

URBAN MASS TRANSPORTATION INDUSTRY UNIFORM SYSTEM OF ACCOUNTS AND RECORDS AND REPORTING SYSTEM



JANUARY 10, 1977

VOLUME IV – REPORTING SYSTEM FORMS AND INSTRUCTIONS – VOLUNTARY

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Preface

This report presents the uniform system of accounts and records and reporting system required by Section 15 of the Urban Mass Transportation Act of 1964, as amended.

This report is presented in four volumes:

Volume I - GENERAL DESCRIPTION presents an overview of the systems, and an identification of the analytical potential provided by comparative data generated by the systems.

Volume II - UNIFORM SYSTEM OF ACCOUNTS AND RECORDS contains the definitions for the uniform systems of accounts and records.

Volume III - REPORTING SYSTEM FORMS AND INSTRUCTIONS - REQUIRED contains illustrative forms for each of the reports required to be submitted under Section 15 and instructions for completing those forms.

Volume IV - REPORTING SYSTEM FORMS AND INSTRUCTIONS - VOLUNTARY contains illustrative forms and instructions for optional revenue and expense reporting. The voluntary reports in Volume IV are more detailed than their counterparts in Volume III. Operators may elect one or more of the optional reports in Volume IV in place of counterpart reports in Volume III.

CHAPTER 1

REPORTING FORMS INSTRUCTIONS

Table of Contents

VOLUME I - GENERAL DESCRIPTION (Bound in separate volume)

VOLUME II - UNIFORM SYSTEM OF ACCOUNTS AND RECORDS
(Bound in separate volume)

VOLUME III - REPORTING SYSTEM FORMS AND INSTRUCTIONS - REQUIRED
(Bound in separate volume)

VOLUME IV - REPORTING SYSTEM FORMS AND INSTRUCTIONS - VOLUNTARY

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Chapter 1Reporting Forms Instructions

The purpose of this chapter is to present the instructions for completing the voluntary revenue and expense reporting forms that may be submitted by transit operators in lieu of the required forms:

<u>Required Form</u>	<u>Alternative Voluntary Form</u>
400R Revenue Summary Schedule	400 Revenue Summary Schedule
500R Single Mode Expenses and Functions Schedule	500A Single Mode Expenses and Functions Schedule - Level A -OR 500B Single Mode Expenses and Functions Schedule - Level B -OR 500C Single Mode Expenses and Functions Schedules - Level C
501R Multi-Mode Expenses and Functions Schedule	501 Multi-Mode Expenses Summary Schedule -AND 501A Multi-Mode Expenses and Functions Subsidiary Schedule - Level A 502A Multi-Mode Functions Summary - Level A -OR 501B Multi-Mode Expenses and Functions Subsidiary Schedule - Level B 502B Multi-Mode Functions Summary - Level B -OR 501C Multi-Mode Expenses and Functions Subsidiary Schedule - Level C 502C Multi-Mode Functions Summary - Level C

Page 1-2

Copies of each voluntary form are contained in
Chapters 2 through 4.

Reporting Forms Instructions

Voluntary Reports

1.1 Revenue Reporting Instructions

This section provides instructions for completing Form 400 - Revenue Summary Schedule.

Single Mode and Multi-Mode Transit Systems

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

Form 400 Requirements

This form has been designed as a two-column work sheet. The first column provides for reporting account balances at the detailed account level - e.g., 401.01 Full Adult Fare. The second column provides for reporting balances at the major account level - e.g., 401. PASSENGER FARES FOR TRANSIT SERVICE -- which is the sum of detailed accounts with common first three digits. Form 400 is a two-page form providing a subtotal on page 1 carried forward to page 2. Also on page 2, the form provides for reporting a memo entry for revenues which are subject to the maintenance of effort requirements under Section 5 of the Urban Mass Transportation Act of 1964, as amended.

Revenue Reporting References

Before attempting to complete this form, each transit system must be thoroughly familiar with the concepts and details of revenue object class reporting as described in Volume II - Uniform System of Accounts and Records. The references to Volume II listed below should be carefully reviewed to facilitate this understanding:

- Section 2.10 - Revenue Accounting
- Section 6.1 - List of Revenue Object Classes
- Section 6.2 - Definitions of Revenue Object Classes

Reporting Forms Instructions

Voluntary Reports

1.2 Expense Reporting-Instructions

This section provides instructions for completing the following forms:

- 500A - Single Mode Expenses and Functions Schedule - Level A
- 500B - Single Mode Expenses and Functions Schedule - Level B
- 500C - Single Mode Expenses and Functions Schedule - Level C
- 501 - Multi-Mode Expenses Summary Schedule
- 501A - Multi-Mode Expenses and Functions Subsidiary Schedule - Level A
- 501B - Multi-Mode Expenses and Functions Subsidiary Schedule - Level B
- 501C - Multi-Mode Expenses and Functions Subsidiary Schedule - Level C
- 502A - Multi-Mode Functions Summary - Level A
- 502B - Multi-Mode Functions Summary - Level B
- 502C - Multi-Mode Functions Summary - Level C

Single Mode Transit Systems - Form 500A, B or C:

Transit systems providing only one mode of service are to use Form 500A, 500B or 500C for reporting expenses by object class and function. Form 500A is for use by single mode transit systems reporting expenses under the Level A functions. Form 500B is for use by single mode transit systems reporting expenses under the Level B functions. Form 500C is for use by single mode transit systems reporting expenses under the Level C functions. Refer to Volume II, Section 7.3 for a list of Level A, B and C functions.

These forms have been designed in columnar work sheet format to facilitate distributing transit systems expenses by object class and function. Because of the number of object classes and functions, each of these forms consists of several pages (i.e., Form 500A - 10 pages, 500B - 6 pages, 500C - 2 pages). On each form, expense object classes are listed down the side of each page and expense functions are listed across the top. On Form 500A, expense object classes 501 through 506 are listed on pages 1 through 5; expense object classes 507 through 510 are listed on pages 6 through 10. The left-most column on pages 1 and 6 ("Total Period Expenses") represents the total expense charged to each object class for the fiscal year being reported. The other columns on each of the pages represent the

distribution of those expenses to each Level A function. The form is structured so that the Level A functions listed on page 1 are repeated on page 6, those listed on page 2 are repeated on page 7, etc. The cross total of the expense amounts recorded under the function columns on pages 1 through 5 for a particular object class should always equal the total amount for that object class recorded in the "Total Period Expenses" column on page 1. Similarly, the cross total of the expense amounts recorded under the function columns on pages 6 through 10 for an object class should equal the total amount recorded in the "Total Period Expenses" column on page 1. Forms 500B and 500C are structured in the same way. The difference in the number of pages required by each form is due to the differences in the number of functions at the A, B and C Level.

A "Reconciling Items" section is provided on each form at the bottom of the second occurrence of the "Total Period Expenses" column (i.e., Form 500A - page 6, 500B - page 4, 500C - page 2). This section is to be used for reporting transit system expenses not reported by function (depreciation, amortization of intangibles, etc.), and for other expenses on the transit system's books which are not related to transit service (providing utilities service, etc.). As an overall control, the total amount of the "Total Period Expenses" column, after including "Reconciling Items," is to agree with the total expenses reported on the transit system's published income statement.

Also, on the same page as the "Reconciling Items" section, each of these forms provides for reporting a memo entry for those expenses not allowable for Federal operating assistance under Section 5 of the Urban Mass Transportation Act of 1964, as amended.

Multi-Mode Transit Systems - Forms 501, 501A, 501B or 501C and 502A, 502B or 502C:

Transit systems providing more than one mode of service are to use Form 501 and 501A and 502A or 501B and 502B or 501C and 502C.

All multi-mode transit systems should complete Form 501. This is a brief control schedule, as explained below.

Forms 501A and 502A are for use by multi-mode transit systems reporting expenses under the Level A functions. Forms 501B and 502B are for use by multi-mode transit systems reporting under the Level B functions. Forms 501C and 502C are for use by multi-mode transit systems reporting under the Level C functions.

Form 501 represents a control schedule summarizing the object class expense amounts and mode allocations reported on the Form 501A, B or C subsidiary schedules. A "Reconciling Items" section is provided on this form at the bottom of the second page "Total System Costs" column. This section is to be used for reporting transit system expenses not reported by function (depreciation, amortization of intangibles, etc.), and for other expenses on the transit system's books which are not related to transit service (providing utilities service, etc.). As an overall control, the total amount of the "Total Systems Costs" column after including "Reconciling Items," is to agree with the total expenses reported on the transit system's published income statement.

Form 501 also provides for reporting a memo entry for those expenses not allowable for Federal operating assistance under Section 5 of the Urban Mass Transportation Act of 1964, as amended.

Form 501A consists of a series of pages for reporting object class expenses by function. A separate 501A report page is provided for each Level A function listed in Volume II, Section 7.3. Similarly, Forms 501B and 501C consist of series of pages for reporting object class expenses by function. A separate 501B or 501C report page is provided for each Level B or Level C function.

Forms 501A, B and C have been designed in columnar work sheet format to facilitate listing transit system expenses by object class for a given function in the left-hand column and then distributing each object class expense amount across the right-hand columns representing direct and joint mode categories.

The headings of the right-hand columns must be written in by the transit system. Under the broad heading of "Direct Mode Costs," each mode should be assigned its own column, e.g., Motor Bus, Rail Rapid, Streetcar. Under the broad heading "Joint Mode Cost," each mode combination which shares certain costs should be grouped. For instance, a joint mode column might be designated for "Motor Bus and Streetcar," or for "Motor Bus and Rail Rapid." The right-most column should be designated "All Modes."

In distributing the object class expense amounts on these forms, it is important to identify which components can be related directly with specific modes of service and then report the amounts under the appropriate direct mode columns. Expenses which truly relate to more than one mode of service are to be reported under the appropriate direct mode columns. A "Distribution of Joint Costs to Modes" section is provided on

each form. This section is to be used to allocate joint mode cost column totals to the appropriate direct mode columns. It is important to use established and verifiable allocation rules in applying joint costs to each mode. In the absence of such rules, the transit system should use the percentage relationship of capacity miles for each mode to total capacity miles for the system. The capacity miles data reported on Form 650 are to be used in performing these allocations.

As an overall reporting forms control, the sum of all object class expense or allocation amounts on the 501A, 501B or 501C forms should agree with the respective object class expense or allocation amount reported on the 501 control form. As a control within each form, a cross total of the expense amounts recorded under the right-hand direct and joint mode cost columns for a particular object class should always equal the total amount for that object class recorded in the "Total Function Costs" column.

Finally, to provide a functional breakdown of each mode's total cost as developed on Forms 501A, 501B and 501C, Multi-Mode Functions Summaries have also been provided - Forms 502A, 502B and 502C. Fully allocated costs for each mode are indicated on the bottom line of each page of the expenses and functions subsidiary schedules - Forms 501A, 501B and 501C; these totals should be posted, function by function, to the appropriate function summary form (i.e., 501A functions to Form 502A; 501B functions to Form 502B; 501C functions to Form 502C). The totals developed on 502A, 502B or 502C should equal the total costs developed on Form 501, page 2 of 2.

Expense Reporting - All Transit Systems:

Before attempting to complete the above forms, each transit system must be thoroughly familiar with the concepts and details of object class and function expense reporting as described in Volume II - Uniform System of Accounts and Records. The references to Volume II listed below should be carefully reviewed to assist in understanding the structure and completing the forms:

<u>Topic</u>	<u>Section</u>
Labor Distribution Accounting	2.1
Fringe Benefit Accounting	2.2
Accounting for Sales and Excise Taxes, Freight-in and Other Acquisition Costs	2.3
Accounting for Repairable Items	2.4

<u>Topic</u>	<u>Section</u>
Accounting for Physical Damage, Public Liability and Property Damage and Other Corporate Losses	2.5
Expense Transfers	2.7
Lease Accounting	2.8
Accounting for Capitalization of Development Costs	2.12
List of Expense Object Classes	7.1
Definitions of Expense Object Classes	7.2
List of Expense Functions	7.3
Definitions of Expense Functions	7.4
Definitions of Operators' Wages Categories	7.5

CHAPTER 2

REVENUE REPORTING FORMS

Section 15 Reporting System

Form 400

Revenue Summary Schedule

Page 1 of 2

REVENUE OBJECT CLASSES		Total Period Revenues	
		Detail Account	Major Account
401.	PASSENGER FARES FOR TRANSIT SERVICE		
401.01	Full Adult Fares.....		
401.02	Senior Citizen Fares.....		
401.03	Student Fares.....		
401.04	Child Fares.....		
401.05	Handicapped Rider Fares.....		
401.06	Parking Lot Revenue.....		
401.99	Other Primary Ride Fares.....		
402.	SPECIAL TRANSIT FARES		
402.01	Contract Fares for Postmen.....		
402.02	Contract Fares for Policemen.....		
402.03	Special Route Guarantees.....		
402.04	Other Special Contract Transit Fares - State and Local Government.....		
402.05	Other Special Contract Transit Fares - Other Sources..		
402.06	Non-Contract Special Service Fares.....		
403.	SCHOOL BUS SERVICE REVENUES		
403.01	Passenger Fares from School Bus Service.....		
404.	FREIGHT TARIFFS		
404.01	Hauling Freight.....		
405.	CHARTER SERVICE REVENUES		
405.01	Passenger Fares from Charter Service.....		
406.	AUXILIARY TRANSPORTATION REVENUES		
406.01	Station Concessions.....		
406.02	Vehicle Concessions.....		
406.03	Advertising Services.....		
406.04	Automotive Vehicle Ferriage.....		
406.99	Other Auxiliary Transportation Revenues.....		
407.	NONTRANSPORTATION REVENUES		
407.01	Sales of Maintenance Services.....		
407.02	Rental of Revenue Vehicles.....		
407.03	Rental of Buildings and Other Property.....		
407.04	Investment Income.....		
407.05	Parking Lot Revenue.....		
407.99	Other Nontransportation Revenues.....		
408.	TAXES LEVIED DIRECTLY BY TRANSIT SYSTEM		
408.01	Property Tax Revenue.....		
408.02	Sales Tax Revenue.....		
408.03	Income Tax Revenue.....		
408.04	Payroll Tax Revenue.....		
408.05	Utility Tax Revenue.....		
408.99	Other Tax Revenue.....		
SUBTOTAL - CARRY FORWARD TO PAGE 2			

Section 15 Reporting System

Form 400
Page 2 of 2Revenue Summary Schedule

REVENUE OBJECT CLASSES		Total Period Revenues	
		Detail Account	Major Account
SUBTOTAL FROM PAGE 1			
409.	LOCAL CASH GRANTS AND REIMBURSEMENTS		
409.01	General Operating Assistance.....		
409.02	Special Demonstration Project Assistance -		
	Local Projects.....		
409.03	Special Demonstration Project Assistance -		
	Local Share for State Projects.....		
409.04	Special Demonstration Project Assistance -		
	Local Share for UMTA Projects.....		
409.05	Reimbursement of Taxes Paid.....		
409.06	Reimbursement of Interest Paid.....		
409.07	Reimbursement of Transit System Maintenance Costs.....		
409.08	Reimbursement of Snow Removal Costs.....		
409.09	Reimbursement of Security Costs.....		
409.99	Other Financial Assistance.....		
410.	LOCAL SPECIAL FARE ASSISTANCE		
410.01	Handicapped Citizen Fare Assistance.....		
410.02	Senior Citizen Fare Assistance.....		
410.03	Student Fare Assistance.....		
410.99	Other Special Fare Assistance.....		
411.	STATE CASH GRANTS AND REIMBURSEMENTS		
411.01	General Operating Assistance.....		
411.03	Special Demonstration Project Assistance -		
	State Projects.....		
411.04	Special Demonstration Project Assistance -		
	State Share for UMTA Projects.....		
411.05	Reimbursement of Taxes Paid.....		
411.06	Reimbursement of Interest Paid.....		
411.07	Reimbursement of Transit System Maintenance Costs.....		
411.09	Reimbursement of Security Costs.....		
411.99	Other Financial Assistance.....		
412.	STATE SPECIAL FARE ASSISTANCE		
412.01	Handicapped Citizen Fare Assistance.....		
412.02	Senior Citizen Fare Assistance.....		
412.03	Student Fare Assistance.....		
412.99	Other Special Fare Assistance.....		
413.	FEDERAL CASH GRANTS AND REIMBURSEMENTS		
413.01	General Operating Assistance.....		
413.04	Special Demonstration Project Assistance.....		
413.99	Other Financial Assistance.....		
430.	CONTRIBUTED SERVICES		
430.01	State and Local Government.....		
430.02	Contra Account for Expense.....	()	
440.	SUBSIDY FROM OTHER SECTORS OF OPERATIONS		
440.01	Subsidy from Utility Rates.....		
440.02	Subsidy from Bridge and Tunnel Tolls.....		
440.99	Other Subsidies.....		
TOTAL REVENUE			
MEMO ITEM:			
Revenue subject to Maintenance of Effort Requirement..			

CHAPTER 3

EXPENSE REPORTING FORMS -

SINGLE MODE OPERATORS

Section 15 Reporting System

Form 500A
Page 1 of 10

Single Mode Expenses and Functions Schedule

Indicate Mode:

Motor Bus	
Rail Rapid	
Streetcar	
Trolleybus	
Dial-A-Ride	
Ferryboat	
Other	

Level A

Identify

EXPENSE OBJECT CLASSES	Total Period Expenses	Transportation Admin- istration 011	Revenue Vehicle Movement Control 012	Scheduling of Trans. Operations 021	Revenue Vehicle Operation 031	Maint. Adminis- tration Vehicles 041	Maint. Admin. Facil- ities 042	Servicing Revenue Vehicles 051	Inspect & Maint. Revenue Vehicles 061
501. LABOR:									
01. Operators' Salaries & Wages.....									
02. Other Salaries & Wages.....									
502. FRINGE BENEFITS:									
15. Fringe Benefits Distribution.....									
503. SERVICES:									
01. Management Service Fees.....									
02. Advertising Fees.....									
03. Professional and Technical Services.....									
04. Temporary Help.....									
05. Contract Maintenance Services.....									
06. Custodial Services.....									
07. Security Services.....									
99. Other Services.....									
504. MATERIALS AND SUPPLIES CONSUMED:									
01. Fuel and Lubricants.....									
02. Tires and Tubes.....									
99. Other Materials and Supplies.....									
505. UTILITIES:									
01. Propulsion Power.....									
02. Utilities Other Than Propulsion Power.....									
506. CASUALTY AND LIABILITY COSTS:									
01. Premiums for Physical Damage Insurance.....									
02. Recoveries of Physical Damage Losses.....									
03. Premiums for P L & P D Insurance.....									
04. Payouts for Uninsured P L & P D Settlements.....									
05. Provision for Uninsured P L & P D Settlements.....									
06. Payouts for Insured P L & P D Settlements.....									
07. Recoveries of P L & P D Settlements.....									
08. Premiums for Other Corporate Insurances.....									
09. Other Corporate Losses.....									
10. Recoveries of Other Corporate Losses.....									
SUBTOTALS (CARRY FORWARD TO PAGE 6 OF 10).....									

Section 15 Reporting System

Form 500A
Page 3 of 10Single Mode Expenses and Functions Schedule

Indicate Mode:

Motor Bus	
Rail Rapid	
Streetcar	
Trolleybus	
Dial-A-Ride	
Ferryboat	
Other	

Level A

Identify		Maint.- Operating Station B, G & E 124	Maint.- Garage & Shop B, G & E 125	Mainte- nance of Comm. System 126	Maint.- General Admin. B, G & E 127	Accident Repairs of B, G & E 128	Vandalism Repairs of B, G & E 131	Oper. & Maint. of Elec. Pwr.Facil. 141	Prelim. Transit System Develop. 145	Ticketing and Fare Collection 151
EXPENSE OBJECT CLASSES										
501. LABOR:										
01. Operators' Salaries & Wages.....										
02. Other Salaries & Wages.....										
502. FRINGE BENEFITS:										
15. Fringe Benefits Distribution.....										
503. SERVICES:										
01. Management Service Fees.....										
02. Advertising Fees.....										
03. Professional and Technical Services.....										
04. Temporary Help.....										
05. Contract Maintenance Services.....										
06. Custodial Services.....										
07. Security Services.....										
99. Other Services.....										
504. MATERIALS AND SUPPLIES CONSUMED:										
01. Fuel and Lubricants.....										
02. Tires and Tubes.....										
99. Other Materials and Supplies.....										
505. UTILITIES:										
01. Propulsion Power.....										
02. Utilities Other Than Propulsion Power.....										
506. CASUALTY AND LIABILITY COSTS:										
01. Premiums for Physical Damage Insurance.....										
02. Recoveries of Physical Damage Losses.....										
03. Premiums for P L & P D Insurance.....										
04. Payouts for Uninsured P L & P D Settlements.....										
05. Provision for Uninsured P L & P D Settlements.....										
06. Payouts for Insured P L & P D Settlements.....										
07. Recoveries of P L & P D Settlements.....										
08. Premiums for Other Corporate Insurances.....										
09. Other Corporate Losses.....										
10. Recoveries of Other Corporate Losses.....										
SUBTOTALS (CARRY FORWARD TO PAGE 8 OF 10).....										

Section 15 Reporting System

Form 500A
Page 3 of 10Single Mode Expenses and Functions Schedule

Indicate Mode:

Level A

Motor Bus	
Rail Rapid	
Streetcar	
Trolleybus	
Dial-A-Ride	
Ferryboat	
Other	

Identify

EXPENSE OBJECT CLASSES	Maint.- Operating Station B, G & E 124	Maint.- Garage & Shop B, G & E 125	Mainte- nance of Comm. System 126	Maint.- General Admin. B, G & E 127	Accident Repairs of B, G & E 128	Vandalism Repairs of B, G & E 131	Oper. & Maint. of Elec. Pwr.Facil 141	Prelim. Transit System Develop. 145	Ticketing and Fare Collection 151
501. LABOR:									
01. Operators' Salaries & Wages.....									
02. Other Salaries & Wages.....									
502. FRINGE BENEFITS:									
15. Fringe Benefits Distribution.....									
503. SERVICES:									
01. Management Service Fees.....									
02. Advertising Fees.....									
03. Professional and Technical Services.....									
04. Temporary Help.....									
05. Contract Maintenance Services.....									
06. Custodial Services.....									
07. Security Services.....									
99. Other Services.....									
504. MATERIALS AND SUPPLIES CONSUMED:									
01. Fuel and Lubricants.....									
02. Tires and Tubes.....									
99. Other Materials and Supplies.....									
505. UTILITIES:									
01. Propulsion Power.....									
02. Utilities Other Than Propulsion Power.....									
506. CASUALTY AND LIABILITY COSTS:									
01. Premiums for Physical Damage Insurance.....									
02. Recoveries of Physical Damage Losses.....									
03. Premiums for P L & P D Insurance.....									
04. Payouts for Uninsured P L & P D Settlements.....									
05. Provision for Uninsured P L & P D Settlements.....									
06. Payouts for Insured P L & P D Settlements.....									
07. Recoveries of P L & P D Settlements.....									
08. Premiums for Other Corporate Insurances.....									
09. Other Corporate Losses.....									
10. Recoveries of Other Corporate Losses.....									
SUBTOTALS (CARRY FORWARD TO PAGE 8 OF 10).....									

Section 15 Reporting System

Form 500A
Page 4 of 10Single Mode Expenses and Functions Schedule

Indicate Mode:

Level A

Motor Bus	
Rail Rapid	
Streetcar	
Trolleybus	
Dial-A-Ride	
Ferryboat	
Other	

Identify

EXPENSE OBJECT CLASSES	System Security 161	Customer Services 162	Promotion 163	Market Research 164	Injuries and Damages 165	Safety 166	Personnel Adminis- tration 167	General Legal Services 168	General Insurance 169
501. LABOR:									
01. Operators' Salaries & Wages.....									
02. Other Salaries & Wages.....									
502. FRINGE BENEFITS:									
15. Fringe Benefits Distribution.....									
503. SERVICES:									
01. Management Service Fees.....									
02. Advertising Fees.....									
03. Professional and Technical Services.....									
04. Temporary Help.....									
05. Contract Maintenance Services.....									
06. Custodial Services.....									
07. Security Services.....									
99. Other Services.....									
504. MATERIALS AND SUPPLIES CONSUMED:									
01. Fuel and Lubricants.....									
02. Tires and Tubes.....									
99. Other Materials and Supplies.....									
505. UTILITIES:									
01. Propulsion Power.....									
02. Utilities Other Than Propulsion Power.....									
506. CASUALTY AND LIABILITY COSTS:									
01. Premiums for Physical Damage Insurance.....									
02. Recoveries of Physical Damage Losses.....									
03. Premiums for P L & P D Insurance.....									
04. Payouts for Uninsured P L & P D Settlements.....									
05. Provision for Uninsured P L & P D Settlements.....									
06. Payouts for Insured P L & P D Settlements.....									
07. Recoveries of P L & P D Settlements.....									
08. Premiums for Other Corporate Insurances.....									
09. Other Corporate Losses.....									
10. Recoveries of Other Corporate Losses.....									
SUBTOTALS (CARRY FORWARD TO PAGE 9 OF 10).....									

Section 15 Reporting System

Form 500A
Page 5 of 10Single Mode Expenses and Functions Schedule

Indicate Mode:

Level A

Motor Bus	
Rail Rapid	
Streetcar	
Trolleybus	
Dial-A-Ride	
Ferryboat	
Other	

Identify

EXPENSE OBJECT CLASSES	Data Processing 170	Finance and Accounting 171	Purchasing and Stores 172	General Engineer- ing 173	Real Estate Mgmt. 174	Office Mgmt. and Services 175	General Management 176	Plan- ning 177	General Function 181
501. LABOR:									
01. Operators' Salaries & Wages.....									
02. Other Salaries & Wages.....									
502. FRINGE BENEFITS:									
15. Fringe Benefits Distribution.....									
503. SERVICES:									
01. Management Service Fees.....									
02. Advertising Fees.....									
03. Professional and Technical Services.....									
04. Temporary Help.....									
05. Contract Maintenance Services.....									
06. Custodial Services.....									
07. Security Services.....									
99. Other Services.....									
504. MATERIALS AND SUPPLIES CONSUMED:									
01. Fuel and Lubricants.....									
02. Tires and Tubes.....									
99. Other Materials and Supplies.....									
505. UTILITIES:									
01. Propulsion Power.....									
02. Utilities Other Than Propulsion Power.....									
506. CASUALTY AND LIABILITY COSTS:									
01. Premiums for Physical Damage Insurance.....									
02. Recoveries of Physical Damage Losses.....									
03. Premiums for P L & P D Insurance.....									
04. Payouts for Uninsured P L & P D Settlements.....									
05. Provision for Uninsured P L & P D Settlements.....									
06. Payouts for Insured P L & P D Settlements.....									
07. Recoveries of P L & P D Settlements.....									
08. Premiums for Other Corporate Insurances.....									
09. Other Corporate Losses.....									
10. Recoveries of Other Corporate Losses.....									
SUBTOTALS (CARRY FORWARD TO PAGE 10 OF 10).....									

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Page 6 of 10

Indicate Mode:

Single Mode Expenses and Functions ScheduleLevel A

Motor Bus	
Rail Rapid	
Streetcar	
Trolleybus	
Dial-A-Ride	
Ferryboat	
Other	

Identify

EXPENSE OBJECT CLASSES		Total Period Expenses	Transportation Admin. 011	Revenue Vehicle Movement Control 012	Scheduling of Trans. Operations 021	Revenue Vehicle Operation 031	Maint. Adminis- tration Vehicles 041	Maint. Admin. Facilities 042	Servicing Revenue Vehicles 051	Inspect. & Maint. Revenue Vehicles 061
SUBTOTAL (CARRIED FORWARD FROM PAGE 1 OF 10)										
507.	TAXES:									
	01. Federal Income Tax									
	02. State Income Tax									
	03. Property Tax									
	04. Vehicle Licensing and Registration Fees									
	05. Fuel and Lubricant Taxes									
	06. Electric Power Taxes									
	99. Other Taxes									
508.	PURCHASED TRANSPORTATION SERVICE:									
	01. Purchased Transportation Service									
509.	MISCELLANEOUS EXPENSE:									
	01. Dues and Subscriptions									
	02. Travel and Meetings									
	03. Bridge, Tunnel and Highway Tolls									
	04. Entertainment Expense									
	05. Charitable Donations									
	06. Fines and Penalties									
	07. Bad Debt Expense									
	08. Advertising/Promotion Media									
	99. Other Miscellaneous Expense									
510.	EXPENSE TRANSFERS:									
	01. Function Reclassifications									
	02. Expense Reclassifications									
	03. Capitalisation of Nonoperating Costs									
TOTAL EXPENSES FOR SECTION 15 REPORT										
RECONCILING ITEMS:										
	Interest Expense									
	Leases and Rentals									
	Depreciation									
	Amortisation of Intangibles									
	Purchase Lease Payments									
	Related Party Lease Payments									
	Other Reconciling Items									
TOTAL EXPENSES PER PUBLISHED REPORTS										
MEMO ITEM:										
	Expense Not Allowable for Federal Operating Assistance									

Section 15 Reporting System

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Page 7 of 10

Indicate Mode:

Single Mode Expenses and Functions Schedule

Level A

Motor Bus	
Rail Rapid	
Streetcar	
Trolleybus	
Dial-A-Ride	
Ferryboat	
Other	

Identify

EXPENSE OBJECT CLASSES

	Accident Repairs- Revenue Vehicles 062	Vandalism Repairs- Revenue Vehicles 071	Servicing & Fuel for Serv. Vehicles 081	Inspect. & Maint. Service Vehicles 091	Maint.-Veh Movement Control System 101	Maint.- Fare Coll. & Counting Equip. 111	Mainte- nance of Roadway & Track 121	Maint.- Structs. Tunnels, Bridges, 122	Mainte- nance of Pass. Stations 123
SUBTOTAL (CARRIED FORWARD FROM PAGE 2 OF 10).....									
507. TAXES:									
01. Federal Income Tax.....									
02. State Income Tax.....									
03. Property Tax.....									
04. Vehicle Licensing and Registration Fees.....									
05. Fuel and Lubricant Taxes.....									
06. Electric Power Taxes.....									
99. Other Taxes.....									
508. PURCHASED TRANSPORTATION SERVICE:									
01. Purchased Transportation Service.....									
509. MISCELLANEOUS EXPENSE:									
01. Dues and Subscriptions.....									
02. Travel and Meetings.....									
03. Bridge, Tunnel and Highway Tolls.....									
04. Entertainment Expense.....									
05. Charitable Donations.....									
06. Fines and Penalties.....									
07. Bad Debt Expense.....									
08. Advertising/Promotion Media.....									
99. Other Miscellaneous Expense.....									
510. EXPENSE TRANSFERS:									
01. Function Reclassifications.....									
02. Expense Reclassifications.....									
03. Capitalisation of Nonoperating Costs.....									
TOTAL EXPENSES FOR SECTION 15 REPORT.....									

Section 15 Reporting System

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Indicate Mode:

Single Mode Expenses and Functions ScheduleLevel A

Motor Bus	
Rail Rapid	
Streetcar	
Trolleybus	
Dial-A-Ride	
Ferryboat	
Other	

Identify

EXPENSE OBJECT CLASSES	Maint.- Operation Station B, G & E 124	Maint.- Garage & Shop B, G & E 125	Mainte- nance Comm. System 126	Maint. General Admin. B, G & E 127	Accident Repairs of B, G & E 128	Vandalism Repairs of B, G & E 131	Oper. & Maint. of Elec. Pwr. Facil. 141	Prelim. Transit System Develop. 145	Ticket- ing & Fare Coll. 151
507. SUBTOTAL (CARRIED FORWARD FROM PAGE 3 OF 10).....									
507. TAXES:									
01. Federal Income Tax.....									
02. State Income Tax.....									
03. Property Tax.....									
04. Vehicle Licensing and Registration Fees.....									
05. Fuel and Lubricant Taxes.....									
06. Electric Power Taxes.....									
99. Other Taxes.....									
508. PURCHASED TRANSPORTATION SERVICE:									
01. Purchased Transportation Service.....									
509. MISCELLANEOUS EXPENSE:									
01. Dues and Subscriptions.....									
02. Travel and Meetings.....									
03. Bridge, Tunnel and Highway Tolls.....									
04. Entertainment Expense.....									
05. Charitable Donations.....									
06. Fines and Penalties.....									
07. Bad Debt Expense.....									
08. Advertising/Promotion Media.....									
99. Other Miscellaneous Expense.....									
510. EXPENSE TRANSFERS:									
01. Function Reclassifications.....									
02. Expense Reclassifications.....									
03. Capitalization of Nonoperating Costs.....									
TOTAL EXPENSES FOR SECTION 15 REPORT.....									

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Indicate Mode:

Single Mode Expenses and Functions ScheduleLevel A

Motor Bus	
Rail Rapid	
Streetcar	
Trolleybus	
Dial-A-Ride	
Ferryboat	
Other	

Identify

EXPENSE OBJECT CLASSES	System Security 161	Customer Services 162	Promo- tion 163	Market Research 164	Injuries and Damages 165	Safety 166	Personnel Adminis- tration 167	General Legal Services 168	General Insurance 169
SUBTOTAL (CARRIED FORWARD FROM PAGE 4 OF 10).....									
507. TAXES:									
01. Federal Income Tax.....									
02. State Income Tax.....									
03. Property Tax.....									
04. Vehicle Licensing and Registration Fees.....									
05. Fuel and Lubricant Taxes.....									
06. Electric Power Taxes.....									
99. Other Taxes.....									
508. PURCHASED TRANSPORTATION SERVICE:									
01. Purchased Transportation Service.....									
509. MISCELLANEOUS EXPENSE:									
01. Dues and Subscriptions.....									
02. Travel and Meetings.....									
03. Bridge, Tunnel and Highway Tolls.....									
04. Entertainment Expense.....									
05. Charitable Donations.....									
06. Fines and Penalties.....									
07. Bad Debt Expense.....									
08. Advertising/Promotion Media.....									
99. Other Miscellaneous Expense.....									
510. EXPENSE TRANSFERS:									
01. Function Reclassifications.....									
02. Expense Reclassifications.....									
03. Capitalisation of Nonoperating Costs.....									
TOTAL EXPENSES FOR SECTION 15 REPORT.....									

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Single Mode Expenses and Functions Schedule

Form 500A
Page 10 of 10

Indicate Mode:

Level A

Motor Bus	
Rail Rapid	
Streetcar	
Trolleybus	
Dial-A-Ride	
Ferryboat	
Other	

Identify

EXPENSE OBJECT CLASSES		Data Processing 170	Finance and Accounting 171	Purchasing and Stores 172	General Engineering 173	Real Estate Mgmt. 174	Office Mgmt. and Services 175	General Management 176	Planning 177	General Function 181
SUBTOTAL (CARRIED FORWARD FROM PAGE 5 OF 10).....										
507. TAXES:										
01. Federal Income Tax.....										
02. State Income Tax.....										
03. Property Tax.....										
04. Vehicle Licensing and Registration Fees.....										
05. Fuel and Lubricant Taxes.....										
06. Electric Power Taxes.....										
99. Other Taxes.....										
508. PURCHASED TRANSPORTATION SERVICE:										
01. Purchased Transportation Service.....										
509. MISCELLANEOUS EXPENSE:										
01. Dues and Subscriptions.....										
02. Travel and Meetings.....										
03. Bridge, Tunnel and Highway Tolls.....										
04. Entertainment Expense.....										
05. Charitable Donations.....										
06. Fines and Penalties.....										
07. Bad Debt Expense.....										
08. Advertising/Promotion Media.....										
99. Other Miscellaneous Expense.....										
510. EXPENSE TRANSFERS:										
01. Function Reclassifications.....										
02. Expense Reclassifications.....										
03. Capitalisation of Nonoperating Costs.....										
TOTAL EXPENSES FOR SECTION 15 REPORT.....										

Section 15 Reporting System

Form 500B
Page 1 of 6Single Mode Expenses and Functions Schedule

Indicate Mode:

Level B

Motor Bus	
Rail Rapid	
Streetcar	
Trolleybus	
Dial-A-Ride	
Ferryboat	
Other	

Identify

EXPENSE OBJECT CLASSES	Total Period Expenses	Admin. of Transportation Operations 010	Scheduling of Transportation Operations 020	Revenue Vehicle Operation 030	Maintenance Administration 040	Servicing Revenue Vehicles 050	Inspection & Maintenance of Revenue Vehicles 060
501. LABOR:							
01. Operators' Salaries & Wages.....							
02. Other Salaries & Wages.....							
502. FRINGE BENEFITS:							
15. Fringe Benefits Distribution.....							
503. SERVICES:							
01. Management Service Fees.....							
02. Advertising Fees.....							
03. Professional and Technical Services.....							
04. Temporary Help.....							
05. Contract Maintenance Services.....							
06. Custodial Services.....							
07. Security Services.....							
99. Other Services.....							
504. MATERIALS AND SUPPLIES CONSUMED:							
01. Fuel and Lubricants.....							
02. Tires and Tubes.....							
99. Other Materials and Supplies.....							
505. UTILITIES:							
01. Propulsion Power.....							
02. Utilities Other Than Propulsion Power.....							
506. CASUALTY AND LIABILITY COSTS:							
01. Premiums for Physical Damage Insurance.....							
02. Recoveries of Physical Damage Losses.....							
03. Premiums for P L & P D Insurance.....							
04. Payouts for Uninsured P L & P D Settlements.....							
05. Provision for Uninsured P L & P D Settlements.....							
06. Payouts for Insured P L & P D Settlements.....							
07. Recoveries of P L & P D Settlements.....							
08. Premiums for Other Corporate Insurances.....							
09. Other Corporate Losses.....							
10. Recoveries of Other Corporate Losses.....							
SUBTOTALS (CARRY FORWARD TO PAGE 4 OF 6).....							

Section 15 Reporting System

Form 500B
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Indicate Mode:

Level B

Motor Bus	
Rail Rapid	
Streetcar	
Trolleybus	
Dial-A-Ride	
Ferryboat	
Other	

Identify

EXPENSE OBJECT CLASSES		Accident Repairs- Revenue Vehicles 062	Vandalism Repairs of Revenue Vehicles 070	Servicing of Fuel for Service Vehicles 080	Inspection & Maint. of Service Vehicles 090	Maint-Veh. Movement Control Systems 100	Maint-Fare Collection & Counting Equipment 110	Maint. of Other B, C & E 120
501. LABOR:								
01. Operators' Salaries & Wages.....								
02. Other Salaries & Wages.....								
502. FRINGE BENEFITS:								
15. Fringe Benefits Distribution.....								
503. SERVICES:								
01. Management Service Fees.....								
02. Advertising Fees.....								
03. Professional and Technical Services.....								
04. Temporary Help.....								
05. Contract Maintenance Services.....								
06. Custodial Services.....								
07. Security Services.....								
99. Other Services.....								
504. MATERIALS AND SUPPLIES CONSUMED:								
01. Fuel and Lubricants.....								
02. Tires and Tubes.....								
99. Other Materials and Supplies.....								
505. UTILITIES:								
01. Propulsion Power.....								
02. Utilities Other Than Propulsion Power.....								
506. CASUALTY AND LIABILITY COSTS:								
01. Premiums for Physical Damage Insurance.....								
02. Recoveries of Physical Damage Losses.....								
03. Premiums for P L & P D Insurance.....								
04. Payouts for Uninsured P L & P D Settlements.....								
05. Provision for Uninsured P L & P D Settlements.....								
06. Payouts for Insured P L & P D Settlements.....								
07. Recoveries of P L & P D Settlements.....								
08. Premiums for Other Corporate Insurances.....								
09. Other Corporate Losses.....								
10. Recoveries of Other Corporate Losses.....								
SUBTOTALS (CARRY FORWARD TO PAGE 5 OF 6).....								

Section 15 Reporting System

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Indicate Mode:

Single Mode Expenses and Functions ScheduleLevel B

Motor Bus	
Rail Rapid	
Streetcar	
Trolleybus	
Dial-A-Ride	
Ferryboat	
Other	

Identify

EXPENSE OBJECT CLASSES		Vandalism & Repairs of B, G & E 130	Operation & Maint. of Elec. Pwr. Facilities 140	Prelim. Transit System Development 145	Ticketing and Fare Collection 150	General Administration 160	Marketing 170	General Function 180
501. LABOR:								
01. Operators' Salaries & Wages.....								
02. Other Salaries & Wages.....								
502. FRINGE BENEFITS:								
15. Fringe Benefits Distribution.....								
503. SERVICES:								
01. Management Service Fees.....								
02. Advertising Fees.....								
03. Professional and Technical Services.....								
04. Temporary Help.....								
05. Contract Maintenance Services.....								
06. Custodial Services.....								
07. Security Services.....								
99. Other Services.....								
504. MATERIALS AND SUPPLIES CONSUMED:								
01. Fuel and Lubricants.....								
02. Tires and Tubes.....								
99. Other Materials and Supplies.....								
505. UTILITIES:								
01. Propulsion Power.....								
02. Utilities Other Than Propulsion Power.....								
506. CASUALTY AND LIABILITY COSTS:								
01. Premiums for Physical Damage Insurance.....								
02. Recoveries of Physical Damage Losses.....								
03. Premiums for P L & P D Insurance.....								
04. Payouts for Uninsured P L & P D Settlements.....								
05. Provision for Uninsured P L & P D Settlements.....								
06. Payouts for Insured P L & P D Settlements.....								
07. Recoveries of P L & P D Settlements.....								
08. Premiums for Other Corporate Insurances.....								
09. Other Corporate Losses.....								
10. Recoveries of Other Corporate Losses.....								
SUBTOTALS (CARRY FORWARD TO PAGE 6 OF 6).....								

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Indicate Mode:

Level B

Motor Bus	
Rail Rapid	
Streetcar	
Trolleybus	
Dial-A-Ride	
Ferryboat	
Other	

Identify

EXPENSE OBJECT CLASSES		Accident Repairs- Revenue Vehicles 062	Vandalism Repairs of Revenue Vehicles 070	Servicing & Fuel for Service Vehicles 080	Inspection & Maint. of Service Vehicles 090	Maint-Veh Movement Control Systems 100	Maint-Fare Collection & Counting Equipment 110	Maint. of Other B, C & E 120
SUBTOTAL (CARRIED FORWARD FROM PAGE 2 OF 6).....								
507. TAXES:								
01. Federal Income Tax.....								
02. State Income Tax.....								
03. Property Tax.....								
04. Vehicle Licensing and Registration Fees.....								
05. Fuel and Lubricant Taxes.....								
06. Electric Power Taxes.....								
99. Other Taxes.....								
508. PURCHASED TRANSPORTATION SERVICE:								
01. Purchased Transportation Service.....								
509. MISCELLANEOUS EXPENSE:								
01. Dues and Subscriptions.....								
02. Travel and Meetings.....								
03. Bridge, Tunnel and Highway Tolls.....								
04. Entertainment Expense.....								
05. Charitable Donations.....								
06. Fines and Penalties.....								
07. Bad Debt Expense.....								
08. Advertising/Promotion Media.....								
99. Other Miscellaneous Expense.....								
510. EXPENSE TRANSFERS:								
01. Function Reclassifications.....								
02. Expense Reclassifications.....								
03. Capitalization of Nonoperating Costs.....								
TOTAL EXPENSES FOR SECTION 15 REPORT.....								

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Indicate Mode:

Level B

Motor Bus	
Rail Rapid	
Streetcar	
Trolleybus	
Dial-A-Ride	
Ferryboat	
Other	

Identify

EXPENSE OBJECT CLASSES		Accident Repairs- Revenue Vehicles 062	Vandalism Repairs of Revenue Vehicles 070	Servicing & Fuel for Service Vehicles 080	Inspection & Maint. of Service Vehicles 090	Maint-Veh Movement Control Systems 100	Maint-Fare Collection & Counting Equipment 110	Maint. of Other B, G & E 120
SUBTOTAL (CARRIED FORWARD FROM PAGE 2 OF 6).....								
507. TAXES:								
01. Federal Income Tax.....								
02. State Income Tax.....								
03. Property Tax.....								
04. Vehicle Licensing and Registration Fees.....								
05. Fuel and Lubricant Taxes.....								
06. Electric Power Taxes.....								
99. Other Taxes.....								
508. PURCHASED TRANSPORTATION SERVICE:								
01. Purchased Transportation Service.....								
509. MISCELLANEOUS EXPENSE:								
01. Dues and Subscriptions.....								
02. Travel and Meetings.....								
03. Bridge, Tunnel and Highway Tolls.....								
04. Entertainment Expense.....								
05. Charitable Donations.....								
06. Fines and Penalties.....								
07. Bad Debt Expense.....								
08. Advertising/Promotion Media.....								
99. Other Miscellaneous Expense.....								
510. EXPENSE TRANSFERS:								
01. Function Reclassifications.....								
02. Expense Reclassifications.....								
03. Capitalization of Nonoperating Costs.....								
TOTAL EXPENSES FOR SECTION 15 REPORT.....								

Section 15 Reporting System

Form 500B
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Indicate Mode:

Level B

Motor Bus	
Rail Rapid	
Streetcar	
Trolleybus	
Dial-A-Ride	
Ferryboat	
Other	

Identify

EXPENSE OBJECT CLASSES		Vandalism Repairs of B, G & E 130	Operation & Maint. of Elec. Pwr. Facilities 140	Prelim. Transit System De- velopment 145	Ticketing and Fare Collection 150	General Admini- stration 160	Marketing 170	General Function 180
SUBTOTAL (CARRIED FORWARD FROM PAGE 3 OF 6).....								
507. TAXES:								
01. Federal Income Tax.....								
02. State Income Tax.....								
03. Property Tax.....								
04. Vehicle Licensing and Registration Fees.....								
05. Fuel and Lubricant Taxes.....								
06. Electric Power Taxes.....								
99. Other Taxes.....								
508. PURCHASED TRANSPORTATION SERVICE:								
01. Purchased Transportation Service.....								
509. MISCELLANEOUS EXPENSE:								
01. Dues and Subscriptions.....								
02. Travel and Meetings.....								
03. Bridge, Tunnel and Highway Tolls.....								
04. Entertainment Expense.....								
05. Charitable Donations.....								
06. Fines and Penalties.....								
07. Bad Debt Expense.....								
08. Advertising/Promotion Media.....								
99. Other Miscellaneous Expense.....								
510. EXPENSE TRANSFERS:								
01. Function Reclassifications.....								
02. Expense Reclassifications.....								
03. Capitalization of Nonoperating Costs.....								
TOTAL EXPENSES FOR SECTION 15 REPORT.....								

Section 15 Reporting System		Form 500C Page 1 of 2																	
Single Mode Expenses and Functions Schedule																			
Indicate Mode:		Level C																	
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>Motor Bus</td><td></td></tr> <tr><td>Rail Rapid</td><td></td></tr> <tr><td>Streetcar</td><td></td></tr> <tr><td>Trolleybus</td><td></td></tr> <tr><td>Dial-A-Ride</td><td></td></tr> <tr><td>Ferryboat</td><td></td></tr> <tr><td>Other</td><td></td></tr> </table>	Motor Bus		Rail Rapid		Streetcar		Trolleybus		Dial-A-Ride		Ferryboat		Other		Identify				
Motor Bus																			
Rail Rapid																			
Streetcar																			
Trolleybus																			
Dial-A-Ride																			
Ferryboat																			
Other																			
EXPENSE OBJECT CLASSES		Total Period Expenses	Operations 010	Maintenance 040	General Administration 160														
501. LABOR:																			
01. Operators' Salaries & Wages.....																			
02. Other Salaries & Wages.....																			
502. FRINGE BENEFITS:																			
15. Fringe Benefits Distribution.....																			
503. SERVICES:																			
01. Management Service Fees.....																			
02. Advertising Fees.....																			
03. Professional and Technical Services.....																			
04. Temporary Help.....																			
05. Contract Maintenance Services.....																			
06. Custodial Services.....																			
07. Security Services.....																			
99. Other Services.....																			
504. MATERIALS AND SUPPLIES CONSUMED:																			
01. Fuel and Lubricants.....																			
02. Tires and Tubes.....																			
99. Other Materials and Supplies.....																			
505. UTILITIES:																			
01. Propulsion Power.....																			
02. Utilities Other Than Propulsion Power.....																			
506. CASUALTY AND LIABILITY COSTS:																			
01. Premiums for Physical Damage Insurance.....																			
02. Recoveries of Physical Damage Losses.....																			
03. Premiums for P L & P D Insurance.....																			
04. Payouts for Uninsured P L & P D Settlements.....																			
05. Provision for Uninsured P L & P D Settlements.....																			
06. Payouts for Insured P L & P D Settlements.....																			
07. Recoveries of P L & P D Settlements.....																			
08. Premiums for Other Corporate Insurances.....																			
09. Other Corporate Losses.....																			
10. Recoveries of Other Corporate Losses.....																			
SUBTOTALS (CARRY FORWARD TO PAGE 2 OF 2).....																			

Section 15 Reporting System

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Single Mode Expenses and Functions Schedule

Indicate Mode:

Level C

Motor Bus	
Rail Rapid	
Streetcar	
Trolleybus	
Dial-A-Ride	
Ferryboat	
Other	

Identify

EXPENSE OBJECT CLASSES	Total Period Expenses	Operations 010	Maintenance 040	General Administration 160
SUBTOTAL (CARRIED FORWARD FROM PAGE 1 OF 2).....				
507. TAXES:				
01. Federal Income Tax.....				
02. State Income Tax.....				
03. Property Tax.....				
04. Vehicle Licensing and Registration Fees.....				
05. Fuel and Lubricant Taxes.....				
06. Electric Power Taxes.....				
99. Other Taxes.....				
508. PURCHASED TRANSPORTATION SERVICE:				
01. Purchased Transportation Service.....				
509. MISCELLANEOUS EXPENSE:				
01. Dues and Subscriptions.....				
02. Travel and Meetings.....				
03. Bridge, Tunnel and Highway Tolls.....				
04. Entertainment Expense.....				
05. Charitable Donations.....				
06. Fines and Penalties.....				
07. Bad Debt Expense.....				
08. Advertising/Promotion Media.....				
99. Other Miscellaneous Expense.....				
510. EXPENSE TRANSFERS:				
01. Function Reclassifications.....			()	
02. Expense Reclassifications.....				
03. Capitalization of Nonoperating Costs.....				
TOTAL EXPENSES FOR SECTION 15 REPORT.....				
RECONCILING ITEMS:				
Interest Expense.....				
Leases and Rentals.....				
Depreciation.....				
Amortization of Intangibles.....				
Purchase Lease Payments.....				
Related Parties Lease Payments.....				
Other Reconciling Items.....				
.....				
.....				
TOTAL EXPENSES FOR PUBLISHED REPORTS.....				
MEMO ITEM:				
Expense Not Allowable for Federal Operating Assistance.....				

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Multi-Mode Expenses and Functions Subsidiary Schedule

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Level A

FUNCTION NO.: 123
FUNCTION NAME: Maintenance of
Passenger Stations

EXPENSE OBJECT CLASSES		TOTAL FUNCTION COSTS	DIRECT MODE COSTS					JOINT MODE COSTS				
501.	LABOR											
501.02	Other Salaries & Wages.....											
502.	FRINGE BENEFITS											
502.15	Fringe Benefits Distribution.....											
503.	SERVICES											
503.05	Contract Maintenance Services.....											
503.06	Custodial Services.....											
504.	MATERIALS AND SUPPLIES CONSUMED											
504.99	Other Materials and Supplies.....											
510.	EXPENSE TRANSFERS											
510.02	Expense Reclassifications.....											
510.03	Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....												
DISTRIBUTION OF JOINT COSTS TO MODES:												
.....								()	()	()	()	()
.....												
.....												
All Modes.....												
TOTAL FUNCTION COST BY MODE.....								-0-	-0-	-0-	-0-	-0-

Section 15 Reporting System
Multi-Mode Expenses and Functions Subsidiary Schedule

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Level A

FUNCTION NO.: 124
FUNCTION NAME: Maintenance of Operating
Station Buildings, Grounds,
and Equipment

EXPENSE OBJECT CLASSES		TOTAL FUNCTION COSTS	DIRECT MODE COSTS					JOINT MODE COSTS				
501.	LABOR											
501.02	Other Salaries & Wages.....											
502.	FRINGE BENEFITS											
502.15	Fringe Benefits Distribution.....											
503.	SERVICES											
503.05	Contract Maintenance Services.....											
503.06	Custodial Services.....											
504.	MATERIALS AND SUPPLIES CONSUMED											
504.99	Other Materials and Supplies.....											
510.	EXPENSE TRANSFERS											
510.02	Expense Reclassifications.....											
510.03	Capitalisation of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....												
DISTRIBUTION OF JOINT COSTS TO MODES:								()	()	()	()	()
.....								()	()	()	()	()
.....								()	()	()	()	()
All Modes.....								()	()	()	()	()
TOTAL FUNCTION COST BY MODE.....								-0-	-0-	-0-	-0-	-0-

Section 15 Reporting System
Multi-Mode Expenses and Functions Subsidiary Schedule

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Level A

FUNCTION NO.: 125
FUNCTION NAME: Maintenance of Garage and
Shop Buildings, Grounds,
and Equipment

EXPENSE OBJECT CLASSES	TOTAL FUNCTION COSTS	DIRECT MODE COSTS					JOINT MODE COSTS				
501. LABOR											
501.02 Other Salaries & Wages.....											
502. FRINGE BENEFITS											
502.15 Fringe Benefits Distribution.....											
503. SERVICES											
503.05 Contract Maintenance Services.....											
503.06 Custodial Services.....											
504. MATERIALS AND SUPPLIES CONSUMED											
504.99 Other Materials and Supplies.....											
510. EXPENSE TRANSFERS											
510.02 Expense Reclassifications.....											
510.03 Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....											
DISTRIBUTION OF JOINT COSTS TO MODES:											
.....							()	()	()	()	()
.....											
.....											
All Modes.....											
TOTAL FUNCTION COST BY MODE.....							-0-	-0-	-0-	-0-	-0-

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FUNCTION NO.: 126
FUNCTION NAME: Maintenance of Communication
System

EXPENSE OBJECT CLASSES	TOTAL FUNCTION COSTS	DIRECT MODE COSTS					JOINT MODE COSTS				
501. LABOR											
501.02 Other Salaries & Wages.....											
502. FRINGE BENEFITS											
502.15 Fringe Benefits Distribution.....											
503. SERVICES											
503.05 Contract Maintenance Services.....											
504. MATERIALS AND SUPPLIES CONSUMED											
504.99 Other Materials and Supplies.....											
510. EXPENSE TRANSFERS											
510.02 Expense Reclassifications.....											
510.03 Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....											
DISTRIBUTION OF JOINT COSTS TO MODES:							()	()	()	()	()
.....											
.....											
.....											
All Modes.....							-0-	-0-	-0-	-0-	-0-
TOTAL FUNCTION COST BY MODE.....											

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Level A

FUNCTION NO.: 127
FUNCTION NAME: Maintenance of General
Administration Buildings,
Grounds, and Equipment

EXPENSE OBJECT CLASSES	TOTAL FUNCTION COSTS	DIRECT MODE COSTS					JOINT MODE COSTS				
501. LABOR											
501.02 Other Salaries & Wages.....											
502. FRINGE BENEFITS											
502.15 Fringe Benefits Distribution.....											
503. SERVICES											
503.05 Contract Maintenance Services.....											
503.06 Custodial Services.....											
504. MATERIALS AND SUPPLIES CONSUMED											
504.99 Other Materials and Supplies.....											
510. EXPENSE TRANSFERS											
510.02 Expense Reclassifications.....											
510.03 Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....											
DISTRIBUTION OF JOINT COSTS TO MODES:							()	()	()	()	()
.....											
.....											
.....											
All Modes.....											
TOTAL FUNCTION COST BY MODE.....							-0-	-0-	-0-	-0-	-0-

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FUNCTION NO.: 128

FUNCTION NAME: Accident Repairs of
Buildings, Grounds,
and Equipment

EXPENSE OBJECT CLASSES	TOTAL FUNCTION COSTS	DIRECT MODE COSTS					JOINT MODE COSTS				
501. LABOR											
501.02 Other Salaries & Wages.....											
502. FRINGE BENEFITS											
502.15 Fringe Benefits Distribution.....											
503. SERVICES											
503.05 Contract Maintenance Services.....											
504. MATERIALS AND SUPPLIES CONSUMED											
504.99 Other Materials and Supplies.....											
506. CASUALTY AND LIABILITY COSTS:											
506.01 Premiums for Physical Damage Insurance.....											
506.02 Recoveries of Physical Damage Losses.....											
510. EXPENSE TRANSFERS											
510.02 Expense Reclassifications.....											
510.03 Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....											
DISTRIBUTION OF JOINT COSTS TO MODES:							()	()	()	()	()
.....											
.....											
.....											
All Modes.....											
TOTAL FUNCTION COST BY MODE.....							-0-	-0-	-0-	-0-	-0-

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FUNCTION NO.: 131
FUNCTION NAME: Vandalism Repairs of Buildings,
Grounds, and Equipment

EXPENSE OBJECT CLASSES		TOTAL FUNCTION COSTS	DIRECT MODE COSTS					JOINT MODE COSTS				
501.	LABOR											
501.02	Other Salaries & Wages.....											
502.	FRINGE BENEFITS											
502.15	Fringe Benefits Distribution.....											
503.	SERVICES											
503.05	Contract Maintenance Services.....											
504.	MATERIALS AND SUPPLIES CONSUMED											
504.99	Other Materials and Supplies.....											
510.	EXPENSE TRANSFERS											
510.02	Expense Reclassifications.....											
510.03	Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....												
DISTRIBUTION OF JOINT COSTS TO MODES:												
.....								()				
.....								()				
.....								()				
All Modes.....								()				
TOTAL FUNCTION COST BY MODE.....								-0-	-0-	-0-	-0-	-0-

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FUNCTION NO.: 141
FUNCTION NAME: Operation and Maintenance of
Electric Power Facilities

EXPENSE OBJECT CLASSES		TOTAL FUNCTION COSTS	DIRECT MODE COSTS					JOINT MODE COSTS				
501.	LABOR											
501.02	Other Salaries & Wages.....											
502.	FRINGE BENEFITS											
502.15	Fringe Benefits Distribution.....											
503.	SERVICES											
503.03	Professional and Technical Services.....											
503.05	Contract Maintenance Services.....											
504.	MATERIALS AND SUPPLIES CONSUMED											
504.99	Other Materials and Supplies.....											
505.	UTILITIES											
505.01	Propulsion Power.....											
507.	TAXES											
507.06	Electric Power Taxes.....											
510.	EXPENSE TRANSFERS											
510.01	Function Reclassifications.....											
510.02	Expense Reclassifications.....											
510.03	Capitalisation of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....												
DISTRIBUTION OF JOINT COSTS TO MODES:								()	()	()	()	()
.....												
.....												
.....												
All Modes.....												
TOTAL FUNCTION COST BY MODE.....								-0-	-0-	-0-	-0-	-0-

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Level A

FUNCTION NO.: 145
FUNCTION NAME: Preliminary Transit System
Development

EXPENSE OBJECT CLASSES		TOTAL FUNCTION COSTS	DIRECT MODE COSTS					JOINT MODE COSTS				
501.	LABOR											
501.02	Other Salaries & Wages.....											
502.	FRINGE BENEFITS											
502.15	Fringe Benefits Distribution.....											
503.	SERVICES											
503.01	Management Service Fees.....											
503.03	Professional and Technical Services.....											
503.04	Temporary Help.....											
504.	MATERIALS AND SUPPLIES CONSUMED											
504.99	Other Materials and Supplies.....											
510.	EXPENSE TRANSFERS											
510.02	Expense Reclassifications.....											
510.03	Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....												
DISTRIBUTION OF JOINT COSTS TO MODES:												
.....								()	()	()	()	()
.....												
.....												
All Modes.....												
TOTAL FUNCTION COST BY MODE.....								-0-	-0-	-0-	-0-	-0-

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FUNCTION NO.: 151
FUNCTION NAME: Ticketing and Fare Collection

EXPENSE OBJECT CLASSES	TOTAL FUNCTION COSTS	D I R E C T M O D E C O S T S					J O I N T M O D E C O S T S				
501. LABOR											
501.01 Operators' Salaries & Wages.....											
501.02 Other Salaries & Wages.....											
502. FRINGE BENEFITS											
502.15 Fringe Benefits Distribution.....											
503. SERVICES											
503.01 Management Service Fees.....											
503.03 Professional and Technical Services.....											
503.04 Temporary Help.....											
504. MATERIALS AND SUPPLIES CONSUMED											
504.99 Other Materials and Supplies.....											
510. EXPENSE TRANSFERS											
510.02 Expense Reclassifications.....											
510.03 Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....											
DISTRIBUTION OF JOINT COSTS TO MODES:							()	()	()	()	()

All Modes.....											
TOTAL FUNCTION COST BY MODE.....							-0-	-0-	-0-	-0-	-0-

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FUNCTION NO.: 161
FUNCTION NAME: System Security

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EXPENSE OBJECT CLASSES		TOTAL FUNCTION COSTS	DIRECT MODE COSTS					JOINT MODE COSTS				
501.	LABOR											
501.02	Other Salaries & Wages.....											
502.	FRINGE BENEFITS											
502.15	Fringe Benefits Distribution.....											
503.	SERVICES											
503.01	Management Service Fees.....											
503.04	Temporary Help.....											
503.07	Security Services.....											
504.	MATERIALS AND SUPPLIES CONSUMED											
504.99	Other Materials and Supplies.....											
510.	EXPENSE TRANSFERS											
510.02	Expense Reclassifications.....											
510.03	Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....												
DISTRIBUTION OF JOINT COSTS TO MODES:												
.....							()	()	()	()	()	()
.....												
.....												
All Modes.....												
TOTAL FUNCTION COST BY MODE.....							-0-	-0-	-0-	-0-	-0-	-0-

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FUNCTION NO.: 162
FUNCTION NAME: Customer Services

EXPENSE OBJECT CLASSES		TOTAL FUNCTION COSTS	DIRECT MODE COSTS					JOINT MODE COSTS				
501.	LABOR											
501.01	Operators' Salaries & Wages.....											
501.02	Other Salaries & Wages.....											
502.	FRINGE BENEFITS											
502.15	Fringe Benefits Distribution.....											
503.	SERVICES											
503.01	Management Service Fees.....											
503.03	Professional and Technical Services.....											
503.04	Temporary Help.....											
504.	MATERIALS AND SUPPLIES CONSUMED											
504.99	Other Materials and Supplies.....											
505.	UTILITIES											
505.02	Utilities Other Than Propulsion Power.....											
510.	EXPENSE TRANSFERS											
510.02	Expense Reclassifications.....											
510.03	Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....												
DISTRIBUTION OF JOINT COSTS TO MODES:												
.....								()	()	()	()	()
.....												
.....												
All Modes.....												
TOTAL FUNCTION COST BY MODE.....								-0-	-0-	-0-	-0-	-0-

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FUNCTION NO.: 163
FUNCTION NAME: Promotion

EXPENSE OBJECT CLASSES		TOTAL FUNCTION COSTS	DIRECT MODE COSTS					JOINT MODE COSTS				
501.	LABOR											
501.02	Other Salaries & Wages.....											
502.	FRINGE BENEFITS											
502.15	Fringe Benefits Distribution.....											
503.	SERVICES											
503.01	Management Service Fees.....											
503.02	Advertising Fees.....											
503.03	Professional and Technical Services.....											
503.04	Temporary Help.....											
504.	MATERIALS AND SUPPLIES CONSUMED											
504.99	Other Materials and Supplies.....											
509.	MISCELLANEOUS EXPENSE											
509.08	Advertising/Promotion Media.....											
510.	EXPENSE TRANSFERS											
510.02	Expense Reclassifications.....											
510.03	Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....												
DISTRIBUTION OF JOINT COSTS TO MODES:												
.....								()				
.....								()				
.....								()				
All Modes.....								()				
TOTAL FUNCTION COST BY MODE.....								-0-	-0-	-0-	-0-	-0-

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FUNCTION NO.: 164
FUNCTION NAME: Market Research

EXPENSE OBJECT CLASSES		TOTAL FUNCTION COSTS	D I R E C T M O D E C O S T S					J O I N T M O D E C O S T S				
501.	LABOR											
501.02	Other Salaries & Wages.....											
502.	FRINGE BENEFITS											
502.15	Fringe Benefits Distribution.....											
503.	SERVICES											
503.01	Management Service Fees.....											
503.02	Advertising Fees.....											
503.03	Professional and Technical Services.....											
504.04	Temporary Help.....											
510.	EXPENSE TRANSFERS											
510.02	Expense Reclassifications.....											
510.03	Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....												
DISTRIBUTION OF JOINT COSTS TO MODES:												
.....								()	()	()	()	()
.....												
.....												
All Modes.....												()
TOTAL FUNCTION COST BY MODE.....								-0-	-0-	-0-	-0-	-0-

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FUNCTION NO.: 165
FUNCTION NAME: Injuries and Damages

EXPENSE OBJECT CLASSES	TOTAL FUNCTION COSTS	D I R E C T M O D E C O S T S					J O I N T M O D E C O S T S				
501. LABOR											
501.02 Other Salaries & Wages.....											
502. FRINGE BENEFITS											
502.15 Fringe Benefits Distribution.....											
503. SERVICES											
503.01 Management Service Fees.....											
503.03 Professional and Technical Services.....											
503.04 Temporary Help.....											
506. CASUALTY AND LIABILITY COSTS											
506.03 Premiums for P.L. & P.D. Insurance.....											
506.04 Payouts for Uninsured P.L. & P.D. Settlements..											
506.05 Provision for Uninsured P.L. & P.D. Settlements.....											
506.06 Payouts for Insured P.L. & P.D. Settlements....											
506.07 Recoveries of P.L. & P.D. Settlements.....											
510. EXPENSE TRANSFERS											
510.02 Expense Reclassifications.....											
510.03 Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....											
DISTRIBUTION OF JOINT COSTS TO MODES:							()	()	()	()	()

All Modes.....											
TOTAL FUNCTION COST BY MODE.....							-0-	-0-	-0-	-0-	-0-

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FUNCTION NO.: 166
FUNCTION NAME: Safety

EXPENSE OBJECT CLASSES	TOTAL FUNCTION COSTS	D I R E C T M O D E C O S T S					J O I N T M O D E C O S T S				
501. LABOR											
501.02 Other Salaries & Wages.....											
502. FRINGE BENEFITS											
502.15 Fringe Benefits Distribution.....											
503. SERVICES											
503.01 Management Service Fees.....											
503.03 Professional and Technical Services.....											
503.04 Temporary Help.....											
504. MATERIALS AND SUPPLIES CONSUMED											
504.99 Other Materials and Supplies.....											
510. EXPENSE TRANSFERS											
510.02 Expense Reclassifications.....											
510.03 Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....											
DISTRIBUTION OF JOINT COSTS TO MODES:							()				
.....								()			
.....									()		
.....										()	
.....											()
All Modes.....							-0-	-0-	-0-	-0-	-0-
TOTAL FUNCTION COST BY MODE.....											

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FUNCTION NO.: 168
FUNCTION NAME: General Legal Services

EXPENSE OBJECT CLASSES		TOTAL FUNCTION COSTS	D I R E C T M O D E C O S T S					J O I N T M O D E C O S T S				
501.	LABOR											
501.02	Other Salaries & Wages.....											
502.	FRINGE BENEFITS											
502.15	Fringe Benefits Distribution.....											
503.	SERVICES											
503.01	Management Service Fees.....											
503.03	Professional and Technical Services.....											
503.04	Temporary Help.....											
510.	EXPENSE TRANSFERS											
510.02	Expense Reclassifications.....											
510.03	Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....												
DISTRIBUTION OF JOINT COSTS TO MODES:								()	()	()	()	()
.....								()	()	()	()	()
.....								()	()	()	()	()
All Modes.....								()	()	()	()	()
TOTAL FUNCTION COST BY MODE.....								-0-	-0-	-0-	-0-	-0-

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FUNCTION NO.: 168
FUNCTION NAME: General Legal Services

EXPENSE OBJECT CLASSES		TOTAL FUNCTION COSTS	D I R E C T M O D E C O S T S					J O I N T M O D E C O S T S				
501.	LABOR											
501.02	Other Salaries & Wages.....											
502.	FRINGE BENEFITS											
502.15	Fringe Benefits Distribution.....											
503.	SERVICES											
503.01	Management Service Fees.....											
503.03	Professional and Technical Services.....											
503.04	Temporary Help.....											
510.	EXPENSE TRANSFERS											
510.02	Expense Reclassifications.....											
510.03	Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....												
DISTRIBUTION OF JOINT COSTS TO MODES:								()	()	()	()	()
.....												
.....												
.....												
All Modes.....												
TOTAL FUNCTION COST BY MODE.....								-0-	-0-	-0-	-0-	-0-

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FUNCTION NO.: 169
FUNCTION NAME: General Insurance

EXPENSE OBJECT CLASSES	TOTAL FUNCTION COSTS	D I R E C T M O D E C O S T S					J O I N T M O D E C O S T S				
501. LABOR											
501.02 Other Salaries & Wages.....											
502. FRINGE BENEFITS											
502.15 Fringe Benefits Distribution.....											
503. SERVICES											
503.01 Management Service Fees.....											
503.03 Professional and Technical Services.....											
503.04 Temporary Help.....											
506. CASUALTY AND LIABILITY COSTS											
506.08 Premiums for Other Corporate Insurances.....											
506.09 Other Corporate Losses.....											
506.10 Recoveries of Other Corporate Losses.....											
510. EXPENSE TRANSFERS											
510.02 Expense Reclassifications.....											
510.03 Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....											
DISTRIBUTION OF JOINT COSTS TO MODES:							()	()	()	()	()

All Modes.....											
TOTAL FUNCTION COST BY MODE.....							-0-	-0-	-0-	-0-	-0-

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FUNCTION NO.: 170
FUNCTION NAME: Data Processing

EXPENSE OBJECT CLASSES		TOTAL FUNCTION COSTS	D I R E C T M O D E C O S T S					J O I N T M O D E C O S T S				
501.	LABOR											
501.02	Other Salaries & Wages.....											
502.	FRINGE BENEFITS											
502.15	Fringe Benefits Distribution.....											
503.	SERVICES											
503.01	Management Service Fees.....											
503.03	Professional and Technical Services.....											
503.04	Temporary Help.....											
503.05	Contract Maintenance Services.....											
504.	MATERIALS AND SUPPLIES CONSUMED											
504.99	Other Materials and Supplies.....											
510.	EXPENSE TRANSFERS											
510.02	Expense Reclassifications.....											
510.03	Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....												
DISTRIBUTION OF JOINT COSTS TO MODES:								()	()	()	()	()
.....												
.....												
All Modes.....								-0-	-0-	-0-	-0-	-0-
TOTAL FUNCTION COST BY MODE.....												

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FUNCTION NO.: 171
FUNCTION NAME: Finance and Accounting

EXPENSE OBJECT CLASSES		TOTAL FUNCTION COSTS	D I R E C T M O D E C O S T S					J O I N T M O D E C O S T S				
501.	LABOR											
501.02	Other Salaries & Wages.....											
502.	FRINGE BENEFITS											
502.15	Fringe Benefits Distribution.....											
503.	SERVICES											
503.01	Management Service Fees.....											
503.03	Professional and Technical Services.....											
503.04	Temporary Help.....											
510.	EXPENSE TRANSFERS											
510.02	Expense Reclassifications.....											
510.03	Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....												
DISTRIBUTION OF JOINT COSTS TO MODES:												
.....							()	()	()	()	()	()
.....												
.....												
All Modes.....												
TOTAL FUNCTION COST BY MODE.....							-0-	-0-	-0-	-0-	-0-	-0-

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EXPENSE OBJECT CLASSES		TOTAL FUNCTION COSTS	D I R E C T M O D E C O S T S					J O I N T M O D E C O S T S				
501.	LABOR											
501.02	Other Salaries & Wages.....											
502.	FRINGE BENEFITS											
502.15	Fringe Benefits Distribution.....											
503.	SERVICES											
503.01	Management Service Fees.....											
503.03	Professional and Technical Services.....											
503.04	Temporary Help.....											
510.	EXPENSE TRANSFERS											
510.02	Expense Reclassifications.....											
510.03	Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....												
DISTRIBUTION OF JOINT COSTS TO MODES:												
.....							()	()	()	()	()	()
.....												
.....												
.....												
All Modes.....												
TOTAL FUNCTION COST BY MODE.....							-0-	-0-	-0-	-0-	-0-	-0-

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FUNCTION NO.: 173
FUNCTION NAME: General Engineering

EXPENSE OBJECT CLASSES		TOTAL FUNCTION COSTS	DIRECT MODE COSTS					JOINT MODE COSTS				
501.	LABOR											
501.02	Other Salaries & Wages.....											
502.	FRINGE BENEFITS											
502.15	Fringe Benefits Distribution.....											
503.	SERVICES											
503.01	Management Service Fees.....											
503.03	Professional and Technical Services.....											
503.04	Temporary Help.....											
510.	EXPENSE TRANSFERS											
510.02	Expense Reclassifications.....											
510.03	Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....												
DISTRIBUTION OF JOINT COSTS TO MODES:												
.....								()				
.....									()			
.....										()		
.....											()	
All Modes.....												()
TOTAL FUNCTION COST BY MODE.....								-0-	-0-	-0-	-0-	-0-

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FUNCTION NO.: 174
FUNCTION NAME: Real Estate Management

EXPENSE OBJECT CLASSES		TOTAL FUNCTION COSTS	DIRECT MODE COSTS					JOINT MODE COSTS				
501.	LABOR											
501.02	Other Salaries & Wages.....											
502.	FRINGE BENEFITS											
502.15	Fringe Benefits Distribution.....											
503.	SERVICES											
503.01	Management Service Fees.....											
503.03	Professional and Technical Services.....											
503.04	Temporary Help.....											
510.	EXPENSE TRANSFERS											
510.02	Expense Reclassifications.....											
510.03	Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....												
DISTRIBUTION OF JOINT COSTS TO MODES:								()	()	()	()	()
.....												
.....												
.....												
All Modes.....								-0-	-0-	-0-	-0-	-0-
TOTAL FUNCTION COST BY MODE.....												

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FUNCTION NO.: 175
FUNCTION NAME: Office Management and Services

EXPENSE OBJECT CLASSES	TOTAL FUNCTION COSTS	D I R E C T M O D E C O S T S				J O I N T M O D E C O S T S				
501. LABOR										
501.02 Other Salaries & Wages.....										
502. FRINGE BENEFITS										
502.15 Fringe Benefits Distribution.....										
503. SERVICES										
503.01 Management Service Fees.....										
503.03 Professional and Technical Services.....										
503.04 Temporary Help.....										
504. MATERIALS AND SUPPLIES CONSUMED										
504.99 Other Materials and Supplies.....										
510. EXPENSE										
510.02 Expense Reclassifications.....										
510.03 Capitalization of Nonoperating Costs.....										
TOTAL DIRECT AND JOINT MODE COSTS.....										
DISTRIBUTION OF JOINT COSTS TO MODES:						()	()	()	()	()

All Modes.....										()
TOTAL FUNCTION COST BY MODE.....						-0-	-0-	-0-	-0-	-0-

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FUNCTION NO.: 176
FUNCTION NAME: General Management

EXPENSE OBJECT CLASSES		TOTAL FUNCTION COSTS	D I R E C T M O D E C O S T S					J O I N T M O D E C O S T S				
501.	LABOR											
501.02	Other Salaries & Wages.....											
502.	FRINGE BENEFITS											
502.15	Fringe Benefits Distribution.....											
503.	SERVICES											
503.01	Management Service Fees.....											
503.03	Professional and Technical Services.....											
503.04	Temporary Help.....											
510.	EXPENSE TRANSFERS											
510.02	Expense Reclassifications.....											
510.03	Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....												
DISTRIBUTION OF JOINT COSTS TO MODES:												
.....								()	()	()	()	()
.....												
.....												
All Modes.....												
TOTAL FUNCTION COST BY MODE.....								-0-	-0-	-0-	-0-	-0-

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Multi-Mode Expenses and Functions Subsidiary Schedule

Level A

FUNCTION NO.: 177
FUNCTION NAME: Planning

EXPENSE OBJECT CLASSES		TOTAL FUNCTION COSTS	DIRECT MODE COSTS					JOINT MODE COSTS				
501.	LABOR											
501.02	Other Salaries & Wages.....											
502.	FRINGE BENEFITS											
502.15	Fringe Benefits Distribution.....											
503.	SERVICES											
503.01	Management Service Fees.....											
503.03	Professional and Technical Services.....											
503.04	Temporary Help.....											
510.	EXPENSE TRANSFERS											
510.02	Expense Reclassifications.....											
510.03	Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....												
DISTRIBUTION OF JOINT COSTS TO MODES:								()	()	()	()	()
.....												
.....												
.....												
All Modes.....								-0-	-0-	-0-	-0-	-0-
TOTAL FUNCTION COST BY MODE.....												

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Multi-Mode Expenses and Functions Subsidiary Schedule

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Level A

FUNCTION NO.: 181
FUNCTION NAME: General Function

EXPENSE OBJECT CLASSES		TOTAL FUNCTION COSTS	DIRECT MODE COSTS					JOINT MODE COSTS				
503.	SERVICES											
503.99	Other Services.....											
504.	MATERIALS AND SUPPLIES CONSUMED											
504.99	Other Materials and Supplies.....											
505.	UTILITIES											
505.02	Utilities Other Than Propulsion Power.....											
507.	TAXES											
507.01	Federal Income Tax.....											
507.02	State Income Tax.....											
507.03	Property Tax.....											
507.04	Vehicle Licensing and Registration Fees.....											
507.99	Other Taxes.....											
508.	PURCHASED TRANSPORTATION SERVICE											
508.01	Purchased Transportation Service.....											
509.	MISCELLANEOUS EXPENSE											
509.01	Dues and Subscriptions.....											
509.02	Travel and Meetings.....											
509.03	Bridge, Tunnel and Highway Tolls.....											
509.04	Entertainment Expense.....											
509.05	Charitable Donations.....											
509.06	Fines and Penalties.....											
509.07	Bad Debt Expense.....											
509.99	Other Miscellaneous Expense.....											
510.	EXPENSE TRANSFERS											
510.01	Function Reclassifications.....											
510.02	Expense Reclassifications.....											
510.03	Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....								()	()	()	()	()
DISTRIBUTION OF JOINT COSTS TO MODES:												
.....												
.....												
.....												
All Modes.....								-0-	-0-	-0-	-0-	-0-
TOTAL FUNCTION COST BY MODE:												

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Level B

FUNCTION NO.: 010
FUNCTION NAME: Administration of Transportation
Operations

EXPENSE OBJECT CLASSES	TOTAL FUNCTION COSTS	D I R E C T M O D E C O S T S					J O I N T M O D E C O S T S				
501. LABOR											
501.01 Operators' Salaries & Wages.....											
501.02 Other Salaries & Wages.....											
502. FRINGE BENEFITS											
502.15 Fringe Benefits Distribution.....											
503. SERVICES											
503.01 Management Service Fees.....											
503.03 Professional and Technical Services.....											
503.04 Temporary Help.....											
504. MATERIALS AND SUPPLIES CONSUMED											
504.99 Other Materials and Supplies.....											
510. EXPENSE TRANSFERS											
510.02 Expense Reclassifications.....											
510.03 Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....											
DISTRIBUTION OF JOINT COSTS TO MODES:							()				
.....								()			
.....									()		
.....										()	
.....											()
All Modes.....											
TOTAL FUNCTION COST BY MODE.....							-0-	-0-	-0-	-0-	-0-

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FUNCTION NAME: Scheduling of Transportation Operations

EXPENSE OBJECT CLASSES	TOTAL FUNCTION COSTS	D I R E C T M O D E C O S T S					J O I N T M O D E C O S T S				
501. LABOR											
501.02 Other Salaries & Wages.....											
502. FRINGE BENEFITS											
502.15 Fringe Benefits Distribution.....											
503. SERVICES											
503.01 Management Service Fees.....											
503.03 Professional and Technical Services.....											
503.04 Temporary Help.....											
510. EXPENSE TRANSFERS											
510.02 Expense Reclassifications.....											
510.03 Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....											
DISTRIBUTION OF JOINT COSTS TO MODES:							()	()	()	()	()
.....											
.....											
.....											
All Modes.....							-0-	-0-	-0-	-0-	-0-
TOTAL FUNCTION COST BY MODE.....											

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Level B

FUNCTION NO.: 030
FUNCTION NAME: Revenue Vehicle Operation

		TOTAL FUNCTION COSTS	DIRECT MODE COSTS					JOINT MODE COSTS				
EXPENSE OBJECT CLASSES												
501.	LABOR											
501.01	Operators' Salaries & Wages.....											
501.02	Other Salaries & Wages.....											
502.	FRINGE BENEFITS											
502.15	Fringe Benefits Distribution.....											
504.	MATERIALS AND SUPPLIES CONSUMED											
504.01	Fuel and Lubricants.....											
504.02	Tires and Tubes.....											
507.	TAXES											
507.04	Vehicle Licensing and Registration Fees.....											
507.05	Fuel and Lubricant Taxes.....											
510.	EXPENSE TRANSFERS											
510.01	Function Reclassifications.....											
510.02	Expense Reclassifications.....											
TOTAL DIRECT AND JOINT MODE COSTS.....												
DISTRIBUTION OF JOINT COSTS TO MODES:								()	()	()	()	()

All Modes.....								-0-	-0-	-0-	-0-	-0-
TOTAL FUNCTION COST BY MODE.....								-0-	-0-	-0-	-0-	-0-

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EXPENSE OBJECT CLASSES		TOTAL FUNCTION COSTS	DIRECT MODE COSTS					JOINT MODE COSTS				
501.	LABOR											
501.02	Other Salaries & Wages.....											
502.	FRINGE BENEFITS											
502.15	Fringe Benefits Distribution.....											
503.	SERVICES											
503.01	Management Service Fees.....											
503.03	Professional and Technical Services.....											
503.04	Temporary Help.....											
510.	EXPENSE TRANSFERS											
510.02	Expense Reclassifications.....											
510.03	Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....												
DISTRIBUTION OF JOINT COSTS TO MODES:												
.....							()	()	()	()	()	()
.....												
.....												
.....												
All Modes.....												
TOTAL FUNCTION COST BY MODE.....							-0-	-0-	-0-	-0-	-0-	-0-

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Level B

FUNCTION NO.: 062
FUNCTION NAME: Accident Repairs of
Revenue Vehicles

EXPENSE OBJECT CLASSES	TOTAL FUNCTION COSTS	D I R E C T M O D E C O S T S					J O I N T M O D E C O S T S				
501. LABOR											
501.02 Other Salaries & Wages.....											
502. FRINGE BENEFITS											
502.15 Fringe Benefits Distribution.....											
503. SERVICES											
503.05 Contract Maintenance Services.....											
504. MATERIALS AND SUPPLIES CONSUMED											
504.99 Other Materials and Supplies.....											
506. CASUALTY AND LIABILITY COSTS:											
506.01 Premiums for Physical Damage Insurance.....											
506.02 Recoveries of Physical Damage Losses.....											
510. EXPENSE TRANSFERS											
510.02 Expense Reclassifications.....											
510.03 Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....											
DISTRIBUTION OF JOINT COSTS TO MODES:							()	()	()	()	()
.....											
.....											
.....											
All Modes.....							-0-	-0-	-0-	-0-	(-0-)
TOTAL FUNCTION COST BY MODE.....							-0-	-0-	-0-	-0-	-0-

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FUNCTION NO.: 070
FUNCTION NAME: Vandalism Repairs of
Revenue Vehicles

EXPENSE OBJECT CLASSES		TOTAL FUNCTION COSTS	D I R E C T M O D E C O S T S					J O I N T M O D E C O S T S				
501.	LABOR											
501.02	Other Salaries & Wages.....											
502.	FRINGE BENEFITS											
502.15	Fringe Benefits Distribution.....											
503.	SERVICES											
503.05	Contract Maintenance Services.....											
504.	MATERIALS AND SUPPLIES CONSUMED											
504.99	Other Materials and Supplies.....											
510.	EXPENSE TRANSFERS											
510.02	Expense Reclassifications.....											
510.03	Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....												
DISTRIBUTION OF JOINT COSTS TO MODES:												
.....								()	()	()	()	()
.....												
.....												
All Modes.....								-0-	-0-	-0-	-0-	(-0-)
TOTAL FUNCTION COST BY MODE.....								-0-	-0-	-0-	-0-	-0-

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Level B

FUNCTION NO.: 080
FUNCTION NAME: Servicing and Fuel for
Service Vehicles

EXPENSE OBJECT CLASSES	TOTAL FUNCTION COSTS	DIRECT MODE COSTS					JOINT MODE COSTS				
501. LABOR											
501.02 Other Salaries & Wages.....											
502. FRINGE BENEFITS											
502.15 Fringe Benefits Distribution.....											
503. SERVICES											
503.04 Temporary Help.....											
503.05 Contract Maintenance Services.....											
504. MATERIALS AND SUPPLIES CONSUMED											
504.01 Fuel and Lubricants.....											
504.02 Tires and Tubes.....											
504.99 Other Materials and Supplies.....											
507. TAXES											
507.05 Fuel and Lubricant Taxes.....											
510. EXPENSE TRANSFERS											
510.02 Expense Reclassifications.....											
510.03 Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....											
DISTRIBUTION OF JOINT COSTS TO MODES:							()	()	()	()	()
.....											
.....											
.....											
All Modes.....											
TOTAL FUNCTION COST BY MODE.....							-0-	-0-	-0-	-0-	-0-

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Level B

FUNCTION NO.: 090
FUNCTION NAME: Inspection and Maintenance of
Service Vehicles

EXPENSE OBJECT CLASSES		TOTAL FUNCTION COSTS	DIRECT MODE COSTS					JOINT MODE COSTS				
501.	LABOR											
501.02	Other Salaries & Wages.....											
502.	FRINGE BENEFITS											
502.15	Fringe Benefits Distribution.....											
503.	SERVICES											
503.05	Contract Maintenance Services.....											
504.	MATERIALS AND SUPPLIES CONSUMED											
504.99	Other Materials and Supplies.....											
510.	EXPENSE TRANSFERS											
510.02	Expense Reclassifications.....											
510.03	Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....												
DISTRIBUTION OF JOINT COSTS TO MODES:												
.....								()	()	()	()	()
.....								()	()	()	()	()
.....								()	()	()	()	()
All Modes.....								()	()	()	()	()
TOTAL FUNCTION COST BY MODE.....								-0-	-0-	-0-	-0-	-0-

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FUNCTION NO.: 100
FUNCTION NAME: Maintenance of Vehicle
Movement Control Systems

EXPENSE OBJECT CLASSES	TOTAL FUNCTION COSTS	DIRECT MODE COSTS					JOINT MODE COSTS				
501. LABOR											
501.02 Other Salaries & Wages.....											
502. FRINGE BENEFITS											
502.15 Fringe Benefits Distribution.....											
503. SERVICES											
503.05 Contract Maintenance Services.....											
504. MATERIALS AND SUPPLIES CONSUMED											
504.99 Other Materials and Supplies.....											
510. EXPENSE TRANSFERS											
510.02 Expense Reclassifications.....											
510.03 Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....											
DISTRIBUTION OF JOINT COSTS TO MODES:							()	()	()	()	()
.....											
.....											
.....											
All Modes.....							-0-	-0-	-0-	-0-	-0-
TOTAL FUNCTION COST BY MODE.....											

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FUNCTION NO.: 110
 FUNCTION NAME: Maintenance of Fare Collection
 and Counting Equipment

EXPENSE OBJECT CLASSES	TOTAL FUNCTION COSTS	D I R E C T M O D E C O S T S					J O I N T M O D E C O S T S				
501. LABOR											
501.02 Other Salaries & Wages.....											
502. FRINGE BENEFITS											
502.15 Fringe Benefits Distribution.....											
503. SERVICES											
503.05 Contract Maintenance Services.....											
504. MATERIALS AND SUPPLIES CONSUMED											
504.99 Other Materials and Supplies.....											
510. EXPENSE TRANSFERS											
510.02 Expense Reclassifications.....											
510.03 Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....											
DISTRIBUTION OF JOINT COSTS TO MODES:							()	()	()	()	()

All Modes.....											
TOTAL FUNCTION COST BY MODE.....							-0-	-0-	-0-	-0-	-0-

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Level B

FUNCTION NO.: 120
FUNCTION NAME: Maintenance of Other Buildings,
Grounds and Equipment

EXPENSE OBJECT CLASSES		TOTAL FUNCTION COSTS	DIRECT MODE COSTS					JOINT MODE COSTS				
501.	LABOR											
501.02	Other Salaries & Wages.....											
502.	FRINGE BENEFITS											
502.15	Fringe Benefits Distribution.....											
503.	SERVICES											
503.05	Contract Maintenance Services.....											
503.06	Custodial Services.....											
504.	MATERIALS AND SUPPLIES CONSUMED											
504.99	Other Materials and Supplies.....											
506.	CASUALTY AND LIABILITY COSTS											
506.01	Premiums for Physical Damage Insurance.....											
506.02	Recoveries of Physical Damage Losses.....											
510.	EXPENSE TRANSFERS											
510.02	Expense Reclassifications.....											
510.03	Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....												
DISTRIBUTION OF JOINT COSTS TO MODES:												
.....								()				
.....								()				
.....								()				
All Modes.....								()				
TOTAL FUNCTION COST BY MODE.....								-0-	-0-	-0-	-0-	-0-

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Level B

FUNCTION NO.: 130
FUNCTION NAME: Vandalism Repairs of Buildings,
Grounds, and Equipment

EXPENSE OBJECT CLASSES		TOTAL FUNCTION COSTS	DIRECT MODE COSTS					JOINT MODE COSTS				
501.	LABOR											
501.02	Other Salaries & Wages.....											
502.	FRINGE BENEFITS											
502.15	Fringe Benefits Distribution.....											
503.	SERVICES											
503.05	Contract Maintenance Services.....											
504.	MATERIALS AND SUPPLIES CONSUMED											
504.99	Other Materials and Supplies.....											
510.	EXPENSE TRANSFERS											
510.02	Expense Reclassifications.....											
510.03	Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....												
DISTRIBUTION OF JOINT COSTS TO MODES:								()	()	()	()	()
.....												
.....												
.....												
All Modes.....								-0-	-0-	-0-	-0-	-0-
TOTAL FUNCTION COST BY MODE.....												

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Level B

FUNCTION NO.: 140
FUNCTION NAME: Operation and Maintenance
of Electric Power Facilities

EXPENSE OBJECT CLASSES	TOTAL FUNCTION COSTS	D I R E C T M O D E C O S T S					J O I N T M O D E C O S T S				
501. LABOR											
501.02 Other Salaries & Wages.....											
502. FRINGE BENEFITS											
502.15 Fringe Benefits Distribution.....											
503. SERVICES											
503.03 Professional and Technical Services.....											
503.05 Contract Maintenance Services.....											
504. MATERIALS AND SUPPLIES CONSUMED											
504.99 Other Materials and Supplies.....											
505. UTILITIES											
505.01 Propulsion Power.....											
507. TAXES											
507.06 Electric Power Taxes.....											
510. EXPENSE TRANSFERS											
510.01 Function Reclassifications.....											
510.02 Expense Reclassifications.....											
510.03 Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....											
DISTRIBUTION OF JOINT COSTS TO MODES:							()	()	()	()	()
.....											
.....											
.....											
All Modes.....											
TOTAL FUNCTION COST BY MODE.....							-0-	-0-	-0-	-0-	-0-

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Level B

FUNCTION NO.: 145
 FUNCTION NAME: Preliminary Transit System
 Development

EXPENSE OBJECT CLASSES	TOTAL FUNCTION COSTS	DIRECT MODE COSTS					JOINT MODE COSTS				
501. LABOR											
501.02 Other Salaries & Wages.....											
502. FRINGE BENEFITS											
502.15 Fringe Benefits Distribution.....											
503. SERVICES											
503.01 Management Service Fees.....											
503.03 Professional and Technical Services.....											
503.04 Temporary Help.....											
504. MATERIALS AND SUPPLIES CONSUMED											
504.99 Other Materials and Supplies.....											
510. EXPENSE											
510.02 Expense Reclassifications.....											
510.03 Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....											
DISTRIBUTION OF JOINT COSTS TO MODES:							()	()	()	()	()
.....											
.....											
.....											
All Modes.....							()	()	()	()	()
TOTAL FUNCTION COST BY MODE.....							-0-	-0-	-0-	-0-	-0-

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FUNCTION NO.: 150
FUNCTION NAME: Ticketing and Fare Collection

Level B

EXPENSE OBJECT CLASSES		TOTAL FUNCTION COSTS	D I R E C T M O D E C O S T S					J O I N T M O D E C O S T S				
501.	LABOR											
501.01	Operators' Salaries & Wages.....											
501.02	Other Salaries & Wages.....											
502.	FRINGE BENEFITS											
502.15	Fringe Benefits Distribution.....											
503.	SERVICES											
503.01	Management Service Fees.....											
503.03	Professional and Technical Services.....											
503.04	Temporary Help.....											
504.	MATERIALS AND SUPPLIES CONSUMED											
504.99	Other Materials and Supplies.....											
510.	EXPENSE TRANSFERS											
510.02	Expense Reclassifications.....											
510.03	Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....												
DISTRIBUTION OF JOINT COSTS TO MODES:												
.....								()				
.....								()				
.....								()				
All Modes.....								()				
TOTAL FUNCTION COST BY MODE.....								-0-	-0-	-0-	-0-	-0-

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FUNCTION NO.: 160
FUNCTION NAME: General Administration

Level B

EXPENSE OBJECT CLASSES		TOTAL FUNCTION COSTS	DIRECT MODE COSTS					JOINT MODE COSTS				
501.	LABOR											
501.01	Operators' Salaries & Wages.....											
501.02	Other Salaries & Wages.....											
502.	FRINGE BENEFITS											
502.15	Fringe Benefits Distribution.....											
503.	SERVICES											
503.01	Management Service Fees.....											
503.03	Professional and Technical Services.....											
503.04	Temporary Help.....											
503.05	Contract Maintenance Services.....											
503.07	Security Services.....											
504.	MATERIALS AND SUPPLIES CONSUMED											
504.99	Other Materials and Supplies.....											
506.	CASUALTY AND LIABILITY COSTS											
506.03	Premiums for P.L. & P.D. Insurance.....											
506.04	Payouts for Uninsured P.L. & P.D. Settlements..											
506.05	Provision for Uninsured P.L. & P.D. Settlements.....											
506.06	Payouts for Insured P.L. & P.D. Settlements....											
506.07	Recoveries of P.L. & P.D. Settlements.....											
506.08	Premiums for Other Corporate Insurances.....											
506.09	Other Corporate Losses.....											
506.10	Recoveries of Other Corporate Losses.....											
510.	EXPENSE TRANSFERS											
510.02	Expense Reclassifications.....											
510.03	Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....												
DISTRIBUTION OF JOINT COSTS TO MODES:												
.....								()	()	()	()	()
.....												
All Modes.....												
TOTAL FUNCTION COST BY MODE.....								-0-	-0-	-0-	-0-	-0-

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FUNCTION NO.: 170
FUNCTION NAME: Marketing

Level B

EXPENSE OBJECT CLASSES	TOTAL FUNCTION COSTS	D I R E C T M O D E C O S T S					J O I N T M O D E C O S T S				
501. LABOR											
501.01 Operators' Salaries & Wages.....											
501.02 Other Salaries & Wages.....											
502. FRINGE BENEFITS											
502.15 Fringe Benefits Distribution.....											
503. SERVICES											
503.01 Management Service Fees.....											
503.02 Advertising Fees.....											
503.03 Professional and Technical Services.....											
503.04 Temporary Help.....											
504. MATERIALS AND SUPPLIES CONSUMED											
504.99 Other Materials and Supplies.....											
505. UTILITIES											
505.02 Utilities Other Than Propulsion Power.....											
509. MISCELLANEOUS EXPENSE											
509.08 Advertising/Promotion Media.....											
510. EXPENSE TRANSFERS											
510.02 Expense Reclassifications.....											
510.03 Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....											
DISTRIBUTION OF JOINT COSTS TO MODES:							()				
.....							()	()			
.....									()		
All Modes.....										()	
TOTAL FUNCTION COST BY MODE.....							-0-	-0-	-0-	-0-	-0-

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FUNCTION NO.: 180
FUNCTION NAME: General Function

Level B

EXPENSE OBJECT CLASSES	TOTAL FUNCTION COSTS	DIRECT MODE COSTS					JOINT MODE COSTS				
503. SERVICES											
503.99 Other Services.....											
504. MATERIALS AND SUPPLIES CONSUMED											
504.99 Other Materials and Supplies.....											
505. UTILITIES											
505.02 Utilities Other Than Propulsion Power.....											
507. TAXES											
507.01 Federal Income Tax.....											
507.02 State Income Tax.....											
507.03 Property Tax.....											
507.04 Vehicle Licensing and Registration Fees.....											
507.99 Other Taxes.....											
508. PURCHASED TRANSPORTATION SERVICE											
508.01 Purchased Transportation Service.....											
509. MISCELLANEOUS EXPENSE											
509.01 Dues and Subscriptions.....											
509.02 Travel and Meetings.....											
509.03 Bridge, Tunnel and Highway Tolls.....											
509.04 Entertainment Expense.....											
509.05 Charitable Donations.....											
509.06 Fines and Penalties.....											
509.07 Bad Debt Expense.....											
509.99 Other Miscellaneous Expense.....											
510. EXPENSE TRANSFERS											
510.01 Function Reclassifications.....											
510.02 Expense Reclassifications.....											
510.03 Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....											
DISTRIBUTION OF JOINT COSTS TO MODES:											
.....							()	()	()	()	()
.....											
.....											
All Modes.....											
TOTAL FUNCTION COST BY MODE.....							-0-	-0-	-0-	-0-	-0-

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FUNCTION NAME: Operations

EXPENSE OBJECT CLASSES	TOTAL FUNCTION COSTS	D I R E C T M O D E C O S T S					J O I N T M O D E C O S T S				
501. LABOR											
501.01 Operators' Salaries & Wages.....											
501.02 Other Salaries and Wages.....											
502. FRINGE BENEFITS											
502.15 Fringe Benefits Distribution.....											
503. SERVICES											
503.01 Management Service Fees.....											
503.03 Professional and Technical Services.....											
503.04 Temporary Help.....											
504. MATERIALS AND SUPPLIES											
504.01 Fuel and Lubricants.....											
504.02 Tires and Tubes.....											
504.99 Other Materials and Supplies.....											
507. TAXES											
507.04 Vehicle Licensing and Registration Fees.....											
507.05 Fuel and Lubricant Taxes.....											
510. EXPENSE TRANSFERS											
510.01 Function Reclassifications.....											
510.02 Expense Reclassifications.....											
510.03 Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....											
DISTRIBUTION OF JOINT COSTS TO MODES:							()	()	()	()	()
.....											
.....											
.....											
All Modes.....											
TOTAL FUNCTION COST BY MODE.....							-0-	-0-	-0-	-0-	-0-

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Level C

FUNCTION NO.: 040
FUNCTION NAME: Maintenance

EXPENSE OBJECT CLASSES	TOTAL FUNCTION COSTS	D I R E C T M O D E C O S T S					J O I N T M O D E C O S T S				
501. LABOR											
501.01 Operators' Salaries & Wages.....											
501.02 Other Salaries and Wages.....											
502. FRINGE BENEFITS											
502.15 Fringe Benefits Distribution.....											
503. SERVICES											
503.01 Management Service Fees.....											
503.03 Professional and Technical Services.....											
503.04 Temporary Help.....											
503.05 Contract Maintenance Service.....											
503.06 Custodial Services.....											
504. MATERIALS AND SUPPLIES CONSUMED											
504.01 Fuels and Lubricants.....											
504.02 Tires and Tubes.....											
504.99 Other Materials and Supplies.....											
505. UTILITIES											
505.01 Propulsion Power.....											
506. CASUALTY AND LIABILITY COSTS											
506.01 Premiums for Physical Damage Insurance.....											
506.02 Recoveries of Physical Damage Losses.....											
507. TAXES											
507.05 Fuel and Lubricant Taxes.....											
507.06 Electric Power Taxes.....											
510. EXPENSE TRANSFERS											
510.01 Function Reclassifications.....											
510.02 Expense Reclassifications.....											
510.03 Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....											
DISTRIBUTION OF JOINT COSTS TO MODES:							()	()	()	()	()

All Modes.....											
TOTAL FUNCTION COST BY MODE.....							-0-	-0-	-0-	-0-	-0-

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Level C

FUNCTION NO.: 160
FUNCTION NAME: General Administration

EXPENSE OBJECT CLASSES		TOTAL FUNCTION COSTS	D I R E C T M O D E C O S T S					J O I N T M O D E C O S T S				
501.	LABOR											
501.01	Operators' Salaries and Wages.....											
501.02	Other Salaries and Wages.....											
502.	FRINGE BENEFITS											
502.15	Fringe Benefits Distribution.....											
503.	SERVICES											
503.01	Management Service Fees.....											
503.02	Advertising Fees.....											
503.03	Professional and Technical Services.....											
503.04	Temporary Help.....											
503.05	Contract Maintenance Services.....											
503.06	Custodial Services.....											
503.07	Security Services.....											
503.99	Other Services.....											
504.	MATERIALS AND SUPPLIES CONSUMED											
504.99	Other Materials.....											
505.	UTILITIES											
505.02	Utilities Other Than Propulsion Power.....											
506.	CASUALTY AND LIABILITY COSTS											
506.03	Premiums for P.L. & P.D. Insurance.....											
506.04	Payouts for Uninsured P.L. & P.D. Settlements..											
506.05	Provision for Uninsured P.L. & P.D. Settlements.....											
506.06	Payouts for Insured P.L. & P.D. Settlements....											
506.07	Recoveries of P.L. & P.D. Settlements.....											
506.08	Premiums for Other Corporate Insurances.....											
506.09	Other Corporate Losses.....											
506.10	Recoveries of Other Corporate Losses.....											
SUBTOTAL (CARRY FORWARD TO PAGE 4 OF 4).....												

Section 15 Reporting System

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Multi-Mode Expenses and Functions Subsidiary Schedule

Level C

FUNCTION NO.: 160
FUNCTION NAME: General Administration (Continued)

EXPENSE OBJECT CLASSES		TOTAL FUNCTION COSTS	DIRECT MODE COSTS					JOINT MODE COSTS				
SUBTOTAL (CARRIED FORWARD FROM PAGE 3 of 4).....												
507.	TAXES											
507.01	Federal Income Tax.....											
507.02	State Income Tax.....											
507.03	Property Tax.....											
507.04	Vehicle Licensing and Registration Fees.....											
507.99	Other Taxes.....											
508.	PURCHASED TRANSPORTATION SERVICE											
508.01	Purchased Transportation Service.....											
509.	MISCELLANEOUS EXPENSE											
509.01	Dues and Subscriptions.....											
509.02	Travel and Meetings.....											
509.03	Bridge, Tunnel and Highway Tolls.....											
509.04	Entertainment Expense.....											
509.05	Charitable Donations.....											
509.06	Fines and Penalties.....											
509.07	Bad Debt Expense.....											
509.08	Advertising/Promotion Media.....											
509.99	Other Miscellaneous Expense.....											
510.	EXPENSE TRANSFERS											
510.01	Function Reclassifications.....											
510.02	Expense Reclassifications.....											
510.03	Capitalization of Nonoperating Costs.....											
TOTAL DIRECT AND JOINT MODE COSTS.....												
DISTRIBUTION OF JOINT COSTS TO MODES:								()	()	()	()	()
.....												
.....												
All Modes.....								-0-	-0-	-0-	-0-	-0-
TOTAL FUNCTION COST BY MODE.....												

Section 15 Reporting System

Form 502A
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		TOTAL FUNCTION COSTS	FULLY DISTRIBUTED COSTS							
			Rail Rapid	Street- car	Trolley- bus	Motor Bus	Ferry- boat	Dial-A- Ride	School Bus	Other
LEVEL A FUNCTIONS										
011	Transportation Administration.....									
012	Revenue Vehicle Movement Control.....									
021	Scheduling of Transportation Operations.....									
031	Revenue Vehicle Operation.....									
041	Maintenance Administration - Vehicles.....									
042	Maintenance Administration - Facilities.....									
051	Servicing Revenue Vehicles.....									
061	Inspection and Maintenance of Revenue Vehicles....									
062	Accident Repairs of Revenue Vehicles.....									
071	Vandalism Repairs of Revenue Vehicles.....									
081	Servicing and Fuel for Service Vehicles.....									
091	Inspection and Maintenance of Service 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.....									
SUBTOTALS (CARRY FORWARD TO PAGE 2 OF 3).....										

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Form 502A
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		TOTAL FUNCTION COSTS	FULLY DISTRIBUTED COSTS							
			Rail Rapid	Street- car	Trolley- bus	Motor Bus	Ferry- boat	Dial-A- Ride	School Bus	Other
LEVEL A FUNCTIONS										
SUBTOTALS (CARRIED FORWARD FROM PAGE 1 OF 3).....										
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.....									
145	Preliminary Transit System Development.....									
151	Ticketing and Fare Collection.....									
161	System Security.....									
162	Customer Services.....									
163	Promotion.....									
164	Market Research.....									
165	Injuries and Damages.....									
SUBTOTALS (CARRY FORWARD TO PAGE 3 OF 3).....										

Section 15 Reporting System

Form 502A
Page 3 of 3Multi-Mode Functions SummaryLevel A

		TOTAL FUNCTION COSTS	FULLY DISTRIBUTED COSTS							
			Rail Rapid	Street- car	Trolley- bus	Motor Bus	Ferry- boat	Dial-A- Ride	School Bus	Other
LEVEL A FUNCTIONS										
SUBTOTALS (CARRIED FORWARD FROM PAGE 2 OF 3).....										
166	Safety.....									
167	Personnel Administration.....									
168	General Legal Services.....									
169	General Insurance.....									
170	Data Processing.....									
171	Finance and Accounting.....									
172	Purchasing and Stores.....									
173	General Engineering.....									
174	Real Estate Management.....									
175	Office Management and Services.....									
176	General Management.....									
177	Planning.....									
181	General Function.....									
TOTAL.....										

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LEVEL B FUNCTIONS		TOTAL FUNCTION COSTS	FULLY DISTRIBUTED COSTS							
			Rail Rapid	Street- car	Trolley- bus	Motor Bus	Ferry- boat	Dial-A- Ride	School Bus	Other
010	Administration of Transportation Operations.....									
020	Scheduling of Transportation Operations.....									
030	Revenue Vehicle Operation.....									
040	Maintenance Administration.....									
050	Servicing Revenue Vehicles.....									
060	Inspection and Maintenance of Revenue Vehicles.....									
062	Accident Repairs of Revenue Vehicles.....									
070	Vandalism Repairs of Revenue Vehicles.....									
080	Servicing and Fuel for Service Vehicles.....									
090	Inspection and Maintenance of Service Vehicles.....									
100	Maintenance of Vehicle Movement Control Systems.....									
110	Maintenance of Fare Collection and Counting Equipment....									
120	Maintenance of Other Buildings, Grounds and Equipment....									
130	Vandalism Repairs of Buildings, Grounds and Equipment....									
140	Operation and Maintenance of Electric Power Facilities...									
145	Preliminary Transit System Development.....									
150	Ticketing and Fare Collection.....									
160	General Administration.....									
170	Marketing.....									
180	General Function.....									
TOTAL.....										

Section 15 Reporting System

Form 502C
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		TOTAL FUNCTION COSTS	FULLY DISTRIBUTED COSTS							
			Rail Rapid	Street- car	Trolley- bus	Motor Bus	Ferry- boat	Disl-A- Ride	School Bus	Other
010	Operations.....									
040	Maintenance.....									
160	General Administration.....									
TOTAL.....										

