



Florida Department of Transportation
Office of Inspector General
Kristofer B. Sullivan, Inspector General

Contract ASS43, CSX Transportation, Inc.

Report No. 25I-008

DocuSigned by:

Kristofer B. Sullivan

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May 14, 2026

What We Did

The Florida Department of Transportation's (Department) Office of Inspector General (OIG) conducted an audit of CSX Transportation, Inc. (CSXT)'s accounting and financial management policies and processes. Additionally, we evaluated the financial management controls for grant funds to ensure invoices and expenses are in accordance with federal regulations, Florida Statutes, the Florida Administrative Code, and relevant Department policies and standard operating procedures. This audit was conducted as part of the Fiscal Year (FY) 2024-2025 OIG's Annual Audit Work Plan. The scope of this audit was contract ASS43 for FYs 2022-2025.

What We Concluded

We concluded the Department's Central Office and District One provide effective governance over federal and state funds through oversight, risk management, performance management, and quality assurance processes, ensuring continued adherence to all applicable regulatory and policy frameworks. The results of our engagement provide a high level of assurance that CSXT's internal controls are well designed and operate effectively.

We determined that CSXT has written accounting policies and financial management procedures that comply with applicable federal regulations, Florida Statutes, and relevant Department policies and standard operating procedures.

We determined the invoices for contract ASS43 complied with contractual agreements and Department guidelines. The invoiced expenses were allowable, properly supported by adequate documentation, and met applicable federal regulations and Florida Statutes.

We determined that the Department provides effective governance over processes, including oversight and performance monitoring, in alignment with federal regulations, Florida Statutes, and Department regulations.

What We Recommend

We have no recommendations at this time, as we found the areas under review to be compliant with our audit objectives.

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BACKGROUND AND INTRODUCTION

The Florida Department of Transportation (Department) maintains a strong, collaborative partnership with CSX Transportation, Inc. (CSXT), with a continued focus on enhancing freight and passenger rail services throughout the state. The Department's Freight and Rail Office (FRO) is responsible for supporting the advancement of Florida's rail system, including both passenger and freight services, and leads the state's multimodal freight initiatives.

The FRO oversees the development and execution of the Florida Rail System Plan, ensuring rail safety, managing rail project development, conducting rail research, and implementing the Strategic Intermodal System. Additionally, the FRO develops and implements the Freight Mobility and Trade Plan, providing leadership, policy direction, and technical support to ensure the smooth and efficient movement of freight throughout the state.

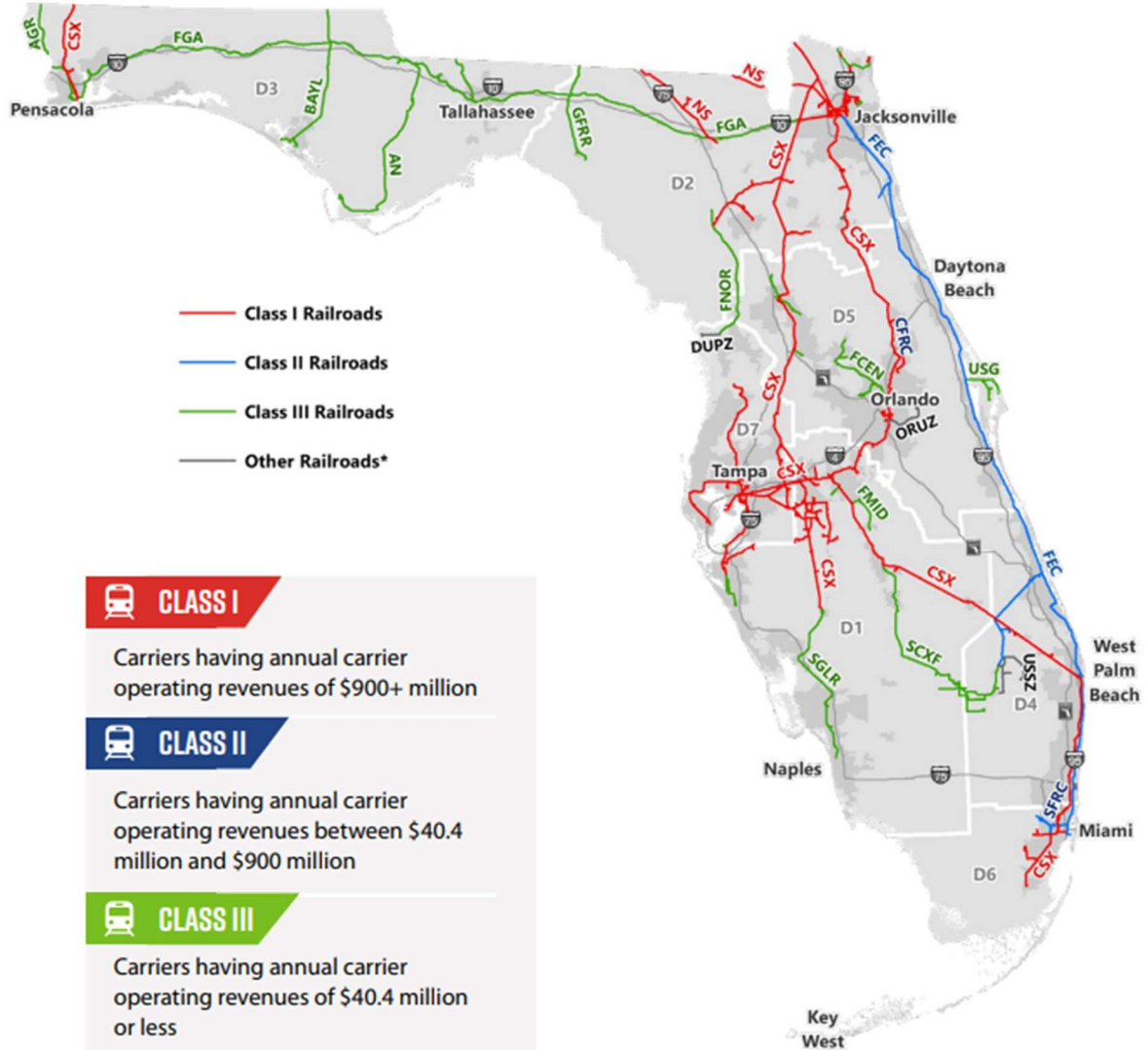
The FRO is committed to developing a high-quality, integrated transportation network that supports economic growth and seamlessly integrates freight into daily life. Through collaboration and a focus on removing institutional infrastructure and funding obstacles, the office aims to build a dependable, connected, and safe freight and rail system for the state.




CSXT, a wholly owned subsidiary of publicly traded CSX Corporation, is a Class I railroad headquartered in Jacksonville, Florida. It owns and operates 20,000 route miles of track in 26 states, the District of Columbia, and 2 Canadian provinces, which can be seen in Figure 1 below. As of December 2024, CSXT employed approximately 23,500 individuals, including 17,700 union employees. CSXT transports a variety of freight across its network, servicing three primary lines of business: merchandise, coal, and intermodal. CSXT's principal Florida commodities include nonmetallic minerals, chemicals and allied products, coal, and miscellaneous mixed shipments (intermodal). Nonmetallic minerals include phosphates from Central Florida's Bone Valley and crushed construction rock.

CSXT completes railroad crossings and other projects that support the Florida Department of Transportation's highway construction projects. The Department reimburses CSXT for the costs of these projects, including direct union labor, labor surcharges (e.g., benefits), and indirect overhead costs. CSXT bills for labor surcharge and indirect overhead costs in the form of a percentage rate applied to direct union labor.

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Figure 1: Railroad Classes in Florida



 CLASS I
Carriers having annual carrier operating revenues of \$900+ million
 CLASS II
Carriers having annual carrier operating revenues between \$40.4 million and \$900 million
 CLASS III
Carriers having annual carrier operating revenues of \$40.4 million or less

* Private, Utility, Port Terminal

Source: FDOT Freight & Rail Office, 2023

Source: FDOT Freight and Rail Office, 2023

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RESULTS OF REVIEW

We concluded the Department's Central Office and District One provide effective governance over federal and state funds through oversight, risk management, performance management, and quality assurance processes, ensuring continued adherence to all applicable regulatory and policy frameworks. The results of our engagement provide a high level of assurance that CSXT's internal controls are well designed and operate effectively.

We conducted an audit of CSXT with the following objectives:

1. Determine if CSXT's written accounting policies and financial management procedures comply with applicable federal regulations, Florida Statutes, and relevant Department policies and standard operating procedures.
2. Determine whether invoices for contract ASS43 comply with Florida Statutes, contractual agreements, and Department guidelines, have invoiced expenses which are allowable, and are properly supported by adequate documentation.
3. Determine whether the Department provides effective governance over processes, including oversight and performance monitoring, in alignment with federal regulations, Florida Statutes, and Department regulations.

Finding 1 - Policies and Procedures Compliance

We determined that CSXT has written accounting policies and financial management procedures that comply with applicable federal regulations, Florida Statutes, and relevant Department policies and standard operating procedures.

Below is a list of criteria used to determine CSXT's compliance with our audit objective:

- Title 2, Part 200, Code of Federal Regulation (C.F.R.) -Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart D-Post Federal Award Requirements, subsection 302 Financial management (2024);
- 2 C.F.R. 200.303 (a)-(d) Internal Controls (2024);
- Section 215.86 F.S. Management System and Controls (2023)
- Section 215.971 (1)(a)-(d) F.S. (2023) Agreements funded with federal or state assistance (2021);
- FDOT Disbursements Handbook Topic No. 350-030-060-c. Financial Assistance Requirements for Grant Disbursement Agreements (2022); and
- Florida Department of Transportation, Change Order 1, dated May 18, 2022, for contract ASS43.

The detailed criteria used for this finding can be found in Attachment 1.

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We reviewed the following financial and administrative documents provided by CSXT to assess compliance. The documents generally established a framework for financial management, approval authorities, and outlined payment and procurement procedures. Documents reviewed included:

- Process 051 - Government Accounting – Project Set-Up Process;
- Process 052 - Government Accounting – Government Project Cost Collection;
- Process 135A – Accounts Payable Cycle – Disbursement of Funds;
- Process 135B – Accounts Payable Cycle – Manual Payment Request;
- Process 140 – Engineering Invoice Satellite Portal;
- Process 151 - General Procurement;
- 2024 SOX Matrix;
- P1-25 Oracle Chart of Accounts;
- Oracle Billing Group Organizational Chart;
- Oracle Accounts Payable Organizational Chart;
- Oracle Accounts Receivable Organizational Chart; AND
- Public Project Organizational Chart.

We found that the documents establish a framework for financial management and internal controls.

There are no recommendations for this finding.

Finding 2 - Invoice Compliance

We determined that the invoices for contract ASS43 complied with contractual agreements and Department guidelines. The invoiced expenses were allowable, properly supported by adequate documentation, and met applicable federal regulations and Florida Statutes.

Below is a list of criteria used to determine CSXT's compliance with our audit objective:

- 2 C.F.R. 200.302 (b)(4)(7) Financial Management (2024);
- 2 C.F.R. 200.303 (a)-(d) Internal Controls (2024);
- 23 C.F.R. 635.410 Buy America requirements (2025);
- Section 215.86 F.S. Management System and Controls (2023);
- Section 215.971 (1)(d) F.S. Agreements funded with federal or state assistance (2023);
- Freight and Rail Office Handbook (2022), Section 3 - Plans;
- Rail Standard Operating Procedures 202509 (2025);
- Uniform Railroad Audit Guide, (2025) Sections 7-1 General Principles through 7-3 Reasonableness Compensation; and

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- Florida Department of Transportation Disbursement Handbook for Employees and Managers, Section: Invoicing Processing (2025).

The detailed criteria used for this finding can be found in Attachment 1.

We selected contract ASS43 to evaluate compliance with identified criteria. Contract ASS43, totaling \$567,943, was awarded for the installation of two flashing lights and gates, meter service, train detection, and a new eight-by-eight data acquisition system. Contract ASS43 included 14 invoices that totaled \$476,336, covering work from 9 vendors and contractors.

We reviewed all invoice packages for allowability of costs, adequacy of supporting documentation, and compliance with governing requirements, which can be seen in Table 1 below.

Table 1: Summary of Invoices Tested for Compliance with Financial Management Controls

Contract	Invoice Number	Invoice Total	Invoice Reconciles	Supported Documentation	Expenditures Allowable
ASS43	PB1 7319100	\$ 104,899	Y	Y	Y
ASS43	PB2 7319865	\$ 26,986	Y	Y	Y
ASS43	PB3 7320734	\$ 5,188	Y	Y	Y
ASS43	PB4 7321484	\$ 7,402	Y	Y	Y
ASS43	PB5 7322240	\$ 17,606	Y	Y	Y
ASS43	PB6 7323129	\$ 1,429	Y	Y	Y
ASS43	PB7 7326233	\$ 6,106	Y	Y	Y
ASS43	PB8 7327810	\$ 5,824	Y	Y	Y
ASS43	PB9 7329324	\$ 1,372	Y	Y	Y
ASS43	PB10 7330127	\$ 68,028	Y	Y	Y
ASS43	PB11 7330814	\$ 6,200	Y	Y	Y
ASS43	PB12 7331774	\$ 97,180	Y	Y	Y
ASS43	PB13 7332705	\$ 41,280	Y	Y	Y
ASS43	PB14 7336411	\$ 86,835	Y	Y	Y

Source: The OIG Auditor created Table 1 using data retrieved from invoices submitted to the District for reimbursement by CSXT.

There are no recommendations for this finding.

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Finding 3 - Department Governance

We determined that the Department provides effective governance over processes, including oversight and performance monitoring, in alignment with federal regulations, Florida Statutes, and Department regulations.

Below is a list of criteria used to determine the Department's compliance with our audit objective:

- 2 C.F.R. 200.302 (b)(4)(7) Financial Management (2024);
- 2 C.F.R. 200.303 (a)-(d) Internal Controls (2024);
- 2 C.F.R. 200.329 (a)-(c) Monitoring and reporting performance (2025);
- Section 215.86 F.S. Management System Controls (2023);
- Section 241.302 F.S. Rail Program duties and responsibilities to the department (2022);
- Section 334.048 (3), (4), and (6), F.S. Legislative intent with respect to department management accountability and monitoring systems (2024);
- Topic No. 000-525-052 Performance Management (2019);
- Topic No. 260-030-005a Quality Assurance Reporting (2019);
- Topic No. 350-030-060-c Financial Assistance (2022);
- Freight and Rail Handbook Section 4: Rail Core Functions; and
- Florida Rail System Plan (2023) - Chapter 1: Introduction and Chapter 5: Maintenance, Management, and Operations.

The detailed criteria used for this finding can be found in Attachment 1.

We evaluated the effectiveness of the Department's governance based on the following four factors:

- **Oversight**, such as organizational structure, defined roles, and reporting lines,
- **Risk Management**, such as identifying, assessing, and mitigating risk in alignment with Department practices,
- **Performance Monitoring**, such as ensuring outcomes and operations are tracked against performance measures (budget, project timeliness, and compliance), and
- **Quality Assurance**, such as periodic quality assurance and compliance reviews to ensure adherence to standards.

We identified applicable federal, state, and Department criteria for each of the factors outlined above. To support the Department's adherence to criteria, we reviewed documents, including organizational charts, funding reports, and risk registers. We also reviewed dashboard functionality, data, and interviewed appropriate personnel.

There are no recommendations for this finding.

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APPENDIX A – Purpose, Scope, and Methodology

The **purpose** of this engagement was to:

- Determine that CSXT has written accounting policies and financial management procedures that comply with applicable federal regulations, Florida Statutes, and relevant Department policies and standard operating procedures.
- Determine whether the invoices for contract ASS43 comply with contractual agreements and Department guidelines. The invoiced expenses were allowable, properly supported by adequate documentation, and met applicable Federal Regulations and Florida Statutes.
- Determine that the Department provides effective governance over processes, including oversight and performance monitoring, in alignment with federal regulations, Florida Statutes, and Department regulations.

The **scope** of this audit consisted of contract number ASS43 with CSXT for FYs 2022-2025.

The **methodology** included:

- A walkthrough of the CSXT's invoicing process;
- Review of applicable statutes, regulations, policies, and procedures;
- Documentation reviews:
 - Process 051 - Government Accounting – Project Set-Up Process;
 - Process 052 - Government Accounting – Government Project Cost Collection;
 - Process 135A – Accounts Payable Cycle – Disbursement of Funds;
 - Process 135B – Accounts Payable Cycle – Manual Payment Request;
 - Process 140 – Engineering Invoice Satellite Portal;
 - Process 151 - General Procurement;
 - 2024 SOX Matrix;
 - P1-25 Oracle Chart of Accounts;
 - Oracle Billing Group Organizational Chart;
 - Oracle Accounts Payable Organizational Chart;
 - Oracle Accounts Receivable Organizational Chart;
 - Public Project Organizational Chart;
 - All 14 invoices totaled \$476,336;
 - accounting policies and financial management procedures;
 - organizational structure, and job descriptions; and
 - Contract ASS43 reimbursement invoices, associated records, supporting documentation, budget, and any associated amendments billed to District One and the Freight and Rail Office.

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Interviews with staff members:

- Florida Department of Transportation Freight and Rail Office Operations Administrators;
- Florida Department of Transportation District One, District Planning and Public Transportation Consultant; and
- CSXT account managers.

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APPENDIX B – Affected Entity Response

The OIG received an email from Matthew Motta, Sr. Manager Compliance and Analysis, CSX, on March 6, 2026, stating they do not have any comments.

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APPENDIX C – Management Response

The OIG received an email response from Daniel Fetahovic, from the Freight and Rail Office, stating that given the positive findings, they will waive a formal response.

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DISTRIBUTION

Responsible Manager:

Melissa Smith, Chief of Modal Development
Daniel Fetahovic, Manager, Freight and Rail Office
Kelli Phillips, Rail Safety and Operations Administrator
Holly Cohen, Freight and Rail Planning Administrator

Internal Distribution:

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Dan Fitz-Patrick, Chief Strategy Officer, Assistant Secretary
Rebekah Davis, General Counsel
Trey Tillander, P.E., Executive Director of Transportation Technology
James Driggers, P.E., Interim District One Secretary
Paul Simmons, District One IDS Modal Manager, Rail Administration
Specialist
Wendy Sands, District One, Rail Administrator Specialist
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Emily Huth, Director, SEC Reporting and Compliance, CSX Transportation, Inc.
Amanda Hightower, Assistant Controller, CSX Transportation, Inc.
Matthew Motta, Sr. Manager Compliance & Analysis, CSX Transportation, Inc.
Sean Craig, Assistant General Counsel, CSX Transportation, Inc.
Casey Waddill, Compliance Analyst, CSX Transportation, Inc.

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PROJECT TEAM

Engagement was conducted by:
Cory Barker, Auditor

Under the supervision of:
Nicholas Cooper, Senior Audit Supervisor
Barbara Brown-Walton, Deputy Audit Director for Intermodal
Joseph W. Gilboy, Director of Audit

Approved by:
Kristofer B. Sullivan, Inspector General

STATEMENT OF ACCORDANCE

The Department's mission is to provide a safe transportation system that ensures the mobility of people and goods, enhances economic prosperity, and preserves the quality of our environment and communities.

The Office of Inspector General's mission is to provide independent and objective investigative and audit services that promote accountability, integrity, and efficiency within the Florida Department of Transportation and its partners.

This work product was prepared pursuant to section 20.055, Florida Statutes, in accordance with the Association of Inspectors General *Principles and Standards for Offices of Inspector General*, and conforms with The Institute of Internal Auditors' *Global Internal Audit Standards*.

Please address inquiries regarding this report to the Department's Office of Inspector General at (850) 410-5800.

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ATTACHMENT 1 – Criteria

The following criteria are summaries used for this engagement.

2 C.F.R. 200.302 Financial Management (2024): Each state must expend and account for the Federal award in accordance with state laws and procedures for expending and accounting for the state's own funds. In addition, the state's and the other non-Federal entity's financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award.

2 C.F.R. 200.303 (a)–(d) Internal Controls (2024): Non-Federal entity is responsible for:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).
- (b) Comply with the U.S. Constitution, Federal statutes, regulations, and the terms and conditions of the Federal awards.
- (c) Evaluate and monitor the non-Federal entity's compliance with statutes, regulations, and the terms and conditions of Federal awards.
- (d) Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings.

2 C.F.R. 200.329 (a)(c) Monitoring and Reporting Performance (2025): Monitoring by the recipient and subrecipient. The recipient and subrecipient are responsible for the oversight of the Federal award. The recipient and subrecipient must monitor their activities under Federal awards to ensure they are compliant with all requirements and meeting performance expectations. Monitoring by the recipient and subrecipient must cover each program, function, or activity. See also § 200.332.

(c) Submitting performance reports.

(1) The recipient or subrecipient must submit performance reports as required by the Federal award. Intervals must be no less frequent than annually nor more frequent than quarterly except if specific conditions are applied (See § 200.208). Reports submitted annually by the recipient or subrecipient must be due no later than 90 calendar days after the reporting period. Reports submitted quarterly or semiannually must be due no later than 30 calendar days after the reporting period. Alternatively, the Federal agency or pass-through entity may require annual reports before the anniversary dates of multiple-year Federal awards.

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The final performance report submitted by the recipient must be due no later than 120 calendar days after the period of performance. A subrecipient must submit a final performance report to a pass-through entity no later than 90 calendar days after the conclusion of the period of performance. See also § 200.344. The Federal agency or pass-through entity may extend the due date for any performance report with justification from the recipient or subrecipient.

(2) As applicable, performance reports should contain information on the following:

- (i) A comparison of accomplishments to the objectives of the Federal award established for the reporting period (for example, comparing costs to units of accomplishment). Where performance trend data and analysis would be informative to the Federal agency program, the Federal agency should include this as a performance reporting requirement.
- (ii) Explanations on why established goals or objectives were not met; and
- (iii) Additional information, analysis, and explanation of cost overruns or higher-than-expected unit costs.

23 C.F.R. 635.410 Buy America requirements (2025): The provisions of this section shall prevail and be given precedence over any requirements of this subpart which are contrary to this section. However, nothing in this section shall be construed to be contrary to the requirements of § 635.409.

(a) of this subpart.

(b) No Federal-aid highway construction project is to be authorized for advertisement or otherwise authorized to proceed unless at least one of the following requirements is met:

(1) The project either:

- (i) Includes no permanently incorporated steel or iron materials, or
- (ii) if iron or steel products are to be used, all manufacturing processes, including application of a coating, for these materials must occur in the United States. Coating includes all processes which protect or enhance the value of the material to which the coating is applied.

Section 215.86, Florida Statutes (F.S.) Management Systems and Controls (2023):

Each state agency and the judicial branch as defined in s.216.011 shall establish and maintain management systems and controls that promote and encourage compliance, economic, and efficient operations, reliability of records and reports, and safeguarding of assets. Accounting systems and procedures shall be designed to fulfill the requirements of generally accepted accounting principles.

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Section 215.971 (1)(a-d) F.S. Agreements funded with federal or state assistance (2023):

Agreements funded with federal or state assistance.

- (1) An agency agreement that provides state financial assistance to a recipient or subrecipient, as those terms are defined in s. 215.97, or that provides federal financial assistance to a subrecipient, as defined by applicable United States Office of Management and Budget circulars, must include all of the following:
 - (a) A provision specifying a scope of work that clearly establishes the tasks that the recipient or subrecipient is required to perform.
 - (b) A provision dividing the agreement into quantifiable units of deliverables that must be received and accepted in writing by the agency before payment. Each deliverable must be directly related to the scope of work and specify the required minimum level of service to be performed and the criteria for evaluating the successful completion of each deliverable.
 - (c) A provision specifying the financial consequences that apply if the recipient or subrecipient fails to perform the minimum level of service required by the agreement. The provision can be excluded from the agreement only if financial consequences are prohibited by the federal agency awarding the grant. Funds refunded to a state agency from a recipient or subrecipient for failure to perform as required under the agreement may be expended only in direct support of the program from which the agreement originated.
 - (d) A provision specifying that a recipient or subrecipient of federal or state financial assistance may expend funds only for allowable costs resulting from obligations incurred during the specified agreement period.

Section 287.057 F.S. Procurement of Commodities or Contractual Services (2021):

(1) The competitive solicitation processes authorized in this section shall be used for procurement of commodities or contractual services in excess of the threshold amount provided for CATEGORY TWO in s. 287.017. Any competitive solicitation shall be made available simultaneously to all vendors, must include the time and date for the receipt of bids, proposals, or replies and of the public opening, and must include all contractual terms and conditions applicable to the procurement, including the criteria to be used in determining acceptability and relative merit of the bid, proposal, or reply.

(a) Invitation to bid. —The invitation to bid shall be used when the agency is capable of specifically defining the scope of work for which a contractual service is required or when the agency is capable of establishing precise specifications defining the actual commodity or group of commodities required.

1. All invitations to bid must include:
 - a. A detailed description of the commodities or contractual services sought; and
 - b. If the agency contemplates renewal of the contract, a statement to that effect.
2. Bids submitted in response to an invitation to bid in which the agency contemplates renewal of the contract must include the price for each year for which the contract may be renewed.

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3. Evaluation of bids must include consideration of the total cost for each year of the contract, including renewal years, as submitted by the vendor.
4. The contract shall be awarded to the responsible and responsive vendor who submits the lowest responsive bid.

Section 334.048 (3), (4), and (6), F.S., Legislative intent with respect to department management accountability and monitoring systems (2024): The department shall implement the following accountability and monitoring systems to evaluate whether the department's goals are being accomplished efficiently and cost-effectively, and ensure compliance with all laws, rules, policies, and procedures related to the department's operations:

- (1) The Transportation Commission shall monitor those aspects of the department's operations as assigned in s. 20.23.
- (2) The secretary shall ensure that accountability and monitoring systems are fully integrated, that the systems provide useful information for department managers to assess program performance, and that department managers take corrective actions when necessary.
- (3) The central office shall adopt policies, rules, procedures, and standards which are necessary for the department to function properly, including establishing accountability for all aspects of the department's operations.
- (4) The central office shall monitor the districts and central office units that provide transportation programs to assess performance; determine compliance with all applicable laws, rules, and procedures; and provide useful information for department managers to take corrective action when necessary.
- (5) All department managers shall be accountable for the implementation and enforcement of all laws, rules, policies, and procedures adopted for their areas of responsibilities.
- (6) The inspector general shall provide to the secretary independent evaluations of the department's accountability and central office monitoring systems to assess whether such systems are effective and properly operating. Such systems are herein established to quickly identify and resolve problems, to hold responsible parties accountable, and to ensure that all costs to the taxpayer are recovered.

Section 341.302 F.S. Rail Program duties and responsibilities (2022):

Rail program; duties and responsibilities of the department.—The department, in conjunction with other governmental entities, including the rail enterprise and the private sector, shall develop and implement a rail program of statewide application designed to ensure the proper maintenance, safety, revitalization, and expansion of the rail system to assure its continued and increased availability to respond to statewide mobility needs. Within the resources provided pursuant to chapter 216, and as authorized under federal law, the department shall:

- (1) Provide the overall leadership, coordination, and financial and technical assistance necessary to assure the effective responses of the state's rail system to current and anticipated mobility needs.

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- (2) Promote and facilitate the implementation of advanced rail systems, including high-speed rail and magnetic levitation systems.
- (3) Develop and periodically update the rail system plan, on the basis of an analysis of statewide transportation needs.

Section 351.35 F.S. Railroads and other Regulated Utilities (2024):

Regulation of public railroad-highway grade crossings; reduction of hazards.

(1)(a) The department shall have regulatory authority over all public railroad-highway grade crossings in the state, including the authority to issue permits which shall be required prior to the opening and closing of such crossings. (b) A “public railroad-highway grade crossing” is a location at which a railroad track is crossed at grade by a public road.

(2)(a) The department, in cooperation with the several railroad companies operating in the state, shall develop and adopt a program for the expenditure of funds available for the construction of projects for the reduction of the hazards at public railroad-highway grade crossings. The department and the railroad companies are not liable for any action or omission in the development of such program or for the priority given to any crossing improvement. (b) Every railroad company maintaining a public railroad-highway grade crossing shall, upon reasonable notice from the department, install, maintain, and operate at such crossing traffic control devices to provide motorists with warning of the approach of trains. The department shall base its notice on its adopted program for the reduction of hazards at such crossings and on construction efficiency considerations relating to the geographical proximity of crossings included in such program. The design of the traffic control devices must be approved by the department, and the cost of their purchase and installation must be paid from the funds described in paragraph (a).

Topic No. 000-525-052 Performance Management (2019): It is the policy of the Florida Department of Transportation (Policy Planning) to link performance measures to planning and programming decision making.

Topic No. 350-030-060-c Financial Assistance Requirements for Grant

Disbursement Agreements (2022): The procedure’s primary users are Central Office Grant Program Administrators (Program Administrators) and Grant Managers responsible for administering state and federal financial assistance passed through to local government entities, non-profit organizations, for-profit organizations, and other state agencies.

Topic No. 260-030-005a Quality Assurance Reporting (2019): This policy and procedure establishes minimum operating standards and procedures to be used by all Department employees whose responsibilities include Quality Assurance reporting or reviews.

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Freight and Rail Office Handbook (2022):

The purpose of this guide is to provide operational, program, and functional direction for Florida Department of Transportation personnel and partners. The Rail Handbook (effective September 7, 2010) was significantly revised in 2016 to reflect the new office functional areas and to institutionalize various best practices.

Uniform Railroad Audit Guide, Sections (7-1 through 7-4) (2025):

The Federal Highway Administration (FHWA) policies, procedures and reimbursement provisions for costs incurred by railroads on federal-aid and direct federal projects are set forth in 23 CFR, Parts 140 and 646. This audit guide was developed to assist in the review of actual cost rates submitted by the railroad companies. The guide includes audit objectives and audit steps. In addition, this information can be used to audit grants that were awarded to railroads.

Florida Department of Transportation Disbursement Handbook for Employees and Managers (2025): To provide guidance and information required for state disbursement on the Department's management of Standard Operating Procedures (SOP).

Rail Standard Operating Procedures 202509 (2025):

A summary of reference documents and a general outline to navigate through the various elements of railroad coordination for Florida Department of Transportation, created by District One. Documents policy and procedures for day to day operations.

Contract ASS43 Fully Executed on May 18, 2022:

The CSX Transportation, Inc. Company is hereby authorized to observe the following changes in the plans and or specifications to the subject Railroad Agreement, and to perform such work accordingly, further described as: Preliminary engineering for and installation of two flashing lights and gates, 6x6 house, meter service and train detection (XP4). Reuse existing cantilevers. New 8x8 DAX house with additional train detection (SP4) to be installed near Bell St at Railroad Crossing No. 627572L, RR MP No. SX 858.30, W Main Street (SR 17), Avon Park, Highlands County, Florida. To include any other railroad work deemed necessary to complete this project.

The Florida Rail System Plan Chapter 1 (2023):

The Florida Department of Transportation (FDOT) developed the Rail System Plan to guide the state's rail freight and passenger transportation planning activities and project development plans. Complies with Section 341.302(3), Florida Statutes, which requires an identification of priorities, programs, and funding levels required to meet statewide and regional goals.

- Meets the requirements embodied in the Federal Passenger Rail Investment and Improvement Act (PRIIA), as amended by the Fixing America's Surface Transportation Act (FAST Act) of 2015, and in the Federal Railroad Administration's (FRA) State Rail Plan Guidance.
- Describes the state's existing rail network, its challenges and opportunities, and rail related economic and socio-environmental impacts of each rail mode.

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- Includes Florida's Rail Vision and Supporting Goals, along with both proposed publicly sponsored short and long-range capital improvements and policy recommendations to achieve the Vision and Goals.
- Updates Florida's rail service and investment program, which enables listed projects to be eligible for Federal funding.

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