

**OPERATING ASSISTANCE REPORT (OAR)  
At - A - Glance Instructions for FY 2011**

The OAR should only include information associated with financial and non-financial operating data for the Service Type specified.

Report all revenue earned and all expenses incurred from October 1, 2010 thru September 30, 2011.

REVENUES: See Pages 3 thru 12 of the Revenue and Expense manual for a detailed description.

| Code  | Description  | Amount | Description  | Notes   |
|-------|--|--------|--|---|
| 40100 | Passenger Fares  |        | Farebox, Park&Ride, bus passes, transfers, school tripper                          | "farebox" MUST BE open to the general public                                    |
| 40200 | Contract Fares   |        | Contract Fees, open door   | "farebox"   |
| 40400 | Package Delivery/Meal Delivery Program                     | *      | Incidental, packages, Meals on Wheels  | Exp. inelig. under 55008  |
| 40500 | Charter Service  | *      | closed door svc., non regular route, incidental<br><b>(SEE R&amp;E MANUAL)</b>     | Exp. inelig. under 55015, report hours, miles on non-fin (630, 631)             |
| 40610 | Concessions  | **     | candy \$\$, newstands, etc.  | Exp. inelig. under 55010  |
| 40615 | Advertising  |        | signs on bus & property  | Exp. inelig. under 56002, need comment  |
| 40620 | Intercity Ticket Sales                                     |        | Greyhound, Indian trails ticket sales  |   |
| 40699 | Other Auxiliary Transportation Rev                         |        | catch all! Explain in comment field  | Exp. inelig. under 55010 or <b>comment</b>                                      |
| 40710 | Sale of Maintenance Services                               | *      | svc to non owned vehicles, equip.  | Exp. inelig. under 56001 or <b>comment</b>                                      |
| 40715 | Rental of Revenue Vehicles                                 | *      | \$\$ from renting revenue vehicles to others                                       | Exp. inelig. under 56004 or <b>comment</b>                                      |
| 40720 | Rental of Bldgs or Other Property                          | *      | \$\$ from renting bldg/property to others  | Exp. inelig. under 56004 or <b>comment</b>                                      |
| 40725 | Parking Lot Revenue  | *      | \$\$ from parking fees other then park & ride                                      | Exp. inelig. under 56004 or <b>comment</b>                                      |
| 40760 | Gains from the Sale of Capital Assets                      |        | \$\$ from sale of asset. Do Not use if property exchanged.                         |   |
| 40799 | Other NonTransportation Revenue                            | **     | catch all! Explain in comment field  | Exp. inelig. under 55010 or <b>comment</b>                                      |
| 40800 | Taxes Levied Directly for/by TA                            |        | e.g. millage (property tax)  |   |
| 40910 | Local Operating Assistance                                 | **     | \$\$ recd from local govt. other then tax in 40800.                                | CAP needed if include value of goods/service recd from local unit.              |
| 40920 | Single Business Tax  |        | \$\$ recd to cover millage shortfalls  |   |
| 40999 | Other Local Contracts & Reimburse                          |        | catch all! Explain in comment field  | Rev. or exp. MAY be inelig. under 55005   |
| 41101 | State Operating Assistance                                 |        | FORMULA \$\$ from state, use % and multiply by elig. expenses.                     | DO NOT include State Operating Assist. from previous years.                     |
| 41110 | Line-Item Municipal Credit                                 |        | approp. pd to those under the Metro Transport Author. Act.                         |   |
| 41111 | Preventive Maintenance (20% state Share)                   | ***    | \$\$ recd under capital contract to pay for maintenance.                           | Inelig. under 55011   |
| 41112 | Planning/Capital Cost of Contracting                       | ***    | \$\$ recd under capital contract to pay for contractors deprect and interest costs | Inelig. under 57602   |
| 41113 | Capital Contract Reimbursement for Administrative Expenses | ***    | \$\$ recd from capital K to pay for administrative expenses                        | Inelig. under 57603   |
| 41114 | Other Capital Contract Reimburse for Operating Expenses    | ***    | \$\$ recd from capital K to pay for operating expenses.                            | Inelig. under 57604   |
| 41199 | Other MDOT/BPT Contracts & Reimburse                       | ***    | catch all! Explain in comment field  | Either rev. or expense MAY be inelig. under 55004, or 57099, if local match use |
| 41301 | Section 5311 (operating only)                              |        | NONURBAN federal operating assist.   | Old Section 18  |
| 41302 | Section 5307 Operating only                                |        | URBAN federal operating assistance   | Old Section 9   |
| 41311 | Preventive Maintenance (80% fed Share)                     | ***    | \$\$ recd under capital contract to pay for maintenance.                           | Inelig. under 55011   |
| 41312 | Planning/Capital Cost of Contracting                       | ***    | \$\$ recd under capital contract to pay for contractors deprect and interest costs | Inelig. under 57602   |
| 41313 | Capital Contract Reimbursement for Administrative Expenses | ***    | \$\$ recd from capital K to pay for administrative expenses                        | Inelig. under 57603   |
| 41314 | Other Capital Contract Reimburse for Operating Expenses    | ***    | \$\$ recd from capital K to pay for operating expenses                             | Inelig. under 57604   |
| 41398 | RTAP   |        | NONURBAN federal funds for training technical assist., research                    | Inelig. under 57402   |
| 41399 | Other Federal Transit Contracts & Reimburse                | ***    | catch all! Explain in comment field  | Inelig. under 55003, 57099, if local match use approp. inelig.                  |
| 41400 | Interest Income  |        | Interest earned except if earned from capital projects                             |   |
| 43000 | Contributed Services                                       | *      | cash equiv. of donated svc. TA would have to purchase if serv wasn't donated       | Inelig. Under 55008   |
| 44000 | Prior Year Refunds and Credits                             |        | PRIOR YEAR ONLY net current year   | inelig. Under 54000   |

\* Requires a cost allocation plan. \*\*May require a cost allocation plan. Both need "cap applied" comment.

\*\*\*list the state contract and authorization # or assurance in the comment field.

EXPENSES: See Pages 13 thru 27 of the Revenue and Expense manual for a detailed description.

| Code  | Description                                     | Function Description:  |  |   |
|-------|---|--|--|---|
|       |   | Operations   | Maint.   | Gen. Admin  |
| 50101 | Operators' Salaries & Wages                     | Bus Drivers  |  |   |
| 50102 | Other Salaries & Wages                          | dispatchers, drivers, schedulers & their supers  | maintenance people, and their supervisors            | office people, and their supervisors, TA mgr  |
| 50103 | Dispatchers' Salaries & Wages                   | Dispatchers  |  |   |
| 50201 | Pensions  | Payments made or due by the TA on the employees' behalf. (See Manual language added.)  |  |   |
| 50200 | Other Fringe Benefits                           | Payments made or due by the TA on the employees' behalf.   |  |   |
| 50202 | Other Post-Employment Benefits                  | Benefits other than pension at separation as part of total compensation  |  |   |
| 50302 | Advertising Fees (see manual may be ineligible) |  |  | All advertising fees and marketing exp.   |
| 50305 | Audit Cost                                      |  |  | \$\$ paid for the annual CPA audit. Ineligible 5311 (usually).  |
| 50399 | Other Services (explain in comment field)       | Explain in comment field.  | Contract maintenance svc., explain in comment field. | Professional, & Tech., Ads for employees, explain in comment field.                                     |
| 50401 | Fuel & Lubricants                               | gas, diesel fuel, propane, lube oil, trans fluid, grease   |  |   |
| 50402 | Tires & Tubes                                   | tires, innertubes  |  |   |
| 50404 | Major Supplies (costs<\$5,000)                  | costly bus parts explain in comment field!   | shop tools, hardware explain in comment field!       | copier, computers, printers, refrigerator, explain!   |
| 50499 | Other Materials & Supplies                      | bus parts  | vehicle maintenance parts                            | Supplies; copier, cleaning, office forms  |
| 50500 | Utilities                                       |  |  |   |
| 50603 | Liability Insurance                             | Premium payments. Usually operations 90% of exp.   |  |   |
| 50699 | Other Insurance                                 |  |  | fidelity bonds, business records, errors and omissions.   |
| 50700 | Taxes and fees                                  | Commcl drivers license, vehicle license, regstr. fee   |  | property tax  |
| 50800 | Purchased Transportation Service                | Pay for svc provided by others Usually operations  |  |   |
| 50902 | Travel & Mtgs, and Training                     |  | maint. seminar                                       | acct. train, annual meet  |
| 50903 | Association Dues and Subscriptions              |  |  | fee for membership in tranport org., subscrip to transport publication. Lobbying is inelig.             |
| 50907 | Lobbying  |  |  | Expenses Inelig. under 58005  |
| 50909 | Loss on Disposal of Assets                      | Report loss here and back out as ineligible under 58009  |  |   |
| 50999 | Other Miscellaneous Expenses                    | explain  | explain  | explain   |
| 51101 | Interest on Long-Term Debt                      |  |  | Interest exp. on \$\$ borrowed for > 1yr inelig. under 55006  |
| 51102 | Interest on Short-Term Debt                     |  |  | Interest exp. on \$\$ borrowed for < 1 yr. net of interest income. Interest Income inelig. under 55006. |
| 51103 | Interest on State Advances                      |  |  | All expense Inelig. under 58002   |
| 51104 | Interest on Capital Lease                       | Must meet criteria on pg 24 of R&E manual.   |  |   |
| 51200 | Operating Leases & Rentals                      | See R&E manual for criteria page 24.   |  |   |
| 51300 | Depreciation                                    | Asset value > \$5,000 w/useful life > 1 yr., must be capitalized and depreciated over useful life. Aset purchased w/fed., state fund inelig. Under 55007. PTD must approve useful life. See page 25 of R&E manual. |  |   |

INELIGIBLE EXPENSES: See Pages 28 thru 32 of the Revenue and Expense manual for a detailed description.

| Code  | Description   | Function Description:  |  |  |
|-------|---|--|--|--|
|       |   | Operations   | Maint.   | Gen. Admin   |
| 55007 | Ineligible Depreciation   | Depreciation on assets purchased w/federal and/or state funds and/or local match.  |  |  |
| 58009 | Ineligible Loss on Disposal of Assets                             | Expenses reported in 50909.  |  |  |
| 55015 | Ineligible Charter Expense  | Expenses associated w/40500 Charter Service. See page 26   |  |  |
| 56001 | Inelig. Exp. Assoc. with the Sale of Maintenance Service          |  | Exp. assoc. w/40710 Sale of Maint. Svc.                            |  |
| 56002 | Ineligible Expenses Associated w/Advertising revenue              |  |  | Expenses associated w/40615 Advertising.   |
| 56004 | Ineligible Expenses Associated w/Rentals.                         | Exp. Assoc. w/rev. codes: 40715 Rental of Revenue Vehicles, 40720 Rental of Buildings or Other Pro., 40725 Parking Lot Revenue |  |  |
| 55010 | Other Ineligible Expenses Associated w/Aux. & Nontrans Rev.       | Exp. Assoc. W/ revenue codes 40699, 40799  |  |  |
| 55005 | Ineligible Local Contracts  | The local share match of state and fed. Contracts. Exp. Assoc. w/ 40999  |  |  |
| 55004 | Other Ineligible State Grants                                     | Expenses associated w/revenue code 41199.  |  |  |
| 57402 | Ineligible RTAP   | Expenses reimbursed under revenue 41398 RTAP.  |  |  |
| 55011 | Ineligible Preventive Maintenance (FSL)                           |  | 100% of the \$\$ recd from capital contract to pay for maint. exp. |  |
| 57602 | Ineligible Capital Cost of Contracting (FSL)                      | Expenses reimburs under revenue 41112 (State), and 41312 (Federal) Capital Cost of Contracting.                                |  |  |
| 57603 | Ineligible Administrative Expense Paid by Capital Contract (FSL)  |  |  | Expenses reimburse under revenue 41113 (State), 41313 (Fed)Other Capital Cont. Reimburse.      |
| 57604 | Other Ineligible Operating Expense Paid by Capital Contract (FSL) | Expenses reimburs under revenue 41114 (State), 41314 (Fed) Other Capital Contract Reimb for Operating Expenses.                |  |  |
| 57099 | Other Ineligible FSL  | explain  | explain  | explain  |
| 58002 | Ineligible Interest on State Advances                             |  |  | Interest charged on advances of 41101 State Operating Assistance                               |
| 55006 | Other Ineligible Interest Expenses                                |  |  | Interest paid under 51101 Int. on LT Debt, and 51102 interest exp. = to 41400 Interest income. |
| 55009 | Ineligible Percent of Association Dues                            |  |  | Lobbying exp. assoc. with memberships in transport organ.                                      |
| 58005 | Ineligible Lobbying Expense                                       |  |  | Expense reported in 50907 Lobbying   |
| 58007 | Ineligible Fringe Benefits  | See 50201 Pensions and 50205 Other Post Employment Benefits for ineligible portion.  |  |  |
| 55008 | Other Ineligible Expenses   | explain  | explain  | explain  |
| 54000 | Ineligible Prior Yr Refunds and Credits                           | See 44000 Prior Yr Refunds and Credits   |  |  |

NonFinancial Operating Data: See Pages 33 thru 36 of the Revenue and Expense manual for a detailed description.

| Code                       | Description  | Weekday   | Saturday | Sunday |
|----------------------------|--|---|----------|--------|
| <b>Public Service</b>      |  |   |          |        |
| 610                        | Vehicle Hours  | Total hours used to operate revenue vehicles for service type reported. Includes: Drive time, inspection, deadhead miles. |          |        |
| 611                        | Vehicle Miles  | Total miles traveled by revenue vehicles for service type reported including headhead                                     |          |        |
| 615                        | Passengers - Regular                                   | All passengers except those reported in 616,617,618 for service type reported.  |          |        |
| 616                        | Passengers - Elderly                                   | Passengers >65. Local option may lower age requirement.   |          |        |
| 617                        | Passengers - Persons w/Disabilities                    | Passengers <65 that have physical and/or mental impairments.  |          |        |
| 618                        | Passengers - Elderly Persons w/Disabilities            | Passengers >65 that have physical and/or mental impairments. Local option may lower age requirement.                      |          |        |
| 621                        | Total Line-Haul Passengers                             | Total # of passengers picked up at bus stops.   |          |        |
| 622                        | Total Demand-Response Passengers                       | Total # of passengers that recd door to door service.   |          |        |
| 625                        | Days Operated  | # of days revenue vehicles available for service.   |          |        |
| <b>Vehicle Information</b> |  |   |          |        |
| 653                        | Total Line-Haul Vehicles                               | # of Revenue vehicles used for line-haul service type reported  |          |        |
| 654                        | Line-Haul Vehicle w/Lifts                              | # of Line-haul vehicles w/lifts or ramps for service type reported  |          |        |
| 655                        | Total Demand-Response Vehicle                          | # of Revenue vehicles used for DR service for service type reported   |          |        |
| 656                        | Demand-Response Vehicle w/Lifts                        | # of Demand-response vehicles w/lifts or ramps for service type reported  |          |        |
| 658                        | Total Transit Vehicles                                 | Computer generated data, adds code 653 + code 655.  |          |        |
| <b>Miscellaneous</b>       |  |   |          |        |
| 601                        | Number of Routes (Line Haul Only)                      | Total # of routes operated by TA  |          |        |
| 602                        | Total Route Miles (Line Haul Only)                     | Total round trip miles of each route in 601 excludes deadhead   |          |        |
| 630                        | Charter Service Hours                                  | Total vehicle hrs to provide charter svc. include deadhead  |          |        |
| 631                        | Charter Service Miles                                  | Total vehicle miles to provide charter svc include deadhead   |          |        |
| 634                        | Other Service Hours (Explain)                          | Total hrs of svc other than those in 601 & 630  |          |        |
| 635                        | Other Service Miles                                    | Total miles of svc other than those in 602 & 631  |          |        |
| 659                        | LPG (propane) or CNG (compressed natural gas) Consumed | LPG or CNG consumed by the revenue vehicles reported which is NOT part of 660   |          |        |
| 660                        | Fuel - Gallons Consumed                                | fuel consumed by the revenue vehicles for service type reported.  |          |        |
| 661                        | Total Transit Agency Employees (Full-Time Equiv)       | Add all staff hours hours, including contract employees/2080 for service type reported.                                   |          |        |
| 662                        | Total Revenue Vehicle Operators (Full-Time Equiv)      | Add all Drivers hrs/2080 for service type reported.   |          |        |
| 663                        | Number of Accidents                                    | Accidents in which a fatality, injury or property damage results.   |          |        |
| 664                        | Number of Fatal Accidents                              | Sub-set of 663 in which a fatality results.   |          |        |