



## **Instructions for Completion of the 2007/2008 Annual Operating Report (AOR)**

Prepared by:

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Introduction

Pursuant to Chapter 427, Florida Statutes, each Community Transportation Coordinator (CTC) must submit an Annual Operating Report (AOR). The Commission for the Transportation Disadvantaged (CTD) has updated the instructions for the web page reporting forms for the AOR. This report is due by September 15<sup>th</sup> of each year, or the date the CTD has established. CTCs must submit extension requests to the CTD by 5:00 p.m. on August 15<sup>th</sup>. If August 15<sup>th</sup> falls on a weekend or holiday, the CTC can submit the extension on the next business day.

The CTD uses these forms to gather information needed to accurately reflect each CTC's operating data, provide a statewide operational profile of the Florida Coordinated Transportation System, and evaluate certain performance aspects of the coordinated systems individually and as a whole. The CTD also uses this report to substantiate the need to seek additional funds. All information submitted is subject to confirmation by the CTD. The CTC must support all information submitted in this report with documentation, which substantiates the data's compliance with the requirements of these instructions. If the CTC submits incomplete data, it must be identified and explained in the transmittal letter of the AOR.

## General information

The operating data submitted in this report should only be that data which meets the definitions and descriptions as identified in these instructions.

1. Use the accrual method of accounting<sup>1</sup>.
2. Round all financial data to whole numbers.
3. If you are a CTC with a multi-county service area, it is required that a separate AOR be submitted for each county.
4. This report shall only include information that pertains to transportation disadvantaged passenger services that are provided or arranged via:
  - The CTC.
  - A Transportation Operator Contract between the CTC and their transportation operators, pursuant to the requirements of Rule 41-2, FAC and the MOA.
  - A Coordination Contract pursuant to the requirements of Rule 41-2, FAC and the MOA. (Written contract between the community transportation coordinator and an agency who receives transportation disadvantaged funds and performs some, if not all of, its own services, as well as services to others.)
  - A written school bus utilization agreement between the CTC and a District School Board.
5. This report must not include information which pertains to:
  - Fixed route/fixed schedule (including fixed guide way) services provided by 49

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### <sup>1</sup> **Accrual Method of Accounting**

The accrual basis of accounting is used in the AOR. Using the accrual basis, expenditures will be recorded as soon as they result in liabilities for benefits received, regardless of whether or not payment of the expenditure is made in the same accounting period. Similarly, revenues are recorded when earned, regardless of whether or not receipt of revenue takes place in the same reporting period. An element of accrual accounting is that the reporter needs support that events have actually occurred that will result in the accrual of revenues or expenses. When an organization receives a contribution, grant, appropriation, or contract, whose use is limited to a specified purpose, it has not earned revenue until the funds have been spent for that purpose.

Those CTC's agencies that use cash-basis or encumbrance-basis accounting, in whole or in part must make work sheet adjustments to record the data on the accrual basis.

USC 5307 public transit entities **unless** the related trips were purchased through the CTC by a sponsoring social service program, agency, or entity and are not for general public services.

- Trips delivering meals, commodities, or services are not considered passenger trips and this report shall not contain any costs, revenues, or performance information regarding such activities.

## How to Use the Forms

1. First access the site at the following link: <https://www.flctd.com/>.
2. Select the Annual Operations Report menu option.
3. Select your county name, the fiscal year of the report, enter your password and select the “Log In” button.
4. Choose a section to fill out from the navigation buttons at the top of the screen.
5. To save your work, be sure to submit your entries by clicking the save information buttons at the top and bottom of each page. Remember, if you use the navigational buttons at the top of the page without clicking the save information button, the information will be lost.
6. When clicking the buttons, make sure you wait for one button’s command to be executed before you click another one. This helps ensure smooth flow of the system processes.
7. Users may also select the Instructions button. When clicked, a new window will open with the current Annual Operations Report Instructions. Each screen will open the Instructions page to the section pertaining to that page.
8. Clicking a save information button (See graphic below) will check the data for any errors and save the changes to the database.
9. All sections will calculate totals at the time that the numbers are entered.
10. If you would like to edit data in a different county, please use the “log off” link at the top right or bottom right of the page, and then log in for the respective county.
11. You will receive an ISSUE message if you attempt to leave any number box blank or input data that requires a percentage change justification. You can choose justifications from the drop down box. If you select the “other” justification, you will need to type an explanation using 15 words or less.
12. Submit the AOR to the CTD after you have entered all information. You are finished if you do not receive a validation message.
13. If the AOR is missing information, you will receive validation alerts. Before submitting the AOR to the CTD for final review, you will need to enter information in the highlighted areas to remove the validations alerts. After you have entered the corrected information, save the data and then submit the AOR to the CTD. The validation alerts should go away.



## SECTION I: FACE SHEET INSTRUCTIONS

The FACE SHEET is a record of basic information about your system and the persons involved with completing this report. Some of this data will be completed for you based on last year's report. Please make any necessary corrections.

**Report Date:** Enter the current date.

**Period Covered:** Include the twelve (12) month period from July 1 to June 30 during the year for which information in this report is being submitted. If your system has not been operating under an executed Memorandum of Agreement (MOA) for the entire twelve (12) months during this reporting period, report only the time period under which an MOA was in effect.

**Coordinator's Name:** Enter the legal name of the CTC as it is listed on the MOA currently in effect or enter "New CTC Information."

**Address:** Enter the mailing address, including City and Zip Code.

**Service Area:** Enter the county in which the CTC's MOA identifies as the service area, or for multi-county CTC's, enter the county in which the data in this report applies.

**Contact Person:** Enter the name of the individual to contact with questions concerning data provided in this report.

**Title:** Enter the title of the Contact Person.

**Phone:** Enter the area code and telephone number of the Contact Person.

**Fax:** Enter the area code and fax number of the CTC.

**E-Mail:** Enter the e-mail address of the Contact Person.

**Network Type:** Enter the network type that is most appropriate for your system. Choose one of the following:

1. **Complete Brokerage:** System in which the CTC does not provide any of

the on-street transportation services itself, but contracts with transportation operators (including coordination contractors) to provide all on-street transportation disadvantaged services.

2. **Partial Brokerage:** System in which the CTC provides some of the on-street transportation services and contracts with one or more other transportation operators (including coordination contractors) to provide the other portion of the on-street transportation disadvantaged services.

3. **Sole Source:** System in which the CTC provides all the coordinated on-street transportation disadvantaged services, and has no operators or coordination contractors.

**Organization Type:** Enter the most appropriate type of organization that applies to the CTC. Choose one of the following:

1. Private Non-Profit
2. Private For-Profit
3. County Government
4. Metropolitan Planning Organization
5. Public Transit Authority
6. City Government

**CTC and LCB Certification:** The CTC Representative's signature is required for electronic submission. After electronic submission, print the FACE Sheet and send it to the CTD with signatures from the CTC Representative and the LCB Chairperson.

The CTC may submit this after the September 15<sup>th</sup> deadline, as long as it enters the electronic data by the appropriate date.

## SECTION II: General Information

- Operator Listing.** Record the number of total operators utilized in the coordinated system, including coordination contractors that are under written contract to provide transportation services and have submitted the required AOR information. Record the number of private non-profit and private for-profit operators. Also record the number of public, governmental agencies that are under contract with the CTC. **The CTC should be included if the coordinator provides any on-street transportation service.** This entry must have corresponding employee, trip, and expense entries.
- Coordination Contractors.** Record the number of operators that are listed in Section 1 that are coordination contractors. A coordination contractor is an agency who receives transportation disadvantaged funds and performs some, if not all of, its own services, as well as services to others, when such service has been analyzed by the CTC and proven to be a safer, more effective and more efficient service from a total system perspective. This entry must have corresponding employee, trip, and expense entries.
- Certified Minority Business Enterprise (CMBE) – transportation related.** Please record information regarding the number of "Certified Minority Business Enterprises<sup>2</sup>" which are involved in providing either direct vehicle transportation services or other transportation related services within the local coordinated system. The businesses should be certified by the Florida Department of Management Services.

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<sup>2</sup> **Certified Minority Business Enterprise.** Any small business concern which is organized to engage in commercial transactions, which is domiciled in Florida, and which is at least 51 percent owned by minority persons and whose management and daily operations are controlled by such persons. These businesses should be certified by the Florida Department of Management Services.

## SECTION III: Passenger Trip Information

A one-way passenger trip is defined as a unit of service provided each time a passenger enters the vehicle, is transported, then exits the vehicle [i.e. If a passenger travels from home to the doctor, then to a store, then home, the total number of one-way passenger trips would be three (3)]. This number should not include personal care attendants, or escorts if they are traveling free of charge. **All information provided in these sections should be mutually exclusive in each category and therefore should not be counted twice.**

### 1. One-Way Passenger Trips by Type of Service

- a. Record the number of trips by each type of service and differentiate the trips by recording whether or not the trip was provided within or outside of the service area. If the trip originates or ends outside of the service area listed on the Face Page, the trip is considered outside the service area.
  - Fixed Route/Fixed Schedule: This is service in which the vehicles repeatedly follow a consistent time schedule and stopping points over the same route, and whereby such schedule, route or service is not at the user's request (i.e., conventional city bus, fixed guide way). This category is split into three separate sub-categories. The sub-categories titled Daily, Weekly, and Monthly passes are only for transportation systems that receive Section 49 USC 5307 funding and the person was sponsored by a funding agency. This entry must have a corresponding Purchased Transportation Expense (bus pass) entry.

CTCs that purchase or provide fixed route/fixed schedule multi-trip passes must submit additional documentation with the AOR supporting the "average boarding per multi-ride pass," and the number and type of passes issued or sold to purchasing agencies if they choose not use the following accepted process to report the number of one-way passenger trips per pass. This includes the methodology and process used to support the average boarding per multi-ride pass.

The accepted process used to calculate the number of one-way passenger trips per pass is as follows:

One Way Trips (Daily): These are trips that are counted as one **(1)**, one-way

passenger trip per pass (or token).

One Way Trips (Weekly): One-way passenger trips attributable to weekly passes (any non-single ride program except monthly passes). These are counted as ten **(10)**, one-way passenger trip per pass (5 work days per week x 2 trips per day).

One Way Trips (Monthly): One-way passenger trips attributable to monthly passes. These are counted as forty **(40)**, one-way passenger trip per pass. (20 work days per month x 2 trips per day)

- **Deviated Fixed Route Service.** Record the number of trips that are provided using a deviated fixed route system (passengers may call for a pick up at specific locations near the scheduled route), or a service route (the user may board and exit at will at pre-determined destinations).
- **Paratransit.** Elements of public transit that provide service between specific origins and destinations selected by the individual user with such service being provided at a time that is agreed upon between the user and the provider of the service. Paratransit services are provided by sedans, vans, buses, and other vehicles. For the purpose of this report, paratransit services are further delineated as Ambulatory, Non-Ambulatory, and Stretcher service.
  - **Ambulatory Service.** A paratransit trip taken by an individual who at the time of pick-up was capable of walking.
  - **Non-Ambulatory Service.** A paratransit trip taken by an individual who at the time of pick-up was not capable of walking without the assistance of some form of device, but did not need to be transported utilizing stretcher services. This includes wheelchairs and scooters.
  - **Stretcher Service.** A special form of non-emergency paratransit whereby the rider is transported on a stretcher, litter, gurney or other device.
  - **Other Services.** This includes school board trips that are provided with a district school board operated bus and under the arrangements of a written school bus utilization agreement should be included in this category. For reporting purposes, one-way passenger trips, unduplicated passenger head count, vehicle mileage, and the associated revenues/expenses is the **ONLY**

- b. Enter the total number of trips included in Box 1a that were provided by Transportation Operators.
- c. Enter the total number of trips included in Box 1a that were provided by Coordination Contractors.

## **2. One-Way Passenger Trips – by Funding Source**

This portion of the report further identifies the number of trips purchased by each Funding Source. Record the number of trips each funding source purchased in the box by the name. This entry must have a corresponding Revenue entry. If the CTC provided trips at no cost to the funding source, please specify in the Revenue notes of the funding source. Trips must accompany Revenues for each funding source.

- Agency for Health Care Administration
- Agency for Persons with Disabilities
- Agency for Workforce Innovation
- Commission for the Transportation Disadvantaged
- Department of Children and Families
- Department of Community Affairs
- Department of Education
- Department of Elder Affairs
- Department of Health
- Department of Juvenile Justice
- Florida Department of Transportation
- Local Government
- Local Non-Government
- Other Federal or State Programs

## **3. One-Way Passenger Trips - by Type**

This portion of the report further identifies each trip by the type of passenger that took the trip<sup>3</sup>.

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<sup>3</sup> It is understood that in some cases this information cannot be reasonably acquired on a continuous basis. Therefore, this information may be obtained through a documented sampling process which is designed to provide a reasonable

- a. Elderly: Anyone who is sixty (60) years of age and over.
- b. Children: Anyone under fifteen (15) years of age or younger
- c. Other: Anyone who is neither elderly nor a child.

Each of the major categories above is then broken down into four sub-categories below:

- **Low Income:** Anyone with an income at or below the published National Poverty Level. (Current Poverty Thresholds available from the U. S. Census Bureau)
- **Disabled:** Anyone with a physical or mental impairment that substantially limits at least one of the major life activities (i.e., caring for one's self, walking, seeing, hearing, speaking, learning).
- **Low Income and Disabled:** Anyone who has both a physical or mental impairment and is at or below the published National Poverty Level.
- **Other:** Anyone who is neither disabled nor low income.

#### 4. One-Way Passenger Trips - by Purpose

This section is to classify one-way passenger trips according to the destination of the passenger. Each listed trip is mutually exclusive and is reported in actual numbers.

- **Medical.** Anyone the CTC transported for medical reasons. Medical reasons include trips to the doctor, dentist, chiropractor, hospital or to purchase prescriptions.
- **Employment.** Anyone the CTC transported to or from a current job, a job-related duty, or a job interview, that is related to receiving payment for employment, including sheltered workshops where the riders receive minimal payment.
- **Education/Training/Day Care.** Anyone who is transported to or from school, college, Vo-tech, or any other facility whose purpose it is to train, teach, or educate

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estimate of the type passenger taking the trip. If this information is obtained through a sampling process rather than actual figures, please note "yes" in the box provided on the AOR form.

people, including day care for children or WAGES/Regional Workforce Boards. Sheltered workshops where payment for employment is not provided would be in this category.

- **Nutritional.** Anyone transported for reasons of receiving a meal, nutritional benefits or grocery shopping. Meals on wheels should not be included in this report.
- **Life-Sustaining/Other.** Anyone transported for the purpose of conducting personal business (e.g. Banks, social service offices, visiting spouse/parent in nursing home); and shopping, excluding grocery shopping. Or anyone transported for reasons other than the above. This could include after school programs, transporting persons against their will (e.g. Baker Act, juvenile detention), social, or recreational reasons. Volunteer workers and support groups would also be included in this category.

## 5. Unduplicated Passenger Head Count.

This is the actual number of individual persons who took a trip during the reporting period, regardless of how many trips the person took. If a passenger rode on both categories (5a and 5b below), count the person in the type of service that they used most often.

- a. Include a count of all passengers who traveled on paratransit service, a deviated fixed route service, or a district school board trip and were provided transportation through the CTC, transportation operators or coordination contractors.
- b. Include all unduplicated passengers who traveled on fixed route service and were sponsored by an agency (required if fixed route trips are listed). If this information is not readily available, a sampling process may be used. This does not include the general public.

## 6. Number of Unmet Trip Requests.

Enter the number of one-way passenger trips which were unable to be provided or arranged through the coordinated system, for any reason, **including lack of capacity, vehicle availability, or lack of funding to sponsor the trip.** This data is used to substantiate the need for increased TD funding at the state and local level.

**Unmet Trip Requests by Type of Trip.** Enter, by category, the number of each unmet trip request. Categorize by: medical, employment, education/training/daycare, nutritional, or life-sustaining/other types of trips that

could not be provided.

**Reason Trip was Denied.** Enter, by category, the number of each reason a trip request could not be made. Categorize by: lack of funding, lack of vehicle availability, lack of driver availability or other.

#### **7. Number of Passenger No-shows.**

A no-show is when the passenger was scheduled to be transported but was not and did not cancel the trip within the locally established time frame. (Record a passenger who did not cancel a round trip as 1 passenger no-show.)

- **Passenger No-Shows by Funding Source.** Enter, by category, the number of passenger no-shows by the funding agency that was to have paid for the trip. Please categorize by Agency for Health Care Administration, Agency for Persons with Disabilities, Agency for Workforce Innovation, and Commission for the Transportation Disadvantaged and etc.

**8. Complaints.** Include any documented customer concern involving timeliness, vehicle condition, quality of service, personnel behavior and other operational policies. The number reported should be for all providers in the coordinated system and be inclusive of complaints referred by the Transportation Disadvantaged Helpline. The information reported should be categorized as service, policy, vehicles, or other.

#### **9. Commendations.**

Commendations consist of any documented compliment of any aspect of the coordinated system, including personnel, vehicles, service, etc. The number reported should be for all providers in the coordinated system and be inclusive of commendations referred by the Transportation Disadvantaged Helpline. The commendation should be categorized as CTC, Transportation Operators, and Coordination Contractors.

## SECTION IV: Vehicle Information

### 1. Mileage Information.

Mileage information must be shown in the two major categories (Vehicle and Revenue Miles) and four sub-categories (CTC, Transportation Operators, Coordination Contractors, and School Bus Utilization Agreement). Only include mileage associated with passenger transport. Meal delivery should not be included.

**Vehicle Miles:** The total number of paratransit miles driven by the CTC and all transportation operators under contract with the CTC, while involved in the transport of Transportation Disadvantaged passengers. This includes deadhead, maintenance, and non-revenue miles. Do not include Section 49 USC 5307 fixed route/fixed schedule vehicle miles.

**Revenue Miles:** The total number of paratransit service miles driven while Transportation Disadvantaged passengers are actually riding on the vehicles. This figure should be from the first passenger pick-up until the last passenger drop-off. Do not include Section 49 USC 5307 fixed route/fixed schedule revenue miles.

**Note: The Vehicle Miles and Revenue Miles should NOT be the same. Vehicle Miles are always larger than Revenue Miles.**

### 2. Total Roadcalls

A count of paratransit "in-service" roadcalls for "mechanical" or "other" reasons during this reporting period whether the rider is transferred or not.

"In-service" is defined as the time a vehicle has begun its route to provide transportation service to the time it has completed its route. Do not include Section 49 USC 5307 fixed route/fixed schedule roadcalls.

**Roadcalls For Mechanical Failure:** A revenue service interruption caused by failure of some mechanical element of the revenue vehicle. Mechanical failures include breakdowns of air equipment, brakes, body parts, doors, cooling system, heating system, electrical units, fuel system, engine, steering and front axle, rear axle and suspension, and torque converters. [\(FTA1\)](#) or;

**Roadcalls For Other Reasons:** A revenue service interruption caused by tire failure, fare box failure, wheel chair lift failure, air conditioning system, out of fuel-coolant-

lubricant, and other causes not included as mechanical failures. [\(FTA1\)](#) Roadcalls exclude accidents.

### 3. Number of Accidents

The number of paratransit accidents under the appropriate category outlined below which occurred during this reporting period. Do not include Section 49 USC 5307 fixed route/fixed schedule accidents. Each category is mutually exclusive and should be broken out into chargeable (a ticket was received or the cause of the accident was the fault of the provider) or non-chargeable (a ticket was given to the other party involved in the accident or was not the fault of the provider).

**Person Only.** Total number of in-service accidents related to vehicle activity involving injury to persons only (this is not a count of injured persons). Injury to persons includes those situations where the person(s) requires transportation to a medical facility for some sort of medical attention as a result of the accident. This includes injuries sustained while entering and exiting vehicles, and may include injuries sustained from falling down a step if services are door thru door.

**Vehicle Only.** Total number of in-service accidents with damage to either vehicle or property involved in the accidents. The threshold for reporting purposes is when the damage to either vehicle or property meets or exceeds \$1,000.00.

**Person and Vehicle.** Total number of in-service accidents with both vehicle or property damage and injury to persons involved in the accidents. The definitions and thresholds for "person" and "vehicle" are the same as in the preceding two paragraphs, and for reporting purposes, accidents reported in this category only have to meet the threshold criteria for one area (i.e. person or vehicle).

### 4. Total Number of Vehicles

Add the number of vehicles for each transportation operator counted in Section II: 1. Operator Listing to calculate the total number of vehicles.

- a. Number of wheelchair accessible vehicles. The total number of wheelchair equipped vehicles that operate in the coordinated system (The percentage is calculated automatically).

- b. Number of stretcher equipped vehicles: The total number of vehicles that are equipped to accommodate stretchers (The percentage is calculated automatically).

## SECTION V: Employee Information

This section is intended to reflect an employee profile for the CTC and all transportation operators, as it pertains to the paratransit data in this report. Coordination Contractor information should be reported in item 2. In the first column record the number of employees; in the second column record the number of hours worked, if applicable.

### 1. CTC and Transportation Operator Employee Information

This section records the number of persons that the CTC and the Transportation Operator employ, and the number of driver and volunteer hours recorded. With the exception of drivers and management, if an employee serves in two different capacities list that person in either the position they were hired for, or the position they spend more time doing. Drivers and management should be noted as drivers or management employees regardless of other responsibilities.

Add the total number of hours each driver worked for the appropriate time period. If this information is not available, calculate the number of hours worked by multiplying the total full-time drivers by 2,080 hours (assuming the driver is working 40 hours a week, 52 weeks a year. If one employee works part-time as a mechanic and a part-time driver, mark one [1] employee in the part-time driver column **only**, with 1,040 hours [20 hours a week x 52 weeks = 1,040 hours] of work in the driver hour column). Record the number of hours worked appropriately. Include any School Board employees and taxi-cab employees that are involved with providing TD services. **Do not include Section 49 USC 5307 fixed route/fixed schedule employees.**

- **Full-Time Drivers.** Enter the total number of full-time drivers the CTC or transportation operator is presently employing.
- **Part-Time Drivers.** Enter the total number of part-time drivers the CTC or transportation operator is presently employing.
- **Volunteer Drivers.** Enter the number of persons who drive without compensation, but may receive mileage reimbursement.
- **Maintenance Employees.** Enter the number of persons who are employed by the CTC or a transportation operator and provide maintenance services.
- **Dispatchers.** Enter the number of persons whose primary responsibility is to

provide dispatch services.

- **Schedulers.** Enter the number of persons whose primary responsibility is to provide scheduling services.
- **Call Intake/Reservationist/Customer Service.** Enter the number of persons whose primary responsibility are to intake calls, set the reservations or provide customer service.
- **Other Operations Employees.** Enter the number of persons who work in some capacity, but are not listed in any other category.
- **Other Volunteers.** Enter the number of persons who assist in the aspects of service delivery, and do not drive, without compensation.
- **Administrative Support.** Enter the number of persons involved in the administrative support of the system, including bookkeeper, custodial, security, planning, marketing and program development.
- **Management Employees.** Enter the number of persons involved in the management of the system, including transit director, route supervisor, operations or planning manager.

## **2. Coordination Contractor Employee Information**

Use the preceding category definitions to complete the coordination contractor employee information.

## **Financial Data**

The revenue and expense reports shall reflect fully allocated cost figures for administrative and operating costs. During the twelve month reporting period, this information corresponds to the passenger trip and vehicle mile operating data for your total coordinated system.

Remember, when the AOR is submitted to the CTD, it represents figures for the entire system. Transportation Operators and Coordination Contractors' detailed financial expense and revenue information should be provided not only for reporting purposes, but for justification purposes in the annual review of those contracts.

### **1. Detailed Revenue and Trips Provided By Funding Source**

Enter the dollar amount under the appropriate line item of each revenue source. Separate by CTC/Transportation Operators and by Coordination Contractors.

### **2. Expenses Categories**

This table is a breakdown of expenses. The object codes next to the expense categories will assist you in categorizing the expenses. Separate the expenses of the CTC, the Transportation Operators and the Coordination Contractors.

# Chart of Accounts

## SECTION VI: Revenue Sources

### Agency for Health Care Administration

- Medicaid Non-Emergency - Revenue received for the provision of non-emergency transportation services under the Medicaid program. In 2004, AHCA entered into an agreement with the CTD to administer and operate the Medicaid Non-Emergency Transportation (NET) Program for Medicaid and MediKids beneficiaries.

### Agency for Persons with Disabilities

- Developmental Services (Residential, Independent Living, Client Services) - Revenues received for the provision of services for the Development Services program.

### Agency for Workforce Innovation

- WAGES/Workforce – Revenues received for the provision of transportation to work or training and other places necessary to prepare for and maintain employment.
- Early Learning – Revenues received for the provision of transportation to get children to and from voluntary pre-kindergarten and school readiness programs.

### Commission for the Transportation Disadvantaged

- Non-Sponsored Trip Program - Revenues received from the CTD for the purpose of providing Non-Sponsored trips and included in the funding allocation of the reporting year.
- Non-Sponsored Capital Equipment Program - Revenues received from the CTD for the purpose of purchasing capital equipment to administer and provide transportation for the Non-Sponsored program.
- Rural Capital Assistance Grant (i.e. Shirley Conroy Grant) - Revenues received from the CTD for the purpose of purchasing capital equipment to administer and provide transportation for the TD program.
- TD Other - Revenues received from the CTD for the purpose of providing Non-Sponsored trips, but not included in the funding allocation of the reporting year (i.e. Emergency funds).

### Department of Children and Families

- Alcohol, Drug Abuse and Mental Health - Revenues received for the provision of services for the Alcohol, Drug Abuse and Mental Health program.
- Family Safety and Preservation - Revenues received for the provision of services for the Family Safety and Preservation program.
- Aging and Adult Service - Revenues received for the provision of services for the Aging and Adult Service program.

- Other DCF - Revenues received for the provision of services for any other Department of Children and Families program.

#### **Department of Community Affairs**

- Community Service Block Grants - Community Service Block Grants, Hospice, and Community Action programs.
- Other DCA Revenues - Revenues received for the provision of services for a Department of Community Affairs program.

#### **Department of Education**

- Carl Perkins Vocational Educational Act - Revenues received for the provision of services for the Carl Perkins Vocational Education Act.
- Division of Blind Services - Revenues received for the provision of services for the DBS.
- Vocational Rehabilitation - Revenues received for the provision of services for the Vocational Rehabilitation.
- Day Care Programs - Revenues received for the provision of services for Day Care programs administered through the Department of Education.
- Other - Revenues received for the provision of services for any other Department of Education program.(i.e., Pre-K programs and adult literacy)

#### **Department of Elder Affairs**

- Older Americans Act - Revenues received for the provision of services provided under the OAA or Title IIIB.
- Community Care for the Elderly - Revenues received for provision of services for the Community Care for the Elderly program.
- Other - Revenues received for the provision of services for any other Department of Elder Affairs program.

#### **Department of Health**

- Children's Medical Services - Revenues received for the provision of services for the Children's Medical Services program. Enter the revenue under Agency for Workforce Innovation.
- County Public Health Units - Revenues received for service through the County Public Health Units.
- Division of Disability Determination Program - Revenues received for the provision of providing services for the Disability Determination Program. Enter the revenue under Agency for Workforce Innovation.

#### **Department of Juvenile Justice**

- Juvenile Justice - Revenues received for the provision of services for the Department of Juvenile Justice.

### **Department of Transportation**

- Section 5307 Grants to urbanized areas and states for transit-related purposes.
- Section 5310 Funds are used to provide transportation services to meet the special needs of the elderly and persons with disabilities.
- Section 5311 Eligible Recipients are State and local governments, non-profit organizations (including Indian tribes and groups), and public transit operators for non-urbanized area service. Funds may be used for capital, operating, and administrative purposes.
- Block Grant- Revenue received through a Block Grant program for the purpose of operating within the coordinated system.
- Service Development - Revenue received through the Service Development program for the purpose of operating within the coordinated system.
- Community Assistance Program - Revenue received through a community assistance program funded through FDOT for the purpose of operating services within the coordinated system.
- Other (DOT) - Other revenue received through DOT for the purpose of providing services within the coordinated system, such as the ridesharing program.

### **Local Government**

- District School Board Service - Revenues received for the provision of services for the local district school board.
- Complementary ADA Service - Local governmental funds received for ADA complementary paratransit service.
- County Cash - Revenues received for the provision of services from the local county government.
- County In-Kind - Revenues received from a county in the form of a contribution or donation.
- City Cash - Revenue received for the provision of services from the city or municipality.
- City In-Kind - Revenues received from a city or municipality in the form of a contribution or donation.
- Other Cash - Revenues received for the provision of services from other local government sources.
- Other In-Kind - Revenues received from other local governmental organizations, not properly classified as city, county or school board, in the form of contribution or donation from local governmental agencies.

### **Local Non-Government**

- Fare box - Amount required as payment by the rider

- Donations, Contributions - Any funds received through donations for the purpose of operating the coordinated system.
- In-Kind / Contributed Services - Any services that were donated for the purpose of operating the coordinated system (i.e. - volunteer employees that donated their service to the operations of the CTC, parking lots, and buildings from non-governmental sources).
- Other Non-Government - Any revenue received from local non-government entities for the purpose of operating the coordinated system. Revenues received from the following are examples of other non-government revenue: hospitals and clinics, schools and universities, United Way, YMCA, maintenance repairs, local match, interest income, advertising, charter services, and sale of equipment.

**Other Federal or State Programs**

- Revenues received for the provision of services for any other Federal or State programs not classified in another category.

## **SECTION VII: Expense Sources**

### **Labor (501)**

- Operator/Driver Salaries and Wages - the labor of employees of the coordinated system who are classified as revenue vehicle operators/drivers or crew workers.
- Training Salaries and Wages - the labor of employees of the coordinated system who are being trained.
- Dispatcher Salaries and Wages - the labor of employees of the coordinated system who are classified as vehicle dispatchers.
- Administrative Salaries and Wages - the labor of employees of the coordinated system who are classified as administrative (e.g. bookkeeper, support staff).
- Management Salaries and Wages - the labor of employees of the coordinated system who are classified as management (e.g. manager, supervisor, executive director).
- Scheduler Salaries and Wages - the labor of employees of the coordinated system who are classified as schedulers.
- Call Intake, Customer Service Salaries and Wages - the labor of employees of the coordinated system who are classified as call intake or customer service.
- Vehicle Maintenance Salaries and Wages - the labor of employees of the coordinated system who are classified as vehicle maintenance.
- Other Salaries and Wages - the labor of employees of the coordinated system that are not properly categorized into one of the labor categories provided.

### **Fringe Benefits (502)**

- Operators - payments or accruals, in addition to wages or salaries, paid directly to or on behalf of employees of the coordinated system who are classified as revenue vehicle operators or crew workers.
- Training - payments or accruals, in addition to wages or salaries, paid directly to or on behalf of employees of the coordinated system who are classified as being trained.
- Dispatcher - payments or accruals, in addition to wages or salaries, paid directly to or on behalf of employees of the coordinated system who are classified as vehicle dispatchers.
- Administrative - payments or accruals, in addition to wages or salaries, paid directly to or on behalf of employees of the coordinated system who are classified as administrative (e.g. support staff or bookkeeper).
- Management - payments or accruals, in addition to wages and salaries, paid directly to or on behalf of employees of the coordinated system who are classified as management (e.g. managers, supervisors, executive director).
- Scheduler - payments or accruals, in addition to wages or salaries, paid directly to or on behalf of employees of the coordinated system who are classified as schedulers.

- Call Intake and Customer Service - payments or accruals, in addition to wages or salaries, paid directly to or on behalf of employees of the coordinated system who are classified as call intake or customer service.
- Vehicle Maintenance - payments or accruals, in addition to wages or salaries, paid directly to or on behalf of employees of the coordinated system who are classified as vehicle maintenance.
- Other - payments or accruals, in addition to wages or salaries, paid directly to or on behalf of employees of the coordinated system that are not properly categorized into one of the labor categories provided. (i.e., unemployment insurance, uniform allowance)

### **Services (503)**

- Management Service Fees - the labor and services provided by a Management Service Company (MSC) engaged to provide operating management to the coordinated system. This category covers both the continuing labor and services of MSC personnel devoted full time to the coordinated system and the occasional consulting and special purpose studies provided by MSC.
- Advertising Services Fees - the labor and materials provided by an advertising agency in the development and production of advertising campaigns. (Advertising media fees, regardless of whether they are paid to the advertising agency or directly to the media, are included in object class miscellaneous (509).
- Professional and Technical Services - The labor and services provided by attorneys, accountants and auditors, investment bankers, computer service companies, engineering firms, management consultants, transit industry consultants, etc. These services generally require specialized technical knowledge and are usually performed under the supervision of the outside organization, rather than transit system personnel.
- Other Services - All costs for services provided that are not categorized above. These charges may include, but are not limited to, the following; bank service charges, lawn maintenance service, uniform cleaning service, maintenance services, and custodial services.

### **Materials and Supplies Consumed (504)**

- Fuel and Lubricants Consumed - costs of gasoline, diesel fuel, propane, lubricating oil, transmission fluid, grease, etc., for use in all vehicles operated within the coordinated system.
- Tires and Tubes Consumed - cost of tires and tubes for replacement of tires and tubes on vehicles operated within the coordinated system. Lease payments for tires and tubes rented on a time period or mileage basis.
- Inventory Purchases - items purchased for immediate consumption such as vehicle maintenance parts, cleaning supplies and office forms.
- Other Materials and Supplies Consumed - cost of materials and supplies not specifically identified in above categories and purchased for immediate consumption, or to establish bench stock e.g.,

vehicle maintenance parts, cleaning supplies, office forms, etc.

### **Utilities (505)**

- Telephone - telephone service purchased from the telephone company, including long distance and leased lines. Cellular telephone service purchased from cellular telephone provider. Does not include yellow pages advertising.
- Others - the electrical power purchased from an outside utility company and used for all purposes, except telephone.

### **Casualty and Liability (506)**

- Premium for Physical Damage Insurance - premiums applicable to an accounting period to insure the coordinated system from losses through damage to its own property caused by collision, fire, theft, flood, hurricane, etc.
- Premium for Public Liability & Property Damage - premiums applicable to an accounting period to insure the coordinated system against loss from liability for its acts which cause damage to the person or property of others.
- Other - all costs for insurance not properly classified in the above categories.

### **Taxes (507)**

- Property Tax - the tax levied by the state and/or local government against the coordinated system based on a valuation of the property owned by the coordinated system.
- Vehicle Licensing and Registration Fees - the fees assessed by federal, state, and local governments for granting authority to operate a motor vehicle.
- Other Taxes - taxes levied by federal, state, and local governments against the coordinated system and not properly classifiable in the above categories.

### **Purchased Transportation Services (508)**

#### **Purchased Bus Pass Expenses:**

- Expenses accrued through the purchase of bus passes/tickets.
- Reported as "Fixed Route/Fixed Schedule," "Daily Trip Tickets, Weekly Passes, or Monthly Passes" "Within and Outside" the Service Area.
- Deviated Fixed Route Service should NOT be reported in this section.
- Within the coordinated system and for transportation disadvantaged persons only.

#### **School Bus Expenses:**

- Expenses accrued through the utilization of school buses within the coordinated system.

#### **Other:**

- Expenses accrued by purchasing transportation from alternate transportation sources such as, Greyhound, stretcher services, and/or emergency back-up taxi service.
- Operators should report all expenses on this line.
- May include operator expense for those operators that were unable or unwilling to split out expenses as requested.

### **Miscellaneous (509)**

- Dues and Subscriptions - fees for membership in industry organizations and subscriptions to periodical publications.
- Travel and Meetings - fares and allowances for transportation of coordinated system employees and related officials on airplanes, trains, etc. This includes expenses for food and lodging, charges for participation in transportation conferences and other related business meeting expenses.
- Advertising/Promotion Media - advertising media fees and expenses, regardless of whether they are paid to an advertising agency or direct to the media. The labor and materials provided by an advertising agency in the development and production of advertising campaigns is included in object class Services (503) advertising services.
- Uncollected Medicaid Co-payments - expenses accrued by the coordinated system due to the non-payment of the Medicaid co-payment.
- Other - other expenses incurred such as fines, penalties, and bad debt expense.

### **Interest (511)**

- Interest on Long-Term Debt Obligations - charges for the use of borrowed capital on a long-term basis (the liability for which is usually represented by debt instruments such as equipment obligations, bonds, etc..) employed in the operation of the coordinated system. Interest charges pertaining to construction debt which are capitalized will not be reflected as interest expense. This is an obligation that lasts longer than one year.
- Interest on Short-Term Debt Obligations - charges for the use of borrowed capital on a short-term basis used in the operation of the coordinated system. This is an obligation that is for less than one year and is federally allowable.

### **Leases and Rentals (512)**

- Passenger Revenue Vehicles - leases and rentals of rolling stock used exclusively or predominately for providing passenger transit services within the coordinated system.
- Service Vehicles - leases and rentals of rolling stock used for purposes other than providing passenger transit services within the coordinated system.
- Office equipment - lease and rentals of equipment used in the coordinated system.
- Other - leases and rentals of the physical facilities or other items (e.g. land, office space, building,

equipment other than office equipment, furnishings, and storage space) that are used for performing the general administrative functions of the coordinated system.

### **Annual Depreciation (513)**

- Passenger Revenue Vehicles - depreciation of rolling stock used exclusively or predominately for providing passenger transit services within the coordinated system. When calculating depreciation for revenue vehicle purchased through a grant and match program, you are only allowed to report in the depreciation up to the match amount in the AOR.
- Service Vehicles - depreciation of rolling stock used for purposes other than providing passenger transit services within the coordinated system.
- Vehicle Storage and Dispatch Center - depreciation of the physical facilities (e.g. buildings/ structures, office equipment, equipment, equipment other than office equipment, and furnishings) that are used for storing revenue vehicles and for dispatching vehicles for revenue service.
- Maintenance Equipment and Facilities - depreciation of the physical facilities (e.g. buildings/structures, office equipment, equipment other than office equipment, and furnishings) that are used for maintenance facilities for revenue vehicles.
- Data Processing Equipment - depreciation of the physical facilities (e.g. buildings, if devoted exclusively to data processing services, office equipment, other equipment, particularly main frame and auxiliary computer equipment, furnishings) that are used for performing data processing services.
- Other - depreciation of the physical facilities or other items (e.g. buildings, office equipment, amortization of intangibles, other equipment and furnishings) used for performing the general administrative functions of the transit system.

### **Contributed Services (530)**

- The value of services provided at no cost to the Community Transportation coordinator where the value of the service can be claimed as an allowable source of revenue. This expense item should be equal to the revenue account titled contributed services. This category covers the receipt of services (not cash) from another entity where such services benefit the coordinated system operations and the coordinated system operator is under no obligation to pay for the services.

### **Allocated Indirect Expenses (if applicable)**

- Expenses directly related as an expense to the coordinated system but indirectly accrued through another source (e.g. when a Community Transportation Coordinator occupies part of a county or private building and therefore owes a portion of the overall building).