Financial Module

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. Statement of Finances form (F-60)

All data are reported using accrual accounting principles.

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

The objectives of the F-10 form 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 (OE).

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)

The F-20 form 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 TOS.

This form is required for all transit agencies.

Operating Expenses form (F-30)

The F-30 form identifies total OE 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)

The F-40 form is a system wide summary of the operating expenses reported, by mode and TOS, on the F-30 form. 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.

Statement of Finances form (F-60)

The purpose of the F-60 form to consolidate and simplify bond and loan reporting. Bonds and loans will now be reported include consolidated reporting of financial assets, along with financial liabilities, according to categories already established in the Uniform System of Accounts (USOA), since the reporting of liabilities without the concurrent reporting of asset does not present a full picture of the financial capacity of the transit system. This form is not required for transit agencies operating as a unit of city or local government, and which do not have their own financial assets and liabilities.

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

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Form Name: Sources of Funds--Funds Expended & Funds Earned (F-10) Add Form Note Close Form

	a	b	c Funds Earned During Period	d Funds Expended on Operations	e Funds Expended on Capital
Sources of Directly Generated Funds by Transit Agency - All Transit Agencies					
02 Total All Directly Operated Modes					
04 Total All Purchased Transportation Modes				--	
05 Park and Ride Parking Revenue					
06 Other Transportation Revenues					
Describe Other:*					
Auxiliary Transportation Funds					
07 Concessions					
08 Advertising revenues					
09 Other					
Describe Other:*					
10 Total Auxiliary Transportation Funds					
11 Non-Transportation Funds					
Describe Other:*					
12 Total Park and Ride, Other Transportation, Auxilliary and Non-Transportation Revenues			566,198	4,343	434
Revenues Accrued Through a Purchased Transportation Agreement			Funds Earned During Period	Funds Expended on Operations	Funds Expended on Capital
13a with an NTD reporting agency					
13b with a non-NTD reporting agency					
Contributed Services					
15 State and local government					
16 Contra account for expenses					
17 Net contributed services					
18 Subsidy from Other Sectors of Operations					
Describe Other:*					
25 Bridge, tunnel and highway tolls					
26 High Occupancy tolls					
27 Other dedicated funds					
Describe Other:*					
28 Total Funds Dedicated to Transit at their Source					
29 Other Directly Generated Funds					
Describe Other:*					
30 Total Directly Generated Funds					

Local Government Sources of Funds

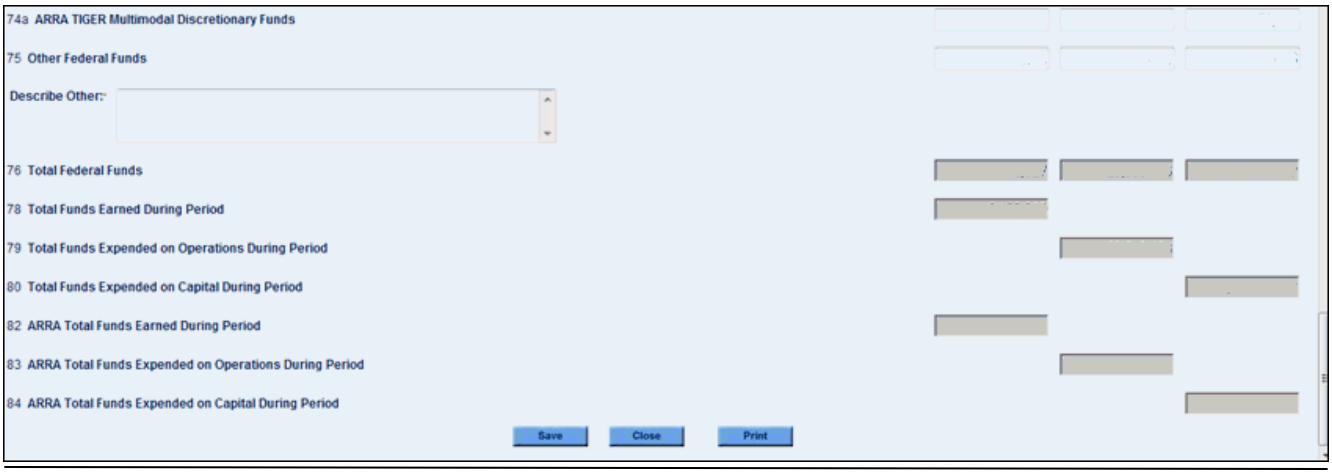
		Funds Earned During Period	Funds Expended on Operations	Funds Expended on Capital
32	Funds Allocated to Transit out of the General Revenues of the Government Entity			
	Funds Dedicated to Transit at Their Source			
	Dedicated Taxes			
33	Income taxes			
34	Sales taxes			
35	Property taxes			
36	Gasoline taxes			
37	Other taxes			
	Describe Other:*			
38	Bridge, tunnel and highway tolls			
39	High Occupancy tolls			
40	Other dedicated funds			
	Describe Other:*			
41	Total Funds Dedicated to Transit at Their Source			
42	Other Funds*	43,424	3,432	43,434
	Describe Other:*			
		Funds Earned During Period	Funds Expended on Operations	Funds Expended on Capital
43	Total Local Funds			

State Government Sources of Funds

45	Funds Allocated to Transit out of the General Revenues of the Government Entity			
	Funds Dedicated to Transit at their Source			
	Dedicated Taxes			
46	Income taxes			
47	Sales taxes			
48	Property taxes			
49	Gasoline taxes			
50	Other taxes			
	Describe Other:*			
51	Bridge, tunnel and highway tolls			
52	High occupancy tolls			

53 Other dedicated funds	324,324		
Describe Other:			
	Funds Earned During Period	Funds Expended on Operations	Funds Expended on Capital
54 Total Funds Dedicated to Transit at their Source			2
55 Other Funds			
Describe Other:			
56 Total State Funds			
Federal Government Sources of Funds			
Funds Received from FTA			
58 FTA Capital Program Funds (§5309)			
58 a ARRA Fixed Guideway Modernization Funds (§5309)			
58 b ARRA major Capital investment (New Starts) Funds (§5309)			
59 FTA Urbanized Area Formula (UAFP) program (§5307)			
60 §5307 - capital assistance spent on operations (including maintenance expenses)			
60 a ARRA Urbanized Area Program Funds (§5307)			
60 b ARRA Urbanized Area Program Funds (§5307) - Capital assistance spent on operations (including maintenance expenses)			
61 FTA Metropolitan Planning (§5303)			
62 FTA Clean Fuels Program (§5308)			
63 FTA Special Needs of Elderly Individuals and Individuals with Disabilities Formula Program (§5310)			

4 §5310 - capital assistance spent on operations (including maintenance expenses)			
5 FTA Other Than Urbanized Area (§5311)			
	Funds Earned During Period	Funds Expended on Operations	Funds Expended on Capital
6 §5311 - capital assistance spent on operations (including maintenance expenses)			
6 a FTA ARRA Other than Urbanized Area Program funds (§5311)			
6 b FTA ARRA other than Urbanized Area Program funds (§5311) - apital assistance spend on operations (including maintenance expenses)			
7 FTA Job Access and Reverse Commute Formula Program (§5316)			
8 FTA New Freedom Program (§5317)			
9 §5317 - capital assistance spent on operations (including maintenance expenses)			
0 FTA Transit in the Park (§5320)			
0 a ARRA TIGGER (Greenhouse Gas and Energy Reduction) Funds			
1 Other FTA Funds			
Describe Other:			
2 Other FTA funds - capital assistance spent on operations (including maintenance expenses)			
Describe Other:			
3 Total FTA Funds			
4 Funds Received from other USDOT Grant Programs			
Describe Other:			


74a ARRA TIGER Multimodal Discretionary Funds
75 Other Federal Funds
Describe Other:
76 Total Federal Funds
78 Total Funds Earned During Period
79 Total Funds Expended on Operations During Period
80 Total Funds Expended on Capital During Period
82 ARRA Total Funds Earned During Period
83 ARRA Total Funds Expended on Operations During Period
84 ARRA Total Funds Expended on Capital During Period
Save
Close
Print

2011 Annual Reporting Manual

Overview

The F-10 form collects data on your transit agency's sources of funds for transit operations and capital by funding category. The funding categories cover sources generated by your 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) for agencies reporting transit service.
- The amount expended (applied) for capital expenses.

Reporting Requirements and Thresholds

All transit agencies and agencies reporting capital investment for future service must complete the F-10 form. The form covers all modes for directly operated (DO) and purchased transportation (PT) services.

What Has Changed from Prior Year

There is one change for the 2011 report year:

1. The lines for bonds and loans have been removed. Bonds and loans are now treated as a financing mechanism, in accordance with the USOA. In years in which funds are borrowed, funds applied will exceed funds earned. In years in which bonds and loans are repaid, funds earned will exceed funds applied.

Approach

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 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 relate to the day-to-day operation of your transit agency. OEs are classified by activity and the goods and services purchased.

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

1. Transit related projects
2. PT services
3. In-kind services
4. Pass-through funds.

You should contact your finance and grants management personnel to obtain the information required to complete this form.

Accrual Accounting

You should report funds earned and expended based on accrual accounting principles. In accrual accounting:

- **Funds earned** are reported for the period in which they are earned with no consideration of when your agency received payment.
- **Funds expended** are reported for the period in which expenses (liabilities) are incurred with no consideration of when your agency paid these expenses.
- For each funding source, you need to understand the logical relationship between funds earned and funds expended. There are two types of relationships:
- Funds earned based on expenses incurred, and
- Funds earned based on non-cost factors.

The reporting for the all forms in the Financial Module is based on accrual accounting. You need to understand the relationships of the F-10 form to the other financial forms.

Funds Earned Based on Expenses Incurred

Most Federal, State and local grants are earned on a reimbursement basis. Generally, transit agencies will earn grant funds only when expenditure occurs. Therefore, on an accrual basis, funds earned must equal funds expended for the reporting period.

There also can be a difference between: 1) the amount of funding that is provided in an approved grant application for your agency (e.g., $6M) and 2) the amount of funding your agency expended (and earned) during a reporting period (e.g., $3M for new buses delivered). You should report only the grant funds earned from an incurred expenditure during the period ($3M) and not the total amount of funding in your agency's approved grant application (e.g., $6M).

When you report funds earned based on expenses incurred, the amount you report for funds earned (e.g., $10M) should equal the amounts that you report for funds expended on operations (e.g., $1M) and funds expended on capital (e.g., $9M). This rule applies to the vast majority of the reporting you will do for funds earned based on expenses incurred.

Funds Earned Based on Non-Cost Factors

Some funds are earned based on non-cost factors. Examples of these funds include passenger revenues, dedicated taxes, and bridge, tunnel and highway tolls.

Often, there will be a difference in the reporting year between the funds earned and the funds expended. For example, dedicated sales tax revenues earned in one year (e.g., $15M) may be greater than sales tax revenues expended (e.g., $10M for OE and $1M on capital). The net balance of unexpended ($4M) sales tax revenues may be carried over to fund the capital or OE for the following year.

When you report funds earned based on expenses incurred, the amount you report for funds earned (e.g., $15M) often will not equal the amounts that you report for funds expended on OE (e.g., $10M) and funds expended on capital (e.g., $1M). This rule applies to the vast majority of the reporting you will do for funds earned based on non-cost factors.

Relationship of Funds Expended (Applied) to Key NTD Financial Forms

This form has key relationships with the following two key NTD financial forms that also are based on accrual accounting principles:

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

Transit Related Projects

Since this form covers transit uses, you should report only those funds that were earned by transit agency and were or will be expended on transit related projects. For example, you should not report revenues from dedicated sales taxes that are used to fund highway improvements for mobility projects not related to transit.

Public Funding Reporting Relationships

Often another public entity will help support transit operations by providing funding to the public NTD reporter. These relationships may be a memorandum of understanding (MOU), part of the budgeting process of a State or Local governmental entity, or there may be an actual contract.

If you receive funds from another public entity, use the Funds Received from Other Public Entities (B-60) form to:

- Identify the funding entity
- Detail the sources of the funding by Federal, State, Local or Other funds.
- For Federal sources on the B-60 form, report only those funds passed through from another public entity, i.e., from the actual grant recipient.

On the F-10, report the funding identified on the B-60 under the source of the Federal, State, Local or Other funds provided to you as the NTD reporter.

If you provide funds to another public entity, use the Funds Provided to Other Public Entities (B-70) form to:

- Identify the entity receiving the funding
- Detail the sources of the funding by Federal, State, Local or Other funds.
- For Federal sources on the B-70 form, report only those funds passed through to another public entity, i.e., from you as the designated grant recipient.

Do not report the funds identified on the B-70 form on the F-10 form. If you need to balance your financial statements with your NTD report, report the total of the funding on the Operating Expenses Summary (F-40) form under Other reconciling items.

Purchased Transportation (PT)

In most cases, the reporting requirements for PT are simple because: 1) the buyer is the public agencythat includes the PT in its NTD Annual report and: 2) the seller is a private or private non-profit agency that is not filing a separate NTD Annual report. In this common situation:

- You report the funds that your transit agency earns and expends on operations and capital. For capital expenditures, this applies regardless of whether your agency retains ownership of the capital.
- You do not report funds that the seller may have expended on 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 PT in the revenues accrued through a PT agreement (directly generated funds, line 13a). If additional expenditures are made by the public agency selling the PT service, they are reported in the appropriate functions and object classes in the seller's NTD Annual report.

  Private and Private Non-Profit Sellers — for private and private non-profit sellers, the funds received from the buyer are tracked and accounted for in the sources of funds expended on PT in the revenues accrued through a PT agreement (directly generated funds, line 13a). If additional expenditures are made by the private or private non-profit agency selling the 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 private 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 Private Non-Profit Sellers — for private and private 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 private 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 PT agreement.

Example 8 — 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 PT contractor, DJ Transit Company.

Coaster agrees to buy 10 demand response (DR) vehicles for DJ Transit Company for FY 2009 at a cost of $600,000, or $60,000 each. The vehicles are leased to DJ Transit (seller) as part of the PT agreement for DR service.

Coaster received and accepted only 5 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 F-10 form under funds expended on capital:

State Sources			
State government funds — transit dedicated gasoline tax	(5 * $60,000 * 20 %)	$ 60,000	line 49, column e
Federal Government Sources			
UAF funds	(5 * $60,000 * 80 %)	$240,000	line 59, column e

Report the purchase of the vehicles on the F-20 form under Revenue Vehicles for DR/PT.

In-Kind Services

In-kind services are a type of contributed service where your 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. Your transit agency is under no obligation to pay for the staff resources.

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

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, you should report only the funds that relate to your transit services, DO or PT. You should 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.

Directly Generated Funds by the Transit Agency: All Transit Agencies

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

You should 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

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 your 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 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 and VP using a FB for part of their trip).

For walk-on pedestrians and bicyclists, you should report passenger fares for each person using the fee charged for personal travel not including any additional ferriage fees for transporting the bicycle. For non-public transit vehicles and public transit vehicles, you should report passenger fares for each occupant of the vehicle including the driver, and not include any vehicle ferriage fees.

For example, if the ferriage fee is $20 for the vehicle and its driver, you should report the passenger fare for the driver passenger fare / fee charged for pedestrians (e.g., $2). You should deduct the passenger fare ($2) from the ferriage revenues ($20) collect and report the difference ($18) under Other transportation revenues (line 06).

Vanpool

For publicly sponsored VP services, passenger fares have unique provisions. For these services passenger fares include all the fees paid by the riders, which often include fuel costs, tolls and other out-of-pocket costs.

Allocation of Fare Revenues

You may have to allocate fares to modes and types of service. 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, you should allocate fare revenues to each mode and type of service based on a reasonable allocation methodology, which can be locally determined. You may use one of the following methodologies to allocate fare revenues by mode or you 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 MB/DO and 25 percent are on MB/PT), then fare revenues would be allocated to MB/DO and MB/PT using the same 75/25 percent split.
- Allocation by passenger miles traveled (PMT): Fare revenues are allocated to modes based on the proportion of annual PMT by mode to the total PMT across modes.

  For example, if 60 percent of PMT are on MB/DO and 40 percent are on MB/PT, then fare revenues would be allocated to MB/DO and MB/PT using the same 60/40 split.
- Allocation by operating expenses (OE): Fare revenues are allocated to modes based on the proportion of annual OE by mode to the total OE.

  For example, if 65 percent of OE is for MB/DO and 35 percent are for LR/DO, then fare revenues would be allocated to MB and LR using the same 65/35 split.

Passenger Fares for Directly Operated (DO) Service

You should report passenger fares, by mode, for DO service. Internet Reporting generates the appropriate DO modes.

Internet Reporting automatically calculates the total passenger fares for DO service earned during the period for all modes. You should report the total passenger fares for DO transit service that were expended on operations and expended on capital during the year. Many transit agencies apply the total DO fare revenues to funds expended on operations. Other transit agencies split the total fare revenues between operations and capital.

Passenger Fares for Purchased Transportation (PT) Service

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

PT fare revenues are the fares derived from the transit services provided under the PT agreement. The 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 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 F-10. It also calculates the total for all modes.

You should report the total amount of PT fares expended on operations and expended on capital. Many transit agencies apply the total PT fare revenues to funds expended on operations. Other transit agencies split the total fare revenues between operations and capital.

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 DO and PT services.

You should 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.

You should 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.

You should 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 ferriage.

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

Non-Transportation Funds

You should 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 your 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.

You should 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, you should 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 apply to sellers of PT services filing an NTD report. The seller reports the contract revenues earned (payments and accruals) as a result of the PT agreement. Revenues accrued through a PT 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 your transit agency is the seller and is a private or private non-profit provider, you should report funds only 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 your transit agency is a public agency, you should also report funds for funds expended on capital (column e).

Contributed Services

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

You should 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 you should report their monetary value in the appropriate category of State and local sources; you should rot 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.

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.

You should report the revenues to your transit agency raised through the taxing authority of the grantor governmental unit in the local and State sections of this form. This situation applies to transit agencies that are a part of the local or State government.

This section will only appear if you have indicated that your transit agency is an Independent Agency with an elected or an appointed Board of Directors on the Identification form (B-10).

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.

Dedicated Taxes

If your 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 your report it under directly generated sources of funds. If the tax is levied by the legal authority of the local or State government for transit use, you report it 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.

You should 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 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 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 HOV facilities than the prohibition of SOVs, then those requirements apply to the 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 HO/T 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.

Each segment used as a HO/T lane must be identified on the Fixed Guideway Segments form (S-20). See the S-20 form for SAFETEA-LU added provisions to the requirements for new HOV lanes and HO/T 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 the funds 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), you should report as other directly generated funds.

Local and State Government Sources

You should 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.

Funds Dedicated to Transit at their Source

Funds dedicated to transit at their source are the same category 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. You should report the funds as:

- Directly generated sources of funds if your 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

You should 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.

You should 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 you should report under other funds.

Federal Government Sources

This section covers payments or accruals from the Federal government. These include American Recovery and Reinvestment Act of 2009 (ARRA) program funds. You should 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.

These categories have line item entries for funds through the American Recovery and Reinvestment Act of 2009. The American Recovery and Reinvestment Act, 2009 (ARRA) [Pub. L. 111-5] was signed into law by President Barack Obama on February 17, 2009. ARRA includes appropriations and tax law changes totaling approximately $787 billion to support government wide efforts to stimulate the economy. Goals of the statute include the preservation or creation of jobs and the promotion of an economic recovery, as well as the investment in transportation, environmental protection and other infrastructure providing long-term economic benefits.

Over $48 billion will be invested in transportation infrastructure, including $8.4 billion for transit capital improvements made available through FTA programs. In addition, transit may benefit from flexible funding transferred from highway program allocations as well as discretionary allocations under a $1.5 billion multimodal program administered by the Secretary of Transportation. FTA has published formula apportionments, discretionary allocations, or notices of funding availability for the entire $8.4 billion appropriated for transit programs.

In 2010, report an additional ARRA program for TIGER (Transportation Investment Generating Economic Recovery) Multimodal Discretionary funds. Under this multimodal program, investment in transit infrastructure is an eligible activity. On the form, it is in the Other USDOT grant programs section.

You should consider the following when reporting Federal funding:

- You should refer to your transit agency's grant applications and grants management personnel to determine the correct source of funds for reporting.
- You 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 NTD, you should 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 F-10. The formula programs are:
  - FTA Urbanized Area Formula Program (UAF) (§5307)
  - FTA Special Needs of Elderly Individuals and Individuals with Disabilities Formula Program (§5310)
  - FTA Other Than Urbanized Area Formula Program (§5311)
  - FTA New Freedom Program (§5317).

Funds Received from FTA

There are ten categories of funds received from FTA:

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

There are also line items for those FTA programs with AARA funding.

FTA Capital Program

The FTA Capital Program (§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 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) (§5307) is a formula program for:

- Capital projects
- Planning
- Operating assistance in UZAs with population less than 200,000, and
- Capitalized operating assistance (e.g., preventive maintenance using FTA UAF (capital) funds.

FTA UAF funds include flexible funding programs. Several programs of the Federal Highway Administration (FHWA) of the USDOT allow transfer of funds to the FTA UAF, under the flexible funding provision, for transit projects:

- Surface Transportation Program (STP)
- Congestion Mitigation and Air Quality Improvement Program (CMAQ)
- National Highway System (NHS)
- Construction of Ferry Boats & Ferry Terminal Facilities
- Federal Lands Highways Program (FLHP)
- Transportation, Community, and System Preservation Program (TCSP)
- Coordinated Border Infrastructure Program (CBIP)
- Nonmotorized Transportation Pilot Program.

When the flexible fund programs from the FHWA are administered by FTA under the UAF program, you should report the funds under the FTA Urbanized Area Formula Program. For example, a transit agency may receive FHWA Congestion Mitigation Air Quality (CMAQ) funding through the FTA UAF program. You should report the FHWA CMAQ funding should be reported as FTA UAF program funds, not under other USDOT grant programs. For more detailed information, see www.fta.dot.gov/funding/grants/grants_financing_2484.html, in particular Attachment 2--FHWA and FTA Funds That May be Used for Either Highway or Transit Purposes.

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

FTA Metropolitan Planning

The FTA Metropolitan Planning Program (§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 (MPO) and 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 (§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 UZA and nonurbanized areas (non-UZA).

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 (§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 §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 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 §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 (§5311) is a formula program for rural transportation for:

- Capital projects
- Planning
- Operating assistance in 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 Job Access and Reverse Commute (JARC) Formula Program (§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 non-UZAs 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 (§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 (§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 (§5312)
- Interstate Transfer Program.

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

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 USDOT grant programs. This includes funds from the Federal Railroad Administration (FRA) (including AMTRAK) that occurs for commuter rail operations.

Other Federal Funds

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

You should describe other Federal funds using the **Other Federal Funds — Describe** field.

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

Line by Line Instructions Funds Expended and Funds Earned form (F-10)

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

You should complete one form. The form covers all modes for directly operated (DO) and purchased transportation (PT) services.

Form Level Help: You should click on the **Help** tab at the top of the screen for form level help.

Form Notes: A form note can be attached to any form. You should use the **Add Form Note** link for relevant information to a specific field, to the entire form or to multiple forms. You should 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. You should not use the **Form Notes** feature to answer issues generated from this form. From the **Issues** tab you should use the **Add Comments** link next to the specific issue.

Saving or Closing the Form: You should click on the **Save** button prior to exiting the form and continuing with the report. You should click on the **Close** button at the bottom of the screen to close the form without saving.

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 DO by your transit agency (passenger fares).

Line 02: Total All DO 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 DO modes.
- Column d: Funds Expended on Operations. Enter the passenger fare revenues that were expended on operations during the period for all 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 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 PT services.

Line 04: Total All PT Modes

Many transit agencies apply the total PT fare revenues to funds expended on operations. Other transit agencies split the total fare revenues between operations and capital.

- 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 PT modes.
- Column d: Funds Expended on Operations. Enter the PT fares expended on operations during the period.
- Column e: Funds Expended on Capital. Enter the purchased transportation fares expended on capital during the period.

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 DO and 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.

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 PT services (revenues accrued through a PT agreement). This category only applies to sellers of 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 PT agreement. For most transit agencies, this is the sum of net contract expenditures in line 07 on the B-30 form.

This category only applies to sellers of 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 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 d: Funds Expended on Operations. Enter the revenues accrued through a PT agreement that were expended on operations during the period.
- Column e: Funds Expended on Capital. Enter the revenues accrued through a PT agreement that were expended on capital during the period.

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 PT services (revenues accrued through a PT agreement). This category only applies to sellers of 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 PT agreement. For most transit agencies, this is the sum of net contract expenditures in line 07 on the B-30 form.

This category only applies to sellers of PT services under contract to a non-NTD 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 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 a

- Column d: Funds Expended on Operations. Enter the revenues accrued through a PT agreement that were expended on operations during the period. 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 PT agreement that were 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.
- 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.

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

(Lines 20 - 24 will only appear for reporters who have indicated that they are an Independent Agency with an elected or an appointed Board of Directors on the B-10.

Funds Dedicated to Transit at their Source

Dedicated Taxes

Line 20: Income Taxes

These are directly generated funds dedicated to transit at their source. These are directly levied by your transit agency.

- Column c: Funds Earned during Period. Enter the revenues generated from income taxes dedicated to transit uses that were earned during the period.

Line 21: Sales Taxes

These are directly generated funds dedicated to transit at their source. These are directly levied by your transit agency.

- Column c: Funds Earned during Period. Enter the revenues generated from sales taxes dedicated to transit uses that were earned during the period.

Line 22: Property Taxes

These are directly generated funds dedicated to transit at their source. These are directly levied by your transit agency.

- Column c: Funds Earned during Period. Enter the revenues generated from property taxes dedicated to transit uses that were earned during the period.

Line 23: Gasoline Taxes

These are directly generated funds dedicated to transit at their source. These are directly levied by your transit agency.

- Column c: Funds Earned during Period. Enter the revenues generated from gasoline taxes dedicated to transit uses that were earned during the period.

Line 24: Other Taxes

These are directly generated funds dedicated to transit at their source. These are directly levied by your transit agency.

- Column c: Funds Earned during Period. Enter the revenues generated from other taxes dedicated to transit uses that were earned during the period. Describe the taxes in the **Other Taxes — Describe Other** field.

Line 25: Bridge, Tunnel and Highway Tolls

These are directly generated funds dedicated to transit at their source. These are directly levied by your transit agency.

- Column c: Funds Earned during Period. Enter the revenues generated from bridge, highway or tunnel tolls earned during the period.

Line 26: High Occupancy / Tolls

These are directly generated funds dedicated to transit at their source. These are directly levied by your transit agency.

- Column c: Funds Earned during Period. Enter the revenues generated from high occupancy / toll (HO/T) lanes earned during the period.

Line 27: Other Dedicated Funds

These are directly generated funds dedicated to transit at their source. These are directly levied by your transit agency.

- 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).

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 of independent political entities 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. Enter the total directly generated funds of independent political entities dedicated to transit at their source that were expended on operations during the period , column d.
- Column e: Funds Expended on Capital. Enter the total directly generated funds of independent political entities dedicated to transit at their source that were expended on capital during the period.

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.

Local Government Sources of Funds

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

These are the funds received from the local government's annual budgeting process.

- 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.
- 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.
- 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.

Funds Dedicated to Transit at their Source

Dedicated Taxes

Line 33: Income Taxes

These are local government funds dedicated to transit at their source rather than through an appropriation of general funds.

- Column c: Funds Earned during Period. Enter the revenues generated from income taxes dedicated to transit uses that were earned during the period.

Line 34: Sales Taxes

These are local government funds dedicated to transit at their source rather than through an appropriation of general funds.

- Column c: Funds Earned during Period. Enter the revenues generated from sales taxes dedicated to transit uses that were earned during the period.

Line 35: Property Taxes

These are local government funds dedicated to transit at their source rather than through an appropriation of general funds.

- Column c: Funds Earned during Period. Enter the revenues generated from property taxes dedicated to transit uses that were earned during the period.

Line 36: Gasoline Taxes

These are local government funds dedicated to transit at their source rather than through an appropriation of general funds.

- Column c: Funds Earned during Period. Enter the revenues generated from gasoline taxes dedicated to transit uses that were earned during the period.

Line 37: Other Taxes

These are local government funds dedicated to transit at their source rather than through an appropriation of general funds.

- Column c: Funds Earned during Period. Enter the revenues generated from other taxes dedicated to transit uses that were earned during the period. Describe the taxes in the **Other Taxes — Describe Other** field.

Line 38: Bridge, Tunnel and Highway Tolls

These are local government funds dedicated to transit at their source rather than through an appropriation of general funds.

- Column c: Funds Earned during Period. Enter the revenues generated from bridge, highway or tunnel tolls earned during the period.

Line 39: High Occupancy / Tolls

These are local government funds dedicated to transit at their source rather than through an appropriation of general funds.

- Column c: Funds Earned during Period. Enter the revenues generated from HO/T lanes earned during the period.

Line 40: Other Dedicated Funds

These are local government funds dedicated to transit at their source rather than through an appropriation of general 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).

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. Enter the total local government funds dedicated to transit at their source that were expended on operations during the period.
- Column e: Funds Expended on Capital. Enter the total local government funds dedicated to transit at their source that were expended on capital during the period.

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.

State Government Sources of Funds

Line 45: Funds 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 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.
- 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.
- 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.

Funds Dedicated to Transit at their Source

Dedicated Taxes

Line 46: Income Taxes

These are State government funds dedicated to transit at their source rather than through an appropriation of general funds.

- Column c: Funds Earned during Period. Enter the revenues generated from income taxes dedicated to transit uses that were earned during the period.

Line 47: Sales Taxes

These are State government funds dedicated to transit at their source rather than through an appropriation of general funds.

- Column c: Funds Earned during Period. Enter the revenues generated from sales taxes dedicated to transit uses that were earned during the period.

Line 48: Property Taxes

These are State government funds dedicated to transit at their source rather than through an appropriation of general funds.

- Column c: Funds Earned during Period. Enter the revenues generated from property taxes dedicated to transit uses that were earned during the period.

Line 49: Gasoline Taxes

These are State government funds dedicated to transit at their source rather than through an appropriation of general funds.

- Column c: Funds Earned during Period. Enter the revenues generated from gasoline taxes dedicated to transit uses that were earned during the period.

Line 50: Other Taxes

These are State government funds dedicated to transit at their source rather than through an appropriation of general funds.

- Column c: Funds Earned during Period. Enter the revenues generated from other taxes dedicated to transit uses that were earned during the period. Describe the taxes in the **Other Taxes — Describe Other** field.

Line 51: Bridge, Tunnel and Highway Tolls

These are State government funds dedicated to transit at their source rather than through an appropriation of general funds.

- Column c: Funds Earned during Period. Enter the revenues generated from bridge, highway or tunnel tolls earned during the period.

Line 52: High Occupancy / Tolls

These are State government funds dedicated to transit at their source rather than through an appropriation of general funds.

- Column c: Funds Earned during Period. Enter the revenues generated from high occupancy / toll (HO/T) lanes earned during the period.

Line 53: Other Dedicated Funds

These are State government funds dedicated to transit at their source rather than through an appropriation of general 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).

Line 54: 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 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. Enter the total State government funds dedicated to transit at their source that were expended on operations during the period.
- Column e: Funds Expended on Capital. Enter the total State government funds dedicated to transit at their source that were expended on capital during the period.

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.

Federal Government Sources of Funds

Most Federal grants are earned on a reimbursement basis. Generally, transit agencies will earn grant funds only when expenditure occurs. Therefore, on an accrual basis, funds earned must equal funds expended for the reporting period. For the Federal programs below, unless your transit agency borrowed against future year grants, columns d + e will equal column c.

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 Funds (§5309).
- Column d: Funds Expended on Operations. Enter the funds expended on operations during the period from §5309 funds. These items include capital maintenance expenses (see F-30 form).
- Column e: Funds Expended on Capital. Enter the funds expended on capital during the period from §5309 funds.

Line 58a: ARRA Fixed Guideway Modernization funds (§5309)

- Column c: Funds Earned during Period. Enter the funds earned during the period from the ARRA Fixed Guideway Modernization funds (§5309).
- Column d: Funds Expended on Operations. Enter the funds expended on operations during the period from ARRA §5309 funds. These items include capital maintenance expenses (see F-30 form).

Column e: Funds Expended on Capital. Enter the funds expended on capital during the period from ARRA §5309 funds.

Line 58b: ARRA Major Capital Investments (New Starts) funds (§5309)

- Column c: Funds Earned during Period. Enter the funds earned during the period from the Major Capital Investments (New Starts) funds (§5309).
- Column d: Funds Expended on Operations. Enter the funds expended on operations during the period from ARRA §5309 funds. These items include capital maintenance expenses (see F-30 form).
- Column e: Funds Expended on Capital. Enter the funds expended on capital during the period from ARRA §5309 funds.

Line 59: FTA Urbanized Area Formula (UAFP) Program (§5307)

- Column c: FTA UAFP Funds. Enter the funds earned during the period from the FTA Urbanized Area Formula Program (UAF) (§5307).
- Column d: FTA UAFP Funds – Eligible Operating Assistance. Enter the funds expended on operations during the period from §5307 funds – operating assistance. This applies to transit agencies in urbanized areas (UZAs) with a population of 200,000 or less according to the 2000 Census and some Americans with Disabilities Act of 1990 complementary paratransit service costs for UZAs of any size.
- Column e: FTA UAFP Funds – Spent on Capital Projects. Enter the funds expended on capital during the period from §5307 funds.

Line 60, column d: FTA UAFP Funds – Capital Assistance Spent on Operations (Including Maintenance Expenses).

- Enter the funds expended on operations during the period from §5307 funds – capital assistance. These are formula capital funds eligible for operating expenses (OE) such as preventive maintenance costs.

Line 60a: ARRA Urbanized Area Formula (UAFP) Program (§5307)

- Column c: ARRA UAFP Funds. Enter the funds earned during the period from the FTA Urbanized Area Formula Program (UAF) (§5307).
- Column d: ARRA UAFP Funds – Eligible Operating Assistance. Enter the funds expended on operations during the period from §5307 funds – operating assistance. This applies to transit agencies in urbanized areas (UZAs) with a population of 200,000 or less according to the 2000 Census and some Americans with Disabilities Act of 1990 complementary paratransit service costs for UZAs of any size.
- Column e: ARRA UAFP Funds – Spent on Capital Projects. Enter the funds expended on capital during the period from §5307 funds.

Line 60b, column d: ARRA UAFP Funds – Capital Assistance Spent on Operations (Including Maintenance Expenses).

- Enter the funds expended on operations during the period from ARRA §5307 funds – capital assistance. These are formula capital funds eligible for operating expenses (OE) such as preventive maintenance costs.

Line 61: FTA Metropolitan Planning (§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 (MPO).

- 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).

Line 62: FTA Clean Fuels Program (§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 §5308 funds. These items include capital maintenance expenses.
- Column e: Funds Expended on Capital. Enter the funds expended on capital during the period from §5308 funds.

Line 63, FTA Special Needs of Elderly Individuals and Individuals with Disabilities Formula Program (§5310)

- Column c: Enter the funds earned during the period from the FTA Special Needs of Elderly Individuals and Individuals with Disabilities Formula Program (§5310).
- Column d: FTA Special Needs of Elderly Individuals and Individuals with Disabilities Formula Program – Eligible Operating Assistance. Enter the funds expended on operations during the period from §5310 funds – operating assistance.
- Column e: FTA Special Needs of Elderly Individuals and Individuals with Disabilities Formula Program – Spent on Capital Projects. Enter the funds expended on capital during the period from §5310 funds.

Line 64, column d: FTA Special Needs of Elderly Individuals and Individuals with Disabilities Formula Program – Capital Assistance Spent on Operations (Including Maintenance Expenses).

- Enter the funds expended on operations during the period from §5310 funds – capital assistance. These are formula capital funds eligible for OE such as preventive maintenance costs.

Line 65, FTA Other Than Urbanized Area (§5311)

- Column c: Enter the funds earned during the period from the FTA Other Than Urbanized Area Program (§5311).
- Column d: FTA Other Than Urbanized Area Program – Eligible Operating Assistance. Enter the funds expended on operations during the period from §5311 funds – operating assistance.
- Column e: FTA Other Than Urbanized Area – Spent on Capital Projects. Enter the funds expended on capital during the period from §5311 funds.

Line 66 column d: FTA Other Than Urbanized Area – Capital Assistance Spent on Operations (Including Maintenance Expenses).

- Enter the funds expended on operations during the period from the §5311 funds – capital assistance. These are formula capital funds eligible for OE such as preventive maintenance costs.

Line 66a, FTA ARRA FTA Other Than Urbanized Area (§5311)

- Column c: Enter the funds earned during the period from the FTA ARRA Other Than Urbanized Area Program (§5311).
- Column d: ARRA FTA Other Than Urbanized Area Program – Eligible Operating Assistance. Enter the funds expended on operations during the period from FTA ARRA §5311 funds – operating assistance.
- Column e: FTA ARRA Other Than Urbanized Area – Spent on Capital Projects. Enter the funds expended on capital during the period from FTA ARRA §5311 funds.

Line 66b, column d: FTA ARRA Other Than Urbanized Area – Capital Assistance Spent on Operations (Including Maintenance Expenses).

- Enter the funds expended on operations during the period from the FTA ARRA §5311 funds – capital assistance. These are formula capital funds eligible for OE such as preventive maintenance costs.

Line 67: FTA Job Access and Commute Formula Program (§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 §5316 funds. These items include capital maintenance expenses.
- Column e: Funds Expended on Capital. Enter the funds expended on capital during the period from §5316 funds.

Line 68, FTA New Freedom Program (§5317)

- Column c: Funds Earned during Period. Enter the funds earned during the period from the FTA New Freedom Program (§5317).

- Column d: FTA New Freedom Program – Eligible Operating Assistance. Enter the funds expended on operations during the period from §5317 funds – operating assistance.
- Column e: FTA New Freedom Program – Spent on Capital Projects. Enter the funds expended on capital during the period from §5310 funds.

Line 69, FTA New Freedom Program (UAF) (§5317)

- Column d: FTA New Freedom Program – Capital Assistance Spent on Operations (Including Maintenance Expenses). Enter the funds expended on operations during the period from §5317 funds – capital assistance. These are formula capital funds eligible for OE such as preventive maintenance costs.

Line 70: FTA Alternative Transportation in Parks and Public Lands (5320)

- Column c: Funds Earned during Period. Enter the funds earned during the period from the FTA Alternative Transportation in Parks and Public Lands (§5320).
- Column d: Funds Expended on Operations. Enter the funds expended on operations during the period §5320 funds. These items include capital maintenance expenses.
- Column e: Funds Expended on Capital. Enter the funds expended on capital during the period from §5320 funds.

Line 70a: ARRA TIGGER (Greenhouse Gas and Energy Reduction) funds

- Column c: Funds Earned during Period. Enter the funds earned during the period from the ARRA TIGGER (Greenhouse Gas and Energy Reduction) funds.
- Column d: Funds Expended on Operations. Enter the funds expended on operations during the period from ARRA TIGGER (Greenhouse Gas and Energy Reduction) funds. These items include capital maintenance expenses.
- Column e: Funds Expended on Capital. Enter the funds expended on capital during the period from ARRA TIGGER (Greenhouse Gas and Energy Reduction) funds.

Line 71: Other FTA 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 §5312 or Interstate Transfer Program funds. These items include capital maintenance expenses.
- Column e: Funds Expended on Capital. Enter the funds expended on capital during the period from other FTA programs not detailed above, such as §5312 or Interstate Transfer Program funds.

Line 72, column d: Other FTA Funds – Capital Assistance Spent on Operations (Including Maintenance Expenses).

- Enter the funds expended on operations during the period from the Other FTA Program Funds – capital assistance.
- These are formula capital funds eligible for OE such as preventive maintenance costs.

Line 73: 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 72, 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 72, 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 72, column e.

Line 74: Funds Received from other USDOT Grant Programs

- Column c: Funds Earned during Period. Enter the funds earned during the period from other USDOT grant programs.
- Column d: Funds Expended on Operations. Enter the funds expended on operations during the period from other USDOT grant programs.
- Column e: Funds Expended on Capital. Enter the funds expended on capital during the period from other USDOT grant programs.

Line 74a: ARRA TIGER (Transportation Investment Generating Economic Recovery) Multimodal Discretionary funds.

- Column c: Funds Earned during Period. Enter the funds earned during the period from ARRA TIGER (Transportation Investment Generating Economic Recovery) funds.

- Column d: Funds Expended on Operations. Enter the funds expended on operations during the period from ARRA TIGER (Transportation Investment Generating Economic Recovery) funds.
- Column e: Funds Expended on Capital. Enter the funds expended on capital during the period from ARRA TIGGER (Transportation Investment Generating Economic Recovery) funds.

Line 75: Other Federal Funds

- Column c: Funds Earned during Period. Enter the funds earned during the period from other Federal programs (Other Federal funds). 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 76: 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 73 through 75, 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 73 through 75, 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 73 through 75, column e.

Summary

Line 78, 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 76, column c).

Line 79, 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 76, column d).

Line 80, 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 76, column e).

Line 82: ARRA Total Funds Earned during Period.

- This is an **auto-calculated** field and cannot be edited. This field displays the total ARRA funds earned during the period equal to the sum of ARRA Fixed Guideway Modernization (§5309) funds (line 58a, column c), ARRA Major Capital investment(New Starts) (§5309)funds (line 58b, column c), ARRA Urbanized Area Program (§5307) funds (line 60a, column c), ARRA TIGGER(Greenhouse Gas and Energy Reduction) funds (line 70a, column c) and ARRA TIGER Multimodal Discretionary funds (line 74a, column c).

Line 83: ARRA Total Funds Expended on Operations during Period.

- This is an **auto-calculated** field and cannot be edited. This field displays the total ARRA funds expended on operations during the period equal to the sum of ARRA Fixed Guideway Modernization (§5309) funds (line 58a, column d), ARRA Major Capital investment(New Starts) (§5309)funds (line 58b, column d), ARRA Urbanized Area Program (§5307) funds (line 60a, column d), ARRA Urbanized Area Program Funds(§5307)- Capital assistance spent on operations(including maintenance expenses) funds (line 60b, column d), ARRA TIGGER(Greenhouse Gas and Energy Reduction) funds (line 70a, column d) and ARRA TIGER Multimodal Discretionary funds (line 74a, column d).

Line 84: ARRA Total Funds Expended on Capital during Period.

- This is an **auto-calculated** field and cannot be edited. This field displays the total ARRA funds expended on capital during the period equal to the sum of ARRA Fixed Guideway Modernization (§5309) funds (line 58a, column e), ARRA Major Capital investment(New Starts) (§5309)funds (line 58b, column e), ARRA Urbanized Area Program (§5307) funds (line 60a, column e), ARRA TIGGER(Greenhouse Gas and Energy Reduction) funds (line 70a, column e) and ARRA TIGER Multimodal Discretionary funds (line 74a, column e).

Uses of Capital form (F-20)

NTD Internet Reporting - Uses of Capital (F-20) Logout

NTD ID: 0000 Agency Name: NTD Reporting Agency, Inc. Report: RY 2008

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

Rehabilitation / Reconstruction / Replacement / Improvement for Existing Service

line	Item	a Guideway	b Passenger Stations	c Administrative Buildings	d Maintenance Buildings	e Revenue Vehicles	f Service Vehicles (non-revenue)	g Fare Revenue Collection Equipment	h Communication and Information Systems	i Other	j Total
1a	[Mode] [Service]										
2a	[Mode] [Service]										
#a	Total										

Expansion of Service

		a Guideway	b Passenger Stations	c Administrative Buildings	d Maintenance Buildings	e Revenue Vehicles	f Service Vehicles (non-revenue)	g Fare Revenue Collection Equipment	h Communication and Information Systems	i Other	j Total
1b	[Mode] [Service]										
2b	[Mode] [Service]										
#b	Total										

Total of All Uses of Capital

		a Guideway	b Passenger Stations	c Administrative Buildings	d Maintenance Buildings	e Revenue Vehicles	f Service Vehicles (non-revenue)	g Fare Revenue Collection Equipment	h Communication and Information Systems	i Other	j Total
1c	[Mode] [Service]										
2c	[Mode] [Service]										
#c	Total										

Save Close Print

Uses of Capital form (F-20) – Grants Reporting

NTD Internet Reporting - Uses of Capital (F-20) Active G Logout

NTD ID: 0000 Agency Name: NTD Reporting Agency, Inc. Report: RY 2008

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Form Name: Uses of Capital (F-20) ActiveG Add Form Note Close Form

Expansion of Service

	Mode	Service	a Guideway	b Passenger Stations	c Administrative Buildings	d Maintenance Buildings	e Revenue Vehicles	f Service Vehicles (non-revenue)	g Fare Revenue Collection Equipment	h Communication and Information Systems	i Other	j Total
1b	Mode	Service										
2b	Mode	Service										
#b	Total											

Total of All Uses of Capital

	Mode	Service	a Guideway	b Passenger Stations	c Administrative Buildings	d Maintenance Buildings	e Revenue Vehicles	f Service Vehicles (non-revenue)	g Fare Revenue Collection Equipment	h Communication and Information Systems	i Other	j Total
1c	Mode	Service										
2c	Mode	Service										
#c	Total											

Close Save Print

Overview

The Uses of Capital form (F-20) form 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. You should 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 is one change for the 2011 report year:

1. Clarification on reporting planning and service development activities.

Approach

This form collects capital expenses by mode and 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 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.

Transit agencies often report planning and service development costs as operating expenses on the Operating Expenses form (F-30) rather than as capital expenses. Once a commitment is made for a specific capital project, these costs are capital expenses on the Capital Funding form (F-20).

The following discusses five major concepts necessary to complete the F-20 form:

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 F-20 form must equal the total funds expended for capital reported on the F-10 form.

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. You should go to the Operating Expenses form (F-30) for reporting capital maintenance expenses.

Purchased Transportation

You should report all capital expenditures made by your transit agency for transit, whether the expenditures are used for DO service or for PT service. You should not report capital expenditures incurred by your PT provider in your report.

For the rare cases when your transit agency is a seller and files a separate NTD Annual report the following apply:

- If your transit agency is a private for profit or private non-profit seller filing a separate report, you should not report capital expenditures.
- If your transit agency is a public agency that is a seller of service, you should report capital expenditures.

Contracts for 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 PT services, it is acquired by the buyer of service and provided to the contractor under the PT agreement. Therefore, for NTD, except for public agency sellers, all capital expenditures relating to PT services are reported by the buyer, whether the 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 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, you 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, you should report the capital project cost attributed to each category. An example follows the discussion of these two categories.

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, 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, you should report the project 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 for new MB 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, you should prorate the project between the two project needs. These concepts are illustrated in the following example.

Example 9 — 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. You should 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: You should 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: In this case, there is a commitment for expansion of services and therefore, you should report the project as both rehabilitation / reconstruction / replacement / improvements and an expansion. You should 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. You should 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.

Example 4: A transit agency purchases 50 new buses (MB). The agency is replacing 40 MB that have reached their useful life and acquiring 10 MB for new services to developing suburbs. How would the project be reported?
Solution: You should report the cost of the 40 replacement buses under revenue vehicles in the improvements section of the form. The 10 MB for expansion of service under revenue vehicles in the expansion section of the form since these MB are for services not previously operated.

Multiple Modes and Types of Service

Some capital projects may apply to more than one mode or TOS. You should report the project for one mode and TOS based on 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 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. You should report the project for one mode and TOS based on the predominant use.

The following are examples of how to report predominant use.

Example 10 — 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 MB mode for both DO and PT services. Passengers also use the rail station as a transfer center between MB routes. Overall, there are more MB users than 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 MB transit users than HR users. You should report the project under HR mode in the expansion section of the form.

Example 2: A transit agency builds a transit center building for its MB, demand response (DR) and vanpool (VP) services. The center serves as the major hub for passenger transfers between the modes. More MB riders use the center than DR or 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 MB than DR or VP. You should report the project under MB mode. Since the site and the transit services previously existed, you should report the project 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 MB and DR services. The garage has a design capacity for 200 buses and 50 DR revenue vehicles. How would the garage be reported?
Solution: You should report the project under MB mode since it has the larger design capacity. You should report it under maintenance buildings in the expansion section of the form since it accommodates new services.

Example 4: A large transit agency directly operates LR, MB and DR services and purchases ferryboat (FB) and VP service. It is replacing its administrative headquarters building. Most transit users are MB riders. Under which mode and type of service (TOS) should the administrative building be reported?
Solution: You should report the building under administrative buildings for MB DO under the rehabilitation / reconstruction / replacement / improvements portion of this form as an improvement for existing transit services. You report it under MB DO since it carries the largest number of riders and probably incurs the most administrative operating expenses.

Example 5: A small transit agency just beginning service builds a new garage. The agency operates only DR service. The garage also serves as the agency's administrative office. How would the garage be reported?
Solution: You should report the garage as DR under maintenance buildings since the primary reason the garage exists is to service DR vehicles. You should report it 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 TOS. Internet Reporting automatically generates rows for each applicable mode and TOS.

If your transit agency did not have any capital expenditures during the report year, you should use the Check List box at the top of the form to indicate form not applicable. You should save and exit the form.

Within each of the nine categories of projects, you should 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., LR line extension), implementing new services (e.g., new mode of service) or building a new facility to accommodate planned services.

You should divide project cost into each classification if the project involves both classes.

You also should select the predominant use when a project applies to more than one mode or TOS, or to more than one project category.

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

You should 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; paved highway lanes dedicated to MB mode.

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

Passenger Stations

You should 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 LR and cable car (CC)) are stations.
- All LR and CC passenger facilities in a separate right-of-way (ROW) that have platforms are stations.
- All MB and trolleybus (TB) passenger facilities in a separate 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 CC, LR, MB, and 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.

You should include platforms, shelters, parking and crime prevention and security equipment at stations. You should not include shelters located at on-street bus stops. These are reported under other capital projects.

Administrative Buildings

You should 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 your 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 your transit agency and which are not part of passenger stations. See the general administrative function (160) in the F-30 form for activities usually performed in administrative buildings.

Maintenance Buildings

You should 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 diagnostic equipment. You should not include information systems such as computers that are used to process maintenance data.

Revenue Vehicles

You should 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 your 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

You should 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

You should 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

You should 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.

For NTD reporting, you must distinguish between: 1) equipment that collects information and 2) equipment that processes that information. For example, you should report a bus diagnostic machine as part of a maintenance building but you should report the computer that processes the data under systems.

Other

You should 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.

Line by Line Instructions Uses of Capital form (F-20)

Completing the Uses of Capital form (F-20)

You should complete one form by mode and type of service (TOS).

Form Level Help: You should click on the **Help** tab at the top of the screen for form level help.

Form Notes: A form note can be attached to any form. You should use the **Add Form Note** link for relevant information to a specific field, to the entire form or to multiple forms. You should 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. You should not use the **Form Notes** feature to answer issues generated from this form. From the **Issues** tab you should use the **Add Comments** link next to the specific issue.

Saving or Closing the Form: You should click on the **Save** button prior to exiting the form and continuing with the report. You should click on the **Close** button at the bottom of the screen to close the form without saving.

Check-box: If your transit agency did not have any capital expenditures during the report year for any modes and TOS, you should click the **Check-box**, save and exit the form.

Rehabilitation / Reconstruction / Replacement / Improvements for Existing Transit Services

Column a: Guideway. By mode and 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 (pull-ins or communication systems (e.g., cab signaling and train control). Does not apply to demand response (DR), demand response-taxi (DT), jitney (JT), publico (PB), vanpool (VP) and ferryboat (FB) modes.

Column b: Passenger Stations. By mode and 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 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 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 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 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 your transit agency. Capital funds for revenue vehicles may be used for: Replacement (fleet), Rehabilitation (fleet), Remanufacture (fleet) and Rail overhaul (fleet).

Column f: Service Vehicles (non-revenue). By mode and TOS

- Enter the capital expenses for rehabilitation / reconstruction / replacement improvements for existing transit services for the acquisition or rehabilitation of service vehicles.

Column g: Fare Revenue Collection Equipment. By mode and 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 TOS

- Enter the capital expenses for rehabilitation / reconstruction / replacement improvements for existing transit services for information systems and communication systems. In reporting, it is necessary to distinguish between equipment that collects information and equipment that processes that information. For example, a bus 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 TOS

- Enter the capital expenses for rehabilitation / reconstruction / replacement improvements for existing transit services for other capital projects.

Column j: Total Capital Expenditures — By mode and TOS

- This is an **auto-calculated** field and cannot be edited. This field displays, by mode and 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 TOS.

Expansion of Service

Column a: Guideway. By mode and 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 pull-ins or communication systems (e.g., cab signaling and train control). Does not apply to DR, JT, PB, VP and FB modes.

Column b: Passenger Stations. By mode and 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 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 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 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 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 your transit agency. Capital funds for revenue vehicles may be used for Expansion (fleet).

Column f: Service Vehicles (non-revenue). By mode and TOS

- Enter the capital expenses for expansion of service for the acquisition of service vehicles.

Column g: Fare Revenue Collection Equipment. By mode and 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 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 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 TOS

- Enter the capital expenses for expansion of service for other capital projects.

Column j: Total Capital Expenditures — Mode and TOS

- This is an **auto-calculated** field and cannot be edited. This field displays, by mode and 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 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 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 DR, JT, PB, VP and FB modes.

Column b: Passenger Stations

- This is an **auto-calculated** field and cannot be edited. This field displays, by mode and 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 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 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 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 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 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 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 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 TOS

- This is an **auto-calculated** field and cannot be edited. This field displays, by mode and 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 TOS.

Operating Expenses form (F-30)

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Form Name: Operating Expenses (F-30) **Mode:** LR **Service:** DO Close Form

Line 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
Labor (501)					
01 Operators' salaries and wages (01)					
02 Other salaries and wages (02)					
03 **Fringe Benefits (502)**					
04 **Services (503)**					
Materials and Supplies (504)					
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)**					
13 **Miscellaneous Expenses (509)**					
14 **Expense Transfers (510)**					
15 **Total Modal Expenses**					

Close Print

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Form Name: Operating Expenses (F-30) **Mode:** LR **Service:** PT Close Form

Line 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
Labor (501)					
01 Operators' salaries and wages (01)					
02 Other salaries and wages (02)					
03 **Fringe Benefits (502)**					
04 **Services (503)**					
Materials and Supplies (504)					
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)**					
Purchased Transportation (508)					
11 In Report (01)					
12 Filing Separate Report (02)					
13 **Miscellaneous Expenses (509)**					
14 **Expense Transfers (510)**					
15 **Total Modal Expenses**					

The sum of the total on line 11 should equal the sum of lines 06 and 07 of the B-30s for service included in this report for this mode ($10,851,700)

The sum of the total of lines 01 - 10 and 13 - 14, should equal the total of B-30s, line 08 for all service reported as purchased transportation for this mode ($6,581,390)

The total of line 15 should equal the total of the B-30s, line 09, total operating expenses for all service reported as purchased transportation for this mode in both this report and filing a seperate report ($17,433,090)

Close | Print

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Form Name: Operating Expenses (F-30) **Mode:** DR **Service:** DO Close Form

Line 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
Labor (501)					
01 Operators' salaries and wages (01)					
02 Other salaries and wages (02)					
03 **Fringe Benefits (502)**					
04 **Services (503)**					
Materials and Supplies (504)					
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)**					
13 **Miscellaneous Expenses (509)**					
14 **Expense Transfers (510)**					
15 **Total Modal Expenses**					
16 **Americans with Disabilities Act of 1990 (ADA)-Related Expenses**					

Close | Print

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Form Name: Operating Expenses (F-30) **Mode:** DR **Service:** PT Close Form

Line 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
Labor (501)					
01 Operators' salaries and wages (01)					
02 Other salaries and wages (02)					
03 **Fringe Benefits (502)**					
04 **Services (503)**					
Materials and Supplies (504)					
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)**					
Purchased Transportation (508)					
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**					

The sum of the total on line 11 should equal the sum of lines 06 and 07 of the B-30s for service included in this report for this mode ($1,555,778)

The sum of the total of lines 01 - 10 and 13 - 14, should equal the total of B-30s, line 08 for all service reported as purchased transportation for this mode ($476,429)

The total of line 15 should equal the total of the B-30s, line 09, total operating expenses for all service reported as purchased transportation for this mode in both this report and filing a seperate report ($2,032,207)

Close | Print

Overview

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

Reporting Requirements and Thresholds

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

What Has Changed from Prior Year

There are two changes for the 2011 Report Year:

1. Clarification on reporting planning and service development activities.
2. Inclusion of the USOA function equivalency chart.

Approach

This form collects OE which are those expenses associated with the day-to-day operation of your 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 USOA).

You need to understand the following concepts to correctly complete the F-30 form:

- Accrual accounting
- Treatment of capital maintenance expenses
- Treatment of incidental transit service
- 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 are reported using the accrual accounting principle that 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 are defined in Section 5.2 of the USOA, regardless of grant eligibility for Federal capital assistance. You should report all maintenance expenses, which are OE that are paid with capital funds, on this form.

For example, preventive maintenance costs reported on the F-30 form are eligible for Federal capital assistance in FTA 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 F-30 form.

The FTA funds expended on (applied to) these capital maintenance expenses are reported as funds expended on (applied to) operations on the F-10.

Incidental Transit Service

There are times when existing transit services cannot meet demand. Transit agencies provide alternate ways to accommodate transit riders. This often occurs for:

- Employer-based Guaranteed Ride Home (GRH) program where the transit agency works with employers to ensure employees who took transit to work and who must leave work for a personal emergency (illness, family crisis) or have unscheduled overtime, have a ride home. There are often limits on the number of times an employee or company may use the GRH.
- Service interruptions (e.g., vehicle breakdown) and a replacement vehicle is not available; or an accident on light rail tracks so passengers must transfer to a bus line
- Cancellation of a reserved passenger trip in the demand response mode (vehicle or driver unavailable).

As these occurrences are infrequent, the alternate transit services are “incidental” to the regular mode of service.

Transit agencies provide incidental services typically in one of two ways:

1. Taxicabs—reimbursing or providing vouchers to pay for the cost of the ride
2. Transit agency--using vehicles available from another mode or service vehicles (such as a supervisor van and its driver) to provide the ride.

Report the cost of incidental services in the mode where the unforeseen event occurred as a miscellaneous expense. For the light rail accident described above, report the costs under light rail mode, not bus mode. Substituting with taxi service does not require a separate Contractual Relationship (B-30) form since the costs will be part of the normal transit mode used.

Cost Allocation

All OE for transit operations must be fully allocated to functions by mode and TOS for NTD Annual reporting. To fully allocate OE you should:

- Determine which expenses or costs are direct costs and can be easily traced to a particular mode and 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 TOS and cannot be easily traced to a specific mode or TOS.
- Allocate joint expenses or shared costs to each mode and TOS.

Examples of direct costs are:

- Labor expenses for operators who work only on MB service
- Tires and tubes expenses for directly operated (DO) demand response (DR) vehicles
- Schedule printing costs incurred by your transit agency for the MB service operated under a purchased transportation (PT) contract
- Printing expenses for ticket issued for DO commuter rail (CR) service
- Gasoline expenses for vans in DR mode when your 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 MB and DR services
- Electric utility expenses for a garage that serves both MB and DR vehicles
- Outside audit services that are used annually to meet State and local requirements for a transit agency that provides DO MB service and PT 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 on the 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, you might use track miles and passenger stations may be used to allocate certain types of rail system costs. You also might use number of transactions to allocate the costs of accounts payable department. Any variable or measure that can be related to the modes and types of services provided, and is logically related to the rate of consumption of an expense element, is an acceptable basis for allocation.

Exhibit 9 — Assignment of Expense Object Classes to Allocation Variables

Expense Object Class	Vehicle Hours	Vehicle Miles	Peak Vehicles
501. Labor			
Operator salaries	Yes		
Maintenance salaries		Yes	
Other salaries			Yes
502. Fringe Benefits			
Operator	Yes		
Maintenance		Yes	
Other			Yes
503. Services			
Professional and technical			Yes
Contract maintenance		Yes	
Security			Yes
Other services			Yes
504. Materials and Supplies			
Fuel and lubricants		Yes	
Tires and tubes		Yes	
Other materials			Yes
505. Utilities			
Utilities			Yes
506. Casualty and Liability Costs			
Premiums for damage		Yes	
Recoveries of losses			Yes
Payouts for uninsured			Yes
507. Taxes			
Vehicle registration			Yes
Fuel and lubricant		Yes	
Other taxes			Yes
509. Miscellaneous Expenses			
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 11— 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 MB and DR operations.
Coaster receives one electric bill for the power used in the maintenance facility.
How can Coaster allocate electric utility expenses?

Solution: You must determine shared (joint) cost for object class (505), Utilities, under function (160), general administration.

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

You select the allocation variable and calculate the allocation percentage:

Allocation Variable Vehicles

Percentage	**Available for Maximum Service**	**Allocation**
MB 200	**80.0%**	
DR 50	**20.0%**	
Total	250	**100.0%**

Allocate joint expenses:	**Allocation**
MB ($1,000,000 x 80.0%)	**$800,000**
DR ($1,000,000 x 20.0%)	**$200,000**

Vanpools

You should report only publicly sponsored vanpool (VP) services. 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.

You must report all expenses involved with operating these services, even when VP participants pay for some of the costs. 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

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

Detailed Instructions

You should complete one form for each DO mode and each PT mode.

You should use the operating chart of accounts for OE that is defined in the USOA. Below, discussion is provided for each object class and function as well as information about ADA-related expenses.

Chart of Accounts for Modal Operating Expenses

The 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 OE chart of accounts used in the F-30 form is organized by expense function (columns) and expense object class (rows).

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 USOA. The following exhibit provides the the detailed to basic function equivalency. The detailed functions provide additional clarification on activities.

Exhibit 10 - Function Equivalency

010 Vehicle operations	010 Transportation administration 151 Ticketing and fare collection 161 System security 030 Revenue vehicle operation	011 Transportation administration 012 Revenue vehicle movement control 021 Scheduling of transportation operations 151 Ticketing and fare collection 161 System security 031 Revenue vehicle operation
041 Vehicle maintenance	041 Vehicle maintenance	041 Maintenance administration - vehicles 051 Servicing revenue vehicles 061 Inspection & maintenance of revenue vehicles 062 Accident repairs of revenue vehicles 071 Vandalism repairs of revenue vehicles 081 Servicing and fuel of service vehicles 091 Inspection & maintenance of service vehicles
042 Non-vehicle maintenance	042 Non-vehicle maintenance	042 Maintenance administration – non-vehicles 101 Maintenance of vehicle movement control systems 111 Maintenance of fare collection and counting equipment 121 Maintenance of roadway and track 122 Maintenance of structures, tunnels, bridges and subways 123 Maintenance of passenger stations 124 Maintenance of operating station buildings, grounds and equipment 125 Maintenance of garage and shop buildings, grounds and equipment 126 Maintenance of communication system 127 Maintenance of general administration buildings, grounds and equipment 128 Accident repairs of buildings, grounds and equipment 131 Vandalism repairs of buildings, grounds and equipment 141 Operation and maintenance of electric power facilities
160 General administration	160 General administration	165 Injuries and damages 166 Safety 167 Personnel administration 168 General legal services 169 General insurance 170 Data processing 171 Finance and accounting 172 Purchasing and stores 173 General engineering 174 Real estate management 175 Office management and services 176 General management 145 Preliminary transit system development 181 General function 162 Customer service 163 Promotion 164 Market research 177 Planning

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 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 reported on the F-30. If not, then the rebuild or overhaul expenses are a capital expenditure reported on the 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 OE 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, you should report these expenses using a cost allocation plan as discussed above because these activities benefit all modes and TOS. There are seventeen detailed functions and one residual function in the basic general administration function (160). These are summarized in five categories below:

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.

o Accidents:
   - Injuries and damages (165) including insuring your 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.

Transit agencies often report planning and service development costs as operating expenses on the Operating Expenses form (F-30) rather than as capital expenses. Once a commitment is made for a specific capital project, these costs are capital expenses on the Capital Funding form (F-20).

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 your 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 USOA.

Labor

Labor (501) is the pay that transit agency employees receive for work performed for your transit agency. The pay to employees of outside organizations that provide services to your 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 your 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.

You should 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).

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, you should 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 of your transit agency employees who are not revenue vehicle operators or crew.

You should report other salaries and wages by function using the following rules:

- Report the wages paid for vehicle operations for 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). You should 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. You should use sing the **Add Form Notes** link to describe why 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 your transit agency's 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, you must allocate fringe benefit expenses by function. One common approach is to allocate fringe benefit costs in proportion to the sum of salaries and wages listed for labor (501.01 and 501.02) by function. You should report these allocated expenses under fringe benefits (502) and not under 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 your 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, you should not report these expenses in the services object class (503).

Instead, you should 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 your transit agency is a department of a county government and the county highway department maintains the transit vehicles, you should report highway department's transit maintenance expenses under the vehicle maintenance function and 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 items such as gasoline, diesel fuel, propane, lubricating oil, transmission fluid, and grease for use in vehicles.

You should report expenses for fuel and lubricants for:

- Revenue vehicles under the vehicle operations function (010)
- Service vehicles under the vehicle maintenance function (041).
- Internet helps you follow the reporting rules by not providing data cells under the non-vehicle maintenance and general administration functions for fuel and lubricants

You should report the taxes paid on fuel and lubricants, if applicable, for taxes (507). You should not report these taxes for fuel and lubricants (504.01).

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.

You should report expenses for tires and tubes for:

- Revenue vehicles under the vehicle operations function (010)
- Service vehicles under the vehicle maintenance function (041).
- Internet helps you follow the reporting rules by not providing data cells under the non-vehicle maintenance and general administration functions for tires and tubes.

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.

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.

You should 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 your transit agency including the costs of loss protection. These expenses include compensation of others for their losses due to acts for which your transit agency is liable, the costs of protecting your 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 these techniques, you should report:

- The amount of the physical damage insurance as casualty and liability costs under the vehicle maintenance function (041) if your agency carries physical damage insurance on its rolling stock,
- The amount of the physical damage insurance as casualty and liability costs under the non-vehicle maintenance function (042)if your agency carries physical damage insurance on its buildings, grounds and equipment.
- Casualty and liability costs under the general administration function (160) if your agency is self insured for repairs to damaged vehicles.
- Other insurance premiums usually carried, such as fire insurance, under the general administration function (160).

Internet helps you follow the reporting rules by not providing data cells under the vehicle operations function for casualty and liability costs.

You should classify related expenses in the correct object classes and report:

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

Taxes

Taxes (507) are the charges and assessments levied against your transit agency by Federal, State and local governments.

You should report expenses for:

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

You should not report:

- Sales and excise taxes on materials and services purchased other than fuel and lubricants. You should report these as part of the base price of the material in materials and supplies (504) or service in services (503).
- Rebates and reimbursements of taxes as a credit against an OE. You should report rebates and reimbursements paid as revenue on the F-10 form in either the other funds line or from the original sources.

Purchased Transportation Service

Purchased transportation (PT) services (508) are the expenses incurred and billed by PT providers (sellers) in the operation of the contracted transit services identified on Contractual Relationship (B-30) forms. You only report expenses for this expense object class for PT services. The PT services object class is not included in the expense object classes for DO services.

The PT service object class (508) is for the buyer of PT service and covers the payments or accruals made to the PT provider. This expense object class does not include:

- Expenses for which your agency has no obligation to pay — for example, if the service costs the seller more than his contract covers.
- Expenses incurred by your agency in support of the 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), you must separate operating costs from any lease and depreciation costs.

There are two reporting categories for PT service:

1. One for sellers included in your agency's report — In report (508.01)
2. One for sellers filing their own report — Filing separate report (508.02).

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

However, public agencies buying / selling 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 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 PT services involving sellers whose non-financial data are included in the buyer's report.

Filing Separate Report

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

Other Costs Incurred by the Buyer

You should report other costs incurred by your agency in the appropriate function and object class. For example you should report your agency's expenses for scheduling under the vehicle operations function (010) for labor (501.02) and fringe benefits (502).

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 PT provider is Filing in (buyer's) Report, or whether the PT provider is Filing Separate Report and
- Cost of the PT service which is reflected by two items:
  1. Total contract costs
  2. Other costs incurred by buyer.

For most transit agencies, the total by mode across all the B-30 of the three items listed above **equals** the operating expenses for PT by mode reported on the 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 line 07a, the sum of line(s) 07 (contract costs net of fare revenues) and line(s) 06 (fare revenues for the service under the PT 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) 07 (contract costs net of fare revenues) and line(s) 06 (fare revenues for the service under the PT 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 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 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 B-30 of the three items listed **will not equal** the operating expenses by PT mode reported on the 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
- Incidental transit services.

Report the costs of incidental transit services under vehicle operations (010).

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
  - Reclassification of costs between cost centers and work orders
  - Capitalization of non-operating costs

If you report expense transfers, expenses in individual object classes and functions for your transit agency 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. You should report total OE for these services on the F-30 form for demand response (DR) and demand response-taxi (DT) modes only on line 16, column e. These expenses should be less than or equal to the total DR or DT modal expenses reported on line 15, column e you may estimate these expenses.

Line by Line Instructions Operating Expenses form (F-30)

Completing the Operating Expenses form (F-30)

You should complete one form for each mode and type of service (TOS).

Form Level Help: You should click on the **Help** tab at the top of the screen for form level help.

Form Note: A form note can be attached to any form. You should use the **Add Form Note** link for relevant information to a specific field, to the entire form or to multiple forms. You should 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. You should not use the **Form Notes** feature to answer issues generated from this form. From the **Issues** tab you should use the **Add Comments** link next to the specific issue.

Saving or Closing the Form: You should click on the **Save** button prior to exiting the form and continuing with the report. You should click on the **Close** button at the bottom of the screen to close the form without saving.

Labor (501)

Line 01: Operators' Salaries and Wages (501.01)

Report the operators' salaries and wages paid for vehicle operations (010), vehicle maintenance (041), non-vehicle maintenance (042) and general administration (160) functions.

- 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)

Report the other salaries and wages paid for vehicle operations (010), vehicle maintenance (041), non-vehicle maintenance (042) and general administration (160) functions.

- 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 the vehicle operations (010), vehicle maintenance (041), non-vehicle maintenance (042) and general administration (160) functions.

Line 03: Fringe Benefits (502)

Report the fringe benefits expenses (i.e., vacation, sick, holiday, personal insurance plans, retirement plans, etc.). Attributable to vehicle operations (010), vehicle maintenance (041), non-vehicle maintenance (042) and general administration (160) functions.

- Column a: Vehicle Operations (010). Enter benefits expenses attributable vehicle operations based on the salaries and wages (operators and others) reported by function.
- Column b: Vehicle Maintenance (041). Enter benefits expenses attributable to vehicle maintenance based on the salaries and wages (operators and others) reported by function.
- Column c: Non-Vehicle Maintenance (042). Enter benefits expenses attributable to non-vehicle maintenance based on the salaries and wages (operators and others) reported by function.
- Column d: General Administration (160). Enter benefits expenses attributable 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)

Report the services expenses for the vehicle operations (010), vehicle maintenance (041), non-vehicle maintenance (042) and general administration (160) 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 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.
- 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.
- 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.
- 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.
- 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.

Materials and Supplies (504)

Line 05: Fuel and Lubricants (504.01)

Report the fuel and lubricants expenses for vehicle operations (010) and vehicle maintenance (041) functions.

- 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 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) and vehicle maintenance (041) functions.

Line 06: Tires and Tubes (504.02)

Report the tires and tubes expenses for the vehicle operations (010) and vehicle maintenance (041) functions.

- 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 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) and vehicle maintenance (041).

Line 07: Other Materials and Supplies (504.99)

Report the other materials and supplies expenses for the vehicle operations (010), vehicle maintenance (041), non-vehicle maintenance (042) and general administration (160) functions

- 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)

Report the expenses for utilities equal to the expenses for the vehicle operations (010) and general administration (160) functions.

- 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)

Report the expenses for casualty and liability for the vehicle maintenance (041), non-vehicle maintenance (042) and general administration (160) 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 maintenance (041), non-vehicle maintenance (042) and general administration (160) functions.

Line 10: Taxes (507)

Report the 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 taxes for vehicle operations (010), vehicle maintenance (041), non-vehicle maintenance (042) and general administration (160) 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 F-10 in either the other funds line or from the original sources.

- Column a: Vehicle Operations (010). Enter Federal, State, and local taxes attributable to vehicle operations functions.
- Column b: Vehicle Maintenance (041). Enter Federal, State, and local taxes attributable to vehicle maintenance functions.
- Column c: Non-Vehicle Maintenance (042). Enter Federal, State, and local taxes attributable to non-vehicle maintenance functions.
- Column d: General Administration (160). Enter Federal, State, and local taxes attributable to general administration operations functions.

- 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)

Report total contract costs to sellers. These costs may include payments, accruals, and retainage of fares.

- Column a: Vehicle Operations (010). Enter expenses for vehicle operations for PT contractors that are included in your report.
- Column b: Vehicle Maintenance (041). Enter expenses for vehicle maintenance for PT contractors (sellers) that are included in your report.
- Column c: Non-Vehicle Maintenance (042). Enter expenses for non-vehicle maintenance for PT contractors (sellers) that are included in your report.
- Column d: General Administration (160). Enter expenses for general administration for PT contractors (sellers) that are included in your report.
- Column e: Total Modal Expenses. This is an **auto-calculated** field and cannot be edited. This field displays the total expenses for PT, including payments or accruals to sellers under the contracts and PT fare revenues (regardless of whether or not the contractor retains the fares) for contractors (sellers) included in your report equal to the PT expenses for the vehicle operations (010), vehicle maintenance (041), non-vehicle maintenance (042) and general administration (160) functions.

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.

Line 12: Filing Separate Report (508.02)

Report total contract costs to sellers. These costs may include payments, accruals, and retainage of fares.

- Column a: Vehicle Operations (010). Enter expenses for vehicle operations for PT contractors (sellers) submitting a complete and separate report.
- Column b: Vehicle Maintenance (041). Enter expenses for vehicle maintenance for PT contractors (sellers) submitting a complete and separate report
- Column c: Non-Vehicle Maintenance (042). Enter expenses for non-vehicle maintenance for PT contractors (sellers) submitting a complete and separate report.
- Column d: General Administration (160). Enter expenses for general administration for PT contractors (sellers) submitting a complete and separate report.
- Column e: Total Modal Expenses. This is an **auto-calculated** field and cannot be edited. This field displays the total expenses for PT, including payments or accruals to sellers under the contracts and 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 PT expenses for the vehicle operations (010), vehicle maintenance (041), non-vehicle maintenance (042) and general administration (160) functions.

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.

Line 13: Miscellaneous Expenses (509)

Report 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.

- Column a: Vehicle Operations (010). Enter all miscellaneous expenses for vehicle operations functions.
- Column b: Vehicle Maintenance (041). Enter all miscellaneous expenses for vehicle maintenance functions.
- Column c: Non-Vehicle Maintenance (042). Enter all miscellaneous expenses for non-vehicle maintenance functions.
- Column d: General Administration (160). Enter all miscellaneous 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)

Report the 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.

- Column a: Vehicle Operations (010). Enter expenses for adjustment and reclassification of vehicle operations.
- Column b: Vehicle Maintenance (041). Enter expenses for adjustment and reclassification of vehicle maintenance.
- Column c: Non-Vehicle Maintenance (042). Enter expenses for adjustment and reclassification of non-vehicle maintenance.
- Column d: General Administration (160). Enter expenses for adjustment and reclassification of general administration.
- 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) and demand response-taxi (DT)) attributable to ADA compliance requirements. These expenses should be less than or equal to the total modal expenses for DR on line 15, column e. Applies only to DR and DT modes.

Expenses Summary form (F-40)

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Form Name: Operating Expenses Summary (F-40) — Close Form

Line 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
Labor (501)					
01 Operators' salaries and wages (01)					
02 Other salaries and wages (02)					
03 **Fringe Benefits (502)**					
04 **Services (503)**					
Materials and Supplies (504)					
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)**					
Purchased Transportation (508)					
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 and DT only)**					

Reconciling Items	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 and DT Only)**			
26 **Total Expenses from Published Reports for Transit Operations**			

Close | Print

Overview

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

1. To summarize total agency expenses reported by mode and type of service (TOS) on the F-30. NTD Internet Reporting summarizes the system wide expenses automatically.
2. To reconcile expenses reported on the F-30 with expenses reported by your transit agency in other published reports, typically your transit agency's audited financial statement. This reconciliation is done through the reporting of reconciling expenses on the F-40 form. 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 TOS.

What Has Changed from Prior Year

There are no changes to the F-40 form for the 2011 report year.

Approach

You should complete only one F-40 form. All data from the F-30 form by mode and TOS are automatically summarized and transferred to the summary form by object class and function, providing a system wide summary of modal expenses. You should enter 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 your transit agency has incurred expenses and that its 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 where applied and reported on the F-40 form must equal the total sources of funds applied to operations reported on the F-10.

Funds not applied means that the expenses do not involve a transfer of money between your 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

You should 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.

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)
    - 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 your transit agency, and include both long and short-term debt obligations. You should not report interest charges pertaining to construction debt that is capitalized as an interest expense.

Depreciation (513) 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 your 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. You should report the operating and maintenance costs in the appropriate object classes and functions by mode on the F-30 form. You should report the lease cost for the capital equipment in the appropriate object class under reconciling items.

Leases are payments for the use of capital assets not owned by your 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 your transit agency.
- Purchase lease agreements (514) are financing plans that enable your 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 recorded as owned assets, either during or after the period of the lease, your transit agency's internal accounting records. If purchase leases have not been capitalized in your 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 your transit agency, you should report it as it has been accounted for internally.
- Related parties lease (515) where the terms and amount of payments by your transit agency are substantially less than in a true lease because your transit agency is related to the lessor. For example, a transit agency may lease surplus equipment from another transit agency or local government.

Other reconciling (516) 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.

You must provide a description for costs reported in other reconciling items. You should 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) and demand response-taxi (DT) modes only, you should report the portion of the total reconciling items that result from ADA requirements for complementary paratransit. These expenses should be less than or equal to the total reconciling expenses.

Completing the Operating Expenses Summary form (F-40)

You should 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 (F-30). You should enter expenses for reconciling items.

Note: Your transit agency may handle reconciling items differently than other transit agencies depending upon local ordinances and conditions.

Form Level Help: You should click on the **Help** tab at the top of the screen for form level help.

Form Note: A form note can be attached to any form. You should use the **Add Form Note** link for relevant information to a specific field, to the entire form or to multiple forms. You should 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. You should not use the **Form Notes** feature to answer issues generated from this form. From the **Issues** tab You should use the **Add Comments** link next to the specific issue.

Saving or Closing the Form: You should click on the **Save** button prior to exiting the form and continuing with the report. You should click on the **Close** button at the bottom of the screen to close the form without saving.

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 (DR) attributable to Americans with Disabilities Act of 1990 (ADA) compliance. Total ADA related expenses should be less than or equal to the total modal expenses on line 15, column e.

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 your 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 your 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)

Leases and rentals are the expenses for the use of capital assets not owned by your 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 a: Funds Applied. Enter leases and rentals expenses for which you have applied funds to pay for the expenditures.
- Column b: Funds Not Applied. Enter leases and rentals expenses for which you have not applied funds to pay for the expenditures.
- 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)

Purchase lease agreements are financing plans that enable your 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 your transit agency's internal accounting records. If purchase leases have not been capitalized in your 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 your transit agency, it is to be accounted for in the NTD system as it has been accounted for internally.

- Column a: Funds Applied. Enter purchase lease agreement expenses for which you have applied funds to pay for the expenditures.
- Column b: Funds Not Applied. Enter purchase lease agreement expenses for which you have not applied funds to pay for the expenditures.
- 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 your transit agency are substantially less than in a true lease because your 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 your 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)

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 your 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 a: Funds Applied. Enter depreciation expenses for which you have applied funds to pay for the expenditures.
- Column b: Funds Not Applied. Enter depreciation expenses for which you have not applied funds to pay for the expenditures.
- 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)

The amortization of the intangible costs of your transit agency includes organization costs, franchises, patents, goodwill and other intangible assets.

- Column a: Funds Applied. Enter the amortization of the intangible expenses for which you have applied funds to pay for the expenditures.
- Column b: Funds Not Applied. Enter the amortization of the intangible expenses for which you have not applied funds to pay for the expenditures.
- 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 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 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.
- 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 (DR) attributable to ADA compliance. Total 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 (DR) attributable to ADA. Total 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 ADA related expenses (DR only) equal to the sum of columns a and b.

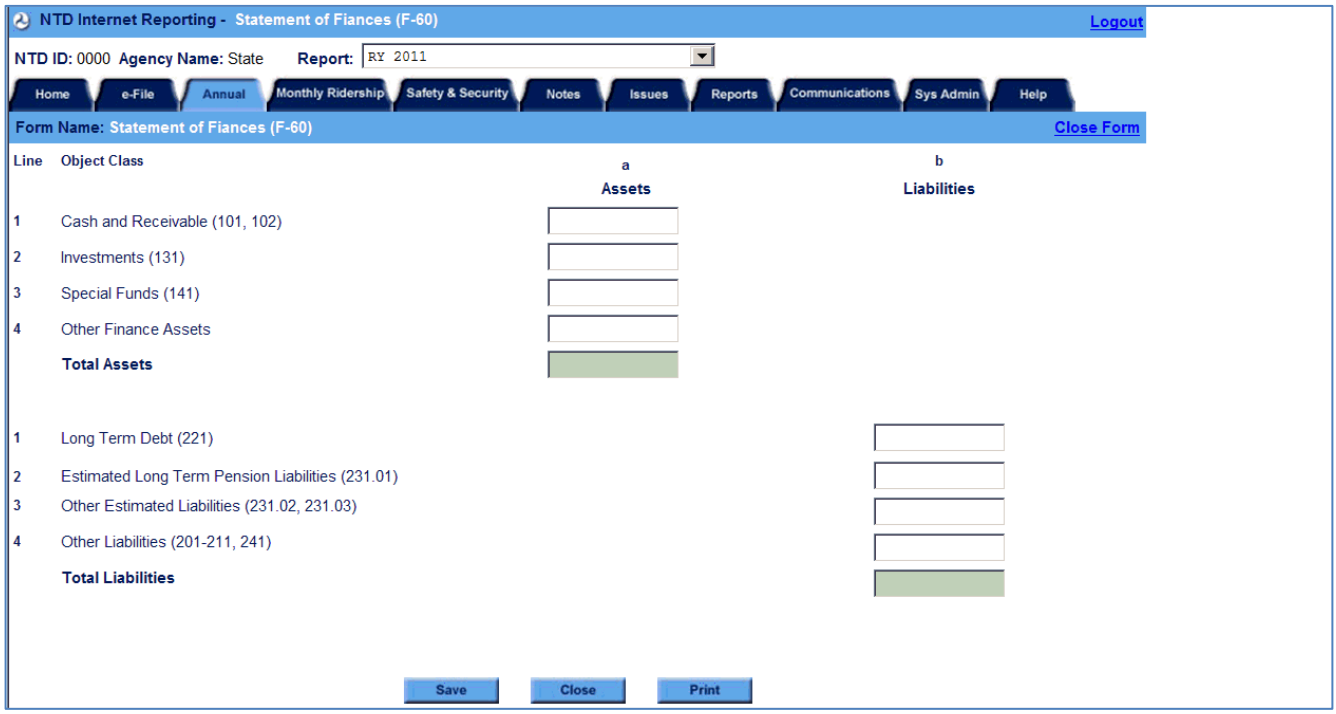
Line 26: Total Expenses from Published Reports for Transit Operations

- 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 your 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 your 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.

Statement of Finances (F-60)

The purpose of the F-60 form to consolidate and simplify bond and loan reporting. Bonds and loans will now be reported include consolidated reporting of financial assets, along with financial liabilities, according to categories already established in the Uniform System of Accounts (USOA), since the reporting of liabilities without the concurrent reporting of asset does not present a full picture of the financial capacity of the transit system.

Statement of Finances (F-60)



Overview

The FTA uses the statistics from the

Reporting Requirements and Thresholds

Transit agencies that are not operating as a unit of city or local Government, and which have their own financial assets and liabilities, are required to submit this form.

What Has Changed from Prior Year

This form is a new requirement for the 2011 Report Year.

Approach

This form will be used for consolidated reporting of financial assets, along with financial liabilities, according to categories already established in the Uniform System of Accounts (USOA), since the reporting of liabilities without the concurrent reporting of asset does not present a full picture of the financial capacity of the transit system. You are required to submit a ‘‘best available’’ report to the NTD by the established deadline in order to begin the validation process, but revisions may be made during the validation process. Finally, given the difficulty in valuing many transit capital assets, let alone the difficulty of liquidating those assets in order to meet financial liabilities, you will not have to include the reporting of the value of capital assets to the NTD at this time.

This form is divided into two sections. One is for assets and one for liabilities. All reporting is based on the Uniform System of Accounts (USOA).

Detailed Instructions

The first half of this form details the assets.

Cash and receivables (101 and 102)

101. CASH AND CASH ITEMS

These categories cover cash on hand and in banks available for the liquidation of transit agency liabilities, including special deposits for which a current liability exists.

01. Cash and Cash Items - Cash

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

02. Cash and Cash Items - Working (Imprest) Funds.

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

03. Cash and Cash Items - Special Deposits, Interest

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

04. Cash and Case Items - Special Deposits, Dividends

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

05. Cash and Cash Items - Special Deposits, Other

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

06. Cash and Cash Items - Temporary Cash Investments

The book cost of investments such as time drafts receivable and time loans, bankers' acceptances, United States Treasury certificates, marketable securities and other similar investments acquired for the purpose of temporarily investing cash. Any securities included herein must be of such a nature as to be readily convertible into cash at substantially the book value.

102. RECEIVABLES

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

01. Receivables - Accounts Receivable

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

02. Receivables - Notes Receivable

The book cost of all collectible obligations in the form of notes receivable, contracts receivable and similar evidences of money receivable on demand or within a time not exceeding one year from date of issue.

03. Receivables - Interest and Dividends Receivable

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

04. Receivables - Receivables from Associated Companies

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

- Interest and dividends receivable from associated companies.

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

05. Receivables - Receivable Subscriptions to Capital Stock

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

06. Receivables - Receivables for Capital Grants

Grant amounts receivable from Federal, state and local governments or other parties, for capital projects and acquisitions.

07. Receivables - Receivables for Operating Assistance

Amounts receivable from Federal, state and local governments or other parties, for general operating assistance, special fare subsidies, demonstration project assistance, and purchase-of- service payments.

08. Receivables - Other Receivables

Amounts receivable from solvent debtors based on debtor-creditor relationships other than those specified in categories 102.01 through 102.07.

09. Receivables - Reserve for Uncollectible Accounts

131. INVESTMENTS

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

01. Investments - Investments and Advances, Associated Companies

The book cost of the transit agency's investments in securities issued or assumed by associated companies. The notes of associated companies maturing more than one year from date of issue. The amount of advances to associated companies not subject to current settlement including accrued interest on such advances when not subject to current settlement.

02. Investments - Other Investments and Advances

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

141. SPECIAL FUNDS

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

01. Special Funds - Sinking Funds

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

02. Special Funds - Capital Asset Funds

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

03. Special Funds - Insurance Reserve Funds

The cash, cost of securities of other companies and cost of other assets placed on deposit or in the hands of trustees to guarantee the satisfaction of obligations for losses that related to the current or a prior accounting period in instances where the transit agency is a "self-insurer" in whole or in part.

04. Special Funds - Pension Funds

The cash, cost of securities of other companies and cost of other assets which have been specifically set aside, placed on deposit or in the hands of trustees to provide for employees' pensions, relief, savings, and hospital benefits accruing to employees for performance of their labor services.

05. Special Funds - Other Special Funds

The cash, cost of securities of other companies and cost of other assets that have been specifically set aside for special purposes not provided for in the above categories.

151. OTHER ASSETS

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

01. Other Assets - Prepayments

The payments for items whose benefit is to be realized subsequent to the time of the payment, e.g., prepaid rent, prepaid insurance, etc. As the benefit is realized, the prepayment will be reduced and the appropriate expense category charged.

02. Other Assets - Miscellaneous Other Assets

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

The second half of the form details the liabilities.

221. LONG-TERM DEBT

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

01. Long-Term Debt - Equipment Obligations

The face value of equipment obligations issued by the transit agency which will mature more than one year from the current period ending date or, if payable in installments, the face amount of such installments not due within one year from that date. This includes equipment bonds, equipment notes, chattel mortgages and other obligations for which equipment is pledged as security or held under a conditional sales agreement. It also includes the face value of equipment obligations issued by others, the payment of which has been assumed by the transit agency, and equipment obligations so issued or assumed, the majority of which has been extended by specific agreement.

02. Long-Term Debt - Bonds

The face value of bonds, other than equipment obligations, issued by the transit agency which will mature more than one year from the reporting date. Unsecured debentures and general revenue bonds are to be included in this category. This category also includes the face value of such bonds issued by others, the payment of which has been assumed by the transit agency.

03. Long-Term Debt - Receivers' and Trustees' Securities

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

04. Long-Term Debt - Long-Term Construction Liabilities

The amount of construction retentions scheduled as due after one year from the current period ending date.

05. Long-Term Debt - Other Long-Term Obligations

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

06. Long-Term Debt - Unamortized Debt Discount and Expense

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

07. Long-Term Debt - Unamortized Premium on Debt

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

08. Long-Term Debt - Reacquired and Nominally Issued Long- Term Obligations

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

ESTIMATED LIABILITIES

These categories cover amounts which have been established and segregated as estimates of future liabilities.

Estimated Long Term Pension Liabilities

231.01. The estimated obligations of the transit agency, due more than one year from the current period ending date, to make payments to employees, their beneficiaries or trustees or managers of pension funds for pension, savings, relief and hospital benefits accruing to employees for the performance of their labor services.

Other Estimated Liabilities

231.02. Estimated Liabilities - Uninsured Public Liability and Property Damage Losses The estimated amounts required from which to pay settlements for injuries and damages to the person or property of others which are not covered by outside insurance.

231.03. Estimated Liabilities - Other Estimated Liabilities - Estimated obligations other than those for pensions and satisfaction of uninsured public liability settlements.

Other Liabilities

201. TRADE PAYABLES - ACCOUNTS PAYABLE

The amounts payable to others (except associated companies) for materials and services received, including use of property, other matured rents, amounts due to public authorities, amounts of payable judgments, current accounts with officers and employees, personal injury and property damage claims and other similar items. 01. Trade Payables - Payables to Associated Companies The amounts payable to associated companies which are subject to current settlement, such as credit balances in open accounts for services rendered, materials furnished, claims, rents for use of property and similar items.

202. ACCRUED PAYROLL LIABILITIES

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

203. ACCRUED TAX LIABILITIES

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

204. SHORT-TERM DEBT

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

01. Short-Term Debt - Notes Payable

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

02. Short-Term Debt - Matured Equipment and Long-Term Obligations

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

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

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

04. Short-Term Debt - Matured Interest Payable

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

05. Short-Term Debt - Accrued Interest Payable

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

06. Short-Term Debt - Current Pension Liabilities

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

205. OTHER CURRENT LIABILITIES

These categories cover miscellaneous obligations of the transit agency due within one year of the current period ending date and not properly included in the above categories.

01. Other Current Liabilities - Unredeemed Fares

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

02. Other Current Liabilities - CODs Unremitted

The net amount of CODs collected from consignees, but not remitted to shippers.

03. Other Current Liabilities - Dividends Declared and Payable

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

04. Other Current Liabilities - Short-Term Construction Liabilities

The amount of construction retentions scheduled as due within one year of the current period ending date.

05. Other Current Liabilities - Miscellaneous Other Current Liabilities

The amount of obligations due within one year of the current period ending date and not properly included in the above categories.

211. ADVANCES PAYABLE

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

01. Advances Payable - Advances Payable to Associated Companies

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

02. Advances Payable - Other Advances Payable

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

241. DEFERRED CREDITS

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

Line by Line Instructions Statement of Finances form (F-60)

Line 1, column a, Cash and Receivable (101, 102)

Line2, column a, Investments (131)

Line 3, column a, Special Funds (141)

Line 4, column a, Other Assets

Total Assets, This is an auto-calculated field and cannot be edited, review for accuracy.

Line 1, column b, Long Term Debt (221)

Line 2, column b, Estimated Long Term Pension Liabilities (231.01)

Line 3, column b, Other Estimated Liabilities (231.02, 231.03)

Line 4, column b, Other Liabilities (201-211, 241)

Total Liabilities, This is an auto-calculated field and cannot be edited, review for accuracy.