

The Financial Module contains five forms:

1. Sources of Funds — Funds Expended and Funds Earned form (F-10)
2. Uses of Capital form (F-20)
3. Operating Expenses form (F-30)
4. Operating Expenses Summary form (F-40)
5. Operators' Wages form (F-50).

All data are reported using accrual accounting principles.

### **Sources of Funds — Funds Expended and Funds Earned form (F-10)**

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The objectives of the Sources of Funds — Funds Expended and Funds Earned form (F-10) are to:

- Identify the origin and amount of capital and operating funds that transit agencies receive from Federal, state and local governments and from their own (directly generated) sources; and
- Determine the amounts of these funds that transit agencies use to pay for capital projects and operating expenses.

The data are reported system wide, except for passenger fares, which are reported by mode and type of service (TOS).

This form is required for all transit agencies.

### **Uses of Capital form (F-20)**

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The Uses of Capital form (F-20) identifies the funds expended for capital projects by type of project, and by project need as either an improvement for existing transit services or for expansion of transit services. The required data for uses of capital funds are reported on one form by mode and type of service (TOS).

This form is required for all transit agencies.

### **Operating Expenses form (F-30)**

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The Operating Expenses form (F-30) identifies total operating expenses by object class and function. The required data use standard expense object classes (line items) detailed by function (activity performed), as specified in the Uniform System of Accounts (USOA).

Transit agencies complete, by mode, separate forms for directly operated (DO) and purchased transportation (PT) services.

This form is required for all transit agencies.

### **Operating Expenses Summary form (F-40)**

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The Operating Expenses Summary form (F-40) is a system wide summary of the operating expenses reported, by mode and type of service (TOS), on the Operating Expenses form (F-30). The operating expenses are summarized by function and expense object class. The summarized data also includes reconciling items to handle items where accounting practices vary due to local ordinances and conditions such as depreciation, interest payments and leases.

This form is required for all transit agencies.

### **Operators' Wages form (F-50)**

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The Operators' Wages form (F-50) provides a detailed breakdown of hours worked and wages paid to employees functioning as operators. Required data are categorized by time classifications for operating and non-operating paid work time. The total expenditures on this form equal expense object class 501.01 operators' salaries and wages on the Operating Expenses form (F-30).

This form is required for all transit agencies that directly operate a mode, except demand response (DR) or vanpool (VP) modes, with 150 or more revenue vehicles operated in annual maximum service (VOMS).

Transit agencies filing their first NTD Annual report are not required to complete this form.

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Form Name: Sources of Funds--Funds Expended & Funds Earned (F-10) <span style="float: right;"><a href="#">Close Form</a></span>									
a	b	c	d	e					
	Mode	Funds Earned During Period	Funds Expended on Operations	Fund Expended on Capital					
<b>Sources of Directly Generated Funds by Transit Agency - All Transit Agencies</b>									
01	Passenger Fares for Directly Operated Service	XXXX	<input type="text"/>	<input type="text"/>	<input type="text"/>				
02	Total all Directly Operated Modes		<input type="text"/>	<input type="text"/>	<input type="text"/>				
03	Passenger Fares for Purchased Transportation Service	XXXX	<input type="text"/>	<input type="text"/>	<input type="text"/>				
04	Total all Purchased Transportation Modes		<input type="text"/>	<input type="text"/>	<input type="text"/>				
05	Park-and-Ride Parking Revenue		<input type="text"/>	<input type="text"/>	<input type="text"/>				
06	Other Transportation Revenue		<input type="text"/>	<input type="text"/>	<input type="text"/>				
<b>Auxiliary Transportation Funds</b>									
07	Concessions		<input type="text"/>	<input type="text"/>	<input type="text"/>				
08	Advertising revenue		<input type="text"/>	<input type="text"/>	<input type="text"/>				
09	Other		<input type="text"/>	<input type="text"/>	<input type="text"/>				
10	Total Auxiliary Transportation Funds		<input type="text"/>	<input type="text"/>	<input type="text"/>				
<b>Non-Transportation Funds</b>									
11			<input type="text"/>	<input type="text"/>	<input type="text"/>				
12	Total Park-and-Ride, Other Transportation, Auxiliary and Non-Transportation Revenue		<input type="text"/>	<input type="text"/>	<input type="text"/>				
<b>Revenues Accrued through a Purchased Transportation Agreement</b>									
13a	with an NTD reporting agency		<input type="text"/>	<input type="text"/>	<input type="text"/>				
13b	with a non-NTD reporting agency		<input type="text"/>	<input type="text"/>	<input type="text"/>				
14	Bonds and Loans		<input type="text"/>	<input type="text"/>	<input type="text"/>				
<b>Contributed Services</b>									
15	State and local government		<input type="text"/>	<input type="text"/>	<input type="text"/>				
16	Contra account for expenses		<input type="text"/>	<input type="text"/>	<input type="text"/>				
17	Net contributed services		<input type="text"/>	<input type="text"/>	<input type="text"/>				
18	Subsidy from Other Sectors of Operations		<input type="text"/>	<input type="text"/>	<input type="text"/>				
19	Bond and Loan Payments		<input type="text"/>	<input type="text"/>	<input type="text"/>				
		a	b	c	d	e			
				Funds Earned During Period	Funds Expended on Operations	Fund Expended on Capital			
<b>Sources of Directly Generated Funds by Transit Agency - Independent Political Entities</b>									
<b>Funds Dedicated to Transit at their Source</b>									
<b>Dedicated Taxes</b>									
20	Income taxes		<input type="text"/>	<input type="text"/>	<input type="text"/>				
21	Sales taxes		<input type="text"/>	<input type="text"/>	<input type="text"/>				
22	Property taxes		<input type="text"/>	<input type="text"/>	<input type="text"/>				
23	Gasoline taxes		<input type="text"/>	<input type="text"/>	<input type="text"/>				
24	Other taxes		<input type="text"/>	<input type="text"/>	<input type="text"/>				
	Describe other*		<input type="text"/>	<input type="text"/>	<input type="text"/>				
25	Bridge, tunnel and highway tolls		<input type="text"/>	<input type="text"/>	<input type="text"/>				
26	High occupancy / tolls		<input type="text"/>	<input type="text"/>	<input type="text"/>				
27	Other dedicated funds		<input type="text"/>	<input type="text"/>	<input type="text"/>				
28	Total Funds Dedicated to Transit at their Source		<input type="text"/>	<input type="text"/>	<input type="text"/>				
29	Other Directly Generated Funds		<input type="text"/>	<input type="text"/>	<input type="text"/>				
30	Total Directly Generated Funds		<input type="text"/>	<input type="text"/>	<input type="text"/>				
31	Bond and Loan Payments		<input type="text"/>	<input type="text"/>	<input type="text"/>				

a	b	c	d	e
		Funds Earned During Period	Funds Expended on Operations	Fund Expended on Capital
<b>Local Government Sources of Funds</b>				
32	Funds Allocated to Transit out of the General Revenues of the Government Entity			
<b>Funds Dedicated to Transit at their Source</b>				
<b>Dedicated Taxes</b>				
33	Income taxes			
34	Sales taxes			
35	Property taxes			
36	Gasoline taxes			
37	Other taxes			
	Describe other* <input type="text"/>			
38	Bridge, tunnel and highway tolls			
39	High occupancy / tolls			
40	Other dedicated funds			
41	<b>Total Funds Dedicated to Transit at their Source</b>			
42	<b>Other Funds</b>			
	Describe other* <input type="text"/>			
43	<b>Total Local Funds</b>			
44	<b>Bond and Loan Payments</b>			
<b>State Government Sources of Funds</b>				
45	Funds Allocated to Transit out of the General Revenues of the Government Entity			
<b>Funds Dedicated to Transit at their Source</b>				
<b>Dedicated Taxes</b>				
46	Income taxes			
47	Sales taxes			
48	Property taxes			
49	Gasoline taxes			
50	Other taxes			
	Describe other* <input type="text"/>			
51	Bridge, tunnel and highway tolls			
52	High occupancy / tolls			
53	Other dedicated funds			
54	<b>Total Funds Dedicated to Transit at their Source</b>			
55	<b>Other Funds</b>			
	Describe other* <input type="text"/>			
56	<b>Total State Funds</b>			
57	<b>Bond and Loan Payments</b>			

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a		b	c	d	e
Federal Government Sources of Funds			Funds Earned During Period	Funds Expended on Operations	Fund Expended on Capital
<b>Funds Received from FTA</b>					
58	FTA Capital Program funds (§5309)		<input type="text"/>	<input type="text"/>	<input type="text"/>
59	FTA Urbanized Area Formula (UAFF) program (§5307)		<input type="text"/>		
60	§5307 - spent on capital projects				<input type="text"/>
61	§5307 - eligible operating assistance			<input type="text"/>	
62	§5307 - capital assistance spent on operations (including maintenance expenses)			<input type="text"/>	
63	FTA Metropolitan Planning (§5303)		<input type="text"/>	<input type="text"/>	
64	FTA Clean Fuels Program (§5308)		<input type="text"/>	<input type="text"/>	<input type="text"/>
65	FTA Special Needs of Elderly Individuals and Individuals with Disabilities Formula Program (§5310)		<input type="text"/>		
66	§5310 - spent on capital projects				<input type="text"/>
67	§5310 - eligible operating assistance			<input type="text"/>	
68	§5310 - capital assistance spent on operations (including maintenance expenses)			<input type="text"/>	
69	FTA Other Than Urbanized Area (§5311)		<input type="text"/>		
70	§5311 - spent on capital projects				<input type="text"/>
71	§5311 - eligible operating assistance			<input type="text"/>	
72	§5311 - capital assistance spent on operations (including maintenance expenses)			<input type="text"/>	
73	FTA Job Access and Commute Formula Program (§5316)		<input type="text"/>	<input type="text"/>	<input type="text"/>
74	FTA New Freedom Program (§5317)		<input type="text"/>		
75	§5317 - spent on capital projects				<input type="text"/>
76	§5317 - eligible operating assistance			<input type="text"/>	
77	§5317 - capital assistance spent on operations (including maintenance expenses)			<input type="text"/>	
78	FTA Transit in the Park (§5320)		<input type="text"/>	<input type="text"/>	<input type="text"/>
79	Other FTA funds		<input type="text"/>	<input type="text"/>	<input type="text"/>
80	<b>Total FTA Funds</b>		<input type="text"/>	<input type="text"/>	<input type="text"/>
81	Funds Received from other USDOT Grant Programs		<input type="text"/>	<input type="text"/>	<input type="text"/>
82	Other Federal Funds		<input type="text"/>	<input type="text"/>	<input type="text"/>
	Describe other* <input type="text"/>				
83	<b>Total Federal Funds</b>		<input type="text"/>	<input type="text"/>	<input type="text"/>
84	<b>Bond and Loan Payments</b>			<input type="text"/>	<input type="text"/>
			c	d	e
			Funds Earned During Period	Funds Expended on Operations	Fund Expended on Capital
<b>Summary</b>					
85	<b>Total Funds Earned During Period</b>		<input type="text"/>		
86	<b>Total Funds Expended on Operations During Period</b>			<input type="text"/>	
87	<b>Total Funds Expended on Capital During Period</b>				<input type="text"/>
88	<b>Total Bond and Loan Payments</b>			<input type="text"/>	<input type="text"/>

## Sources of Funds — Funds Expended and Funds Earned form (F-10)

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### Overview

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The Sources of Funds — Funds Expended and Funds Earned form (F-10) collects data on the transit agency's sources of funds for transit operations and capital by funding category. The funding categories cover sources generated by the transit agency and from Federal, state and local governments. For each category of funds, the form collects the following data by original revenue source:

- The total amount earned
- The amount expended (applied) for operating expenses (OE)
- The amount expended (applied) for capital expenses.

### Reporting Requirements and Thresholds

All transit agencies must complete this form. The form covers all [modes](#) for [directly operated](#) (DO) and [purchased transportation](#) (PT) services.

### What Has Changed from Prior Year

The form incorporates the following changes:

- Primary Federal funding programs of the Federal Transit Administration are separate line items. Previously, only the § 5309 Capital Program and the § 5307 Urbanized Area Formula Program were captured; other FTA programs were reported under Other FTA funds.
- Revenues accrued through a purchased transportation agreement are separated into sellers with purchased transportation agreements with an NTD reporter and sellers with purchased transportation agreements with a non-NTD reporter. Previously, sellers of service to non-NTD reporters detailed funding by the source of the buyer's funds, e.g., general revenues of a local governmental entity.

### Approach

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This form details, by source, the total funds for transit earned during the year (revenues) and the total funds actually expended (applied) for [capital expenses](#) and [operating expenses](#) (OE) during the year. It follows [accrual accounting](#) principles regarding the recognition of funds earned and expended (applied) during the reporting period.

Capital expenses relate to the purchase of equipment. The equipment has a useful life of more than one year and an acquisition cost threshold consistent with Federal and local government requirements.

Operating expenses (OE) relate to the day-to-day operation of the transit agency. Operating expenses (OE) are classified by activity and the goods and services purchased.

In addition to the accrual accounting principles, there are five additional areas, which have unique NTD Annual reporting requirements:

1. Transit related projects
2. [Purchased transportation \(PT\) services](#)
3. [Bonds](#) and [loans](#)
4. [In-kind services](#)
5. [Pass-through funds](#).



Transit agencies should contact their finance and grants management personnel to obtain the information required to complete this form.

### Accrual Accounting

The guiding principal for completing this form is to report funds in the period that they are earned (or expended), regardless of whether or not receipt of the revenues (or payment) takes place in the same reporting period.

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For the NTD, transit agencies report the amount of funds, by source, from two distinct perspectives:

1. Funds earned
2. Funds expended.

### Funds Earned

Report funds, by source, for the year in which they are earned, regardless of whether or not receipt of revenue takes place in the same reporting period. Under [accrual accounting](#):

- For grants and other funds that are received based on expenses incurred, the funds expended (applied) and the funds earned are the same.
- For revenues earned based on non-cost factors, such as [passenger fares](#), however, the total funds earned are reported, regardless of how they are expended (applied) or carried forward.

Often, there will be a difference in the reporting year between the funds earned and the funds expended (applied). For example, dedicated sales tax revenues earned in one year may be greater than sales tax revenues expended (applied). The net balance of unexpended (unapplied) sales tax revenues may be carried over to fund the [capital](#) or [operating expenses](#) (OE) for the following year.

### Funds Expended (Applied to Operations or Capital)

Report funds, by source, for the year in which they are expended (applied). This is the year in which they result in liabilities for benefits received, regardless of whether or not receipt or expenditure of the funds actually takes place within the reporting period.

Most Federal, state and local grants are earned on a reimbursement basis. Generally, transit agencies will report grant funds only if an expenditure occurs, i.e., when the grant funds are earned. However, with several innovative financing techniques, it is possible that future grant funds can be used to pay back bonds and loans. These are discussed below in the bonds and loans section.

Do not report the total amount of funding in an approved grant application, only the grant funds earned from an incurred expenditure during the period.

Some revenues are earned based on non-cost factors. Examples of these funds include passenger revenues, dedicated taxes, and [bridge, tunnel and highway tolls](#). Report only the portion of these funds that result in liabilities within the period under funds expended.

In reporting funds expended on (applied to) capital, include progress payments. These progress payments are typically for major capital investments accomplished over an extended period of time and at a substantial cost. The project contract will include milestones in the overall plan for project completion. As the milestones are met (progress is made), payments are made to the contractor.

### Relationship of Funds Expended (Applied) to Other NTD Forms

Using these accrual accounting principals and taking into account paybacks on [bonds](#) and [loans](#), this form has key reporting relationships with the following two NTD Annual reporting forms:

1. **Uses of Capital form (F-20)** — The total sources of funds expended (applied to) on capital must equal the total uses of capital reported in the Uses of Capital form (F-20).
2. **Operating Expenses Summary form (F-40)** — The total sources of funds expended on (applied to) operations must equal the total operating expenses reported in the Operating Expenses Summary form (F-40).

### Transit Projects

Since this form covers transit uses, report only those funds that are (or will be) expended on (applied to) the transit agency for transit projects. For example, do not report revenues from dedicated sales taxes that are used to fund highway improvements for mobility projects not related to transit.

### Purchased Transportation

In most cases, the reporting requirements for [purchased transportation](#) (PT) are simple because the [buyer](#) is the [public agency](#) including the purchased transportation (PT) in its report and the [seller](#) is a [private](#) or [non-profit agency](#) that is not

filing a separate NTD Annual report. In this common situation, the public agency reports the funds that it earns and applies to [operations](#) and [capital](#). For capital expenditures, this applies regardless of whether the buyer retains ownership of the capital. The buyer does not report funds that the seller may have expended on (applied to) operations or capital from the seller's own resources.

There are a limited number of cases in which both the buyer and the seller file separate NTD Annual reports. The following principles apply to these limited cases:

- The buyer reports all funds expended on operations (column d). These are from the buyer's sources of funds only; the seller's sources are not included.

There is no double counting of funds when a seller files a separate NTD Annual report.

**Public Agency Sellers** — For public agency sellers, the funds received from the buyer are tracked and accounted for in the sources of funds expended on (applied to) the purchased transportation (PT) in the revenues accrued through a purchased transportation (PT) agreement (directly generated funds, line 13a). If additional expenditures are made by the public agency selling the purchased transportation (PT) service, they are reported in the appropriate [functions](#) and [object classes](#) in the seller's NTD Annual report.

**Private and Non-Profit Sellers** — For private and non-profit sellers, the funds received from the buyer are tracked and accounted for in the sources of funds expended on (applied to) the purchased transportation (PT) in the revenues accrued through a purchased transportation (PT) agreement (directly generated funds, line 13a). If additional expenditures are made by the private or non-profit agency selling the purchased transportation (PT) service, they are reported in the appropriate [functions](#) and [object classes](#) in the seller's NTD Annual report. Any costs incurred by the buyer of service are reported in both the buyer's and seller's report on the Contractual Relationship form (B-30).

- Whether the buyer or the seller reports funds for capital expenditures depends on whether the seller is a private or non-profit or public provider.

**Public Agency Sellers** — For public agency sellers, the seller reports the funds for capital expenditures if the seller is a public transit agency.

**Private and Non-Profit Sellers** — For private and non-profit sellers, the buyer reports all funds for capital expenditures regardless of whether the buyer retains ownership of the capital. These are from the buyer's sources of funds only; the seller's own sources of funds for purchase of equipment or capital projects are not reported to NTD.

- For private or non-profit or public agency providers, in the seller's separate NTD Annual report, the funds earned during the period (column c) equal the funds expended on operations (column d) under the purchased transportation agreement.

### Example 10 — Reporting Funding Sources

**Example:** Coaster Transit Agency (Coaster) has a fleet replacement schedule as part of its capital improvement program. The fleet replacement includes vehicles for Coaster's purchased transportation (PT) contractor, PB Transit Company.

Coaster agrees to buy ten demand response (DR) vehicles for PB Transit Company for FY 2007 at a cost of \$600,000, or \$60,000 each. The vehicles are leased to PB Transit (seller) as part of the purchased transportation (PT) agreement for demand response (DR) service.

Coaster received and accepted only five of the vehicles before fiscal year end (FYE). Coaster uses FTA Urbanized Area Formula Program (UAF) funds and state dedicated gasoline tax funds: 80% Federal funds matched with 20% non-Federal funds.

What should be reported on the Sources of Funds — Funds Expended and Funds Earned form (F-10)?

**Solution:** Report the funding sources Coaster used to purchase the vehicles on the Sources of Funds — Funds Expended and Funds Earned form (F-10) under funds expended on capital:

#### State Sources

State government funds — transit dedicated gasoline tax	(5 * \$60,000 * 20 %)	\$ 60,000	line 49, column e
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#### Federal Government Sources

Urbanized Area Formula Program (UAF) funds	(5 * \$60,000 * 80 %)	\$240,000	line 60, column e
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Report the purchase of the vehicles on the Uses of Capital form (F-20) under Revenue Vehicles for demand response (DR), purchased transportation (PT).

## Bonds and Loans

[Bonds](#) and [loans](#) are financing mechanisms used by transit agencies, usually to raise funds for major capital improvements. The transit agency borrows funds to be paid back at a later time with interest. In reporting bonds and loans, the reporter must consider both the amount borrowed and the payments on principal and interest to pay off the debt.

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In particular FTA has implemented a number of innovative financing techniques that are essentially loans. These are done through programs utilizing certificates of participation and state infrastructure bank accounts where state and local governments advance funds. These instruments may be backed by government issued bonds (state or local) or through FTA formula grants. For more information, refer to the FTA online publication: *Financing Techniques for Public Transit*, FTA Office of Policy Development, Paul L. Marx, TBP-10, February 2000 available for downloading at: [http://www.fta.dot.gov/funding/finance/grants\\_financing\\_3530.html](http://www.fta.dot.gov/funding/finance/grants_financing_3530.html)

For NTD, report the borrowed funds (loans and bonds) and the payoff of the principal and interest.

### Borrowed Funds

Report the proceeds from government agency bonds or for loans issued during the report year as revenues under directly generated funds by transit agency — all transit agencies under funds earned during the period (line 14, column c). The proceeds should be reported as the net funds after the transaction costs (i.e., issuance costs) have been deducted.

#### Example 11 — Reporting Net Funds for Bonds

**Example:** Coaster Transit Agency (Coaster) issues 100 bonds, each with a par value of \$10,000, with a stated interest rate of 4%. Coaster hires Acme, an investment banking firm, to handle the bond offering to the public. Since the prevailing interest rate in the bond market is higher than 4%, the bonds are issued (sell) at a discount and the bond offering yields \$934,000 or an average of \$9,340 per bond. Coaster pays Acme \$29,000 for its services. Coaster does not incur any additional issuance costs.

What should be reported on the Sources of Funds — Funds Expended and Funds Earned form (F-10)?

**Solution:** The net funds from the bond issuance are \$905,000.

Funds received	\$934,000
Issuance costs	\$29,000
Net funds	\$905,000

Report the net funds that the bond issuance yielded on the Sources of Funds — Funds Expended and Funds Earned form (F-10) under funds earned:

#### Sources of Directly Generated Funds by Transit Agency — All Transit Agencies

Bonds and loans	\$ 905,000	line 14, column c
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Report any of the funds expended on (applied to) operations or capital projects during the report year under funds expended on operations (column d) or capital (column e). Report the funds expended in directly generated — all transit agencies for operating and capital based on how the funds will be used.

Report the interest on the borrowed capital through the bond issue or loan as an operating expenditure on the Operating Expenses Summary form (F-40) under reconciling items (expense object class 511 interest expenses). See object class 511 on the Operating Expenses Summary form (F-40). The funds used to pay the interest expenses are from sources other than the lines for bond and loan payments. Interest payments will be reported twice as follows:

- Once under line items other than the bond and loan payments with funds reported under the revenues earned (column c) and the funds expended on operations (column d), and
- Again under the lines for bond and loan payments (lines 19, 31, 44, 57 and 71) for funds expended on operations (column d).

### Principal and Interest Payments

Report the funds used to make payments on principal and interest by the source of the funds. There are lines for reporting the payments using [directly generated](#) — all transit agencies, directly generated — independent political entities, local, state or Federal government funds.

Report the funds used to make principal payments as expended on (applied to) either [operations](#) or [capital](#).

Report the funds used to make interest payments as expended on (applied to) operations.

**Example 12 — Reporting Principal and Interest Payments for Loans**

**Example:** Coaster Transit Agency (Coaster) took out a loan of \$5,000,000 in 2004 to purchase buses. In 2007, it paid \$435,050 in principal payments and \$201,343 in interest payments on the loan using revenues earned from a dedicated sales tax that Coaster levied.

What should be reported on the Sources of Funds — Funds Expended and Funds Earned form (F-10)?

**Solution:** Report the interest paid by Coaster on the Sources of Funds — Funds Expended and Funds Earned form (F-10) under funds expended on operations.

Report the principal paid by Coaster on the Sources of Funds — Funds Expended and Funds Earned form (F-10) under funds expended on capital.

**Sources of Directly Generated Funds by Transit Agency — Independent Political Entities**

Bonds and loan payments	\$ 201,343	line 31, column d
Bonds and loan payments	\$ 435,050	line 31, column e

In the case where a transit agency is part of local or state government, the transit agency must consider the purpose of the [bond](#) or [loan](#) as follows:

- If the bond or loan only can be used for transit purposes, report payments under directly generated funds — all transit agencies. These could be termed dedicated transit bonds and loans.
- If the proceeds from the bond or loan are used for other local or state government programs and projects, report payments under local or state government funds. These often are called general obligation bonds and loans.

**In-Kind Services**

[In-kind services](#) are a type of [contributed service](#) where the transit agency derives a benefit from another entity but is under no obligation to pay for that benefit.

For example, a city government may donate staff to help a transit agency plan and promote a new downtown transit shuttle service. The transit agency is under no obligation to pay for the staff resources.

For NTD, in-kind services are reported as contributed services only if there is no obligation to pay for the services. Typically, in-kind services are used for the local share (some or all) in Federal grants. For these in-kind matches, their monetary value is reported in the appropriate category of state and local sources in this form.

**Pass-Through Funds**

[Pass-through funds](#) are funds that the designated recipient receives from FTA and gives to another transit agency. The funds do not support [directly operated](#) (DO) or [purchased transportation](#) (PT) services provided by the designated recipient.

If your transit agency serves as a designated recipient, report only the funds that relate to your transit services, directly operated (DO) or purchased. Do not report funds that belong to other transit agencies that your transit agency gave them as pass-through funds.

**Detailed Instructions**

The instructions are divided into the four categories of funds.

The funding categories are:

1. Sources of [directly generated funds](#)
  - All transit agencies
  - Independent political entities
2. [Local government](#) sources
3. [State government](#) sources
4. [Federal government](#) sources.

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### Directly Generated Funds by the Transit Agency

Directly generated funds are funds obtained from non-governmental sources. These funds are derived from revenues generated by or donated directly to the transit agency, and by transit agencies that are independent political entities that have the ability to impose taxes.

Report sources of funds earned, sources of funds expended on (applied to) [operations](#) and sources of funds expended on (applied to) [capital](#) during the period, using the revenue categories described below.

#### Passenger Fares

Report [passenger fares](#), by mode, in two categories:

1. Passenger fares for [directly operated](#) (DO) service
2. Passenger fares for [purchased transportation](#) (PT) service.

Internet Reporting generates the appropriate [modes](#) and [types of service](#) (TOS).

Passenger fares are the revenues earned from carrying passengers. They are usually the amounts paid by the rider to use transit services but may also include [special transit fares](#). Special transit fares are fares from contracts to the transit agency in which an agency or organization pays a set amount in return for unlimited transit service for the persons covered by the contract.

Passenger fares may include special programs such as reduced passes or ticket prices for students, the elderly or individuals with disabilities. However, passenger fares should reflect the amount of the fare that the passengers pay on their own behalf.

Passenger fares may be collected in several ways, including:

- Before service is provided (e.g., through the sale of media such as passes, tickets and tokens sold to passengers)
- Directly at the point of service (e.g., farebox, turnstile)
- After the service is provided, (e.g., through weekly or monthly billing).

Passenger fares do not include [subsidies](#) or [passenger fare assistance](#) from other entities, such as governments to provide a reduced fare or free fare. Subsidies are provided to support the general provision of transit service. Passenger fare assistance is targeted to help specific classes of users (e.g., senior citizens, students) and helps to offset the reduced or free fares offered these users. Subsidies and fare assistance are reported in the appropriate state and local government source of funds.

For ferryboat (FB) and vanpool (VP) modes, the following rules apply:

#### **Ferryboat**

For ferryboat (FB) services, passenger fares are determined from three categories:

1. Walk-on pedestrians and bicyclists
2. Non-public transit vehicles (e.g., private automobiles and commercial trucks)
3. Public transportation vehicles (e.g., buses (MB) and vanpools (VP) using a ferryboat (FB) for part of their trip).

For walk-on pedestrians and bicyclists, passenger fares are counted for each person using the fee charged per person; do not count any additional ferriage fees for transporting the bicycle. For non-public transit vehicles and public transit vehicles, passenger fares are counted for each occupant of the vehicle including the driver, and must be separate from any vehicle [ferriage fees](#).

For example, if the ferriage fee is \$20 for the vehicle and its driver, the passenger fare for the driver should be the passenger fare / fee charged for pedestrians and deducted from the ferriage revenues reported under Other transportation revenues (line 06). Similarly, if there are additional passengers in the vehicles, there must be a reasonable allocation of the ferriage fees to passenger fares if there is an additional charge for vehicle occupants besides the driver.

#### **Vanpool**

For publicly sponsored vanpool (VP) services, [passenger fares](#) have unique provisions. For these services passenger fares include all the fees paid by the riders, which may include fuel costs and tolls.

### **Passenger Fares for Directly Operated Service**

Transit agencies may have to allocate fares to [modes](#) since they do not distinguish fare revenues by mode. This is frequently the case when:

- There is a fixed fare for the initial segment of a multi-mode trip and the transfer charge is minimal
- A large portion of passengers use prepaid fare media that is accepted on all modes
- Many or most passengers use multiple modes
- The route structure encourages (or forces) transfers.

In these cases, transit agencies should allocate fare revenues to each mode based on a reasonable allocation methodology, which can be locally determined. Transit agencies may use one of the following methodologies to allocate fare revenues by mode or may develop another methodology:

- Allocation by [unlinked passenger trips](#) (UPT): Fare revenues are allocated to modes based on the proportion of annual unlinked trips by mode to the total annual unlinked trips across modes.  
For example, if 75 percent of unlinked trips are on bus (MB) and 25 percent are on light rail (LR), then fare revenues would be allocated to bus (MB) and light rail (rail) using the same 75/25 percent split.
- Allocation by [passenger miles](#) (PM): Fare revenues are allocated to modes based on the proportion of annual passenger miles by mode to the total passenger miles across modes.  
For example, if 60 percent of passenger miles are on bus (MB) and 40 percent are on light rail (LR), then fare revenues would be allocated to bus (MB) and light rail (rail) using the same 60/40 split. This approach may be more reasonable than allocation on the basis of unlinked trips if most passengers use both modes.
- Allocation by [operating expenses](#) (OE): Fare revenues are allocated to modes based on the proportion of annual operating expense by mode to the total operating expense.  
For example, if 65 percent of operating expense is for bus (MB) and 35 percent are for light rail (LR), then fare revenues would be allocated to bus (MB) and light rail (rail) using the same 65/35 split. This approach may be more valid than allocation on the basis of unlinked trips or passenger miles (PM) if most passengers use both modes.

Internet Reporting automatically calculates the total passenger fares for [directly operated](#) (DO) service earned during the period for all modes.

Report the total passenger fares for directly operated (DO) transit service that were expended on operations and expended on capital during the year.

### **Passenger Fares for Purchased Transportation Service**

Only the [buyer](#) of [purchased transportation](#) (PT) service reports [purchased transportation \(PT\) fare revenues](#). [Sellers](#) of purchased transportation (PT) filing their own report will report passenger fares as [directly operated](#) (DO).

Purchased transportation (PT) fare revenues are the fares derived from the transit services provided under the purchased transportation (PT) agreement. The purchased transportation (PT) fares often involve the buyer and the seller since they may be:

- Sold by the buyer or seller
- Collected by the buyer or seller
- Retained by the seller or returned to the buyer.

Internet Reporting automatically calculates the total purchased transportation (PT) fare revenues earned during the period by [mode](#) from data entered in the Contractual Relationship form (B-30) and enters these totals on the Sources of Funds — Funds Expended and Funds Earned form (F-10). It also calculates the total for all modes.

Report the total amount of purchased transportation (PT) fares expended on [operations](#) and expended on [capital](#). Many transit agencies apply the total purchased transportation (PT) fare revenues to funds expended on operations. Other transit agencies split the total fare revenues between operations and capital.

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### **Park-and-Ride Parking Revenue**

[Park-and-ride parking revenue](#) is the parking fees paid by passengers who drive to park-and-ride facilities to use transit service. It includes parking revenues for both directly operated (DO) and purchased transportation (PT) services.

 Report park-and-ride parking revenue only in column c.

### **Other Transportation Revenues**

This category is for miscellaneous sources of non-public transportation revenue and is infrequently used by transit agencies. [Other transportation revenues](#) include [school bus service revenues](#), [charter service revenues](#) and [freight tariffs](#).

Report other transportation revenues only in column c.

### **Auxiliary Transportation Revenues**

[Auxiliary transportation revenues](#) are earned from activities closely related to the provision of transit service. The revenues are generated from the by-products of the transit service such as advertisements on-board vehicles, concessions stands in station areas; fees paid for transit ID cards, or fines paid for fare evasion.

 Report auxiliary transportation revenues using the following categories:

- Concessions ([station concessions](#) and [vehicle concessions](#))
- [Advertising revenues](#)
- [Other auxiliary transportation revenues](#), including ID card fees (seniors, persons with disabilities, employees), fare evasion and park-and-ride lot fines, and automotive vehicle ferrage.

 Report auxiliary transportation revenues only in column c for the three categories. Internet Reporting automatically totals the categories.

### **Non-Transportation Funds**

Report other funds earned through activities not associated with the provision of transit service as [non-transportation funds](#).

Non-transportation funds include:

- Investment earnings
- Other non-transportation sources, including:
  - Revenues earned from sales of maintenance services on property not owned or used by the transit agency
  - Rentals of [revenue vehicles](#) to other operators
  - Rentals of transit agency buildings and property to other organizations
  - Parking fees generated from parking lots not normally used as park-and-ride locations
  - Donations
  - Grants from private foundations
  - Development fees
  - Rental car fees.

 Report non-transportation funds only in column c.

### **Total Park-and-Ride, Other Transportation, Auxiliary and Non-Transportation Revenues**

Internet Reporting automatically totals the [park-and-ride parking](#), [other transportation](#), [auxiliary transportation](#) and [non-transportation revenues](#).

 Of this total, report the total amount expended on [operations](#) and expended on [capital](#).

### **Revenues Accrued through a Purchased Transportation Agreement**

[Revenues accrued through a purchased transportation \(PT\) agreement](#) only applies to [sellers](#) of purchased transportation (PT) services filing an NTD report. The seller reports the contract revenues earned (payments and accruals) as a result of the purchased transportation (PT) agreement. Revenues accrued through a purchased transportation agreement are differentiated by whether the seller is an NTD reporting agency and both the buyer and seller are filing NTD reports (seller uses line 13a) or whether buyer is a non-NTD reporting agency (seller uses line 13b).

If the seller is a [private](#) or [non-profit provider](#), funds should only be reported for funds earned during the period (column c) and for funds expended on operations (column d) since the [buyer](#) of service reports any capital purchases and funding. If the seller is a [public agency](#), funds also can be reported for funds expended on capital (column e).

### **Bonds and Loans**

Report the borrowed funds from [bonds](#) and [loans](#) as [directly generated sources](#) for revenues earned. The borrowed funds should be reported as the net funds after the transaction costs (i.e., issuance costs) have been deducted. Report the funds expended on operations or capital as described in Borrowed Funds under the Bonds and Loans section above.

Report the payments for the principal and interest on the borrowed bonds and loans on the lines for Bond and Loan Payments as described in Borrowed Funds under the Bonds and Loans section above.

### **Contributed Services**

In-kind services are a type of [contributed services](#) from another entity where there is no obligation to pay for the services.

Report [in-kind services](#) as contributed services only if there is no obligation to pay for the services. If in-kind services are used for the local share in Federal grants, then report their monetary value in the appropriate category of state and local sources; do not report these match funds as contributed services.

### **Subsidy from Other Sectors of Operations**

Occasionally, transit agencies receive [subsidies from other sectors of operations](#) to help cover the cost of transit. Typically, the transit operation is only one part of a larger transportation entity, for example a transportation authority that is responsible for airports, ports, or bridges as well as for public transit.

### **Bond and Loan Payments**

Report the funds used to make payments on principal and interest for funds expended on [operations](#) or [capital](#). The funds are from sources on lines 1 through 18. Report the funds expended on operations or capital as described in Principal and Interest Payments under the Bonds and Loans section above.

Interest payments will be reported twice as described in the Borrowed Funds under the Bonds and Loans section above.

### **Funds Dedicated to Transit at their Source**

Transit agencies may be independent political entities, such as a transit or transportation authority, or transit agencies may be a part of local or state government. Reporting [funds dedicated to transit at their source](#) is based on whose taxation authority has generated the revenues, as described below.

### **Independent Political Entities**

Transit agencies that are organized as independent political subdivisions with their own taxation authority also may earn funds from taxes, tolls and fees that they put into place specifically to generate revenue to support transit programs and projects. These are funds dedicated to transit at their source; they can only be used for transit.

The revenues to the transit agency raised through the taxing authority of the grantor governmental unit are reported in the local and state sections of this form. This situation applies to transit agencies that are a part of local or state government.

There are four categories of funds dedicated to transit at their source:

1. Dedicated taxes
2. [Bridge, tunnel and highway tolls](#)
3. [High occupancy / toll \(HO/T\) lane tolls](#)
4. [Other dedicated funds](#).

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### Dedicated Taxes

If a transit agency is an independent political entity and has the legal authority to impose a dedicated tax, this tax is called a [directly levied tax](#), and is reported under directly generated sources of funds. If the tax is levied by the legal authority of the local or state government for transit use, it is reported under local or state government sources of funds.

For administrative convenience, directly levied taxes may be collected through another governmental entity. For example, a transit agency may use its legal authority to add one percent to the county sales tax for transit uses. The county collects all of the sales tax and distributes the one percent back to the transit agency. The one percent tax is a directly levied sales tax by the transit agency reported as directly generated under funds dedicated to transit at their source.

Report taxes using the following categories:

- Income taxes
- Sales taxes
- Property taxes (include mortgage and property transfer taxes and fees)
- Gasoline taxes
- [Other taxes](#)
  - Payroll taxes
  - Utility taxes
  - Communication taxes (e.g., telephone taxes and fees)
  - Motor vehicle and tire excise taxes
  - Other.

### Bridge, Tunnel and Highway Tolls

Another source of funds raised for transit at their source is from tolls collected on [bridges, tunnels or highways](#). Typically, transit agencies that have the power to impose these taxes are multipurpose transportation agencies that operate and own these facilities. This reporting category does not include tolls collected on high occupancy / toll (HO/T) lanes

### High Occupancy / Toll Lanes

SAFETEA-LU enhances and clarifies provisions governing the use and operation of HOV, in particular the use of HOV facilities by high occupancy / toll (HO/T) vehicles. These are vehicles that are not otherwise exempt to use the HOV facility (e.g., energy efficient vehicles) if the vehicle pays a toll. [HO/T toll lanes](#) allow [single occupancy vehicles](#) (SOVs) to gain access to [high occupancy vehicle](#) (HOV) facilities by paying a toll. If a transit agency has stricter requirements for [high occupancy vehicles \(HOV\) facilities](#) than the prohibition of single occupancy vehicles (SOVs), then those requirements apply to the high occupancy / toll (HO/T) lane.

A state agency with jurisdiction over the operation of a HOV facility must establish occupancy requirements for HOV lanes and for any exemptions. The state agency that chooses to allow exceptions to HOV requirements must certify to the US Secretary of Transportation that they have established a program to monitor, assess, and report on the operation of the facility and the impact of high occupancy / toll vehicles and other low emission and energy efficient vehicles. An adequate enforcement program is also required, and provision made for limiting or discontinuing the exemptions if the facility becomes seriously [degraded](#).

These provisions and clarifications also require that for excess toll revenues, priority consideration is to be given to projects for developing alternatives to single occupancy vehicle travel and for improving highway safety.

For NTD, transit agencies reporting HO/T lanes must provide a copy of the state's certification to the US Secretary of Transportation.

Each segment used as a high occupancy / toll (HO/T) lane must be identified on the Fixed Guideway Segments form (S-20). See also Fixed Guideway Segments form (S-20) for SAFETEA-LU added provisions to the requirements for new HOV lanes and HOT lanes (23 U.S.C. Section 166).

### **Other Dedicated Funds**

If there are other sources of dedicated funds not covered by taxes or bridge, tunnel and highway tolls, report as [other dedicated funds](#). These funds include:

- Vehicle licensing and registration fees
- Communications access fees, surcharges and taxes
- Lottery and casino proceeds
- Sale of property and assets
- Other.

### **Other Directly Generated Funds**

If there are other sources of funds not included in the directly generated sources common to all transit agencies and for independent political entities (lines 20 through 28), report as [other directly generated funds](#).

### **Bond and Loan Payments**

Report the funds used to make payments on principal and interest for funds expended on [operations](#) or [capital](#). The funds are from sources on lines 20 through 28. Report the funds expended on operations or capital as described in Principal and Interest Payments under the Bonds and Loans section above.

Report the payments for the principal and interest on the borrowed bonds and loans on the lines for Bond and Loan Payments as described in Borrowed Funds under the Bonds and Loans section above.

### **Local and State Government Sources**

This section covers financial assistance from local and state governments. Report the sources from [state government funds](#) and from [local government funds](#). These funds assist with paying the operating and capital costs of providing transit services and include:

- [Operating assistance](#)
  - General operating assistance to support service for all classes of passengers
  - Fare assistance to meet the difference between full adult fares and special reduced fares for persons with disabilities, senior citizens, students and other special reduced fare riders
  - Re-imbursements of payments for taxes, interest, snow removal, maintenance and security costs
  - Special demonstration project assistance.
- [Capital assistance](#).

Sources of local and state government funds use the same categories for reporting:

- [Funds allocated to transit out of general revenues of the government entity](#). These funds are often part of the government's annual budgeting process from general revenues rather than dedicated funds for transit.
- [Funds dedicated to transit at their source](#). These are funds from state taxes, tolls and fees; bridge, tunnel and highway tolls, [bonds](#) and [loans](#), and other sources that are put into place specifically to generate revenue to support transit programs and projects.
- [Other funds](#).

### **Funds Allocated to Transit Out of General Revenues of the Government Entity**

The funds in this category come from general government revenues and are derived from revenues that are designated only for transit use. As general revenues, funding for transit annually competes for funding with other government programs such as police, fire and education. Although they compete for funding, many transit agencies receive most of their state and local government funds in this category.

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### Funds Dedicated to Transit at their Source

Funds dedicated to transit at their source is the same category as described under directly generated funds (see discussion above). The same four categories of dedicated funds are used:

1. Dedicated taxes
2. [Bridge, tunnel and highway tolls](#)
3. [High occupancy / toll \(HO/T\) lane tolls](#)
4. [Other dedicated funds](#).

The key principal in reporting dedicated transit funds is to determine the entity that has the legal authority to impose taxes or other dedicated fund sources. Report the funds as:

- Directly generated sources of funds if the transit agency has the legal authority
- Local government sources of funds if the local government has the legal authority
- State government sources of funds if the state government has the legal authority.

### Other Funds

Report under [other funds](#) for any state government or any local government funding sources that are not dedicated to transit at their source or are not included in the budgeting process of general revenue funds.

These funds include:

- Vehicle licensing and registration fees
- Communications access fees, surcharges, taxes
- Lottery and casino proceeds
- Sale of property and assets
- Refund of sales tax on fuel
- Other.

Report reimbursements and refunds such as sales tax on fuel in the original source of revenues used to pay for the expense. If unknown, then report under other funds.

### Bond and Loan Payments

Report the funds used to make payments on principal and interest for funds expended on [operations](#) or [capital](#). The funds are from sources on lines 32 through 43 for local governments, and from lines 45 through 56 for state governments. Report the funds expended on operations or capital as described in Principal and Interest Payments under the Bonds and Loans section above.

Report the payments for the principal and interest on the borrowed bonds and loans on the lines for Bond and Loan Payments as described in Borrowed Funds under the Bonds and Loans section above.

### Federal Government Sources

This section covers payments or accruals from the Federal government. Report the funding sources using the following categories:

- Funds received from [Federal Transit Administration \(FTA\) grant programs](#)
- Funds received from [other U.S. Department of Transportation \(USDOT\) grant programs](#)
- [Other Federal funds](#).

The transit agency needs to consider the following:

- Transit agencies should refer to their grant applications and grants management personnel to determine the correct source of funds for reporting.

- Transit agencies should report Federal funds based on the program (Federal agency) administering the funding. This is particularly important for programs that transfer funding to FTA (see FTA Urbanized Area Formula Program (UAF) and flexible funding below).
- For FTA formula programs, transit agencies may use capital funds for eligible operating expenses, such as [preventive maintenance costs](#). For the National Transit Database (NTD), report the operating expenses accrued as operating expenses on the Operating Expenses form (F-30) regardless of grant eligibility for capital assistance, and report the funds expended (applied) under funds expended on operations on the Sources of Funds—Expended and Earned form (F-10). The formula programs are:
  - [FTA Urbanized Area Formula Program](#) (UAF) (Section 5307)
  - [FTA Special Needs of Elderly Individuals and Individuals with Disabilities Formula Program](#) (Section 5310)
  - [FTA Other Than Urbanized Area Formula Program](#) (Section 5311)
  - [FTA New Freedom Program](#) (Section 5317).

### Funds Received from FTA

There are ten categories of funds received from FTA:

1. [FTA Capital Program](#) (Section 5309) funds
2. [FTA Urbanized Area Formula Program](#) (Section 5307) (UAF) funds
3. [FTA Metropolitan Planning](#) (Section 5303) funds
4. [FTA Clean Fuels Program](#) (Section 5308) funds
5. [FTA Special Needs of Elderly Individuals and Individuals with Disabilities Formula Program](#) (Section 5310) funds
6. [FTA Other Than Urbanized Area Formula Program](#) (Section 5311) funds
7. [FTA Job Access and Commute Formula Program](#) (Section 5316) funds
8. [FTA New Freedom Program](#) (5317) funds
9. [FTA Alternative Transportation in Parks and Public Lands](#) (5320) funds
10. [Other FTA funds](#).

### FTA Capital Program

The [FTA Capital Program](#) (Section 5309) is a discretionary program that provides [capital assistance](#) for three primary types of projects:

1. New and replacement buses and facilities
2. Modernization of existing [fixed guideway](#) (FG) systems
3. New fixed guideway (FG) systems.

Capital expenses are for property having a useful life of more than one year and an acquisition cost that meets Federal requirements of at least \$5,000 or meets requirements set by the government unit for its financial statements if this value is less than \$5,000.

### FTA Urbanized Area Formula Program

The [FTA Urbanized Area Formula Program](#) (UAF) (Section 5307) is a formula program for:

- Capital projects
- Planning
- [Operating assistance](#) in urbanized areas (UZAs) with population less than 200,000, and
- Capitalized operating assistance (e.g., preventive maintenance using FTA Urbanized Area Formula Program (UAF) capital funds).

FTA Urbanized Area Formula Program (UAF) funds include [flexible funding programs](#). Several programs of the Federal Highway Administration (FHWA) of the U.S. Department of Transportation (USDOT) allow transfer of funds to the FTA Urbanized Area Formula Program (UAF), under the flexible funding provision, for transit projects:

- [Surface Transportation Program](#) (STP)

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- [Congestion Mitigation and Air Quality Improvement Program](#) (CMAQ)
- [National Highway System](#) (NHS).

When the flexible fund programs from the Federal Highway Administration (FHWA) are administered by FTA under the Urbanized Area Formula Program (UAF) transit agencies should report the funds under the FTA Urbanized Area Formula Program (UAF). For example, a transit agency may receive Federal Highway Administration Congestion Mitigation Air Quality (FHWA / CMAQ) funding through the FTA Urbanized Area Formula Program (UAF). The Federal Highway Administration Congestion Mitigation Air Quality (FHWA / CMAQ) funding should be reported as FTA Urbanized Area Formula Program (UAF) funds, not under other U.S. Department of Transportation (USDOT) grant programs.

In most cases, the funding reporting is straightforward. However, first refer to your grant agreements to determine the appropriate category to use.

### FTA Metropolitan Planning

The [FTA Metropolitan Planning Program](#) (Section 5303) supports the cooperative, continuous and comprehensive planning program for making transportation investment decisions in urbanized areas (UZA). These funds are allocated to the Metropolitan Planning Organizations which are designated by local elected officials as being responsible for carrying out the urban transportation and other planning process, including short and long-range transportation plans that prioritized projects for implementation.

### FTA Clean Fuels Program

The [FTA Clean Fuels Program](#) (Section 5308) is a formula program that supports the use of alternative fuels. Projects are eligible in air quality maintenance or nonattainment areas for ozone or carbon monoxide, for both for urbanized and other than urbanized areas.

The program assists transit systems in purchasing low emission buses and related equipment, constructing alternative fuel fueling facilities, modifying existing garage facilities to accommodate clean fuel vehicles and assisting in the utilization of biodiesel fuel.

Funds may be used for the purchase or lease of clean fuel buses, the construction of clean fuel electrical recharging facilities, improvement to existing facilities to accommodate clean fuel buses, and the re-powering and retrofit or rebuild of pre-1993 engines if before a mid-life rebuild.

### FTA Special Needs of Elderly Individuals and Individuals with Disabilities Formula

The [FTA Special Needs of Elderly Individuals and Individuals with Disabilities Formula Program](#) (Section 5310) is a formula program that provides capital assistance to state and local governments and private non-profit groups in meeting the transportation needs of elderly individuals and individuals with disabilities. The State (or State-designated agency) administers the section 5310 program.)

States may allocate funds to private non-profit organizations and to public agencies if they are designated to provide coordinated service. SAFETEA-LU increases coordination requirements by requiring that, beginning in FY 2007, projects be on a locally-developed human service transportation coordination plan. That planning process includes representatives of public, private, and non-profit transportation and human services providers and the public.

A seven State pilot program for FY 2006-2009 has been established to determine whether expanding eligibility to operating assistance would improve services to elderly individuals and individuals with disabilities. In the pilot, up to 33% of a participating State's apportioned Section 5310 funds may be used for operating expenses.

§ 5310 funds may be transferred to and administered through the § 5311 program.

### FTA Other Than Urbanized Area Formula Program

The [FTA Other Than Urbanized Area Formula Program](#) (Section 5311) is a formula program for rural transportation for:

- Capital projects
- Planning
- Operating assistance in other than urbanized areas (non-UZAs) with population less than 50,000.

Federal operating and capital assistance under § 5311 includes any § 5310, § 5307, § 5316 or § 5317 funds transferred to the program or flexible highway funds transferred to the program and administered through the § 5311 program.

**FTA Job Access and Reverse Commute Formula Program**

The [FTA Other Than Urbanized Area Formula Program](#) (Section 5316) is a formula program to States and designated recipients to support the development and maintenance of job access projects designed to transport welfare recipients and eligible low-income individuals to and from jobs and activities related to their employment, and for reverse commute projects designed to transport residents of UZAs and other than urbanized to suburban employment opportunities.

§ 5316 funds may be transferred to and administered through the § 5311 program.

**FTA New Freedom Program**

The [FTA New Freedom Program](#) (Section 5317) is a formula program for new public transportation services and public transportation alternatives beyond those required by the Americans with Disabilities Act (ADA) that assist individuals with disabilities with transportation, including transportation to and from jobs and employment support services. Projects must be included in locally-developed human service transportation coordinated plan beginning in FY 2007. Funds may be used for:

- Capital projects
- Operating assistance
- Planning

§ 5317 funds may be transferred to and administered through the § 5311 program.

**FTA Alternative Transportation in Parks and Public Lands Program**

The [FTA Alternative Transportation in Parks and Public Lands Program](#) (Section 5320) is a program for preserving our parklands and enhancing visitor enjoyment. The program is administered jointly by FTA, US Department of Interior (DOI) and the US Department of Agriculture Forest Service (USFS). Projects include capital and planning.

**Other FTA Funds**

Any FTA funds not described above are reported as Other FTA funds. These funds include:

- [FTA Research, Development, Demonstration and Training Projects](#) (Section 5312)
- [Interstate Transfer Program](#).

Other FTA funds reported should be described using the **Other FTA Funds — Describe** field.

The following exhibit shows eligibility for FTA Funding Programs:

<b>Exhibit 9 – Funding Categories and their Uses</b>				
<b>FTA Program / Section</b>	<b>Capital</b>	<b>Planning</b>	<b>Operations</b>	<b>Operations-Preventive and Associated Cap Maintenance</b>
FTA Metropolitan Planning § 5303		Y		
FTA Urbanized Area Formula Program § 5307	Y	Y	Y	Y
FTA Clean Fuels Program § 5308 (§ 5307 rules apply)	Y	Y	Y	Y
FTA Capital Program § 5309	Y	Y		
FTA Special Needs of Elderly Individuals and Individuals with Disabilities Formula Program § 5310	Y		Pilot Program	
FTA Other Than Urbanized Area Formula Program § 5311	Y	Y	Y	Y
FTA Job Access and Commute Formula Program § 5316	Y	Y	Y	
FTA New Freedom Program § 5317	Y	Y	Y	
FTA Alternative Transportation in Parks and Public Lands § 5320	Y	Y		

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### Funds Received from Other USDOT Grant Programs

Report funding through Other U.S. Department of Transportation (USDOT) Programs, where funds were not transferred to FTA, as funds received from [other U.S. Department of Transportation \(USDOT\) grant programs](#). This includes funds from the Federal Railroad Administration (including AMTRAK) that occurs for commuter rail operations.

### Other Federal Funds

Report funding from the Federal government other than through U.S. Department of Transportation (USDOT) programs as Other Federal Funds. These include Federal Emergency Management Agency (FEMA), Housing and Urban Development Programs and Department of Justice Programs (e.g., JOBS).

Other Federal funds should be described using the **Other Federal Funds — Describe** field.

### Bond and Loan Payments

Report the funds used to make payments on principal and interest for funds expended on operations or capital. The funds are from sources on lines 58 through 68. Report the funds expended on operations or capital as described in Principal and Interest Payments under the Bonds and Loans section above.

Report the payments for the principal and interest on the borrowed bonds and loans on the lines for Bond and Loan Payments as described in Borrowed Funds under the Bonds and Loans section above.

### Summary

NTD Internet Reporting automatically calculates the totals from all sources — directly generated, Federal, state and local sources. The totals include:

- Total funds earned during the period
- [Funds expended](#) on (applied to) [operations](#) during the period
- Funds expended on (applied to) [capital](#) during the period
- Total [bond](#) and [loan](#) payments.

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## Line by Line Instructions

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### Completing the Funds Expended and Funds Earned form (F-10)

Complete one form. The form covers all [modes](#) for [directly operated](#) (DO) and [purchased transportation](#) (PT) services.

**Form Level Help:** Click on the **Help** tab at the top of the screen for form level help. A form note can be attached to any form. Use the **Add Form Note** link for relevant information to a specific field, to the entire form or to multiple forms. Click on the **Add Form Note** link at the top of the screen and enter your note on the **Notes** screen. You can review and / or edit a form note from the **Notes** tab. Do not use the **Form Notes** feature to answer issues generated from this form. From the **Issues** tab use the **Add Comments** link next to the specific issue.

### Saving or Closing the Form

Click on the **Save** button prior to exiting the form and continuing with the report. Click on the **Close** button at the bottom of the screen to close the form without saving.

### Completing the Form

#### Sources of Directly Generated Funds by the Transit Agency — All Transit Agencies

Line 01, column c: Passenger Fares for Directly Operated Service — Funds Earned during Period. By [mode](#), enter the funds earned during the period from carrying passengers for services that were [directly operated](#) (DO) by your transit agency ([passenger fares](#)).

Line 02: Total All Directly Operated Modes

- Column c: Funds Earned during Period. This is an **auto-calculated** field and cannot be edited. This field displays the total of funds earned during the period from [passenger fares](#) for all [directly operated](#) (DO) [modes](#).
- Column d: Funds Expended on Operations. Enter the [passenger fare](#) revenues that were expended on [operations](#) during the period for all [directly operated](#) (DO) [modes](#). For most transit agencies, passenger fare revenues are earned and expended during the current report year, typically on operations. In addition, expenditures may include fare revenues from prior years or may be less than fare revenues earned in column c if they are not needed to cover expenditures.
- Column e: Funds Expended on Capital. Enter the [passenger fares](#) revenues that were expended on [capital](#) during the period for all [directly operated](#) (DO) [modes](#). Most transit agencies do not use passenger fare revenues for capital.

Line 03, column c: Passenger Fares for Purchased Transportation Service — Funds Earned during Period. This field is **auto-calculated** with data from the Contractual Relationship form (B-30) and cannot be edited. By [mode](#), this field displays the [passenger fares](#) earned during the period from [purchased transportation](#) (PT) services.

Line 04: Total All Purchased Transportation Modes

- Column c: Funds Earned During the Period. This is an **auto-calculated** field and cannot be edited. This field displays the total of funds earned during the period from [passenger fares](#) for all [purchased transportation](#) (PT) modes.
- Column d: Funds Expended on Operations. Enter the [purchased transportation \(PT\) fares](#) expended on [operations](#) during the period. Many transit agencies apply the total purchased transportation (PT) fare revenues to funds expended on operations. Other transit agencies split the total fare revenues between operations and [capital](#).
- Column e: Funds Expended on Capital. Enter the [purchased transportation \(PT\) fares](#) expended on [capital](#) during the period. Many transit agencies apply the total purchased transportation (PT) fare revenues to funds expended on [operations](#). Other transit agencies split the total fare revenues between operations and capital.

Line 05, column c: Park-and-Ride Parking Revenue — Funds Earned during Period. Enter the parking fees paid by passengers during the period who drive to park-and-ride facilities to use transit service ([park-and-ride parking revenues](#)). Park-and-ride parking revenues include parking revenues for both [directly operated](#) (DO) and [purchased transportation](#) (PT) services. It does not include rental income from surplus land leased to an outside party that may use the land for parking.

Line 06, column c: Other Transportation Revenues — Funds Earned during Period. Enter the revenues earned during the period from [charter services](#), [school bus services](#), and [freight tariffs](#).

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### Auxiliary Transportation Funds

Line 07, column c: Concessions — Funds Earned during Period. Enter the revenues earned during the period from [station concessions](#) and [vehicle concessions](#). These are one type of [auxiliary transportation funds](#).

Line 08, column c: Advertising Revenue — Funds Earned during Period. Enter the revenues earned during the period from [advertising revenues](#). These are one type of [auxiliary transportation funds](#).

Line 09, column c: Other — Funds Earned during Period. Enter the revenues earned during the period from [auxiliary transportation funds](#) other than [station concessions](#), [vehicle concessions](#) and [advertising revenues](#) ([other auxiliary transportation revenues](#)).

Line 10, column c: Total Auxiliary Transportation Funds — Funds Earned during Period. This is an **auto-calculated** field and cannot be edited. This field displays the total [auxiliary transportation funds](#) earned during the period equal to the sum of lines 07 through 09, column c.

Line 11, column c: Non-Transportation Funds — Funds Earned during Period. Enter the revenues earned from activities not associated with the provision of transit services ([non-transportation funds](#)).

Line 12: Total Park-and-Ride Parking, Other Transportation, Auxiliary and Non-Transportation Revenues

- Column c: Funds Earned during Period. This is an **auto-calculated** field and cannot be edited. This field displays the total [park-and-ride parking](#), [other transportation](#), [auxiliary](#) and [non-transportation revenues](#) earned during the period.
- Column d: Funds Expended on Operations. Enter the [park-and-ride parking](#), [other transportation](#), [auxiliary](#) and [non-transportation revenues](#) that were expended on [operations](#) during the period.
- Column e: Funds Expended on Capital. Enter the [park-and-ride parking](#), [other transportation](#), [auxiliary](#) and [non-transportation revenues](#) that were expended on [capital](#) during the period.

Line 13: Revenues Accrued through a Purchased Transportation Agreement

Line 13a: With an NTD reporting agency

- Column c: Funds Earned during Period. Enter the revenues earned from contract payments and accruals (net of fare revenues) for [purchased transportation](#) (PT) services ([revenues accrued through a purchased transportation \(PT\) agreement](#)). This category only applies to [sellers](#) of purchased transportation (PT) services under contract to an NTD Annual reporter and when both agencies are filing an NTD Annual report. The seller reports the contract revenues earned (payments and accruals) as a result of the purchased transportation (PT) agreement. For most transit agencies, this is the sum of net contract expenditures in line 07 on the Contractual Relationship form (B-30).
- Column d: Funds Expended on Operations. Enter the [revenues accrued through a purchased transportation \(PT\) agreement](#) that were expended on [operations](#) during the period. This category only applies to [sellers](#) of [purchased transportation](#) (PT) services under contract to an NTD Annual reporter and when both agencies are filing an NTD Annual report. The seller reports the contract revenues earned (payments and accruals) as a result of the purchased transportation (PT) agreement. If the seller is a [private for profit provider](#) or [non-profit provider](#), funds should only be reported for funds earned during period (column c) and for funds expended on operations (column d) since the [buyer](#) of service reports any capital purchases and funding. If the seller is a [public agency](#), funds also can be reported for funds expended on [capital](#) (column e).
- Column e: Funds Expended on Capital. Enter the [revenues accrued through a purchased transportation \(PT\) agreement](#) that were expended on [capital](#) during the period. This category only applies to [sellers](#) of [purchased transportation](#) (PT) services under contract to an NTD Annual reporter and when both agencies are filing an NTD Annual report. The seller reports the contract revenues earned (payments and accruals) as a result of the purchased transportation (PT) agreement. If the seller is a [private for profit provider](#) or [non-profit provider](#), funds should only be reported for funds earned during period (column c) and for funds expended on [operations](#) (column d) since the [buyer](#) of service reports any capital purchases and funding. If the seller is a [public agency](#), funds also can be reported for funds expended on capital (column e).

Line 13b: With a non-NTD reporting agency

- Column c: Funds Earned during Period. Enter the revenues earned from contract payments and accruals (net of fare revenues) for [purchased transportation](#) (PT) services ([revenues accrued through a purchased transportation \(PT\) agreement](#)). This category only applies to [sellers](#) of purchased transportation (PT) services under contract to a non-NTD Annual reporter. Only the seller is filing an NTD Annual report. The seller reports the contract revenues

earned (payments and accruals) as a result of the purchased transportation (PT) agreement. For most transit agencies, this is the sum of net contract expenditures in line 07 on the Contractual Relationship form (B-30).

- Column d: Funds Expended on Operations. Enter the [revenues accrued through a purchased transportation \(PT\) agreement](#) that were expended on [operations](#) during the period. This category only applies to [sellers](#) of [purchased transportation](#) (PT) services under contract to a non-NTD Annual reporter. Only the seller is filing an NTD Annual report. The seller reports the contract revenues earned (payments and accruals) as a result of the purchased transportation (PT) agreement. If the seller is a [private for profit provider](#) or [non-profit provider](#), funds should only be reported for funds earned during period (column c) and for funds expended on operations (column d) since the [buyer](#) of service reports any capital purchases and funding. If the seller is a [public agency](#), funds also can be reported for funds expended on [capital](#) (column e).
- Column e: Funds Expended on Capital. Enter the [revenues accrued through a purchased transportation \(PT\) agreement](#) that were expended on [capital](#) during the period. This category only applies to [sellers](#) of [purchased transportation](#) (PT) services under contract to a non-NTD Annual reporter. Only the seller is filing an NTD Annual report. The seller reports the contract revenues earned (payments and accruals) as a result of the purchased transportation (PT) agreement. If the seller is a [private for profit provider](#) or [non-profit provider](#), funds should only be reported for funds earned during period (column c) and for funds expended on [operations](#) (column d) since the [buyer](#) of service reports any capital purchases and funding. If the seller is a [public agency](#), funds also can be reported for funds expended on capital (column e).

### Line 14: Bonds and Loans

- Column c: Funds Earned during Period. Enter the amount of bond proceeds and amount of loans earned during the period, i.e., net funds after the transaction costs. All [bond](#) proceeds and [loan](#) amounts are reported as directly generated revenues earned. Enter the amount in the year in which the loan or bond proceeds were obtained. This may not necessarily be the same as the year in which they were expended on [operations](#) or [capital](#).
- Column d: Funds Expended on Operations. Enter the amount of [bond](#) and [loan](#) revenues expended on [operations](#) during the period.
- Column e: Funds Expended on Capital. Enter the net amount of [bond](#) and [loan](#) revenues expended on [capital](#) during the period.

### Contributed Services

#### Line 15: State and Local Government

- Column c: Funds Earned during Period. Enter the estimated value of services during the period received from another entity where there is no obligation to pay ([contributed services](#)). [In-kind](#) services are a form of contributed services. Report in-kind services only if there is no obligation to pay for the services. If in-kind services are used for the local (non-Federal) share in Federal grants, then report their monetary value in the appropriate category of state and local sources; do not report these matching funds as contributed services.
- Column d: Funds Expended on Operations. Enter the amount of [contributed services](#) received during the period that were expended on [operations](#).
- Column e: Funds Expended on Capital. Enter the amount of [contributed services](#) received during the period that were expended on [capital](#).

#### Line 16: Contra Account for Expenses

- Column c: Funds Earned during Period. This is an **auto-calculated** field and cannot be edited. This field displays a negative amount equal to line 15, column c.
- Column d: Funds Expended on Operations. This is an **auto-calculated** field and cannot be edited. This field displays a negative amount equal to line 15, column d.
- Column e: Funds Expended on Capital. This is an **auto-calculated** field and cannot be edited. This field displays a negative amount equal to line 15, column e.

#### Line 17: Net Contributed Services

- Column c: Funds Earned during Period. This is an **auto-calculated** field and cannot be edited. This field displays the net [contributed services](#) or zero.

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- Column d: Funds Expended on Operations. This is an **auto-calculated** field and cannot be edited. This field displays the net [contributed services](#) or zero.
- Column e: Funds Expended on Capital. This is an **auto-calculated** field and cannot be edited. This field displays the net [contributed services](#) or zero.

### Line 18: Subsidy from Other Sectors of Operations

- Column c: Funds Earned during Period. Enter the funds earned during the period from [subsidies from other sectors of operations](#). These funds are used to help cover the cost of providing transit service and include [subsidies](#) from utility rates where the transit agency is a utility company, [subsidies from bridge and tunnel tolls](#) where the transit agency owns and operates the bridges and tunnels, and [subsidies from other sources](#) provided by the same entity that operates the transit agency. This usually occurs with transportation authorities that operate other transportation services (e.g., airports, ports) in addition to transit services.
- Column d: Funds Expended on Operations. Enter the funds expended on [operations](#) during the period received from [subsidies from other sectors of operations](#).
- Column e: Funds Expended on Capital. Enter the funds expended on [operations](#) during the period received from [subsidies from other sectors of operations](#).

### Line 19: Bond and Loan Payments

- Column d: Funds Expended on Operations. Enter the amount of [directly generated funds](#) from sources on lines 01 through 18, column c that were used to pay back principal on [bonds](#) and [loans](#) used for [operations](#) and interest on bonds and loans used for operations and [capital](#).
- Column e: Funds Expended on Capital. Enter the amount of [directly generated funds](#) from sources on lines 01 through 18, column c that were used to pay back principal on [bonds](#) and [loans](#) used for [capital](#).

## Sources of Directly Generated Funds by the Transit Agency — Independent Political Entities

### Funds Dedicated to Transit at their Source

#### Dedicated Taxes

### Line 20: Income Taxes

- Column c: Funds Earned during Period. Enter the revenues generated from income taxes dedicated to transit uses that were earned during the period. These are directly generated [funds dedicated to transit at their source](#). These are [directly levied](#) by the transit agency.
- Column d: Funds Expended on Operations. Enter the revenues generated from income taxes dedicated to transit uses that were expended on [operations](#) during the period. These are directly generated [funds dedicated to transit at their source](#). These are [directly levied](#) by the transit agency.
- Column e: Funds Expended on Capital. Enter the revenues generated from income taxes dedicated to transit uses that were expended on [capital](#) during the period. These are directly generated [funds dedicated to transit at their source](#). These are [directly levied](#) by the transit agency.

### Line 21: Sales Taxes

- Column c: Funds Earned during Period. Enter the revenues generated from sales taxes dedicated to transit uses that were earned during the period. These are directly generated [funds dedicated to transit at their source](#). These are [directly levied](#) by the transit agency.
- Column d: Funds Expended on Operations. Enter the revenues generated from sales taxes dedicated to transit uses that were expended on [operations](#) during the period. These are directly generated [funds dedicated to transit at their source](#). These are [directly levied](#) by the transit agency.
- Column e: Funds Expended on Capital. Enter the revenues generated from sales taxes dedicated to transit uses that were expended on [capital](#) during the period. These are directly generated [funds dedicated to transit at their source](#). These are [directly levied](#) by the transit agency.

### Line 22: Property Taxes

- Column c: Funds Earned during Period. Enter the revenues generated from property taxes dedicated to transit uses that were earned during the period. These are directly generated [funds dedicated to transit at their source](#). These are [directly levied](#) by the transit agency.
- Column d: Funds Expended on Operations. Enter the revenues generated from property taxes dedicated to transit uses that were expended on [operations](#) during the period. These are directly generated [funds dedicated to transit at their source](#). These are [directly levied](#) by the transit agency.
- Column e: Funds Expended on Capital. Enter the revenues generated from property taxes dedicated to transit uses that were expended on [capital](#) during the period. These are directly generated [funds dedicated to transit at their source](#). These are [directly levied](#) by the transit agency.

### Line 23: Gasoline Taxes

- Column c: Funds Earned during Period. Enter the revenues generated from gasoline taxes dedicated to transit uses that were earned during the period. These are directly generated [funds dedicated to transit at their source](#). These are [directly levied](#) by the transit agency.
- Column d: Funds Expended on Operations. Enter the revenues generated from gasoline taxes dedicated to transit uses that were expended on [operations](#) during the period. These are directly generated [funds dedicated to transit at their source](#). These are [directly levied](#) by the transit agency.
- Column e: Funds Expended on Capital. Enter the revenues generated from gasoline taxes dedicated to transit uses that were expended on [capital](#) during the period. These are directly generated [funds dedicated to transit at their source](#). These are [directly levied](#) by the transit agency.

### Line 24: Other Taxes

- Column c: Funds Earned during Period. Enter the revenues generated from [other taxes](#) dedicated to transit uses that were earned during the period. These are directly generated [funds dedicated to transit at their source](#). These are [directly levied](#) by the transit agency. Describe the taxes in the **Other Taxes — Describe Other** field.
- Column d: Funds Expended on Operations. Enter the revenues generated from [other taxes](#) dedicated to transit uses that were expended on [operations](#) during the period. These are directly generated [funds dedicated to transit at their source](#). These are [directly levied](#) by the transit agency. Describe the taxes in the **Other Taxes — Describe Other** field.
- Column e: Funds Expended on Capital. Enter the revenues generated from [other taxes](#) dedicated to transit uses that were expended on [capital](#) during the period. These are directly generated [funds dedicated to transit at their source](#). These are [directly levied](#) by the transit agency. Describe the taxes in the **Other Taxes — Describe Other** field.

### Line 25: Bridge, Tunnel and Highway Tolls

- Column c: Funds Earned during Period. Enter the revenues generated from [bridge, highway or tunnel tolls](#) earned during the period. These are directly generated [funds dedicated to transit at their source](#). These are [directly levied](#) by the transit agency.
- Column d: Funds Expended on Operations. Enter the revenues generated from [bridge, highway or tunnel tolls](#) that were expended on [operations](#) during the period. These are directly generated [funds dedicated to transit at their source](#). These are [directly levied](#) by the transit agency.
- Column e: Funds Expended on Capital. Enter the revenues generated from [bridge, highway or tunnel tolls](#) that were expended on [capital](#) during the period. These are directly generated [funds dedicated to transit at their source](#). These are [directly levied](#) by the transit agency.

### Line 26: High Occupancy / Tolls

- Column c: Funds Earned during Period. Enter the revenues generated from [high occupancy / toll \(HO/T\) lanes](#) earned during the period. These are directly generated [funds dedicated to transit at their source](#). These are [directly levied](#) by the transit agency.
- Column d: Funds Expended on Operations. Enter the revenues generated from [high occupancy / toll \(HO/T\) lanes](#) that were expended on [operations](#) during the period. These are directly generated [funds dedicated to transit at their source](#). These are [directly levied](#) by the transit agency.

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- Column e: Funds Expended on Capital. Enter the revenues generated from [high occupancy / toll \(HO/T\) lanes](#) that were expended on [capital](#) during the period. These are directly generated [funds dedicated to transit at their source](#). These are [directly levied](#) by the transit agency.

### Line 27: Other Dedicated Funds

- Column c: Funds Earned during Period. Enter the revenues generated from any funds other than income, sales, property, gasoline and [other taxes](#); and, [bridges, tunnels and highway tolls](#) dedicated to transit uses that were earned during the period ([other dedicated funds](#)). These are directly generated [funds dedicated to transit at their source](#). These are [directly levied](#) by the transit agency.
- Column d: Funds Expended on Operations. Enter the revenues generated from any funds other than income, sales, property, gasoline and [other taxes](#); and, [bridges, tunnels and highway tolls](#) dedicated to transit uses that were expended on [operations](#) during the period ([other dedicated funds](#)). These are directly generated [funds dedicated to transit at their source](#). These are [directly levied](#) by the transit agency.
- Column e: Funds Expended on Capital. Enter the revenues generated from any funds other than income, sales, property, gasoline and [other taxes](#); and, [bridges, tunnels and highway tolls](#) dedicated to transit uses that were expended on [capital](#) during the period ([other dedicated funds](#)). These are directly generated [funds dedicated to transit at their source](#). These are [directly levied](#) by the transit agency.

### Line 28: Total Funds Dedicated to Transit at their Source

- Column c: Funds Earned during Period. This is an **auto-calculated** field and cannot be edited. This field displays the total directly generated [funds dedicated to transit at their source](#) earned during the period equal to the sum of lines 20 through 27, column c.
- Column d: Funds Expended on Operations. This is an **auto-calculated** field and cannot be edited. This field displays the total local government [funds dedicated to transit at their source](#) that were expended on [operations](#) during the period equal to the sum of lines 20 through 27, column d.
- Column e: Funds Expended on Capital. This is an **auto-calculated** field and cannot be edited. This field displays the total local government [funds dedicated to transit at their source](#) that were expended on [capital](#) during the period equal to the sum of lines 20 through 27, column e.

### Line 29: Other Directly Generated Funds

- Column c: Funds Earned during Period. Enter the revenues generated from any [other directly generated funds](#) not reported on lines 1 through 28 that were earned during the period.
- Column d: Funds Expended on Operations. Enter the revenues generated from any [other directly generated funds](#) not reported on lines 1 through 28 that were expended on [operations](#) during the period.
- Column e: Funds Expended on Capital. Enter the revenues generated from any [other directly generated funds](#) not reported on lines 1 through 28 that were expended on [capital](#) during the period.

### Line 30: Total Directly Generated Funds

- Column c: Funds Earned during Period. This is an **auto-calculated** field and cannot be edited. This field displays the total [directly generated funds](#) earned during the period equal to the sum of lines 02, 04, 12 through 18, 28 and 29, column c.
- Column d: Funds Expended on Operations. This is an **auto-calculated** field and cannot be edited. This field displays the total local funds that were expended on [operations](#) during the period equal to the sum of lines 02, 04, 12 through 18, 28 and 29, column d.
- Column e: Funds Expended on Capital. This is an **auto-calculated** field and cannot be edited. This field displays the total local funds that were expended on [capital](#) during the period equal to the sum of lines 02, 04, 12 through 18, 28 and 29, column e.

### Line 31: Bond and Loan Payments

- Column d: Funds Expended on Operations. Enter the amount of [directly generated funds](#) from sources on lines 20 through 29, column c that were used to pay back principal and interest on [bonds](#) and [loans](#) used for [operations](#) and interest on bonds and loans used for operations and [capital](#).

- Column e: Funds Expended on Capital. Enter the amount of [directly generated funds](#) from sources on lines 20 through 29, column c that were used to pay back principal on [bonds](#) and [loans](#) used for [capital](#).

### Local Government Sources of Funds

Line 32: Funds Allocated to Transit out of the General Revenues of the Government Entity

- Column c: Funds Earned during Period. Enter the funds earned during the period that were [allocated to transit out of the general revenues of the local government](#). These are the funds received from the local government's annual budgeting process.
- Column d: Funds Expended on Operations. Enter the funds expended on [operations](#) during the period that were [allocated to transit out of the general revenues of the local government](#). These are the funds received from the local government's annual budgeting process.
- Column e: Funds Expended on Capital. Enter the funds expended on [capital](#) during the period that were [allocated to transit out of the general revenues of the local government](#). These are the funds received from the local government's annual budgeting process.

### Funds Dedicated to Transit at their Source

#### Dedicated Taxes

Line 33: Income Taxes

- Column c: Funds Earned during Period. Enter the revenues generated from income taxes dedicated to transit uses that were earned during the period. These are local government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds.
- Column d: Funds Expended on Operations. Enter the revenues generated from income taxes dedicated to transit uses that were expended on [operations](#) during the period. These are local government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds.
- Column e: Funds Expended on Capital. Enter the revenues generated from income taxes dedicated to transit uses that were expended on [capital](#) during the period. These are local government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds.

Line 34: Sales Taxes

- Column c: Funds Earned during Period. Enter the revenues generated from sales taxes dedicated to transit uses that were earned during the period. These are local government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds.
- Column d: Funds Expended on Operations. Enter the revenues generated from sales taxes dedicated to transit uses that were expended on [operations](#) during the period. These are local government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds.
- Column e: Funds Expended on Capital. Enter the revenues generated from sales taxes dedicated to transit uses that were expended on [capital](#) during the period. These are local government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds.

Line 35: Property Taxes

- Column c: Funds Earned during Period. Enter the revenues generated from property taxes dedicated to transit uses that were earned during the period. These are local government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds.
- Column d: Funds Expended on Operations. Enter the revenues generated from property taxes dedicated to transit uses that were expended on [operations](#) during the period. These are local government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds.
- Column e: Funds Expended on Capital. Enter the revenues generated from property taxes dedicated to transit uses that were expended on [capital](#) during the period. These are local government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds.

Line 36: Gasoline Taxes

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- Column c: Funds Earned during Period. Enter the revenues generated from gasoline taxes dedicated to transit uses that were earned during the period. These are local government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds.
- Column d: Funds Expended on Operations. Enter the revenues generated from gasoline taxes dedicated to transit uses that were expended on [operations](#) during the period. These are local government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds.
- Column e: Funds Expended on Capital. Enter the revenues generated from gasoline taxes dedicated to transit uses that were expended on [capital](#) during the period. These are local government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds.

### Line 37: Other Taxes

- Column c: Funds Earned during Period. Enter the revenues generated from [other taxes](#) dedicated to transit uses that were earned during the period. These are local government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds. Describe the taxes in the **Other Taxes — Describe Other** field.
- Column d: Funds Expended on Operations. Enter the revenues generated from [other taxes](#) dedicated to transit uses that were expended on [operations](#) during the period. These are local government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds. Describe the taxes in the **Other Taxes — Describe Other** field.
- Column e: Funds Expended on Capital. Enter the revenues generated from [other taxes](#) dedicated to transit uses that were expended on [capital](#) during the period. These are local government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds. Describe the taxes in the **Other Taxes — Describe Other** field.

### Line 38: Bridge, Tunnel and Highway Tolls

- Column c: Funds Earned during Period. Enter the revenues generated from [bridge, highway or tunnel tolls](#) earned during the period. These are local government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds.
- Column d: Funds Expended on Operations. Enter the revenues generated from [bridge, highway or tunnel tolls](#) that were expended on [operations](#) during the period. These are local government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds.
- Column e: Funds Expended on Capital. Enter the revenues generated from [bridge, highway or tunnel tolls](#) that were expended on [capital](#) during the period. These are local government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds.

### Line 39: High Occupancy / Tolls

- Column c: Funds Earned during Period. Enter the revenues generated from [high occupancy / toll \(HO/T\) lanes](#) earned during the period. These are local government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds.
- Column d: Funds Expended on Operations. Enter the revenues generated from [high occupancy / toll \(HO/T\) lanes](#) that were expended on [operations](#) during the period. These are local government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds.
- Column e: Funds Expended on Capital. Enter the revenues generated from [high occupancy / toll \(HO/T\) lanes](#) that were expended on [capital](#) during the period. These are local government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds.

### Line 40: Other Dedicated Funds

- Column c: Funds Earned during Period. Enter the revenues generated from any funds other than income, sales, property, gasoline and [other taxes](#); and, [bridges, tunnels and highway tolls](#) dedicated to transit uses that were earned during the period ([other dedicated funds](#)). These are local government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds.
- Column d: Funds Expended on Operations. Enter the revenues generated from any funds other than income, sales, property, gasoline and [other taxes](#); and, [bridges, tunnels and highway tolls](#) dedicated to transit uses that were expended on [operations](#) during the period ([other dedicated funds](#)). These are local government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds.

- Column e: Funds Expended on Capital. Enter the revenues generated from any funds other than income, sales, property, gasoline and [other taxes](#); and, [bridges, tunnels and highway tolls](#) dedicated to transit uses that were expended on [capital](#) during the period ([other dedicated funds](#)). These are local government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds.

### Line 41: Total Funds Dedicated to Transit at their Source

- Column c: Funds Earned during Period. This is an **auto-calculated** field and cannot be edited. This field displays the total local government [funds dedicated to transit at their source](#) earned during the period equal to the sum of lines 33 through 40, column c.
- Column d: Funds Expended on Operations. This is an **auto-calculated** field and cannot be edited. This field displays the total local government [funds dedicated to transit at their source](#) that were expended on [operations](#) during the period equal to the sum of lines 33 through 40, column d.
- Column e: Funds Expended on Capital. This is an **auto-calculated** field and cannot be edited. This field displays the total local government [funds dedicated to transit at their source](#) that were expended on [capital](#) during the period equal to the sum of lines 33 through 40, column e.

### Line 42: Other Funds

- Column c: Funds Earned during Period. Enter the funds earned during the period from local government sources other than [funds allocated to transit out of the general revenues of the government entity](#) and [funds dedicated to transit at their source \(other funds\)](#). Describe the taxes in the **Other Funds — Describe Other** field.
- Column d: Funds Expended on Operations. Enter the funds that were expended on [operations](#) during the period from local government sources other than [funds allocated to transit out of the general revenues of the government entity](#) and [funds dedicated to transit at their source \(other funds\)](#). Describe the taxes in the **Other Funds — Describe Other** field.
- Column e: Funds Expended on Capital. Enter the funds expended on [capital](#) during the period from local government sources other than [funds allocated to transit out of the general revenues of the government entity](#) and [funds dedicated to transit at their source \(other funds\)](#). Describe the taxes in the **Other Funds — Describe Other** field.

### Line 43: Total Local Funds

- Column c: Funds Earned during Period. This is an **auto-calculated** field and cannot be edited. This field displays the total local funds earned during the period equal to the sum of lines 32, 41 and 42, column c.
- Column d: Funds Expended on Operations. This is an **auto-calculated** field and cannot be edited. This field displays the total local funds that were expended on [operations](#) during the period equal to the sum of lines 32, 41 and 42, column d.
- Column e: Funds Expended on Capital. This is an **auto-calculated** field and cannot be edited. This field displays the total local funds that were expended on [capital](#) during the period equal to the sum of lines 32, 41 and 42, column e.

### Line 44: Bond and Loan Payments

- Column d: Funds Expended on Operations. Enter the amount of local government funds from sources on lines 32 through 43, column c that were used to pay back principal on [bonds](#) and [loans](#) used for [operations](#) and interest on bonds and loans used for operations and [capital](#). If the transit agency is a part of local government (e.g., Department of Transit), report payments under local government only if the bond or loan included more than transit programs and projects, i.e., the local government bond or loan was not issued exclusively for transit use. If the bond or loan was issued exclusively for transit, report payments as directly generated on line 19, column d.
- Column e: Funds Expended on Capital. Enter the amount of local government funds from sources on lines 32 through 43, column c that were used to pay back principal on [bonds](#) and [loans](#) used for [capital](#) projects. If the transit agency is a part of local government (e.g., Department of Transit), report payments under local government only if the bond or loan included more than transit programs and projects, i.e., the local government bond or loan was not issued exclusively for transit use. If the bond or loan was issued exclusively for transit, report payments as directly generated on line 19, column e.

### State Government Sources of Funds

### Line 45: Funds Allocated to Transit out of the General Revenues of the Government Entity

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- Column c: Funds Earned during Period. Enter the funds earned during the period that were [allocated to transit out of the general revenues of the government entity](#). These are the funds received from the state government's annual budgeting process.
- Column d: Funds Expended on Operations. Enter the funds expended on [operations](#) during the period that were [allocated to transit out of the general revenues of the government entity](#). These are the funds received from the state government's annual budgeting process.
- Column e: Funds Expended on Capital. Enter the funds expended on [capital](#) during the period that were [allocated to transit out of the general revenues of the government entity](#). These are the funds received from the state government's annual budgeting process.

### Funds Dedicated to Transit at their Source

#### Dedicated Taxes

##### Line 46: Income Taxes

- Column c: Funds Earned during Period. Enter the revenues generated from income taxes dedicated to transit uses that were earned during the period. These are state government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds.
- Column d: Funds Expended on Operations. Enter the revenues generated from income taxes dedicated to transit uses that were expended on [operations](#) during the period. These are state government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds.
- Column e: Funds Expended on Capital. Enter the revenues generated from income taxes dedicated to transit uses that were expended on [capital](#) during the period. These are state government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds.

##### Line 47: Sales Taxes

- Column c: Funds Earned during Period. Enter the revenues generated from sales taxes dedicated to transit uses that were earned during the period. These are state government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds.
- Column d: Funds Expended on Operations. Enter the revenues generated from sales taxes dedicated to transit uses that were expended on [operations](#) during the period. These are state government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds.
- Column e: Funds Expended on Capital. Enter the revenues generated from sales taxes dedicated to transit uses that were expended on [capital](#) during the period. These are state government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds.

##### Line 48: Property Taxes

- Column c: Funds Earned during Period. Enter the revenues generated from property taxes dedicated to transit uses that were earned during the period. These are state government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds.
- Column d: Funds Expended on Operations. Enter the revenues generated from property taxes dedicated to transit uses that were expended on [operations](#) during the period. These are state government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds.
- Column e: Funds Expended on Capital. Enter the revenues generated from property taxes dedicated to transit uses that were expended on [capital](#) during the period. These are state government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds.

##### Line 49: Gasoline Taxes

- Column c: Funds Earned during Period. Enter the revenues generated from gasoline taxes dedicated to transit uses that were earned during the period. These are state government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds.
- Column d: Funds Expended on Operations. Enter the revenues generated from gasoline taxes dedicated to transit uses that were expended on [operations](#) during the period. These are state government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds.

- Column e: Funds Expended on Capital. Enter the revenues generated from gasoline taxes dedicated to transit uses that were expended on [capital](#) during the period. These are state government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds.

### Line 50: Other Taxes

- Column c: Funds Earned during Period. Enter the revenues generated from [other taxes](#) dedicated to transit uses that were earned during the period. These are state government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds. Describe the taxes in the **Other Taxes — Describe Other** field.
- Column d: Funds Expended on Operations. Enter the revenues generated from [other taxes](#) dedicated to transit uses that were expended on [operations](#) during the period. These are state government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds. Describe the taxes in the **Other Taxes — Describe Other** field.
- Column e: Funds Expended on Capital. Enter the revenues generated from [other taxes](#) dedicated to transit uses that were expended on [capital](#) during the period. These are state government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds. Describe the taxes in the **Other Taxes — Describe Other** field.

### Line 51: Bridge, Tunnel and Highway Tolls

- Column c: Funds Earned during Period. Enter the revenues generated from [bridge, highway or tunnel tolls](#) earned during the period. These are state government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds.
- Column d: Funds Expended on Operations. Enter the revenues generated from [bridge, highway or tunnel tolls](#) that were expended on [operations](#) during the period. These are state government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds.
- Column e: Funds Expended on Capital. Enter the revenues generated from [bridge, highway or tunnel tolls](#) that were expended on [capital](#) during the period. These are state government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds.

### Line 52: High Occupancy / Tolls

- Column c: Funds Earned during Period. Enter the revenues generated from [high occupancy / toll \(HO/T\) lanes](#) earned during the period. These are state government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds.
- Column d: Funds Expended on Operations. Enter the revenues generated from [high occupancy / toll \(HO/T\) lanes](#) that were expended on [operations](#) during the period. These are state government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds.
- Column e: Funds Expended on Capital. Enter the revenues generated from [high occupancy / toll \(HO/T\) lanes](#) that were expended on [capital](#) during the period. These are state government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds.

### Line 53: Other Dedicated Funds

- Column c: Funds Earned during Period. Enter the revenues generated from any funds other than income, sales, property, gasoline and [other taxes](#); and, [bridges, tunnels and highway tolls](#) dedicated to transit uses that were earned during the period ([other dedicated funds](#)). These are state government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds.
- Column d: Funds Expended on Operations. Enter the revenues generated from any funds other than income, sales, property, gasoline and [other taxes](#); and, [bridges, tunnels and highway tolls](#) dedicated to transit uses that were expended on [operations](#) during the period ([other dedicated funds](#)). These are state government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds.
- Column e: Funds Expended on Capital. Enter the revenues generated from any funds other than income, sales, property, gasoline and [other taxes](#); and, [bridges, tunnels and highway tolls](#) dedicated to transit uses that were expended on [capital](#) during the period ([other dedicated funds](#)). These are state government [funds dedicated to transit at their source](#) rather than through an appropriation of general funds.

### Line 54: Total Funds Dedicated to Transit at their Source

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- Column c: Funds Earned during Period. This is an **auto-calculated** field and cannot be edited. This field displays the total state government [funds dedicated to transit at their source](#) earned during the period equal to the sum of lines 46 through 53, column c.
- Column d: Funds Expended on Operations. This is an **auto-calculated** field and cannot be edited. This field displays the total state government [funds dedicated to transit at their source](#) that were expended on [operations](#) during the period equal to the sum of lines 46 through 53, column d.
- Column e: Funds Expended on Capital. This is an **auto-calculated** field and cannot be edited. This field displays the total state government [funds dedicated to transit at their source](#) that were expended on [capital](#) during the period equal to the sum of lines 46 through 53, column e.

### Line 55: Other Funds

- Column c: Funds Earned during Period. Enter the funds earned during the period from state government sources other than [funds allocated to transit out of the general revenues of the government entity](#) and [funds dedicated to transit at their source \(other funds\)](#). Describe the sources in the **Other Funds — Describe Other** field.
- Column d: Funds Expended on Operations. Enter the funds that were expended on [operations](#) during the period from state government sources other than [funds allocated to transit out of the general revenues of the government entity](#) and [funds dedicated to transit at their source \(other funds\)](#). Describe the sources in the **Other Funds — Describe Other** field.
- Column e: Funds Expended on Capital. Enter the funds expended on [capital](#) during the period from state government sources other than [funds allocated to transit out of the general revenues of the government entity](#) and [funds dedicated to transit at their source \(other funds\)](#). Describe the sources in the **Other Funds — Describe Other** field.

### Line 56: Total State Funds

- Column c: Funds Earned during Period. This is an **auto-calculated** field and cannot be edited. This field displays the total state funds earned during the period equal to the sum of lines 45, 54 and 55, column c.
- Column d: Funds Expended on Operations. This is an **auto-calculated** field and cannot be edited. This field displays the total state funds that were expended on [operations](#) during the period equal to the sum of lines 45, 54 and 55, column d.
- Column e: Funds Expended on Capital. This is an **auto-calculated** field and cannot be edited. This field displays the total state funds that were expended on [capital](#) during the period equal to the sum of lines 45, 54 and 55, column e.

### Line 57: Bond and Loan Payments

- Column d: Funds Expended on Operations. Enter the amount of state government funds from sources on lines 44 through 55, column c that were used to pay back principal on [bonds](#) and [loans](#) used for [operations](#) and interest on bonds and loans used for operations and [capital](#). If the transit agency is a part of state government (e.g., Department of Transit), report payments under state government only if the bond or loan included more than transit programs and projects, i.e., the state government bond or loan was not issued exclusively for transit use. If the bond or loan was issued exclusively for transit, report payments as directly generated on line 19, column d.
- Column e: Funds Expended on Capital. Enter the amount of state government funds from sources on lines 45 through 56, column c that were used to pay back principal on [bonds](#) and [loans](#) used for [capital](#) projects. If the transit agency is a part of state government (e.g., Department of Transit), report payments under state government only if the bond or loan included more than transit programs and projects, i.e., the state government bond or loan was not issued exclusively for transit use. If the bond or loan was issued exclusively for transit, report payments as directly generated on line 19, column d.

## Federal Government Sources of Funds

### Line 58: FTA Capital Program Funds (5309)

- Column c: Funds Earned during Period. Enter the funds earned during the period from the [FTA Capital Program \(5309\)](#). Unless your transit agency borrowed against future year grants, this number should be equal to line 58, column e. If your transit agency borrowed funds to help pay for [operations](#) or [capital](#), those funds are reported as a [directly generated](#) source of funds on line 14, column c.

- Column d: Funds Expended on Operations. Enter the funds expended on [operations](#) during the period from the [FTA Capital Program](#) (5309). These items include [capital maintenance expenses](#) (see Operating Expenses form (F-30)). Unless your transit agency borrowed against future year grants, columns d + e should be equal to line 58, column c.
- Column e: Funds Expended on Capital. Enter the funds expended on [capital](#) during the period from the [FTA Capital Program](#) (5309).

### FTA Urbanized Area Formula Program (5307)

Line 59, column c: FTA UAFP Funds. Enter the funds earned during the period from the [FTA Urbanized Area Formula Program](#) (UAF) (5307). Unless your transit agency borrowed against future year grants, this number should be equal to the sum of lines 60, column e and lines 61 and 62, column d. If your transit agency borrowed funds to help pay for [operations](#) or [capital](#), those funds are reported as a directly generated source of funds on line 14, column c.

Line 60, column e: FTA UAFP Funds – Spent on Capital Projects. Enter the funds expended on [capital](#) during the period from the [FTA Urbanized Area Formula Program](#) (UAF) (5307).

Line 61, column d: FTA UAFP Funds – Eligible Operating Assistance. Enter the funds expended on [operations](#) during the period from the [FTA Urbanized Area Formula Program](#) (UAF) (5307) – [operating assistance](#). This applies to transit agencies in urbanized areas (UZAs) with 200,000 or less population according to the 2000 Census.

Line 62, column d: FTA UAFP Funds – Capital Assistance Spent on Operations (Including Maintenance Expenses). Enter the funds expended on [operations](#) during the period from the [FTA Urbanized Area Formula Program](#) (UAF) (5307) – [capital assistance](#). These are formula capital funds eligible for operating expenses (OE) such as [preventive maintenance costs](#).

### Line 63: FTA Metropolitan Planning Funds (5303)

- Column c: Funds Earned during Period. Enter the funds earned during the period from the FTA Metropolitan Planning Program (5303). These are funds allocated to Metropolitan Planning Organizations.
- Column d: Funds Expended on Operations. Enter the funds expended on operations during the period. These are planning activities which are an operations expense under the General Administration function on the Operating Expenses form (F-30). Columns d should be equal to line 63, column c.

### Line 64: FTA Clean Fuels Program Funds (5308)

- Column c: Funds Earned during Period. Enter the funds earned during the period from the [FTA Clean Fuel Program](#) (5308).
- Column d: Funds Expended on Operations. Enter the funds expended on [operations](#) during the period from the [FTA Clean Fuels Program](#) (5308). These items include [capital maintenance expenses](#). Columns d + e should be equal to line 64, column c.
- Column e: Funds Expended on Capital. Enter the funds expended on [capital](#) during the period from the [FTA Clean Fuels Program](#) (5308).

### FTA Special Needs of Elderly Individuals and Individuals with Disabilities Program Funds (5310)

Line 65, column c: Enter the funds earned during the period from the [FTA Special Needs of Elderly Individuals and Individuals with Disabilities Program](#) (5310).

Line 66, column e: [FTA Special Needs of Elderly Individuals and Individuals with Disabilities Program](#) Funds – Spent on Capital Projects. Enter the funds expended on [capital](#) during the period from the [FTA Special Needs of Elderly Individuals and Individuals with Disabilities Program \(5310\)](#).

Line 67, column d: FTA [FTA Special Needs of Elderly Individuals and Individuals with Disabilities Program](#) Funds – Eligible Operating Assistance. Enter the funds expended on [operations](#) during the period from the [FTA Special Needs of Elderly Individuals and Individuals with Disabilities Program \(5310\)](#) – [operating assistance](#).

Line 68, column d: [FTA Special Needs of Elderly Individuals and Individuals with Disabilities Program](#) Funds – Capital Assistance Spent on Operations (Including Maintenance Expenses). Enter the funds expended on [operations](#) during the period from the [FTA Special Needs of Elderly Individuals and Individuals with Disabilities Program \(5310\)](#) – [capital assistance](#). These are formula capital funds eligible for operating expenses (OE) such as [preventive maintenance costs](#).

### FTA Other Than Urbanized Area Program Funds (5311)

Line 69, column c: Enter the funds earned during the period from the FTA Other Than Urbanized Area Program (5311). Unless your transit agency borrowed against future year grants, this number should be equal to the sum of lines 70, column

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e and lines 71 and 72, column d. If your transit agency borrowed funds to help pay for [operations](#) or [capital](#), those funds are reported as a directly generated source of funds on line 14, column c.

Line 70, column e: [FTA Other Than Urbanized Area Program](#) Funds – Spent on Capital Projects. Enter the funds expended on [capital](#) during the period from the [FTA Other Than Urbanized Area Program \(5311\)](#).

Line 71, column d: [FTA Other Than Urbanized Area Program](#) Funds – Eligible Operating Assistance. Enter the funds expended on [operations](#) during the period from the [FTA Other Than Urbanized Area Program \(5311\)](#) – [operating assistance](#).

Line 72, column d: [FTA Other Than Urbanized Area Program](#) Funds – Capital Assistance Spent on Operations (Including Maintenance Expenses). Enter the funds expended on [operations](#) during the period from the [FTA Other Than Urbanized Area Program \(5311\)](#) – [capital assistance](#). These are formula capital funds eligible for operating expenses (OE) such as [preventive maintenance costs](#).

Line 73: FTA Job Access and Reverse Commute Formula Program Funds (5316)

- Column c: Funds Earned during Period. Enter the funds earned during the period from the [FTA Job Access and Reverse Commute Formula Program \(5316\)](#).
- Column d: Funds Expended on Operations. Enter the funds expended on [operations](#) during the period from the [FTA Job Access and Reverse Commute Program \(5316\)](#). These items include [capital maintenance expenses](#). Columns d + e should be equal to line 73, column c.
- Column e: Funds Expended on Capital. Enter the funds expended on [capital](#) during the period from the [FTA Job Access and Reverse Commute Program \(5316\)](#).

### FTA New Freedom Program (5317)

Line 74, column c: Funds Earned during Period. Enter the funds earned during the period from the [FTA New Freedom Program \(UAF\) \(5317\)](#). Unless your transit agency borrowed against future year grants, this number should be equal to the sum of lines 75, column e and lines 76 and 77, column d. If your transit agency borrowed funds to help pay for [operations](#) or [capital](#), those funds are reported as a directly generated source of funds on line 14, column c.

Line 75, column e: FTA New Freedom Funds – Spent on Capital Projects. Enter the funds expended on [capital](#) during the period from the [FTA New Freedom Program \(UAF\) \(5317\)](#).

Line 76, column d: FTA New Freedom Funds – Eligible Operating Assistance. Enter the funds expended on [operations](#) during the period from the [FTA New Freedom Program \(UAF\) \(5317\)](#) – [operating assistance](#).

Line 77, column d: FTA New Freedom Funds – Capital Assistance Spent on Operations (Including Maintenance Expenses). Enter the funds expended on [operations](#) during the period from the [FTA New Freedom Program \(UAF\) \(5317\)](#) – [capital assistance](#). These are formula capital funds eligible for operating expenses (OE) such as [preventive maintenance costs](#).

Line 78: FTA Alternative Transportation in Parks and Public Lands Program Funds (5320)

- Column c: Funds Earned during Period. Enter the funds earned during the period from the [FTA Alternative Transportation in Parks and Public Lands Program \(5320\)](#).
- Column d: Funds Expended on Operations. Enter the funds expended on [operations](#) during the period from the [FTA Alternative Transportation in Parks and Public Lands Program \(5320\)](#). These items include [capital maintenance expenses](#). Columns d + e should be equal to line 73, column c.
- Column e: Funds Expended on Capital. Enter the funds expended on [capital](#) during the period from the [FTA Alternative Transportation in Parks and Public Lands Program \(5320\)](#).

Line 79: Other FTA Program Funds

- Column c: Funds Earned during Period. Enter the funds earned during the period from other FTA programs not detailed above, such as the [FTA Research, Development, Demonstration and Training Projects Program \(5312\)](#) or [Interstate Transfer Program](#).
- Column d: Funds Expended on Operations. Enter the funds expended on [operations](#) during the period other FTA programs not detailed above, such as the [FTA Research, Development, Demonstration and Training Projects Program \(5312\)](#) or [Interstate Transfer Program](#). These items include [capital maintenance expenses](#). Columns d + e should be equal to line 79, column c.

- Column e: Funds Expended on Capital. Enter the funds expended on [capital](#) during the period from other FTA programs not detailed above, such as the [FTA Research, Development, Demonstration and Training Projects Program](#) (5312) or [Interstate Transfer Program](#).

### Line 80: Total FTA Funds

- Column c: Funds Earned during Period. This is an **auto-calculated** field and cannot be edited. This field displays the total funds earned from FTA programs equal to the sum of lines 58 through 79, column c.
- Column d: Funds Expended on Operations. This is an **auto-calculated** field and cannot be edited. This field displays the total funds expended on [operations](#) from FTA programs equal to the sum of lines 58 through 79, column d.
- Column e: Funds Expended on Capital. This is an **auto-calculated** field and cannot be edited. This field displays the total funds expended on [capital](#) from FTA programs equal to the sum of lines 58 through 79, column e.

### Line 81: Funds Received from other USDOT Grant Programs

- Column c: Funds Earned during Period. Enter the funds earned during the period from [other U.S. Department of Transportation \(USDOT\) grant programs](#). Unless your transit agency borrowed against future year grants, this number should be equal to the sum of line 81, columns d and e. If your transit agency borrowed funds to help pay for [operations](#) or [capital](#), those funds are reported as a directly generated source of funds on line 14, column c.
- Column d: Funds Expended on Operations. Enter the funds expended on [operations](#) during the period from [other U.S. Department of Transportation \(USDOT\) grant programs](#).
- Column e: Funds Expended on Capital. Enter the funds expended on [capital](#) during the period from [other U.S. Department of Transportation \(USDOT\) grant programs](#).

### Line 82: Other Federal Funds

- Column c: Funds Earned during Period. Enter the funds earned during the period from other Federal programs ([Other Federal funds](#)). Unless your transit agency borrowed against future year grants, this number should be equal to the sum of line 82, columns d and e. If your transit agency borrowed funds to help pay for [operations](#) or [capital](#), those funds are reported as a directly generated source of funds on line 14, column c. Describe the sources in the **Other Federal Funds — Describe Other** field.
- Column d: Funds Expended on Operations. Enter the funds expended on [operations](#) during the period from ([Other Federal funds](#)).
- Column e: Funds Expended on Capital. Enter the funds expended on [capital](#) during the period from ([Other Federal funds](#)).

### Line 83: Total Federal Funds

- Column c: Funds Earned during Period. This is an **auto-calculated** field and cannot be edited. This field displays the total Federal funds earned during the period equal to the sum of lines 80 through 82, column c.
- Column d: Funds Expended on Operations. This is an **auto-calculated** field and cannot be edited. This field displays the total Federal funds expended on [operations](#) during the period equal to the sum of lines 80 through 82, column d.
- Column e: Funds Expended on Capital. This is an **auto-calculated** field and cannot be edited. This field displays the total Federal funds expended on [capital](#) during the period equal to the sum of lines 80 through 82, column e.

### Line 84: Bond and Loan Payments

- Column d: Funds Expended on Operations. Enter the amount of Federal government funds from sources on lines 59 through 82, column c that were used to pay back principal on [bonds](#) and [loans](#) used for [operations](#) and interest on bonds and loans used for operations and [capital](#).
- Column e: Funds Expended on Capital. Enter the amount of Federal government funds from sources on lines 59 through 82, column c that were used to pay back principal on [bonds](#) and [loans](#) used for [capital](#).

### Summary

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Line 85, column c: Total Funds Earned During Period. This is an **auto-calculated** field and cannot be edited. This field displays the total funds earned during the period equal to the sum of total [directly generated funds](#) (line 30, column c), total local funds (line 43, column c), total state funds (line 56, column c) and total Federal funds (line 83, column c).

Line 86, column d: Total Funds Expended on Operations During Period. This is an **auto-calculated** field and cannot be edited. This field displays the total funds expended on [operations](#) during the period equal to the sum of total [directly generated funds](#) (line 30, column d), total local funds (line 43, column d), total state funds (line 56, column d) and total Federal funds (line 83, column d).

Line 87, column e: Total Funds Expended on Capital During Period. This is an **auto-calculated** field and cannot be edited. This field displays the total funds expended on [capital](#) during the period equal to the sum of total [directly generated funds](#) (line 30, column e), total local funds (line 43, column e), total state funds (line 56, column e) and total Federal funds (line 83, column e).

Line 88: Total Bond and Loan Payments.

- Column d: Funds Expended on Operations. This is an **auto-calculated** field and cannot be edited. This field displays the total [bond](#) and [loan](#) payments for funds expended on [operations](#) equal to the sum of payments made from [directly generated funds](#) (lines 19 and 31, column d), local funds (line 44, column d), state funds (line 57, column d) and Federal funds (line 84, column d).
- Column e: Funds Expended on Capital. This is an **auto-calculated** field and cannot be edited. This field displays the total [bond](#) and [loan](#) payments for funds expended on [capital](#) equal to the sum of payments made from [directly generated funds](#) (lines 19 and 31, column e), local funds (line 44, column e), state funds (line 57, column e) and Federal funds (line 84, column e).

Home e-File Annual Monthly Ridership Safety & Security Notes Issues Reports Communications Sys Admin Help

Form Name: Uses of Capital (F-20) [Add Form Note](#) [Close Form](#)

Form not applicable. Check box and Save form.

**Rehabilitation / Reconstruction / Replacement / Improvement for Existing Service**

	a	b	c	d	e	f	g	h	i	j
Mode Service	Guideway	Passenger Stations	Administrative Buildings	Maintenance Buildings	Revenue Vehicles	Service Vehicles (non-revenue)	Fare Revenue Collection Equipment	Communication and Information Systems	Other	Total
01 Mode Service										
02 Mode Service										
10 <b>Total</b>										

**Expansion of Service**

	a	b	c	d	e	f	g	h	i	j
Mode Service	Guideway	Passenger Stations	Administrative Buildings	Maintenance Buildings	Revenue Vehicles	Service Vehicles (non-revenue)	Fare Revenue Collection Equipment	Communication and Information Systems	Other	Total
01 Mode Service										
02 Mode Service										
10 <b>Total</b>										

**Total of All Uses of Capital**

	a	b	c	d	e	f	g	h	i	j
Mode Service	Guideway	Passenger Stations	Administrative Buildings	Maintenance Buildings	Revenue Vehicles	Service Vehicles (non-revenue)	Fare Revenue Collection Equipment	Communication and Information Systems	Other	Total
01 Mode Service										
02 Mode Service										
10 <b>Total</b>										

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### Uses of Capital form (F-20)

#### Overview

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The Uses of Capital form (F-20) details the amount of funds expended by category of capital asset and by project classification as either an improvement for existing transit services or expansion of service.

#### Reporting Requirements and Thresholds

All transit agencies must complete this form. Complete one form. The form lists each [mode](#) and [type of service](#) (TOS) identified on the Identification form (B-10).

#### What Has Changed from Prior Year

There are no changes for the 2007 report year.

#### Approach

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This form collects [capital expenses](#) by mode and type of service (TOS), and by nine project categories classified as either improvements for existing transit services or expansion for new services.

The project categories are:

- [Guideway](#)
- [Passenger stations](#)
- [Administrative buildings](#)
- [Maintenance buildings](#)
- [Revenue vehicles](#)
- [Service vehicles](#) (non-revenue)
- [Fare revenue collection equipment](#)
- [Communications](#) and [information systems](#)
- [Other](#).

Projects are further classified by whether the capital projects are for:

- Rehabilitation, reconstruction or replacement projects for existing transit services  
or
- Expansion of service resulting in new capital projects.

These two classifications are then summarized into total expenditures by the nine project categories for each mode by type of service (TOS).

Capital expenses are expenses for items of tangible property that have a useful life of more than one year and an acquisition cost threshold consistent with Federal and local requirements. The cost threshold by FTA requirements is at least \$5,000 or a lesser level if used by the agency for its financial statements.

The following discusses five major concepts necessary to complete the Uses of Capital form (F-20):

1. [Accrual accounting](#)
2. Relationship to sources of funds
3. [Capital maintenance expenses](#)
4. [Purchased transportation](#) (PT)
5. Project classification.

## Accrual Accounting

[Capital expenses](#) are reported using the [accrual accounting](#) principle that expenses are reported in the period they are incurred; i.e., the year in which they result in liabilities for benefits received, regardless of whether or not the expenditure is paid during the reporting period.

## Relationship to Sources of Funds

The total capital expenses reported on the Uses of Capital form (F-20) must equal the total funds expended for capital reported on the Sources of Funds — Funds Expended and Funds Earned form (F-10).

## Capital Maintenance Expenses

[Operating expenses](#) (OE) that are paid with capital funds are not reported on this form. The [Uniform System of Accounts](#) (USOA) defines operating expenses (Section 5.2) regardless of grant eligibility for Federal capital assistance. See the Operating Expenses form (F-30) for reporting [capital maintenance expenses](#).

## Purchased Transportation

All capital expenditures of the reporting transit agency for transit are reported, whether the expenditures are used for [directly operated](#) (DO) service or for [purchased transportation](#) (PT) service. Capital expenditures incurred by the purchased transportation (PT) provider are not reported in the [buyer](#)'s report. For the rare cases when a [seller](#) files a separate NTD Annual report the following apply:

- For [private for profit](#) or [private non-profit](#) sellers filing a separate report, do not report capital expenditures.
- For [public agencies](#) that are sellers of service, report capital expenditures.

Contracts for purchased transportation (PT) service are reported to NTD on an annual basis and contractors may vary from year-to-year. Also, capital projects by definition have a useful life of more than one year. Thus, it is unusual that a contractor, unless it is a public agency, would acquire capital equipment solely for use in a particular contract. More often, if equipment is dedicated to purchased transportation (PT) services, it is acquired by the buyer of service and provided to the contractor under the purchased transportation (PT) agreement. Therefore, for NTD, except for public agency sellers, all capital expenditures relating to purchased transportation (PT) services are reported by the buyer, whether the purchased transportation (PT) services are contained within the buyer's NTD Annual report or filed by the seller in a separate NTD Annual report.

## Project Classification

There are three parts to capital project classification necessary for completing this form:

1. Determining the project need as an improvement to existing services or expansion for new service
2. Determining the appropriate [mode](#) and [type of service](#) (TOS)
3. Determining the project category when there are multiple uses for the project.

The following provides the rules that transit agencies should follow. These rules simplify reporting requirements.

### Capital Project Need

Project need is classified into two categories:

1. Improvements relating to existing transit services through [rehabilitation](#), reconstruction or [replacement](#) of capital
2. Capital for expansion of service (e.g., light rail (LR) line extension), implementing new services (e.g., new mode of service) or building a new facility to accommodate planned services.



In classifying a project as an improvement relating to existing transit services or as new capital for expansion of service, transit agencies should refer to the project justification in grant applications and other documents used in their capital projects program.

When a project need is a combination of these two categories, the capital project cost attributed to each category should be reported. An example follows the discussion of these two categories.

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### **Improvements for Existing Transit Services**

Improvements relating to existing transit services are done to extend their useful life or to replace existing equipment and buildings that have become obsolete. Typical projects may be [rehabilitating](#) a bus (MB), doing midlife [overhaul](#) on rail passenger cars, re-roofing a [maintenance facility](#) or [replacing](#) an obsolete garage or vehicles that have reached their useful life. As long as the improvement extends the useful life of the equipment or replaces capital for existing transit services, the project would be reported as an improvement for existing transit services.

### **Expansion of Transit Service**

Expansion of service requires new capital equipment. Expansion of service may be for capital projects such as the extension of a rail line, or starting a new [mode](#) of service, or buying additional buses (MB) for new bus routes in developing areas, or constructing an additional maintenance facility for planned expansions of service.

Expansions should be for committed plans to implement new services. A project may also have elements of both improvements and expansion. If a project is both an improvement and an expansion, the project should be prorated between the two project needs. These concepts are illustrated in the following example.

#### **Example 13 — Reporting Project Need Classification**

**Example 1:** A transit agency decides to rehabilitate an existing maintenance / operating garage, designed for 200 revenue vehicles, by replacing the roof and updating electrical, heating and air conditioning systems. At the same time, the agency has increased its transit services and the maintenance garage needs to be expanded to accommodate 275 revenue vehicles that are currently operating out of the garage. How would the project be reported?

**Solution:** The project is reported only as an improvement. Even though the project involves expanding the size of the facility, the project is necessary for existing transit services. Report the project under maintenance buildings in the rehabilitation / reconstruction / replacement / improvements section of the form.

**Example 2:** A transit agency decides to replace an existing, obsolete garage. The transit agency decides to expand the size of the facility as well even though it currently does not need the additional capacity, nor does it have any commitments for increases in transit services that would require additional revenue vehicles. How should the project be reported?

**Solution:** Report the garage under maintenance buildings in the rehabilitation / reconstruction / replacement / improvements section of the form since there are no commitments for expansion of service.

**Example 3:** A transit agency decides to replace an existing, obsolete garage. The transit agency is also committed to implement new transit services, phased in over the next several years, which will require additional revenue vehicles. Therefore, the replacement garage is bigger than the original garage in order to handle these new services. How should the project be reported?

**Solution:** Report the project costs under maintenance buildings in the rehabilitation / reconstruction / replacement / improvements section of the form for the part of the project that replaces the original garage. Report the project costs under maintenance buildings in the expansion section of the form for the part of the project that accommodates the new transit services. In this case, there is a commitment for expansion of services and therefore, the project should be reported as both a rehabilitation / reconstruction / replacement / improvements and an expansion.

**Example 4:** A transit agency purchases 50 new buses (MB). The agency is replacing 40 buses (MB) that have reached their useful life and acquiring 10 buses (MB) for new services to developing suburbs. How would the project be reported?

**Solution:** The cost of the 40 replacement buses (MB) should be reported under revenue vehicles in the improvements section of the form. The 10 buses (MB) for expansion of service should be reported under revenue vehicles in the expansion section of the form since these buses (MB) are for services not previously operated.

### **Multiple Modes and Types of Service**

Some capital projects may apply to more than one [mode](#) or [type of service](#) (TOS). In reporting the project, the transit agency should select the predominant use. Predominant use should be determined by:

- The primary reason why the project was constructed or acquired
  - or
- How it is used as measured by:
  - The amount of passengers served by mode or type of service (TOS) for passenger facilities
  - The square footage or number of revenue vehicles serviced for non-passenger facilities such as maintenance garages.

## Multiple Capital Project Categories

Sometimes a project fits more than one capital project category. In reporting the project, the transit agency should select the predominant use.

The following are examples of how to report predominant use.

### Example 14 — Reporting Predominant Use

**Example 1:** A transit agency builds a new heavy rail (HR) passenger station on a new rail line extension. The station is also served by bus (MB) mode for both directly operated (DO) and purchased transportation (PT) services. Passengers also use the rail station as a transfer center between bus (MB) routes. Overall, there are more bus (MB) users than heavy rail (HR) users. How would the station be reported?

**Solution:** The primary reason the station was constructed was to serve rail passengers even though there may be more bus (MB) transit users than heavy rail (HR) users. The project should be reported under heavy rail (HR) mode in the expansion section of the form.

**Example 2:** A transit agency builds a transit center building for its bus (MB), demand response (DR) and vanpool (VP) services. The center serves as the major hub for passenger transfers between the modes. More bus (MB) riders use the center than demand response (DR) or vanpool (VP) riders. Previously, the site consisted of a few off-street passenger shelters. How would the transit center be reported?

**Solution:** There are more passengers for bus (MB) than demand response (DR) or vanpool (VP). The project should be reported under bus (MB) mode. Since the site and the transit services previously existed, the project should be reported under the rehabilitation / reconstruction / replacement / improvements section of the form.

**Example 3:** A transit agency builds a new maintenance garage to accommodate new transit services. The garage is used for both bus (MB) and demand response (DR) services. The garage has a design capacity for 200 buses and 50 demand response (DR) revenue vehicles. How would the garage be reported?

**Solution:** The project should be reported under bus (MB) mode since it has the larger design capacity. It should be reported under maintenance buildings in the expansion section of the form since it accommodates new services.

**Example 4:** A large transit agency directly operates light rail (LR), bus (MB) and demand response (DR) services and purchases ferryboat (FB) and vanpool (VP) service. It is replacing its administrative headquarters building. Most transit users are bus (MB) riders. Under which mode and type of service (TOS) should the administrative building be reported?

**Solution:** The building should be reported under administrative buildings for bus (MB) directly operated (DO) under the rehabilitation / reconstruction / replacement / improvements portion of this form as an improvement for existing transit services. It is reported under bus (MB) directly operated (DO) since this is the primary use of transit services and probably the mode to which most administrative operating expenses occur.

**Example 5:** A small transit agency just beginning service builds a new garage. The agency operates only demand response (DR) service. The garage also serves as the agency's administrative office. How would the garage be reported?

**Solution:** The garage should be reported as demand response (DR) under maintenance buildings since the primary reason the garage exists is to service demand response (DR) vehicles. It should be reported in the expansion section of the form since this is not a replacement of an existing building.

## Detailed Instructions

There is one form for all [modes](#) and [types of service](#) (TOS). Internet Reporting automatically generates rows for each applicable mode and type of service (TOS).

If your transit agency did not have any capital expenditures during the report year, use the **Check-Off** box at the top of the form to indicate form not applicable. Save and exit the form.

Within each of the nine categories of projects, classify projects by the project need determined by whether these are:

- Improvements for existing transit services through [rehabilitation](#), reconstruction or [replacement](#) projects
- or
- Capital for [expansion](#) of transit service (e.g., light rail (LR) line extension), implementing new services (e.g., new mode of service) or building a new facility to accommodate planned services.

Divide project cost into each classification if the project involves both classes.

Select the predominant use when a project applies to more than one mode or type of service (TOS), or to more than one project category.

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These two project need classifications are automatically totaled in Internet Reporting.

As a general rule, projects include all equipment and furniture integral to buildings and structures.

### Guideway

Report [capital expenses](#) for [guideway](#) including the costs for design and engineering, land acquisition and relocation, demolition, and purchase or construction of guideway.

Guideway includes the buildings and structures dedicated for the operation of transit vehicles such as at grade, elevated and subway structures, tunnels, bridges, track and power systems for rail modes; and, paved highway lanes dedicated to bus (MB) mode.

Guideway does not include passenger stations and transfer facilities, bus (MB) pull-ins or communication systems (e.g., cab signaling and train control).

### Passenger Stations

Report capital expenses for [passenger stations](#), including the costs for design and engineering, land acquisition and relocation, demolition, and purchase or construction of the stations. Passenger stations include park-and-ride facilities.

### Station Criteria

The most important step is to determine what is considered a passenger station. The intent is to capture significant structures in separate rights-of-way (ROW). This usually means a [platform](#) area for [rail modes](#) and something more than a street stop or street side passenger shelter for [non-rail modes](#).

The following rules apply:

- All rail passenger facilities (except light rail (LR) and cable car (CC)) are stations.
- All light rail (LR) and cable car (CC) passenger facilities in a separate right-of-way (ROW) that have platforms are stations.
- All bus (MB) and trolleybus (TB) passenger facilities in a separate right-of-way (ROW) that have an enclosed structure (building) for passengers for such items as ticketing, information, restrooms, concessions, telephones are stations.
- Stops on-street or in medians for cable car (CC), light rail (LR), bus (MB), and trolleybus (TB) are not stations if at most they have shelters, canopies, lighting, signage or ramps for accessibility requirements i.e., no separate, enclosed buildings.
- All transportation, transit or transfer centers, park-and-ride facilities and transit malls, if they have an enclosed structure (building) for passengers for such items as ticketing, information, restrooms, concessions, and telephones are stations.

Include platforms, shelters, parking and crime prevention and security equipment at stations. Do not include shelters located at on-street bus (MB) stops. These are reported under other capital projects.

### Administrative Buildings

Report [capital expenses](#) for [administrative buildings](#), including the costs for design and engineering, land acquisition and relocation, demolition, and purchase or construction of the administrative buildings.

Administrative buildings are the general administrative offices owned by the transit agency. Administrative buildings usually house the executive management and supporting activities for overall transit operations such as accounting, finance, engineering, legal, safety, security, customer services, scheduling and planning. They include separate buildings for customer information or ticket sales that are owned by the transit agency and which are not part of passenger stations. See the general administrative function (160) in the Operating Expenses form (F-30) for activities usually performed in administrative buildings.

### Maintenance Buildings

Report capital expenses for [maintenance buildings](#), including the costs for design and engineering, land acquisition and relocation, demolition, and purchase or construction of the maintenance buildings.

Maintenance buildings include garages, shops (e.g., body, paint, machine) and operations centers. Include in maintenance buildings, equipment that enhances the maintenance function for example bus (MB) diagnostic equipment. Do not include information systems such as computers that are used to process maintenance data.

### Revenue Vehicles

Report the capital expenses for [revenue vehicles](#), including acquisition and major rehabilitation of revenue vehicles.

Revenue vehicles are the vehicles used in providing transit service for passengers. As a capital project, revenue vehicles include the body and chassis and all fixtures and appliances inside or attached to the body or chassis, except fare collection equipment and revenue vehicle movement control equipment (radios). For rubber-tired vehicles, it includes the cost of one set of tires and tubes to make the vehicle operational, if the tires and tubes are owned by the transit agency.

Capital funds for revenue vehicles may be used for:

- [Replacement \(fleet\)](#) — The replacement of revenue vehicles having reached the end of a minimum normal service life.
- [Rehabilitation \(fleet\)](#) — The rebuilding of revenue vehicles to original specifications of the manufacture. Rebuilding may include some new components but has less emphasis on structural restoration than would be the case in a remanufacturing operation, focusing on mechanical systems and vehicle interiors.
- [Remanufacture \(fleet\)](#) — The structural restoration of revenue vehicles in addition to installation of new or rebuilt major components (e.g., engines, transmissions, body parts) to extend service life.
- [Rail overhaul \(fleet\)](#) — The one-time rebuild or replacement of major subsystems on revenue producing rail cars and locomotives, commonly referred to as midlife overhaul.
- [Expansion \(fleet\)](#) — The acquisition of revenue vehicles for expansion of transit service.

### Service Vehicles

Report the [capital expenses](#) for the acquisition or rehabilitation of [service vehicles](#).

Service vehicles are vehicles that are not used in providing transit service for passengers (e.g., supervisor vans, tow trucks, mobile repair trucks, transit police cars and staff cars).

### Fare Revenue Collection Equipment

Report the capital expenses for the acquisition or rehabilitation of [fare revenue collection equipment](#).

Fare revenue collection equipment includes turnstiles, fare boxes (drop), automated fare boxes and related software, money changers and fare dispensing machines (tickets, tokens, passes).

### Communications and Information Systems

Report the capital expenses for [systems](#). There are two types of systems:

1. Information systems which process information
2. Communications systems that relay information between locations.

A system is a group of devices or objects forming a network especially for distributing something or serving a common purpose (e.g., telephone, data processing systems).

[Communication systems](#) include two-way radio systems for communications between dispatchers and vehicle operators, cab signaling and train control equipment in rail systems, automatic vehicle locator systems, automated dispatching systems, vehicle guidance systems, telephones, facsimile machines and public address systems.

[Information systems](#) include computers, monitors, printers, scanners, data storage devices and associated software that support transit operations such as general office, accounting, scheduling, planning, vehicle maintenance, non-vehicle maintenance and customer service functions.

In reporting systems, it is necessary to distinguish between equipment that collects information and equipment that processes that information. For example, a bus (MB) diagnostic machine should be reported as part of a maintenance building but the computer that processes the data should be reported in systems.

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### Other

Report the expense for [other capital projects](#) including:

- Furniture and equipment that are not an integral part of buildings and structures
- Shelters, signs and passenger amenities (e.g., benches) not in passenger stations.

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## Line by Line Instructions

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### Completing the Uses of Capital form (F-20)

Complete one form by [mode](#) and [type of service](#) (TOS).

**Form Level Help:** Click on the **Help** tab at the top of the screen for form level help. A form note can be attached to any form. Use the **Add Form Note** link for relevant information to a specific field, to the entire form or to multiple forms. Click on the **Add Form Note** link at the top of the screen and enter your note on the **Notes** screen. You can review and / or edit a form note from the **Notes** tab. Do not use the **Form Notes** feature to answer issues generated from this form. From the **Issues** tab use the **Add Comments** link next to the specific issue.

### Saving or Closing the Form

Click on the **Save** button prior to exiting the form and continuing with the report. Click on the **Close** button at the bottom of the screen to close the form without saving.

### Completing the Form

**Check-box:** If your transit agency did not have any [capital expenditures](#) during the report year for any [modes](#) and [type of service](#) (TOS), click the **Check-box**, save and exit the form.

### Rehabilitation / Reconstruction / Replacement / Improvements for Existing Transit Services

Column a: Guideway. By [mode](#) and [type of service](#) (TOS), enter the [capital expenses](#) for rehabilitation / reconstruction / replacement improvements for existing transit services for [guideway](#) including the costs for design and engineering, land acquisition and relocation, demolition, and purchase or construction of guideway. Guideway does not include [passenger stations](#) and transfer facilities, bus (MB) pull-ins or [communication systems](#) (e.g., cab signaling and train control). Does not apply to demand response (DR), jitney (JT), publico (PB), vanpool (VP) and ferryboat (FB) modes.

Column b: Passenger Stations. By [mode](#) and [type of service](#) (TOS), enter the [capital expenses](#) for rehabilitation / reconstruction / replacement improvements for existing transit services for [passenger stations](#), including the costs for design and engineering, land acquisition and relocation, demolition, and purchase or construction of the stations. Passenger stations include park-and-ride facilities. Include platforms, shelters, parking and crime prevention and security equipment at stations. Do not include shelters located at on-street bus stops. These are reported under other capital projects.

Column c: Administrative Buildings. By [mode](#) and [type of service](#) (TOS), enter the [capital expenses](#) for rehabilitation / reconstruction / replacement improvements for existing transit services for [administrative buildings](#), including the costs for design and engineering, land acquisition and relocation, demolition, and purchase or construction of the administrative buildings. Include furniture and equipment that are integral to the building.

Column d: Maintenance Buildings. By [mode](#) and [type of service](#) (TOS), enter the [capital expenses](#) for rehabilitation / reconstruction / replacement improvements for existing transit services for [maintenance buildings](#), including the costs for design and engineering, land acquisition and relocation, demolition, and purchase or construction of the maintenance buildings. Include equipment that enhances the maintenance function for example bus (MB) diagnostic equipment, as well as furniture and equipment that are integral to the building. Do not include [information systems](#) such as computers that are used to process maintenance data.

Column e: Revenue Vehicles. By [mode](#) and [type of service](#) (TOS), enter the [capital expenses](#) for rehabilitation / reconstruction / replacement improvements for existing transit services for [revenue vehicles](#), including acquisition and major rehabilitation of revenue vehicles. As a capital project, revenue vehicles include the body and chassis and all fixtures and appliances inside or attached to the body or chassis, except fare collection equipment and revenue vehicle movement control equipment (radios). For rubber-tired vehicles, it includes the cost of one set of tires and tubes to make the vehicle operational, if the tires and tubes are owned by the transit agency. Capital funds for revenue vehicles may be used for:

- [Replacement \(fleet\)](#)
- [Rehabilitation \(fleet\)](#)
- [Remanufacture \(fleet\)](#)
- [Rail overhaul \(fleet\)](#).

Column f: Service Vehicles (non-revenue). By [mode](#) and [type of service](#) (TOS), enter the [capital expenses](#) for rehabilitation / reconstruction / replacement improvements for existing transit services for the acquisition or rehabilitation of [service vehicles](#).

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Column g: Fare Revenue Collection Equipment. By [mode](#) and [type of service](#) (TOS), enter the [capital expenses](#) for rehabilitation / reconstruction / replacement improvements for existing transit services for the acquisition or rehabilitation of [fare revenue collection equipment](#).

Column h: Communications and Information Systems. By [mode](#) and [type of service](#) (TOS), enter the [capital expenses](#) for rehabilitation / reconstruction / replacement improvements for existing transit services for [information systems](#) and [communication systems](#). In reporting [systems](#), it is necessary to distinguish between equipment that collects information and equipment that processes that information. For example, a bus (MB) diagnostic machine should be reported as part of a maintenance building but the computer that processes the data should be reported in systems.

Column i: Other Capital Projects. By [mode](#) and [type of service](#) (TOS), enter the [capital expenses](#) for rehabilitation / reconstruction / replacement improvements for existing transit services for [other capital projects](#).

Column j: Total Capital Expenditures — Mode and Type of Service. This is an **auto-calculated** field and cannot be edited. This field displays, by [mode](#) and [type of service](#) (TOS), the total [capital expenses](#) for rehabilitation / reconstruction / replacement improvements for existing transit services equal to the sum of columns a through i.

Columns a – j: Total Capital Expenditures — Project Category. These are **auto-calculated** fields and cannot be edited. These fields display, by project category, the total [capital expenses](#) for rehabilitation / reconstruction / replacement improvements for existing transit services equal to the sum of all [modes](#) and [types of service](#) (TOS).

### Expansion of Service

Column a: Guideway. By [mode](#) and [type of service](#) (TOS), enter the [capital expenses](#) for expansion of service for [guideway](#) including the costs for design and engineering, land acquisition and relocation, demolition, and purchase or construction of guideway. Guideway does not include [passenger stations](#) and transfer facilities, bus (MB) pull-ins or [communication systems](#) (e.g., cab signaling and train control). Does not apply to demand response (DR), jitney (JT), publico (PB), vanpool (VP) and ferryboat (FB) modes.

Column b: Passenger Stations. By [mode](#) and [type of service](#) (TOS), enter the [capital expenses](#) for expansion of service for existing transit services for [passenger stations](#), including the costs for design and engineering, land acquisition and relocation, demolition, and purchase or construction of the stations. Passenger stations include park-and-ride facilities. Include platforms, shelters, parking and crime prevention and security equipment at stations. Do not include shelters located at on-street bus stops. These are reported under other capital projects.

Column c: Administrative Buildings. By [mode](#) and [type of service](#) (TOS), enter the [capital expenses](#) for expansion of service for [administrative buildings](#), including the costs for design and engineering, land acquisition and relocation, demolition, and purchase or construction of the administrative buildings. Include furniture and equipment that are integral to the building.

Column d: Maintenance Buildings. By [mode](#) and [type of service](#) (TOS), enter the [capital expenses](#) for expansion of service for [maintenance buildings](#), including the costs for design and engineering, land acquisition and relocation, demolition, and purchase or construction of the maintenance buildings. Include equipment that enhances the maintenance function for example bus (MB) diagnostic equipment, as well as furniture and equipment that are integral to the building.. Do not include [information systems](#) such as computers that are used to process maintenance data.

Column e: Revenue Vehicles. By [mode](#) and [type of service](#) (TOS), enter the [capital expenses](#) for expansion of service for [revenue vehicles](#), including acquisition and major rehabilitation of revenue vehicles. As a capital project, revenue vehicles include the body and chassis and all fixtures and appliances inside or attached to the body or chassis, except fare collection equipment and revenue vehicle movement control equipment (radios). For rubber-tired vehicles, it includes the cost of one set of tires and tubes to make the vehicle operational, if the tires and tubes are owned by the transit agency. Capital funds for revenue vehicles may be used for [Expansion \(fleet\)](#).

Column f: Service Vehicles (non-revenue). By [mode](#) and [type of service](#) (TOS), enter the [capital expenses](#) for expansion of service for the acquisition of [service vehicles](#).

Column g: Fare Revenue Collection Equipment. By [mode](#) and [type of service](#) (TOS), enter the [capital expenses](#) expansion of service for the acquisition of [fare revenue collection equipment](#).

Column h: Communications and Information Systems. By [mode](#) and [type of service](#) (TOS), enter the [capital expenses](#) for expansion of service for [information systems](#) and [communication systems](#). In reporting [systems](#), it is necessary to distinguish between equipment that collects information and equipment that processes that information. For example, a bus (MB) diagnostic machine should be reported as part of a maintenance building but the computer that processes the data should be reported in systems.

Column i: Other Capital Projects. By [mode](#) and [type of service](#) (TOS), enter the [capital expenses](#) for expansion of service for [other capital projects](#).

Column j: Total Capital Expenditures — Mode and Type of Service. This is an **auto-calculated** field and cannot be edited. This field displays, by [mode](#) and [type of service](#) (TOS), the total [capital expenses](#) for expansion of service equal to the sum of columns a through i.

Columns a – j: Total Capital Expenditures — Project Category. These are **auto-calculated** fields and cannot be edited. These fields display, by project category, the total [capital expenses](#) for expansion of service equal to the sum of all [modes](#) and [types of service](#) (TOS).

### Total of All Uses of Capital

Column a: Guideway. This is an **auto-calculated** field and cannot be edited. This field displays, by [mode](#) and [type of service](#) (TOS), the sum of [capital expenses](#) for [guideway](#) equal to rehabilitation / reconstruction / replacement improvements for existing transit services and expansion of service. Does not apply to demand response (DR), jitney (JT), publico (PB), vanpool (VP) and ferryboat (FB) modes.

Column b: Passenger Stations. This is an **auto-calculated** field and cannot be edited. This field displays, by [mode](#) and [type of service](#) (TOS), the sum of [capital expenses](#) for [passenger stations](#) equal to rehabilitation / reconstruction / replacement improvements for existing transit services and expansion of service.

Column c: Administrative Buildings. This is an **auto-calculated** field and cannot be edited. This field displays, by [mode](#) and [type of service](#) (TOS), the sum of [capital expenses](#) for [administrative buildings](#) equal to rehabilitation / reconstruction / replacement improvements for existing transit services and expansion of service.

Column d: Maintenance Buildings. This is an **auto-calculated** field and cannot be edited. This field displays, by [mode](#) and [type of service](#) (TOS), the sum of [capital expenses](#) for [maintenance buildings](#) equal to rehabilitation / reconstruction / replacement improvements for existing transit services and expansion of service.

Column e: Revenue Vehicles. This is an **auto-calculated** field and cannot be edited. This field displays, by [mode](#) and [type of service](#) (TOS), the sum of [capital expenses](#) for [revenue vehicles](#) equal to rehabilitation / reconstruction / replacement improvements for existing transit services and expansion of service.

Column f: Service Vehicles (non-revenue). This is an **auto-calculated** field and cannot be edited. This field displays, by [mode](#) and [type of service](#) (TOS), the sum of [capital expenses](#) for [service vehicles](#) (non-revenue) equal to rehabilitation / reconstruction / replacement improvements for existing transit services and expansion of service.

Column g: Fare Revenue Collection Equipment. This is an **auto-calculated** field and cannot be edited. This field displays, by [mode](#) and [type of service](#) (TOS), the sum of [capital expenses](#) for [fare revenue collection equipment](#) equal to rehabilitation / reconstruction / replacement improvements for existing transit services and expansion of service.

Column h: Communications and Information Systems. This is an **auto-calculated** field and cannot be edited. This field displays, by [mode](#) and [type of service](#) (TOS), the sum of [capital expenses](#) for [systems](#) equal to rehabilitation / reconstruction / replacement improvements for existing transit services and expansion of service.

Column i: Other Capital Projects. This is an **auto-calculated** field and cannot be edited. This field displays, by [mode](#) and [type of service](#) (TOS), the sum of [capital expenses](#) for [other capital projects](#) equal to rehabilitation / reconstruction / replacement improvements for existing transit services and expansion of service.

Column j: Total Capital Expenditures — Mode and Type of Service. This is an **auto-calculated** field and cannot be edited. This field displays, by [mode](#) and [type of service](#) (TOS), the total [capital expenses](#) for rehabilitation / reconstruction / replacement improvements for existing transit services and expansion of service equal to the sum of columns a through i.

Columns a – j: Total Capital Expenditures — Project Category. These are **auto-calculated** fields and cannot be edited. These fields display, by project category, the total [capital expenses](#) for rehabilitation / reconstruction / replacement improvements for existing transit services and expansion of service equal to the sum of all [modes](#) and [type of service](#) (TOS).

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Form Name: Operating Expenses (F-30)		Mode: All modes except DR		Service: DO	
		<a href="#">Add Form Note</a>		<a href="#">Close Form</a>	
Expense Object Class	a Vehicle Operations 010 Total	b Vehicle Maintenance 041 Total	c Non-Vehicle Maintenance 042 Total	d General Administration 160 Total	e Total Modal Expenses
<b>Labor (501)</b>					
01 Operators' salaries and wages (01)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
02 Other salaries and wages (02)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
03 <b>Fringe Benefits (502)</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
04 <b>Services (503)</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Materials and Supplies (504)</b>					
05 Fuel and lubricants (01)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
06 Tires and tubes (02)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
07 Other materials and supplies (99)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
08 <b>Utilities (505)</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
09 <b>Casualty and Liability Costs (506)</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
10 <b>Taxes (507)</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
13 <b>Miscellaneous Expenses (509)</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
14 <b>Expense Transfers (510)</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
15 <b>Total Modal Expenses</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

<a href="#">Home</a>   <a href="#">e-File</a>   <a href="#">Annual</a>   <a href="#">Monthly Ridership</a>   <a href="#">Safety &amp; Security</a>   <a href="#">Notes</a>   <a href="#">Issues</a>   <a href="#">Reports</a>   <a href="#">Communications</a>   <a href="#">Sys Admin</a>   <a href="#">Help</a>					
Form Name: Operating Expenses (F-30)		Mode: DR		Service: DO	
				<a href="#">Add Form Note</a>   <a href="#">Close Form</a>	
Expense Object Class	a Vehicle Operations 010 Total	b Vehicle Maintenance 041 Total	c Non-Vehicle Maintenance 042 Total	d General Administration 160 Total	e Total Modal Expenses
<b>Labor (501)</b>					
01 Operators' salaries and wages (01)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
02 Other salaries and wages (02)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
03 Fringe Benefits (502)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
04 Services (503)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Materials and Supplies (504)</b>					
05 Fuel and lubricants (01)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
06 Tires and tubes (02)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
07 Other materials and supplies (99)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
08 Utilities (505)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
09 Casualty and Liability Costs (506)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
10 Taxes (507)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
13 Miscellaneous Expenses (509)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
14 Expense Transfers (510)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
15 Total Modal Expenses	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
16 Americans with Disabilities Act of 1990 (ADA)-Related Expenses					<input type="text"/>

# 2007 Annual Reporting Manual

NTD Internet Reporting - Operating Expenses (F-30) (All PT Modes except Demand Response) [Logout](#)

NTD ID: 0000 Agency Name: NTD Reporting Agency, Inc. Report:

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[Sys Admin](#)
[Help](#)

Form Name: Operating Expenses (F-30) Mode: All modes except DR Service: PT [Add Form Note](#) [Close Form](#)

Expense Object Class	a Vehicle Operations 010 Total	b Vehicle Maintenance 041 Total	c Non-Vehicle Maintenance 042 Total	d General Administration 160 Total	e Total Modal Expenses
<b>Labor (501)</b>					
01 Operators' salaries and wages (01)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
02 Other salaries and wages (02)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
03 <b>Fringe Benefits (502)</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
04 <b>Services (503)</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Materials and Supplies (504)</b>					
05 Fuel and lubricants (01)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
06 Tires and tubes (02)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
07 Other materials and supplies (99)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
08 <b>Utilities (505)</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
09 <b>Casualty and Liability Costs (506)</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
10 <b>Taxes (507)</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Purchased Transportation (508)</b>					
11 In report (01)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
12 Filing separate report (02)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
13 <b>Miscellaneous Expenses (509)</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
14 <b>Expense Transfers (510)</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
15 <b>Total Modal Expenses</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

<a href="#">Home</a>   <a href="#">e-File</a>   <a href="#">Annual</a>   <a href="#">Monthly Ridership</a>   <a href="#">Safety &amp; Security</a>   <a href="#">Notes</a>   <a href="#">Issues</a>   <a href="#">Reports</a>   <a href="#">Communications</a>   <a href="#">Sys Admin</a>   <a href="#">Help</a>					
Form Name: Operating Expenses (F-30) Mode: DR Service: PT					<a href="#">Close Form</a>
Expense Object Class	a Vehicle Operations 010 Total	b Vehicle Maintenance 041 Total	c Non-Vehicle Maintenance 042 Total	d General Administration 160 Total	e Total Modal Expenses
<b>Labor (501)</b>					
01 Operators' salaries and wages (01)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
02 Other salaries and wages (02)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
03 <b>Fringe Benefits (502)</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
04 <b>Services (503)</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Materials and Supplies (504)</b>					
05 Fuel and lubricants (01)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
06 Tires and tubes (02)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
07 Other materials and supplies (99)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
08 <b>Utilities (505)</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
09 <b>Casualty and Liability Costs (506)</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
10 <b>Taxes (507)</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Purchased Transportation (508)</b>					
11 In report (01)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
12 Filing separate report (02)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
13 <b>Miscellaneous Expenses (509)</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
14 <b>Expense Transfers (510)</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
15 <b>Total Modal Expenses</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
16 <b>Americans with Disabilities Act of 1990 (ADA)-Related Expenses</b>					<input type="text"/>

## 2007 Annual Reporting Manual

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### Operating Expenses form (F-30)

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#### Overview

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The purpose of the Operating Expenses form (F-30) is to collect data on the transit agency's operating expenses (OE) using the Uniform System of Accounts (USOA).

#### Reporting Requirements and Thresholds

All transit agencies must complete this form. Complete one form for each mode and type of service (TOS).

#### What Has Changed from Prior Year

There are no changes for the 2007 report year.

#### Approach

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This form collects [operating expenses](#) (OE) which are those expenses associated with the day-to-day operation of the transit agency. They are collected using the [Uniform System of Accounts](#) (USOA), which establishes standard definitions for [functions](#) or activities performed and [object classes](#) or categories of expenditures such as labor, fringe expenses and materials (Sections 5.2 and 6.2 of the Uniform System of Accounts (USOA)).

Understanding of the following concepts is necessary to correctly complete the Operating Expenses form (F-30):

- [Accrual accounting](#)
- Treatment of [capital maintenance expenses](#)
- Cost allocation for resources shared by [modes](#) or [types of service](#) (TOS)
- Treatment of vanpools (VP)
- Treatment of vehicle leases and depreciation costs.

#### Accrual Accounting

Operating expenses (OE) are reported using the accrual accounting principle that operating expenses (OE) are reported in the year they are incurred, i.e., the year in which they result in liabilities for benefits received, regardless of whether or not the expenditure is paid during the reporting period.

#### Capital Maintenance Expenses

Operating expenses (OE) are all items defined in Section 5.2 of the Uniform System of Accounts (USOA), regardless of grant eligibility for Federal capital assistance. Maintenance expenses, which are operating expenses (OE) that are paid with capital funds, are reported on this form.

For example, preventive maintenance costs reported on the Operating Expenses form (F-30) are eligible for Federal capital assistance in Federal Transit Administration (FTA) formula programs. For the purpose of Federal funding assistance under FTA programs, [preventive maintenance costs](#) are defined as all maintenance costs reported under functions 041, [vehicle maintenance](#), and 042, [non-vehicle maintenance](#), on the Operating Expenses form (F-30). FTA eligible formula programs are:

- Section 5307 [Urbanized Area Formula Program](#) (UAF)
- Section 5309 [Capital Program](#)
- Section 5310 [Special Needs of Elderly Individuals and Individuals with Disabilities Formula Program](#)
- Section 5311 [Other Than Urbanized Area Formula Program](#)
- Section 5317 [New Freedom Program](#).

The FTA funds expended on (applied to) these [capital maintenance expenses](#) are reported as funds expended on (applied to) operations on the Sources of Funds — Funds Expended and Funds Earned form (F-10).

## Cost Allocation

All [operating expenses](#) (OE) for transit operations must be fully allocated to functions by [mode](#) and [type of service](#) (TOS) for NTD Annual reporting. To fully allocate operating expenses (OE):

- Determine which expenses or costs are [direct costs](#) and can be easily traced to a particular mode and type of service (TOS).
- Determine which expenses or costs are [joint expenses or shared costs](#). These costs are incurred for the benefit of more than one mode or type of service (TOS) and cannot be easily traced to a specific mode or type of service (TOS).
- Allocate joint expenses or shared costs to each mode and type of service (TOS).

Examples of direct costs are:

- Labor expenses for operators who work only on bus (MB) service
- Tires and tubes expenses for [directly operated](#) (DO) demand response (DR) vehicles
- Schedule printing costs incurred by the transit agency for the bus (MB) service operated under a [purchased transportation](#) (PT) contract
- Printing expenses for ticket issued for directly operated (DO) commuter rail (CR) service
- Gasoline expenses for vans in demand response (DR) mode when the transit agency tracks fuel consumption by vehicle at the fueling island or station.

Examples of joint expenses are:

- Salary expenses for the general manager who is responsible for the provision of bus (MB) and demand response (DR) services
- Electric utility expenses for a garage that serves both bus (MB) and demand response (DR) vehicles
- Outside audit services that are used annually to meet state and local requirements for a transit agency that provides directly operated (DO) bus (MB) service and purchased transportation (PT) demand response (DR) service.

There are many ways to allocate costs. This discussion of allocating joint expenses is based on the publication *Fully Allocated Cost Analysis Guidelines for Public Transit Providers* (April 1987), which provides a comprehensive review of fully allocated cost analysis, cost allocation variables, and the development and application of cost models. Approaches include a one variable unit cost model and a three variable unit cost model, as well as an example of a cost build up approach using vehicle hours, vehicle miles and peak vehicles. Peak vehicles are equivalent to [vehicles operated in annual maximum service](#) (VOMS) in NTD Annual reporting.

The exhibit below depicts how the eight major expense object classes included in the Operating Expenses form (F-30) are assigned to these three allocation variables. The exhibit is taken from the *Fully Allocated Cost Analysis Guidelines for Public Transit Providers* publication.

In addition to vehicle hours, vehicle miles and peak vehicles, other typical allocation variables are revenue hours and miles, total vehicles, number of employees, and ridership. While these options for allocating costs are common to the transit industry, in some instances others may be more appropriate.

For example, track miles and passenger stations may be used for allocating certain types of rail system costs. Any variable or measure that can be related to the services provided, and is logically related to the rate of consumption of an expense element, is an acceptable basis for allocation.

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### Exhibit 10 — Assignment of Expense Object Classes to Allocation Variables

Expense Object Class	Vehicle Hours	Vehicle Miles	Peak Vehicles
<b>501. Labor</b>			
Operator salaries	Yes		
Maintenance salaries		Yes	
Other salaries			Yes
<b>502. Fringe Benefits</b>			
Operator	Yes		
Maintenance		Yes	
Other			Yes
<b>503. Services</b>			
Professional and technical			Yes
Contract maintenance		Yes	
Security			Yes
Other services			Yes
<b>504. Materials and Supplies</b>			
Fuel and lubricants		Yes	
Tires and tubes		Yes	
Other materials			Yes
<b>505. Utilities</b>			
Utilities			Yes
<b>506. Casualty and Liability Costs</b>			
Premiums for damage		Yes	
Recoveries of losses			Yes
Payouts for uninsured			Yes
<b>507. Taxes</b>			
Vehicle registration			Yes
Fuel and lubricant		Yes	
Other taxes			Yes
<b>509. Miscellaneous Expenses</b>			
Dues and subscriptions			Yes
Travel and meetings			Yes
Bridges, tunnel and highway tolls		Yes	
Advertising media			Yes
Other miscellaneous expense			Yes

The following is an example of how to allocate joint expenses using the previous exhibit.

**Example 15 — Allocating Joint Expenses**

**Example:** Coaster Transit Agency (Coaster) has one maintenance facility that it uses for both its directly operated (DO) bus (MB) and demand response (DR) operations:

This facility is used to fuel and maintain the revenue service vehicles for bus (MB) and demand response (DR) operations.

Coaster receives one electric bill for the power used in the maintenance facility.

How can Coaster allocate electric utility expenses?

**Solution:** Determine shared (joint) cost for object class (505), Utilities, under function (160), general administration.

**Expenses:** Joint expenses (shared costs-electric power) \$1,000,000.

Determine allocation variable and percentage:

**Allocation Variable Vehicles**

Percentage	Available for Maximum Service	Allocation
MB	200	80.0%
DR	50	20.0%
Total	250	100.0%
<b>Allocate joint expenses:</b>		<b>Allocation</b>
MB	(\$1,000,000 x 80.0%)	<b>\$800,000</b>
DR	(\$1,000,000 x 20.0%)	<b>\$200,000</b>

**Vanpools**

Only publicly sponsored vanpool (VP) services should be reported. For inclusion in the NTD, vanpools:

- Must be operated by a [public entity](#), or a public entity owns, purchases or leases the vehicle(s)
- Must be in compliance with public transit rules, including [Americans with Disabilities Act of 1990](#) (ADA) provisions
- Must be open to the public, and that availability must be made known.

Other forms of public participation to encourage ridesharing arrangements, such as the provision of parking spaces, use of [high occupancy vehicle \(HOV\) lanes](#), coordination or clearing house services, do not qualify as public vanpools.

All expenses involved with operating these services should be reported, even if vanpool (VP) participants pay for some of the costs. Operating expenses (OE) could include cost of purchased service (if service is provided through a private operator), vehicle leases, administrative, marketing, maintenance and legal services, plus additional expenses to operate the vans (e.g., fuel, tires, insurance, tolls, maintenance or repairs) often paid by riders.

**Vehicle Leases and Depreciation Costs**

Vehicle capital lease and depreciation costs should be reported as reconciling items. If total costs are based on unit charges to riders, (e.g., per mile or per trip) separate operating costs from any lease and depreciation costs.

**Detailed Instructions**

Complete one form for each [directly operated](#) (DO) mode and each [purchased transportation](#) (PT) mode.

Use the operating chart of accounts for [operating expenses](#) (OE) that is defined in the [Uniform System of Accounts](#) (USOA). Below, discussion is provided for each object class and function as well as information about Americans with Disabilities Act of 1990 (ADA)-related expenses.

**Chart of Accounts for Modal Operating Expenses**

The Uniform System of Accounts (USOA) provides a detailed explanation of the chart of accounts for NTD Annual reporting in Chapter 5, Expense Object Classes, and Chapter 6, Expense Functions. The operating expense chart of accounts used in the Operating Expenses form (F-30) is organized by expense [function](#) (columns) and expense [object class](#) (rows).

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### Functions

A [function](#) is an activity performed by a transit agency.

NTD Annual reporting uses four basic functions:

1. [Vehicle operations](#) (010)
2. [Vehicle maintenance](#) (041)
3. [Non-vehicle maintenance](#) (042)
4. [General administration](#) (160).

The activities included under each basic function are detailed in Section 6.2 of the [Uniform System of Accounts](#) (USOA).

### Vehicle Operations

[Vehicle operations](#) are all the activities associated with dispatching and running vehicles in revenue service to carry passengers, including administrative and clerical support. There are six detailed functions in the basic vehicle operation function (010):

1. [Transportation administration and support](#) (011) includes supervising garages / operating centers to make sure operators are available, inspecting and instructing operators, run selection and supervision, and reporting accidents and appearing as a witness.
2. [Revenue vehicle movement control](#) (012) includes dispatching and return of operators and revenue vehicles to garages / operating centers, and monitoring and supervising revenue vehicle operations.
3. [Scheduling of transportation operations](#) (021) includes collecting data, making schedules and run cutting.
4. [Revenue vehicle operation](#) (030) includes moving revenue vehicles along routes to carry passengers, and moving vehicles to and from garages / operating centers to routes ([deadheading](#)), laying over at the ends of routes, and moving operators to and from relief points. This is the largest expense category in the vehicle operations function since it includes all the labor, fringes and fuel to operate the revenue vehicles.
5. [Ticketing and fare collection](#) (151) includes producing, distributing and collecting fare instruments (passes, tickets, tokens), and providing security for collecting and counting the fares.
6. [System security](#) (161) includes patrolling revenue vehicles and [passenger stations](#) during revenue operations, and patrolling and controlling access to yards, buildings and grounds.



Public transportation is a labor-intensive activity. Since vehicle operators generally are the largest employee group for non-rail services, vehicle operation expenses are typically the largest expense function arising from the labor and fringe benefit expenses for these employees.

### Vehicle Maintenance

[Vehicle maintenance](#) is all the activities associated with ensuring [revenue vehicles](#) and [service vehicles](#) are operable, cleaned, fueled, inspected and repaired. There are seven detailed functions in the basic vehicle maintenance function (041):

1. [Maintenance administration — vehicles](#) (041) includes preparing maintenance records, analyzing data for vehicle performance and training vehicle maintenance personnel.
2. [Servicing revenue vehicles](#) (051) includes fueling, interior cleaning and exterior washing of revenue vehicles.
3. [Inspection and maintenance of revenue vehicles](#) (061) includes performing scheduled preventive maintenance, performing minor repairs, going to vehicle breakdowns to either repair or tow revenue vehicles, rebuilding and overhauling repairable components, performing major repairs on revenue vehicles (e.g. body work, re-upholstering, unit rebuilds and replacing major repairable units of revenue vehicles (e.g. engines, transmissions and air conditioners).
4. [Accident repairs of revenue vehicles](#) (062) includes repairing damage as a result of collisions, floods and accidental fires.
5. [Vandalism repairs of revenue vehicles](#) (071) includes repairing damage as a result of willful or malicious destruction or defacement of revenue vehicles.
6. [Servicing and fuel of service vehicles](#) (081) includes fueling, interior cleaning and exterior washing of service vehicles.
7. [Inspection and maintenance of service vehicles](#) (091) includes performing scheduled preventive maintenance, performing minor repairs, going to vehicle breakdowns to either repair or tow service vehicles, rebuilding and overhauling repairable components, performing major repairs on service vehicles (e.g. body work, re-upholstering, unit rebuilds and replacing major repairable units of service vehicles (e.g. engines, transmissions and air conditioners).

For inspection and maintenance of revenue or service vehicles, work on repairable units such as engine rebuilds and overhauls are an [operating expense](#) (OE) only if they meet the criteria established by FTA in determining when an item is an operating or a [capital expenditure](#). If the total labor and materials necessary for the rebuild or overhaul are less than a unit value of \$5,000 or a lesser capitalization level used by the agency such as \$3,000, then this is an operating expense (OE) reported on the Operating Expenses form (F-30). If not, then the rebuild or overhaul expenses are a capital expenditure reported on the Uses of Capital form (F-20).



Vehicle maintenance employees typically are the second largest group of employees for non-rail services. Therefore, vehicle maintenance expenses are the second largest expense function.

### Non-Vehicle Maintenance

[Non-vehicle maintenance](#) is all the activities associated with ensuring buildings, grounds and equipment (garages, passenger stations and shelters, administration buildings); fare collection equipment; and communications systems, track, structures, tunnels and power systems are operable. There are thirteen detailed functions in the basic non-vehicle maintenance function (042). These are summarized in four categories below:

1. [Maintenance administration — non-vehicles](#) (042) includes preparing maintenance records and training facility maintenance personnel
2. Inspecting, cleaning, repairing and replacing components for:
  - [Maintenance of vehicle movement control systems](#) (101) including radios, roadway phones and monitor units
  - [Maintenance of fare collection and counting equipment](#) (111) including fare boxes, vaults and money counters, changers and sorters
  - [Maintenance of roadway and track](#) (121) including rails and rail bed
  - [Maintenance of structures, tunnels, bridges and subways](#) (122)
  - [Maintenance of passenger stations](#) (123) including shelters and custodial services
  - [Maintenance of operating station buildings, grounds and equipment](#) (124) including mechanics, electricians, carpenters, plumbers, janitors, groundskeepers and custodial services;  
Operating stations are the buildings and rail yards where vehicles are stored and dispatched for revenue service. Often operating stations and garages are the same facilities.
  - [Maintenance of garage and shop buildings, grounds and equipment](#) (125) including mechanics, electricians, carpenters, plumbers, janitors, groundskeepers and custodial services;  
Garages and shop buildings are where repairs and maintenance is performed. Often operating stations and garages are the same facilities.
  - [Maintenance of communication systems](#) (126) including office telephones, fax machines and public address systems, but not including vehicle movement control systems
  - [Maintenance of general administration buildings, grounds and equipment](#) (127) including mechanics, electricians, carpenters, plumbers, janitors, groundskeepers and custodial services
3. [Vandalism repairs of buildings, grounds and equipment](#) (131) includes repairing damage as a result of willful or malicious destruction or defacement of buildings, grounds and equipment
4. [Operation and maintenance of electric power facilities](#) (141) includes electric power generation and distribution facilities for third rail, overhead lines, cable systems, etc.



For [rail](#) systems, non-vehicle maintenance is a larger portion of overall operating expenses than for [non-rail](#) systems since there is a large infrastructure to maintain — track, rail beds, signaling, overhead lines and third rails, and passenger stations, etc.

### General Administration

[General administration](#) is all the activities associated with supporting the provision of transit service. Usually, these activities benefit all [modes](#) and [types of service](#) (TOS) and reported using a cost allocation plan as discussed above. There are seventeen detailed functions and one residual function in the basic general administration function (160). These are summarized in five categories below:

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### 1. Finance and procurement:

- [Finance and accounting](#) (171) including maintaining accounting records; payroll processing; paying vendors; accounting for receivables, assets and investments; investing available cash; obtaining funds through debt, equity, subsidy and other financing transactions; budgeting; performing internal audits; and, preparing and submitting financial reports
- [Purchasing and stores](#) (172) including preparing specification and procuring materials and supplies from vendors, receiving at and issuing and distributing supplies from storage facilities, and maintaining inventory records
- [Real estate management](#) (174) including negotiating purchases and sales of transit real estate, negotiating property leases and managing concessionaire contracts.

### 2. Marketing and customer service:

- [Customer services](#) (162) including telephone information on routes and services, handling customer complaints and providing information at transit centers and stations
- [Promotion](#) (163) including media relations, and developing and distributing promotional materials to encourage transit use
- [Market research](#) (164) including conducting consumer behavior research and transit service demand surveys to help define new routes and revisions to existing services.

### 3. Accidents:

- [Injuries and damages](#) (165) including insuring the transit agency against liability losses, receiving and processing damage claims, investigating accidents, making settlements and defending public liability cases
- [Safety](#) (166) for providing a system safety plan for employees and the public in order to prevent accidents and including compiling safety statistics.

### 4. Planning and service development:

- [Preliminary transit service development](#) (145) including researching transit technology and service areas to determine appropriate technology, route configurations and service level requirements. This covers the expenses associated with performing these activities before a firm commitment to construct is made. After a commitment to construct, these costs are often included as part of the capital cost of the project.
- [Planning](#) (177) including long range and regional transit needs assessments.

### 5. General activities:

- [Personnel administration](#) (167) including employee recruitment, administering pre-employment medical exams, conducting orientation programs, administering fringe benefits, performing employee evaluations, conducting grievance procedures, negotiating labor agreements, providing management and supervisory training, and maintaining employee records
- [General legal services](#) (168) for general legal service activities not related to public liability claims for injuries and damages
- [General insurance](#) (169) for preparing, submitting and pursuing insurance claims not related to public liability including fires, weather related damage such as floods, and accidents not related to public liability
- [Data processing](#) (170) including data entry and verification; operating computers, scanners and other equipment for maintaining data bases and conducting analyses; testing, software development and other programming activities; and, maintaining data processing equipment
- [General engineering](#) (173) including researching available technology for performing transit activities, and preparing specifications for constructing or purchasing capital assets;  
All engineering associated with maintenance of vehicles, buildings, structures, communication systems, equipment, etc. is included in the appropriate vehicle or non-vehicle maintenance function.
- [Office management and services](#) (175) for managing general office activities including receptionists, telephone operators, mail rooms, libraries and distribution of office supplies
- [General management](#) (176) for establishing policies for the development and operation of the transit agency and services, and providing top level management to implement these policies
- [General function](#) (181) is used when expenses not related to or easily associated with the other functions under the general administration function (180).

## Object Classes

There are ten major expense object classes used in NTD Annual reporting:

1. [Labor](#) (501)
2. [Fringe benefits](#) (502)
3. [Services](#) (503)
4. [Materials and supplies](#) (504)
5. [Utilities](#) (505)
6. [Casualty and liability costs](#) (506)
7. [Taxes](#) (507)
8. [Purchased transportation \(PT\) service](#) (508)
9. [Miscellaneous expenses](#) (509)
10. [Expense transfers](#) (510).

An [object](#) is an article or service obtained. An [object class](#) is a grouping of expenses for the goods or services purchased. The object classes include salaries and wages, fringe benefits, services, materials and supplies and other expenses, and are detailed in Section 5.2 of the Uniform System of Accounts (USOA).

### Labor

Labor (501) is the pay that transit agency employees receive for work performed for the transit agency. The pay to employees of outside organizations that provide services to the transit agency are not included as labor expenses, but rather as services (503).

There are two categories for labor (501):

1. [Operators' salaries and wages](#) (501.01)
2. [Other salaries and wages](#) (501.02).

### Operators' Salaries and Wages

[Operators' salaries and wages](#) (501.01) are the labor expenses for transit agency [employees](#) that usually are the persons driving [revenue vehicles](#). However, there are two other types of transit agency employees that are included as [operators](#):

1. Conductors and ticket takers in commuter rail (CR) mode
2. Attendants aboard vehicles to assist riders in boarding and alighting, securing wheelchairs, etc., typically the elderly and individuals with disabilities.

Operators do not include the following two categories:

1. Employees aboard vehicles for other purposes than described above such as transit security personnel, employees conducting surveys and employees monitoring service performance
2. Employees permanently removed from performing as operators but who remain classified as operators for payroll. These employees do not work as operators but perform other functions.

Report the wages paid for vehicle operators, conductors and other on-board crew in object class 501.01, operators' salaries and wages, under the appropriate function, as follows:

- Report wages for performing vehicle operations under the [vehicle operations](#) function (010). Include platform time, student training time, accident reporting time, standby time and revenue vehicle movement control.
- Report wages for performing inspection and maintenance and servicing revenue vehicles under the [vehicle maintenance](#) function (041).
- Do not report operators' wages under the [non-vehicle maintenance](#) function (042). Ordinarily, there are no operators' wages for performing non-vehicle maintenance.
- Report wages for performing customer service or marketing duties under the [general administration](#) function (160).

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The vast majority of operators' wages and salaries typically are reported in the vehicle operations function. If there is a sizeable portion of operator wages reported in other functions such as vehicle maintenance or general administration, describe the reasons for these expenses using the **Add Form Notes** link.

### Other Salaries and Wages

[Other salaries and wages](#) (501.02) are the labor expenses for all transit agency employees who are not revenue vehicle operators or crew.

The following rules should be followed when reporting other salaries and wages by function:

- Report the wages paid for vehicle operations employees such as dispatchers, schedulers, ticketing and fare collection, security, revenue vehicle movement control, traffic managers, terminal managers, as well as superintendents and their clerical support in object class 501.02, other salaries and wages under the vehicle operations function (010).
- Report wages for performing inspection, servicing and maintenance work on transit agency vehicles or components of those vehicles under the vehicle maintenance function (041). Include supervisory, clerical and cleaning personnel.
- Report wages under the non-vehicle maintenance function (042) for performing maintenance of roadway and track; structures; passenger stations; fare collection and counting equipment; vehicle movement control systems; buildings, grounds and equipment; and associated professional and clerical support.
- Report wages for performing marketing, customer information, accounting, data processing, legal, safety, planning and other administrative functions under the general administration function (160).



Although the majority of vehicle operations labor expenses typically are for operators, labor expenses typically also are reported for vehicle operations under other salaries and wages. Using the **Add Form Notes** link, describe if there are no wages reported for vehicle operations.

### Fringe Benefits

[Fringe benefits](#) (502) are the expenses for employment benefits or services that an [employee](#) receives in addition to his / her basic wages. These payments are transit agency costs over and above labor costs, but still arising from the employment relationship. Typical benefits include contributions to or providing:

- Retirement plans
- Pension plans
- Medical plans
- Dental plans
- Life insurance and short-term disability plans
- Unemployment insurance
- Workers' compensation insurance
- Sick leave
- Holiday leave
- Vacation (and other paid leave such as bereavement leave, jury duty)
- Uniform and work clothing allowances typically for drivers, security personnel
- Tool allowances for mechanics.

Some accounting systems do not track fringe benefit costs by [function](#). In this situation, allocate fringe benefit expenses to functions based on the sum of salaries and wages listed for labor (501.01 and 501.02) by function. Report these allocated expenses for fringe benefits (502) and not for expense transfers (510).

### Services

The services (503) object class is for:

- Management services
- Professional services
- Temporary labor services of personnel who are not employees of the transit agency, the governmental body or the multifunctional organization.

[Services](#) (503) are the expenses for the labor and other work provided by outside organizations for fees and related expenses. Usually, services from an outside organization are a substitute for in-house employee labor because the skills offered by the outside organization are needed for only a short period of time or are better than internally available skills.



Some transit agencies are organized as a department of state or local government, or as part of a multifunctional organization. For NTD Annual reporting purposes, if your transit agency is organized this way, your agency does not purchase services from other parts of the governmental entity or multifunctional organization. Therefore, do not report these expenses in the services object class (503).

Instead, report all expenses for activities pertaining to the transit services, but performed by other departments or offices within the governmental or multifunctional entity, in the appropriate object class and function.

For example, if the transit agency is a department of a county government and the county highway department maintains the transit vehicles, report expenses under the vehicle maintenance function. Report maintenance labor expenses in the other salaries and wages object class (501.02), fringe benefit expenses in object class (502) and materials and supplies in object class (504).

### Materials and Supplies

[Materials and supplies](#) (504) consumed are expenses for tangible products obtained from outside suppliers or manufactured internally. Discounts, sales taxes and excise taxes (except on fuel and lubricants) are included in the cost of the material or supply. Charges to these expense accounts are for the materials and supplies issued from inventory for use and for the materials and supplies purchased for immediate use; i.e., without going through inventory.

There are three reporting categories for materials and supplies (504) consumed:

1. [Fuel and lubricants](#) (504.01)
2. [Tires and tubes](#) (504.02)
3. [Other materials and supplies](#) (504.99).

### Fuel and Lubricants

Fuel and lubricants (504.01) are the costs of gasoline, diesel fuel, propane, lubricating oil, transmission fluid, grease, etc., for use in vehicles.

Report expenses for fuel and lubricants for:

- [Revenue vehicles](#) under the [vehicle operations](#) function (010)
- [Service vehicles](#) under the [vehicle maintenance](#) function (041).



The taxes paid on fuel and lubricants, if applicable, should not be reported for fuel and lubricants (504.01), but instead for [taxes](#) (507).

### Tires and Tubes

Tires and tubes (504.02) are the lease payments for tires and tubes rented on a time period or mileage basis or the cost of tires and tubes for replacement of tires and tubes on vehicles.

Report expenses for tires and tubes for:

- Revenue vehicles under the vehicle operations function (010)
- Service vehicles under the vehicle maintenance function (041).

### Other Materials and Supplies

Other materials and supplies (504.99) are the costs of materials and supplies not specifically identified in [object classes](#) (504.01) and (504.02). These materials and supplies may be issued from inventory or purchased for immediate consumption.



In many transit agencies, other materials and supplies expenses reported under vehicle maintenance are the largest category of materials and supplies expenses. These expenses represent the parts used to repair revenue and service vehicles.

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### Utilities

[Utilities](#) (505) costs cover payments made to utility companies for the purchase of their energy or services. Utilities include propulsion power used for electrically driven vehicles, electric power for other uses, water and sewer, natural gas and other fuels for heating, telephone and garbage collection.

Report expenses for utilities for:

- Propulsion power for [revenue vehicles](#) under the vehicle operations function (010)
- Other utilities under [general administration](#) (160).

### Casualty and Liability Costs

[Casualty and liability costs](#) (506) are the expenses related to losses incurred by the transit agency including the costs of loss protection. These expenses include compensation of others for their losses due to acts for which the transit agency is liable, the costs of protecting the transit agency from losses through conventional insurance and other risk financing programs (e.g., self insurance, pools) and agency losses due to the liable actions of others that are covered by other corporate insurance.

[Casualty and liability costs](#) (506) include:

- Physical damage insurance premiums
- Recovery of physical damage losses for public liability and property damage insurance premiums
- Insured and uninsured public liability and property damage settlement pay outs and recoveries, and
- Other corporate insurance premiums (e.g., fidelity bonds, business records insurance).

Transit agencies cover casualty and liability costs using different risk financing techniques. For NTD Annual reporting, report the expenses associated with these techniques as follows:

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

Classify related expenses in the correct object classes, as follows:

- Report the costs of repairing damaged property in the [labor](#) (501), [fringe benefits](#) (502), and [material and supplies](#) (504) object classes.
- Report the costs of writing off property damaged beyond repair in the [depreciation](#) object class (513).
- Report the costs of transit agency employees engaged in insuring and processing claims for and against the transit agency in labor (501) and fringe benefits (502) object classes.

### Taxes

[Taxes](#) (507) are the charges and assessments levied against the transit agency by Federal, state and local governments.

Report expenses for:

- Income taxes
- Property taxes
- Fuel and lubricant taxes
- Electric propulsion power taxes
- Vehicle licensing and registration fees.

Do not report sales and excise taxes on materials and services purchased other than fuel and lubricants. These are reported as part of the base price of the material in materials and supplies (504) or service in [services](#) (503).

Do not report rebates and reimbursements of taxes as a credit against an [operating expense](#) (OE). Rebates and reimbursements paid are reported as revenue on the Sources of Funds— Funds Expended and Funds Earned form (F-10) in either the other funds line or from the original sources.

### Purchased Transportation Service

Report expenses associated with a [purchased transportation](#) (PT) mode on a separate Operating Expenses form (F-30) as purchased transportation (PT) [type of service](#) (TOS).

Expenses include expenses reported for:

- Purchased transportation (PT) object class (508) for the costs incurred by the [seller](#) of service, and
- Other costs incurred by the [buyer](#) of service on behalf of the purchased transportation (PT) services.

[Purchased transportation \(PT\) services](#) (508) are the expenses incurred and billed by purchased transportation (PT) providers (sellers) in the operation of the contracted transit services. The expenses are equal to the payments or accruals made to the transit agency (net of fare revenues the seller may have collected) and all [purchased transportation \(PT\) fare revenues](#) associated with the service (fare revenues collected by both the buyer and seller).

Expenses for this expense object class only are reported only for purchased transportation (PT) services. The purchased transportation (PT) services object class is not included in the expense object classes for [directly operated](#) (DO) services.

The purchased transportation (PT) service object class (508) is for the buyer of purchased transportation (PT) service. This expense [object class](#) pertains only to the buyer's report and does not include:

- Expenses for which the buyer has no obligation to pay — for example, if the service costs the seller more than his contract covers.
- Expenses incurred by the buyer in support of the purchased transportation (PT) services — for example, salaries and wages of transit agency personnel administering or working in some capacity in support of the agreement, fuel and tires if provided to the seller, vehicle maintenance, marketing, advertising, legal services, and ticket sales. These are called [other costs incurred by the buyer](#) and are reported in the appropriate object classes (501) to (507) and (509) to (510).
- Depreciation and lease costs for vehicles and facilities. These costs should be reported as reconciling items. Some purchased transportation providers provide the revenue vehicles as part of their contract. Also, commonly the purchased transportation provider may operate the service from its own maintenance facility. If the purchased transportation provider charges total costs – either in absolute dollars and unit charges (e.g., per mile or per trip), separate operating costs from any lease and depreciation costs.

There are two reporting categories for purchased transportation (PT) service — one for sellers included in the buyer's report and one for sellers filing their own report:

1. In report (508.01)
2. Filing separate report (508.02).

As a general rule, [public agencies](#) should report all purchased transportation (PT) service within their NTD Annual report, regardless of the number of [vehicles operated in maximum service](#) (VOMS) by the purchased transportation (PT) seller. Therefore, the public agencies will report purchased transportation (PT) expenses for In report (508.01). The public agencies also will report the non-financial operating data for these services in their NTD Annual reports.

However, public agencies buying / selling purchased transportation (PT) service from / to another public agency (NTD Annual reporter) may determine locally which public agency will report the service, provided only one agency reports the service. If the public agency seller reports the service, the public agency buyer of the service will report purchased transportation (PT) expenses for Filing separate report (508.02). In this case, the public agency seller also will report the non-financial operating data for the service in its NTD Annual reports.

In rare instances, a seller may be a private or non-profit entity filing a separate NTD report. The seller has a purchased transportation agreement with a buyer who is public agency NTD reporter. The buyer completes Filing separate report (508.02).

### Filing in Report

[Purchased transportation \(PT\) service in report](#) (508.01) are the expenses for purchased transportation (PT) services involving sellers whose non-financial data are included in the buyer's report.

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### **Filing Separate Report**

[Purchased transportation \(PT\) service filing separate report](#) (508.02) are the expenses for purchased transportation (PT) services involving sellers whose non-financial operating data are not included in the buyer's report.

### **Other Costs Incurred by the Buyer**

Report [other costs incurred by the buyer](#) in the appropriate [function](#) and [object class](#).

For example, buyer's expenses for scheduling would be reported for [labor](#) (501.02) and [fringe benefits](#) (502) under the [vehicle operations](#) function (010).

### **Relationship of Purchased Transportation Costs to Contractual Relationship form (B-30)**

The purchased transportation costs are reported by contractual relationship on the Contractual Relationship form (B-30). Each form provides information on:

- Whether the purchased transportation provider is Filing in (buyer's) Report, or
- Whether the purchased transportation provider is Filing Separate Report and
- Cost of the purchased transportation service which is reflected by three items:
  1. Fare revenues for the service under the purchased transportation agreement  
Note that fare revenues are not a "cost", rather NTD assumes that fare revenues offset or pay for an equal amount of expense.
  2. Contract costs (net of fare revenues)
  3. Other costs incurred by buyer.

For most transit agencies, the total by mode across all the Contractual Relationship forms (B-30) of the three items listed above **equals** the operating expenses for purchased transportation (PT) by mode reported on the Operating Expenses form (F-30) Total Modal Expenses on line 15, column e. The total is the sum of the following:

- Object Class 508.01 Filing In Report, line 11 column e, is equal to the sum of line(s) 06 (contract costs net of fare revenues) and line(s) 07 (fare revenues for the service under the purchased transportation agreement) from the B-30 form(s) when contractual relationship types are 1, 3 or 10.
- Object Class 508.02 Filing Separate Report, line 12 column e, is equal to the sum of line(s) 06 (contract costs net of fare revenues) and line(s) 07 (fare revenues for the service under the purchased transportation agreement) from the contracted agencies' B-30 form(s) when contractual relationship types are 5, 7, 8, 9, or 12.
- Object Classes 501-507, 509-510, lines 01-10, 13 and 14, are equal to the sum of line(s) 08 (other costs incurred by the buyer) from the B-30 form(s) for purchased transportation (PT) service when contractual relationship types are 1, 3, 5, 9 and 12.
- All Object Classes, line 15 column e, is equal to the sum of line(s) 09 (total operating expenses) from the B-30 form(s) for purchased transportation (PT) service for this mode, filed in this report and in a separate report, when contractual relationship types are 1, 3, 5, 7, 8, 9, 10 and 12.

For some transit agencies, the total by mode across all the Contractual Relationship forms (B-30) of the three items listed **will not equal** the operating expenses by purchased transportation (PT) mode reported on the Operating Expenses form (F-30) Total Modal Expenses on line 15, column e. This is because the contract includes items such as vehicle capital lease and depreciation costs which are reported as reconciling items on the Operating Expenses Summary form (F-40).

### **Miscellaneous Expenses**

[Miscellaneous expenses](#) (509) are expenses that cannot be classified in expense object classes (501) through (508).

Miscellaneous expenses include:

- Dues and subscriptions
- Travel and meeting expenses
- [Bridge, tunnel and highway tolls](#)
- Entertainment expenses
- Charitable donations

- Fines and penalties
- Bad debt expense
- Advertising and promotion expenses.

### **Expense Transfers**

[Expense transfers](#) (510) are adjustments and reclassifications of expenses previously reported in object classes (501) through (509).

Expense transfers include:

- Reclassifications of expenses from one function to another
- A composite category of expense encompassing:
  - Labor
  - Fringe benefits
  - Materials and services used in the transit agency's internal information system to reclassify costs between cost centers and work orders
  - A credit account to be used for adjusting entries transferring expenses to receivables, property or work in progress for capital projects.



If a transit agency uses expense transfers, expenses in individual object classes and functions may be overstated or understated.

### **Americans with Disabilities Act of 1990 Related Expenses (Complementary Paratransit)**

NTD requires reporting the total expenses for operating [complementary paratransit services](#), in compliance with [Americans with Disabilities Act of 1990](#) (ADA) requirements. Report total operating expenses (OE) for these services on the Operating Expenses form (F-30) for demand response (DR) mode only on line 16, column e. These expenses may be estimated and should be less than or equal to the total demand response (DR) modal expenses reported on line 15, column e.

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### Line by Line Instructions

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#### Completing the Operating Expenses form (F-30)

Complete one form for each [mode](#) and [type of service](#) (TOS).

**Form Level Help:** Click on the **Help** tab at the top of the screen for form level help. A form note can be attached to any form. Use the **Add Form Note** link for relevant information to a specific field, to the entire form or to multiple forms. Click on the **Add Form Note** link at the top of the screen and enter your note on the **Notes** screen. You can review and / or edit a form note from the **Notes** tab. Do not use the **Form Notes** feature to answer issues generated from this form. From the **Issues** tab use the **Add Comments** link next to the specific issue.

#### Saving or Closing the Form

Click on the **Save** button prior to exiting the form and continuing with the report. Click on the **Close** button at the bottom of the screen to close the form without saving.

#### Completing the Form

##### Labor (501)

Line 01: Operators' Salaries and Wages (501.01)

- Column a: Vehicle Operations (010). Enter the wages paid for vehicle [operators](#) and other on-board crew for performing [vehicle operations](#). Include [platform time](#), [student training time](#), [accident reporting time](#), [standby time](#) and [revenue vehicle movement control](#).
- Column b: Vehicle Maintenance (041). Enter the wages paid for vehicle [operators](#), and other on-board crew performing [inspection and maintenance](#), and [servicing revenue vehicles](#).
- Column c: Non-Vehicle Maintenance (042). Ordinarily there are no [operators' wages](#) for performing [non-vehicle maintenance](#) functions.
- Column d: General Administration (160). Enter the wages paid for vehicle [operators](#) and other on-board crew for performing [customer service](#) or marketing duties. Using the **Add Form Notes** link, describe if there is a sizeable portion of [operators' wages](#) in [general administration](#) activities.
- Column e: Total Modal Expenses. This is an **auto-calculated** field and cannot be edited. This field displays the total wages paid for vehicle [operators](#) and other on-board crew equal to the sum of [operators' salaries and wages](#) for the [vehicle operations](#) (010), [vehicle maintenance](#) (041), [non-vehicle maintenance](#) (042) and [general administration](#) (160) functions.

Line 02: Other Salaries and Wages (501.02)

- Column a: Vehicle Operations (010). Enter the wages paid for dispatchers, schedulers, [ticketing and fare collection](#), security, [revenue vehicle movement control](#), traffic managers, terminal managers, and superintendents and their clerical support for performing [vehicle operations](#).
- Column b: Vehicle Maintenance (041). Enter the wages paid for dispatchers, schedulers, [ticketing and fare collection](#), security, [revenue vehicle movement control](#), traffic managers, terminal managers, and superintendents and their clerical support for performing [inspection](#), servicing and maintenance work on transit agency vehicles or components of those vehicles. Include supervisory, clerical and cleaning personnel.
- Column c: Non-Vehicle Maintenance (042). Enter the wages paid for dispatchers, schedulers, [ticketing and fare collection](#), security, [revenue vehicle movement control](#), traffic managers, terminal managers, and superintendents and their clerical support for performing [maintenance of roadway and track](#); [structures](#); [passenger stations](#); [fare collection and counting equipment](#); [vehicle movement control systems](#); [buildings, grounds and equipment](#). Include associated professional and clerical support.
- Column d: General Administration (160). Enter the wages paid for dispatchers, schedulers, [ticketing and fare collection](#), security, [revenue vehicle movement control](#), traffic managers, terminal managers, and superintendents and their clerical support for performing marketing, customer information, accounting, data processing, legal, safety, planning and other [administrative functions](#).
- Column e: Total Modal Expenses. This is an **auto-calculated** field and cannot be edited. This field displays the total wages paid for dispatchers, schedulers, [ticketing and fare collection](#), security, [revenue vehicle movement control](#),

traffic managers, terminal managers, and superintendents and their clerical support equal to the sum of [other salaries and wages](#) for the [vehicle operations](#) (010), [vehicle maintenance](#) (041), [non-vehicle maintenance](#) (042) and [general administration](#) (160) functions.

Line 03: Fringe Benefits (502)

- Column a: Vehicle Operations (010). Enter expenses attributable to [benefits](#), i.e., vacation, sick, holiday, personal insurance plans, retirement plans, etc. Allocate these expenses to [vehicle operations](#) based on the salaries and wages ([operators](#) and [others](#)) reported by [function](#).
- Column b: Vehicle Maintenance (041). Enter expenses attributable to [benefits](#), i.e., vacation, sick, holiday, personal insurance plans, retirement plans, etc. Allocate these expenses to [vehicle maintenance](#) based on the salaries and wages ([operators](#) and [others](#)) reported by [function](#).
- Column c: Non-Vehicle Maintenance (042). Enter expenses attributable to [benefits](#), i.e., vacation, sick, holiday, personal insurance plans, retirement plans, etc. Allocate these expenses to [non-vehicle maintenance](#) based on the salaries and wages ([operators](#) and [others](#)) reported by [function](#).
- Column d: General Administration (160). Enter expenses attributable to [benefits](#), i.e., vacation, sick, holiday, personal insurance plans, retirement plans, etc. Allocate these expenses to [general administration](#) based on the salaries and wages ([operators](#) and [others](#)) reported by [function](#).
- Column e: Total Modal Expenses. This is an **auto-calculated** field and cannot be edited. This field displays the total expenses attributable to [benefits](#), i.e., vacation, sick, holiday, personal insurance plans, retirement plans, etc. equal to the sum of [fringe benefits](#) expenses for the [vehicle operations](#) (010), [vehicle maintenance](#) (041), [non-vehicle maintenance](#) (042) and [general administration](#) (160) functions.

Line 04: Services (503)

- Column a: Vehicle Operations (010). Enter expenses for management, professional or temporary labor services of personnel who are not [employees](#) of your transit agency performing [vehicle operations](#) functions. If your transit agency is organized as a department of state or local government, or as part of a multifunctional organization, your agency does not purchase services from other parts of the governmental entity or multifunctional organization. Do not report these expenses in the [services](#) object class (503). Report all expenses for activities pertaining to the transit services, but performed by other departments or offices within the governmental or multifunctional entity, in the appropriate [object class](#) and [function](#).
- Column b: Vehicle Maintenance (041). Enter expenses for management, professional or temporary labor services of personnel who are not [employees](#) of your transit agency performing [vehicle maintenance](#) functions. If your transit agency is organized as a department of state or local government, or as part of a multifunctional organization, your agency does not purchase services from other parts of the governmental entity or multifunctional organization. Do not report these expenses in the [services](#) object class (503). Report all expenses for activities pertaining to the transit services, but performed by other departments or offices within the governmental or multifunctional entity, in the appropriate [object class](#) and [function](#).
- Column c: Non-Vehicle Maintenance (042). Enter expenses for management, professional or temporary labor services of personnel who are not [employees](#) of your transit agency performing [non-vehicle maintenance](#) functions. If your transit agency is organized as a department of state or local government, or as part of a multifunctional organization, your agency does not purchase services from other parts of the governmental entity or multifunctional organization. Do not report these expenses in the [services](#) object class (503). Report all expenses for activities pertaining to the transit services, but performed by other departments or offices within the governmental or multifunctional entity, in the appropriate [object class](#) and [function](#).
- Column d: General Administration (160). Enter expenses for management, professional or temporary labor services of personnel who are not [employees](#) of your transit agency performing [general administration](#) functions. If your transit agency is organized as a department of state or local government, or as part of a multifunctional organization, your agency does not purchase services from other parts of the governmental entity or multifunctional organization. Do not report these expenses in the [services](#) object class (503). Report all expenses for activities pertaining to the transit services, but performed by other departments or offices within the governmental or multifunctional entity, in the appropriate [object class](#) and [function](#).
- Column e: Total Modal Expenses. This is an **auto-calculated** field and cannot be edited. This field displays the total expenses for management, professional or temporary labor services of personnel who are not [employees](#) of your transit agency equal to the sum of [services](#) expenses for the [vehicle operations](#) (010), [vehicle maintenance](#) (041), [non-vehicle maintenance](#) (042) and [general administration](#) (160) functions.

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### Materials and Supplies (504)

#### Line 05: Fuel and Lubricants (504.01)

- Column a: Vehicle Operations (010). Enter expenses for [fuel and lubricants](#) for [revenue vehicles](#).
- Column b: Vehicle Maintenance (041). Enter expenses for [fuel and lubricants](#) for [service vehicles](#).
- Column c: Non-Vehicle Maintenance (042). Ordinarily there are no [fuel and lubricants](#) expenses for [non-vehicle maintenance](#) functions.
- Column d: General Administration (160). Ordinarily there are no [fuel and lubricants](#) expenses for [general administration](#) functions.
- Column e: Total Modal Expenses. This is an **auto-calculated** field and cannot be edited. This field displays the total expenses for [fuel and lubricants](#) equal to the sum of fuel and lubricants expenses for the [vehicle operations](#) (010), [vehicle maintenance](#) (041), [non-vehicle maintenance](#) (042) and [general administration](#) (160) functions.

#### Line 06: Tires and Tubes (504.02)

- Column a: Vehicle Operations (010). Enter expenses for [tires and tubes](#) for [revenue vehicles](#).
- Column b: Vehicle Maintenance (041). Enter expenses for [tires and tubes](#) for [service vehicles](#).
- Column c: Non-Vehicle Maintenance (042). Ordinarily there are no [tires and tubes](#) expenses for [non-vehicle maintenance](#) functions.
- Column d: General Administration (160). Ordinarily there are no [tires and tubes](#) expenses for [general administration](#) functions.
- Column e: Total Modal Expenses. This is an **auto-calculated** field and cannot be edited. This field displays the total expenses for [tires and tubes](#) equal to the sum of tires and tubes expenses for the [vehicle operations](#) (010), [vehicle maintenance](#) (041), [non-vehicle maintenance](#) (042) and [general administration](#) (160) functions.

#### Line 07: Other Materials and Supplies (504.99)

- Column a: Vehicle Operations (010). Enter expenses for [other materials and supplies](#) used for [vehicle operations](#) functions.
- Column b: Vehicle Maintenance (041). Enter expenses for [other materials and supplies](#) used for [vehicle maintenance](#) functions.
- Column c: Non-Vehicle Maintenance (042). Enter expenses for [other materials and supplies](#) used for [non-vehicle maintenance](#) functions.
- Column d: General Administration (160). Enter expenses for [other materials and supplies](#) used for [general administration](#) functions.
- Column e: Total Modal Expenses. This is an **auto-calculated** field and cannot be edited. This field displays the total expenses for [other materials and supplies](#) equal to the sum of other materials and supplies expenses for the [vehicle operations](#) (010), [vehicle maintenance](#) (041), [non-vehicle maintenance](#) (042) and [general administration](#) (160) functions.

#### Line 08: Utilities (505)

- Column a: Vehicle Operations (010). Enter the expenses associated with electricity used to propel [revenue vehicles](#).
- Column d: General Administration (160). Enter the expenses associated with [utilities](#) other than electricity used to propel [revenue vehicles](#).
- Column e: Total Modal Expenses. This is an **auto-calculated** field and cannot be edited. This field displays the total expenses for [utilities](#) equal to the expenses for the [vehicle operations](#) (010) and [general administration](#) (160) functions.

#### Line 09: Casualty and Liability Costs (506)

- Column a: Vehicle Operations (010). Ordinarily there are no [casualty and liability](#) expenses for [vehicle operations](#) functions.
- Column b: Vehicle Maintenance (041). Enter expenses for physical damage insurance on [revenue vehicles](#).
- Column c: Non-Vehicle Maintenance (042). Enter expenses for physical damage insurance on buildings, grounds, and equipment.
- Column d: General Administration (160). Enter expenses for all other insurance premiums.
- Column e: Total Modal Expenses. This is an **auto-calculated** field and cannot be edited. This field displays the total [casualty and liability costs](#) equal to the expenses for casualty and liability for the [vehicle operations](#) (010), [vehicle maintenance](#) (041), [non-vehicle maintenance](#) (042) and [general administration](#) (160) functions.

### Line 10: Taxes (507)

- Column a: Vehicle Operations (010). Enter Federal, state, and local [taxes](#) including Federal and state income tax, property tax, vehicle licensing and registration fees, fuel, lubricant and electric power taxes for [vehicle operations](#) functions. Do not report sales and excise taxes on materials and services purchased other than [fuel and lubricants](#). These are accounted for as part of the base price of the material in materials and supplies (504) or service in services (503). Do not report rebates and reimbursements of taxes as a credit against an [operating expense](#) (OE). Rebates and reimbursements paid are reported as revenue on the Sources of Funds — Funds Expended and Funds Earned form (F-10) in either the other funds line or from the original sources.
- Column b: Vehicle Maintenance (041). Enter Federal, state, and local [taxes](#) including Federal and state income tax, property tax, vehicle licensing and registration fees, fuel, lubricant and electric power taxes for [vehicle maintenance](#) functions. Do not report sales and excise taxes on materials and services purchased other than [fuel and lubricants](#). These are accounted for as part of the base price of the material in materials and supplies (504) or service in services (503). Do not report rebates and reimbursements of taxes as a credit against an [operating expense](#). Rebates and reimbursements paid are reported as revenue on the Sources of Funds — Funds Expended and Funds Earned form (F-10) in either the other funds line or from the original sources.
- Column c: Non-Vehicle Maintenance (042). Enter Federal, state, and local [taxes](#) including Federal and state income tax, property tax, vehicle licensing and registration fees, fuel, lubricant and electric power taxes for [non-vehicle maintenance](#) functions. Do not report sales and excise taxes on materials and services purchased other than [fuel and lubricants](#). These are accounted for as part of the base price of the material in materials and supplies (504) or service in services (503). Do not report rebates and reimbursements of taxes as a credit against an [operating expense](#). Rebates and reimbursements paid are reported as revenue on the Sources of Funds — Funds Expended and Funds Earned form (F-10) in either the other funds line or from the original sources.
- Column d: General Administration (160). Enter Federal, state, and local [taxes](#) including Federal and state income tax, property tax, vehicle licensing and registration fees, fuel, lubricant and electric power taxes for [general administration](#) operations functions. Do not report sales and excise taxes on materials and services purchased other than [fuel and lubricants](#). These are accounted for as part of the base price of the material in materials and supplies (504) or service in services (503). Do not report rebates and reimbursements of taxes as a credit against an [operating expense](#). Rebates and reimbursements paid are reported as revenue on the Sources of Funds — Funds Expended and Funds Earned form (F-10) in either the other funds line or from the original sources.
- Column e: Total Modal Expenses. This is an **auto-calculated** field and cannot be edited. This field displays the total Federal, state and local [taxes](#) equal to the expenses for taxes for the [vehicle operations](#) (010), [vehicle maintenance](#) (041), [non-vehicle maintenance](#) (042) and [general administration](#) (160) functions.

### Purchased Transportation (508)

#### Line 11: In Report (508.01)

- Column a: Vehicle Operations (010). Enter expenses for [vehicle operations](#) for [purchased transportation](#) (PT) contractors that are included in your report. Include:
  - Payments or accruals to [sellers](#) under the contracts (not including purchased transportation (PT) fares)
  - [Purchased transportation \(PT\) fare revenues](#).
  - Report all other expenses incurred by your transit agency as a result of the contracts in the appropriate [object class](#) and [function](#). These can include salaries and wages of your transit agency personnel administering or working in some capacity in support of the agreement; fuel and tires if provided to the seller; maintenance of vehicles; marketing; advertising; legal services; ticket sales, etc.

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- Column b: Vehicle Maintenance (041). Enter expenses for [vehicle maintenance](#) for [purchased transportation](#) (PT) contractors ([sellers](#)) that are included in your report. Include:
  - Payments or accruals to sellers under the contracts (not including purchased transportation (PT) fares)
  - [Purchased transportation \(PT\) fare revenues](#).
  - Report all other expenses incurred by your transit agency as a result of the contracts in the appropriate [object class](#) and [function](#). These can include salaries and wages of your transit agency personnel administering or working in some capacity in support of the agreement; fuel and tires if provided to the seller; maintenance of vehicles; marketing; advertising; legal services; ticket sales, etc.
- Column c: Non-Vehicle Maintenance (042). Enter expenses for [non-vehicle maintenance](#) for [purchased transportation](#) (PT) contractors ([sellers](#)) that are included in your report. Include:
  - Payments or accruals to sellers under the contracts (not including purchased transportation (PT) fares)
  - [Purchased transportation \(PT\) fare revenues](#).
  - Report all other expenses incurred by your transit agency as a result of the contracts in the appropriate [object class](#) and [function](#). These can include salaries and wages of your transit agency personnel administering or working in some capacity in support of the agreement; fuel and tires if provided to the seller; maintenance of vehicles; marketing; advertising; legal services; ticket sales, etc.
- Column d: General Administration (160). Enter expenses for [general administration](#) for [purchased transportation](#) (PT) contractors ([sellers](#)) that are included in your report. Include:
  - Payments or accruals to sellers under the contracts (not including purchased transportation (PT) fares)
  - [Purchased transportation \(PT\) fare revenues](#).
  - Report all other expenses incurred by your transit agency as a result of the contracts in the appropriate [object class](#) and [function](#). These can include salaries and wages of your transit agency personnel administering or working in some capacity in support of the agreement; fuel and tires if provided to the seller; maintenance of vehicles; marketing; advertising; legal services; ticket sales, etc.
- Column e: Total Modal Expenses. This is an **auto-calculated** field and cannot be edited. This field displays the total expenses for [purchased transportation](#) (PT), including payments or accruals to [sellers](#) under the contracts and [purchased transportation \(PT\) fare revenues](#) (regardless of whether or not the contractor retains the fares) for contractors (sellers) included in your report equal to the purchased transportation (PT) expenses for the [vehicle operations](#) (010), [vehicle maintenance](#) (041), [non-vehicle maintenance](#) (042) and [general administration](#) (160) functions.

### Line 12: Filing Separate Report (508.02)

- Column a: Vehicle Operations (010). Enter expenses for [vehicle operations](#) for [purchased transportation](#) (PT) contractors ([sellers](#)) submitting a complete and separate report. Include:
  - Payments or accruals to sellers under the contracts (not including purchased transportation (PT) fares)
  - [Purchased transportation \(PT\) fare revenues](#).
  - Report all other expenses incurred by your transit agency as a result of the contracts in the appropriate [object class](#) and [function](#). These can include salaries and wages of your transit agency personnel administering or working in some capacity in support of the agreement; fuel and tires if provided to the seller; maintenance of vehicles; marketing; advertising; legal services; ticket sales, etc.
- Column b: Vehicle Maintenance (041). Enter expenses for [vehicle maintenance](#) for [purchased transportation](#) (PT) contractors ([sellers](#)) submitting a complete and separate report. Include:
  - Payments or accruals to sellers under the contracts (not including purchased transportation (PT) fares)
  - [Purchased transportation \(PT\) fare revenues](#).
  - Report all other expenses incurred by your transit agency as a result of the contracts in the appropriate [object class](#) and [function](#). These can include salaries and wages of your transit agency personnel administering or working in some capacity in support of the agreement; fuel and tires if provided to the seller; maintenance of vehicles; marketing; advertising; legal services; ticket sales, etc.

- Column c: Non-Vehicle Maintenance (042). Enter expenses for [non-vehicle maintenance](#) for [purchased transportation](#) (PT) contractors ([sellers](#)) submitting a complete and separate report. Include:
  - Payments or accruals to sellers under the contracts (not including purchased transportation (PT) fares)
  - [Purchased transportation \(PT\) fare revenues](#).
  - Report all other expenses incurred by your transit agency as a result of the contracts in the appropriate [object class](#) and [function](#). These can include salaries and wages of your transit agency personnel administering or working in some capacity in support of the agreement; fuel and tires if provided to the seller; maintenance of vehicles; marketing; advertising; legal services; ticket sales, etc.
- Column d: General Administration (160). Enter expenses for [general administration](#) for [purchased transportation](#) (PT) contractors ([sellers](#)) submitting a complete and separate report. Include:
  - Payments or accruals to sellers under the contracts (not including purchased transportation (PT) fares)
  - [Purchased transportation \(PT\) fare revenues](#).
  - Report all other expenses incurred by your transit agency as a result of the contracts in the appropriate [object class](#) and [function](#). These can include salaries and wages of your transit agency personnel administering or working in some capacity in support of the agreement; fuel and tires if provided to the seller; maintenance of vehicles; marketing; advertising; legal services; ticket sales, etc.
- Column e: Total Modal Expenses. This is an **auto-calculated** field and cannot be edited. This field displays the total expenses for [purchased transportation](#) (PT), including payments or accruals to [sellers](#) under the contracts and [purchased transportation \(PT\) fare revenues](#) (regardless of whether or not the contractor retains the fares) for contractors (sellers) submitting a complete and separate report equal to the purchased transportation (PT) expenses for the [vehicle operations](#) (010), [vehicle maintenance](#) (041), [non-vehicle maintenance](#) (042) and [general administration](#) (160) functions.

### Line 13: Miscellaneous Expenses (509)

- Column a: Vehicle Operations (010). Enter [expenses](#) that cannot be attributed to any other expense category. Include dues and subscriptions; travel and meeting expenses; [bridge, tunnel, and highway tolls](#); entertainment expenses; charitable donations; fines and penalties, bad debt expense and advertising and promotion expenses for [vehicle operations](#) functions.
- Column b: Vehicle Maintenance (041). Enter [expenses](#) that cannot be attributed to any other expense category. Include dues and subscriptions; travel and meeting expenses; [bridge, tunnel, and highway tolls](#); entertainment expenses; charitable donations; fines and penalties, bad debt expense and advertising and promotion expenses for [vehicle maintenance](#) functions.
- Column c: Non-Vehicle Maintenance (042). Enter [expenses](#) that cannot be attributed to any other expense category. Include dues and subscriptions; travel and meeting expenses; [bridge, tunnel, and highway tolls](#); entertainment expenses; charitable donations; fines and penalties, bad debt expense and advertising and promotion expenses for [non-vehicle maintenance](#) functions.
- Column d: General Administration (160). Enter [expenses](#) that cannot be attributed to any other expense category. Include dues and subscriptions; travel and meeting expenses; [bridge, tunnel, and highway tolls](#); entertainment expenses; charitable donations; fines and penalties, bad debt expense and advertising and promotion expenses for [general administration](#) functions.
- Column e: Total Modal Expenses. This is an **auto-calculated** field and cannot be edited. This field displays the total expenses for [miscellaneous expenses](#) equal to the expenses for [utilities](#) for the [vehicle operations](#) (010), [vehicle maintenance](#) (041), [non-vehicle maintenance](#) (042) and [general administration](#) (160) functions.

### Line 14: Expense Transfers (510)

- Column a: Vehicle Operations (010). Enter expenses for adjustment and reclassification of [vehicle operations](#) expenses previously recorded, and capitalization of non-operating costs (used to credit any function in which expense has been temporarily deposited for ultimate capitalization).
- Column b: Vehicle Maintenance (041). Enter expenses for adjustment and reclassification of [vehicle maintenance](#) expenses previously recorded, and capitalization of non-operating costs (used to credit any function in which expense has been temporarily deposited for ultimate capitalization).

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- Column c: Non-Vehicle Maintenance (042). Enter expenses for adjustment and reclassification of [non-vehicle maintenance](#) expenses previously recorded, and capitalization of non-operating costs (used to credit any function in which expense has been temporarily deposited for ultimate capitalization).
- Column d: General Administration (160). Enter expenses for adjustment and reclassification of [general administration](#) expenses previously recorded, and capitalization of non-operating costs (used to credit any function in which expense has been temporarily deposited for ultimate capitalization).
- Column e: Total Modal Expenses. This is an **auto-calculated** field and cannot be edited. This field displays the total expenses for adjustment and reclassification of expenses previously recorded, and capitalization of non-operating costs (used to credit any function in which expense has been temporarily deposited for ultimate capitalization) equal to the [expense transfers](#) for the [vehicle operations](#) (010), [vehicle maintenance](#) (041), [non-vehicle maintenance](#) (042) and [general administration](#) (160) functions.

### Line 15: Total Modal Expenses

- Column a: Vehicle Operations (010). This is an **auto-calculated** field and cannot be edited. This field displays the total modal expenses for the vehicle operations function equal to the sum of the expenses reported for each [object class](#) for the [vehicle operations](#) (010) function.
- Column b: Vehicle Maintenance (041). This is an **auto-calculated** field and cannot be edited. This field displays the total modal expenses for the vehicle maintenance function equal to the sum of the expenses reported for each [object class](#) for the [vehicle maintenance](#) (041) function.
- Column c: Non-Vehicle Maintenance (042). This is an **auto-calculated** field and cannot be edited. This field displays the total modal expenses for the non-vehicle maintenance function equal to the sum of the expenses reported for each [object class](#) for the [non-vehicle maintenance](#) (042) function.
- Column d: General Administration (160). This is an **auto-calculated** field and cannot be edited. This field displays the total modal expenses for the general administration function equal to the sum of the expenses reported for each [object class](#) for the [general administration](#) (160) function.
- Column e: Total Modal Expenses. This is an **auto-calculated** field and cannot be edited. This field displays the total modal expenses for the all functions equal to the sum of the expenses reported for each [object class](#) for the [vehicle operations](#) (010), [vehicle maintenance](#) (041), [non-vehicle maintenance](#) (042), and [general administration](#) (160) functions.

Line 16, column e: Americans with Disabilities Act of 1990 (ADA) Related Expense. Enter total expenses for [complementary paratransit services](#) (demand response (DR)) attributable to [American with Disabilities Act of 1990](#) (ADA) compliance requirements. These expenses should be less than or equal to the total modal expenses for demand response (DR) on line 15, column e. Applies only to demand response (DR) mode.

<a href="#">Home</a>   <a href="#">e-File</a>   <a href="#">Forms</a>   <a href="#">Monthly Ridership</a>   <a href="#">Notes</a>   <a href="#">Issues</a>   <a href="#">Reports</a>   <a href="#">Communications</a>   <a href="#">Sys Admin</a>   <a href="#">Help</a>					
Form Name: Operating Expenses Summary (F-40)				<a href="#">Add Form Note</a>	<a href="#">Close Form</a>
Expense Object Class	a Vehicle Operations 010 Total	b Vehicle Maintenance 041 Total	c Non-Vehicle Maintenance 042 Total	d General Administration 160 Total	e Total Expenses
<b>Labor (501)</b>					
01 Operators' salaries and wages (01)					
02 Other salaries and wages (02)					
03 Fringe Benefits (502)					
04 Services (503)					
<b>Materials and Supplies (504)</b>					
05 Fuel and lubricants (01)					
06 Tires and tubes (02)					
07 Other materials and supplies (99)					
08 Utilities (505)					
09 Casualty and Liability Costs (506)					
10 Taxes (507)					
<b>Purchased Transportation (508)</b>					
11 In report (01)					
12 Filing separate report (02)					
13 Miscellaneous Expenses (509)					
14 Expense Transfers (510)					
15 Total Modal Expenses					
16 Americans with Disabilities Act of 1990 (ADA)-Related Expenses (DR only)					
<b>Reconciling Items</b>					
	Funds Applied	Funds Not Applied	Total Expenses for Period		
17 Interest Expenses (511)					
18 Leases and Rentals (512)					
19 Purchase Lease Agreement (514)					
20 Related Parties Lease Agreement (515)					
21 Depreciation (513)					
22 Amortization of Intangibles (513.13)					
23 Other Reconciling Items (516)					
24 Total Reconciling Items					
25 Americans with Disabilities Act of 1990 (ADA)-Related Expenses (DR Only)					
26 Total Expenses from Published Reports for Transit Operations					

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### Operating Expenses Summary form (F-40)

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#### Overview

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The Operating Expenses Summary form (F-40) has two purposes:

1. To summarize total agency expenses reported by mode and type of service (TOS) on the Operating Expenses forms (F-30). NTD Internet Reporting summarizes the system wide expenses automatically.
2. To reconcile expenses reported on the Operating Expenses forms (F-30) with expenses reported by the transit agency in other published reports, typically the transit agency's audited financial statement. This reconciliation is done through the reporting of reconciling expenses on the Operating Expenses Summary form (F-40). Transit agencies that are multifunctional organizations should reconcile expenses for their transit operations only.

#### Reporting Requirements and Thresholds

All transit agencies must complete this form. There is one form covering all modes and types of service (TOS).

#### What Has Changed from Prior Year

There are no changes for the 2007 report year.

#### Approach

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Each transit agency completes only one Operating Expenses Summary form (F-40). All data from the Operating Expenses forms (F-30) by [mode](#) and [type of service](#) (TOS) are automatically summarized and transferred to the summary form by [object class](#) and [function](#), providing a system wide summary of modal expenses. The transit agency enters data only for any reconciling items at the system level.

[Reconciling items](#) vary among agencies in how they are treated in their accounting systems. Accounting practices may vary as a result of local ordinances on accounting treatments. Typical reconciling items are depreciation, interest expenses and leases and rentals. They are called reconciling items because they are needed to provide an overall total that is consistent with local published reports, typically the audited financial statement.

#### Funds Applied and Funds Not Applied

The chart of accounts used for reconciling items is organized by expenditure type (columns) and expense object class (rows). There are two types of expenditures:

1. [Funds applied](#)
2. [Funds not applied](#).

Funds applied means that the transit agency has incurred expenses and that their payment involves a transfer of money between the agency and another party such as a contractor or another government agency. Examples of object classes with expenses that usually are classified as funds applied include interest expenses and leases and rentals.

The total [operating expenses](#) (OE) for which funds were applied and reported on the Operating Expenses Summary form (F-40) must equal the total sources of funds applied to operations reported on the Sources of Funds — Funds Expended and Funds Earned form (F-10).

Funds not applied means that the expenses do not involve a transfer of money between the agency and another party and that are typically valued using accounting principles. Examples of object classes with expenses that usually are classified as funds not applied include depreciation of vehicles and amortization of intangibles.

#### Detailed Instructions

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Report reconciling items by [object class](#) for the [funds applied](#) and [funds not applied](#) categories. An [object](#) is an article or service obtained. An object class is a grouping of expenses on the basis of goods or services purchased.

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## Reconciling Items

There are five major object classes and a residual category to capture reconciling items. One category, amortization of intangibles is a special form of depreciation:

1. [Interest expenses](#) (511)
2. [Leases and rentals](#) (512)
3. [Purchase lease payments](#) (514)
4. [Related parties lease agreement](#) (515)
5. [Depreciation](#) (513)
  1. [Amortization of intangibles](#) (513.3)
6. [Other reconciling items](#) (516).

There is also a category to report reconciling items for [Americans with Disabilities Act of 1990](#) (ADA) related expenses for [complementary paratransit](#).

Interest expenses (511) are the charges incurred for borrowed money by the transit agency, and include both long and short-term debt obligations. Interest charges pertaining to construction debt that is capitalized are not reported as interest expense.

Depreciation (513) is probably the largest expense for most transit agencies and is usually reported in the funds not applied category. Transit agencies that set aside funds equal to the depreciation amount for future purchase of replacement vehicle or assets should not include this as funds applied. This is merely a transfer of assets among accounts. Refer to the discussion and definition of funds applied above. Depreciation reflects the loss in service value of the transit agency's capital assets. As capital assets, depreciated items have a high initial cost and a useful life of more than one year. To reflect the consumption or use of the asset over its service life, a portion of the asset's cost is expensed each year. Transit agencies may use different methods to arrive at the yearly depreciation expense.

Amortization of intangibles (513.3) is a special form of depreciation that applies to intangible assets such as franchises, patents, and goodwill. Typically, transit agencies receive intangible assets when they acquire other transit providers. Since these acquisitions have become less and less frequent, very few transit agencies report amortization expenses.

Leasing often covers two types of costs:

1. Capital equipment lease costs
2. Operating and maintenance costs.

When reporting leases, you must separate costs associated with operating or maintaining the equipment from costs associated with leasing capital equipment. Report the operating and maintenance costs in the appropriate object classes and functions by mode on the Operating Expenses form (F-30). Report the lease cost for the capital equipment in the appropriate object class under reconciling items.

Leases are for the payments for the use of capital assets not owned by the transit agency. There can be different leasing arrangements involving:

- [Leases and rentals](#) (512) are true leases and cover the total cost of the capital asset plus interest. At the end of the lease the capital asset is still owned by the lessor (entity providing the capital asset) rather than the transit agency.
- [Purchase lease agreements](#) (514) are financing plans that enable the transit agency to acquire (own) the capital asset at the end of the lease, sometimes with an additional payment due. The property covered by such leases may or may not have been booked as owned assets, either during or after the period of the lease, in the transit agency's internal accounting records. If purchase leases have not been capitalized in the transit agency's internal accounting records, this category includes the lease payments for the purchase lease agreement. If the lease has been capitalized in the internal accounting records of the transit agency, it is to be accounted for in the NTD system as it has been accounted for internally.
- [Related parties leases](#) (515) where the terms and amount of payments by the transit agency are substantially less than in a true lease because the transit agency is related to the lessor.

For example, a transit agency may lease surplus equipment from another transit agency or local government.

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[Other reconciling items](#) are any other costs that cannot be captured in object classes (511) through (515), such as funds to another agency through a cooperative agreement and expenses for [purchased transportation](#) (PT) services not meeting NTD requirements for a contractual agreement.

A description is required for costs reported in other reconciling items. Describe other reconciling items in the Reconciling Items — Other Description field.



A detailed explanation of these expense object classes is provided in Chapter 5, Expense Object Classes, in the [Uniform System of Accounts](#) (USOA).

### **Americans with Disabilities Act of 1990 Related Expenses**

For demand response (DR) mode only, report the portion of the total reconciling items that result from [Americans with Disabilities Act of 1990](#) (ADA) requirements for [complementary paratransit](#). These expenses should be less than or equal to the total reconciling expenses.

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## Line by Line Instructions

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### Completing the Operating Expenses Summary form (F-40)

- Complete one form. This is a system wide form for all [modes](#) and [types of service](#) (TOS). Expenses are summarized from the modal detail forms (Operating Expenses form (F-30)). Enter expenses for reconciling items.
- Note: Each transit agency will handle reconciling items differently depending upon local ordinances and conditions.

**Form Level Help:** Click on the **Help** tab at the top of the screen for form level help. A form note can be attached to any form. Use the **Add Form Note** link for relevant information to a specific field, to the entire form or to multiple forms. Click on the **Add Form Note** link at the top of the screen and enter your note on the **Notes** screen. You can review and / or edit a form note from the **Notes** tab. Do not use the **Form Notes** feature to answer issues generated from this form. From the **Issues** tab use the **Add Comments** link next to the specific issue.

### Saving or Closing the Form

Click on the **Save** button prior to exiting the form and continuing with the report. Click on the **Close** button at the bottom of the screen to close the form without saving.

### Completing the Form

#### Summarized Data from Operating Expenses form (F-30)

Lines 01 – 14: Object Classes 501 – 510.

- Column a: Vehicle Operations (010). These are **auto-calculated** fields and cannot be edited. These fields display, by [object class](#), the sum of all modal [operating expenses](#) for [vehicle operations](#) from the detail pages, column a.
- Column b: Vehicle Maintenance (041). These are **auto-calculated** fields and cannot be edited. These fields display, by [object class](#), the sum of all modal [operating expenses](#) for [vehicle maintenance](#) from the detail pages, column b.
- Column c: Non-Vehicle Maintenance (042). These are **auto-calculated** fields and cannot be edited. These fields display, by [object class](#), the sum of all modal [operating expenses](#) for [non-vehicle maintenance](#) from the detail pages, column c.
- Column d: General Administration (160). These are **auto-calculated** fields and cannot be edited. These fields display, by [object class](#), the sum of all modal [operating expenses](#) for [general administration](#) from the detail pages, column d.
- Column e: Total Expenses for Period. These are **auto-calculated** fields and cannot be edited. These fields display, by [object class](#), the sum of all modal [operating expenses](#) from the detail pages, column e.

Lines 15: Total Agency Expenses by Function.

- Column a: Vehicle Operations (010). This is an **auto-calculated** field and cannot be edited. This field displays the sum of [object classes](#) (501-510) for [vehicle operations](#) function (010), lines 1-14, column a.
- Column b: Vehicle Maintenance (041). This is an **auto-calculated** field and cannot be edited. This field displays the sum of [object classes](#) (501-510) for [vehicle maintenance](#) function (041), lines 1-14, column b.
- Column c: Non-Vehicle Maintenance (042). This is an **auto-calculated** field and cannot be edited. This field displays the sum of [object classes](#) (501-510) for [non-vehicle maintenance](#) function (042), lines 1-14, column c.
- Column d: General Administration (160). This is an **auto-calculated** field and cannot be edited. This field displays the sum of [object classes](#) (501-510) for [general administration](#) function (160), lines 1-14, column d.
- Column e: Total Modal Expenses. This is an **auto-calculated** field and cannot be edited. This field displays the total [operating expenses](#), equal to the sum of total operating expenses for each [function](#), line 15, columns a-d.

Line 16, column e: Americans with Disabilities Act of 1990 (ADA) Related Expenses. This is an **auto-calculated** field and cannot be edited. This field displays the sum of all [operating expenses](#) for [complementary paratransit services](#) (demand response (DR)) attributable to [Americans with Disabilities Act of 1990](#) (ADA) compliance. Total Americans with Disabilities Act of 1990 (ADA) related expenses should be less than or equal to the total modal expenses on line 15, column e.

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### Reconciling Items

#### Line 17: Interest Expenses (511)

- Column a: Funds Applied. Enter [interest expenses](#) for which you have [applied funds](#) to pay for the expenditures. Interest is the charges incurred for borrowed money by the transit agency, and include both long and short-term debt obligations. Interest charges pertaining to construction debt that is capitalized are not reported as interest expense.
- Column b: Funds Not Applied. Enter [interest expenses](#) for which you have [not applied funds](#) to pay for the expenditures. Interest is the charges incurred for borrowed money by the transit agency, and include both long and short-term debt obligations. Interest charges pertaining to construction debt that is capitalized are not reported as interest expense.
- Column c: Total Expenses for Period. This is an **auto-calculated** field and cannot be edited. This field displays the total [interest expenses](#) equal to the sum of columns a and b.

#### Line 18: Leases and Rentals (512)

- Column a: Funds Applied. Enter [leases and rentals](#) expenses for which you have [applied funds](#) to pay for the expenditures. Leases and rentals are the expenses for the use of capital assets not owned by the transit agency. True leases are those in which the lessor and lessee are not related parties; the total lease payments cover the lessor's cost of the property for the period of the lease plus interest; and the ownership of the property remains with the lessor upon expiration of the lease. For the true lease, this object class includes the lease payments on true lease property.
- Column b: Funds Not Applied. Enter [leases and rentals](#) expenses for which you have [not applied funds](#) to pay for the expenditures. Leases and rentals are the expenses for the use of capital assets not owned by the transit agency. True leases are those in which the lessor and lessee are not related parties; the total lease payments cover the lessor's cost of the property for the period of the lease plus interest; and the ownership of the property remains with the lessor upon expiration of the lease. For the true lease, this object class includes the lease payments on true lease property.
- Column c: Total Expenses for Period. This is an **auto-calculated** field and cannot be edited. This field displays the total expenses for [leases and rentals](#) equal to the sum of columns a and b.

#### Line 19: Purchase Lease Agreement (514)

- Column a: Funds Applied. Enter [purchase lease agreement](#) expenses for which you have [applied funds](#) to pay for the expenditures. Purchase lease agreements are financing plans that enable the transit agency to acquire (own) the capital asset at the end of the lease, sometimes with an additional payment due. The property covered by such leases may or may not have been booked as owned assets, either during or after the period of the lease, in the transit agency's internal accounting records. If purchase leases have not been capitalized in the transit agency's internal accounting records, this category includes the lease payments for the purchase lease agreement. If the lease has been capitalized in the internal accounting records of the transit agency, it is to be accounted for in the NTD system as it has been accounted for internally.
- Column b: Funds Not Applied. Enter [purchase lease agreement](#) expenses for which you have [not applied funds](#) to pay for the expenditures. Purchase lease agreements are financing plans that enable the transit agency to acquire (own) the capital asset at the end of the lease, sometimes with an additional payment due. The property covered by such leases may or may not have been booked as owned assets, either during or after the period of the lease, in the transit agency's internal accounting records. If purchase leases have not been capitalized in the transit agency's internal accounting records, this category includes the lease payments for the purchase lease agreement. If the lease has been capitalized in the internal accounting records of the transit agency, it is to be accounted for in the NTD system as it has been accounted for internally.
- Column c: Total Expenses for Period. This is an **auto-calculated** field and cannot be edited. This field displays the total expenses for [purchase lease agreements](#) equal to the sum of columns a and b.

#### Line 20: Related Parties Lease Agreement (515)

- Column a: Funds Applied. Enter [related parties lease agreement](#) expenses for which you have [applied funds](#) to pay for the expenditures. Related parties leases are where the terms and amount of payments by the transit agency are substantially less than in a true lease because the transit agency is related to the lessor. For example, a transit agency may lease surplus equipment from another transit agency or local government.

- Column b: Funds Not Applied. Enter [related parties lease agreement](#) expenses for which you have [not applied funds](#) are substantially less than in a true lease because the transit agency is related to the lessor. For example, a transit agency may lease surplus equipment from another transit agency or local government.
- Column c: Total Expenses for Period. This is an **auto-calculated** field and cannot be edited. This field displays the total expenses for [related parties lease agreements](#) equal to the sum of columns a and b.

### Line 21: Depreciation (513)

- Column a: Funds Applied. Enter [depreciation](#) expenses for which you have [applied funds](#) to pay for the expenditures. Depreciation is probably the largest expense for most transit agencies and is usually reported in the funds not applied category. Depreciation reflects the loss in service value of the transit agency's assets. Depreciated items have a high initial cost and a useful life of more than one year. In order to account for the reduction in value (usefulness) of the asset, a portion of the cost is expensed each year of the asset's life. Transit agencies may use different methods to arrive at the yearly depreciation expense. Transit agencies that set aside funds equal to the Depreciation amount for future purchase of replacement vehicle or assets should not include this as funds applied. This is merely a transfer of assets among accounts.
- Column b: Funds Not Applied. Enter [depreciation](#) expenses for which you have [not applied funds](#) to pay for the expenditures. Depreciation is probably the largest expense for most transit agencies and is usually reported in the funds not applied category. Depreciation reflects the loss in service value of the transit agency's assets. Depreciated items have a high initial cost and a useful life of more than one year. In order to account for the reduction in value (usefulness) of the asset, a portion of the cost is expensed each year of the asset's life. Transit agencies may use different methods to arrive at the yearly depreciation expense.
- Column c: Total Expenses for Period. This is an **auto-calculated** field and cannot be edited. This field displays the total expenses for [depreciation](#) equal to the sum of columns a and b.

### Line 22: Amortization of Intangibles (513.13)

- Column a: Funds Applied. Enter the [amortization of the intangible expenses](#) for which you have [applied funds](#) to pay for the expenditures. The amortization of the intangible costs of the transit agency includes organization costs, franchises, patents, goodwill and other intangible assets.
- Column b: Funds Not Applied. Enter the [amortization of the intangible expenses](#) for which you have [not applied funds](#) to pay for the expenditures. The amortization of the intangible costs of the transit agency includes organization costs, franchises, patents, goodwill and other intangible assets.
- Column c: Total Expenses for Period. This is an **auto-calculated** field and cannot be edited. This field displays the total expenses for [amortization of intangibles](#) equal to the sum of columns a and b.

### Line 23: Other Reconciling Items (516)

- Column a: Funds Applied. Enter any other expenses for which you have [applied funds](#) that cannot be captured in object classes (511 through 515). Some examples of [other reconciling items](#) are expenses for non-transit programs, funds to another agency through a cooperative agreement and expenses for purchased transportation (PT) services not meeting NTD requirements for a contractual agreement. Describe in the **Other Reconciling Items — Other Describe** field.
- Column b: Funds Not Applied. Enter any other expenses for which you have [not applied funds](#) that cannot be captured in object classes (511 through 515). Some examples of [other reconciling items](#) are expenses for non-transit programs, funds to another agency through a cooperative agreement and expenses for purchased transportation (PT) services not meeting NTD requirements for a contractual agreement. Describe in the **Other Reconciling Items — Other Describe** field.
- Column c: Total Expenses for Period. This is an **auto-calculated** field and cannot be edited. This field displays the total expenses for [other reconciling items](#) equal to the sum of columns a and b.

### Line 24: Total Reconciling Items

- Column a: Funds Applied. This is an **auto-calculated** field and cannot be edited. This field displays the total expenses for [reconciling items](#) for which you have [applied funds](#) equal to the sum of lines 17-23, column a.
- Column b: Funds Not Applied. This is an **auto-calculated** field and cannot be edited. This field displays the total expenses for [reconciling items](#) for which you have [not applied funds](#) equal to the sum of lines 17-23, column b.

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- Column c: Total Expenses for Period. This is an **auto-calculated** field and cannot be edited. This field displays the total expenses for the period equal to the sum of columns a and b.

### Line 25: Americans with Disabilities Act of 1990 (ADA) Related Expenses

- Column a: Funds Applied. Enter the sum of all [reconciling items](#) for which you have [applied funds](#) to pay for the expenditures for [complementary paratransit services](#) (demand response (DR)) attributable to [Americans with Disabilities Act of 1990](#) (ADA) compliance. Total Americans with Disabilities Act of 1990 (ADA) related expenses should be less than or equal to the total reconciling items on line 24, column a.
- Column b: Funds Not Applied. Enter the sum of all [reconciling items](#) for which you have [not applied funds](#) to pay for the expenditures for [complementary paratransit services](#) (demand response (DR)) attributable to [Americans with Disabilities Act of 1990](#) (ADA) compliance. Total Americans with Disabilities Act of 1990 (ADA) related expenses should be less than or equal to the total reconciling items on line 24, column a.
- Column c: Total Expenses for Period. This is an **auto-calculated** field and cannot be edited. This field displays the total expenses for [reconciling items](#) attributable to [Americans with Disabilities Act of 1990](#) (ADA) related expenses (DR only) equal to the sum of columns a and b.

### Line 26: Total Expenses from Published Reports for Transit Operations

- Column a: Funds Applied. This is an **auto-calculated** field and cannot be edited. This field displays the total expenses for which you have [applied funds](#) to pay for the expenditures. The total expenses should reconcile to published reports for transit operations and should be equal to the sum of line 15, column e and line 24; column a. Published reports are typically the transit agency's audited financial statement.
- Column b: Funds Not Applied. This is an **auto-calculated** field and cannot be edited. This field displays the total expenses for which you have [not applied funds](#) to pay for the expenditures. The total expenses should reconcile to published reports for transit operations and should be equal to the sum of line 15, column e and line 24; column b. Published reports are typically the transit agency's audited financial statement.
- Column c: Total Expenses for Period. This is an **auto-calculated** field and cannot be edited. This field displays the total expenses from published reports for transit operations equal to columns a and b.

<a href="#">Home</a> <a href="#">e-File</a> <a href="#">Forms</a> <a href="#">Monthly Ridership</a> <a href="#">Notes</a> <a href="#">Issues</a> <a href="#">Reports</a> <a href="#">Communications</a> <a href="#">Sys Admin</a> <a href="#">Help</a>			
Form Name: Operators' Wages (F-50)		Mode: Service: DO	<a href="#">Add Form Note</a> <a href="#">Close Form</a>
Line		a	b
Time Classification			
Operating Time		Dollars	Clock Hours
01	Platform time	<input type="text"/>	<input type="text"/>
02	Straight time allowances	<input type="text"/>	<input type="text"/>
03	Premium time	<input type="text"/>	<input type="text"/>
04	<b>Total Operating Time</b>	<input type="text"/>	
05	Non-operating paid work time	<input type="text"/>	<input type="text"/>
06	<b>Total Operating and Non-Operating Time</b>	<input type="text"/>	

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### Operators' Wages form (F-50)

#### Overview

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The Operators' Wages form (F-50) details the hours worked and wages accrued to operators. The wages equal the expenses for operators' salaries and wages reported on the Operating Expense form (F-30) in object class (501.01).

#### Reporting Requirements and Thresholds

This form is required only for directly operated (DO) service from transit agencies with a [mode](#) having 150 or more [vehicles operated in annual maximum service](#) (VOMS). There are two exceptions:

1. This form is not required for demand response (DR) or vanpool (VP) modes, regardless of the number of vehicles operated in annual maximum service (VOMS).
2. Transit agencies filing a National Transit Database (NTD) report for the first time are not required to complete this form.

Complete one form for each [directly operated](#) (DO) mode meeting the above requirements.

#### What Has Changed from Prior Year

There are no changes for the 2007 report year.

#### Approach

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This form provides a detailed breakdown of the [operating expenses](#) (OE) for operators with expenses reported on the Operating Expense form (F-30). Data are reported for [employees](#) of the transit agency functioning as vehicle [operators](#) by time classifications. Data are reported only for the operator's work time. Data are not reported for non-work time ([fringe benefits](#)) such as sick leave or vacation.

The transit agency tracks each operator's hours and wages throughout the year. At the end of the fiscal year, the total of all operators' hours and wages are reported.

There are four key items in completing this form:

1. Relationship to the Operating Expenses form (F-30)
2. Determining who is an operator
3. Classifying operator work hours by time classification — operating and non-operating time
4. Classifying operator work hours by dollars (expenses) and elapsed clock hours.

#### Operating Expense form (F-30) Relationship

The expenses reported on this form for operators are a breakdown of the expenses reported for operators' salaries and wages under [object class](#) (501.01) of the [Uniform System of Accounts](#) (USOA). Therefore, the total operators' wages (dollars) on the Operators' Wages form (F-50) must equal object class (501.01) expenses reported on the Operating Expenses form (F-30).

#### Operators

Operators are transit agency employees that usually are the persons driving [revenue vehicles](#). However, there are two other types of transit agency employees that are included as operators:

1. Conductors and on-board (on-vehicle) ticket takers in commuter rail (CR) mode
2. Attendants aboard vehicles to assist riders in boarding and alighting, securing wheelchairs, etc., typically the elderly and individuals with disabilities.

[Operators](#) do not include the following two categories:

1. [Employees](#) aboard vehicles for other purposes than described above such as transit security personnel, employees conducting surveys and employees monitoring service performance

2. Employees permanently removed from performing as operators but who remain classified as operators for payroll. These employees do not work as operators but perform other functions.

**Time Classifications**

Operators' paid work time (dollars and clock hours) are reported by two major classifications:

1. [Operating time](#)
2. [Non-operating paid work time.](#)

**Operating Time**

Operating time is primarily the [revenue service](#) provided based on the published (or daily scheduled) timetables. It also includes [deadhead time](#) — the travel time typically between the operating garage and the beginning of revenue service.

Operating time also includes unscheduled time — work time not a part of the operators' regular assignments. This work time is scheduled to meet changing daily demands. It includes:

- [Standby time](#) (time spent by the operator at the operating station at the transit agency's direction waiting for a work assignment),
- Extra service added for special events (e.g., sports events, holiday shopper shuttles, conventions), and
- Incidental charter service which only a few transit agencies operate.

**Non-Operating Time**

Non-operating time is the paid work time an operator spends on the job in a capacity other than operating, making preparations for or completing the immediate operation of a [revenue vehicle](#). It includes activities such as driver training, selecting work assignments and time spent in accident reporting or as a witness.

The following exhibit provides the time classifications as specified in the [Uniform System of Accounts](#) (USOA) and their relationship to the Operators' Wages form (F-50).

<b>Exhibit 11 — Time Classification Equivalency</b>		
<b>USOA Code</b>	<b>Time Classification</b>	<b>Function</b>
<b>Operating Time — Platform Time</b>		
1.04	Platform time — line service	Vehicle operations
1.05	Platform time — charter and special service	Vehicle operations
<b>Operating Time — Straight Time Allowances</b>		
1.01	Report time	Vehicle operations
1.02	Turn-in time	Vehicle operations
1.03	Travel time	Vehicle operations
1.06	Intervening time	Vehicle operations
1.07	Paid breaks and meal allowances	Vehicle operations
1.08	Minimum guarantee for call out	Vehicle operations
1.09	Minimum guarantee — daily	Vehicle operations
1.10	Minimum guarantee — weekly	Vehicle operations
2.05	Standby time	Vehicle operations
<b>Operating Time — Premium Time</b>		
1.11	Overtime premium — scheduled	Vehicle operations
1.12	Overtime premium — unscheduled	Vehicle operations
1.13	Spread time premium	Vehicle operations

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### Exhibit 11 — Time Classification Equivalency

1.14	Shift premiums	Vehicle operations
1.15	Other premium	Vehicle operations
<b>Non-Operating Time</b>		
2.01	Instructor premium for operator training	Vehicle operations
2.02	Student training time	Vehicle operations
2.03	Accident reporting time	Vehicle operations
2.04	Witness time	Vehicle operations
2.06	Time spent on union functions	Vehicle operations
2.07	Run selection time	Vehicle operations
2.08	Other time spent in transportation administration	Vehicle operations
2.09	Time spent in revenue vehicle movement control	Vehicle operations
2.10	Time spent in ticketing and fare collection	Vehicle operations
2.11	Time spent in customer service	General administration
2.12	Time spent in other non-operating functions	Vehicle maintenance

### Dollars and Clock Hours

Operators' work time is reported for two items within the [operating](#) and [non-operating time](#) classifications:

1. Dollars
2. Clock hours.

#### Dollars

Dollars are reported using the operating and non-operating time classifications. Within the operating time classification, there are three categories for reporting operators' pay (dollars):

1. [Platform time](#)
2. [Straight time allowances](#)
3. [Premium time](#).

Platform time and straight time allowance dollars reflect the base rate of pay. Premium time dollars reflect the amount over the base rate for additional work performed (paid at a premium).

For example, the base rate of pay may be \$20 per hour and the overtime rate may be at time-and-a-half or \$30 per hour. The [premium pay](#) rate or premium is \$10 — the amount paid above the straight time (base) pay.

For dollars, it is important to report in the premium category, only the dollars paid in addition to the straight time rate. Unlike hours (explained in following section), dollars are never double counted in a category because dollars are divided and reported by premium and straight time categories. Since there is no double counting, dollars can be totaled to determine the total operating time dollars.

#### Clock Hours

Hours are reported as the actual elapsed hours on the clock. Clock hours typically are not equal to pay hours — a common transit payroll term.

For example, a two-hour period of intervening time may be scheduled for an operator for which the operator is compensated an amount equal to half a pay hour. Under operating time — straight time allowance, two hours of clock time are reported (column b) and the dollars for half an hour of pay are reported (column a).

Unlike dollars, clock hours may apply to more than one time classification for operating time. Clock hours are reported in each category to which they apply.

For example, an operator may have worked ten hours of platform time that included two hours of premium pay for overtime. This is reported as ten platform hours and two hours of premium time. Due to this double counting of hours, total hours are not reported.

See the example below for reporting dollars and hours.

### Example 16 — Accounting for an Operator's Time and Cost

**Example:** Coaster Transit Agency bus (MB) operator earns \$10.00 per hour and works nine hours, comprised of the following:

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

**Solution:** Enter the following for this operator on the Operators' Wages form (F-50):

- Five minutes of report time (1.01) and ten minutes of turn-in time (1.02) for a total of 15 minutes (\$2.50 and 0.25 hours) under Straight Time Allowances
- Eight hours and 45 minutes (\$87.50 and 8.75 hours) of platform time-line service (1.04) under Platform Time
- 30 minutes of overtime premium-scheduled (1.11), plus 15 minutes of overtime premium — unscheduled (1.12), plus 15 minutes of shift premium (1.14) for a total of 60 minutes (\$3.75 and 1.0 hours) under Premium Time.

## Detailed Instructions

### Operating Time

There are three classifications of [operating time](#):

1. [Platform time](#)
2. [Premium time](#)
3. [Straight time allowances](#).

Report operating time hours under both platform time and the appropriate straight time allowance or premium time category. Report the dollar value at the straight time rate under platform time and under straight time allowances, and at the [premium pay](#) rate under the premium time category.

### Platform Time

Report the dollar value and hours for platform time, which includes two time classifications:

1. [Platform time — line service](#) (1.04)
2. [Platform time — charter and special service](#) (1.05).

Platform time is the actual vehicle hours from when an [operator](#) leaves the garage in [revenue service](#) (operating station) until he returns ending revenue service (line service), and occasionally may include charter and other special service.

For scheduled, fixed route services, the vehicle hours for platform time include:

- Revenue time — hours for [running time](#) and [layover / recovery time](#)
- [Deadhead](#) time — hours that a vehicle travels between:
  1. Either the garage and route, or
  2. Two routes when the vehicle changes routes.

Running time is the time the vehicle travels on the route. Layover / recovery is the time scheduled between trips to provide a rest break for the operator (layover) and to allow the vehicle to get back on schedule if the trip arrives late (recovery).

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### Premium Time

Report the dollar value and hours for premium time. [Premium time](#) includes:

- [Overtime premium — scheduled](#) (1.11)
- [Overtime premium — unscheduled](#) (1.12)
- [Spread time premium](#) (1.13)
- [Shift premium](#) (1.14)
- [Other premium](#) (1.15).

### Straight Time Allowances

Report the dollar value and hours for straight time allowances. [Straight time allowances](#) include:

- [Report time](#) (1.01)
- [Turn-in time](#) (1.02)
- [Travel time](#) (1.03)
- [Intervening time](#) (1.06)
- [Paid breaks and meal allowances](#) (1.07)
- [Minimum guarantee for call out](#) (1.08)
- [Minimum guarantee — daily](#) (1.09)
- [Minimum guarantee — weekly](#) (1.10)
- [Standby time](#) (2.05).

### Non-Operating Paid Work Time

Report [non-operating paid work time](#) dollars and hours.

Non-operating paid work time includes eleven components:

1. [Instructor premium for operator training](#) (2.01)
2. [Student training time](#) (2.02)
3. [Accident reporting time](#) (2.03)
4. [Witness time](#) (2.04)
5. [Time spent on union functions](#) (2.06)
6. [Run selection time](#) (2.07)
7. [Other time spent in transportation administration](#) (2.08)
8. [Time spent in revenue vehicle movement control](#) (2.09)
9. [Time spent in ticketing and fare collection](#) (2.10)
10. [Time spent in customer services](#) (2.11)
11. [Time spent in other non-operating functions](#) (2.12).

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## Line by Line Instructions

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### Completing the Operators' Wages form (F-50)

Complete one form for each [directly operated](#) (DO) [mode](#) with 150 or more vehicles in annual maximum service. Transit agencies do not complete this form for demand response (DR) and vanpool (VP) modes or if this is the first time they are submitting an NTD Annual report.

**Form Level Help:** Click on the **Help** tab at the top of the screen for form level help. A form note can be attached to any form. Use the **Add Form Note** link for relevant information to a specific field, to the entire form or to multiple forms. Click on the **Add Form Note** link at the top of the screen and enter your note on the **Notes** screen. You can review and / or edit a form note from the **Notes** tab. Do not use the **Form Notes** feature to answer issues generated from this form. From the **Issues** tab use the **Add Comments** link next to the specific issue.

### Saving or Closing the Form

Click on the **Save** button prior to exiting the form and continuing with the report. Click on the **Close** button at the bottom of the screen to close the form without saving.

### Completing the Form

#### Operating Time

##### Line 01: Platform Time

- Column a: Dollars. Enter the dollars for operating the [revenue vehicle](#) either in line service or in [deadheading](#) and layovers at a rest point or in [charter and other special service](#). Enter only [straight time](#) pay; do not enter any [premium pay](#) for overtime work.
- Column b: Clock Hours. Enter all hours of accrued [platform time](#) for [line service](#) and for [charter and special service](#). Count hours even if they were paid at an overtime rate (with a [premium](#)). If your transit agency does not have charter and special service, then for scheduled, fixed route services with only one [operator](#) on-board, the hours of platform time should equal the actual vehicle hours reported on the Service form (S-10).

##### Line 02: Straight Time Allowances

- Column a: Dollars. Enter the dollars for [straight time allowances](#), including [report time](#), [turn-in time](#), [travel time](#), [intervening time](#), [paid breaks and meal allowances](#), [minimum guarantees](#), and [standby time](#).
- Column b: Clock Hours. Enter the hours for [straight time allowances](#), including [report time](#), [turn-in time](#), [travel time](#), [intervening time](#), [paid breaks and meal allowances](#), [minimum guarantees](#), and [standby time](#).

##### Line 03: Premium Time

- Column a: Dollars. Enter the dollars for the additional pay above [straight time](#) pay for hours scheduled and worked in excess of a specified number of hours per day or per week ([scheduled overtime premiums](#)) and for the additional pay above straight time pay for hours not scheduled but worked in excess of a specified number of hours per day or per week ([unscheduled overtime premiums](#)). Include [spread time](#) and [shift premiums](#), and any paid bonuses. These are the premium or dollars above the straight time dollars reported. For example, if an overtime rate is time-and-a-half, the premium is the half. A ten-dollar straight time allowance with overtime at time-and-a-half, is \$10 straight time allowance (line 02 column a) and \$5 premium (line 03 column a).
- Column b: Clock Hours. Enter the hours for the additional pay above [straight time](#) pay for hours scheduled and worked in excess of a specified number of hours per day or per week ([scheduled overtime premiums](#)) and for the additional pay above straight time pay for hours not scheduled but worked in excess of a specified number of hours per day or per week ([unscheduled overtime premiums](#)). Include [spread time](#) and [shift premiums](#), and any paid bonuses. Clock hours are reported in each category they occur for [straight time allowances](#) and [premium time](#). For example if an operator works eight platform hours at straight time and two hours with overtime, then ten hours are reported as platform hours (line 01, column b) and two hours are reported as premium hours (line 03, column b).

Line 04, column a: Total Operating Time. This is an **auto-calculated** field and cannot be edited. This field displays the total [operating time](#) dollars equal to the sum of the dollars for [platform time](#), [straight time allowances](#), and [premium time](#) on lines 01 through 03.

##### Line 05: Non-Operating Paid Work Time

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- Column a: Dollars. Enter the dollars for all [non-operating paid work time](#). This includes, but is not limited to, [instructor premium for operator training](#), [student training](#), [accident reporting](#), [witness](#), [union functions](#), [run selection](#), [transportation administration](#), [revenue vehicle movement control](#), [ticketing and fare collection](#), [customer service](#), and [other non-operating functions](#).
- Column b: Clock Hours. Enter the hours for all [non-operating paid work time](#). This includes, but is not limited to, [instructor premium for operator training](#), [student training](#), [accident reporting](#), [witness](#), [union functions](#), [run selection](#), [transportation administration](#), [revenue vehicle movement control](#), [ticketing and fare collection](#), [customer service](#), and [other non-operating functions](#).

Line 06, column a: Total Operating and Non-Operating Time. This is an **auto-calculated** field and cannot be edited. This field displays the total operating and non-operating time dollars equal to the sum of total [operating time](#) dollars and [non-operating paid work time](#) dollars from lines 04 and 05. The total wages paid to vehicle [operators](#), conductors and other on-board crew should equal expenses for object class 501.01 [operators' salaries and wages](#) on the Operating Expenses form (F-30).