Common Standards for Reporting Financial Information for Transportation

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About the Council

The Minnesota Council on Transportation Access (MCOTA) serves as a clearinghouse to address transportation coordination topics from a statewide perspective. The Minnesota State Legislature established the group in 2010 (MN Statute 2010 174.285). The group includes member representatives from thirteen agencies. MCOTA's work focuses on increasing capacity to serve unmet transportation needs, improving quality of transit service, improving understanding and access to these services by the public, and achieving more cost-effective service delivery. In addition, fostering communication and cooperation between transportation agencies and social service organizations leads to the creation of new ideas and innovative strategies for transportation coordination and funding.

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Acknowledgments

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Introduction

The purpose of this document is to provide an overview of the common standards concept, describe the benefits of coordinating transportation services accounting, and to identify challenges to coordination, followed by recommendations for action. The goal of this research project was to develop a consistent method for multiple agencies to estimate, report, track, and record transportation-related costs, specifically:

1. Develop a common set of important terms and financial concepts that will identify categories for the chart of accounts. Not all state and local agencies use the same definition to describe their transportation services.
2. Identify a common set of data categories that agencies use to measure their transportation services. Specific categories and terms will lead to development of the chart of accounts.
3. Identify a common set of non-financial data measures/evaluation criteria for participating agencies. Standards may be different between the state and local agencies and data collection and analysis have different results and significance. The criteria will contribute to the chart of accounts.

This project relates to MCOTA legislative duties 15 and 18 by recommending a uniform accounting and reporting system and developing a consistent allocation methodology for transportation services.

Background

The fundamental purposes for coordinating transportation services is to avoid duplication and overlapping services, reduce service gaps, increase services, ensure cost effectiveness and cost savings, and provide safe and reliable transportation services. An important component in the foundation of coordinating services is using a common standard for reporting financial information.

The Minnesota Council on Transportation Access (MCOTA) has twenty duties detailed in its authorizing legislation (MN Statute 174.285). Two of the duties directly relate to developing and using common standards:

- Recommend an interagency uniform contracting and billing and accounting system for providing coordinated transportation services. (MN Statute 174.285 subd 2 (15))
- Develop an allocation methodology that equitably distributes transportation funds to compensate units of government and all entities that provide coordinated transportation services. (MN Statute 174.285 subd 2 (18))

MCOTA also identified developing common standards in its top priorities during its late 2014/early 2015 strategic planning workshop.

Methodology

The lead agencies and programs involved in this project include the Minnesota Department of Transportation's (MnDOT) Public Transit and Enhanced Mobility for Seniors and Individuals with Disabilities, Minnesota Department of Human Services' (DHS) Non-Emergency Medical Transportation (NEMT), Disability Services, Elderly Waiver (EW) and Alternative Care (AC) and Minnesota Department of Education's (MDE) Special Education Transportation programs.

This research involved gathering information from state agencies about their reporting and data collection methods and developing a chart of accounts that could be used to report financial information. The state agencies included the Minnesota Department of Education, Department of Human Resources, Metropolitan Council, and the Minnesota Department of Transportation. Examples of important terms and financial concepts used to describe and track transportation costs from each agency were collected and used to develop a chart of accounts (Tables 1 and 2) to be used by each agency to report financial and non-financial information. A chart of accounts leads to more consistent and better financial reporting and will support coordination initiatives between agencies.

The MCOTA project team convened representatives from state agencies to participate in a technical working group. The purpose of the working group was to provide information and feedback during the development of the chart of accounts. The working group also provided guidance on implementation efforts for the chart of accounts.

Literature Review

The project team reviewed *Transit Cooperative Research Program (TCRP) Report 144: Sharing the Cost of Human Service Transportation, Volume 2: Research Report* (2011) that provides background on the benefits, challenges and recommendations for coordinating transportation services. Some key findings are listed below.

Benefits

According to the TCRP report, a lack of standard data requirements and processes result in duplication of efforts at every level of transportation service. Coordinating transportation services can be highly beneficial to both state agencies and local communities but the lack of consistent methods for reporting program outputs and cost stands in the way of achieving this coordination. At the state level, if agencies use a common standard the agencies will have information that is consistent and transparent and has a defendable methodology. In addition, the advantage of fully identifying transportation costs is that it provides an ability to understand per trip or per person cost bases to provide that service, provides a benchmark to compare unit costs

of other service delivery alternatives and helps make informed management decisions. This concept is relevant to state agencies such as DHS. As stated in the DHS Minnesota Health Care Programs Provider Manual, authorization for services must be the "least expensive, appropriate alternative available." If transportation cost accounting is done correctly at the local level, transportation agencies will know what rate to charge to recover their cost, and transportation purchasers can have the confidence that those rates are fair and accurate.

Challenges to coordination:

The TCRP report also reported on several challenges to coordinating financial reporting. For example, without federal guidance for reporting, most local communities have developed their own procedures for assigning cost of transportation to a federal program. Some reporting systems do not allow the data to be captured and transportation is not always tracked separately from other program expenditures. This causes a fragmented system of inconsistent and uncoordinated data collection. It also means that information is difficult to share across agencies and analysis of funded programs can be complicated. The report also highlights a perception that categorical program funding does not permit the sharing of resources among consumer groups of different types.

Recommendations from other states

TCRP Report 144 also included interviews with several state DOTs about recommendation on how to implement a common standard for reporting information. For example, North Carolina DOT made a requirement that all state and locally-funded agencies must develop a system for tracking all client transportation cost by funding source. The DOT also recommended using a regional coordination/consolidation concept instead of single county systems to enhance communication and to better utilize existing resources.

In another example, an independent agency located within the Florida Department of Transportation, the Commission for the Transportation Disadvantaged is responsible for administration of the Transportation Disadvantaged Trust Funds and accounting practices. Staff provide training and technical assistance to boards, coordinators, transportation providers, purchasers and consumers of funded programs on the best method to track transportation costs and providing data that can be shared across programs and agencies.

MnDOT Office of Transit staff conducted interviews with Transit Managers in several states to gather information about using, developing and incorporating common standards for reporting financial information. Advice from states was used in the development of the chart of accounts and implementation recommendations. A summary of state interviews is available in Appendix A.

Chart of Accounts

To promote standardized financial reporting, this project developed a standard chart of accounts for human services agencies to report financial operations and service statistics that are related to their transportation services. A chart of accounts is a listing of the names of accounts that an organization has identified and made available for recording transactions in its financial reports. We propose a chart of accounts for human services transportation to suit the needs for standardized financial reporting, which can facilitate future efforts to improve cost allocation and enhance coordination across human services agencies in their transportation services.

Developed in consultation with selected human services agencies, the proposed chart of accounts is shown in two tables, one for financial operations and the other for service statistics. The reporting unit is either a human services agency or a specific human services program if an agency operates multiple programs that should be separately reported.

Table 1 reports expenses, revenues and net program revenues of human services transportation. The accounts are aligned with typical items required for the statement of activities following generally-accepted accounting principles, with some adjustments to capture the characteristics of transit services and human services transportation.

Expenses are categorized as operating expenses, capital expenses, and external expenses. Operating expenses include personnel charges, administrative charges, and vehicle charges incurred in directly providing transportation services. Capital expenses include spending for depreciable long-term facilities, such as vehicles, fare boxes or radio equipment. External expenses are used to account for services that are not directly provided but are purchased through contracts or imbursement mechanisms.

Revenues include operating revenues as well as funding and supports. Operating revenues include direct program fees and charges that are collected through fare box or other venues. Funding and supports are used to account for general grants, program grants or donations that are the provided by federal, state and local governments, or other supporters.

Net program revenues are the differences (in surplus or deficit) between total expenses and total revenues.

Table 1: Categories of Expenses and Revenues (p2-1)

		Amount	Notes
Agency name:			
Program name:			
1-A. OPERATING EXPENSES			
Personnel charges			
1010	Admin, Mgmt & Supervisor Salaries		
1020	Operators' Wages		
1030	Maintenance and Repair Wages		
1040	Fringe Benefits		
1000	*TOTAL PERSONNEL SERVICES*		
Administrative charges			
1110	Leases/Rentals		
1120	Utilities		
1130	Office Supplies		
1140	Insurance charges		
1150	Other Direct Admin. Charges (SPECIFY)		
1100	*TOTAL ADMINISTRATIVE CHARGES*		
Vehicle charges			
1210	Fuel and Lubricants		
1220	Maintenance and Repair Materials		
1230	Other Vehicle Charges (SPECIFY)		
1200	*TOTAL VEHICLE CHARGES*		
1300	*TOTAL OPERATING EXPENSE*		
1-B. CAPITAL EXPENSES			
1410	Vehicle Expenses		
1420	Fare Box Expenses		
1430	Radio Equipment Expenses		
1440	Other Capital Expenses (SPECIFY)		
1400	*TOTAL CAPITAL EXPENSES*		
1-C. EXTERNAL EXPENSES			
1510	Contracting Expenses		
1520	Reimbursement Expenses		
1530	Other External Expenses (SPECIFY)		
1500	*TOTAL EXTERNAL EXPENSES*		
1600	*TOTAL EXPENSES*		

Table 1: Categories of Expenses and Revenues (p2-2)

		Amount	Notes
Agency name:			
Program name:			
2-A. OPERATING REVENUES			
2010	Farebox Revenues		
2020	Other Revenues		
2000	*TOTAL OPERATING REVENUES*		
2-B. FUNDING AND SUPPORTS			
2110	Federal Funding (SPECIFY)		
2120	State Funding (SPECIFY)		
2130	Local Funding (SPECIFY)		
2140	Other External Support (SPECIFY)		
2100	*TOTAL GRANTS*		
2200	*TOTAL REVENUES*		
1600	*TOTAL EXPENSES* (FROM ABOVE)		
2300	*NET PROGRAM REVENUES*		

Table 2 reports passengers, trips, and other major operating statistics that are important for assessing service volumes and service efficiency.

Passenger statistics are unduplicated head counts, the actual number of individual passengers that were provided transportation services. Passengers may be served in multiple times during a reporting period, but they are counted only once. Unduplicated passengers are reported by both passenger type and service type. Passenger type refers to the characteristics of passenger (disabled, elderly, adult, children, or student), with the possibility for a passenger to be reported repeatedly in multiple groups. Service type refers to the type of transportation services (Dial-A-Ride, fixed route, or volunteer driver services).

The revenues and financial data for public transit in Greater Minnesota are determined by Minnesota Administrative Rules Chapter 8835.

Trip statistics are counts of unlinked trips, which are the total number of passenger boarding on human service transportation services. Passengers are counted each time they board a human services vehicle. Like passenger statistics, trip statistics are also reported by both passenger type and service type.

Additional operating statistics include total vehicle hours, total vehicle miles and total routes for fix-route services.

Table 2: Service Statistics

		Amount	Notes
Agency name:			
Program name:			
1. Unduplicated Passengers (by Passenger Type)			
3010	Total Number of Disabled Passengers		
3020	Total Number of Elderly Passengers		
3030	Total Number of Adult Passengers		
3040	Total Number of Student Passengers		
3050	Total Number of Children Passengers		
3060	Total Number of Uncategorized/Unclassified Passengers		
3000	*TOTAL NUMBER OF PASSENGERS*		
2. Unduplicated Passengers (by Service Type)			
3070	Total Number of Dial-A-Ride Passengers		
3080	Fixed Route Passengers		
3090	Total Number of Volunteer Driver Passengers		
3000	*TOTAL NUMBER OF PASSENGERS*		
3. Unlinked Passenger Trips (by Passenger Type)			
4010	Total Number of Disabled Passenger Trips		
4020	Total Number of Elderly Passenger Trips		
4030	Total Number of Adult Passenger Trips		
4040	Total Number of Student Passenger Trips		
4050	Total Number of Children Passenger Trips		
4060	Total Number of Uncategorized/Unclassified Passenger Trips		
4000	*TOTAL NUMBER OF PASSENGER TRIPS*		
4. Unlinked Passenger Trips (by Service Type)			
4070	Total Number of Dial-A-Ride Trips		
4080	Fixed Route Trips		
4090	Total Number of Volunteer Driver Trips		
4000	*TOTAL NUMBER OF PASSENGER TRIPS*		
5. Major Operating Statistics			
3000	Total Passengers		
4000	Total Trips		
5000	Total Vehicle Hours		
6000	Total Vehicle Miles		
7000	Total Routes		

Feedback from Human Services Agencies

In developing the chart of accounts, two rounds of feedback from the state agencies were conducted. These agencies provided perspectives from multiple human services programs, including public transit (MnDOT), Elderly and Disabled Section 5310 (MnDOT), Minnesota Non-Emergency Transportation (NEMT) (DHS), Disability Services (DHS), Elderly Waiver (EW) and Alternative Care (AC) (DHS), and Special Education Transportation (MDE).

In the first round, participating agencies verified whether the items were suitable for recording their financial operations and services and recommended some changes. In the second round, the updated chart of accounts was provided and feedback was sought about the feasibility of implementing the standardized reporting. For each accounting item, state agencies were asked whether the information is currently available for reporting, and what types of requirements or supports would be necessary for implementing the standardized reporting. Details of agency feedbacks are included in Appendix B. Major findings are briefly summarized below:

1.1 Categories of Expenses and Revenues (Table 1)

a. Is data collection currently required?

   For the programs that are operated by MnDOT and MDE, data for expenses and revenues are currently available, except for items that are not applicable. Related data reporting is required by administrative rules in MnDOT and by statutes in MDE. One caveat is that the available data sometimes cannot fully cover all the operations of a program.

   For the programs that are operated by DHS, despite the fact that expenses and revenues are likely tracked by individual service providers (so as to ensure they would have enough revenues to offset service costs), those data are not available at DHS since the providers are not required to report them.

b. Would collecting this information benefit your agency?

   For the programs that are operated by MnDOT and MDE, collecting the information is considered benefiting the agency, except for items that are not applicable. The question receives varied answers for the programs that are operated by DHS. Collecting the information is considered benefiting the Disability Services program, possibly benefiting the NEMT program, and not benefiting the EW & AC programs.

c. What would it take for implementing the standardized reporting?
   Data for the Special Education Transportation program (by MDE) is currently available. For the two programs operated by MnDOT, although data are already required by

administrative rules, agencies indicate that it would be helpful to have additional policy requirements to implement the standardized reporting.

For the three programs that are operated by DHS, related data are currently unavailable, and agencies express the need for statute, policy and administrative requirements to implement the change.

d. What are the supports needed to collect the data?

MnDOT agencies indicate the need for additional staff resources to fully meet the standardized reporting requirements. MDE indicates the need for guidance in data reporting, in particular to select suitable information from MDE' s own reporting system to meet the needs for this chart of accounts.

DHS agencies would like to have all sorts of supports – technology, staff resources, financial resources, training and guidance – for implementing the standardized reporting.

e. Is implementing the standardized reporting feasible?

For the programs that are operated by MnDOT and MDE, implementing the standardized reporting system is feasible, although it would require certain level of effort. In contrast, DHS agencies are less optimistic about implementing the reporting requirements. The data are currently not available, and the changes may encounter resistance from some individuals or organizations.

1.2 Service Statistics (Table 2)

a. Is data collection currently required?

Special Education Transportation (MDE) and Public Transit (MnDOT) have the data available for service statistics, except for items that are not applicable. Section 5310 (MnDOT), NEMT (DHS), and Disability Services (DHS) do not have any data for these service statistics. EW and AC (DHS) have data about passengers and trips for elderly passengers and adult passengers, but not other service statistics.

b. Would collecting this information benefit your agency?

Special Education Transportation (MDE) and Public Transit (MnDOT) have necessary data available for service statistics that are applicable to their programs. Additional

information about other service items does not benefit them. For EW and AC operated by DHS, data about unduplicated passengers by service type are current unavailable, but the information would benefit the agency. For Disability Services operated by DHS, data about these service statistics are considered helpful for the program. For NEMT operated by DHS, having the service statistics is possibly benefiting the agency.

c. What would it take to implement the standardized reporting?

Applicable data for MDE are already available. For Public Transit program (MnDOT), it would take additional administrative rule for collecting data about passengers and routes. For Section 5310 (MnDOT), additional policy requirements will be necessary for collecting all service statistics. For programs that are operated by DHS, it would take additional statute or policy requirements to collect service statistics, except for elderly and adult passengers and trips that are available for EW and AC programs.

d. What are the supports needed to collect the data?

MDE needs guidance in data reporting; Section 5310 (MnDOT) needs staff resources. For all other programs, it would be helpful to have all sorts of supports – technology, staff resources, financial resources, training and guidance – for implementing the standardized reporting.

e. Is implementing the standardized reporting feasible?

MDE and MnDOT are optimistic about the implementation of standardized reporting; additional items would require certain level of effort, which should be manageable. Among the programs that are operated by DHS, the Disability Services program is relative positive about the implementation, while EW, AC and NEMT have concerns about the change of successful implementation, due to possible individual or organizational resistance.

Findings

Feedback from participating agencies suggest that the proposed chart of accounts is useful for capturing key information about financial operations and service statistics of human services transportation. **However, there are significant hurdles to overcome to implement the chart across all state agencies.**

In terms of expenses and revenues, data about most items is available at either the local provider level or the state agency level. For the programs that are operated by MDE and MnDOT, the effort to implement the reporting requirements would be manageable, with some guidance and staff resources and statute modification. For the programs that are operated by DHS, however,

related financial data are available only at the local provider level. It would take additional statute, policy and policy and administrative rules or staffing capacity for DHS to be able to collect the data.

In terms of service statistics, all state agencies collect transportation statistics, but not the same ones. Special Education Transportation (MDE) and Public Transit (MnDOT) collect similar data about services. The Section 5310 program operated by MnDOT and programs operated by DHS would need changes in statute or policy requirements to collect additional service statistics.

Information gathered from the technical working group is summarized in Excel worksheets in Appendix B.

Next Steps

Based on concepts in TCRP Report 144 and recommendations from other states, the project team has identified activities for MCOTA and activities for individual state agencies that could contribute to the common standards goal.

MCOTA

The adoption of standardized reporting is a huge task, and will likely require legislative/regulatory, system, and process changes, as well as training for staff. The project team identified the following next steps for MCOTA, as well as a set of recommendations for each of the state agencies involved in transportation services reporting.

1. Minnesota's Office of the State Auditor maintains the Government Accounting Standards Board. The Office developed a chart of accounts for cities and counties to follow. The MCOTA project panel can meet with the Office of the State Auditor to learn about the chart of accounts, benefits and challenges of using common reporting standards, and any recommendations on implementation.
2. Develop a policy or a statute to make collection and reporting of financial data related to public transit and human service transportation a requirement for participating agencies. This action may require legislation to be effective, or a directive or guidance to MCOTA. The development of a policy or statute would need decision makers from participating agencies to address financial reporting information within each agency and to agree on a system for reporting financial information. An example of a policy statement could be the requirement to use the common standards chart of accounts that was developed by the project's Technical Working Group.
3. Utilize the Regional Transportation Coordinating Councils (RTCCs) as a method to support common reporting standards. One activity of the RTCCs could be to ensure that local agencies and systems have the same standards and requirements to report financial information.

State Agency-Specific Activities

One of the primary recommendations in TCRP Report 144 was that "state agencies can play a role in supporting more uniform and streamlined eligibility process, data requirements, and report formats and processed across the local agencies." Based on these recommendations, the project team identified agency-specific activities to support common standards goals for Department of Human Services and Department of Transportation.

Department of Human Services

If the DHS implemented a common standard for reporting financial information it would allow the agency to report transportation costs on a client basis. In addition, the reimbursement rate would be based on funding formula and would have a transparent methodology.

Implementing common standards for the agency is a long-term goal, however there is a short term activity that could help guide the process. The Department is currently developing a computerized client tracking system for non-emergency medical transportation (NEMT). There is an opportunity for DHS to start to implement some common standards methodology across the agency. This action could build on the policy directive set by the agencies.

Department of Transportation

If MnDOT implemented a common standard for reporting financial information the transit providers would report cost the same way and calculate rates of reimbursement the same way. One option is to implement a common chart of accounts. The Office of Transit could make it a priority to have every system equipped with route matching software and set up accurately to report the information back to the agency in a consistent format.

Department of Education

The Department of Education currently uses a chart of accounts and common reporting for Special Education Transportation and is consistent across the agency. There are no recommendations at this time for agency-specific activities.

Summary

This report has presented some benefits, challenges and recommendations identified in the TCRP report. The project team has also listed some achievable goals and agency-specific activities that could help drive the common standards project forward. These actions will need the support of all agencies involved to proceed.

References

Transportation Research Board, 2011. *Transit Cooperative Research Program (TCRP) Report 144: Sharing the Cost of Human Service Transportation, Volume 2: Research Report.*

Appendix A: Summary of State DOT Interviews from Washington, Ohio, Florida and North Carolina

*Note: The North Carolina interview did not follow the structured outline. The Transit Manager was new to the position and made general remarks.

1. Protocols for the standardized reporting of human-services transportation

Are there protocols being implemented and followed by different agencies for managing information about clients, trips, costs, and other key areas of human service transportation coordination?

- Washington: WashDOT and the Washington Department of Health and Human Services designated common terms to track spending on non-emergency medical transportation (NEMT) over 20 years ago. Common terms for tracking NEMT are similar to MnDOT's categories. The data and information is analyzed in an annual report.
- Ohio DOT does not have protocols for different agencies.
- Florida DOT has some protocols used by agencies to report information. Data and information is reported annually. See the 2012 Annual Performance Report.
- North Carolina does not have standardized reporting.

Are manual, sample reports and common definitions used for the standardized reporting?

- Washington DOT uses common definitions with DHS but do not have manuals or sample reports.
- Ohio does not use common definitions or have reports.
- Florida DOT has manuals and reports available on the website for the Florida Commission for the Transportation Disadvantaged.
- North Carolina does not have standardized reporting.

2. Structure to administer the standardized reporting

Are there designated agencies or personnel at the state level to administer the standardized reporting?

- Washington DOT has assigned staffs who complete the annual report.
- Ohio does not assign staff for reporting.
- Florida DOT has state staff of approximately 8-10 people within the Commission for the Transportation Disadvantaged.
- North Carolina DOT does not have assigned staff

Are there designated agencies or person at the local level and/or agency level?

- WashDOT recipients are the same role as MnDOT. The Washington DHS has contracted vendors and the vendors report to regional brokers who the tabulate data.
- Ohio does not have a designated agency or person.
- Florida DOT has a formal structure with the local coordinating councils. The local coordinating councils select a county coordinator that coordinates transportation in the county.
- North Carolina does not have assigned staff.

3. Procedures to administer the standardized reporting

How frequent (weekly, monthly, quarterly, or annually) are the common measures reported?

- WashDOT: Data is reported externally each year, financial reports come quarterly.
- Ohio DOT uses electronic programs used for submitting raw data but do not have reporting module in spreadsheet form.
- Florida DOT report monthly data.
- North Carolina DOT use Rural NTD reports monthly and quarterly.

What are the typical procedures to submit, compile, and analyze the standardized reporting?

- WashDOT: Only analysis occurs within the annual report.
- Ohio DOT uses the electronic database software, Panther, to track and compile data but do not share with DHS.
- The Florida DOT NEMT manual has a lot of information on procedures including fraud and audits.
- North Carolina – no information

4. Technology used for the standardized reporting

Do you use any information technology for the standardized reporting at the state level?

- WashDOT uses an online webportal to collect information but does not analyze the data.
- Ohio DOT uses Panther and scheduling software to collect data.
- Florida has an advanced webportal to collect, compile and report the information.
- North Carolina uses an online portal but does not analyze the data. Their data is also tied to their scheduling software to collect trips and hours.

How about at the local or agency level?
- Washington DOT does not have technology at the local or agency level.

- Ohio DOT uses reports or requests with a line item chart of accounts audit based on total expenses (similar to MnDOT).
- Florida has an advanced webportal to collect, compile and report the information
- North Carolina – no information

5. Open questions about the implementation process

How was the standardized reporting system first implemented?

- Washington DOT has been part of an inter-agency working group for the past 20 years. Common reporting was one initial task.
- Standardized reporting has not been implemented at Ohio DOT.
- The Florida Commission for the Transportation Disadvantaged was formed over 20 years ago. Initially, human services were separate from human service client reporting. A state mandate changed the relationship and the DOT became involved to help administer the funds.
- Standardized reporting has not been implemented in North Carolina

What has been accomplished in the standardized reporting, and what remains to be done in future steps?

- WashDOT is currently reporting Medicaid human service transport in their annual report. The DOT hopes to use an electronic portal to standardize reporting in the future.
- Ohio DOT does not have standardized reporting but will work with the local coordinating councils that hold information.
- Florida DOT relied on NEMT to change the funding model and moved NEMT out of the Commission. The DOT currently goes through managed care instead. This was a change in revenue source and changed the stability of the system. The DOT is not as closely tied to the NEMT dollars.
- North Carolina – no information

What have been the key challenges in the implementation of standardized reporting?

- WashDOT noted that having all the parties together to agree on definitions was a challenge
- Ohio DOT struggles to find key players
- Overall, Florida DOT is very happy with their reporting system and was major players in the United We Ride movement. However, there are some challenges about maintaining the funding flow into the central entity compared with funding through the Commission and have resulted in more funding silos.
- North Carolina – no information

Do you have any other recommendations for implementing the standardized reporting in Minnesota?

- WashDOT suggested that programs use the same documents to cross-reference when establishing some common terms.
- OhioDOT had limited experience and no significant recommendations
- Florida DOT recommends a state structure with the tied Commission but would suggest using MnDOT as transportation expertise.
- North Carolina – no information

Appendix B: Summary of Agency Follow-ups with Standardized Financial Reporting

MCOTA Standardized Financial Reporting, Summary of Agency Follow-ups, Table 1-1

Q1:   Is data collection currently required?   a) Statute; b) Policy; c) Administrative rules; d) Other (please list)

		MNDOT	MNDOT	DHS	DHS	DHS	MDE
		Public Transit	Section 5310	MNET	Disability	EWAC	Special Edu
1-A. OPERATING EXPENSES							
Personnel charges							
1010	Admin, Mgmt & Supervisor Salaries	C	C	No	No	No	A
1020	Operators' Wages	C	C	No	No	No	A
1030	Maintenance and Repair Wages	C	C	No	No	No	A
1040	Fringe Benefits	C	C	No	No	No	A
1000	*TOTAL PERSONNEL SERVICES*	C	C	No	No	No	A
Administrative Charges							
1110	Leases/Rentals	C	C	No	No	No	A
1120	Utilities	C	C	No	No	No	A
1130	Office Supplies	C	C	No	No	No	A
1140	Insurance charges	C	C	No	No	No	A
1150	Other Direct Admin. Charges (SPECIFY)	C	C	No	No	No	A
1100	*TOTAL ADMINISTRATIVE CHARGES*	C	C	No	No	No	A
Vehicle Charges							
1210	Fuel and Lubricants	C	C	No	No	No	A
1220	Maintenance and Repair Materials	C	C	No	No	No	A
1230	Other Vehicle Charges (SPECIFY)	C	C	No	No	No	A
1200	*TOTAL VEHICLE CHARGES*	C	C	No	No	No	A
1300	*TOTAL OPERATING EXPENSE*	C	C	No	No	No	A
1-B. CAPITAL EXPENSES							
1410	Vehicle Expenses	C	C	No	No	No	A
1420	Fare Box Expenses	C	C	No	No	No	N/A
1430	Radio Equipment Expenses	C	C	No	No	No	A
1440	Other Capital Expenses (SPECIFY)	C	C	No	No	No	A
1400	*TOTAL CAPITAL EXPENSES*	C	C	No	No	No	A
1-C. EXTERNAL EXPENSES							
1510	Contracting Expenses	C	C	No	No	No	A
1520	Reimbursement Expenses	C	C	No	No	No	N/A
1530	Other External Expenses (SPECIFY)	C	C	No	No	No	N/A
1500	*TOTAL EXTERNAL EXPENSES*	C	C	No	No	No	A
1600	*TOTAL EXPENSES*	C	C	No	No	No	A
2-A. OPERATING REVENUES		C	C	No	No		
2010	Farebox Revenues	C	C	No	No	No	N/A
2020	Other Revenues	C	C	No	No	No	N/A
2000	*TOTAL REVENUES*	C	C	No	No	No	N/A
2-B. FUNDING AND SUPPORTS					No		
2110	Federal Funding (SPECIFY)	C	C	No	No		A
2120	State Funding (SPECIFY)	C	C	No	No		A
2130	Local Funding (SPECIFY)	C	C	No	No	No	N/A
2140	Other External Support (SPECIFY)	C	C	No	No	No	N/A
2100	*TOTAL GRANTS*	C	C	No	No	No	A
2200	*TOTAL REVENUES*	C	C	No	No	No	A
1600	*TOTAL EXPENSES (FRROM ABOVE)*	C	C	No	No	No	A
2300	*NET PROGRAM REVENUES*	C	C	No	No	No	A

MCOTA Standardized Financial Reporting, Summary of Agency Follow-ups, Table 1-2

Q2: **Would collecting this information benefit your agency?**

		MNDOT	MNDOT	DHS	DHS	DHS	MDE
		Public Transit	Section 5310	MNET	Disability	EWAC	Special Edu
1-A. OPERATING EXPENSES							
Personnel charges							
1010	Admin, Mgmt & Supervisor Salaries	Yes	Yes	Possibly	Yes	No	Yes
1020	Operators' Wages	Yes	Yes	Possibly	Yes	No	Yes
1030	Maintenance and Repair Wages	Yes	Yes	Possibly	Yes	No	Yes
1040	Fringe Benefits	Yes	Yes	Possibly	Yes	No	Yes
1000	*TOTAL PERSONNEL SERVICES*	Yes	Yes	Possibly	Yes	No	Yes
Administrative Charges							
1110	Leases/Rentals	Yes	Yes	Possibly	Yes	No	Yes
1120	Utilities	Yes	Yes	Possibly	Yes	No	Yes
1130	Office Supplies	Yes	Yes	Possibly	Yes	No	Yes
1140	Insurance charges	Yes	Yes	Possibly	Yes	No	Yes
1150	Other Direct Admin. Charges (SPECIFY)	Yes	Yes	Possibly	Yes	No	Yes
1100	*TOTAL ADMINISTRATIVE CHARGES*	Yes	Yes	Possibly	Yes	No	Yes
Vehicle Charges							
1210	Fuel and Lubricants	Yes	Yes	Possibly	Yes	No	Yes
1220	Maintenance and Repair Materials	Yes	Yes	Possibly	Yes	No	Yes
1230	Other Vehicle Charges (SPECIFY)	Yes	Yes	Possibly	Yes	No	Yes
1200	*TOTAL VEHICLE CHARGES*	Yes	Yes	Possibly	Yes	No	Yes
1300	**TOTAL OPERATING EXPENSE**	Yes	Yes		Yes	No	Yes
1-B. CAPITAL EXPENSES							
1410	Vehicle Expenses	Yes	Yes	Possibly	Yes	No	Yes
1420	Fare Box Expenses	Yes	Yes	Possibly	Yes	No	N/A
1430	Radio Equipment Expenses	Yes	Yes	Possibly	Yes	No	Yes
1440	Other Capital Expenses (SPECIFY)	Yes	Yes	Possibly	Yes	No	Yes
1400	**TOTAL CAPITAL EXPENSES**	Yes	Yes	Possibly	Yes	No	Yes
1-C. EXTERNAL EXPENSES							
1510	Contracting Expenses	Yes	Yes	Possibly	Yes	No	Yes
1520	Reimbursement Expenses	Yes	Yes	Possibly	Yes	No	N/A
1530	Other External Expenses (SPECIFY)	Yes	Yes	Possibly	Yes	No	N/A
						No	
1500	**TOTAL EXTERNAL EXPENSES**	Yes	Yes	Possibly	Yes	No	Yes
1600	**TOTAL EXPENSES**	Yes	Yes	Possibly	Yes	No	Yes
2-A. OPERATING REVENUES							
2010	Farebox Revenues	Yes	Yes	Possibly	Yes	No	N/A
2020	Other Revenues	Yes	Yes	Possibly	Yes	No	N/A
2000	**TOTAL REVENUES**	Yes	Yes	Possibly	Yes	No	N/A
2-B. FUNDING AND SUPPORTS							
2110	Federal Funding (SPECIFY)	Yes	Yes	Possibly	Yes	No	Yes
2120	State Funding (SPECIFY)	Yes	Yes	Possibly	Yes	No	Yes
2130	Local Funding (SPECIFY)	Yes	Yes	Possibly	Yes	No	N/A
2140	Other External Support (SPECIFY)	Yes	Yes	Possibly	Yes	No	N/A
2100	**TOTAL GRANTS**	Yes	Yes	Possibly	Yes	No	Yes
2200	**TOTAL REVENUES**	Yes	Yes	Possibly	Yes	No	Yes
1600	**TOTAL EXPENSES** *(FRROM ABOVE)*	Yes	Yes	Possibly	Yes	No	Yes
2300	**NET PROGRAM REVENUES**	Yes	Yes	Possibly	Yes	No	Yes

MCOTA Standardized Financial Reporting, Summary of Agency Follow-ups, Table 1-3

Q3: What would it take for implementing the standardized reporting?   A) Statute; b) Policy; c) Admini. Rules; d) Other.

		MNDOT	MNDOT	DHS	DHS	DHS	MDE
		Public Transit	Section 5310	MNET	Disability	EWAC	Special Edu
1-A. OPERATING EXPENSES							
Personnel charges							
1010	Admin, Mgmt & Supervisor Salaries	B, C	B	A, B, C	A, B	A, B	A
1020	Operators' Wages	B, C	B	A, B, C	A, B	A, B	A
1030	Maintenance and Repair Wages	B, C	B	A, B, C	A, B	A, B	A
1040	Fringe Benefits	B, C	B	A, B, C	A, B	A, B	A
1000	*TOTAL PERSONNEL SERVICES*	B, C	B		A, B	A, B	A
Administrative Charges							
1110	Leases/Rentals	B, C	B	A, B, C	A, B	A, B	A
1120	Utilities	B, C	B	A, B, C	A, B	A, B	A
1130	Office Supplies	B, C	B	A, B, C	A, B	A, B	A
1140	Insurance charges	B, C	B	A, B, C	A, B	A, B	A
1150	Other Direct Admin. Charges (SPECIFY)	B, C	B	A, B, C	A, B	A, B	A
1100	*TOTAL ADMINISTRATIVE CHARGES*	B, C	B		A, B	A, B	A
Vehicle Charges							
1210	Fuel and Lubricants	B, C	B	A, B, C	A, B	A, B	A
1220	Maintenance and Repair Materials	B, C	B	A, B, C	A, B	A, B	A
1230	Other Vehicle Charges (SPECIFY)	B, C	B	A, B, C	A, B	A, B	A
1200	*TOTAL VEHICLE CHARGES*	B, C	B	A, B, C	A, B	A, B	A
1300	*TOTAL OPERATING EXPENSE*	B, C	B	A, B, C	A, B	A, B	A
1-B. CAPITAL EXPENSES		B, C	B			A, B	
1410	Vehicle Expenses	B, C	B	A, B, C	A, B	A, B	A
1420	Fare Box Expenses	B, C	B	A, B, C	A, B	A, B	N/A
1430	Radio Equipment Expenses	B, C	B	A, B, C	A, B	A, B	A
1440	Other Capital Expenses (SPECIFY)	B, C	B	A, B, C	A, B	A, B	A
1400	*TOTAL CAPITAL EXPENSES*	B, C	B	A, B, C	A, B	A, B	A
1-C. EXTERNAL EXPENSES		B, C	B			A, B	
1510	Contracting Expenses	B, C	B	A, B, C	A, B	A, B	A
1520	Reimbursement Expenses	B, C	B	A, B, C	A, B	A, B	N/A
1530	Other External Expenses (SPECIFY)	B, C	B	A, B, C	A, B	A, B	N/A
1500	*TOTAL EXTERNAL EXPENSES*	B, C	B	A, B, C	A, B	A, B	A
1600	*TOTAL EXPENSES*	B, C	B	A, B, C	A, B	A, B	A
2-A. OPERATING REVENUES							
2010	Farebox Revenues	B, C	B	A, B, C	A, B	A, B	N/A
2020	Other Revenues	B, C	B	A, B, C	A, B	A, B	N/A
2000	*TOTAL REVENUES*	B, C	B	A, B, C	A, B	A, B	N/A
2-B. FUNDING AND SUPPORTS		B, C	B		A, B	A, B	
2110	Federal Funding (SPECIFY)	B, C	B	A, B, C	A, B	A, B	A
2120	State Funding (SPECIFY)	B, C	B	A, B, C	A, B	A, B	A
2130	Local Funding (SPECIFY)	B, C	B	A, B, C	A, B	A, B	N/A
2140	Other External Support (SPECIFY)	B, C	B	A, B, C	A, B	A, B	N/A
2100	*TOTAL GRANTS*	B, C	B	A, B, C	A, B	A, B	A
2200	*TOTAL REVENUES*	B, C	B	A, B, C	A, B	A, B	A
1600	*TOTAL EXPENSES (FRROM ABOVE)*	B, C	B	A, B, C	A, B	A, B	A
2300	*NET PROGRAM REVENUES*	B, C	B	A, B, C	A, B	A, B	A

MCOTA Standardized Financial Reporting, Summary of Agency Follow-ups, Table 1-4

Q4: What are the supports needed to collect the data? a)Technology; b) Staff Resources; c) Financial Resources; d) Training; e) Guidance; f) Other.

		MNDOT	MNDOT	DHS	DHS	DHS	MDE
		Public Transit	Section 5310	MNET	Disability	EWAC	Special Edu
1-A. OPERATING EXPENSES							
Personnel charges							
1010	Admin, Mgmt & Supervisor Salaries	B	B	A, B, C, D, E	A, B, C, D, E	A, B, C, D, E	E
1020	Operators' Wages	B	B	A, B, C, D, E	A, B, C, D, E	A, B, C, D, E	E
1030	Maintenance and Repair Wages	B	B	A, B, C, D, E	A, B, C, D, E	A, B, C, D, E	E
1040	Fringe Benefits	B	B	A, B, C, D, E	A, B, C, D, E	A, B, C, D, E	E
1000	*TOTAL PERSONNEL SERVICES*	B	B	A, B, C, D, E	A, B, C, D, E	A, B, C, D, E	E
Administrative Charges							
1110	Leases/Rentals	B	B	A, B, C, D, E	A, B, C, D, E	A, B, C, D, E	E
1120	Utilities	B	B	A, B, C, D, E	A, B, C, D, E	A, B, C, D, E	E
1130	Office Supplies	B	B	A, B, C, D, E	A, B, C, D, E	A, B, C, D, E	E
1140	Insurance charges	B	B	A, B, C, D, E	A, B, C, D, E	A, B, C, D, E	E
1150	Other Direct Admin. Charges (SPECIFY)	B	B	A, B, C, D, E	A, B, C, D, E	A, B, C, D, E	E
1100	*TOTAL ADMINISTRATIVE CHARGES*	B	B	A, B, C, D, E	A, B, C, D, E	A, B, C, D, E	E
Vehicle Charges							
1210	Fuel and Lubricants	B	B	A, B, C, D, E	A, B, C, D, E	A, B, C, D, E	E
1220	Maintenance and Repair Materials	B	B	A, B, C, D, E	A, B, C, D, E	A, B, C, D, E	E
1230	Other Vehicle Charges (SPECIFY)	B	B	A, B, C, D, E	A, B, C, D, E	A, B, C, D, E	E
1200	*TOTAL VEHICLE CHARGES*	B	B	A, B, C, D, E	A, B, C, D, E	A, B, C, D, E	E
1300	*TOTAL OPERATING EXPENSE*	B	B	A, B, C, D, E	A, B, C, D, E	A, B, C, D, E	E
1-B. CAPITAL EXPENSES							
1410	Vehicle Expenses	B	B	A, B, C, D, E	A, B, C, D, E	A, B, C, D, E	E
1420	Fare Box Expenses	B	B	A, B, C, D, E	A, B, C, D, E	A, B, C, D, E	N/A
1430	Radio Equipment Expenses	B	B	A, B, C, D, E	A, B, C, D, E	A, B, C, D, E	E
1440	Other Capital Expenses (SPECIFY)	B	B	A, B, C, D, E	A, B, C, D, E	A, B, C, D, E	E
1400	*TOTAL CAPITAL EXPENSES*	B	B	A, B, C, D, E	A, B, C, D, E	A, B, C, D, E	E
1-C. EXTERNAL EXPENSES							
1510	Contracting Expenses	B	B	A, B, C, D, E	A, B, C, D, E	A, B, C, D, E	E
1520	Reimbursement Expenses	B	B	A, B, C, D, E	A, B, C, D, E	A, B, C, D, E	N/A
1530	Other External Expenses (SPECIFY)	B	B	A, B, C, D, E	A, B, C, D, E	A, B, C, D, E	N/A
1500	*TOTAL EXTERNAL EXPENSES*	B	B	A, B, C, D, E	A, B, C, D, E	A, B, C, D, E	E
1600	*TOTAL EXPENSES*	B	B	A, B, C, D, E	A, B, C, D, E	A, B, C, D, E	E
2-A. OPERATING REVENUES		B	B	A, B, C, D, E	A, B, C, D, E	A, B, C, D, E	
2010	Farebox Revenues	B	B	A, B, C, D, E	A, B, C, D, E	A, B, C, D, E	N/A
2020	Other Revenues	B	B	A, B, C, D, E	A, B, C, D, E	A, B, C, D, E	N/A
2000	*TOTAL REVENUES*	B	B	A, B, C, D, E	A, B, C, D, E	A, B, C, D, E	N/A
2-B. FUNDING AND SUPPORTS							
2110	Federal Funding (SPECIFY)	B	B	A, B, C, D, E	A, B, C, D, E	A, B, C, D, E	E
2120	State Funding (SPECIFY)	B	B	A, B, C, D, E	A, B, C, D, E	A, B, C, D, E	E
2130	Local Funding (SPECIFY)	B	B	A, B, C, D, E	A, B, C, D, E	A, B, C, D, E	N/A
2140	Other External Support (SPECIFY)	B	B	A, B, C, D, E	A, B, C, D, E	A, B, C, D, E	N/A
2100	*TOTAL GRANTS*	B	B	A, B, C, D, E	A, B, C, D, E	A, B, C, D, E	E
2200	*TOTAL REVENUES*	B	B	A, B, C, D, E	A, B, C, D, E	A, B, C, D, E	E
1600	*TOTAL EXPENSES* (FRROM ABOVE)	B	B	A, B, C, D, E	A, B, C, D, E	A, B, C, D, E	E
2300	*NET PROGRAM REVENUES*	B	B	A, B, C, D, E	A, B, C, D, E	A, B, C, D, E	E

MCOTA Standardized Financial Reporting, Summary of Agency Follow-ups, Table 1-5

Q5:   Is implementing standardized reporting feasible? a) Yes, with a lot of effort; b) yes, manageble; c) Not very likely; d)People/orgs would resit it; e) Other.

		MNDOT	MNDOT	DHS	DHS	DHS	MDE
		Public Transit	Section 5310	MNET	Disability	EWAC	Special Edu
1-A. OPERATING EXPENSES							
Personnel charges							
1010	Admin, Mgmt & Supervisor Salaries	B	A	C, D	A, D	C	B
1020	Operators' Wages	B	A	C, D	A, D	C	B
1030	Maintenance and Repair Wages	B	A	C, D	A, D	C	B
1040	Fringe Benefits	B	A	C, D	A, D	C	B
1000	*TOTAL PERSONNEL SERVICES*	B	A	C, D	A, D	C	B
Administrative Charges							
1110	Leases/Rentals	B	A	C, D	A, D	C	B
1120	Utilities	B	A	C, D	A, D	C	B
1130	Office Supplies	B	A	C, D	A, D	C	B
1140	Insurance charges	B	A	C, D	A, D	C	B
1150	Other Direct Admin. Charges (SPECIFY)	B	A	C, D	A, D	C	B
1100	*TOTAL ADMINISTRATIVE CHARGES*	B	A	C, D	A, D	C	B
Vehicle Charges							
1210	Fuel and Lubricants	B	A	C, D	A, D	C	B
1220	Maintenance and Repair Materials	B	A	C, D	A, D	C	B
1230	Other Vehicle Charges (SPECIFY)	B	A	C, D	A, D	C	B
1200	*TOTAL VEHICLE CHARGES*	B	A	C, D	A, D	C	B
1300	*TOTAL OPERATING EXPENSE*	B	A	C, D	A, D	C	B
1-B. CAPITAL EXPENSES		B	A			C	
1410	Vehicle Expenses	B	A	C, D	A, D	C	B
1420	Fare Box Expenses	B	A	C, D	A, D	C	N/A
1430	Radio Equipment Expenses	B	A	C, D	A, D	C	B
1440	Other Capital Expenses (SPECIFY)	B	A	C, D	A, D	C	B
1400	*TOTAL CAPITAL EXPENSES*	B	A	C, D	A, D	C	B
1-C. EXTERNAL EXPENSES		B	A			C	
1510	Contracting Expenses	B	A	C, D	A, D	C	B
1520	Reimbursement Expenses	B	A	C, D	A, D	C	N/A
1530	Other External Expenses (SPECIFY)	B	A	C, D	A, D	C	N/A
1500	*TOTAL EXTERNAL EXPENSES*	B	A	C, D	A, D	C	B
1600	*TOTAL EXPENSES*	B	A	C, D	A, D	C	B
2-A. OPERATING REVENUES		B	A	C, D	A, D	C	
2010	Farebox Revenues	B	A	C, D	A, D	C	N/A
2020	Other Revenues	B	A	C, D	A, D	C	N/A
2000	*TOTAL REVENUES*	B	A	C, D	A, D	C	N/A
2-B. FUNDING AND SUPPORTS		B	A		A, D	C	
2110	Federal Funding (SPECIFY)	B	A	C, D	A, D	C	B
2120	State Funding (SPECIFY)	B	A	C, D	A, D	C	B
2130	Local Funding (SPECIFY)	B	A	C, D	A, D	C	N/A
2140	Other External Support (SPECIFY)	B	A	C, D	A, D	C	N/A
2100	*TOTAL GRANTS*	B	A	C, D	A, D	C	B
2200	*TOTAL REVENUES*	B	A	C, D	A, D	C	B
1600	*TOTAL EXPENSES* *(FRROM ABOVE)*	B	A	C, D	A, D	C	B
2300	*NET PROGRAM REVENUES*	B	A	C, D	A, D	C	B

MCOTA Standardized Financial Reporting, Summary of Agency Follow-ups, Table 2-1

Q1: Is data collection currently required? a) Statute; b) Policy; c) Administrative rules; d) Other (please list)

		MNDOT	MNDOT	DHS	DHS	DHS	MDE
		Public Transit	Section 5310	MNET	Disability	EWAC	Special Edu
1. Unduplicated Passengers (by Passengers Type)							
3010	Total Number of Disabled Passengers	N/A	No	No	No	No	N/A
3020	Total Number of Elderly Passengers	N/A	No	No	No	A, B	N/A
3030	Total Number of Adult Passengers	N/A	No	No	No	A, B	N/A
3040	Total Number of Student Passengers	N/A	No	No	No	N/A	A
3050	Total Number of Children Passengers	N/A	No	No	No	N/A	N/A
3000	**TOTAL NUMBER OF PASSENGERS**	No	No	No	No	A, B	A
2. Unduplicated Passengers (by Service Type)		N/A	No	No	N/A	No	
3060	Total Number of Dial-A-Ride Passengers	N/A	No	No	N/A	No	N/A
3070	Fixed Route Passengers	N/A	No	No	N/A	No	N/A
3080	Total No. of Volunteer Driver Passenger	N/A	No	No	N/A	No	N/A
3000	**TOTAL NUMBER OF PASSENGERS**	No	No	No	N/A	No	A
3.Unlinked Passenger Trips (by Passengers Type)							
4010	Total Number of Disabled Passenger Trips	C	No	No	N/A	N/A	N/A
4020	Total Number of Elderly Passenger Trips	C	No	No	N/A	A, B	N/A
4030	Total Number of Adult Passenger Trips	C	No	No	N/A	A, B	N/A
4040	Total Number of Student Passenger Trips	C	No	No	N/A	N/A	A
4050	Total Number of Children Passenger Trips	C	No	No	N/A	N/A	N/A
4000	**TOTAL NUMBER OF PASSENGER TRIPS**	C	No	No	N/A	A, B	N/A
4. Unlinked Passenger Trips (by Service Type)							
4060	Total Number of Dial-A-Ride Trips	C	No	No	N/A	No	N/A
4070	Fixed Route Trips	C	No	No	N/A	No	N/A
4080	Total No. of Volunteer Driver Trips	C	No	No	N/A	No	N/A
4000	**TOTAL NUMBER OF PASSENGER TRIPS**	C	No	No	N/A	No	N/A
5. Major Operating Statistics							
3000	Total Passengers	No	No	No	NO	A, B	A
4000	Total Trips	C	No	No	N/A	A, B	N/A
5000	Total Vehicle Hours	C	No	No	N/A	N/A	A
6000	Total Vehicle Miles	C	No	No	N/A	N/A	A
7000	Total Routes	N/A	No	No	N/A	N/A	A

MCOTA Standardized Financial Reporting, Summary of Agency Follow-ups, Table 2-2

Q2:   Would collecting this information benefit your agency?

		MNDOT	MNDOT	DHS	DHS	DHS	MDE
		Public Transit	Section 5310	MNET	Disability	EWAC	Special Edu
1. Unduplicated Passengers (by Passengers Type)							
3010	Total Number of Disabled Passengers	No	Yes	Possibly	No	No	N/A
3020	Total Number of Elderly Passengers	No	Yes	Possibly	No	Yes	N/A
3030	Total Number of Adult Passengers	No	Yes	Possibly	No	Yes	N/A
3040	Total Number of Student Passengers	No	Yes	Possibly	No	No	Yes
3050	Total Number of Children Passengers	No	Yes	Possibly	No	No	N/A
3000	**TOTAL NUMBER OF PASSENGERS**	No	Yes	Possibly	No		Yes
2. Unduplicated Passengers (by Service Type)							
3060	Total Number of Dial-A-Ride Passengers	No	Yes	Possibly	N/A	Yes	N/A
3070	Fixed Route Passengers	No	Yes	Possibly	N/A	Yes	N/A
3080	Total No. of Volunteer Driver Passenger	No	Yes	Possibly	N/A	Yes	N/A
3000	**TOTAL NUMBER OF PASSENGERS**	No	Yes		N/A	Yes	Yes
3.Unlinked Passenger Trips (by Passengers Type)							
4010	Total Number of Disabled Passenger Trips	Yes	Yes	Possibly	N/A	No	N/A
4020	Total Number of Elderly Passenger Trips	Yes	Yes	Possibly	N/A	No	N/A
4030	Total Number of Adult Passenger Trips	Yes	Yes	Possibly	N/A	No	N/A
4040	Total Number of Student Passenger Trips	Yes	Yes	Possibly	N/A	No	Yes
4050	Total Number of Children Passenger Trips	Yes	Yes	Possibly	N/A	No	N/A
4000	**TOTAL NUMBER OF PASSENGER TRIPS**	Yes	Yes		N/A	No	N/A
4. Unlinked Passenger Trips (by Service Type)							
4060	Total Number of Dial-A-Ride Trips	Yes	Yes	Possibly	N/A	No	N/A
4070	Fixed Route Trips	Yes	Yes	Possibly	N/A	No	N/A
4080	Total No. of Volunteer Driver Trips	Yes	Yes	Possibly	N/A	No	N/A
4000	**TOTAL NUMBER OF PASSENGER TRIPS**	Yes	Yes	Possibly	N/A	No	N/A
5. Major Operating Statistics							
3000	Total Passengers	No	Yes	Possibly	No	No	Yes
4000	Total Trips	Yes	Yes	Possibly	N/A	No	N/A
5000	Total Vehicle Hours	Yes	Yes	Possibly	N/A	No	Yes
6000	Total Vehicle Miles	Yes	Yes	Possibly	N/A	No	Yes
7000	Total Routes	No	Yes	Possibly	N/A	No	Yes

MCOTA Standardized Financial Reporting, Summary of Agency Follow-ups, Table 2-3

Q3: **What would it take for implementing the standardized reporting?** **A) Statute; b) Policy; c) Admini. Rules; d) Other.**

		MNDOT	MNDOT	DHS	DHS	DHS	MDE
		Public Transit	Section 5310	MNET	Disability	EWAC	Special Edu
1. Unduplicated Passengers (by Passengers Type)							
3010	Total Number of Disabled Passengers	C	B	A, B, C	A	A, B	N/A
3020	Total Number of Elderly Passengers	C	B	A, B, C	A	(Available)	N/A
3030	Total Number of Adult Passengers	C	B	A, B, C	A	(Available)	N/A
3040	Total Number of Student Passengers	C	B	A, B, C	A	A, B	A
3050	Total Number of Children Passengers	C	B	A, B, C	A	A, B	N/A
3000	**TOTAL NUMBER OF PASSENGERS**	C	B	A, B, C	A	A, B	A
2. Unduplicated Passengers (by Service Type)							
3060	Total Number of Dial-A-Ride Passengers	C	B	A, B, C	N/A	A, B	N/A
3070	Fixed Route Passengers	C	B	A, B, C	N/A	A, B	N/A
3080	Total No. of Volunteer Driver Passenger	C	B	A, B, C	N/A	A, B	N/A
3000	**TOTAL NUMBER OF PASSENGERS**	C	B	A, B, C	N/A	A, B	A
3.Unlinked Passenger Trips (by Passengers Type)							
4010	Total Number of Disabled Passenger Trips	N/A	B	A, B, C	N/A	A, B	N/A
4020	Total Number of Elderly Passenger Trips	N/A	B	A, B, C	N/A	A, B	N/A
4030	Total Number of Adult Passenger Trips	N/A	B	A, B, C	N/A	(Available)	N/A
4040	Total Number of Student Passenger Trips	N/A	B	A, B, C	N/A	(Available)	A
4050	Total Number of Children Passenger Trips	N/A	B	A, B, C	N/A	A, B	N/A
4000	**TOTAL NUMBER OF PASSENGER TRIPS**	N/A	B	A, B, C	N/A	A, B	N/A
4. Unlinked Passenger Trips (by Service Type)							
4060	Total Number of Dial-A-Ride Trips	N/A	B	A, B, C	N/A	A, B	N/A
4070	Fixed Route Trips	N/A	B	A, B, C	N/A	A, B	N/A
4080	Total No. of Volunteer Driver Trips	N/A	B	A, B, C	N/A	A, B	N/A
4000	**TOTAL NUMBER OF PASSENGER TRIPS**	N/A	B	A, B, C	N/A	A, B	N/A
5. Major Operating Statistics							
3000	Total Passengers	C	B	A, B, C	A	A, B	A
4000	Total Trips	N/A	B	A, B, C	N/A	A, B	N/A
5000	Total Vehicle Hours	N/A	B	A, B, C	N/A	A, B	A
6000	Total Vehicle Miles	N/A	B	A, B, C	N/A	A, B	A
7000	Total Routes	C	B	A, B, C	N/A	A, B	A

MCOTA Standardized Financial Reporting, Summary of Agency Follow-ups, Table 2-4

Q4:   What are the supports needed to collect the data?   a)Technology; b) Staff Resources; c) Financial Resources; d) Training; e) Guidance; f) Other.

		MNDOT	MNDOT	DHS	DHS	DHS	MDE
		Public Transit	Section 5310	MNET	Disability	EWAC	Special Edu
1. Unduplicated Passengers (by Passengers Type)							
3010	Total Number of Disabled Passengers	A, B, C, D, E	B	A, B, C, D, E	A, B, C, D, E	A, B, C, D, E	N/A
3020	Total Number of Elderly Passengers	A, B, C, D, E	B	A, B, C, D, E	A, B, C, D, E	(Available)	N/A
3030	Total Number of Adult Passengers	A, B, C, D, E	B	A, B, C, D, E	A, B, C, D, E	(Available)	N/A
3040	Total Number of Student Passengers	A, B, C, D, E	B	A, B, C, D, E	A, B, C, D, E	A, B, C, D, E	E
3050	Total Number of Children Passengers	A, B, C, D, E	B	A, B, C, D, E	A, B, C, D, E	A, B, C, D, E	N/A
3000	**TOTAL NUMBER OF PASSENGERS**	A, B, C, D, E	B	A, B, C, D, E	A, B, C, D, E	A, B, C, D, E	E
2. Unduplicated Passengers (by Service Type)							
3060	Total Number of Dial-A-Ride Passengers	A, B, C, D, E	B	A, B, C, D, E	N/A	A, B, C, D, E	N/A
3070	Fixed Route Passengers	A, B, C, D, E	B	A, B, C, D, E	N/A	A, B, C, D, E	N/A
3080	Total No. of Volunteer Driver Passenger	A, B, C, D, E	B	A, B, C, D, E	N/A	A, B, C, D, E	N/A
3000	**TOTAL NUMBER OF PASSENGERS**	A, B, C, D, E	B	A, B, C, D, E	N/A	A, B, C, D, E	E
3.Unlinked Passenger Trips (by Passengers Type)							
4010	Total Number of Disabled Passenger Trips	N/A	B	A, B, C, D, E	N/A	A, B, C, D, E	N/A
4020	Total Number of Elderly Passenger Trips	N/A	B	A, B, C, D, E	N/A	(Available)	N/A
4030	Total Number of Adult Passenger Trips	N/A	B	A, B, C, D, E	N/A	(Available)	N/A
4040	Total Number of Student Passenger Trips	N/A	B	A, B, C, D, E	N/A	A, B, C, D, E	E
4050	Total Number of Children Passenger Trips	N/A	B	A, B, C, D, E	N/A	A, B, C, D, E	N/A
4000	**TOTAL NUMBER OF PASSENGER TRIPS**	N/A	B	A, B, C, D, E	N/A	A, B, C, D, E	N/A
4. Unlinked Passenger Trips (by Service Type)							
4060	Total Number of Dial-A-Ride Trips	N/A	B	A, B, C, D, E	N/A	A, B, C, D, E	N/A
4070	Fixed Route Trips	N/A	B	A, B, C, D, E	N/A	A, B, C, D, E	N/A
4080	Total No. of Volunteer Driver Trips	N/A	B	A, B, C, D, E	N/A	A, B, C, D, E	N/A
4000	**TOTAL NUMBER OF PASSENGER TRIPS**	N/A	B	A, B, C, D, E	N/A	A, B, C, D, E	N/A
5. Major Operating Statistics							
3000	Total Passengers	A, B, C, D, E	B	A, B, C, D, E	A, B, C, D, E	A, B, C, D, E	E
4000	Total Trips	N/A	B	A, B, C, D, E	N/A	A, B, C, D, E	N/A
5000	Total Vehicle Hours	N/A	B	A, B, C, D, E	N/A	A, B, C, D, E	E
6000	Total Vehicle Miles	N/A	B	A, B, C, D, E	N/A	A, B, C, D, E	E
7000	Total Routes	A, B, C, D, E	B	A, B, C, D, E	N/A	A, B, C, D, E	E

MCOTA Standardized Financial Reporting, Summary of Agency Follow-ups, Table 2-5

Q5:   Is implementing standardized reporting feasible? a) Yes, with a lot of effort; b) yes, manageble; c) Not very likely; d)People/orgs would resit it; e) Other.

		MNDOT	MNDOT	DHS	DHS	DHS	MDE
		Public Transit	Section 5310	MNET	Disability	EWAC	Special Edu
1. Unduplicated Passengers (by Passengers Type)							
3010	Total Number of Disabled Passengers	A	A	D	A	C	N/A
3020	Total Number of Elderly Passengers	A	A	D	A	(Available)	N/A
3030	Total Number of Adult Passengers	A	A	D	A	(Available)	N/A
3040	Total Number of Student Passengers	A	A	D	A	C	B
3050	Total Number of Children Passengers	A	A	D	A	C	N/A
3000	*TOTAL NUMBER OF PASSENGERS*	A	A	D	A	C	B
2. Unduplicated Passengers (by Service Type)							
3060	Total Number of Dial-A-Ride Passengers	A	A	D	NA	C	N/A
3070	Fixed Route Passengers	A	A	D	NA	C	N/A
3080	Total No. of Volunteer Driver Passenger	A	A	D	NA	C	N/A
3000	*TOTAL NUMBER OF PASSENGERS*	A	A		NA	C	B
3.Unlinked Passenger Trips (by Passengers Type)							
4010	Total Number of Disabled Passenger Trips	(Available)	A	D	NA	C	N/A
4020	Total Number of Elderly Passenger Trips	(Available)	A	D	NA	(Available)	N/A
4030	Total Number of Adult Passenger Trips	(Available)	A	D	NA	(Available)	N/A
4040	Total Number of Student Passenger Trips	(Available)	A	D	NA	C	B
4050	Total Number of Children Passenger Trips	(Available)	A	D	NA	C	N/A
4000	*TOTAL NUMBER OF PASSENGER TRIPS*	(Available)	A		NA	C	N/A
4. Unlinked Passenger Trips (by Service Type)							
4060	Total Number of Dial-A-Ride Trips	(Available)	A	D	NA	C	N/A
4070	Fixed Route Trips	(Available)	A	D	NA	C	N/A
4080	Total No. of Volunteer Driver Trips	(Available)	A	D	NA	C	N/A
4000	*TOTAL NUMBER OF PASSENGER TRIPS*	(Available)	A	D	NA	C	N/A
5. Major Operating Statistics							
3000	Total Passengers	A	A	D	A	C	B
4000	Total Trips	(Available)	A	D	NA	C	N/A
5000	Total Vehicle Hours	(Available)	A	D	NA	C	B
6000	Total Vehicle Miles	(Available)	A	D	NA	C	B
7000	Total Routes	A	A	D	NA	C	B