms 101, 321 and 332 are not required under the reduced reporting requirement.

The reduced reporting requirement for commuter rail data at the R level is summarized below.

		Purchased Transportation	
Form No.	Directly Operated Service (Public Agency)	50 Revenue Vehicles*	50 Revenue Vehicles**
001	required	not required	required
002	required	required	required
003	required	not required	required
004	required	required	required
005	optional, with some exceptions	required	optional, with some exceptions
006	required for all reporters whose data are used in the Section 9 formula	not required***	required for all reporters whose data are used in the Section 9 formula
101	required unless the transit system is a department of a local government or of a public utility company	not required	not required

* Additional or separate forms with data for commuter rail service should be included in the report submitted by the public agency contracting for service.

** Forms should be included in a separate, complete Section 15 report submitted by or for the contractor providing commuter rail service.

*** Revenues retained by the contractor should be reported on Form 006 for the appropriate public agency(ies).

TABLE 2. SUMMARY OF COMMUTER RAIL REPORTING REQUIREMENTS
(Continued)

Form No.	Directly Operated Service (Public Agency)	Purchased Transportation 50 Revenue Vehicles*	Purchased Transportation _ 50 Revenue Vehicles**
103	required	not required	required
201	required	not required	required
203	required	not required	required
301	required for single mode commuter rail reporters	not required****	required for single mode commuter rail reporters
310	required for multi-mode reporters	not required****	required for multi-mode reporters
321	not required	not required	not required
331	required	not required	required
332	not required	not required	not required
401	required	not required	required
402	required except for roadcall data	not required	required except for roadcall data
403	required	required	required
404	required	not required	required
405	required	not required	required
406	not applicable	not applicable	not applicable
406A	not applicable	not applicable	not applicable
406B	not applicable	not applicable	not applicable
407	required	required	required
408	required	required	required

* Additional or separate forms with data for commuter rail service should be included in the report submitted by the public agency contracting for service.

** Forms should be included in a separate, complete Section 15 report submitted by or for the contractor providing commuter rail service.

****Purchased transportation contract amount plus revenues retained by the contractor (object class 508.01) should be reported on Form 301 or 310 for the appropriate public agency(ies).

TABLE 3. SUMMARY OF PUBLICLY SPONSORED VANPOOL REPORTING REQUIREMENTS

Publicly sponsored vanpools are either operated under the direct supervision of a public agency or under contract to a public agency, and meet the "purchased service" definition in Appendix C of UMTA Circular 9030.1A. If under contract, there must be a clear agreement by the contractor to provide specific mass transit services.

A vanpool utilizes vehicles with capacities of approximately 10 to 15 passengers. Vanpool service is characterized by prearranged schedules, routes, and groups of riders.

Voluntary level Section 15 reporters that operate or purchase vanpool service should include vanpool data as part of their overall report, at whatever level they report, if they wish to have vanpool data considered for inclusion in Section 9 allocations. Required level Section 15 reporters that operate or purchase publicly sponsored vanpool service can submit a reduced set of Level R data for the vanpool service. Under the reduced reporting requirement, Forms 321, 331, 332, 402, 404 and 405 are optional for directly operated vanpool service reported at the R level.

The reduced reporting requirement for publicly sponsored vanpool data at the R level is summarized below.

Form No.	Directly Operated Service
001	required
002	required
003	required
004	required
005	optional, with minor exceptions
006	required for all reporters whose data are used in the Section 9 formula
101	required unless the transit system is a department of local government or of a public utility
103	required
201	required
203	required
301	required for single mode vanpool reporters only
310	required for multi mode reporters only
321	optional
331	optional
332	optional
401	required
402	optional
403	not applicable
404	optional
405	optional
406	required
406A	not applicable
406B	not applicable
407	not applicable
408	required

2. If possible, use a typewriter; if not, use ink when filling out the forms.

3. Write the Transit System ID Number and the fiscal year end-date on all forms. (See instructions for Form 001.)

4. Report financial data to the nearest dollar. The general rule for all applicable forms is: round 50 cents and above upward, and below 50 cents downward.

5. Indicate the date of completion in the space provided at the bottom of each page of each form. If revised data is submitted at a later date, indicate the date of the revision in the space provided at the bottom of the form. (This will enable UMTA to identify the most recent version of a form or page of a form.)

6. File each form in the package, even if it is not required. If a specific form does not apply, write "N/A" on that form.

Specific instructions for completing each form are contained in Sections II through VI of this manual.

Certification of Financial Data. In prior reporting years, all reporting agencies were required to file with their Section 15 Report, a letter or report signed by an independent public accountant or other responsible independent entity such as a state audit agency. This certification attested to the conformity, in all material respects, of the financial data with respect to the definitions and concepts prescribed in Volume II and other reference documents of the USOA. The letter or report stated whether any of the reporting forms did not conform to the Section 15 requirements and described the discrepancies.

Beginning with the 1988 report year, the requirement for a financial data certification by an independent auditor is waived until further notice if:

- the reporting agency (1) has adopted the Uniform System of Accounts and Records and (2) has previously submitted a Section 15 Report that was compiled using the Uniform System of Accounts and Records and was certified by an independent auditor; or

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

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

If the reporting agency does not meet one of the conditions, the financial certification must be submitted. The following is a suggested certification statement for financial data:

> "In connection with our regular examination of the financial statements of _____, for the year ended _____, on which we have reported separately under date of _____, we have also reviewed the reporting forms listed below and included in the _____ report for the year ended _____, required under Section 15 of the Urban Mass Transportation Act, for conformity in all material respects with the requirements of the Urban Mass Transportation Administration as set forth in its applicable Uniform System of Accounts and Records and Reporting System. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. We did not make a detailed examination such as would be required to determine that each transaction has been recorded in accordance with the Uniform System of Accounts and Records.
>
> [LIST OF REPORTING FORMS BEING REPORTED UPON]
>
> Based on our review, in our opinion, the accompanying reporting forms identified above (except as noted below) [1] conform in all material respects with the accounting requirements of the Urban Mass Transportation Administration as set forth in its applicable Uniform System of Accounts and Records and Reporting System.
>
> Signed: _____ Date: _____"

UMTA reserves the right, at its discretion, to periodically require independent financial data certifications from all Section 15 reporting agencies.

Certification of Section 9 Data. A certification of the data used to apportion Section 9 funds is required for all reporting agencies whose reports cover 50 or more vehicles operated in maximum service by all modes and that are in or serve urbanized areas with populations of 200,000 or more. All Section 9 data in the report (directly operated as well as purchased service) must be certified. The data used to apportion Section 9 funds are: fixed guideway directional route miles, vehicle revenue miles, passenger miles, and operating cost. The Section 9 data certification must be signed by an independent auditor. The certification must present the following for each item, by mode and type of service, used in the Section 9 formula allocation:

- Verification that a system is in place and maintained for recording data in accordance with Section 15 definitions. Verification that the correct data are being measured and that no systematic errors exist.

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[1] Parenthetical phrase inserted only when exceptions are to be reported.

- Verification that a system is in place to record data on a continuing basis and that the data gathering is an ongoing effort.

- Verification that source documents are available to support the reported data and are maintained for UMTA review and audit for a minimum of 3 years following UMTA's receipt of the Section 15 Report. Verification that the data are fully documented and securely stored.

- Verification that a system of internal controls is in place to assure the accuracy of the data collection process and recording system and that reported documents are not altered. Verification that documents are reviewed and signed by a supervisor, as required.

- Verification that the data collection methods are those suggested by UMTA, or have been approved by UMTA and/or a statistical expert as being equivalent in assuring quality and precision. Confirmation that the collection methods documented are being followed.

- Verification that the deadhead miles, computed as the difference between the reported total actual vehicle miles data and the reported total actual vehicle revenue miles data, appear to be accurate.

- Documentation of an analytic review of the reported data to confirm that data are consistent with prior reporting periods and other facts known about agency operations.

- Documentation of the list of specific documents examined and tests performed.

In addition, the Section 9 data certification should describe (1) what procedures were used for determining the above attestations, and (2) how revenues generated through purchased transportation were handled, i.e., no revenues were retained by the contractor <u>or</u> revenues were retained by the contractor and were reported on Form 006.

UMTA has specified and agreed to a set of procedures for the independent auditor to perform to satisfy the requirements of the Section 9 data certification. The procedures, to be applied to each applicable mode and type of service (directly operated and purchased transportation), are:

a. Obtain and read a copy of written procedures related to the system for reporting and maintaining data in accordance with the Section 15 requirements and definitions set forth in 49CFR Part 630, <u>Federal Register</u>, September 25, 1987.

   If procedures are not written, discuss the procedures with the personnel[1] assigned responsibility of supervising the preparation and maintenance of Section 15 data.

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

b. Discuss the procedures (written or informal) with the personnel[2] assigned responsibility of supervising the preparation and maintenance of Section 15 data to ascertain:

   - The extent to which the Agency followed the procedures on a continuous basis

   - Whether they believe such procedures result in accumulation and reporting of data consistent with the Section 15 definitions and requirements set forth in 49CFR Part 630, Federal Register, September 25, 1987.

c. Inquire of same person[2] concerning the retention policy that is followed by the Agency with respect to source documents supporting the Section 15 data reported on Form 006. By observation, ascertain that files exist for the prior three years.

d. Based on a description of the Agency's procedures obtained in Items a and b above, identify all the source documents which are to be retained by the agency for a minimum of three years.

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

e. Discuss the system of internal controls with the person[2] responsible for supervising and maintaining the Section 15 data. Inquire whether individuals, independent of the individuals preparing the source documents and posting the data summaries, review the source documents and data summaries for completeness, accuracy and reasonableness and how often such reviews are performed.

f. Select a random sample of a minimum of 10 percent of the source documents and ascertain whether supervisors' signatures are present as required by the system of internal controls.

g. Obtain the worksheets utilized by the Agency to prepare the final data which are transcribed on to Form 006, Section 9 Statistics Summary. Compare the periodic data included on the worksheets to the periodic summaries prepared by the Agency. Test the arithmetical accuracy of the summarizations.

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

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

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

If the Agency uses an alternative sampling procedure (i.e., a procedure other than one of the three UMTA suggested procedures), inquire whether it has been determined that the procedure meets UMTA's 95 percent confidence and 10 percent precision requirements in that documentation of the alternative sampling procedure has been (1) submitted to UMTA for review and the status of UMTA's review or (2) reviewed and approved by a qualified statistician. Note as an exception in the report use of an alternative sampling procedure which has not been approved in writing by UMTA.

i. Discuss with Agency staff[3] the Agency's eligibility to conduct statistical sampling for passenger mile data every third year. Ascertain whether the Agency meets one of the three criteria which allow reporters to conduct statistical samples for accumulating passenger mile data every third year rather than annually. Specifically:

   - According to the 1980 Census, the public Agency serves an urbanized area of less than 500,000 population.

   - The public Agency directly operates 50 or fewer revenue vehicles in all modes in annual maximum revenue service (in any size urbanized area).

   - The service is purchased from a contractor operating less than 50 revenue vehicles in annual maximum revenue service, and is included in the Agency's Section 15 report.

   For agencies that meet one of the above criteria, review the Section 15 documentation for the most recent mandatory sampling year (the first mandatory sampling year is 1987; every third year thereafter is a mandatory sampling year) and confirm (1) that statistical sampling was conducted to accumulate passenger mile data meeting the 95 percent confidence and 10 percent precision requirements and (2) that UMTA informed the Agency of their eligibility to sample every third year.

   Ascertain that the average trip length derived from the statistical sampling conducted in the most recent mandatory sampling year is used in the calculation of passenger miles for the current report year.

j. Obtain a description of the sampling procedure for estimation of passenger mile data used by the Agency. Obtain a copy of the Agency's working papers or methodology used to select the actual sample of runs for recording passenger mile data. Confirm that

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

the universe of runs was used as the sampling frame. Confirm that the methodology used to select specific runs from the universe resulted in a random selection of runs. If a selected sample run was missed, confirm that a replacement sample run was randomly selected. Confirm that Agency followed the stated sampling procedure.

k. Select a random sample of a minimum of 20 percent of the source documents for accumulating passenger mile data and confirm that they are complete (all required data are recorded) and that the computations are accurate. Select a random sample of a minimum of 20 percent of the accumulation periods and recompute the accumulations for each of the selected periods. List the accumulation periods which were tested. Test the arithmetical accuracy of the summarization.

l. Discuss the procedures for systematic exclusion of charter, school bus and other ineligible vehicle miles from the calculation of vehicle revenue miles with Agency staff[4] and confirm that stated procedures are followed. Select a random sample of a minimum of 20 percent of the source documents used to record charter and school bus mileage and test the arithmetical accuracy of the computations.

m. For vehicle revenue mile data, document the collection and recording methodology and confirm that deadhead miles are systematically excluded from the computation. This is accomplished as follows:

   - If vehicle revenue miles are calculated from schedules, document the procedures used to subtract missed trips. Select a random sample of a minimum of 10 percent of the days that service is operated and recompute the daily total of missed trips and missed vehicle revenue miles. Test the arithmetical accuracy of the summarization.

   - If vehicle revenue miles are calculated from hubodometers, document the procedures used to calculate and subtract deadhead mileage. Select a random sample of a minimum of 10 percent of the hubodometer readings and ascertain that the stated procedures for hubodometer deadhead mileage adjustments are applied as prescribed. Test the arithmetical accuracy of the summarization of intermediate accumulations.

   - If vehicle revenue miles are calculated from vehicle logs, select a random sample of a minimum of 10 percent of the vehicle logs and ascertain that the deadhead mileage has been correctly computed in accordance with UMTA's definitions. Test the arithmetical accuracy of the summarization of intermediate accumulations.

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

n. For rail modes, review the recording and accumulation sheets for vehicle revenue miles and confirm that locomotive miles are not included in the computation.

o. If fixed guideway directional route miles are reported, inquire of the person[5] responsible for maintaining and reporting the Section 15 data whether the operations meet UMTA's definition of fixed guideway in that the service is:

   - Rail, trolleybus or ferry boat

   - Motor bus service operating over exclusive or controlled access rights of way and

     - access is restricted

     - legitimate need for restricted access is demonstrated by peak periods level of service D or worse on parallel adjacent highway

     - restricted access is enforced

p. Discuss the measurement of fixed guideway directional route miles with the person[5] responsible for reporting the Section 15 data and ascertain that the mileage is computed in accordance with UMTA's definitions of fixed guideway and directional route miles.

   Inquire whether there were service changes during the year that resulted in an increase or decrease in directional route miles. If a service change resulted in a change in overall directional route mileage, recompute the average monthly directional route miles and agree the total to the fixed guideway directional route miles reported on Form 006.

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

r. Inquire of the person[5] responsible for reporting the Section 15 data whether other public transit agencies operate service over the same fixed guideway as the Agency. If yes, confirm that the Agency coordinated with the other public agency(ies) operating the same mode of public transportation over the fixed guideway such that the segment of fixed guideway is reported only once.

s. Compare operating expenses with audited financial data, after reconciling items are removed.

t. If the Agency purchases transportation services, inquire of the personnel[5] responsible for reporting the Section 15 data regarding the disposition of purchased transportation generated

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

fare revenues. Specifically, ascertain whether purchased transportation fare revenues are retained by the contract service provider, and if so the amount of such fares, or whether the purchased transportation fare revenues are returned to the Agency.

If purchased transportation fare revenues are retained by the purchased service provider, obtain documentation of retained fare revenue amount as reported by the contract service provider and agree the total to retained fare revenues reported on Form 006.

u. If the Agency's report contains data for purchased transportation services, provided by contractor(s) operating less than 50 vehicles in maximum service, and certification of the data for those services is not included in the engagement, obtain a copy of Section 9 data certification of the purchased transportation service prepared by an independent auditor. Attach a copy of the certification to the report. Note as an exception if the Agency does not have a certification of the purchased transportation data by an independent auditor.

v. If the Agency purchases transportation services, obtain a copy of the purchased transportation contract and ascertain that the contract (1) specifies the specific mass transportation services to be provided by the contractor, (2) specifies the monetary consideration obligated by the Agency contracting for the service, (3) specifies the period covered by the contract and that this period is the same as, or a portion of, the period covered by the Agency's Section 15 Report, and (4) is signed by representatives of both parties to the contract. Inquire of the person[6] responsible for maintaining the Section 15 data regarding the retention of the executed contract, and ascertain that copies of the contracts are retained for 3 years.

w. If the Agency provides service in more than one urbanized area, or an urbanized area and a non-urbanized area, inquire of the person[6] responsible for maintaining the Section 15 data regarding the procedures for allocation of statistics between urbanized areas and non-urbanized areas. Obtain and review the worksheets and route maps and urbanized area boundaries used for allocating the statistics and confirm that the stated procedure is followed and that the computations are correct.

x. Compare the data reported on Form 006, Section 9 Statistics Summary, to comparable data for the prior report year and calculate the percentage change from the prior year to the current year. For vehicle revenue mile, passenger mile, or operating expense data that have increased or decreased by more than 10 percent, or fixed guideway directional route mile data that have increased or decreased by more than 1 percent, inquire of Agency management regarding the specifics of operations that led to the increases or decreases in the data relative to the prior reporting period.

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[6] The accountant may wish to list the titles of the persons interviewed.

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

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

The following is a suggested certification format for Section 9 data:

"Board of Directors
Agency

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

UMTA has established the following standards with regard to the data reported to it in the Section 9 Statistics Summary, Form 006, of the Agency's annual Section 15 Report:

- A system is in place and maintained for recording data in accordance with Section 15 definitions. The correct data are being measured and no systematic errors exist.

- A system is in place to record data on a continuing basis and the data gathering is an ongoing effort.

- Source documents are available to support the reported data and are maintained for UMTA review and audit for a minimum of 3 years following UMTA's receipt of the Section 15 report. The data are fully documented and securely stored.

- A system of internal controls is in place to assure the accuracy of the data collection process and recording system and reported documents are not altered. Documents are reviewed and signed by a supervisor, as required.

- The data collection methods are those suggested by UMTA or have been approved by UMTA and/or a statistical expert as being equivalent in assuring quality and precision. The collection methods documented are being followed.

- The deadhead miles, computed as the difference between the reported total actual vehicle miles data and the reported total actual vehicle revenue miles data, appear to be accurate.

- Data are consistent with prior reporting periods and other facts known about Agency operations.

We have applied the procedures documented in the attachment to this report to the data contained in the accompanying Section 9 Statistics Summary, Form 006, for the fiscal year ending **date**. Such procedures, which were agreed to and specified by UMTA on pages 12 through 17 of the February 1988 Reporting Manual and Sample Forms and were agreed to by the Agency, were applied to assist you in evaluating whether the Agency complied with the standards described in the second paragraph of this report and that the information included in the Section 15 Report Form 006 (Section 9 Statistics Summary) for the fiscal year ending **date** is presented in conformity with the requirements of the Urban Mass Transportation Administration Uniform System of Accounts and Records and Reporting System, as specified in 49CFR Part 630, Federal Register, September 25, 1987. Additional procedures performed, which were agreed to by the Agency but not by UMTA, are described in a separate attachment to this report. This report is intended solely for your information and the UMTA and should not be used by those who did not participate in determining the procedures.

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

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

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

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

The agreed upon procedures are substantially less in scope than an examination, the objective of which is an expression of an opinion on Form 006, Section 9 Statistics Summary. Accordingly, we do not express such an opinion. Also we do not express an opinion on the Agency's system of internal control taken as a whole.

In performing the procedures, except for the information and findings described above, no matters came to our attention that caused us to believe that the information included in the Section 15 Report on Form 006 (Section 9 Statistics Summary) for the fiscal year ending **date** is not presented in conformity with the requirements of the Urban Mass Transportation Administration Uniform System of Accounts and Records and Reporting System as specified in 49 CFR Part 630, Federal Register, September 25, 1987. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. This report relates only to the information described above, and does not extend to the **Agency's** financial statements taken as a whole, or the forms in the **Agency's** Section 15 Report other than Form 006, Section 9 Statistics Summary, for any date or period.

Auditor"

Chief Executive Officer (CEO) Certification. Beginning with the 1988 report year, the CEO of each reporting agency is required to submit a certification with each annual Section 15 Report. The certification must attest to the following:

- that all data contained in the Section 15 Report are accurate
- that all data submitted in the Section 15 Report are in accord with Section 15 definitions
- if applicable, that the reporting agency's accounting system used to derive all data submitted in the Section 15 Report is the Section 15 Uniform System of Accounts and Records and that a Section 15 Report using this system was certified by an independent auditor in a previous report year
- if applicable, that the reporting agency's internal accounting system is other than the Uniform System of Accounts and Records, and that its:
  - accounting system uses the accrual basis of accounting
  - accounting system is directly translated, using a clear audit trail, to the accounting treatment and categories specified by the Section 15 Uniform System of Accounts and Records
  - accounting system and direct translation to the Uniform System of Accounts and Records are the same as those certified by an independent auditor in a previous reporting year.

The following is a suggested format for the CEO Section 15 certification:

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

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

2. The verifications below pertain to each data item to be used in the Section 9 formula allocation. (These data include fixed guideway directional route miles, vehicle revenue miles, passenger miles, and operating costs.) Present the following for each data item:*

   a. Verification that a system is in place for recording data in accordance with UMTA definitions. Verification that the correct data are being measured (e.g., vehicle revenue miles as opposed to total vehicle miles) and that no systematic errors exist (i.e., all data are recorded).

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

b. Verification that a system is in place to record data on a continuing basis and that data gathering is an ongoing effort.

c. Verification that source documents are available to support the reported data and are maintained for a minimum of three years. Verification that data are fully documented and securely stored.

d. Verification that a system of internal controls is in place to assure the accuracy of the data collection process and recording system and that reported documents are not altered. Verification that documents are reviewed and signed by a supervisor, as required.

e. Verification that the data collection methods are those suggested by UMTA or equivalent. Verification that UMTA standards for precision and accuracy have been satisfied in that the sampling technique has either been approved by UMTA or, in advance of the UMTA approval, by a statistical expert serving the agency. Confirmation that the collection methods documented are being followed.

f. Verification that the data are accurate. Documentation of an analytic review of the reported data to confirm that data are consistent with prior reporting periods and other facts known about agency operations.

3. The accounting system from which this Section 15 Report is derived follows the accounting system prescribed by the Section 15 Uniform System of Accounts and Records. The (name of agency) has adopted the Uniform System of Accounts and Records and has previously submitted a Section 15 Report for its fiscal year ending _____ which was compiled using the Uniform System of Accounts and Records and which contained an independent auditor's Section 15 financial data certification signed by (name of independent auditor) and dated _____.**

4. The (name of agency)'s internal accounting system is other than the accounting system prescribed by the Uniform System of Accounts and Records but uses the accrual basis of accounting and is directly translated, using a clear audit trail, to the accounting treatment and categories specified by the Section 15 Uniform System of Accounts and Records. The (name of agency) has previously submitted a Section 15 Report for its fiscal year ending _____, which was compiled using the same internal accounting system and translation to the Uniform

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

System of Accounts and Records, and which contained an independent auditor's Section 15 financial data certification signed by (name of independent auditor) and dated _____.***

Signed: _____ Date: _____"

Metropolitan Planning Organization (MPO) Statement. Beginning with the 1988 report year, each Section 15 reporting agency must submit, along with its annual Section 15 Report, a statement from the local Metropolitan Planning Organization (MPO), stating the square miles of the reporting agency's operational service area and its population. The statement must also describe the planning procedures used to determine the operational service area.

Reporting Procedure. Transit agencies may obtain forms and address questions to:

Urban Mass Transportation Administration
Office of Grants Management
Audit Review and Analysis Division (UGM-13)
400 Seventh Street, S.W., Room 9315
Washington, D.C. 20590

Telephone (202) 366-1610

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

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

The data contained in the Section 15 Report should cover the reporter's own fiscal year. Transit agencies whose fiscal years change should notify UMTA headquarters as soon as possible.

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

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

Designation of Section 15 Contact Person. Form 001, "Transit System Identification Schedule," includes an identification by the reporting agency of a person to be contacted by UMTA concerning the Section 15 Report. It is critical that all reporting agencies realize, in making this designation, the important role of the Section 15 Contact Person, especially as it relates to new Section 15 regulations (portions summarized in section below) effective with the 1988 reporting year.

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

- all questions concerning the submitted Section 15 Report
- correspondence concerning general reporting issues and specific areas in the agency's report
- updates to the Section 15 reporting manual and other reference documents
- copies of the Section 15 Annual Report
- changes in reporting requirements
- notifications of late reports, incomplete reports, and inaccurate data
- notification of ineligibility to receive Section 9 funds

Since UMTA is unable to send copies of the above-mentioned and other correspondence and documents to all concerned parties involved with Section 15 reporting for each agency, recipients of Section 5/9 funds need to ensure that they have key individuals serving as the Section 15 Contact Persons. Each reporting agency should review its designated Section 15 Contact Person to make certain that Section 15 reporting issues are being brought to the right person's attention. This is especially important for those recipients of Section 5/9 funds who purchase all of their transit services and designated recipients that pass through all Section 5/9 funds received to other operating agencies.

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

Failure to report Section 15 data in accordance with Section 15 regulations, this manual, and current reference volumes will result in UMTA declaring the reporting agency ineligible to receive directly or indirectly any Section 9 grants during an entire federal fiscal year. This ineligibility applies to all reporting agencies regardless of the size of the urbanized area served by the reporting agency.

Failure to submit a report on time will be treated as failure to report data. Submission of a report which does not contain all the required reporting forms, data, and Chief Executive Officer certification for

services directly operated by the reporting agency in substantial conformance with the Section 15 requirements will be treated as failure to report data.

Submission of an otherwise complete report that does not contain the required independent auditor's certification of the data used to compute Section 9 apportionments and of the financial data, if required, but that does contain commitment by the Chief Executive Officer to obtain the required auditor's certification(s) in a timely manner, will result in UMTA including the data in the calculation of the urbanized area's Section 9 apportionment but withholding any new grants to the reporting agency until the proper certification(s) has (have) been received and accepted by UMTA. Reporting agencies should therefore submit reports on time even if the independent auditor's certifications are not complete or if local activities are underway to resolve auditor disputes of the reported data.

II. BASIC INFORMATION REPORT FORMS

(000 SERIES)

FORM 001

TRANSIT SYSTEM IDENTIFICATION SCHEDULE

Transit ID [ ][ ][ ][ ]

Fiscal Year End [ ][ ] [ ][ ] [ ][ ]
Month Day Year

1. Transit system name: _____

_____

2. Transit system address:

Street address _____

City _____

State _____ Zip Code _____

3. Person to be contacted regarding this report:

_____
Last Name First Name and Initial(s)

Title _____

Telephone _____
area code number extension

4. Reporting Level:

- [ ] R - Required Level
- [ ] A - A Level (Voluntary)
- [ ] B - B Level (Voluntary)
- [ ] C - C Level (Voluntary)

5. Type of organization: (Check one only)

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

Date Prepared _____ Date Updated _____

FORM 001: TRANSIT SYSTEM IDENTIFICATION SCHEDULE

Form 001 is required for all reporters, and each item must be completed.

The purpose of Form 001 is to obtain basic organizational information about reporters filing Section 15 data. This information is necessary to validate Section 15 data and to determine the apportionments under the Section 9 program.

INSTRUCTIONS

Transit ID. Enter in the space provided the four-digit Section 15 identification number assigned to your transit agency. Enter this number on all forms submitted with your Section 15 Report. If your transit agency has not received an identification number, request it from UMTA Headquarters in Washington, D.C. (See page 14). In your request, indicate transit system name, transit system address, fiscal year-end date, and person to be contacted.

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

1. Transit System Name. Enter the organizational name of the transit agency submitting the Section 15 Report.[1] Do not use abbreviations or acronyms.

2. Transit System Address. Enter the full address of the organization reported in Item 1.[1] When identifying the state, use the official post office abbreviation.

3. Person to be Contacted. Enter the name, title, and telephone number of the person UMTA can contact concerning questions on the reported data, Section 15 reporting issues and requirements, notification of funding ineligibility due to late or incomplete reports, etc. Refer to the section on designation of Section 15 Contact Person on page 23 of the Introduction concerning the purpose and importance of this Contact Person. If the Contact Person is located at an agency and address which is different from those identified in Items 1 and 2, footnote this and enter the Contact Person's agency name and address on the bottom of the form.

4. Reporting Level. Check one box that identifies the Section 15 reporting level that is being used by your organization. This level should be consistent with all other data forms submitted with your Section 15 Report.

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[1] If the report is being submitted by or for a purchased transportation provider operating 50 or more vehicles in maximum service, the transit system name, address, and type of organization must relate to the purchased service provider, not the agency to which it is under contract.

5. Type of Organization. Check one box that best characterizes your organization type.[2] For instance, if your agency is a public operator and contracts for some or all transportation service, check Box B.

If you check Box F, a description must be submitted on Form 005.

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

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[2] If the report is being submitted by or for a purchased transportation provider operating 50 or more vehicles in maximum service, the transit system name, address, and type of organization must relate to the purchased service provider, not the agency to which it is under contract.

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FORM 002 Page ☐ of ☐

CONTRACTUAL RELATIONSHIP IDENTIFICATION SCHEDULE

(Use as many pages as necessary)

Transit ID ☐☐☐☐

Level ☐

Fiscal Year End ☐☐ ☐☐ ☐☐
Month Day Year

Mode(s) _____
_____
_____

1. Name of contractor*: _____
2. Address _____
   City _____
   State _____ Zip Code _____
3. Name of contact person: _____
   Title _____
   Telephone _____
   area code number extension
4. Agency in Item 1 is:
   - ☐ A. Public agency contracting for transit service
   - ☐ B. Other public agency providing transit service under contract
   - ☐ C. Private carrier providing transit service under contract
   - ☐ D. Private carrier contracting for transit service
   - ☐ E. Other (describe on Form 005)
5. Nature of contractual relationship (check all boxes that apply):
   - ☐ A. Cash reimbursement of some or all of contract carrier's operating deficit
   - ☐ B. Cash payment to contract carrier for specific mass transportation services
   - ☐ C. Cash reimbursement to contract carrier for reduced fare programs
   - ☐ D. Vehicles given, loaned, or leased for below market value to contract carrier
   - ☐ E. Other. Explain monetary consideration received and obligations incurred by contract carrier on Form 005
6. Number of vehicles operated in maximum service under contract: _____
7. Contract Amount: $_____ $_____ $_____
8. Revenues retained: ☐ yes ☐ no
   If yes, actual amount on annual basis $_____ $_____ $_____

*If report is by or for contractor operating 50 or more vehicles, this should be the name of the public agency contracting for service.

Date Prepared _____ Date Updated _____

FORM 002: CONTRACTUAL RELATIONSHIP IDENTIFICATION SCHEDULE

Form 002 is required for all reporters.

The purpose of Form 002 is to identify all contractual relationships engaged in by Section 15 reporters for providing or acquiring purchased transportation service. If a reporter is engaged in more than one such contractual relationship, a separate Form 002 must be submitted for each contract.

Reporters should use as many copies of this form as necessary, and number the pages sequentially. If the reporter is not engaged in any contractual relationships for providing or acquiring purchased transportation services, Form 002 should be submitted with "N/A" indicated on line 1.

Note that granting a transportation provider permission to operate certain services such as through a franchise or license does not in itself constitute purchased transportation. Similarly, management services contracts, in which all or some personnel/services are provided to manage/operate the transit system, do not meet UMTA's definition of purchased transportation.[1] Franchise aggreements and management services contracts should not be reported as purchased transportation on Form 002.

INSTRUCTIONS

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

1. Name of Contractor. Enter the full name of the organization from whom the reporter (Form 001) is purchasing transportation or for whom the reporter is providing transportation under contract. If the Section 15 Report is being submitted by or for a contractor (public or private agency under contract to provide transit services) operating 50 or more vehicles in maximum service, enter the name of the public agency contracting for service with the reporter.

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

3. Name of Contact Person. Enter the name, title, and telephone number of the person from the agency or carrier identified in item 1 whom UMTA can contact if questions arise regarding the reported data.

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[1] Reporters should refer to Appendix C of UMTA Circular 9030.1A for the definition of purchased transportation.

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

5. Nature of Contractual Relationship. Check all boxes that describe the nature of the contractual relationship between the reporting organization (Item 1 on Form 001) and the organization identified in Item 1. If you check Box E, a description of the monetary consideration received and obligations incurred by the contract carrier must be submitted on Form 005.

6. Number of Vehicles Operated in Maximum Service under Contract. Enter the number of vehicles operated by the contractor to meet maximum service requirements. If the contractor provides more than one mode of transportation under the contract, report the number of vehicles operated in maximum service in each mode separately. For example, if the contractor operates 10 motorbuses and 5 demand-response vehicles in maximum service, report "MB 10, DR 5".

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

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

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

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FORM 003 Page ☐ of ☐

MAXIMUM SERVICE VEHICLES SUMMARY SCHEDULE -- DIRECTLY OPERATED SERVICE

(Use as many pages as necessary)

Transit ID ☐☐☐☐ Level ☐

Fiscal Year End ☐☐ ☐☐ ☐☐
Month Day Year

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

Date Prepared _____ Date Updated _____

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

Form 003 is required for all reporters.

The purpose of Form 003 is to collect information on the characteristics of the reporter's directly operated annual maximum service fleet and the total service fleet available to meet that annual maximum. It is to be used only by reporters directly operating transit service. Vehicles used by agencies under contract to the reporter to provide purchased transportation services should be reported on Form 004. A reporter's vehicles leased/loaned, etc., to a private/public provider under contract to the reporter should be reported on Form 004.

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

Mnemonic Codes. The mnemonic codes in Table 4 are used to describe modes, vehicle types, and ownership characteristics of vehicles. These codes are to be used on Form 003 and all other forms requiring mode, vehicle type, and ownership characteristics. If the other (OR) mode, vehicle type or ownership code is used, Form 005 must be submitted defining "other."

Publicly Sponsored Vanpool Service. Vanpool services should be reported using "VP" for mode and "VN" for vehicle type.

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

Forms 003/004	Form 408
Time Period Varies: measured on the day and week of the year the reporter's annual maximum service occurs.	Time Period Fixed: measured at end of reporter's fiscal year.
Maximum Service Fleet Includes only vehicles in operation to meet annual maximum needs.	Vehicles in Total Fleet Includes all vehicles held by the reporter at fiscal year end,

TABLE 4. MODE, VEHICLE TYPE, AND OWNERSHIP CODES

Mode Codes

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

Vehicle Type Codes

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

Ownership Codes

LP - Leased Under Lease Purchase Agreement
LR - Leased or Borrowed From Related Parties
OO - Owned Outright (includes safe harbor leasing situations where only tax title is sold)
TL - True Lease
OR - Other (define on Form 005)

Forms 003/004	Form 408
Excludes standby or spare vehicles, out-of-service vehicles, and vehicles in or awaiting maintenance.	including those in storage, emergency contingency,[1] awaiting sale, etc.
Total Active Service Fleet Equals the maximum service fleet plus spares, out-of-service vehicles, and vehicles in or awaiting maintenance. Excludes vehicles being held for sale, emergency contingency use,[1] etc.	Active Vehicles in Fleet Includes only the vehicles in the year-end fleet that are available to operate in revenue service (including vehicles temporarily out-of-service for routine maintenance and minor repairs).

INSTRUCTIONS

Mode, Vehicle Type, and Ownership Code. In columns b through d, using the mnemonic codes listed in Table 4, enter the mode, vehicle type, and ownership code for all vehicles in operation or available to meet the annual maximum service requirement. If the "OR" mode code, vehicle type code, or ownership code is used, describe it on Form 005.

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

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

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[1] Emergency Contingency Fleet: Vehicles in an emergency contingency plan approved by UMTA for setting aside certain revenue vehicles. Usually these vehicles are at least 12 years old or have 500,000 accumulated miles. They are retired or stored and are not ordinarily used in regular service.

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

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

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FORM 004 Page ☐ of ☐

MAXIMUM SERVICE VEHICLES SUMMARY SCHEDULE -- PURCHASED TRANSPORTATION

(Use as many pages as necessary)

Transit ID ☐☐☐☐ Level ☐

Fiscal Year End ☐☐ ☐☐ ☐☐
Month Day Year

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

Date Prepared _____ Date Updated _____

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

Form 004 is required for all reporters.

The purpose of Form 004 is to collect information on the characteristics of the annual maximum service fleet operated by the contract carrier(s) to provide purchased transportation to the reporter. All vehicles operated by and available to the contractor(s) (private or public agency(ies) under contract to provide transit services) to meet annual maximum service demand should be reported on Form 004. Unlike Form 408, all such vehicles should be reported on Form 004, regardless of whether or not federal funds were used to purchase the vehicles.

Form 004 is to be used only by systems reporting purchased transportation services from contract carriers who operate fewer than 50 revenue vehicles each to provide annual maximum service. If a contract carrier operates 50 or more revenue vehicles to provide the purchased transportation, a full Section 15 Report must be filed separately either by or for the carrier.

The ownership code(s) should be reported from the contractor's perspective and should indicate whether the contract carriers' vehicles are owned, leased under lease purchase (LP) agreement or have some other relationship (See Table 4 for codes.) A reporter's vehicles leased/loaned, etc., to a private provider under contract to the reporter should be reported on Form 004.

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

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

Mnemonic Codes. The mnemonic codes in Table 4 are used to describe modes, vehicle types, and ownership characteristics of vehicles. These codes are to be used on Form 004 and all other forms requiring mode, vehicle type, and ownership characteristics. If the other (OR) mode, vehicle type or ownership code is used, Form 005 must be submitted defining "other".

Publicly Sponsored Vanpool Service. Vanpool services should be reported using "VP" for mode and "VN" for vehicle type.

Determination and Reporting of Fleet Size. Fleet data are reported on Forms 003, 004 and 408. The key to understanding the various requirements for reporting vehicle fleets is the specific time periods used for taking

count. Forms 003 and 004 are concerned with determining vehicl requirements under conditions of maximum service demand, whenever suc maximum demand occurs during the year. Form 408 is concerned wit establishing a static count of both active and inactive vehicles at fisca year end, including vehicles that have been in revenue service but are nc being stored for emergency contingency use or awaiting sale, etc. Thes different measurements of vehicle fleet size are summarized as follows:

Forms 003/004	Form 408
Time Period Varies: measured on the day and week of the year the reporter's annual maximum service occurs.	Time Period Fixed: measured at end of reporter's fiscal year.
Maximum Service Fleet Includes only vehicles in operation to meet annual maximum needs. Excludes standby or spare vehicles, out-of-service vehicles, and vehicles in or awaiting maintenance.	Vehicles in Total Fleet Includes all vehicles held by the reporter at fiscal year end, including those in storage, emergency contingency[1], awaiting sale, etc.
Total Active Service Fleet Equals the maximum service fleet plus spares, out-of-service vehicles, and vehicles in or awaiting maintenance. Excludes vehicles being held for sale, emergency contingency use[1], etc.	Active Vehicles in Fleet Includes only the vehicles in the year-end fleet that are available to operate in revenue service (including vehicles temporarily out-of-service for routine maintenance and minor repairs).

INSTRUCTIONS

Mode, Vehicle Type and Ownership Code. In columns b through d, using th mnemonic codes listed in Table 4, enter the mode, vehicle type, ar ownership code for all vehicles in operation or available to meet the annua maximum service requirement. If the "OR" mode code, vehicle type code, c ownership code is used, describe it on Form 005.

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[1] Emergency Contingency Fleet: Vehicles in an emergency contingency plan approved by UMTA for setting aside certain revenue vehicles. Usuall these vehicles are at least 12 years old or have 500,000 accumulate miles. They are retired or stored and are not ordinarily used in regula service.

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

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

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

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

FORM 005 Page ☐ of ☐

SUPPLEMENTAL INFORMATION SCHEDULE

Transit ID ☐☐☐☐ Level ☐

Fiscal Year End ☐☐ ☐☐ ☐☐
Month Day Year

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

1. ☐ Major service start-up
2. ☐ Major service discontinuance
3. ☐ Major new equipment or facilities
4. ☐ Fare change
5. ☐ Strike
6. ☐ Other major service interruption
7. ☐ Fleet total discrepancy (Form 408)
8. ☐ "Other" organization type (Form 001)
9. ☐ "Other" contractual relationship (Form 002)
10. ☐ "Other" mode(s), vehicle type(s), or ownership code(s) (Forms 003/004)
11. ☐ "Other" reasons for days not operated (Forms 406/407)
12. ☐ Motorbus fixed guideway segments (Form 403)
13. ☐ Fare revenue retained by purchased service contractor (300 series forms)
14. ☐ Fare revenue returned to reporter by purchased service contractor (300 series forms)
15. ☐ Other

Description of above, plus any other relevant information.

_____

_____

_____

_____

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_____

_____

_____

Date Prepared _____ Date Updated _____

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

FORM 005: SUPPLEMENTAL INFORMATION SCHEDULE

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

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

- checked boxes marked "other" on Form 001 and/or 002
- indicated "other" mode(s), vehicle type(s) or ownership code(s) on Form 003 and/or 004
- entered data on line 26 of Form 406 and/or line 27 of Form 407
- had a fleet total discrepancy on Form 408
- reported directional route miles for motorbus fixed guideway on Forms 006/403
- reported contractor(s) (Object Classes 508.01 and/or 508.02 on Forms 301 to 315) who generated fare revenues (whether retained by the contractor or returned to the reporter)

Form 005 may also be used, at the reporter's option, to describe service start-ups and discontinuances, major new equipment or facilities, major fare changes, strikes, and other significant service interruptions. It may also be used to provide narrative information on particular services being reported, to summarize fare structures, to describe service areas, to clarify unusual circumstances relevant to data, and to report anything germane to the Section 15 Report that clarifies or expands on information on other forms.

Only one box should be checked and described on each Form 005. Reporters should use as many pages of Form 005 as are necessary and number the pages sequentially.

INSTRUCTIONS

Check the appropriate box and describe the item in the space provided.

Strikes (Item 5) and Emergency Shutdowns (Item 6). Reporters should note on Form 005 any cases of a shutdown because of a strike or an officially declared emergency in connection with a major disaster. The information on Form 005 must describe the incident, expand the data used in the Section 9 apportionment to reflect a full year of operation based on the latest operating statistics before the period of the shutdown, and detail the method used for expanding the data (i.e., calculating a new annual total). All other forms in the Section 15 Report, including annual totals on

Forms 006, 406, and 407, should reflect actual, not expanded, data. UMTA will determine whether to use the expanded data in the calculation of the Section 9 apportionment.

Motorbus Fixed Guideway Segments (Item 12). Transit systems serving urbanized areas of 200,000 or more inhabitants that report directional route miles for motorbus fixed guideway must describe all their motorbus fixed guideway segments on Form 005. The description of each segment must:

- Indicate the length of the segment.

- Indicate whether it is (1) a priority lane on a multi-lane roadway, (2) an exclusive lane parallel to a multi-lane roadway, but physically separated from general traffic lanes, (3) a stand-alone high-occupancy roadway of which no lane is open to general traffic, or (4) an exclusive access/egress lane to these lanes or terminal facilities.

- Indicate for each segment of controlled access ROW (see Form 403 instructions), the peak-period traffic level (level of service) in the general traffic lanes for (1) and (2) listed above and indicate the peak period traffic level (level of service) in the corridor served by the roadway for (3) listed above.

- Indicate the number of hours per week during which single-occupant private automobiles are legally prohibited from using any portion of the segment.

- Indicate the number of hours per week during which above prohibition is enforced throughout the segment by officers of the law.

Purchased Service Fare Revenues (Items 13 and 14). Reporters who purchase transportation services from private carriers or other public agencies must identify how the fare revenues generated by the purchased transportation service are accounted for (i.e., does the contractor retain the fare revenues or return the fare revenues to the reporter). In addition, the amount of the revenues generated by the contracted service during the reporting year (whether retained by the contractor or returned to the reporter) must be reported on Form 005.

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

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Form 006 Page ☐ of ☐

SECTION 9 STATISTICS SUMMARY

Transit ID ☐☐☐☐

Level ☐

Fiscal Year End ☐☐ ☐☐ ☐☐
Month Day Year

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

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

Date Prepared _____ Date Updated _____

FORM 006: SECTION 9 STATISTICS SUMMARY

Form 006 is required only for transit agencies serving one or more urbanized area of 200,000 or more inhabitants.

Apportionment of UMTA Section 9 funds to large urbanized areas (UZAs with 200,000 or more population) is based in part on their vehicle revenue miles, fixed guideway directional route miles, passenger miles, and operating costs. These data are obtained directly from Section 15 Reports. The purpose of Form 006 is to summarize these data for use in computing the Section 9 apportionments. It accomplishes this through:

- allocating data when reporters serve more than one urbanized area
- reporting data separately by mode and type of service (directly operated or purchased)
- allocating motorbus statistics when reporters have both fixed-guideway (FG) and non-fixed-guideway (NF) operations (as defined in the Section 9 formula)
- reporting purchased transportation expenses that are used in the incentive tier of Section 9

Allocation of the statistics between urbanized areas should be approved by the designated recipient of UMTA funds (e.g., metropolitan planning organization, state transportation department) in each UZA involved.

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

- a set of entries for directly operated (DO) motorbus (MB) service on fixed guideway (FG)
- a set of entries for directly operated (DO) motorbus (MB) service on non-fixed guideway (NF)

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

Correspondence to Other Forms. Entries made for Section 9 statistics should be consistent with mode totals reported on other Section 15 forms.

The data to be reported separately for each mode that is directly operated or purchased are as follows:

Lines on Form 006	Directly Operated Service	Purchased Service Contracts Involving Less Than 50 Revenue Vehicles	Forms Source
02/10/18	Mode Code	Mode Code	406/40
03/11/19	FG or NF	FG or NF	403
04/12/20	Type of Service: Directly Operated	Type of Service: Purchased Transportation	406/40
05/13/21	Fixed Guideway Directional Route Miles	Fixed Guideway Directional Route Miles	403
06/14/22	Actual Vehicle Revenue Miles	Actual Vehical Revenue Miles	406/40
07/15/23	Passenger Miles	Passenger Miles	406/40
08/16/24	Operating Expense (Reporting Agency): Excludes 508.01 and/or 508.02	Operating Expense (Reporting Agency): Includes 508.01	301/31 311-31
9/17/25	----------	Retained Fare Revenue of Contract Service Provider(s)	002/00

Data for contractors operating 50 or more revenue vehicles in annual maximum service should not be reported on the Form 006 submitted by the agency contracting for service. A separate complete Section 15 Report must be submitted for or by each contractor operating 50 or more vehicles in maximum service (Object Class Code 508.02).

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

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

INSTRUCTIONS

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

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

Allocating Data Among Urbanized and Non-Urbanized Areas. If your transit agency is in or serves UZAs of 200,000 or more inhabitants, report all your applicable Section 15 data on Form 006, whether or not those particular data are used for the Section 9 formula allocation. If your transit agency serves only one urbanized area and no non-urbanized areas, record the annual total data in column c. If your transit agency serves more than one UZA or an UZA and a non-UZA, report the annual total data in column c and, in addition, allocate the relevant Section 15 data items, where applicable, among non-urbanized areas, UZAs of 200,000 or more inhabitants, and UZAs of less than 200,000 inhabitants in columns d-g.

Allocating Motorbus Statistics Between Fixed and Non-fixed Guideways. Form 006 may be used to allocate motorbus statistics when service is provided on both fixed guideway (exclusive and controlled access right-of-ways on Form 403) and non-fixed-guideway roadways. Note that this option for allocating motorbus statistics is for fixed route, fixed schedule operations only; vanpools and demand response operations are to be included under the non-fixed-guideway category. Split total vehicle revenue miles into fixed-guideway and non-fixed-guideway portions based on schedules and distances of fixed-guideway route segments. This optional allocation meets the requirements of the Section 9 formula that distributes funds in separate categories for service operated on fixed guideways and non-fixed guideways.

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

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

Directly Operated Service. Operating expenses for each of the reporter's directly operated modes should equal the amount reported for Total System Expenses on Form 301 or for Total Mode Expenses reported on Forms 310, 311, 312, or 313 minus the amounts reported in Object Class 508.01 and/or 508.02.

Purchased Service. The reporter's operating expenses for each purchased transportation mode should equal the amounts reported for that mode in Object Class 508.01 on Forms 301, 310, 311, 312, or 313 plus the reporter's own related expenses (such as administration, marketing, etc.) for the purchased transportation service(s). Retained fare revenues, which are included in Object Class 508.01, should also be broken out on lines 9, 17, and 25.

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

III. CAPITAL REPORT FORMS

(100 SERIES)

BALANCE SHEET SUMMARY SCHEDULE

Transit ID ☐☐☐☐ Level ☐

Fiscal Year End ☐☐ ☐☐ ☐☐
Month Day Year

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

Date Prepared _____ Date Updated _____

FORM 101: BALANCE SHEET SUMMARY SCHEDULE

Form 101 is required for all reporters unless the transit system is a department of a city or county government or a utility company.

The purpose of Form 101 is to collect basic financial information on the reporter's assets, liabilities, and capital at the close of the fiscal year. If a multi-mode reporter maintains separate balance sheet accounts for each mode, the separate accounts should be consolidated to provide single entries for this form.

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

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

Commuter Rail Services. Under the reduced reporting requirement for R-level reporters of commuter rail services, Form 101 is not required for separate reports submitted by or for commuter rail contractors operating 50 or more revenue vehicles in maximum service under a purchased service contract.

Volume II References. Sections 2.9, 3.1, 3.2, 4.1, 4.2, 5.1, 5.2

INSTRUCTIONS

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

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

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

FORM 103

CAPITAL SUBSIDIARY SCHEDULE - SOURCES OF PUBLIC CAPITAL ASSISTANCE

Transit ID [ ][ ][ ][ ] Level [ ]

Fiscal Year End [ ][ ] [ ][ ] [ ][ ]
Month Day Year

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

Date Prepared _____ Date Updated _____

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

Form 103 is required for all reporters.

The purpose of Form 103 is to identify the origin and amount of capital assistance funds that reporters receive from federal, state, and local government agencies and other miscellaneous sources. Operating assistance funds should not be reported on this form. If a multi-mode transit operator received capital assistance by mode, the amounts of this assistance should be consolidated and the totals reported for each source of funding. All data reported on Form 103 should be rounded to the nearest dollar.

Accrual Accounting. A capital grant should be reported on Form 103 in the year that it is earned. This amount should be reported whether or not receipt of the funds actually takes place within that reporting period. Thus, the reporter should use care in determining the capital grant amounts that have been earned. The amount approved is not necessarily the amount earned, since grant approvals may be based on a projected set of capital costs that require capital assistance. Incurred costs, however, may be less than projected costs. Determination of when a grant is earned and should be reported is based on when the capital costs are incurred.

Example. An operator plans to purchase five buses in fiscal year (FY) 1988, and projects a cost of $600,000 for this acquisition. UMTA approves $450,000 of Section 3 funds as the federal share (based on a 72/25 split for the federal/local match). The transit operator takes delivery of only three of the buses in FY 1988, however, incurring a cost of $360,000 for the FY 1988 reporting period. The federal share of grant money earned by the operator in fiscal year 1988 is then $270,000 ($360,000 x 75%), not the originally approved amount of $450,000. Thus, the transit operator should report only $270,000 on Form 103.

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

INSTRUCTIONS

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

Federal Government Assistance. Part A includes three categories of federal funding for transit capital assistance. In Category I, lines 01-04, enter funds received from Sections 3, 5, 9, and other provisions of the UMT Act of 1964, as amended. In Category II, line 05, enter funds received through other transportation grant programs administered by the U.S. Department of Transportation. In Category III, line 06, enter all other funds received from federal agencies, such as interstate transfer funds. Enter total federal capital assistance on line 07.

State and Local Government Assistance. Part B includes three categories of state and local funding for transit capital assistance. In Category I, line 08, enter funds received from the general revenues of both state and local government entities. The amount of these funds is usually determined through the governments' annual budgeting processes. Federal revenue sharing funds received through state or local government agencies, and allocated to transit, should also be included on line 08. Any other federal funds received should be accounted for in Part A.

In Category II of Part B, lines 09-17, enter funds that are dedicated to transit (funds raised specifically for transit from a particular source, rather than through an allocation from the pool of general funds).

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

Enter total state and local capital assistance on line 19, columns b and c.

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

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

IV. REVENUE REPORT FORMS

(200 SERIES)

Form 201

REVENUE SUMMARY SCHEDULE

Transit ID [ ][ ][ ][ ]

Level [R]

Fiscal Year End [ ][ ] [ ][ ] [ ][ ]
Month Day Year

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

Date Prepared _____ Date Updated _____

FORM 201: REVENUE SUMMARY SCHEDULE

Form 201 is required for all Level R reporters.

The purpose of Form 201 is to summarize the sources of a reporter's revenue. Fare revenues are reported for directly operated service only. Purchased transportation service fare revenues (whether retained by the contractor or returned to the reporter) should not be reported on Form 201; these fare revenues should be reported on Form 005.

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

Note that revenues from federal, state, or local capital grants should not be reported on Form 201.

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

Volume II References. Sections 2.10, 6.1, 6.2

INSTRUCTIONS

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

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

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

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

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

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

CROSS CHECKS

The sum of Local Cash Grants and Reimbursements (line 09) and Local Special Fare Assistance (line 10) should equal Total Local Assistance on Form 203, line 15, column c.

The sum of State Cash Grants and Reimbursements (line 11) and State Special Fare Assistance (line 12) should equal Total State Assistance on Form 203, line 15, column b.

Federal Cash Grants and Reimbursements (line 13) should equal Total Federal Assistance on Form 203, line 3, column c.

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REVENUE DETAIL SCHEDULE

Transit ID [ ][ ][ ][ ] Level [ ]

Fiscal Year End [ ][ ] [ ][ ] [ ][ ]
Month Day Year

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

Date Prepared _____ Date Updated _____

REVENUE DETAIL SCHEDULE

Transit ID ☐☐☐☐ Level ☐

Fiscal Year End ☐☐ ☐☐ ☐☐
Month Day Year

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

Date Prepared _____ Date Updated _____

REVENUE DETAIL SCHEDULE

Transit ID ☐☐☐☐ Level ☐

Fiscal Year End ☐☐ ☐☐ ☐☐
Month Day Year

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

Date Prepared _____ Date Updated _____

FORM 202: REVENUE DETAIL SCHEDULE

Form 202 is required for all voluntary level (C, B, and A) reporters.

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

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

Note that revenues from federal, state or local capital grants should not be reported on Form 202.

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

Volume II References. Sections 2.10, 6.1, 6.2

INSTRUCTIONS

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

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

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

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

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

Passenger Fares for Transit Service by Mode (page 03, lines 19-25). Reporters are encouraged to report passenger fare revenue (Object Class 401) by mode. For lines 19-25 on page 3 of Form 202, enter mode codes (obtained from Table 4) in column b, and enter total revenues for the respective modes in column c.

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

CROSS CHECKS

The sum of Local Cash Grants and Reimbursements (page 2, line 19) and Local Special Fare Assistance (page 2, line 24) should equal Total Local Assistance on Form 203, line 15, column c.

The sum of State Cash Grants and Reimbursements (page 2, line 33) and State Special Fare Assistance (page 3, line 06) should equal Total State Assistance on Form 203, line 15, column b.

Federal Cash Grants and Reimbursements (page 3, line 10) should equal Total Federal Assistance on Form 203, line 3, column c.

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FORM 203

REVENUE SUBSIDIARY SCHEDULE - SOURCES OF PUBLIC ASSISTANCE

Transit ID [ ][ ][ ][ ] Level [ ]

Fiscal Year End [ ][ ] [ ][ ] [ ][ ]
Month Day Year

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

Date Prepared _____ Date Updated _____

This Form is for Level R, C, B, and A

FORM 203: REVENUE SUBSIDIARY SCHEDULE - SOURCES OF PUBLIC ASSISTANCE

Form 203 is required for all reporters.

The purpose of Form 203 is to identify the origin and amount of operating assistance funds that reporters receive from federal, state, and local government agencies and other miscellaneous sources. The UMT Act limits federal operating assistance to 50 percent of the transit system's operating deficit. The remainder is normally contributed by state and local governments.

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

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

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

INSTRUCTIONS

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

Federal Government Assistance. Part A includes two categories of federal funding for transit operating assistance. In Category I, line 01, enter funds received from Sections 5, 9, and other provisions of the UMT Act of 1964, as amended. (Section 9 funds used for planning should be reported on line 01.) In Category II, line 02, enter funds received for operating assistance through other federal programs. Enter total federal operating assistance on line 03.

State and Local Government Assistance. Part B includes three categories of state and local funding for transit operating assistance. In Category I,

line 04, enter funds received from the general revenues of both state and local government entities. The amount of these funds is usually determined through the governments' annual budgeting processes. Federal revenue sharing funds received through state or local government agencies and allocated to transit, should also be included on line 04. Any other federal funds recieved should be accounted for in Part A.

In Category II of Part B, lines 05-13, enter funds that are dedicated to transit and used for operating assistance (funds raised specifically for transit from a particular source, rather than through an allocation from a pool of general funds).

In Category III of Part B, line 14, enter other public funds that are not specifically dedicated to transit, including, for example, California Transportation Development Act (TDA) funds, which are dedicated to a local government agency for transportation rather than specifically for transit.

Enter total state and local operating assistance on line 15, columns b and c.

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

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

CROSS CHECKS

The total of federal, state, and local assistance reported on Form 203 should be consistent with the totals reported in Revenue Object Classes 409-413 on Form 201 (Level R) or Form 202 (Levels A, B, and C). Specific cross checks include:

- Total Federal Assistance (Form 203, line 03, column c) should equal the total amount shown in Object Class 413, Federal Cash Grants and Reimbursements, on Form 201 or 202.

- Total State Assistance (Form 203, line 15, column b) should equal the total amounts shown in Object Classes 411, State Cash Grants and Reimbursements, and 412, State Special Fare Assistance, on Form 201 or 202.

- Total Local Assistance (Form 203, line 15, column c) should equal the total amounts shown in Object Classes 409, Local Cash Grants and Reimbursements, and 410, Local Special Fare Assistance, on Form 201 or 202.

V. EXPENSE REPORT FORMS

(300 SERIES)

Form 301

EXPENSES CLASSIFIED BY FUNCTION

Transit ID

Fiscal Year End (Month / Day / Year)

Level R

Mode

Line No.	Expense Object Class	Vehicle Operations 010	Vehicle Maintenance 041	Non-Vehicle Maintenance 042	General Administration 160	Total Expense for Period
	501. LABOR					
01	01 Operators' Salaries & Wages					
02	02 Other Salaries & Wages					
03	502. FRINGE BENEFITS					
04	503. SERVICES					
	504. MATERIALS & SUPPLIES					
05	01 Fuel & Lubricants					
06	02 Tires & Tubes					
07	99 Other Materials & Supplies					
08	505. UTILITIES					
09	506. CASUALTY & LIABILITY COSTS					
10	507. TAXES					
	508. PURCHASED TRANSPORTATION					
11	01 Less than 50 Vehicles					
12	02 50 or More Vehicles					
13	509. MISCELLANEOUS EXPENSE					
14	510. EXPENSE TRANSFERS					
15	TOTAL SYSTEM EXPENSES					

	RECONCILING ITEMS:	
16	511. INTEREST EXPENSES	
17	512. LEASES & RENTALS	
18	513. DEPRECIATION	
19	513.13 Amortization of Intangibles	
20	514. PURCHASE LEASE PAYMENTS	
21	515. RELATED PARTIES LEASE AGREEMENT	
22	516. OTHER RECONCILING ITEMS	
23	TOTAL RECONCILING ITEMS	
24	TOTAL EXPENSES FROM PUBLISHED REPORTS	
25	MEMO ITEM: Expenses not allowable for Federal Operating Assistance	

Date Prepared Date Updated

FORM 301: EXPENSES CLASSIFIED BY FUNCTION

Form 301 is required only for single mode, R-level reporters. (Level R reporters with two or more modes should use Form 310.)

The purpose of Form 301 is to collect information about single mode reporters' expenses, at both the 3- and the 5-digit object class levels of detail. Expense object classes are itemized in column a. Expenses are classified according to the functional categories in columns b-e and totaled in column f. All data should be rounded to the nearest dollar. For clarification and guidance in reporting expense data, refer to Volume II of the Uniform System of Accounts.

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

Allocating Expense to Functions. Form 301 allows Level R reporters to allocate expenses in any object class to any one of the 4 functional categories listed in Table 5. This format eliminates previous restrictions on allocating expenses for certain object classes to certain functional categories.

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

Volume II References. Sections 2.1 through 2.8, 2.12, 7.1 through 7.5

INSTRUCTIONS

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

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

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

Casualty and Liability. If your transit system carries physical damage (PD) insurance on its rolling stock, report the amount of the PD insurance as Casualty and Liability Costs (line 09) under Vehicle Maintenance (column c). If your system is self-insured for repairs to damaged vehicles, report Casualty and Liability Costs under General Administration (column e). Report other insurance premiums usually carried, such as fire insurance, under General Administration (column e).

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

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

Memo Item. Use the memo entry (line 25) to report expenses not allowable for federal operating assistance under Sections 5 and 9 of the Urban Mass Transportation Act of 1964, as amended. These ineligible operating expenses are noted in UMTA Circular 9050.1. They include charter bus expenses, school bus expenses, and long-term interest.

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

CROSS CHECKS

Line 15 provides column totals for expenses (less reconciling items) for each function and the total system expenses. Check to ensure that the sum of columns b, c, d, and e on line 15 equals line 15, column f. In other words, the sum of the column totals should equal the sum of the row totals.

TABLE 5. AGGREGATION OF FUNCTIONS FOR EXPENSE CLASSIFICATIONS

LEVEL A	LEVEL B	LEVEL C and R
111 Transportation Administration	010 Administration of Transportation	
112 Revenue Vehicle Movement Control		
		010 Vehicle Operations
21 Scheduling of Transportation Operations	020 Scheduling of Transportation Operations	
31 Revenue Vehicle Operation	030 Revenue Vehicle Operation	
41 Maint. Administration - Vehicles	041 Maint. Administration - Vehicles	
51 Servicing Revenue Vehicles	050 Servicing Revenue Vehicles	
61 Insp. & Maint. of Revenue Vehicles	060 Insp. & Maint. of Revenue Vehicles	
62 Accident Repairs of Revenue Vehicles	062 Accident Repairs of Revenue Vehicles	041 Vehicle Maintenance
71 Vandalism Repairs of Revenue Vehicles	070 Vandalism Repairs of Revenue Vehicles	
81 Servicing & Fuel of Service Vehicles	080 Servicing & Fuel of Service Vehicles	
91 Insp. & Maint. of Service Vehicles	090 Insp. & Maint. of Service Vehicles	
42 Maint. Administration - Non-Vehicles	042 Maint. Administration - Non-Vehicles	
01 Maint. of Vehicle Movement Control Systems	100 Maint. of Vehicle Movement Control Systems	
11 Maint. of Fare Collection & Counting Equip.	110 Maint. of Fare Collection & Counting Equip.	
21 Maint. of Roadway & Track		
22 Maint. of Structure, Tunnels, & Subways		
23 Maint. of Passenger Stations		
24 Maint. of Operating Station Bldgs., Grounds & Equip.		042 Non-Vehicle Maint
25 Maint. of Garage & Shop Bldgs., Grounds & Equip.	120 Maint. of Other Bldgs., Grounds & Equip.	
26 Maint. of Communication System		
27 Maint. of Gen. Admin. Bldgs., Grounds & Equip.		
28 Accident Repairs of Bldgs., Grounds & Equip.		
31 Vandalism Repairs of Bldgs., Grounds & Equip.	130 Vandalism Repairs of Bldgs., Grounds & Equip.	
41 Operation & Maint. of Electric Power Facilities	140 Operation & Maint. of Electric Power Facilities	
45 Preliminary Transit System Development	145 Preliminary Transit System Development	
51 Ticketing & Fare Collection	150 Ticketing & Fare Collection	
61 System Security		
65 Injuries & Damages		
66 Safety		
67 Personnel Administration		
68 General Legal Services		
69 General Insurance		
70 Data Processing	160 General Administration	160 Gen Administration
71 Finance & Accounting		
72 Purchasing & Stores		
73 General Engineering		
74 Real Estate Management		
75 Office Management & Services		
76 General Management		
52 Customer Services		
53 Promotion		
54 Market Research	179 Marketing	
77 Planning		
81 General Function	180 General Function	

EXPENSES CLASSIFIED BY FUNCTION

Transit ID

Fiscal Year End Month Day Year

Level R

a Line No.	Expense Object Class	b Vehicle Operations 010	c Vehicle Maintenance 041	d Non-Vehicle Maintenance 042	e General Administration 160	f Total Expense for Period
	501. LABOR					
01	01 Operators' Salaries & Wages					
02	02 Other Salaries & Wages					
03	502. FRINGE BENEFITS					
04	503. SERVICES					
	504. MATERIALS & SUPPLIES					
05	01 Fuel & Lubricants					
06	02 Tires & Tubes					
07	99 Other Materials & Supplies					
08	505. UTILITIES					
09	506. CASUALTY & LIABILITY COSTS					
10	507. TAXES					
	508. PURCHASED TRANSPORTATION					
11	01 Less than 50 Vehicles					
12	02 50 or More Vehicles					
13	509. MISCELLANEOUS EXPENSE					
14	510. EXPENSE TRANSFERS					
15	TOTAL SYSTEM EXPENSES					

	RECONCILING ITEMS:	
16	511. INTEREST EXPENSES	
17	512. LEASES & RENTALS	
18	513. DEPRECIATION	
19	513.13 Amortization of Intangibles	
20	514. PURCHASE LEASE PAYMENTS	
21	515. RELATED PARTIES LEASE AGREEMENT	
22	516. OTHER RECONCILING ITEMS	
23	TOTAL RECONCILING ITEMS	
24	TOTAL EXPENSES FROM PUBLISHED REPORTS	
25	MEMO ITEM: Expenses not allowable for Federal Operating Assistance	

Date Prepared Date Updated

TRANSIT ID ☐☐☐☐ LEVEL [R]

FISCAL YEAR ☐☐ Month ☐☐ Day ☐☐ Year

FORM 310 DIRECT, JOINT, AND TOTAL EXPENSES BY OBJECT CLASS AND MODE

FUNCTION NUMBER: 010 FUNCTION NAME: Vehicle Operations

A			B	C	D	E	F	G	H	I	J	K
Line No	EXPENSE OBJECT CLASS		TOTAL SYSTEM EXPENSES	JOINT EXPENSES	DIRECT EXPENSES BY MODE (INDICATE MODE CODE ON LINE 00)							
00												
	501	LABOR										
01	501 01	Operators' Salaries & Wages										
02	02	Other Salaries & Wages										
03	502	FRINGE BENEFITS										
04	503	SERVICES										
	504	MATERIALS AND SUPPLIES										
05	504 01	Fuel & Lubricants										
06	02	Tires & Tubes										
07	99	Other Materials & Supplies										
08	505	UTILITIES										
09	506	CASUALTY & LIABILITY										
10	507	TAXES										
	508	PURCHASED TRANSPORTATION SERVICES										
11	508 01	Purchased Transp Services (Less than 50 Veh.)										
12	02	Purchased Transp Services (50 or more Veh.)										
13	509	MISCELLANEOUS EXPENSES										
14	510	EXPENSE TRANSFERS										
92	COLUMN TOTALS											
97	JOINT EXPENSE TOTALS ALLOCATED TO MODES											
99	TOTAL MODE EXPENSES											

Date Prepared _____ Date Updated _____

FORM 310: EXPENSES CLASSIFIED BY FUNCTION

Form 310 is required only for multi-mode, R-level reporters. (Single mode Level R reporters should use Form 301.)

The purpose of Form 310 is to collect information about multi-mode reporters' expenses, at both the 3- and the 5-digit object class levels of detail. Form 310 is designed to allow reporting of total system expenses on page 1 and expenses by mode on pages 2 through 5.

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

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

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

Allocating Expenses to Functions. Form 310 allows Level R reporters to allocate expenses in any object class to any one of the 4 functional categories listed in Table 5. This format eliminates previous restrictions on allocating expenses for certain object classes to certain functional categories.

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

Volume II References. Sections 2.1 through 2.8, 2.12, 7.1 through 7.5

INSTRUCTIONS

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

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

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

Casualty and Liability. If your transit system carries physical damage (PD) insurance on its rolling stock, report the amount of the PD insurance as Casualty and Liability Costs (line 09) under Vehicle Maintenance (column c). If your system is self-insured for repairs to damaged vehicles, report Casualty and Liability Costs under General Administration (column e). Report other insurance premiums usually carried, such as fire insurance, under General Administration (column e).

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

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

Memo Item. Use the memo entry (line 25) to report expenses not allowable for federal operating assistance under Sections 5 and 9 of the Urban Mass Transportation Act of 1964, as amended. These ineligible operating expenses are noted in UMTA Circular 9050.1. They include charter bus expenses, school bus expenses, and long-term interest.

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

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

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

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

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

Joint Expenses. Allocate costs directly to modes in columns d-k to the maximum extent possible before allocating costs jointly among modes. An example of how joint costs are allocated is found in Volume II, Section 2.1. That example pertains only to labor expenses, but other joint expenses may be allocated similarly. The total expenses classified as joint costs in each function may be allocated to each mode based on the percentage relationship of capacity-miles for each mode to total capacity-miles for the system. If you use capacity-miles for allocation purposes, be sure that your allocation is consistent with the capacity-mileage figures you provide on Forms 406 or 407 for each mode.

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

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

CROSS CHECKS

For page 1, line 15 provides the column totals for expenses (less reconciling items) for each function and the total system expenses. Check to ensure that the sum of columns b, c, d, and e on line 15 equals line 15, column f. In other words, the sum of the column totals should equal the sum of the row totals.

For pages 2-5:

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

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

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

FORM 311

DIRECT, JOINT, AND TOTAL EXPENSES BY OBJECT CLASS AND MODE

FUNCTION NUMBER 011 FUNCTION NAME Transportation Administration

TRANSIT ID [ ] LEVEL [A]

FISCAL YEAR [ ] [ ] [ ]
Month Day Year

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

Date Prepared _____ Date Updated _____

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

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

Form 311 is required for all Level A reporters.

The purpose of Form 311 is to report total expenses for each object class by function and to allocate direct and joint expenses to modes. Expenses should be allocated directly to modes to the maximum extent possible. When necessary, joint expenses may be reported and allocated to modes for each function.

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

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

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

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

Volume II References. Sections 2.1 through 2.8, 2.12, 7.1 through 7.5

INSTRUCTIONS

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

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

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

Casualty and Liability. If your transit system carries physical damage (PD) insurance on its rolling stock, report the amount of the PD insurance under the Vehicle Maintenance functions (pages 5-11). If your system is self-insured for repairs to damaged vehicles, report the cost under the

General Administration functions (pages 25-44). Report other insurance premiums usually carried, such as fire insurance, under the General Administration functions.

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

Allocation of Modal Expenses to Functional Categories. Form 311 permits expenses for each object class and total expenses to be allocated to the specific modes for which the expenses were incurred, for each of the 44 functional categories listed in Table 5. Whenever possible, expenses should be assigned directly to a mode for each function (columns d-k). There is also a provision for reporting Joint Expenses in column c. (See the discussion of Joint Expenses below.)

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

Joint Expenses. Allocate costs directly to modes in columns d-k to the maximum extent possible before allocating costs jointly among modes. An example of how joint costs are allocated is found in Volume II, Section 2.1. That example pertains only to labor expenses, but other joint expenses may be allocated similarly. The total expenses classified as joint costs in each function may be allocated to each mode based on the percentage relationship of capacity-miles for each mode to total capacity-miles for the system. If you use capacity-miles for allocation purposes, be sure that your allocation is consistent with the capacity-mileage figures you provide on Form 406 or 407 for each mode.

Allocation of joint expenses among modes is made by function. For each object class within the function, enter the joint expenses for all modes on

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

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

CROSS CHECKS

For pages 1-44:

- line 92, column b should equal lines 1-47, column b
- line 92, columns c-k should equal lines 1-47, columns c-k
- line 92, column b should equal line 92, columns c-k
- line 97, column c should equal line 92, column c
- line 97, column c should equal line 97, columns d-k
- line 99, column b should equal line 92, column b
- line 99, columns d-k should equal lines 92 plus 97, columns d-k
- line 99, column b should equal line 99, columns d-k

TRANSIT ID [ ] LEVEL [B]

FISCAL YEAR [ ] [ ] [ ]
Month Day Year

FORM 312

DIRECT, JOINT, AND TOTAL EXPENSES BY OBJECT CLASS AND MODE

FUNCTION NUMBER 010 FUNCTION NAME: Administration of Transportation Operations

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

Date Prepared _____ Date Updated _____

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

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

Form 312 is required for all Level B reporters.

The purpose of Form 312 is to report total expenses for each object class by function and to allocate direct and joint expenses to modes. Expenses should be allocated directly to modes to the maximum extent possible. When necessary, joint expenses may be reported and allocated to modes for each function.

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

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

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

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

Volume II References. Sections 2.1 through 2.8, 2.12, 7.1 through 7.5

INSTRUCTIONS

Total System Expenses. For each function on pages 1-21, enter the total expenses by object class on lines 01-47, in column b, and enter the total expenses for the function on lines 92 and 99, in column b. Report data only for the object classes listed. Do not add any lines or object classes to the form.

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

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

Casualty and Liability. If your transit system carries physical damage (PD) insurance on its rolling stock, report the amount of the PD insurance under the Vehicle Maintenance functions (pages 4-10). If your system is self-insured for repairs to damaged vehicles, report the cost under the

General Administration functions (pages 17-21). Report other insuranc premiums usually carried, such as fire insurance, under the Genera Administration functions.

Purchased Transportation. Expenses reported in Object Classes 508.01 an 508.02 should include the contract amount of purchased service (se Volume II, page 7.2-11) plus any fares retained by the contractor. Since i is also desirable to know how much of the expenses in Object Classes 508.0 and 508.02 are recovered from fares, report fare revenues on Form 00 (whether retained by the contractor or returned to the reporter). Objec Class 508.01 is used to report the contract amount plus fares retained b the contractor for all contract carriers using fewer than 50 vehicles t provide annual maximum service. Object Class 508.02 is used to report th contract amount plus fares retained by the contractor for all contrac carriers using 50 or more vehicles to provide annual maximum service. I determining whether a contract carrier uses 50 or more vehicles to provid the purchased service, include in the count only maximum service vehicle (exclude spares). Refer to Form 004 for maximum service definitions.

Allocation of Modal Expenses to Functional Categories. Form 312 permit expenses for each object class and total expenses to be allocated to th specific modes for which the expenses were incurred, for each of th 21 functional categories listed in Table 5. Whenever possible, expense should be assigned directly to a mode for each function (columns d-k) There is also a provision for reporting Joint Expenses in column c. (Se the discussion of Joint Expenses below.)

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

Joint Expenses. Allocate costs directly to modes in columns d-k to th maximum extent possible before allocating costs jointly among modes. A example of how joint costs are allocated is found in Volume II Section 2.1. That example pertains only to labor expenses, but other join expenses may be allocated similarly. The total expenses classified as join costs in each function may be allocated to each mode based on the percentag relationship of capacity-miles for each mode to total capacity-miles for th system. If you use capacity-miles for allocation purposes, be sure tha your allocation is consistent with the capacity-mileage figures you provid on Form 406 or 407 for each mode.

Allocation of joint expenses among modes is made by function. For eac object class within the function, enter the joint expenses for all modes o

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

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

CROSS CHECKS

For pages 1-21:

- line 92, column b should equal lines 1-47, column b
- line 92, columns c-k should equal lines 1-47, columns c-k
- line 92, column b should equal line 92, column c-k
- line 97, column c should equal line 92, column c
- line 97, column c should equal line 97, columns d-k
- line 99, column b should equal line 92, column b
- line 99, columns d-k should equal lines 92 plus 97, columns d-k
- line 99, column b should equal line 99, columns d-k

TRANSIT ID ☐☐☐☐ LEVEL C

FISCAL YEAR ☐☐ ☐☐ ☐☐ (Month Day Year)

FORM 313

DIRECT, JOINT, AND TOTAL EXPENSES BY OBJECT CLASS AND MODE

FUNCTION NUMBER: 010 FUNCTION NAME: Vehicle Operations

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

Date Prepared _____ Date Updated _____

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

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

Form 313 is required for all Level C reporters.

The purpose of Form 313 is to report total expenses for each object class by function and to allocate direct and joint expenses to modes. Expenses should be allocated directly to modes to the maximum extent possible. When necessary, joint expenses may be reported and allocated to modes for each function.

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

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

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

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

Volume II References. Sections 2.1 through 2.8, 2.12, 7.1 through 7.5

INSTRUCTIONS

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

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

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

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

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

Allocation of Modal Expenses to Functional Categories. Form 313 permits expenses for each object class and total expenses to be allocated to the specific modes for which the expenses were incurred for each of the four functional categories listed in Table 5. Whenever possible, expenses should be assigned directly to a mode for each function (columns d-k). There is also a provision for reporting Joint Expenses in column c. (See the discussion of Joint Expenses below.)

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

Joint Expenses. Allocate costs directly to modes in columns d-k to the maximum extent possible before allocating costs jointly among modes. An example of how joint costs are allocated is found in Volume II, Section 2.1. That example pertains only to labor expenses, but other joint expenses may be allocated similarly. The total expenses classified as joint costs in each function may be allocated to each mode based on the percentage relationship of capacity-miles for each mode to total capacity-miles for the system. If you use capacity-miles for allocation purposes, be sure that your allocation is consistent with the capacity-mileage figures you provide on Form 406 or 407 for each mode.

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

equal the sum of joint expenses for each object class in lines 01-47, and should also equal the sum of joint expenses by mode on line 97, columns d-k.

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

CROSS CHECKS

For pages 1-4:

- line 92, column b should equal lines 1-47, column b
- line 92, columns c-k should equal lines 1-47, columns c-k
- line 92, column b should equal line 92, columns c-k
- line 97, column c should equal line 92, column c
- line 97, column c should equal line 97, columns d-k
- line 99, column b should equal line 92, column b
- line 99, columns d-k should equal lines 92 plus 97, columns d-k
- line 99, column b should equal line 99, columns d-k

SYSTEM SUMMARY, BY OBJECT CLASS

Transit ID ☐☐☐☐ Level ☐

Fiscal Year End ☐☐ ☐☐ ☐☐
Month Day Year

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

Date Prepared _____ Date Updated _____

SYSTEM SUMMARY, BY OBJECT CLASS

Transit ID ☐☐☐☐ Level ☐

Fiscal Year End ☐☐ ☐☐ ☐☐
Month Day Year

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

Date Prepared _____ Date Updated _____

FORM 315: SYSTEM SUMMARY, BY OBJECT CLASS

Form 315 is required for all voluntary level (C, B, and A) reporters.

The purpose of Form 315 is to provide total system expenses by object class for both single mode and multi-mode reporters. Data on Form 315 may be used as control data for the more detailed expense breakdowns reported on Form 311, 312, or 313. All data should be rounded to the nearest dollar.

Volume II References. Sections 2.1 through 2.8, 2.12, 7.1 through 7.5

INSTRUCTIONS

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

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

Memo Item (line 37 of page 2). Use the memo entry to report those expenses not allowable for federal operating assistance under Sections 5 and 9 of the Urban Mass Transportation Act of 1964, as amended. These ineligible operating expenses are noted in UMTA Circular 9050.1 They include charter bus expenses, school buses expenses, and long-term interest.

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

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

FORM 321

OPERATORS WAGES SUBSIDIARY SCHEDULE

Transit ID ☐☐☐☐ Level ☐

Fiscal Year End ☐☐ ☐☐ ☐☐ Mode ☐

Month Day Year

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

Date Prepared _____ Date Updated _____

FORM 321: OPERATORS' WAGES SUBSIDIARY SCHEDULE

Form 321 is required for all reporters who directly operate more than 25 revenue vehicles to provide annual maximum service in any mode. Data on Form 321 are reported by mode. Multi-mode reporters should submit a separate Form 321 for each directly operated mode in which more than 25 revenue vehicles are used to provide annual maximum service. Form 321 should not be submitted for modes in which 25 or fewer revenue vehicles are used to provide annual maximum service.

Reporters should not submit Form 321 for service that is purchased from a contractor using less than 50 revenue vehicles to provide annual maximum service. This form is not required from reporters submitting their first Section 15 report.

The purpose of Form 321 is to provide a detailed breakdown of the hours worked and wages paid to employees classified as "operators." As indicated on the form, the operators' time is divided into two categories: (1) operating time, and (2) non-operating paid work time. The first includes the time involved in performing regular line-service activities. The second involves the operators' paid time while performing other activities.

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

Accounting for Operators' Time. The principal objective of Form 321 is to account for operators' time and cost according to the components of pay time and allowances that are specified in most labor contracts. On Form 321, hours that apply to more than one pay category are reported in each category for which they apply. Because of this double counting of hours, total hours are not reported. Total dollars, however, are reported and the amount shown on line 30 of this form must equal the dollar amount reported in Object Class 501.01 for each mode on the appropriate Section 15 expense reporting form. Table 6 is provided to assist reporters in distributing operators' wages to the appropriate categories on Form 321.

Premium Pay. Premium pay (overtime, spread time, shift time, and other operating premium) represent only the pay to an operator that is over and above the straight-time pay. Premium hours should represent all hours for which an operator is paid a premium. Therefore, Form 321 double counts certain hours--a platform hour for which an operator is paid overtime (or other premium pay) should be reported both as a platform hour and as an overtime hour. Form 321 does not double count dollars. The dollars (salary) should be reported at the straight-time rate under platform time and at the premium rate under overtime premium.

Commuter Rail Services. Under the reduced reporting requirement for R-level reporters of commuter rail service, Form 321 is not required.

Publicly Sponsored Vanpool Services. Under the reduced reporting requirement for R-level reporters of publicly sponsored vanpool services, Form 321 is optional.

Volume II References. Sections 2.1, 2.2, 7.3, 7.4, 7.5

INSTRUCTIONS

Operating Time. On lines 01-15, enter the appropriate dollar and hour values in columns b and c, respectively, for the operating time classifications listed. Remember to report hours under both platform time and the appropriate premium pay category. Report the dollar value at the straight-time rate under platform time and at the premium rate under the appropriate premium category. Enter Total Operating Time dollars on line 16, column b.

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

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

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

CROSS CHECKS

For single mode Level R reporters with more than 25 vehicles operated in maximum service, Total Operating and Non-Operating Time Dollars (line 30, column b) should equal Operators' Salaries and Wages, Total Expenses on Form 301, line 01, column f. If more than one mode is operated with more than 25 vehicles in maximum service, Total Operating and Non-operating Time dollars (line 30 column b) by mode should equal total Operators' Salaries and Wages on Forms 310, 311, 312, and 313 by mode for Levels R, A, B and C reporters, respectively.

TABLE 6. EXPENSE FUNCTIONS TO WHICH OPERATORS' WAGES ARE DISTRIBUTED

Level A Functions	Level B Functions	Level C & R Functions	Time Classifications
Revenue Vehicle Operation	Revenue Vehicle Operation	Vehicle Operations	1.03 - 1.06 1.11 - 1.15
Transportation Administration	Administration of Transportation	Vehicle Operations	1.01 - 1.02 1.07 - 1.10 2.01 - 2.08
Revenue Vehicle Movement Control	Administration of Transportation	Vehicle Operations	2.09
Inspection and Maintenance of Revenue Vehicles	Inspection and Maintenance of Revenue Vehicles	Vehicle Maintenance	2.12
Servicing Revenue Vehicles	Servicing Revenue Vehicles	Vehicle Maintenance	2.12
Ticketing and Fare Collection	Ticketing and Fare Collection	General Administration	2.10
Customer Services	Marketing	General Administration	2.11

Example. An operator works 9 hours, composed of the following:

- 5 minutes of report time
- 10 minutes of turn-in time
- 8 hours and 45 minutes of platform time of which 8 hours is platform time at regular pay, 30 minutes is scheduled overtime at time-and-a-half, and 15 minutes is unscheduled overtime at time-and-a-half plus a $0.20 per hour premium for late-shift work

Reporting Solution. Enter the following:

- 5 minutes of Report Time (1.01)
- 10 minutes of Turn-in Time (1.02)
- 8 hours and 45 minutes of Platform Time-Line Service (1.04)
- 30 minutes of Overtime Premium -- Scheduled (1.11)
- 15 minutes of Overtime Premium -- Unscheduled (1.12)
- 15 minutes of Shift Premium (1.14)

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

Form 331

FRINGE BENEFITS SUBSIDIARY SCHEDULE

Transit ID

Fiscal Year End Month Day Year

Level

a			b	c
Line No.		FRINGE BENEFIT OBJECT CLASSES	EMPLOYER TOTAL	EMPLOYEE TOTAL
01	502.01	FICA or Railroad Retirement		
02	502.02	Pension Plans (including long-term disability insurance)		
03	502.03	Hospital, Medical, and Surgical Plans		
04	502.04	Dental Plans		
05	502.05	Life Insurance Plans		
06	502.06	Short-Term Disability Insurance		
07	502.07	Unemployment Insurance		
08	502.08	Workmen's Compensation Insurance or Fed. Empl. Liab. Act Contribution		
09	502.09	Sick Leave		
10	502.10	Holiday (including all premiums paid for work on holidays)		
11	502.11	Vacation		
12	502.12	Other Paid Absence (bereavement pay, military pay, jury duty pay, etc.)		
13	502.13	Uniform and Work Clothing Allowances		
14	502.14	Other Fringe Benefits		
15		TOTAL		

Date Prepared Date Updated

FORM 331: FRINGE BENEFITS SUBSIDIARY SCHEDULE

Form 331 is required for all reporters who directly operate more than 25 revenue vehicles to provide annual maximum service. Systemwide expenses are reported on Form 331; if separate accounts are maintained by mode, these should be consolidated and the totals reported on Form 331.

The purpose of Form 331 is to collect information on the fringe benefit contributions of both employers and employees. Employee contributions data enable comparative analysis of the benefits borne by the employee. All entries should be rounded to the nearest dollar.

Publicly Sponsored Vanpool Services. Under the reduced reporting requirement for R-level reporters of publicly sponsored vanpool services, Form 331 is optional.

Volume II References. Sections 2.1, 2.2, 7.2

INSTRUCTIONS

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

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

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

CROSS CHECKS

The employer total on line 15, column b, of Form 331 should equal the total of Object Class 502, Fringe Benefits, entered on line 03 of Form 301 (single mode) or Form 310, page 1 (multi-mode) for Level R reporters, and line 04 of Form 315 for Level A, B, and C reporters.

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

FORM 332

PENSION PLAN QUESTIONNAIRE

Transit ID ☐☐☐☐ Level ☐

Fiscal Year End ☐☐ ☐☐ ☐☐
Month Day Year

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

Date Prepared _____ Date Updated _____

FORM 332: PENSION PLAN QUESTIONNAIRE

Form 332 is required for all reporters who directly operate more than 25 revenue vehicles to provide annual maximum service. Reporters who participate in pay-as-you-go pension plans are not required to report costs on lines 14-17 during their first year of reporting.

The purpose of Form 332 is to collect information on the cost components of the various pension plans that transit agencies provide for their employees. If a transit system provides more than one pension plan to different categories of employees, a separate form should be submitted for each plan. Data on Form 332 should be reported as of the end of the fiscal year. All entries should be rounded to the nearest dollar.

Commuter Rail Services. Under the reduced reporting requirement for R-level reporters of commuter rail services, Form 332 is not required.

Publically Sponsored Vanpool Services. Form 332 is optional for R-level reporters of publicly sponsored vanpool services under the reduced reporting requirement.

Definitions.

- Fully Funded Plan. Pension plan in which the company sets aside funds to meet expected pension liability.

- Pay-as-You-Go-Cost. Pension cost resulting from only recognizing expense when benefits are paid to retired employees. Note: pay-as-you-go is not an acceptable method for accounting purposes.

- Current Service Cost (Normal Cost). The period pension plan cost assigned, under an actuarial cost method, to years subsequent to the inception of a pension plan or to a particular valuation date.

- Prior Service Cost. Pension cost assigned, under an actuarial cost method, to years before the date of a particular actuarial valuation, and/or before the inception of the pension plan.

- Interest on Prior Service Cost. Interest charges associated with prior and past service pension costs.

- Plan Assets. The value of assets accumulated in the hand of a pension funding agency for the purpose of meeting retirement benefits when they become due.

- Vested Benefits. Benefits not contingent on the employee's continuing in the service of the employer. The actuarially computed value of vested benefits represents the present value at the date of

determination of the sum of (1) the benefits expected to become payable to former employees who have retired or have terminated with vested rights plus (2) the benefits expected to become payable at future dates to present employees, taking into account their probable retirement dates. The vesting percentages applicable at the date of determination are used in this determination.

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

INSTRUCTIONS

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

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

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

VI. NON-FINANCIAL OPERATING DATA REPORT FORMS

(400 SERIES)

Form 401

TRANSIT SYSTEM SERVICE PERIOD SCHEDULE

Transit ID ☐☐☐☐

Fiscal Year End ☐☐ ☐☐ ☐☐
Month Day Year

Level ☐

Mode ☐

a		b	c	d
Line No.	ITEM	WEEKDAY	SATURDAY	SUNDAY
	LIMITS OF SERVICE PERIOD:			
01	Time Morning service begins			
02	Time AM *PEAK* service begins			
03	Time Midday service begins			
04	Time PM *PEAK* service begins			
05	Time Night service begins			
06	Time Night service ends			
	TOTAL HOURS			
07	Morning period			
08	AM Peak period			
09	Midday period			
10	PM Peak period			
11	Night period			
12	ENTIRE DAY -- TOTAL HOURS			

Date Prepared _____ Date Updated _____

FORM 401: TRANSIT SYSTEM SERVICE PERIOD SCHEDULE

Form 401 is required for all reporters who directly operate transit service. Data on Form 401 are reported by mode. Multi-mode reporters should submit a separate Form 401 for each directly operated mode and indicate the mode code in the upper right hand corner of the form. Reporters should not submit Form 401 for service that is purchased from a contactor using less than 50 revenue vehicles to provide annual maximum service.

The purpose of Form 401 is to identify the periods of transit service directly operated by reporters. Information is required on both the time limits of transit service periods and on the total hours involved in the provision of that service. Entries are required for weekdays, Saturdays, and Sundays, if applicable.

Volume II References. Section 8.2

Definitions.

Service Times:

Time Morning Service Begins. The time early in the morning when a bus begins its first trip after the break between night service and morning service. If 24-hour service is provided, assume that service begins at 2400.

Time A.M. Peak Service Begins. The time in the morning when additional service is provided to handle high passenger volumes.

Time Midday Service Begins. The time in the morning when the A.M. peak ends and normal scheduled (base) headways are resumed.

Time P.M. Peak Service Begins. The time in the afternoon or evening when service is again increased to handle high passenger volumes.

Time Night Service Begins. The time in the evening when the P.M. peak ends and normal scheduled night headways begin.

Time Night Service Ends. The time that the last bus ends its last trip. This may be in the early morning (e.g., 2:00 a.m.). If 24-hour service is provided, assume that night service ends at 2400.

Service Periods:

Morning Period. The period between the time when morning service begins and the time when A.M. peak service begins.

A.M. Peak Period. The period between the time when A.M. peak service begins and the time when midday service begins.

Midday Period. The period between the time when midday service begins and the time when P.M. peak service begins.

P.M. Peak Period. The period between the time when P.M. peak service begins and the time when night service begins.

Night Period. The period between the time when night service begins and the time when night service ends.

INSTRUCTIONS

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

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

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

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

Line 02 Time A.M. Peak Service Begins = 0700
Line 03 Time Midday Service Begins = 0915
.
.
.
Line 07 Total Hours, A.M. Peak Period = 2.3 hours (135 minutes - 60 minutes).

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

CROSS CHECKS

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

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

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

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

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

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

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

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

Form 402

REVENUE VEHICLE MAINTENANCE PERFORMANCE AND ENERGY CONSUMPTION SCHEDULE

Transit ID [ ][ ][ ][ ] Level [ ]

Fiscal Year End [ ][ ] [ ][ ] [ ][ ] Mode [ ]

Month Day Year

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

*Not applicable to rail modes

Date Prepared _____ Date Updated _____

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

FORM 402: REVENUE VEHICLE MAINTENANCE PERFORMANCE AND ENERGY CONSUMPTION SCHEDULE

Form 402 is required for all reporters who directly operate transit service. Data on Form 402 are reported by mode. Multi-mode reporters should submit a separate Form 402 for each directly operated mode and indicate the mode code in the upper right hand corner of the form.

The purpose of Form 402 is to report maintenance and energy consumption data that are used to assess performance and efficiency of transit vehicles.

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

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

Publicly Sponsored Vanpool Services. Form 402 is optional for R-level reporters of publicly sponsored vanpool services under the reduced reporting requirement.

Volume II References. Section 8.5

INSTRUCTIONS

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

Total Labor Hours for Inspection and Maintenance. On line 04, enter the total number of labor hours expended by the transit system maintenance personnel working on revenue vehicles. Include all hours worked by employees whose labor expenses were charged to Function 061. (See page 7.4-29 of Volume II for the activities included.) This number, when divided by 2080 hours, one person's labor year, should correspond to the number of employee equivalents reported on line 05 of Form 404.

Number of Light Maintenance Facilities. On lines 05-08, enter the number of light maintenance facilities serving the size classes of vehicles indicated. Report only those facilities owned by the reporter. Light

maintenance facilities refer to facilities used for inspection and servicing revenue vehicles and for performing light maintenance work on those vehicles. Light maintenance includes brake adjustments, engine degreasing, tire work, minor body repairs and painting, etc. Light maintenance does not include unit rebuild, engine overhaul, significant body repairs, or other major repairs. If your transit system has only one maintenance facility which is used for both heavy and light maintenance, report it as a light maintenance facility. If more than one mode is serviced at the same facility, prorate the facility to one decimal place on each form completed by mode.

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

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

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Form 403 Page ☐ of ☐

TRANSIT WAY MILEAGE SCHEDULE

Transit ID ☐☐☐☐ Level ☐

Fiscal Year End ☐☐ ☐☐ ☐☐ (Month Day Year) Type of Service * ☐

a	b	c	d	e	f	g
Line No.	GUIDEWAY CLASSIFICATIONS RAIL MODES	DIRECTIONAL ROUTE MILES	MILES OF TRACK	NUMBER OF CROSSINGS	NUMBER OF STATIONS	AVERAGE MONTHLY DIRECTIONAL ROUTE MILES**
01	MODE CODE: **RR**					
02	At grade, exclusive row					
03	At grade, with cross traffic					
04	At grade, mixed & cross traffic					
05	Elevated on structure					
06	Elevated on fill					
07	Open cut					
08	Subway					
09	TOTAL					
10	MODE CODE: **SC**					
11	At grade, exclusive row					
12	At grade, with cross traffic					
13	At grade, mixed & cross traffic					
14	Elevated on structure					
15	Elevated on fill					
16	Open cut					
17	Subway					
18	TOTAL					
19	MODE CODE: **CR**					
20	At grade, exclusive row					
21	At grade, with cross traffic					
22	At grade, mixed & cross traffic					
23	Elevated on structure					
24	Elevated on fill					
25	Open cut					
26	Subway					
27	TOTAL					
28	MODE CODE: **IP**					
29	Exclusive ROW					
30	MODE CODE: **CC**					
31	Exclusive ROW					
32	MODE CODE: **AG**					
33	Exclusive ROW					
	NON-RAIL MODES	DIRECTIONAL ROUTE MILES ON EXCLUSIVE ROW	DIRECTIONAL ROUTE MILES ON CONTROLLED ACCESS ROW	DIRECTIONAL ROUTE MILES ON MIXED TRAFFIC ROW		
34	MODE CODE: **MB**					
35	**TB**					
36	**FB**					
37	**TR**					
38	**OR**					

*DO = Directly Operated Service PT = Purchased Transportation Service

**Complete column g only if there was a change (increase/decrease) in service during reporting period that affected the number of directional route miles

Date Prepared _____ Date Updated _____

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

FORM 403: TRANSIT WAY MILEAGE SCHEDULE

Form 403 is required for all reporters of fixed route service. Form 403 is reported by type of service--directly operated (DO) or purchased transportation (PT). Reporters should submit separate Forms 403 for DO service and for service provided under a PT arrangement(s). This would be necessary, for example, if some motorbus service is operated directly and other motorbus service is operated under a contractual arrangement involving fewer than 50 revenue vehicles in annual maximum service. The type of service reported should be indicated in the box provided in the upper right-hand corner of the form.

The purpose of Form 403 is to collect route mileage data on all fixed-route modes. For each rail mode, directional route miles, miles of track, number of crossings, number of stations and average monthly directional route miles, if applicable, are reported. For each non-rail, fixed-route mode, directional route miles on exclusive rights-of-way (ROW), directional route miles on controlled access ROW, directional route miles on mixed traffic ROW, and average monthly directional route miles, if applicable, are reported. Demand response, vanpool, or other non-fixed route service data should not be reported on this form.

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

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

Directional Route Miles. Directional Route Miles are defined as the mileage in each direction over which public transportation vehicles travel while in revenue service. The measurement should be taken at the end of the reporter's fiscal year. Directional route miles are a measure of the facility or roadway not the service carried on the facility, i.e., number of routes or vehicle revenue miles. It is computed with regard to direction but without regard to the number of traffic lanes or rail tracks existing in the right-of-way. For example, a one-mile segment of street over which motorbuses operate in both directions should be reported as two miles of directional roadway regardless of the number of bus routes and/or buses that used all or part of that mile segment. (Refer to section 8.3 of Volume II and to Appendix C of Circular 9030.1A.)

Note that directional route miles will not change substantially from one year to the next unless the transit system experiences significant service expansion or reduction that affects its overall route structure.

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

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

To compute average monthly directional route miles, determine the directional route miles for each month that the mode was operated during the year. Add these monthly figures, and divide the total by the number of months operated during the year. This calculation should be done for each mode reported, if applicable.

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

Volume II References. Section 8.3

INSTRUCTIONS

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

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

Exclusive rights-of-way are roadways restricted at all times to use by transit vehicles and often other high-occupancy vehicles. The restriction must be sufficiently enforced so that 95 percent of the vehicles using the right-of-way are authorized to use it.

Controlled access rights-of-way are lanes restricted for at least a portion of the day to use by transit vehicles and often other high occupancy vehicles. Use of a controlled access lane may also be permitted for vehicles preparing to turn. The restriction must be sufficiently enforced so that 95 percent of vehicles using the lane during the restricted period are authorized to use it. A legitimate need for the controlled access must be demonstrated by peak-hour traffic congestion. Peak hour level-of-service in the unrestricted lanes must be D or worse as defined in the Highway Capacity Manual. Legitimate need must be demonstrated for each part of the restricted lane. Hence, regardless of a lane's total length, only those portions for which a legitimate need is demonstrated should be considered controlled access lanes.

Mixed traffic rights-of-way are all roadways other than exclusive and controlled access rights-of-way used for transit operations.

Section 9 Apportionment. The Section 9 apportionment formula contains separate tiers for fixed guideway and non-fixed guideway modes. Fixed guideway modes utilize a separate right-of-way or rails for the exclusive use of public transportation service. By statute, trolleybus and ferryboat modes, which utilize a right-of-way usable by other forms of transportation, are included as fixed guideways for Section 9 apportionment purposes. Directional route miles for these modes should be reported as Exclusive ROW.

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

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

Form 404

TRANSIT SYSTEM EMPLOYEE EQUIVALENT SCHEDULE

Transit ID ☐☐☐☐ Level ☐

Fiscal Year End ☐☐ ☐☐ ☐☐ Mode ☐

Month *Day* *Year*

a		b	c
Line No	LABOR CLASSIFICATION	EMPLOYEE EQUIVALENTS	
		OPERATING LABOR	CAPITAL LABOR
01	Transportation Administration		
02	Revenue Vehicle Operation		
03	Transportation Support		
04	Vehicle Maintenance Administration		
05	Revenue Vehicle Inspection & Maintenance		
06	Vehicle Maintenance Support		
07	Non-Vehicle Maintenance Administration		
08	Non-Vehicle Maintenance Support		
09	Marketing and Planning		
10	General Administration Support		
11	**TOTAL TRANSIT SYSTEM EMPLOYEE EQUIVALENTS**		

Date Prepared _____ Date Updated _____

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

FORM 404: TRANSIT SYSTEM EMPLOYEE EQUIVALENT SCHEDULE

Form 404 is required for all reporters who directly operate transit service. Data on Form 404 are reported by mode. Multi-mode reporters should submit a separate Form 404 for each directly operated mode and indicate the mode code in the upper right-hand corner of the form.

The purpose of Form 404 is to identify the number and types of employees working for Section 15 reporters. Information is requested on the labor classifications of employees and the amount of time they spend in connection with system operations (operating labor) and on the total amount of employee equivalents providing capital labor. All data should be rounded to the nearest tenth.

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

Publicly Sponsored Vanpool Services. Form 404 is optional for R-level reporters of publicly sponsored vanpool services under the reduced reporting requirement.

Volume II References. Section 8.4

INSTRUCTIONS

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

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

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

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[1] Note that hours worked does not include benefit time.

digit codes that follow the definition of each labor classification are taken from the Level A expense functions and are provided to assist reporters at all levels to classify their employees. See Table 5 for further clarification of expense functions by reporting level.

Transportation Administration (line 01) includes Employee Equivalents for executive, professional, and supervisory transit system personnel engaged in vehicle operations. Activities include supervising station and terminal transportation, providing clerical support for transportation administration, instructing operators, and inspecting operator performance. Personnel include transportation managers, traffic managers, port captains, terminal managers, superintendents, secretaries, and others working in the following department or function:

011 - Transportation Administration

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

031 - Revenue Vehicle Operation

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

012 - Revenue Vehicle Movement Control
021 - Scheduling of Transportation Operations

Vehicle Maintenance Administration (line 04) includes Employee Equivalents for executive, professional, secretarial, and supervisory transit system personnel engaged in vehicle maintenance. Activities include providing supervision and clerical support for the administration of vehicle maintenance, preparing maintenance records, providing technical training to vehicle maintenance personnel, and vehicle maintenance engineering. Personnel include vehicle maintenance managers, port engineers, service managers, secretarial staff, personnel engaged in directing and supervising maintenance and repairs to transit vehicles, and others working in the following department or function:

041 - Maintenance Administration - Vehicles

Revenue Vehicle Inspection and Maintenance (line 05) includes Employee Equivalents for transit system personnel performing inspection and maintenance work on revenue vehicles or components of revenue vehicles. Activities include performing minor repairs to revenue vehicle components, making road calls to service revenue vehicles, rebuilding and overhauling repairable components, and inspecting revenue vehicles or components of revenue vehicles on a scheduled preventive maintenance basis. Personnel work in the following department or function:

061 - Inspection and Maintenance of Revenue Vehicles

Vehicle Maintenance Support (line 06) includes Employee Equivalents for transit system personnel providing vehicle maintenance, performing servicing functions (cleaning, sweeping, washing, fueling, oiling, etc.) for revenue and service vehicles, and repairing damage to vehicles resulting from vandalism or accidents. Personnel work in the following departments or functions:

051 - Servicing Revenue Vehicles
062 - Accident Repairs of Revenue Vehicles
071 - Vandalism Repairs of Revenue Vehicles
081 - Servicing and Fuel of Service Vehicles
091 - Inspection and Maintenance of Service Vehicles

Non-Vehicle Maintenance Administration (line 07) includes Employee Equivalents for executive, professional, supervisory, and secretarial transit system personnel engaged in non-vehicle maintenance. Activities include supervising maintenance and repair to transit way and structures and to other buildings, ground and equipment. Personnel include executive, professional, and supervisory employees working in the following department or function:

042 - Maintenance Administration - Non-Vehicles

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

101 - Maintenance of Vehicle Movement Control Systems
111 - Maintenance of Fare Collection and Counting Equipment
121 - Maintenance of Roadway and Track
122 - Maintenance of Structure, Tunnels, and Subways
123 - Maintenance of Passenger Stations
124 - Maintenance of Operating Station Buildings, Grounds, and Equipment
125 - Maintenance of Garage and Shop Buildings, Grounds, and Equipment
126 - Maintenance of Communication System
127 - Maintenance of General Administration Buildings, Grounds, and Equipment
128 - Accident Repairs of Buildings, Grounds, and Equipment
131 - Vandalism Repairs of Buildings, Grounds, and Equipment
141 - Operation and Maintenance of Electric Power Facilities

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

162 - Customer Services
163 - Promotion
164 - Market Research
177 - Planning

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

145 - Preliminary Transit System Development
151 - Ticketing and Fare Collection
161 - System Security
165 - Injuries and Damages
166 - Safety
167 - Personnel Administration
168 - General Legal Services
169 - General Insurance
170 - Data Processing
171 - Finance and Accounting
172 - Purchasing and Stores
173 - General Engineering
174 - Real Estate Management
175 - Office Management and Services
176 - General Management
181 - General Function

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

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FORM 405

TRANSIT SYSTEM ACCIDENTS SCHEDULE

Transit ID ☐☐☐☐ Level ☐

Fiscal Year End ☐☐ ☐☐ ☐☐ Mode ☐

Month Day Year

a		b	c	d
Line No.	ITEM	COLLISION	NON-COLLISION	STATION
	NUMBER OF ACCIDENTS CLASSIFIED AS:			
01	Fatality, Personal Injury & Property Damage			
02	Fatality & Personal Injury			
03	Fatality & Property Damage			
04	Fatality Only			
05	Personal Injury & Property Damage			
06	Personal Injury Only			
07	Property Damage Only			
08	TOTAL ACCIDENTS			
	NUMBER OF FATALITIES CLASSIFIED AS:			
	Revenue Vehicle Occupants			
09	On-Duty Employees			
10	Others			
	Other Vehicle Occupants			
11	On-Duty Employees			
12	Others			
	Pedestrians			
13	On-Duty Employees			
14	Others			
	NUMBER OF PERSONS INJURED CLASSIFED AS:			
	Revenue Vehicle Occupants			
15	On-Duty Employees			
16	Others			
	Other Vehicle Occupants			
17	On-Duty Employees			
18	Others			
	Pedestrians			
19	On-Duty Employees			
20	Others			

Date Prepared _____ Date Updated _____

FORM 405: TRANSIT SYSTEM ACCIDENTS SCHEDULE

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

The purpose of Form 405 is to collect information about the number and nature of accidents involving revenue vehicles and transit stations. This information should be based on the transit system's accident/incident reports, not on claims filed. All accidents related to revenue vehicle operation, including vehicles directly operated but not necessarily owned by the reporter, must be reported on this form. Total fatalities and personal injuries resulting from applicable accidents should also be reported. The following incidents are excluded from these accident counts: suicides, robberies, assaults, and other crimes or misdemeanors. Reporters should note that columns b, c and d are mutually exclusive.

Note that an incident involving two or more transit revenue vehicles from different transit agencies should be reported as one accident for each transit agency involved.

Publicly Sponsored Vanpool Service. Form 405 is optional for R-level reporters of publicly sponsored vanpool services under the reduced reporting requirement.

Volume II References. Section 8.6

Definitions.

- Collision related incidents are incidents that resulted in fatalities, injuries, and/or property damage occurring from a collision of the transit agency's revenue vehicle(s) with other vehicles, persons or objects.

- Non-collision related incidents are incidents that resulted in fatalities, injuries, and/or property damage involving a revenue vehicle but not occurring from a collision such as derailments, fires, sudden stops, boardings, alightings, etc.

- Station related incidents are incidents that resulted in fatalities, injuries, and/or property damage occurring on the station premises but not involving any revenue vehicles such as accidents on escalators, stairs, ramps, platforms, etc.

INSTRUCTIONS

On lines 01-07, enter the number of collision related, non-collision related, and station related incidents in columns b, c, and d, respectively. Incidents reported on lines 01-07 are mutually exclusive. Each incident should be reported under only one of the seven accident classifications. Enter the total number of collision, non-collision, and station accidents on line 08.

On lines 09-20, enter the number of people injured or killed as a result of each incident reported on lines 01-06. These entries can differ from the numbers reported on lines 01-06 because of the possibility of more than one person being injured or killed in <u>one</u> incident.

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

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Form 406

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

Transit ID ☐☐☐☐

Fiscal Year End ☐☐ ☐☐ ☐☐ (Month Day Year)

NON-RAIL MODES

Level ☐

Mode ☐

Type of Service* ☐

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

* DO – Directly Operated Service PT – Purchased Transportation Service

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

Form 406 is required for all reporters of non-rail service. Form 406 is reported by mode and type of service. Reporters should submit separate Forms 406 for (1) each non-rail mode directly operated, and (2) each non-rail mode provided under a purchased service arrangement by a contractor(s) using less than 50 revenue vehicles to provide annual maximum service. Reporters should indicate the mode code and type of service [directly operated (DO) or purchased transportation (PT)] in the boxes provided in the upper right-hand corner of the form. Data for purchased service involving more than 50 vehicles in annual maximum service should be submitted in a separate Section 15 report.

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

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

Time Periods. The average weekday time periods in columns b-e (A.M. Peak, Midday, P.M. Peak, Other,) were defined previously on Form 401. Column e, Other, combines morning and night periods reported on Form 401. Some reporters define this as "owl" service. Service period data reported on Form 406 must correspond to the peak periods reported on Form 401. In other words, if peak period data are reported on Form 406, peak periods must be reported on Form 401. Service data should be classified into one of the four weekday time periods according to the time when the trip begins.

Annual Total. Annual total data are reported in column i. Reporters should include service for abnormal days if the service is available to the general public (e.g., special services or one-day events) in the calculation of annual totals, especially since vehicle revenue miles for this service may qualify for the Section 9 formula. Annual totals may be calculated by multiplying the total number of weekdays, Saturdays, and Sundays that service was operated (line 21) by the corresponding data in columns f, g, and h.

Vehicle Revenue Miles. Vehicle Revenue Miles on lines 04 and 05 are defined as the miles a vehicle travels when in revenue service. A transit vehicle is in revenue service only when the vehicle is available to the public and there is reasonable expectation of carrying passengers that either directly pay fares, are subsidized by public policy, or provide payment through some

contract arrangement. This does not imply that a cash fare must be paid; vehicles operated in "fare free" service are considered in revenue service. Vehicle revenue miles exclude charter service that is not available to the general public.

Deadheading. Deadhead miles are defined as the miles a vehicle travels when out of service, i.e., returning to the garage, changing routes, etc., and when there is no reasonable expectation of carrying revenue passengers. For non-scheduled, non-fixed-route service (demand responsive), deadhead mileage also includes the travel between the dispatching point and passenger pick-up or drop-off. The total miles traveled by revenue vehicles (line 02) consist of miles traveled when in revenue service (line 04) plus deadhead miles.

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

Publicly Sponsored Vanpool Services. UMTA anticipates that most vanpool operators will prefer to substitute actual rider counts for sampling. Reporters should document, on Form 005, procedures used for counting passengers and passenger miles. If drivers also make a work or other trip, and are not paid wages, their trips should be included in the computation of service supplied and consumed statistics, regardless of whether or not they share costs. If the driver is counted as a passenger, vehicle revenue miles should include travel from the driver's home to the final destination and return. Travel to or from maintenance facilities or for the driver's personal use is considered deadhead and should be reported as vehicle miles, but not vehicle revenue miles.

Volume II References. Sections 8.4, 8.7, 8.8

INSTRUCTIONS

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

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

For service data on lines 02-11, carefully note when an entry calls for either scheduled data or actual data. The average Saturday and Sunday values (columns g and h) should represent actual and scheduled service typically offered for those days, including holiday service, if applicable.

Actual Service. Service supplied data on lines 02-04 and 06-07, represent the actual service offered during each time period. Actual service data should exclude missed trips and service interruptions (e.g.,

strikes or emergency shutdowns). Procedures to estimate actual service supplied from scheduled service should subtract missed runs and other service interruptions. Weekday, Saturday and Sunday data (columns b-h) should not reflect any atypical days (e.g., special services or one-day events). Average Weekday service supplied data in lines 02-04 and 06-07, column f, represent the total actual service offered during all time segments of a typical weekday, and should be the sum of the data in the preceding columns b-e. Annual total data in column i should include data for atypical days.

If entered correctly, the difference between lines 02 and 04 should indicate deadheading, as defined in Appendix C of UMTA Circular 9030.1A.

Scheduled Service. Scheduled Vehicle Revenue Miles (line 05) should be computed directly from schedules, and should not reflect service interruptions or special additional services. Average Weekday data on line 05, column f, represent the total scheduled service offered during all time segments of a typical weekday, and should be the sum of the data in the preceding columns b-e.

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

Revenue Capacity Miles. Note that revenue capacity mile information is only required in column i. Beginning in the 1988 report year, the reporting of revenue capacity miles is required by annual totals only.

Calculate revenue capacity miles (RCM), as follows:

- Separate all revenue vehicles in operation during the year into groups according to their exact capacity (the sum of seated and standing capacity). The sum must be identical for all vehicles in the group. Do not include any vehicles with zero miles during the year.

- Compute for each group the total vehicles revenue miles (VRM) accumulated by that group during the year.

- Multiply for each group the individual vehicle capacity by the number of VRM computed in Step 2. This yields each group's annual contribution to the total RCM for the reported mode.

- Calculate the total annual RCM, by adding the RCM figures for all groups.

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

(A) GROUP TYPE	(B) CAPACITY (SEATED + STANDING)	(C) ACTIVE FLEET	(D) ANNUAL VRM	(E) ANNUAL GROUP RCM (BxD)
Type A	60	100	5,000,000	300,000,000
Type B	80	20	800,000	64,000,000
Type C	140	10	200,000	28,000,000
Total Annual Revenue Capacity Miles				392,000,000

Service Consumed. Note that passenger mile data are only required in columns f through i. Beginning in the 1988 report year, the requirement for reporting passenger mile data by average weekday time periods is eliminated.

Unlinked passenger trips and passenger mile data must be collected using a statistically valid sampling technique, unless a 100 percent count is taken. UMTA has developed three suggested sampling techniques for accumulating these data. These techniques are described in the following UMTA circulars:

- UMTA C 2710.1: Sampling Procedures for Obtaining Fixed Route Bus Operating Data Required under the Section 15 Reporting System.

- UMTA C 2710.2: Sampling Procedures for Obtaining Demand Responsive Bus System Operating Data Required Under the Section 15 Reporting System.

- UMTA C 2710.4: Revenue Based Sampling Procedures for Obtaining Fixed Route Bus Operating Data Required Under the Section 15 Reporting System.

If the techniques described in the UMTA Circular 2710.1 and/or 2710.2 are used, the corresponding Forms 406A and/or 406B must be submitted. The technique described in UMTA Circular 2710.4 has its own set of work sheets which are not submitted with the Section 15 report.

UMTA does not require that a transit system use a particular technique, but does impose a 10 percent precision and 95 percent confidence requirement in the sampling of unlinked passenger trip and passenger mile data. A transit system may use any data collection technique that meets the prescribed precision and confidence requirement. A transit system that wishes to modify an UMTA-suggested sampling procedure or use an alternative procedure is encouraged to (1) use the services of a reputable statistician to modify or design the sampling procedure and (2) have the statistician certify that the agency's sampling procedure meets UMTA's statistical requirements of 95 percent confidence and 10 percent precision. Implementation of a sampling procedure that has not been confirmed in writing by UMTA as meeting the prescribed statistical requirements may result in adjustments to future Section 9 apportionments if the data are found to be unreliable.

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

- reporting agencies that serve urbanized areas of less than 500,000 population

- reporting agencies in any size urbanized area that directly operate 50 or fewer revenue vehicles for all modes in maximum service

- purchased transportation services unless a separate Section 15 report is submitted by or for the purchased transportation

Statistical sampling that meets the prescribed precision and confidence levels to accumulate passenger mile data is mandatory only every third year for transit agencies in one or more of the above three categories. The mandatory reporting years for conducting the statistical sampling for these agencies are 1987, 1990, and 1993, etc. Data for intermediate years may be estimated using the average trip length factor derived from the sample drawn each third year.

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

Service Operated. Report on lines 21 through 27 the number of weekdays, Saturdays and Sundays in which service was operated/not operated. Total days in column i, line 27, should equal the total number of days in the year (365 or 366). The total of lines 21-26 should equal the total on line 27.

If information is reported on line 26, for days not operated due to other reasons, an explanation must be provided on Form 005.

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

Form 406A

ANNUAL REPORT TO UMTA

Transit ID ☐☐☐☐

Fiscal Year End ☐☐ ☐☐ ☐☐
Month Day Year

Level ☐

Mode ☐

Type of Service* ☐

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

*DO = Directly Operated PT = Purchased Transportation

Sample Plan Used _____

Date Prepared _____ Date Updated _____

This Form is for Reporters Using Circular 2710.1 Only

FORM 406A: ANNUAL REPORT TO UMTA

Form 406A is only required for reporters using the sampling procedure described in UMTA Circular 2710.1 to collect unlinked passenger trip and passenger mile data. Reporters using another sampling method should provide proper documentation, as outlined in the instructions for Form 406. Reporters should submit separate Forms 406A, by mode, for those services using Circular 2710.1 that are directly operated and those that are purchased.

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

INSTRUCTIONS

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

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

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

CROSS CHECKS

The annual total Unlinked Passenger Trips (line 11) and Passenger Miles (line 12) should correspond to the service supplied data reported on Form 406. Specifically:

- For columns b through e (A.M. Peak, Midday, P.M. Peak, and Other), Unlinked Passenger Trips (Form 406A, line 11) and Passenger Miles (Form 406A, line 12) divided by the Average Weekday Days Schedules Operated (Form 406, line 21, column f) should correspond to the Unlinked Passenger Trips and Passenger Miles reported on Form 406, lines 12 and 13, columns b-e.

- For column f (Saturday), Unlinked Passenger Trips (Form 406A, line 11) and Passenger Miles (Form 406A, line 12) divided by the Average Saturday Days Schedules Operated (Form 406, line 21, column g) should correspond to the Unlinked Passenger Trips and Passenger Miles reported on Form 406, lines 12 and 13, column g.

- For column g (Sunday), Unlinked Passenger Trips (Form 406A, line 11) and Passenger Miles (Form 406A, line 12) divided by the Average Sunday Days Schedules Operated (Form 406, line 21, column h) should correspond to the Unlinked Passenger Trips and Passenger Miles reported on Form 406, lines 12 and 13, column h.

Form 406B

ANNUAL REPORT TO UMTA -- DEMAND RESPONSE

Level

Mode

Type of Service*

Transit ID

Fiscal Year End

Month Day Year

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

*DO = Directly Operated PT = Purchased Transportation Service

Date Prepared _____ Date Updated _____

This Form is for Reporters Using Circular 2710.2 Only

FORM 406B: ANNUAL REPORT TO UMTA - DEMAND RESPONSE

Form 406B is required only for reporters using the sampling procedure described in UMTA Circular 2710.2 to collect unlinked passenger trip and passenger mile data. Reporters using another sampling method should provide proper documentation, as outlined in the instructions for Form 406. Reporters should submit separate Forms 406B for those services using Circular 2710.2 that are directly operated and those that are purchased.

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

INSTRUCTIONS

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

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

CROSS CHECKS

The annual Total Passengers (line 08) and Total Passenger Miles (line 09) should correspond to the annual service supplied data reported on Form 406. Specifically:

- Total Passengers (Form 406B, line 08) should correspond to annual total Unlinked Passenger Trips reported on Form 406, line 12, column i.
- Total Passenger Miles (Form 406B, line 09) should correspond to annual total Passenger miles reported on Form 406, line 13, column i.

Form 407

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

Transit ID

Fiscal Year End (Month / Day / Year)

RAIL MODES

· Level

Mode

Type of Service*

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

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

Form 407 is required for all reporters of rail service. Form 407 is reported by mode and type of service. Reporters should submit separate Forms 407 for (1) each rail mode directly operated, and (2) each rail mode provided under a purchased service arrangement by a contractor(s) using less than 50 revenue vehicles to provide annual maximum service. Reporters should indicate the mode code and type of service [directly operated (DO) or purchased transportation (PT)] in the boxes provided in the upper right-hand corner of the form. Data for purchased service involving more than 50 vehicles in annual maximum service should be submitted in a separate Section 15 report.

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

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

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

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

Train and Passenger Car Revenue Miles. Train Revenue Miles and Passenger Car Revenue Miles on lines 04, 08, and 09 are defined as the miles a vehicle travels when in revenue service. A transit vehicle is in revenue service only when the vehicle is available to the public, and there is reasonable

expectation of carrying passengers that either directly pay fares, are subsidized by public policy, or provide payment through some contract arrangement.

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

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

Volume II References. Sections 8.4, 8.7, 8.8

INSTRUCTIONS

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

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

For service data on lines 03-12, carefully note when an entry calls for either scheduled data or actual data. The average Saturday and Sunday values (columns g and h) should represent actual and scheduled service typically offered for those days, including holiday service, if applicable.

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

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

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

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

Revenue Capacity Miles. Note that revenue capacity mile information is only required in column i. Beginning in the 1988 report year, the reporting of revenue capacity miles is required by annual totals only.

Calculate revenue capacity miles (RCM), as follows:

- Separate all revenue passenger cars in operation during the year into groups according to their exact capacity (the sum of seated and standing capacity). The sum must be identical for all passenger cars in the group. Do not include passenger cars with zero miles during the year.

- Compute for each group the total passenger car revenue miles accumulated by that group during the year.

- Multiply for each group the individual passenger car capacity by the number of revenue miles computed in Step 2. This yields each group's annual contribution to the total RCM for the reported mode.

- Calculate the total annual RCM by adding the RCM figures for all groups.

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

(A) GROUP TYPE	(B) CAPACITY (SEATED + STANDING)	(C) ACTIVE FLEET	(D) ANNUAL PASS. CAR RM	(E) ANNUAL GROUP RCM (BxD)
TYPE A	100	40	2,000,000	200,000,000
TYPE B	90	50	800,000	72,000,000
TYPE C	80	60	900,000	72,000,000
Total Annual Revenue Capacity Miles				344,000,000

Service Consumed. Note that passenger mile data are only required in columns f through i. Beginning in the 1988 report year, the requirement for reporting passenger mile data by average weekday time periods is eliminated.

Unlinked passenger trips and passenger mile data must be collected using a statistically valid sampling technique, unless a 100 percent count is taken. UMTA does not require that a transit system use a particular technique, but does impose a 10 percent precision and 95 percent confidence requirement in the sampling of unlinked passenger trip and passenger mile data. A transit system may use <u>any</u> data collection technique that meets the prescribed precision and confidence requirement. However, implementation of a sampling procedure that has not been confirmed in writing by UMTA as meeting the prescribed statistical requirements may result in adjustments to future Section 9 apportionments if the data are found to be unreliable.

A transit system that wishes to modify an UMTA-suggested sampling procedure or use an alternative procedure is encouraged to (1) use the services of a reputable statistician to modify or design the sampling procedure and (2) have the statistician certify that the agency's sampling procedure meets UMTA's statistical requirements of 95 percent confidence and 10 percent precision.

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

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

Statistical sampling that meets the prescribed precision and confidence levels to accumulate passenger mile data is mandatory only <u>every third year</u> for transit agencies in one or more of the above three categories. The mandatory reporting years for conducting the statistical sampling for these agencies are 1987, 1990, and 1993, etc. Data for intermediate years may be estimated using the average trip length factor derived from the sample drawn each third year.

<u>Service Personnel</u>. Report the number of service personnel required to provide the service on lines 15-21. This data should represent an employee count, not employee equivalents. The employee count should include <u>all</u> full-time, paid standbys, paid part-time employees, and other paid extras. The maximum number of employees in each category should be reported for each time period. The total in column f should be the actual number of personnel required to supply service in the periods listed in columns b-e. Column f should only count each employee once regardless of the fact that an employee may be reported in more than one time period in columns b-e.

<u>Service Operated</u>. Report on lines 22 through 28 the number of weekdays, Saturdays, and Sundays in which service was operated/not operated. Total days in column i, line 28, should equal the total number of days in the year (365 or 366). The total of lines 22-27 should equal the total on line 28.

If information is reported on line 27, Days Not Operated Due to Other Reasons, an explanation must be provided on Form 005.

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

Form 408 Page ☐ of ☐

REVENUE VEHICLE INVENTORY SCHEDULE

Transit ID ☐☐☐☐

Fiscal Year End ☐☐ Month ☐☐ Day ☐☐ Year

Level ☐

Type of Service* ☐

a	b	c	d	e	f	g	h	i	j	k	l	m	n
LINE NUMBER	NUMBER OF VEHICLES IN TOTAL FLEET	VEHICLE TYPE CODE	OWNERSHIP CODE	YEAR OF MANUFACTURE	MANUFACTURER CODE	MODEL NUMBER	NUMBER OF ACTIVE VEHICLES IN FLEET	EMERGENCY CONTINGENCY VEHICLES	FUEL TYPE CODE	SEATING CAPACITY	STANDING CAPACITY	TOTAL MILES ON ACTIVE VEHICLES DURING THE PERIOD (000)	AVERAGE LIFETIME MILEAGE PER ACTIVE VEHICLE (000)
01													
02													
03													
04													
05													
06													
07													
08													
09													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
21													
22													
23													
24													
25													

* DO = Directly Operated Service PT = Purchased Transportation Service

NOTE: When reporting purchased transportation fleet, report only those vehicles that were purchased with Federal funds.

Date Prepared _____ Date Updated _____

FORM 408: REVENUE VEHICLE INVENTORY SCHEDULE

Form 408 is required for all reporters who directly operate transit service. Form 408 is also required for reporters of purchased transportation involving less than 50 vehicles if federal funds were used to purchase any vehicles used for the purchased service. Form 408 is reported by type of service (directly operated or purchased transportation).

The purpose of Form 408 is to report revenue vehicle inventory at the end of the fiscal year, and to identify the characteristics of the vehicles in the fleet. Separate Forms 408 should be completed for: (1) revenue vehicles directly operated by the reporter, regardless of the source of funding; and (2) vehicles operated through purchased transportation arrangements with contractors each operating less than 50 vehicles in maximum service, only if those purchased transportation vehicles were purchased with federal funds. Complete information on all revenue vehicles is required.

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

Relationship to Forms 003/004. Forms 003 and 004 provide data on annual maximum service fleets and total active fleets available to meet the annual maximum service requirement. Form 408, on the other hand, provides data on total and active fleets inventoried at the end of the fiscal year. Since Forms 003 and 004 are used to report maximum service fleets operated during the year, reflecting seasonal variations, the numbers of active service vehicles on Form 003/004 may differ slightly from the year-end active fleets reported on Form 408. These different measurements of vehicle fleet size are summarized as follows:

Forms 003/004	Form 408
Time Period Varies: measured on the day and week of the year the reporter's annual maximum service occurs.	Time Period Fixed: measured at end of reporter's fiscal year.
Maximum Service Fleet Includes only vehicles in operation to meet annual maximum needs. Excludes	Vehicles in Total Fleet Includes all vehicles held by a reporter at fiscal year end,

standby or spare vehicles, out-of-service vehicles, and vehicles in or awaiting maintenance.

Total Active Service Fleet
Equals the maximum service fleet plus spares, out-of-service vehicles, and vehicles in or awaiting maintenance. Excludes vehicles being held for sale, emergency contingency use,[1] etc.

including those in storage, emergency contingency,[1] awaiting sale, etc.

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

Volume II References. Section 3.3

INSTRUCTIONS

Group all revenue vehicles according to vehicle type, ownership code, year of manufacture, manufacturer code, model number, fuel type, and seating and standing capacity. Enter the appropriate data in columns b through n for each group.

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

Vehicle Type Code. Using the mnemonic codes in Table 4, enter the appropriate vehicle type code in column c. Group together all entries of the same vehicle type code.

Ownership Code. Using the mnemonic codes in Table 4, enter the appropriate ownership code in column d. If Form 408 is being completed for purchased transportation, ownership code should be reported from the perspective of the contractor.

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

[1] Emergency Contingency Fleet: Includes vehicles in an emergency contingency plan approved by UMTA for setting aside certain revenue vehicles. Usually these vehicles are at least 12 years old, or have 500,000 accumulated miles. They are retired or stored, and are not ordinarily used in regular service.

Manufacturer Code. Using the three-letter manufacturer codes shown in Tables 7 and 8, enter in column f the appropriate vehicle manufacturer code. Use the manufacturer of the vehicle body as the manufacturer. If the manufacturer is not on the list, write "ZZZ" in column f and indicate the line number and manufacturer at the bottom of the page. The manufacturer name should be the current corporation that manufactures the particular model. The only exception is Flxible, which changed ownership several times. All Flxible buses should be identified by the code "FLX" regardless of the current parent company.

Model Number. In column g, enter the complete vehicle model number as used by the vehicle manufacturer to identify the vehicle. For the model numbers of rapid rail cars, use car numbers from the most recent edition of Roster of North American Rapid Transit Cars.

Do not use any spaces, dashes, or other punctuation in the identification of the model number.

Note: Reporting of vehicle model numbers for automobiles and vans, such as those used for demand-response services, is not required.

Number of Active Vehicles in Fleet. In column h, enter the number of vehicles in the year-end fleet that are available to operate in revenue service (including vehicles temporarily out of service for routine maintenance and minor repairs).

Emergency Contingency Vehicles. In column i, enter the number of vehicles that are in an emergency contingency plan approved by UMTA for setting aside certain revenue vehicles. Usually these vehicles are at least 12 years old, or have 500,000 accumulated miles. These revenue vehicles are retired or stored, and are not ordinarily used in regular service.

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

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

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

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

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

Standing Capacity. In column l, enter the number of standing passengers that can be accommodated aboard the vehicle during a normal full load (non-crush) in accordance with established loading policy. Report only standing capacity in column l, excluding seating capacity. Use

manufacturer's rated standing capacity figures. If vehicles do not have any standing capacity, please note on Form 005.

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

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

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

TABLE 7. MANUFACTURERS' CODES FOR REPORTING REVENUE VEHICLE INVENTORIES
(Bus and Demand Response Vehicles)

Airstream Corp.	AIR
AM General Corp.	AMG
American MAN Corp.	MAN
Bluebird Corp.	BBB
Chance Manufacturing Co.	CHA
Chevrolet Motor Division, GMC	CMD
Coach and Equipment Co.	CEQ
Collins Industries, Inc.	COL
Crown Coach Corp.	CRC
Dodge Division, Chrysler Corp.	DTD
Eagle International	EII
Fleetwood Enterprises	FEI
Flxette Corp.	FLT
Flxible Division	FLX
Flyer Industries, Ltd.	FIL
FMC Corp.	FMC
Ford Motor Corp.	FRD
General Motors Corp.	GMC
General Motors of Canada, Ltd.	GML
Gilling Corp.	GIL
Grumman Allied Industries	GAI
Highway Products, Inc.	HPI
Mercedes Benz	MBZ
Motor Coach Industries	MCI
Neoplan, USA	NEO
Plymouth Division, Chrysler Corp.	PLY
Rico Industries	RIC
Saab Scania	SSC
Superior Coach Division, Sheller Globe	SUP
Thomas Built Buses	TBB
Transportation Manufacturing Co.	TMC
Transcoach	TRN
Travco Corp.	TRV
Wayne Manufacturing Co.	WAY

For all other manufacturers, enter "ZZZ" in column f and identify the line number and full name of the manufacturer at the bottom of the page, but leave off "Co," "Inc.," "Corp.," etc.

Example:

ZZZ on line ___ Carpenter Body Works
ZZZ on line ___ International

TABLE 8. MANUFACTURERS' CODES FOR REPORTING REVENUE VEHICLE INVENTORIES
(Rail and Other Vehicles)

AM General Corp.	AMG
American Car and Foundry Co.	ACF
Breda Ferroviaria Custruzione	BFC
Bombardier, Ltd.	BOM
Boeing Vertol Co.	BVC
Budd Co.	BUD
Canadian Vickers, Ltd.	CVL
Flyer Industries	FIL
Hawker Siddeley Canada	HSC
Hitachi	HIT
Highway Products, Inc.	HPI
J.G. Brill	JGB
Kawasaki Heavey Industries	KAW
Marmon-Herrington Co.	MHC
Perley Thomas Car Co.	PTC
Pressed Steel Car Co.	PSC
Pullman-Standard	PST
Rohr Corp.	RHR
Soferval	SOF
Societe Franco-Belge De Material	SFB
Siemens-Duwag	SDU
St. Louis Car Co.	SLC
Sumitomo Corp.	SUM
Tokyu Car Co.	TCC
Westinghouse-Amrail	WAM

For all other manufacturers, enter "ZZZ" in column f and identify the line number and full name of the manufacturer at the bottom of the page, but leave off "Co," "Inc.," "Corp.," etc.

Example:

ZZZ on line ___ General Electric

REFERENCE DOCUMENTS

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

January 1977	Urban Mass Transportation Industry Uniform System of Accounts and Records and Reporting System: Volume I - General Description and Volume II - Uniform System of Accounts and Records.
February 1978	Circular 2710.1 "Sampling Procedures for Obtaining Fixed Route Bus Operating Data Required Under the Section 15 Reporting System."
February 1978	Circular 2710.2 "Sampling Procedures for Obtaining Demand Responsive Bus System Operating Data Required Under the Section 15 Reporting System."
February 1980	Circular 2710.5 "Section 15 Accounting and Reporting Release #1."
October 1981	Circular 2710.5A "Section 15 Accounting and Reporting Release #2."
January 1983	Implementation of the Federal Public Transportation Act of 1982. (48 FR 3300)
May 1985	Circular 2710.4 "Revenue Based Sampling Procedures for Obtaining Fixed Route Bus Operating Data Required Under the Section 15 Reporting System."
May 1985	Letter to Reporters from UMTA. [Section 9 certification]
September 1987	Uniform System of Accounts and Records and Reporting System; Clarification of Procedures for Addressing Noncompliance with Reporting Requirements; Final Rule (52 FR 36182) (49 CFR Part 630)
September 1987	Circular 9030.1A, "Section 9 Formula Grant Application Instructions."

VII. REFERENCE DOCUMENTS