

Transit Operators Financial Transactions Report Instructions



California State Controller's Office

**Division of Accounting and Reporting
Local Government Reporting Section**

Transit Operators Financial Transactions Report Instructions

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Transit Operators Financial Transactions Report Instructions

Introduction

The purpose of the Transit Operators Financial Transactions report is to collect specific financial related and statistical data information about the operations of public transit services provided by transit operators throughout California. The data compiled from this financial report is published on the California State Controller's <http://bythenumbers.sco.ca.gov/> for use by the State Legislature, transportation planners, and the public.

General reporting instructions, electronic report format instructions, paper reporting forms, and applicable California laws related to the reporting requirements for preparing the Transit Operators Financial Transactions Report are available on the California State Controller's Web site at www.sco.ca.gov.

Transit Operators Financial Transactions Report Instructions

Filing Requirements:

Who must file:

All transit operators (a city, county, or special district), who operate or contract for operations of a general purpose transit system or specialized service transit system, are required under Section 99243 of the Public Utilities Code to file a report of financial transactions with the California State Controller (SCO).

What to File:

The following reports must be submitted by the statutory deadline. Although the Transit Operators Financial Transactions Report can be submitted in the prescribed electronic report format, the signed Cover Page Form of the Transit Operators Financial Transactions Report and the U.S. Bureau of the Census Survey must be mailed in paper form to complete filing requirements.

- **Transit Operators Financial Transactions Report** (including signed Cover Page Form)
- **U.S. Bureau of the Census Survey**

When to File:

Public Utilities Code Section 99243 requires the reports to be filed 90 days after the close of the transit operator's fiscal year, or 110 days if filing in the SCO's electronic format report. Be advised that there is no statutory authority for the SCO to grant extensions for filing this report.

Where to File:

All reports must be filed by the respective deadline via one of the following methods. Reports can be filed via the Internet File Transfer Protocol process, U.S. Mail, or Express Mail.

By File Transfer Protocol:

The electronic report can be filed via your agency's File Transfer Protocol or by using your Web browser. Please refer to the Automated Report Guidelines available on the SCO's Web site at:

www.sco.ca.gov/ard_locinstr_transit_forms.html

Please remember that the signed Cover Page Form and the U.S. Bureau of the Census Survey must be mailed to the SCO to complete filing requirements.

Transit Operators Financial Transactions Report Instructions

Filing Requirements - (Continued):

By U.S. Mail:

California State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section - **Transit Unit**
P.O. BOX 942850
Sacramento, CA 94250-5875

By Express Mail:

California State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section - **Transit Unit**
3301 C Street, Suite 740
Sacramento, CA 95816

Electronic Report Format:

The electronic reporting forms and general instructions for preparing the Transit Operators Annual Report are available for download on the SCO's website at:

www.sco.ca.gov/ard_locinstr_transit_forms.html

The automated reporting guidelines provide a step-by-step guide through the electronic reporting process and electronic transmission of the completed report. A file containing your reported data will be generated once you complete your electronic report. This file can be submitted to the State Controller's Office via the Internet. If you do not have access to the Internet to use the File Transfer Protocol process to submit your report, the completed electronic report can be copied to a diskette and mailed to the California State Controller's Office at the address above. Whenever the electronic format report is used, 110 days after the fiscal year end is the deadline for filing the report regardless of the method used to submit the report.

Paper Reports:

Reporting forms and general instructions can be printed from the SCO's website at:

www.sco.ca.gov/ard_locinstr_transit_forms.html

If you do not have access to the Internet, you can call (916) 322-9672 to request that forms and instructions be mailed to you.

Transit Operators Financial Transactions Report Instructions

Filing Requirements - (Continued):

Penalties

Pursuant to subdivision C of the Public Utilities Code Section 99243, "the State Controller shall instruct the county auditor to withhold payments from the fund (i.e., Local Transportation Fund) to any operator who has not submitted its annual report to the State Controller within the time specified by subdivision (a)."

Report Assistance

The answers to commonly asked questions can be found in these instructions. Although the SCO is unable to provide report preparation assistance at your office, assistance can be obtained by telephoning the SCO staff in Sacramento at (916) 322-9672.

Transit Operators Financial Transactions Report Instructions

Reporting Requirements:

Required Report Format:

Report Whole Amounts

Eliminate the cents for amounts by rounding to the nearest dollar.

Unused Forms

If preparing a paper report, please file only the forms used to complete your report.

Bracketed Amounts

If preparing a paper report, use brackets () to indicate a reduction or negative amount on a line item.

Required Versus Optional Forms

All required forms must be completed. Those forms referred to as “optional” must be completed, if applicable to the agency’s activities in order to prepare a complete report for the agency. The reporting forms are organized in the order in which they should be completed.

Transit Operators Financial Transactions Report Instructions

Cover Page Form:

This form allows the fiscal officer responsible for the report to signify that he or she has reviewed the agency's report and is submitting the report on behalf of the agency. The Cover Page Form must be submitted in paper form to the SCO to complete filing requirements for this report.

Electronic Reports

The Cover Page Form can only be generated by the electronic report after all items entered on the report are validated by the electronic reporting program. The signed Cover Page Form must be submitted in paper form to complete filing requirements.

Paper Reports

If preparing a paper report, please provide the agency's name, 11-digit identification number, and the fiscal year of the report. The signed Cover Page Form must be submitted in paper form to complete filing requirements.

Transit Operators Financial Transactions Report Instructions

General Information Form:

The purpose of this form is to report pertinent, non-financial data about the agency's officials, members of the governing body, and the preparer of the report. Provide all information requested. It is important to include data relating to who prepared the report and his or her telephone number, in the event that SCO staffs have questions while reviewing the report.

Specific Instructions:

Report all non-financial information requested on this form. Transit operators providing two types of service, (general public use and transit service exclusively for the elderly/handicapped) must complete a separate report for each type of service.

Indicate, in the boxes provided, the source of Transportation Development Act (TDA) revenue received by the agency [Articles 4, 4.5 8(c) and 4 (99260.7)], and the type of service provided by the transit operator (General Public Use or Specialized Service for the elderly and/or handicapped).

If claiming more than one article, claimants may still file a single report. However, a separate report must be filed for each type of service provided: General Public Use Service or Specialized Service exclusive for elderly and/or handicapped. For example, if an agency has received Article 4 and Article 8(c) monies to provide General Public Use Service, the agency should submit one report. If that agency has also received Article 4 monies to provide Specialized Service for the elderly and/or handicapped, then a report must be submitted for the Specialized Service operations

The purpose of this form is to report pertinent non-financial data about the transportation planning agency officials, the preparer of the report, and the agency's independent auditor. Please provide all information requested. It is important to provide information relating to who prepared the report and his or her telephone number, in the event that SCO staff have questions while reviewing the report.

To help expedite the review of the reports, please be sure that all items are entered accurately. Your attention to the following details is appreciated:

Members of the Governing Body

Report the information requested to identify the chairperson and members of the governing body of the agency.

Agency Officials

Report the information requested to identify the transit manager, secretary, and fiscal officer of the agency.

Independent Auditor

Report the full name, address, and phone number for the person responsible for the agency's independent audit report. This person will be a secondary contact if the SCO staffs have questions while reviewing the audit report.

Transit Operators Financial Transactions Report Instructions

General Information Form – (Continued):

Report Prepared By

Report the full name, address, and phone number for the person who prepared the report submitted. This person will be the primary contact if the SCO staffs have questions while reviewing the report.

Mailing Address:

Street 1 and Street 2

Use these lines to report the primary address where agency receives U.S. mail.

Is Address Changed?

Mark this box if the agency's mailing address has changed.

Transit Operators Financial Transactions Report Instructions

Comments Form:

The purpose of this form is to report any general comments the reporting agency has on items reported, suggestions for improving the report, or other comments that the reporting agency would like to communicate to SCO staff.

Transit Operators Financial Transactions Report Instructions

Income Statement - Operating Revenue Form:

The purpose of this form is to report the corresponding operating revenues, actual and budget.

Specific Instructions:

Report the actual and budgeted operating revenues for the transit services in the respective columns. The account numbers shown in parenthesis correspond to the accounts prescribed by the SCO in the *Uniform System of Accounts and Records, Series 5000*.

Revenues:

Passenger Fares for Transit Service (Account No. 401.000)

Report revenue earned from carrying passengers, include base fares, zone premiums, express service premiums, extra cost transfers, quantity discount purchases, "park and ride" revenue, and amounts collected by contractors but not remitted to transit operators.

Special Transit Fares (Account No. 402.000)

Report revenue received from an organization or beneficiary of service instead of from the passenger.

School Bus Service Revenues (Account No. 403.000)

Report revenue paid by schools under school bus contracts for the operation of buses exclusively to carry children to and from their schools.

Freight Tariffs (Account No. 404.000)

Report revenue earned from carrying freight on runs whose primary purpose is passenger operations.

Charter Service Revenues (Account No. 405.000)

Report revenue earned from operating vehicles under charter contracts.

Auxiliary Transportation (Account No. 406.000)

Report revenue earned from operations closely associated with transit operations, includes advertising and ferry service.

Non-Transportation Revenues (Include Interest Revenue) (Account No. 407.000)

Report revenue earned from the lease or rental of vehicles or property, parking lot fees, and investment income.

Transit Operators Financial Transactions Report Instructions

Income Statement - Operating Revenue Form - (Continued):

Taxes Levied Directly by Transit System:

Property Tax Revenue (Account No. 408.010)

Applies to Special Districts only. Report tax revenues allocated to operators organized as an independent political subdivision with taxing authority.

Sales Tax Revenues (Account No. 408.020)

Applies to Special Districts only. Report sales tax revenue earned by taxing sales of goods or services that occur within the political subdivision constituting the transit district. Do not include the TDA 1/4 cent sales tax or the sales tax contributed by another local government.

Local Transportation Fund (LTF) (Account No. 408.991)

Report revenues earned from the LTF (1/4 cent sales tax) for general operating assistance in accordance with the TDA.

General Operating Assistance (Account No. 409.010)

Report the receipt or accrual of local government payments to help cover the operating costs of providing transit services. The general operating assistance account may include "purchase of service" payments from local government units.

Local Sales Tax (Contributed From Another Agency) (Account No. 409.995)

Report revenues from the proceeds of locally levied sales tax which are contributed by another local agency.

Local Special Fare Assistance (Account No. 410.000)

Report funds obtained from local governmental units to help cover the cost between full adult fares and special reduced fares, such as senior citizen fare assistance and student fare assistance.

State Cash Grants and Reimbursements:

Homeowners' Property Tax Relief (Account No. 408)

Report funds earned from the Homeowner's Property Tax Relief apportioned by the County Auditor.

State Article XIX Guideway Fund (Prop. 5, 1974) (Account No. 411.993)

Report funds received from the State portion of Article XIX guideway funds as authorized by Proposition 5 in 1974.

Transportation Planning, and Development (TP & D) (Account No. 411.995)

Report the revenues received pursuant to Public Utilities Code section 99317 and used for operating purposes rather than capital acquisition or construction.

Transit Operators Financial Transactions Report Instructions

Income Statement - Operating Revenue Form - (Continued):

State Transit Assistance Funds (Account No. 411.994)

Report revenues earned from the State Transit Assistance Fund (STAF) for general operating assistance in accordance with the TDA. Do not include STAF funds restricted for capital purposes.

Other State Cash Grants

Report revenues received from the State for which a specific reporting category is not otherwise provided.

Federal Cash Grants and Reimbursements:

Federal Transportation Administration (FTA) Section 5307(Formerly FTA Section 9)

Report the receipt or accrual of Federal government payments to help cover the operating costs of providing transit services.

Special Demonstration Project Assistance (Account No. 413.040)

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

Other Financial Assistance (Account No. 413.990)

Report revenues received from the Federal government for which a specific reporting category is not otherwise provided.

FTA Section 5311 (Formerly FTA Section 18) (Account No. 413.012)

Report the revenue received pursuant to FTA Section 5311 used for operating purposes rather than capital acquisition or construction.

FTA Section 5310 (Formerly FTA Section 16b2)

Report the revenue received pursuant to FTA Section 5310 used for elderly or persons with disabilities.

Contributed Services (Account No. 430.010)

Report services received benefiting the operation, where the operator is under no obligation to pay for the services.

Less: Contra Account for Expenses (Account No. 430.020)

The contra account is debited for expenses directly related to the use of the contributed services. The electronic report will calculate this amount. If preparing a paper report, enter the amount reported as **Contributed Services (Account No. 430.010)**.

Subsidy From Other Sectors of Operations (Account No. 440.000).

Report funds generated from non-transit sectors of a transit operator's operations to help cover the cost of providing transit services. Include revenues from tolls collected on bridges or tunnels operated by the transit system.

Transit Operators Financial Transactions Report Instructions

Income Statement - Operating Revenue Form - (Continued):

Total Revenues

The electronic report will calculate **Total Revenues**. If preparing a paper report, enter the sum of all **Operating Revenues** reported in the categories listed for the Actual and Budget columns, respectively.

Transit Operators Financial Transactions Report Instructions

Income Statement – Operating Expenses Form:

The purpose of this form is to report the operating expense portion of the income statement.

Specific Instructions:

Each expense should be reported by object class. Actual and budgeted expenses should be reported under Actual and Budget columns, respectively.

Labor (Account No. 501)

Report pay and allowances due employees in exchange for the labor services they render on behalf of the transit system.

Operators Salaries and Wages (Account No. 501.010)

Report pay and allowances due for the labor of employees of the operator who are classified as revenue vehicle operators or crewmen.

Other Salaries & Wages (Account No. 501.020)

Report allowances for the labor of employees of the transit system who are not classified as revenue vehicle operators or crewmen.

Fringe Benefits (Account No. 502)

Report payments or accruals to others on behalf of an employee: insurance companies, government, and payments directly to an employee for something other than performance of work.

Services (Account No. 503.000)

Report labor and other work provided by outside organizations for fees and related expenses. Include management services fees, professional and technical services, temporary help, and contract maintenance services.

Materials and Supplies:

Fuel and Lubricants (Account No. 504.010)

Report tangible products obtained from outside suppliers or manufactured internally, such as the costs of gasoline, diesel fuel, propane, lubricating oil, for use on vehicles.

Tires and Tubes (Account No. 504.020)

Report the costs for tires and tubes. Include freight in, purchase discounts, cash discounts, sales taxes, and excise taxes in the cost of the material or supply. Also include lease payments for tires and tubes rented on a time period or mileage basis or the replacement costs of tires and tubes on vehicles.

Other Materials and Supplies (Account No. 504.990)

Report the costs of tangible products obtained from outside suppliers or manufactured internally for which a specific account is not otherwise provided. Include freight-in, purchase discounts, cash discounts, sales taxes, and excise taxes.

Utilities (Account No. 505.000)

Report payments to various utilities such as electric, gas water, telephone.

Transit Operators Financial Transactions Report Instructions

Income Statement – Operating Expenses Form - (Continued):

Casualty and Liability Costs (Account No. 506.000)

Report costs elements covering; protection of the operator from loss through insurance programs, compensation to others for their losses due to acts for which the transit system is liable. Do not include the cost of repairing damaged property. Instead report this expense in the labor, fringe benefit, material and service object classes, as applicable.

Taxes (Account No. 507.000)

Report those taxes levied against the transit operator by the Federal, State, and Local governments such as sales and excise taxes on fuels and lubricants.

Purchased Transportation (Account No. 508.000)

Report payment or accrual to other transit systems for providing transportation service. Include an amount equal to the fare revenues that are retained by the service provider that are not reported in **Passenger Fare for Transit Service (Account 401.000)**.

Miscellaneous Expense (Account No. 509.000)

Report costs for which a specific account is not otherwise provided.

Expense Transfers (Account No. 510.000)

Report reporting adjustments and reclassification of expenses previously recorded.

Interest Expense (Account No. 511.000)

Report charges for the use of borrowed capital incurred by the transit operator. Interest charges pertaining to construction debt should be capitalized and not reported on this line.

Leases and Rentals (Account No. 512.040)

Report payments for the use of capital assets not owned by the operator.

Depreciation:

Property Acquired with Operators Funds (Account No. 513.001)

Report charges that reflect a loss in service value of assets acquired with the operators accumulated earnings.

Property Acquired With Grant Funds (Account No. 513.002)

Report charges that reflect a loss in service value of assets acquired with grant funds.

Amortization of Intangibles (Account No. 513.000)

Report the charges that allocate the cost of intangibles over more than one fiscal period.

Total Expenses

The electronic report will calculate **Total Expenses**. If preparing a paper report, enter the sum of all **Operating Expenses** reported in the Actual and the Budget columns, respectively.

Transit Operators Financial Transactions Report Instructions

Income (Loss) and Summary - Accumulated Earnings Form:

The purpose of this form is to report the accumulated earnings of the transit operator.

Specific Instructions:

Amounts should be reported under the Actual and the Budget columns, respectively.

Accumulated Earnings Beginning of Period

The electronic report will carry forward the amount reported as Accumulated Earnings, End of Period from the transit operator's prior year's report. If preparing a paper report, enter the amount reported as **Accumulated Earnings, End of Period** from the transit operator's prior year's report.

Total Revenue

The electronic report will calculate **Total Revenue**. If preparing a paper report, enter the amount reported as **Total Revenue** from the **Income Statement**.

Total Expense

The electronic report will calculate **Total Expense**. If preparing a paper report, enter the amount reported as **Total Expense** from the **Income Statement**.

Net Transit Income or (Loss)

The electronic report will calculate **Net Transit Income or (Loss)**. If preparing a paper report, subtract the **Total Expense** from **Total Revenue** and enter the result on this line.

Other Reconciling Items:

Gain or (Loss) on Disposal of Fixed Assets (Account No. 516.010)

Report a gain or loss on the sale or disposal of fixed assets. This amount was formerly reported as a charge to the appropriate depreciation account.

Net Income or Loss from Non-Transit Activities (Applies to Special Districts Only)

Report the net income (loss) from services provided other than transit services (e.g., bridge and highway). Do not include transit services transactions in this line, instead report on the appropriate **Income Statement**.

Operator Net Income or (Loss)

The electronic report will calculate **Operator Net Income or (Loss)**. If preparing a paper report, enter the sum of **Net Transit Income or (Loss)**, **Other Reconciling Items**, and **Net Income or (Loss) from Non-Transit Activities**.

Reversal of Depreciation and Amortization - Property

The electronic report will calculate this amount. If preparing a paper report, enter the amount reported under **Property acquired with grant funds** from the **Operating Expenses** form.

Transit Operators Financial Transactions Report Instructions

Income (Loss) and Summary - Accumulated Earnings Form - (Continued):

Other Adjustments (Specify)

Report any audit adjustments or adjustments necessary due to an error in preparing the prior year's report. Include a brief explanation for each adjustment. Five (5) lines are provided to allow you to identify the most significant Adjustments. Identify the four (4) most significant Adjustments. Then identify any other adjustments as "Miscellaneous". The electronic report will sum the total of all adjustments entered. If preparing a paper report, sum all adjustments listed and enter the result on this line.

Accumulated Earnings - End of period

This amount must agree with the amount reported as **Accumulated Earnings (Losses)** on the **Balance Sheet**. The electronic report will calculate **Accumulated Earnings, End of Period**. If preparing a paper report, enter the sum of **Accumulated Earnings Beginning of Period, Operator Net Income or (Loss), Reversal of Depreciation and Amortization Property Acquired/Grant Funds**, and **Other Adjustments**.

Appropriations Limit

Report the agency's Appropriation Limit at fiscal year-end.

Total Annual Appropriations Subject to Limit

Report the county's Total Annual Appropriations Subject to the Limit at fiscal yearend.

Amount (Over) Under the Appropriations Limit

The electronic report will calculate **Amount (Over) Under the Appropriations Limit**. If preparing a paper report, subtract the **Total Annual Appropriations Subject to the Limit** from the **Appropriation Limit** and enter the result on this line.

Transit Operators Financial Transactions Report Instructions

Capital Additions to Equity - Revenues For Capital Expenditures Form:

The purpose of this form is to report any grants received by the operator for capital acquisition purposes.

Specific Instructions:

Amounts should be reported under the Actual and the Budget columns, respectively. The amounts reported in these accounts are to be closed into the appropriate Contributed Capital accounts.

Federal Capital Grants, Subventions, and Provisions (Account No. 464.010):

FTA Section 5309 (Formerly FTA Section 3 Grants)

Report federal capital grants by program source. Federal revenue sharing received from local sources should be entered as a federal grant.

FTA Section 5307 (Formerly FTA Section 9 Grants)

Report federal capital grants by program source. Federal revenue sharing received from local sources should be entered as a federal grant.

FTA Section 5311 (Formerly FTA Section 18 Grants)

Enter federal capital grants by program source. Federal revenue sharing received from local sources should be entered as a federal grant.

FTA Section 5310 (Formerly FTA Section 16(b) 2 Grants)

Enter federal capital grants by program source. Federal revenue sharing received from local sources should be entered as a federal grant.

Federal Other

Enter federal capital grants for all other programs for which an account is not otherwise provided. Federal revenue sharing received from local sources should be entered as a federal grant.

Total Federal Capital Grants

The electronic report will calculate **Total Federal Capital Grants**. If preparing a paper report, enter the sum of all **Federal Capital Grants, Subventions, and Provisions** categories listed.

State Capital Grants, Subventions, and Provisions (Account No. 464.020):

State Transit Assistance Fund – TDA (STAF, SB 620)

Report the amount received from the State Transit Assistance Fund that is restricted for capital acquisitions.

Transportation Planning, and Development (TP & D) Guideway

Report the amount received from the (TP & D) Guideway funds that is restricted for capital acquisitions.

Transit Operators Financial Transactions Report Instructions

Capital Additions to Equity - Revenues For Capital Expenditures Form - (Continued):

State Article XIX Guideway Funds

Report the amount received from the State Article XIX Guideway Funds that is restricted for capital acquisitions.

General Fund Provisions

Report the amount received from the State General Fund that is restricted for capital acquisitions.

Other State Provisions

Report the amount received from other State Funds that is restricted for capital acquisitions.

Total State Capital Grants

The electronic report will calculate **Total State Capital Grants**. If preparing a paper report, enter the sum of all **State Capital Grants, Subventions, and Provisions** categories listed.

Local Capital Grants, Subventions, and Provisions (Account No. 464.030):

Local Transportation Fund TDA (LTF, SB 325)

Report the amount received from the Local Transportation Fund that is restricted for capital acquisitions.

Property, Motor Vehicle Fuel, and Sales Tax

Report the amount of taxes received from these sources that is restricted for capital acquisitions. Include sales tax contributed by another agency.

General Fund and Other Local Provisions

Report the amount received from other local funds that is restricted for capital acquisitions.

Local Article XIX Guideway Funds

Report the amount received from Local Article XIX Guideway Funds that is restricted for capital acquisitions.

Total Local Capital Grants

The electronic report will calculate **Total Local Capital Grants**. If preparing a paper report, enter the sum of all **Local Capital Grants, Subventions, and Provisions** reporting categories listed.

Non-Governmental Donations (Account 464.040)

Report the amount received as gifts, bequests, donations, etc. to assist with capital asset acquisitions.

Total Capital Additions to Equity

The electronic report will calculate **Total Capital Additions to Equity**. If preparing a paper report, enter the sum of **Total Federal Capital Grants, Total State Capital Grants, Total Local Capital Grants, and Non-Governmental Donations**. This amount represents increases to equity through capital grants.

Transit Operators Financial Transactions Report Instructions

Supplemental Operating Data Form:

The purpose of this form is to collect statistical data about different modes of transportation services provided. The operating data for each mode of transportation service should be completed in the appropriate column.

Operating Data:

Total Annual Passengers

Report all passengers boarded on unlinked passenger trips.

Actual Vehicle Revenue Hours – Annual

Report the vehicle revenue hours for weekdays, Saturdays, and Sundays. Annual vehicle revenue hours should reflect total number of actual hours of all vehicles in revenue service.

Total Actual Vehicle Revenue Hours – Annual

The electronic report will calculate **Total Actual Vehicle Revenue Hours – Annual** for each mode of transportation. If preparing a paper report, enter the sum of **Weekdays**, **Saturdays**, and **Sundays** for each mode of transportation.

Total Actual Revenue Vehicle Miles

Report the total number of miles while in revenue service for the fiscal year for each mode of transportation. Do not include miles traveled to and from storage facilities and other deadhead travel.

Revenue Vehicle Inventory

Report only the total number of active vehicles for each mode of transportation. Active vehicles include those that are available to operate in revenue service. Do not include vehicles awaiting sale, disposal, or those held in storage.

Vehicles in Operation - Weekly:

Weekdays – Middays

Report the number of vehicles operating during a typical week during the midday. Midday is the period between the end of the a.m. peak and the beginning of the p.m. peak.

Weekdays - Peak

Report the number of vehicles operating during a typical week during peak hours. Peak hours are when additional services are provided to handle higher passenger volumes.

Transit Operators Financial Transactions Report Instructions

Supplemental Operating Data Form - (Continued):

Saturday

Report the number of vehicles operating on an average Saturday. An average Saturday is neither the maximum or minimum number of vehicles during the year but the average of several Saturdays throughout the year.

Sunday

Report the number of vehicles operating on an average Sunday. An average Sunday is neither the maximum or minimum number of vehicles during the year but the average of several Sundays throughout the year.

Total Employees - Public and Contract

Report the number of employee equivalents. Public Utilities Code section 99247(j) defines "Vehicle service hours per employee" as the vehicle service hours divided by the number of employees employed in connection with the public transportation system. Use the assumption that 2,000 person-hours of work in one year constitutes one employee. The number of employees shall also include those individuals employed by the operator which provide services to the agency of the operator responsible for the operation of the public transportation system even though not employed in that agency

Date Service Began Operations MM/DD/YY

Report the date that the service began for each mode of transportation. This date should be consistently reported each year. Enter the date in a MM/DD/YYYY format, e.g., July 1, 2001 should be reported as 07/01/2001.

Transit Operators Financial Transactions Report Instructions

Schedule of Operating Cost Exclusions and Exemptions - Operating Cost Form:

The information on this form will assist the SCO staff in computing the ratios of fare revenues to operating costs, and fare and local support revenues to operating costs.

Specific Instructions:

Public Utilities Code (PUC) sections are cited for reference in preparing this form. Report all the exclusions and exemptions listed, if applicable.

Exclusions:

Charter Service Expenses PUC 99247. (a)

Report the amount of charter service expenses incurred.

Vehicle Lease Expenses PUC 99247. (a)

Report the amount of vehicle lease expenses incurred

Commuter Rail Service Expenses PUC 99247. (a)

Report the amount of commuter rail service expenses incurred

Exemptions:

Exempted Services Extension and Ridesharing Expenses PUC 99268.8, 99268.16

The required ratios of fare revenues to operating cost prescribed by this article shall not apply to an extension of public transportation services until two years after the end of the fiscal year in which the extension of services was put into operation. Notwithstanding Section 99247(a), the costs of providing ridesharing services are excluded from operating costs.

Paratransit Services Expenses PUC 99268.10 (ADA of 1990)

Notwithstanding Section 99247(a), the additional operating costs required to provide comparable complementary paratransit service, shall be excluded from operating costs.

Insurance Premiums and Liability Claims PUC 99268.17

Notwithstanding Section 99247(a), the amount paid by the operator in disposition of claims arising out of the operators' liability during any year that exceeds 125 percent of the operator's average annual payments for disposition of claims during the previous three years are excluded from operating cost for the operator for that year. The amount excluded from operating cost shall not be included in computing the average payment of claims for subsequent years.

Total Exclusions and Exemptions

The electronic report will calculate **Total Exclusions and Exemptions**. If preparing a paper report, enter the sum of all **Exclusion and Exemptions** reporting categories listed.

Transit Operators Financial Transactions Report Instructions

Schedule of Operating Cost Exclusions and Exemptions - Operating Cost Form - (Continued):

Excluded Revenues – Per Extension of Service:

Fare Revenues California Code of Regulations 6633.8

This amount is excluded from the fare ratio.

Total Fares

The electronic report will calculate **Total Fares**. If preparing a paper report, enter the sum of Passenger Fares for Transit Services, Special Transit Fares, and School Bus Service Revenues (From the Operating Revenue form) minus **Fare Revenues California Code of Regulations 6633.8** (From the Schedule of Operating Cost Exclusion and Exemptions form).

Total Expenses

The electronic report will calculate **Total Expenses**. If preparing a paper report, enter the sum of **Total Expenses** reported on the **Operating Expenses Form**).

Total Exclusion/Exemptions

The electronic report will calculate **Total Exclusions/Exemptions**. If preparing a paper report, enter the sum of all **Exclusions** and **Exemptions** reported on this form.

Fare Box Ratio

The electronic report will calculate the **Fare Box Ratio**. If preparing a paper report, enter the **Total Fares** divided by **Total Operating Expenses** and round to thousands (i.e., four decimal places).

Note:

- **Total Operating Expenses** is the sum of **Total Expenses** less **Depreciation** minus **Total Exclusions/Exemptions** reported on the **Schedule of Operating Cost Exclusions and Exemptions**.

Transit Operators Financial Transactions Report Instructions

Schedule of Contracts With the Prison Industry Authority - Contracted Items Form:

The Legislature passed Assembly Bill 1147 (Chapter 562, Statutes of 1989) into law as a mechanism to increase awareness of the California Prison Industry Authority's goods and services available to transit operators.

Assembly Bill 1147 amended Public Utilities Code section 99243(b) to require the SCO to report the dollar amount of goods and services contracted from the California Prison Industry Authority for the current fiscal year, and the estimated dollar amount of goods and services to be contracted for in the next fiscal year.

For information regarding available contract services, please contact:

The Prison Industry Authority
560 East Natoma Street
Folsom, CA 95630-2200
Telephone: (916) 358-2727

Specific Instructions:

Report contractual expenses for each of the following reporting categories in the **Actual** and the **Estimate** columns, respectively.

Contracted Items Categories:

Uniforms
Furniture
Bus Repair

Other (Specify)

Five (5) lines are provided to allow you to identify the most significant other contracted items. Identify the four (4) most significant items based on the contract cost. Then identify any other contracted items as "Miscellaneous". The electronic report will sum the total of all contracted items entered. If preparing a paper report, sum the costs of all contracted items listed and enter the result on this line.

Total

The electronic report will calculate **Total**. If preparing a paper report, enter the sum the costs of all contracted items reported on this form.

Transit Operators Financial Transactions Report Instructions

Statement of Long-Term Debt Form:

The purpose of this form is to report all bonded indebtedness of the agency. The types of bonds to report include General Obligation, Revenue, Improvement District, Limited Obligation, and Special Assessment bonds (i.e., 1911, 1913, and 1915 Act bonds).

The characteristics of the various types of bonds are as described below:

General Obligation Bonds

- a. The principal and interest are paid with the proceeds of property taxes or assessments levied by the local agency.
- b. When issued, the entire territory of the local agency is responsible for the bond.

Revenue Bonds

The principal and interest are paid with the revenue generated from an enterprise. However, the bond covenant may also include the provision for some augmentation from other sources.

Improvement District Bonds

- a. The principal and interest are paid with the proceeds of property taxes or assessments levied by the local agency.
- b. The local agency is responsible for bonds issued to an area which is less than the entire agency.

Special Assessment - 1911 Act Bonds

- a. Obligation that was authorized by Street and Highway Code section 5000 et. seq.
- b. The local agency has no obligation to the bondholder except to forward to him/her any money paid by the benefited property owners.

Special Assessment - 1913 Act Bonds

- a. Obligation that was authorized by Street and Highway Code section 10000 et. seq.
- b. The local agency maintains a contingent liability.

Special Assessment - 1915 Act Bonds

- a. Obligation that was authorized by Street and Highway Code section 8500 et. seq.
- b. The local agency maintains a contingent liability. In the case of delinquent payments, the local agency can either advance the amount of the delinquency or levy a limited tax rate on the affected area. In the event of an advance, the funds are eventually repaid to the local agency.

Transit Operators Financial Transactions Report Instructions

Statement of Long-Term Debt Form - (Continued):

Special Assessment Bonds - Other

Include other Special Assessment Bonds not listed above.

Other Debts

Include other debt not listed above

Specific Instructions:

Information reported for each bond issuance must be consistently reported throughout the term of the bond. It is important to properly classify the type of debt and purpose for each new issuance. The information reported will be published as reported by the agency until maturity. You will not be able to modify this information on the electronic report once established.

Use a separate form for each debt issued. Report only the principal payments of debt service on this form.

Refunding bond issues should be reported in addition to the original issue that will be refunded until the original issue is "called" and redeemed. Once the original issue has been legally extinguished or "defeased" through the establishment of a trust, the original issue should no longer be reported. **Note: Principal and interest payments should be reported on the Long-Term, Debts Form.**

Forwarded from Prior Year

The electronic report will carry forward information from the transit operator's prior year report for each type of debt reported. If preparing a paper report, enter "Yes" if you previously reported this debt. Enter "No" if you have not previously reported this debt.

Type of Debt

Identify the type of bonded debt that was issued (e.g., general obligation, revenue, improvement district, special assessment, pension obligation, certificate of participation, and other long term debt).

Year of Authorization

Enter the year the long-term debt was authorized.

Purpose of Issue

Provide a brief description of the purpose for which the long-term debt was issued.

Principal Amount Authorized

Enter the total amount authorized whether or not the amount was fully issued.

Principal Amount Issued

Enter the total amount issued during the fiscal year.

Beginning Maturity Date

Enter the first maturity date for the debt issued.

Transit Operators Financial Transactions Report Instructions

Statement of Long-Term Debt Form - (Continued):

Ending Maturity Date

Enter the last maturity date for the debt issued.

Principal Amount Unmatured, Beginning of the Fiscal Year

The electronic report will calculate the amount of **Principal Amount Unmatured, Beginning of Fiscal Year**. If preparing a paper report, enter the amount reported as **Principal, End of the Fiscal Year** on the transit operator's prior year report.

Adjustments to Principal in Fiscal Year

Enter any adjustments made during the fiscal year.

Reason for Adjustment to Principal in Current Year

Provide a brief explanation for the adjustments made.

Principal Amount Issued in Fiscal Year

Enter the total amount issued.

Principal Amount Matured During Fiscal Year

Enter the amount of principal paid during the current fiscal year. Do not include the current portion of principal amounts that are payable in the following fiscal year.

Principal Amount Defeased in Fiscal Year

Enter the principal amount defeased during the current fiscal year.

Principal Amount Unmatured, End of Fiscal Year

The electronic report will calculate the total **Principal Amount Unmatured, End of Fiscal Year**. If preparing a paper report, sum **Principal Amount Unmatured, Beginning of Fiscal Year**, **Adjustments**, **Principal Amount Issued** minus **Principal Amount Matured**, and **Principal Amount Defeased during the Fiscal Year**, and enter the result on this line.

Principal Amount Default

Enter the principal amount that has matured but is in default.

Interest in Default

Enter the interest amount that has matured but is in default.

Transit Operators Financial Transactions Report Instructions

Balance Sheet - Assets Form:

The purpose of this form is to report all assets, liabilities, and the accumulated earnings of the transit operator.

Specific Instructions:

The account numbers shown in parenthesis correspond to the accounts prescribed by the SCO in the *Uniform System of Accounts and Records, Series 5000*.

Assets:

Cash and Cash Items (Account No. 101)

Report all cash on hand, in banks, short-term investment, deposits available for liquidation of operator liabilities.

Receivables (Account No. 102)

Report the uncollected portion of earned revenues and reimbursed projects for which a receivable account has not otherwise been provided. (Account No. 102)

Materials and Supplies Inventory (Account No. 103)

Report the cost of all unapplied materials and Inventory supplies, inventory including tools, parts, fuel, etc.

Other Current Assets (Account No. 104)

Report other assets not reported in a specified category listed that can be converted to cash within one year of balance sheet date.

Total Current Assets

The electronic report will calculate **Total Current Assets**. If preparing a paper report, enter the sum of **Cash and Cash Items**, **Receivables**, **Materials and Supplies Inventory**, and **Other Current Assets**.

Work in Progress (Account No. 105)

Report labor, material and overhead amounts applied to projects not yet completed or placed in service.

Tangible Transit Property:

Operating Property (Account No. 111)

Report property purchased with operator funds as well as grant funds. Include rolling stock, maintenance facilities, general administration buildings and equipment, etc. that are used to support transit services. Do not include accumulated depreciation. (Account No. 111)

Accumulated Depreciation

Report accumulated depreciation for property acquired with both operator and grant funds.

Tangible Property For Other Than Transit Operations (Account No. 112)

Report property being used in some operation other than transit service, or property not being used.

Transit Operators Financial Transactions Report Instructions

Balance Sheet - Assets Form - (Continued):

Accumulated Depreciation (Account No. 104)

Report accumulated depreciation for property acquired with both operator and grant funds.

Net Fixed Assets

The electronic report will calculate **Net Fixed Assets**. If preparing a paper report, enter the sum of **Work In Progress, Operating Property, and Tangible Property For Other Than Transit Operations** less the sum of **Accumulated Depreciation** and enter the result on this line.

Intangible Assets (Account No. 121)

Include intangible rights and benefits accruing with a value enduring a period of time longer than one year.

Accumulated Amortization

Report accumulated amortization of intangible assets.

Net Intangible Assets

The electronic report will calculate **Net Intangible Assets**. If preparing a paper report, enter the sum of **Intangible Assets** less the sum of **Accumulated Amortization** and enter the result on this line.

Investments (Account No. 131)

Report all long-term investments.

Special Funds (Account No. 141)

Report cash balances of those funds restricted for retirement of long-term obligations.

Other Assets (Account No. 151)

Report assets not reported in an account otherwise

Total Other Assets

The electronic report will calculate **Net Other Assets**. If preparing a paper report, enter the sum of **Investments, Special Funds, and Other Assets**.

Total Assets

The electronic report will calculate **Total Assets**. If preparing a paper report, enter the sum of **Total Current Assets, Net Fixed Assets, Net Intangible Assets, and Total Other Assets**.

Transit Operators Financial Transactions Report Instructions

Balance Sheet - Liabilities and Capital Form:

Trade Payables (Account No. 201)

Report amounts owed on open account to private persons or organization for goods and services furnished to the operator.

Accrued Payroll Liabilities (Account No. 202)

Report obligations to pay for labor services rendered, including deductions for social security and income taxes.

Accrued Tax Liabilities (Account No. 203)

Report obligations to pay taxes: payroll, income, property, etc. (Account No. 203)

Short-Term Debt (Account No. 204)

Report obligations to repay borrowings for periods of less than one year and the current principal to be paid on long-term debt.

Other Current Liabilities (Account No. 205)

Report other current liabilities not included in specific reporting categories listed. Include the current portion of judgements payable.

Total Current Liabilities

The electronic report will calculate **Total Current Liabilities**. If preparing a paper report, enter the sum of **Trade Payables**, **Accrued Payroll Liabilities**, **Accrued Tax Liabilities**, **Short-Term Debt**, and **Other Current Liabilities**.

Advances Payable (Account No. 211)

Report longer-term obligations evidenced by open accounts and notes rather than by more conventional long-term debt instruments, such as equipment obligations, bonds, etc.

Total Long-Term Debt (Account No. 221)

Report obligations due after one year from current period ending date and evidenced by a formal long-term debt instrument (The types of debt are general obligation bonds, revenue bonds, certificates of participation, and other long-term indebtedness).

Estimated Liabilities (Account No. 231)

Report amounts that have been established and segregated as estimates of future liabilities such as long-term pension liabilities, uninsured public liability, and property damage losses.

Deferred Credits (Account No. 241)

Report credit balances in suspense accounts that have not been properly cleared, and deposits or revenues collected in advance.

Total Other Liabilities

The electronic report will calculate **Total Other Liabilities**. If preparing a paper report, enter the sum of **Advances Payable**, **Total Long-Term Debt**, **Estimated Liabilities**, and **Deferred Credits**.

Transit Operators Financial Transactions Report Instructions

Balance Sheet - Liabilities and Capital Form - (Continued):

Public Entity Ownership (Account No. 301)

Report initial public ownership if it is organized as a public entity, such as a transit department of a municipal government, an independent regional transit authority, or a transit operating entity of a state government, etc.

Grants, Donations, and Paid-in Capital (Account No. 304)

Report amounts received by the agency to assist in the Paid in Capital procurement of capital assets, (generally the items included in account 111.002).

Accumulated Earnings (Losses) (Account No. 305)

The electronic report will forward the **Accumulated Earnings End of Period** from the **Accumulated Earnings** form. If preparing a paper report, enter **Accumulated Earnings End of Period** from the **Accumulated Earnings** form.

Total Capital

The electronic report will calculate **Total Capital**. If preparing a paper report, enter the sum of **Public Entity Ownership, Grants, Donations, Paid-In Capital, and Accumulated Earnings (Losses)**.

Total Capital and Liabilities

The electronic report will calculate **Total Capital and Liabilities**. If preparing a paper report, enter the sum of **Total Current Liabilities, Total Other Liabilities, and Total Capital**.