

Florida Commission for the



Transportation Disadvantaged

**Instructions for Completion of the
Annual Operating Report
(AOR) FY 2022-23**

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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 to the CTD by September 15th of each year. CTCs must submit electronic extension requests to the CTD Area Manager no later than September 14th.

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 data collected in this report to substantiate the need to seek additional funds. All information submitted is subject to confirmation by the CTD. The CTC must be able to support all information submitted in this report with documentation, which substantiates the data's compliance with the requirements of these instructions.

Each CTC must maintain written documentation of source information and procedures used to complete the report. This documentation should be updated annually, available for reference when completing the next year's report, and available when the report is subject to auditing.

For record keeping purposes, each CTC should print the AOR before submitting the data to the CTD. If changes are required, the AOR should be printed again to ensure the most recent figures are captured.

The information submitted within the Annual Operating Report is subject to auditing. This includes information from the CTC, its transportation operators, and coordination contractors.

Planners have read-only and print access. Planners should schedule their Local Coordinating Board review of the AOR at the first available quarterly meeting. This may take place before or after submission to the CTD.

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 accounting¹. The CTC must verify all information it receives from a transportation operator(s) and coordination contractor(s) and must be able to provide documentation of the verification during an audit.
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. When entering/editing data within the online system, please be sure to select the correct county from the CTC Data & Status screen.
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 operator, 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. The CTC must verify all information it receives from a coordination contractor and must be able to provide documentation of the verification during an audit.
 - A written school bus utilization agreement between the CTC and a District School Board.

¹ 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.

5. Each CTC must maintain written documentation of source information and procedures used to complete the report. This documentation should be updated annually, available for reference when completing the next year's report, and available when the report is subject to auditing.
6. This report must not include information which pertains to:
 - Fixed route/fixed schedule (including fixed guide way) services, such as provided by 49 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 Data Collection System (DCS)

1. First access the site at the following link: <https://ctddcs.fdot.gov>.
2. Select the “Log In” button and enter your username and password.
3. Select the “CTC Data” option from the navigation menu.
4. Select the county and the fiscal year of the report to be completed. Select the “Display” button.
5. Choose the Organization section from the grid shown on the screen. This section must be filled out first.
6. To save your work, be sure to click the save information buttons at the bottom of each page. If you use the navigational buttons at the top of the page without clicking the “Save” button, you will be prompted to save the data.
7. 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.
8. Users may also select the CTD Instructions or User Manual icons. When clicked, a new window will open with the current Annual Operations Report Instructions (this document) or the DCS User Manual.
9. Clicking the “Save” button will check the data for any errors and save the changes to the database.
10. All sections will calculate totals at the time the record is saved.
11. If the screen is missing information, you will receive error alerts. Before submitting the AOR to the CTD for final review, you will need to correct the data entry errors to remove the error alerts. After you have entered the corrected information, save the data and then submit the AOR to the CTD. The error alerts should go away. You are finished if you do not receive an error message. Contact your project manager if you have unresolved error alerts.

CTC Organization

The CTC Organization screen is a record of basic information about your agency's system. Some of this data may be completed for you based on last year's report. Please make any necessary corrections. On this page, please use appropriate capitalization rules as the data will be directly imported into a statewide report. (I.e., use Florida, not FLORIDA or florida.)

CTC Organization Name.

Enter the legal name of the CTC as it is listed on the MOA currently in effect.

Address.

Enter the mailing address, including City and Zip Code.

Organization Type.

Enter the most appropriate type of organization that applies to the CTC. Choose one of the following from the drop-down options:

- Private Non-Profit
- Private For-Profit
- County Government
- Public Transit Authority
- City Government

Network Type.

Enter the network type that is most appropriate for your system. Choose one of the following from the drop-down options:

- Complete Brokerage. System in which the CTC does not provide any of the on-street transportation services itself, but contracts with transportation providers (including coordination contractors) to provide all on-street transportation disadvantaged services.
- Partial Brokerage. System in which the CTC provides some of the on-street transportation services and contracts with one or more other transportation providers (including coordination contractors) to provide the other portion of the on-street transportation disadvantaged services.
- Sole Source. System in which the CTC provides all the coordinated on-street transportation disadvantaged services, and has no providers or coordination contractors.

Operating Environment.

Enter the most appropriate environment that applies to the CTC. Choose one of the following:

- Rural
- Urban

Provide Out of County Trips.

Select Yes or No to indicate whether the CTC provides trips out of their county area.

Transportation Operators.

Select Yes or No to indicate whether the CTC has Transportation Operators under contract to provide services. If yes, enter the number of operators.

Coordination Contractors.

Select Yes or No to indicate whether the CTC has Coordination Contractors under contract to provide services. If yes, enter the number of contractors.

LCB Chairperson.

Enter the name of the Local Coordinating Board Chairperson.

CTC Contact.

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

CTC Contact Title.

Enter the title of the Contact Person.

CTC Contact E-Mail.

Enter the e-mail address of the Contact Person.

Phone.

Enter the area code and telephone number of the Contact Person.

CTC and LCB Certification.

The CTC Representative's signature is required for electronic submission. After electronic submission, print the Organization & Certification Report from the Reports menu, and send it to the CTD with signatures from both the CTC Representative and LCB Chair. CTD Staff will verify LCB review in minutes submitted by the Planning Agency.

The CTC may submit the certification after the September 15th deadline, as long as it is submitted electronically in the AOR online database by that date.

CTC Coordinated System

The CTC Coordinated System screen is a record of basic information about your agency's operators and coordination contractors. Some of this data may be completed for you based on last year's report. Please make any necessary corrections. On this page, please use appropriate capitalization rules. (I.e., use Florida, not FLORIDA or florida.)

Transportation Operators.

The Transportation Operators grid should list every operator under contract to provide services for the county for the fiscal year. An operator is a public, private for profit or private nonprofit entity engaged by the CTC to provide service to transportation disadvantaged persons. View existing operators and validate each organization's information. Add new operators and delete operators that are no longer under contract.

Coordination Contractors.

The Coordination Contractors grid should list every contractor under contract to provide services for the county for the fiscal year. 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. Add new contractors and delete contractors that are no longer under contract. For each contractor listed, complete a Coordination Contractor Worksheet, and upload it from this screen.

CTC Trips

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. **All information provided in these sections should be mutually exclusive in each category and therefore should not be counted twice.** ADA paratransit trips should only be included in this report when the CTC coordinates or provides trips to both ADA and TD riders on the same vehicle.

Service Type-One Way.

Record the number of trips by each type of service.

- **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 subcategories titled Daily Pass Trips, Weekly Pass Trips, and Monthly Pass Trips 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 entry on the CTC Expense Source screen under Purchased Transportation Services (Bus Pass).**

For agencies distributing bus passes, enter the actual number of trips per pass if an automated accounting system is in place or use the following methodology:

Daily Pass Trips. Counted as one (1) one-way passenger trip per pass (or token) and includes single ride passes.

Weekly Pass Trips. Counted as three (3) one-way passenger trips per pass.

Monthly Pass Trips. Counted as twelve (12) one-way passenger trips per pass and includes 30-Day passes.

If the above method for calculating one-way passenger trips is not used, the CTC shall obtain prior approval of the CTD Area Manager. The methodology used and data reported is subject to auditing and must be maintained on file with source documentation for completing the AOR.

- **Deviated Fixed Route Service.** Record the number of one-way passenger 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).
- **Complementary ADA Service.** Record the number of one-way passenger trips that are provided when the CTC or its transportation operator(s) provides trips to both ADA and TD sponsored riders on the same vehicle and trips are paid for by a purchasing agency. Complementary ADA transportation is a service that is required to be provided by a fixed route service that must be provided within 3/4 of a mile of a bus

route or rail station, at the same hours and days, for no more than twice the regular fixed route fare. ADA paratransit trips should only be included in this section

- Paratransit. Record the number of one-way passenger trips provided 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 that are not part of the Complementary ADA Services. 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 pickup 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.

Transportation Network Companies (TNC). Record the number of one-way passenger trips that are provided by a TNC. A TNC. is an entity operating in this state using a digital network to connect a rider to a TNC driver, who provides prearranged rides in accordance with Section 627.748, FS.

Taxi. Record the number of one-way passenger trips that are provided using a car licensed to transport passengers in return for payment of a fare, usually fitted with a taximeter.

School Board (School Bus). Record the number of one-way passenger trips that are provided using a district school board operated bus and under the arrangements of a written school bus utilization agreement. If the CTC does not arrange and/or provide Headstart Program trips, the trips cannot be counted unless a written agreement exists between the CTC and the agency.

Volunteers. Record the number of one-way passenger trips that are provided by a person who provides transportation for little or no compensation.

Contracted Transportation Operator.

Enter the total number of trips that were provided by contracted Transportation Operators. Do not include trips provided by the CTC if the CTC provides transportation services itself.

Revenue Source - One Way.

This portion of the report further identifies the number of trips purchased by each Funding Source. If a trip is sponsored by more than one funding source, the funding source paying for a majority of the trip should be credited with the trip. Record the number of trips each funding source purchased.

- Agency for Health Care Administration (AHCA). This should include Medicaid Non-Emergency trips provided for HMO Brokers, that are provided or arranged through the CTC. Do not include Med-Waiver trips in this category.

- Agency for Persons with Disabilities (APD). Med-Waiver Developmental Services (Residential, Independent Living, Client Services) and ARC trips are counted in this funding source.
- Commission for the Transportation Disadvantaged (CTD). This includes trips provided by the Trip & Equipment Grant funds.
- Department of Children and Families (DCF). This includes trips for Alcohol, Drug Abuse and Mental Health programs, Family Safety and Preservation programs, and Aging and Adult Service programs.
- Department of Economic Opportunity (DEO). This includes trips provided by Community Service Block Grants, Hospice, and Community Action programs.
- Department of Education (DOE). This includes trips provided for the Vocational Educational Act, Division of Blind Services, Vocational Rehabilitation, Day Care Programs, Pre-K programs and adult literacy
- Department of Elder Affairs (DOEA). This includes trips funded by the Older Americans Act under the OAA or Title IIIB and the Community Care for the Elderly program.
- Department of Health (DOH). Report trips that are provided for the Children's Medical Services program, County Public Health programs, and Division of Disability Determination Program.
- Department of Juvenile Justice (DJJ). Report trips for the provision of services for the Department of Juvenile Justice
- Florida Department of Transportation (DOT). This includes trips that are funded by Section 5311, 5311(f) 5310, 5307, Block Grants, Commuter Assistance Program and any other DOT programs for the transportation disadvantaged within the coordinated system. Note: trips funded through 5307 funds should only be those trips that were purchased through the CTC by a sponsoring social service program, agency, or entity and are **not for general public services**.
- Local Government. Include trips utilizing local government funds. This would include trips provided through the utilization of school buses. ADA paratransit trips should only be included in this report when the CTC coordinates or provides trips to both ADA and TD riders on the same vehicle.
- Local Non-Government. Include any trips provided with local non-government funds such as hospitals, clinics, United Way, YMCA.
- Other Federal or State Programs. Report any trips that were provided with funds from any other federal or state programs within the coordinated system.

Passenger Type – One Way.

This portion of the report further identifies each trip by the type of passenger that took the trip.

- Older Adults. Anyone who is sixty (60) years of age and over.
- Children At Risk. A child at risk as defined in Chapter 411.202, FS
- Persons With Disabilities. 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. Anyone with an income at or below the published National Poverty Level. (Current Poverty Thresholds available from the U. S. Census Bureau) <http://aspe.hhs.gov/poverty/index.cfm>
- Other. Anyone who meets the transportation disadvantaged definition and is not identified in any of the above categories. Please identify in the “Comments” section why rider(s) did not meet above definitions.

Trips Purpose – One Way.

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

- Medical. Include trips to the doctor, dentist, chiropractor, hospital or pharmacy.
- Employment. Trips to or from a job interview, current job, or a job-related duty that is related to receiving payment for employment, including sheltered workshops.
- Education/Training/Day Care. Trips to or from school, college, Vo-tech, or any other facility whose purpose it is to train, teach, or educate people, including day care for children or Regional Workforce Boards. Sheltered workshops where payment for employment is not provided would be in this category.
- Nutritional. Trips to or from locations to receive a meal, or grocery shopping. Meals on wheels should not be included in this report.
- Life-Sustaining/Other. Trips for the purpose of conducting personal business (e.g. banks, social service offices, visiting spouse/parent in nursing home); and shopping, excluding grocery shopping. This could include after school programs, social, or recreational reasons. Volunteer workers and support groups would also be included in this category.

Unduplicated Passenger Head Count (UDPHC)

This is the actual number of individual persons who took a trip during the reporting period, regardless of how many trips the person took.

Unmet & No Shows

- **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. This data is used to substantiate the need for increased TD funding at the state and local level, and will not penalize the CTC.
- **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.)

Customer Feedback

- **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
- **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

CTC Vehicles & Drivers

Vehicle Miles

Mileage information must be shown in the seven major categories (Deviated Fixed Route Miles, Complementary ADA Service Miles, Paratransit Miles, Transportation Network Companies Miles, Taxi Miles, School Board Miles, Volunteers Miles). Only include mileage associated with passenger transport. Meal delivery should not be included.

- **Deviated Fixed Route Miles.** The total number of miles driven by the CTC and all transportation operators under contract with the CTC, while involved in the transport of Transportation Disadvantaged passengers that call for a pick up at specific locations near the scheduled route, or a service. Do not include Section 49 USC 5307 fixed route/fixed schedule vehicle miles.
- **Complementary ADA Service Miles.** The total number of paratransit miles driven by the CTC and/or its transportation operator(s) for trips to both ADA and TD sponsored riders on the same vehicle and trips are paid for by a purchasing agency. Complementary ADA transportation is a service that is required to be provided by a fixed route service that must be provided within 3/4 of a mile of a bus route or rail station, at the same hours and days, for no more than twice the regular fixed route fare. ADA paratransit miles should only be included in this section.
- **Paratransit Miles.** The total number of paratransit miles (non ADA) traveled for one-way passenger trips that are provided 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 that are not part of the Complementary ADA Services. For the purpose of this report, paratransit services are further delineated as Ambulatory, Non-Ambulatory, and Stretcher service. Do not include Section 49 USC 5307 fixed route/fixed schedule vehicle miles.
- **Transportation Network Companies (TNC) Miles.** The total number of passenger miles driven by a TNC involving the transport of Transportation Disadvantaged passengers. A TNC is an entity operating in this state using a digital network to connect a rider to a TNC driver, who provides prearranged rides in accordance with Section 627.748, FS.
- **Taxi Miles.** The total number of passenger miles driven using a car licensed to transport passengers in return for payment of a fare, usually fitted with a taximeter.
- **School Board (School Bus) Miles.** The total number of miles driven while using a district school board operated bus and under the arrangements of a written school bus utilization agreement. If the CTC does not arrange and/or provide Headstart Program trips, the mileage cannot be counted unless a written agreement exists between the CTC and the school board.
- **Volunteers Miles.** The total number of passenger miles driven by a person who provides transportation for little or no compensation

Roadcalls & Accidents

- Roadcalls. A count of paratransit "in-service" roadcalls for "mechanical" or "other" reasons during this reporting period whether the rider is transferred or not. Do not include Section 49 USC 5307 fixed route/fixed schedule or deviated fixed route roadcalls. Roadcalls exclude accidents.

"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.

"Mechanical Failure" is defined as 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. In addition, 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.

- Chargeable Accidents. The number of chargeable paratransit accidents. Do not include Section 49 USC 5307 fixed route/fixed/deviated. schedule accidents. A chargeable accident is one where a ticket was received or the cause of the accident was the fault of the provider.

Vehicle Inventory

- Total Number of Vehicles. List the total number of vehicles utilized by the CTC and/or any contracted Transportation Operators for services within the coordinated system. Do not include vehicles utilized by TNCs or Taxis.
- Number of Wheelchair Accessible Vehicles. List the total number of vehicles from above, that are wheelchair accessible vehicles.

Drivers

- Number of Full-Time and Part-Time Drivers. Enter the total number of full-time and part-time drivers positions the CTC and/or transportation operator employees for services within the coordinated system. Do not include drivers utilized by TNCs or Taxis.
- Number of Volunteer Drivers. Enter the number of persons who drive without compensation, but may receive mileage reimbursement.

CTC Revenue Sources

The revenue report 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. Enter the dollar amount under the appropriate line item of each revenue source. Include only revenue for the CTC and Transportation Operators

Revenue Sources

- **Agency for Health Care Administration (AHCA).** Medicaid Non-Emergency - Revenue received for the provision of non-emergency transportation through a contract with a Broker. This does not include Med-Waiver revenues
- **Agency for Persons with Disabilities (APD).** Developmental Services (Residential, Independent Living, Client Services) - Revenues received for the provision of services for the Development Services program. This includes Med-Waiver and ARC revenues
- **Department of Economic Opportunity (DOEO).** This includes Community Service Block Grants, Hospice, and Community Action programs.
- **Department of Children and Families (DCF).** This includes revenues received for Alcohol, Drug Abuse and Mental Health programs, Family Safety and Preservation programs, and Aging and Adult Service programs
- **Department of Education (DOE).** This includes revenues received for the Carl Perkins Vocational Educational Act, Division of Blind Services, Vocational Rehabilitation, Day Care Programs, Pre-K programs and adult literacy
- **Department of Elder Affairs (DOEA).** This includes revenues for the Older Americans Act under the OAA or Title IIIB and the Community Care for the Elderly program.
- **Department of Health (DOH).** This includes revenues for Children's Medical Services program, County Public Health programs, and Division of Disability Determination Program.
- **Department of Juvenile Justice (DJJ).** Revenues received for the provision of services for the Department of Juvenile Justice
- **Commission for the Transportation Disadvantaged (CTD).**
 - 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. Revenues received from the CTD Trip and Equipment Grant 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. Other revenues received from the CTD that are not included above.

- **Department of Transportation (DOT).**

Section 5307. Revenues received for transit capital and operating assistance in urbanized areas.

Section 5310. Include revenues received for the purpose of providing transportation services to meet the special needs of the elderly and persons with disabilities. Note: The match for these funds should be reported under local non-government if a private CTC or local government if a governmental CTC.

Section 5311. Grant funds received for providing transportation services, job access and reverse commute services in rural areas. Eligible Recipients are State and local governments, non-profit organizations (including Indian tribes and groups), and public transit providers for non-urbanized area service. Funds may be used for capital, operating, and administrative purposes.

Section 5311(f). Include revenues received for the provision of intercity bus service.

Block Grant. Revenue received through a Block Grant program for operating within the coordinated system.

Service Development. Revenue received through the Service Development program for the purpose of operating within the coordinated system.

Commuter Assistance Program. Revenue received through a commuter 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 that are not included above.

- **Local Government**

Note: A governmental CTC should report the 5310 match under Local Government.

School Board (School Bus). Revenues received for the provision of services from the local district school board, utilizing the school bus.

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**

Note: A non-governmental CTC should report the 5310 match under 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 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 & State Programs**

Other Federal Programs. Revenues received for the provision of services for any other Federal programs not classified in another category above.

Other State Programs. Revenues received for the provision of services for any other State programs not classified in another category above.

CTC Expense Sources

The expense reports shall reflect fully allocated cost figures for administrative and operating costs that were incurred within the coordinated system. During the twelve-month reporting period, this information corresponds to the passenger trip and vehicle mile operating data. Include only the expenses for the CTC. CTCs that contract with operators should not allocate the expenses in the categories below but rather report the contracted expenses in the Contracted Operator section below.

Labor.

Include expenses such as salaries and wages for operator/drivers, dispatchers, schedulers, call in-take staff, administrative staff, management staff, vehicle maintenance staff or any other labor categories.

Fringe Benefits.

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 (i.e., unemployment insurance, uniform allowance).

Services.

Include expenses such as:

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 the miscellaneous class.)

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.

Include expenses such as:

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.

Include expenses such as:

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.

Include expenses such as:

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

Include expenses such as:

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.

Miscellaneous.

Include expenses such as:

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.

Include expenses such as.

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.

Include expenses such as.

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.

Capital Purchases.

Include expenses such as:

Passenger Revenue Vehicles. Vehicles used exclusively or predominately for providing passenger transit services within the coordinated system.

Service Vehicles. Vehicles used for purposes other than providing passenger transit services within the coordinated system.

Vehicle Storage and Dispatch Center. 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. 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. 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. 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.

Depreciation. When calculating depreciation for revenue vehicle, physical facilities or other equipment, purchased through a grant and match program, you are allowed to report in the entire year's depreciation. For example: a \$50,000 vehicle depreciated over 5 years would result in \$10,000 worth of depreciation. Therefore, you would report \$10,000 for depreciation.

Contributed Services.

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 provider is under no obligation to pay for the services.

Allocated Indirect Expenses.

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).

Purchased Transportation Services.

- **Bus Pass**

Expenses for the purchase of bus passes/tickets. This includes Daily Trip Tickets, Weekly Passes, or Monthly Passes. The revenues received for bus passes must be reported if bus pass trips are included in this report. Note: Deviated Fixed Route Service should NOT be reported in this section.

- **School Board (School Bus)**

Record the expense associated with providing one-way passenger trips that are provided using a district school board operated bus and under the arrangements of a written school bus utilization agreement. Do not report expenses for Headstart program trips if the CTC does not arrange and/or provide them unless a written agreement exists between the CTC and the agency.

- **Transportation Network Companies. (TNC)**

Record the expense associated with providing a one-way passenger trips that are provided by a TNC. A TNC is an entity operating in this state using a digital network to connect a rider to a TNC driver, who provides prearranged rides in accordance with Section 627.748, FS.

- **Taxi.**

Record the expense associated with providing one-way passenger trips that are provided using a car licensed to transport passengers in return for payment of a fare, usually fitted with a taximeter.

- **School Board (School Bus).** Record the number of one-way passenger trips that are provided using a district school board operated bus and under the arrangements of a written school bus utilization agreement.

- **Contracted Operator.**

Report expenses that the CTC incurred when purchasing services from contracted operators. These expenses should not be allocated in any categories above.