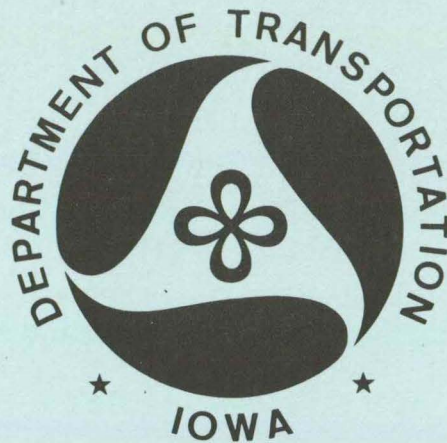


HE
5633
.J8
A3
1980



IOWA UNIFORM DATA MANAGEMENT SYSTEM

Accounting and Reporting Release #2

December 1, 1980

Federal Project Number
RPT-CRIM(001)-93-00

MEMBER STATES

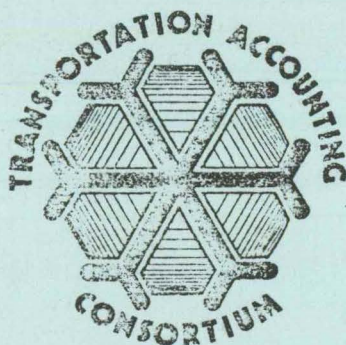
ARKANSAS
 IOWA
 MASSACHUSETTS
 MICHIGAN
 NORTH CAROLINA
 SOUTH CAROLINA

PURPOSE

THE TRANSPORTATION ACCOUNTING CONSORTIUM WAS FORMED TO PURSUE METHODS OF SIMPLIFYING EXISTING BILLING AND ACCOUNTING SYSTEMS RELATED TO THE MULTIPLE FEDERAL FUNDING SOURCES (OVER 114). TRANSPORTATION ACCOUNTING CONSORTIUM IS A COALITION OF SIX STATES REPRESENTING FIVE (5) FEDERAL REGIONS AND THE OFFICIAL TASK FORCE ASSIGNED TO STUDY THIS ISSUE UNDER THE WHITE HOUSE INITIATIVE ON RURAL DEVELOPMENT.

THE CONSORTIUM IS A UNIQUE AND DYNAMIC APPROACH TO PROBLEM SOLVING. WITH DIFFERENT METHODS TESTED IN DIFFERENT STATES, WITH THE SAME ALTERNATIVE TESTED IN DIFFERENT STATES, AND WITH THE LESSONS LEARNED IN ONE STATE INCORPORATED IN THE IMPLEMENTATION EFFORTS OF ANOTHER, THE DEMONSTRATION IS DEVELOPING PRACTICAL APPROACHES THAT HAVE NATIONAL APPLICATION.

THE CONSORTIUM IS ORGANIZED INTO FOUR TASK FORCES, EACH ADDRESSING A DIFFERENT ACCOUNTING ISSUE: BOOKKEEPING, FINANCIAL ACCOUNTABILITY, BILLING AND PROGRAM/SERVICE ACCOUNTABILITY. THE TASK FORCES, WHICH CONTAIN ONE REPRESENTATIVE FROM EACH STATE HAVE DEVELOPED WORK PLANS IN A COMMON FORMAT THAT INCORPORATES AN INVENTORY AND ANALYSIS, A DEVELOPMENT OF ALTERNATIVE, AN IMPLEMENTATION PHASE, AN INFORMATION SHARING PROGRAM, AN EVALUATION AND A NATIONAL DISSEMINATION OF RESULTS INVOLVING THE FEDERAL REGIONAL COUNCILS.



THE OPINIONS, FINDINGS, AND CONCLUSIONS EXPRESSED IN THIS PUBLICATION ARE THOSE OF THE IOWA DOT AND THE CONSULTANTS, AND NOT NECESSARILY THOSE OF THE TRANSPORTATION ACCOUNTING CONSORTIUM.

Uniform Data Management System:



ACCOUNTING AND REPORTING RELEASE #2

Prepared for the:
Iowa Department of Transportation

by: Greenwood and Crim, P.C., and
Magma Planning Associates, Inc.
on: December 1, 1980

This report was prepared through a grant provided by the United States Department of Transportation, Federal Highway Administration, pursuant to the provisions of Section 18, Title III of the Surface Transportation Assistance Act of 1978.

UDMS ACCOUNTING AND REPORTING

RELEASE #2

UDMS Accounting and Reporting Releases are interpretations of the Uniform Data Management System being implemented in the State of Iowa. The Iowa UDMS is structured using the UMTA, Section 15 reporting requirements and format as a base with appropriate modifications to satisfy reporting needs within the State of Iowa. Specific accommodations have been made for Iowa's regional systems. This is the second in a series of UDMS Accounting and Reporting Releases.* It contains answers to questions raised during the implementation of Phase II of the Iowa UDMS project. Subsequent Releases will be published as the need arises. These Releases will be used to provide more detailed guidelines for accounting and reporting issues than is available in Volume II of Uniform System of Accounts and Records and Reporting System, dated January 10, 1977, and to identify Iowa UDMS modifications and interpretations of Section 15 reporting requirements. Where **inconsistencies** arise between Volume II and these Releases, the Releases take precedence. This Release is composed of the following attachments:

Attachment 1: Guidelines to Purchase of Service Agreements explains the requirements for reporting purchase of service agreements under UDMS.

Attachment 2: General Reporting Guidelines answer questions related to both the financial and non-financial requirements of UDMS.

*This UDMS Accounting and Reporting Release has relied in part on questions and answers provided in UMTA's Circular C 2710.5 Section 15 Accounting and Reporting Release #1. Those questions and answers utilized in this report have been appropriately edited, modified and/or expanded to meet the needs and demands of Iowa's UDMS program.

ATTACHMENT 1: GUIDELINES TO PURCHASE OF SERVICE AGREEMENTS

In Iowa, the UDMS reporting entity is not always the direct or actual provider of transit services. The reporting entities are those governmental organizations designated to receive State Transit Assistance in the Administrative Rules of the Public Transit Division. In many cases these governmental organizations are the transit operating agency, but in other instances these organizations contract or purchase transit services from other organizations, public or private.

With regard to the manner in which these organizations provide transit services, there are four basic types:

1. "Transit operating agency" - an autonomous unit or agency providing direct transit services. Example: A free-standing RTA that runs transit services (Great River Bend).
2. "Transit brokering agency" - an autonomous unit or agency contracting for transit services. Example: A government agency that contracts with another public agency for transit services (ECICOG).
3. "Umbrellaed transit operating agency" - a non-autonomous unit or agency providing direct transit services (I.T.S.).
4. "Umbrellaed transit brokering agency" - a non-autonomous unit or agency contracting for transit services (Region 6 R.T.A.).

Because the governmental organizations reporting under UDMS range across all four of these types and exhibit combinations of these types, specific provisions for reporting financial and non-financial information need to be established.

1. If a UDMS reporting entity contracts for all of its transit service, the contractor is required to report full UDMS information. Under this circumstance both the financial and the non-financial report must be generated from primary data or data that has been carefully verified by the reporting entity.
2. If a UDMS reporting entity contracts for transit services with a contractor who will not or cannot provide adequate primary data to produce a UDMS report, the costs of that contracted service must be reported as a single line experience under object class 508, Purchased Transportation Service.
3. In both instances (#1 & 2) it is assumed that the UDMS reporting entity does not exercise administrative controls over its contracted transit services.
4. Consistent with the Section 15 guidelines, UDMS will require non-financial data for all services offered by the reporting entity, regardless of whether that service was provided by the entity staff or through purchased services. Without detailed financial information, the value of some of the non-financial information is reduced, but it is the only manner of collecting service information.

The following guidelines prescribe how individual non-financial data elements are to be compiled for purchase of service contractors:

Form I 401 - Transit System Service Period Schedule

This form must reflect the time periods for all services provided by the transit property, whether that service is provided by the

property itself or through purchased services. Data must be combined by mode which means:

- If the transit property purchases services as well as provides its own for a particular mode, the data for the two services should be combined.
- If the transit property purchases services from two or more providers in a single mode, the data for these providers should be combined.

Form I 402 - Revenue Vehicle Maintenance Performance and Energy Consumption Schedule

Road call data reported on this form should include all road calls whether services are provided by the operating transit property or purchased from others. The balance of the data reported on the form (Total Hours for Inspection and Maintenance, Number of Light Maintenance Facilities, and Energy Consumption) applies only to the operating transit property.

Form I 403 - Transit Way Mileage Schedule

This form should include the mileage covered by purchased services as well as that covered by the operating transit property. If purchased services (for a particular mode) overlap the mileage covered by the operating transit property, the duplicated miles should only be counted once.

Form I 404 - Transit System Employee Count Schedule

This schedule should reflect the people who work for the transit property. It does not include personnel who work for organizations

which provide purchased services to the transit property. Form 404 should reflect the headcount of the people whose costs are included in Object Class 501, Labor. An exception is made with regard to umbrella agencies providing "in-kind" labor. These person equivalents should be listed in lines 09 and 10.

Form I 405 - Transit System Accident Schedule

This form must reflect all accidents related to revenue vehicle operation, including the vehicles provided through purchased transportation service. If, as a part of the purchased transportation contract, the provider's vehicles are used only part-time or on a per ride basis, the only accidents which should be reported are those which occur while the vehicles are in service to the transit property.

Form I 406 - Transit System Service Supplied, Service Consumed and Service Personnel Schedule

The Service Supplied and Service Consumed portion of this form must include all service provided by the transit property and that service provided by a contractor through purchased services.

The Service Personnel portion of these schedules should only reflect those employees who work for the operating transit property. It should not include personnel from organizations which provide purchased transportation services.

Form I 408 - Revenue Vehicle Inventory Schedule

This form should include all vehicles owned or operated by the transit property. It should also include vehicles owned or operated by providers of purchased services if their vehicles were obtained with Federal funds.

ATTACHMENT 2: GENERAL REPORTING GUIDELINES

Question #1

How do we recognize in-kind and contributed services provided to transit properties?

Answer

Most transit service depend upon in-kind and contributed services from related agencies or departments.

The UDMS report will acknowledge the nature of the services received by reflecting the information as a separate section on the Expenses by function page(s) of the financial report. The in-kind information will appear after the "total expense per published report" line.

The properties receiving in-kind or contributed services have the option of either (1) merely acknowledging the receipt of the services, or (2) assigning a dollar value. Since in-kind and contributed services are not substantiated monetarily, properties assigning dollar values to such services must necessarily exercise prudent judgment.

Following are the accounts available to record in-kind and contributed services:

- 521.01 Labor
- 523.01 Outside Services
- 524.01 Materials and Supplies
- 525.01 Utilities
- 526.01 Casualty and Liability Costs
- 527.01 Taxes
- 528.01 Facilities
- 529.01 Miscellaneous

The coding format for in-kind and contributed services will follow the standard format for coding financial information: mode, department, function, and object. Function coding for in-kind and contributed services will always be 000.

Question #2:

How does a regional transit system record the delivery of meals as part of a "meal on wheels" contract?

Answer

The delivery of meals needs to be clearly distinguished from the carrying of passengers.

Current UDMS reporting does not provide for statistical record-keeping on non-passenger transit services supplied. Data on commodity transporting on runs whose primary purpose is passenger operations should be maintained on a special form (see enclosure). This form records number of trips, miles of service and hours of service. These statistics should be excluded from your normal UDMS report

Revenue from these services should be recorded under 404, Freight Tariffs.

UDMS
NON-PASSENGER SERVICE

Form I 409

Transit System Name _____ Department Name _____
Transit System I.D. # _____ Department # _____
Month/Quarter _____ Client Group _____
Date of Compilation _____ Mode _____

Type of Non-Passenger Transit Service Supplied

1. Parcels

2. Medicines

3. Meals

4. Other (Identify)

of Trips

of Miles of Service

of Hours of Service

Question #3

How are "department" and "client group" to be defined when filling out UDMS reports?

Answer

The establishment of "departments" is at the discretion of the transit property. In deciding how to effectively assign "department" designations, a transit property should consider both internal and external reporting requirements. What is the most meaningful and practical subdivision of a transit property's information?

Commonly, "departments" will be applied to divisions of government - county or city - or be used to distinguish specific funding agencies or cost centers.

"Client group" should be applied to types or categories of ridership - elderly, handicapped, general public, student, other (see glossary for specific definitions).

"Department" and "client group" should never be confused with "mode" (see non-financial header on Form I401 - I408)

Question #4

If a fixed route bus system runs the same number of buses all day, how do they distinguish A.M. Peak, Midday, and P.M. Peak?

Answer

Peak and off-peak service is determined by an increase or decrease in the number of buses in service. If the number remains the same, only beginning and ending service and total hours of service should be filled in.

STATE LIBRARY OF IOWA



3 1723 02117 6581