

LAKELAND AREA MASS TRANSIT DISTRICT  
BOARD OF DIRECTORS MEETING  
Lake Crago Complex, Activity Room  
525, Lake Crago Dr, Lakeland, FL, 33805  
**Tuesday, March 28<sup>th</sup>, 2023, at 7:30 a.m.**

	<u>Action Required</u>
Call to Order	
1. Approval of the February LAMTD Meeting	Approval
2. Public Comments	None
3. Finance / Kelly Bennington, CPA, Chief Financial Officer	
a. LAMTD Financials	None
b. PCTS Financials	None
c. TD Financials	None
d. Update current Capitalization Policy and Implement Right of Use Assets and Lease Liabilities Policy	Approval
4. Legal / Ben Darby, Esq.	
a. Agreement between the District, Flixbus and Greyhound	Approval
5. Operation / Paul Simms, Director of Revenue Services	
a. Extra board position to the Squeeze operation	Approval
6. Human Resources / Steven Schaible, Director of HR	
a. Drug and Alcohol new Policy	Approval
7. Executive Director Report / Tom Phillips	
a. Agency Update(s)	None
8. Executive <u>Informational</u> Summary / Tom Phillips	
a. February Calendar	None
b. Ridership and UAP Update	None
9. Other Business	TBD
Adjournment	

LAKELAND AREA MASS TRANSIT DISTRICT  
BOARD OF DIRECTORS MEETING  
MARCH 28, 2023  
AGENDA ITEM #1

Agenda Item: Approval of the LAMTD Meeting Minutes for February 2023

Presenter: Ella Joseph

Policy Analysis: TA 6 Increase internal communication through systemic processes.

Recommended Action: Board approval of the LAMTD Meeting Minutes for February 2023

Attachments: February 8<sup>th</sup>, 2023 LAMTD Meeting Minutes

LAKELAND AREA MASS TRANSIT DISTRICT  
BOARD OF DIRECTORS MEETING  
Citrus Connection, Hollingsworth Meeting Room 1212  
George Jenkins Blvd., Lakeland, Fl. 33815  
Wednesday, Feb 8<sup>th</sup>, 2023 at 8:30 a.m.

**Directors:**

Polk County Commissioner Martha Santiago  
Polk County Commissioner George Lindsey III  
City of Lakeland Commissioner Sara McCarley  
City of Lakeland Commissioner Sam Simmons  
City of Lakeland Mayor Bill Mutz

Executive Director: Tom Phillips  
Executive Assistant: Ella Joseph

**Call to Order**

8:30 a.m. By Commissioner McCarley

**Agenda Item #1 – Approval of the Minutes**

- a. Board approval of the January 2023 LAMTD Meeting Minutes

[Attachments available]

“Approval of meeting minutes for the January 2023 LAMTD Meeting”  
1<sup>st</sup> Martha Santiago / 2<sup>nd</sup> George Lindsey III

**MOTION CARRIED UNANIMOUSLY**

**Agenda Item #2 – Public Comments**

Julia Davis, Senior Transportation Planner, Polk TPO

- PGTV video of Tom Phillips and Commissioner McCarley will be filmed at PGTV instead of here.
- Thanks to Citrus Connection for helping with the grant.
- Change in policy in the Transit DDR money.

**Agenda Item #3 – Board Elections**

On an annual basis the LAMTD board votes in the positions of Chair, Vice-chair, and Secretary.

“Motion to approve same positions as last year”  
1<sup>st</sup> George Lindsey III / 2<sup>nd</sup> Martha Santiago

**MOTION CARRIED UNANIMOUSLY**

**Chair – Sara Roberts McCarley**  
**Vice-chair – George Lindsey III**  
**Secretary – Martha Santiago**

LAKELAND AREA MASS TRANSIT DISTRICT  
BOARD OF DIRECTORS MEETING  
Citrus Connection, Hollingsworth Meeting Room 1212  
George Jenkins Blvd., Lakeland, Fl. 33815  
Wednesday, Feb 8<sup>th</sup>, 2023 at 8:30 a.m.

**Agenda Item #4 – Finance / Kelly Bennington, CPA, Chief Financial Officer**

**a. LAMTD Financials**

Lakeland Area Mass Transit District  
Monthly Financial Report  
Operating Budget. Budget to Actual  
For the Year-to-date December 31, 2022  
FY 2022-2023

Year to Date December 31, 2022					
Description	YTD of FY Budget	YTD Budget \$	YTD Actual \$	YTD Actual of FY Annual Budget %	Annual Budget
Revenue YTD	25%	\$3,249,513	\$6,199,588	48%	\$13.0 Million
Expenses YTD	25%	\$3,249,513	\$2,868,499	22%	\$13.0 Million

**REVENUES:**

The total revenues realized year-to-date through December 31, 2022, totaled \$6.2 million or 48% of the YTD budget.

- Farebox revenues reflect \$71,656 or an unfavorable 16% of YTD budgeted revenues, due to the decline in ridership related to slowly correcting the driver shortage issue.
- Contract revenues related to UAP (Universal Access Passes) totaled \$29,168 which is an unfavorable 40% of the YTD budget.
- Other Contract Revenue Budget totaled \$247,780 for: Atlantic Capital LLC agreement of \$0.1 million, Winter Haven Services of \$92,730, Bartow Services of \$37,311, and Bartow Express Outside Ops of \$17,738. To date, \$4,500 has been received.
- Ad valorem taxes of \$5.79 million have been collected at this time. The total budgeted revenues are \$6.37 million. Only 95% of the taxes are budgeted by State Law.

Property taxes become due and payable on November 1<sup>st</sup>, each year. Discounts for early payments are as follows:

- 4% discount is allowed if paid by November
- 3% discount is allowed if paid by December
- 2% discount is allowed if paid by January
- 1% discount is allowed if paid by February

Taxes become delinquent on April 1<sup>st</sup> of each year. The District normally receives 90% of property taxes by May of each year.

- Interest Income on Investment at the LGIP totaled \$77,415 which is favorably over budget.
- Florida DOT operating grants of \$1.42 million is being billed quarterly. These grants are on a cash basis which means the services must be provided before we receive grant assistance.
- FTA Section 5307 operating and capital grants are budgeted at \$3.60 million. This grant is also on a cash basis which means that the District must expend the funds before we seek grant reimbursement.

LAKELAND AREA MASS TRANSIT DISTRICT  
BOARD OF DIRECTORS MEETING  
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Since most of the grant funding is used for operations and preventative maintenance, the grant reimbursement is received at the end of the fiscal year after State funds is recognized.

- Advertising income reflects \$37,800 which is slightly under budget.
- The Support cost reimbursement revenue is \$153,867 which is on budget.
- Other revenues are within budget or have an overall favorable variance.

Lakeland Area Mass Transit District  
Monthly Financial Report  
Operating Budget. Budget to Actual  
For the Year-to-date December 31, 2022  
FY 2022-2023

**EXPENSES:**

The total expenses year-to-date through December 31, 2022, totaled \$2.87 million or 22% of the YTD budget.

- Salaries and benefits represent 66% of the FY 2022-2023 budget. As of December 31, 2022, these expenses totaled \$1.84 million which is 14% under budget or a favorable variance of \$294,839.
- Professional and Technical Services expenses totaled \$165,304 or 7% under the YTD budget.
- Other services expenses totaled \$27,725 which is over budget by 17%.
- Fuel and lubricants expense totaled \$173,693 which is over budget by 8%.
- Materials and supplies totaled \$170,694 or 17% under budget.
- Dues and subscriptions totaled \$16,391, over budget by 31%, and office supplies of \$22,978, under budget by 22%.
- Property appraiser/Tax Collector Commission are quarterly advance payments.
- Capital expenditures/debt service of \$75,684 pertains to the lease purchase of buses and is under budget.
- Fixed and variable costs have contributed to some budget variances since they are a combination of onetime costs and reoccurring costs resulting in an overall favorable variance.

<b>CHANGE IN FINANCIAL CONDITION</b>
Based on the year-to-date budget-to-actual variances through December 31st, the financials reflect a favorable actual variance of \$3.33 million with 25% of the fiscal year completed. This variance is predominantly due to receiving the majority of the ad valorem income.

LAKELAND AREA MASS TRANSIT DISTRICT  
BOARD OF DIRECTORS MEETING  
Citrus Connection, Hollingsworth Meeting Room 1212  
George Jenkins Blvd., Lakeland, Fl. 33815  
Wednesday, Feb 8<sup>th</sup>, 2023 at 8:30 a.m.

	STATISTICAL TRENDS LAST FIVE YEARS AUDITED FINANCIAL STATEMENTS				
	9/30/21	9/30/20	9/30/19	9/30/18	9/30/17
1. Farebox Recovery Ratio (All modes)	10.68%	8.48%	10.13%	13.00%	10.04%
2. Cost per revenue hour	\$130.01	\$117.66	\$116.62	\$108.42	\$106.94
3. Revenue Hours	135,115	146,700	145,405	146,597	142,189
4. Fuel Cost (\$)	\$878,132	\$744,587	\$949,887	\$1,082,166	\$834,971
5. Ridership	591,937	855,409	1,294,771	1,252,600	1,346,211

**b. PCTS Financials**

Lakeland Area Mass Transit District  
Monthly Financial Report  
Polk County Transit Contract  
Month of December 31, 2022  
Year to Date Report  
Percent of FY Reported (25%)

**Revenues**

- The revenues totaled \$3.49 million, 140% of the year-to-date budget.
- The FTA grants have not been received for the new fiscal year. Expenses must be incurred before reimbursements are received.
- Fare Revenues totaled \$10,752 or 97% of the year-to-date budget.
- The Polk County City Contributions reflects a payment of \$0.35 million in the FY Budget.
- The County funding reflects payments of \$3.13 million for the budgeted grants match and county contribution.
- Rural FDOT Grant Revenues have not been received for the new fiscal year.
- The FDOT Sunrail Grant Revenues have not been received for the new fiscal year.

**Expenses**

- Operating expenses consists of labor costs, operating expenses, and contract expenses.
- Total expenses for the period totaled \$1.89 million or 76% of the year-to-date budget.
- Salaries and wages totaled \$0.75 million or 68% of the YTD Budget.
- Operating expenses totaled \$0.57 million or 70% of the YTD Budget.
- The contract services are for contractual cost for the several routes with the Contractor Transitions Commute Solutions with expenses YTD totaling \$0.58 million or 98% of the YTD budget.

### **Operating Results**

- Actual Revenues exceeded Expenses by \$1.6 million.

#### **c. TD Financials**

Lakeland Area Mass Transit District  
Monthly Financial Report  
The Transportation Disadvantaged Program  
Month of December 31, 2022  
Year to Date Report  
Percent of FY Reported (50%)  
**State FY July 1, 2022, thru June 30, 2023**

### **Revenues**

- The revenues totaled \$660,125 or 93% of the year-to-date budget.
- The TD Trust Fund Grant drawdown reflects \$599,984 or 94% of the year-to-date budget.
- Contract Revenues and other revenues totaled \$158.
- The County funding for the match totaled \$59,983 or 85% of the year-to-date budget.

### **Expenses**

- Operating expenses consists of labor costs, operating expenses, and contract expenses.
- Total expenses for the period totaled \$593,037 or 84% of the year-to-date budget.
- Salaries, wages, and benefits totaled \$433,013 or 85% of the YTD Budget.
- Operating expenses totaled \$160,024 or 80% of the YTD Budget.

### **Operating Results**

- Actual Revenues exceeded Expenses by \$67,088.

#### **d. Corridor Grant PTGA, Resolution 23-10**

These funds will be utilized to assist the District with administrative, management, and operation expenses necessary to provide public transportation services to the citizens of Polk County.

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The FDOT funding to LAMTD for this project is \$537,737 with matching funds provided by the District, as shown below.

State Funding	\$	537,737
LAMTD Match	\$	537,737
<b>Total Funding</b>	<b>\$</b>	<b>1,075,474</b>

[Attachments available]

“Approval of the 2022/2023 PTGA for the utilization of FDOT State Transit Corridor Grant Program funds totaling \$1,075,474 in support of the South Florida Corridor.”

1<sup>st</sup> George Lindsey III / 2<sup>nd</sup> Bill Mutz

**MOTION CARRIED UNANIMOUSLY**

**Agenda Item #5 – Marketing / Erin Killebrew Kinlaw, Director of External Affairs**

David Walters and Erin Killebrew Kinlaw presented the bi-annual marketing update.

[Attachments available]

**Agenda Item #6 – Cindy Mitchell, Transportation Disadvantaged Program Coordinator**

Summary of the Coordinating Agencies currently providing non-emergency medical transportation trips in Polk County. These agencies also provide valuable data that contributes to our annual AOR (Annual Operating Report) to the CTD. (Commission for the Transportation Disadvantaged).

[Attachments available]

**Agenda Item #7 – Executive Director Report / Tom Phillips**

a. Record Retention Policy

This policy is to clarify the requirements for the retention and destruction of public records for the Lakeland Area Mass Transit District (District). It is not intended to serve as authorization to destroy or otherwise dispose of unscheduled records nor is it intended to cover every possible situation in which decisions about the retention or destruction of records must occur. This policy is intended to complement the use of approved records retention and disposition schedules, not replace or supersede them.



LAKELAND AREA MASS TRANSIT DISTRICT  
BOARD OF DIRECTORS MEETING  
Citrus Connection, Hollingsworth Meeting Room 1212  
George Jenkins Blvd., Lakeland, Fl. 33815  
Wednesday, Feb 8<sup>th</sup>, 2023 at 8:30 a.m.

[Attachments available]

“Approval of the Record Retention Policy.”

1<sup>st</sup> George Lindsey III / 2<sup>nd</sup> Martha Santiago

**MOTION CARRIED UNANIMOUSLY**

**b. Agency Updates**

- Thanks to Ana Ervin from HR for working with Florida League of Cities and recovering \$3,700 as of today from deductibles
- Employee Engagement Survey is out with CCTV this morning and employees have until February 27<sup>th</sup> to complete the Google Form. The results will be presented by Dr. Collins at the March Board Meeting
- There is a new Bus Bench Contract, and we are meeting with the City of Lakeland first to be on the same page, then with Creative Outdoors
- Thanks to Bill for the contract negotiation with the Union

**Agenda Item #8 – Executive Director Informational Summary**

**a. January Calendar**

[Attachment Available]

**b. Ridership and UAP Update**

[Attachment Available]

**Agenda Item #9 – Other Business**

Adjournment at 8:46 a.m.

Approved this 28<sup>th</sup> day of March 2023.

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Chair – Lakeland City Commissioner Sara Roberts McCarley

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Minutes Recorder – Ella Joseph

LAKELAND AREA MASS TRANSIT DISTRICT  
BOARD OF DIRECTORS MEETING  
MARCH 28, 2023  
AGENDA ITEM #3a

Agenda Item: January 31, 2023, LAMTD Monthly Financial Statement  
FY 2022-23

Presenter: Kelly Bennington, CFO

Recommended  
Action: None

Summary: The Interim Financial Statement covers a period of less than one year. The report is used to convey the performance of the District's financial position and budget comparisons – budget to actual on a year-to-date basis. Unlike annual financial statements, Interim Statements do not have to be audited.

Interim financial statements increase communication between the District Board of Directors, management, and the public to provide up-to-date financial information and compliance with the budget.

Attachments: See Attachments

Lakeland Area Mass Transit District  
Monthly Financial Report  
Operating Budget. Budget to Actual  
For the YTD January 31, 2023  
FY 2022-2023

Year-to-Date January 31, 2023					
Description	YTD of FY Budget	YTD Budget \$	YTD Actual \$	Actual % of FY Annual Budget	Annual Budget
Revenue YTD	33%	\$4,332,684	\$6,646,242	51%	\$13.0 Million
Expenses YTD	33%	\$4,332,684	\$3,597,645	28%	\$13.0 Million

**REVENUES:**

The total revenues realized year-to-date through January 31, 2023, totaled \$6.6 million or 51% of the annual budget.

- Farebox revenues reflect \$94,527 or 28% of the annual budgeted revenues, an unfavorable variance of \$19,100, due to the decline in ridership related to slowly correcting the driver shortage issue.
- Contract revenues related to UAP (Universal Access Passes) totaled \$139,624 or 71% of the annual budget.
- Other Contract Revenue Budget totaled \$247,780 for: Atlantic Capital LLC agreement of \$0.1 million, Winter Haven Services of \$92,730, Bartow Services of \$37,311, and Bartow Express Outside Ops of \$17,738. To date, \$16,271 has been received.
- Ad valorem taxes of \$5.92 million have been collected at this time. The total budgeted revenues are \$6.37 million. Only 95% of the taxes are budgeted by State Law.

Property taxes become due and payable on November 1<sup>st</sup>, each year. Discounts for early payments are as follows:

- 4% discount is allowed if paid by November
- 3% discount is allowed if paid by December
- 2% discount is allowed if paid by January
- 1% discount is allowed if paid by February

Taxes become delinquent on April 1<sup>st</sup> of each year. The District normally receives 90% of property taxes by May of each year.

- Interest Income on Investment at the LGIP totaled \$123,071 which is favorably over budget.
- Florida DOT operating grants of \$1.42 million is being billed quarterly. These grants are on a cash basis which means the services must be provided before we receive grant assistance.
- FTA Section 5307 operating and capital grants are budgeted at \$3.60 million. This grant is also on a cash basis which means that the District must expend the funds before we seek grant reimbursement. Since most of the grant funding is used for operations and preventative maintenance, the grant reimbursement is received at the end of the fiscal year after State funds is recognized.
- Advertising income reflects \$73,350 which is slightly over budget.
- The Support cost reimbursement revenue is \$205,156 which is on budget.
- Other revenues are within budget or have an overall favorable variance.

Lakeland Area Mass Transit District  
Monthly Financial Report  
Operating Budget. Budget to Actual  
For the YTD January 31, 2023  
FY 2022-2023

**EXPENSES:**

The total expenses year-to-date through January 31, 2023, totaled \$3.60 million or 28% of the annual budget.

- Salaries and benefits represent 66% of the FY 2022-2023 budget. As of January 31, 2023, these expenses totaled \$2.33 million which is 23% under budget or a favorable variance of \$0.52 million.
- Professional and Technical Services expenses totaled \$189,608 or 27% of the annual budget.
- Other services expenses totaled \$31,929 which is slightly over budget.
- Fuel and lubricants expense totaled \$238,217 which is 37% of the annual budget.
- Materials and supplies totaled \$192,530 or under budget by \$80,903.
- Dues and subscriptions totaled \$20,882, 42% of the annual budget, and office supplies of \$21,917, 19% of the annual budget.
- Property appraiser/Tax Collector Commission are quarterly advance payments.
- Capital expenditures/debt service of \$100,912 pertains to the lease purchase of buses and is under budget.
- Fixed and variable costs have contributed to some budget variances since they are a combination of onetime costs and reoccurring costs resulting in an overall favorable variance.

**CHANGE IN FINANCIAL CONDITION**

Based on the year-to-date budget-to-actual variances through January 31st, the financials reflect a favorable actual variance of \$3.05 million with 33% of the fiscal year completed. This variance is predominantly due to receiving the majority of the ad valorem income.

**STATISTICAL TRENDS LAST FIVE YEARS AUDITED FINANCIAL STATEMENTS**

	9/30/21	9/30/20	9/30/19	9/30/18	9/30/17
1. Farebox Recovery Ratio (All modes)	10.68%	8.48%	10.13%	13.00%	10.04%
2. Cost per revenue hour	\$130.01	\$117.66	\$116.62	\$108.42	\$106.94
3. Revenue Hours	135,115	146,700	145,405	146,597	142,189
4. Fuel Cost (\$)	\$878,132	\$744,587	\$949,887	\$1,082,166	\$834,971
5. Ridership	591,937	855,409	1,294,771	1,252,600	1,346,211



CitrusConnection

LAKELAND AREA MASS TRANSIT DISTRICT

FY 2022-2023

MONTHLY FINANCIAL STATEMENT

MONTH OF JANUARY 2023

Account	Month			YTD			Total Annual %	Approved Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
			\$'s-Fav/(Unfav)			\$'s-Fav/(Unfav)		
Farebox/Pass Sales	\$ 26,271	\$ 28,407	\$ (2,136)	\$ 94,527	\$ 113,627	\$ (19,100)	28%	\$ 340,880
Contract Income (UAP)	\$ 10,821	\$ 16,299	\$ (5,478)	\$ 139,624	\$ 65,195	\$ 74,429	71%	\$ 195,585
Other Contract Revenue	\$ -	\$ 20,648	\$ (20,648)	\$ 16,271	\$ 82,593	\$ (66,322)	7%	\$ 247,779
Miscellaneous Income	\$ 824	\$ 483	\$ 341	\$ 20,394	\$ 1,933	\$ 18,461	352%	\$ 5,800
Advertising Revenue	\$ 35,550	\$ 13,000	\$ 22,550	\$ 73,350	\$ 52,000	\$ 21,350	47%	\$ 156,000
Investment/Interest Income (net)	\$ 45,656	\$ 2,036	\$ 43,620	\$ 123,071	\$ 8,144	\$ 114,927	504%	\$ 24,431
Ad Valorem Income, net	\$ 133,936	\$ 530,483	\$ (396,547)	\$ 5,922,115	\$ 2,121,932	\$ 3,800,183	93%	\$ 6,365,796
FDOT Operating Grant	\$ -	\$ 118,137	\$ (118,137)	\$ -	\$ 472,549	\$ (472,549)	0%	\$ 1,417,646
Federal Operating Grant	\$ 19,678	\$ 299,889	\$ (280,211)	\$ 19,678	\$ 1,179,876	\$ (1,160,198)	1%	\$ 3,598,662
Cost Recovery	\$ 10,723	\$ 2,083	\$ 8,640	\$ 20,622	\$ 8,333	\$ 12,289	82%	\$ 25,000
SQUEEZE	\$ 500	\$ -	\$ 500	\$ 3,900	\$ -	\$ 3,900	0%	\$ -
PCTS - Support Cost Reimb.	\$ 51,289	\$ 51,289	\$ (0)	\$ 205,156	\$ 205,157	\$ (1)	33%	\$ 615,472
Gain on Disposal of Asset	\$ -	\$ 417	\$ (417)	\$ 7,534	\$ 1,667	\$ 5,867	151%	\$ 5,000
<b>TOTAL REVENUES</b>	<b>\$ 335,248</b>	<b>\$ 1,083,171</b>	<b>\$ (747,923)</b>	<b>\$ 6,646,242</b>	<b>\$ 4,313,006</b>	<b>\$ 2,333,237</b>	<b>51%</b>	<b>\$ 12,998,051</b>
Salaries	\$ 424,560	\$ 495,149	\$ 70,588	\$ 1,598,449	\$ 1,980,594	\$ 382,145	27%	\$ 5,941,782
Employee Benefits	\$ 190,382	\$ 217,258	\$ 26,875	\$ 727,046	\$ 869,030	\$ 141,984	28%	\$ 2,607,091
Advertising Fees	\$ -	\$ 1,917	\$ 1,917	\$ -	\$ 7,667	\$ 7,667	0%	\$ 23,000
Professional & Technical Ser	\$ 31,652	\$ 59,073	\$ 27,421	\$ 189,608	\$ 236,293	\$ 46,686	27%	\$ 708,880
Contract Maintenance Services	\$ 54,376	\$ 9,513	\$ (44,863)	\$ 68,801	\$ 38,050	\$ (30,751)	60%	\$ 114,150
Other Services	\$ 3,944	\$ 7,913	\$ 3,968	\$ 31,929	\$ 31,650	\$ (279)	34%	\$ 94,950
Fuel & Lubricants	\$ 64,524	\$ 53,687	\$ (10,837)	\$ 238,217	\$ 214,746	\$ (23,470)	37%	\$ 644,239
Freight	\$ 1,544	\$ 1,096	\$ (449)	\$ 4,486	\$ 4,383	\$ (103)	34%	\$ 13,150
Repairs & Maintenance	\$ 27	\$ 5,750	\$ 5,723	\$ 412	\$ 23,000	\$ 22,588	1%	\$ 69,000
Materials & Supplies	\$ 59,394	\$ 68,358	\$ 8,964	\$ 192,530	\$ 273,433	\$ 80,903	23%	\$ 820,300
Utilities/Telephone	\$ 12,546	\$ 13,125	\$ 579	\$ 52,005	\$ 52,500	\$ 495	33%	\$ 157,500
Insurance Expense	\$ 40,222	\$ 41,421	\$ 1,199	\$ 160,837	\$ 165,683	\$ 4,847	32%	\$ 497,050
Dues & Subscriptions	\$ 4,441	\$ 4,158	\$ (282)	\$ 20,882	\$ 16,633	\$ (4,248)	42%	\$ 49,900
Education/Training/Meeting/Travel	\$ 3,280	\$ 9,708	\$ 6,429	\$ 6,403	\$ 38,833	\$ 32,430	5%	\$ 116,500
Service Charges	\$ 981	\$ 713	\$ (269)	\$ 2,927	\$ 2,850	\$ (77)	34%	\$ 8,550
Office Expense	\$ 2,633	\$ 9,821	\$ 7,188	\$ 21,917	\$ 39,283	\$ 17,366	19%	\$ 117,850
Advertising & Promotions	\$ 2,524	\$ 2,500	\$ (24)	\$ 11,553	\$ 10,000	\$ (1,553)	39%	\$ 30,000
Miscellaneous Expenses	\$ 6,732	\$ 6,688	\$ (45)	\$ 7,338	\$ 26,750	\$ 19,412	9%	\$ 80,250
Property Appraiser/Tax Collector Comm	\$ 3,681	\$ 18,442	\$ 14,762	\$ 161,392	\$ 161,392	\$ -	73%	\$ 221,309
Capital Expenditures/ Debt Service	\$ 25,228	\$ 56,883	\$ 31,655	\$ 100,912	\$ 227,533	\$ 126,622	15%	\$ 682,600
Bad Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 932,672</b>	<b>\$ 1,083,171</b>	<b>\$ (150,499)</b>	<b>\$ 3,597,645</b>	<b>\$ 4,420,306</b>	<b>\$ (822,661)</b>	<b>28%</b>	<b>\$ 12,998,051</b>
<b>(OVER)/UNDER EXPENDITURES</b>	<b>\$ (597,424)</b>	<b>\$ -</b>	<b>\$ (597,424)</b>	<b>\$ 3,048,597</b>	<b>\$ (107,300)</b>	<b>\$ 3,155,897</b>		<b>\$ -</b>

LAKELAND AREA MASS TRANSIT DISTRICT  
BOARD OF DIRECTORS MEETING  
MARCH 28, 2023  
AGENDA ITEM #3b

Agenda Item: January 31, 2023, Financials for Polk County Transit Services  
Contract – FY 2022-23

Presenter: Kelly Bennington, CFO

Recommended  
Action: None

Summary: The Interim Financial Statement covers a period of less than one year. The report is used to convey the performance of the district's financial position and budget comparisons – budget to actual on a year-to-date basis. Unlike annual financial statements, Interim Statements do not have to be audited.

Interim financial statements increase communication between the District Board of Directors, management, and the public to provide up-to-date financial information and compliance with the budget.

Attachments: See Attachments

LAKELAND AREA MASS TRANSIT DISTRICT  
BOARD OF DIRECTORS MEETING  
MARCH 28, 2023  
AGENDA ITEM #3b

Lakeland Area Mass Transit District  
Monthly Financial Report  
Polk County Transit Contract  
Month of January 31, 2023  
Year to Date Report  
Percent of FY Reported (33%)

**Revenues**

- The revenues totaled \$4.30 million or 43% of the annual budget.
  - The FTA grants have not been received for the new fiscal year. Expenses must be incurred before reimbursements are received.
  - Fare Revenues totaled \$15,001 or 34% of the annual budget.
  - The Polk County City Contributions received totaled \$0.66 million or 123% of the annual budget.
  - The County funding reflects payments of \$3.13 million or 100% of the annual budget which includes the county match of \$2.20 million and the county contribution of \$0.93 million.
  - Rural FDOT Grant Revenues have not been received for the new fiscal year.
  - The FDOT Sunrail Grant Revenues have not been received for the new fiscal year.

**Expenses**

- Operating expenses consists of labor costs, operating expenses, and contract expenses.
- Total expenses for the period totaled \$2.68 million or 27% of the annual budget.
  - Salaries and wages totaled \$1.20 million or 27% of the annual budget.
  - Operating expenses totaled \$0.92 million or 28% of the annual budget.
  - The contract services are for the contractual cost for several routes with the contractor Transitions Commute Solutions with expenses totaling \$0.56 million or 24% of the annual budget.

**Operating Results**

- Actual Revenues exceeded Expenses by \$1.6 million.

Lakeland Area Mass Transit District  
Financial Statement  
Polk County Contract  
Month of January 2023

**Revenue**

	<b>Annual Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Percent Expended</b>
<b>Revenues</b>				
County Match	\$ 2,198,753	\$ 732,918	\$ 2,198,753	100%
Other Contract Revenue - County	\$ -	\$ -	\$ -	
City Contribution	\$ 533,611	\$ 177,870	\$ 658,554	123%
County Contribution - PCTS	\$ 933,454	\$ 311,151	\$ 933,454	100%
Other Revenue Transfer Cares Funding	\$ -	\$ -	\$ -	
Fares	\$ 44,400	\$ 14,800	\$ 15,001	34%
<b>FDOT Block Grants:</b>				
G2371 - WHAT/ADA	\$ 785,441	\$ 261,814	\$ -	0%
RURAL	\$ 1,486,722	\$ 495,574	\$ -	0%
SUNRAIL	\$ 249,740	\$ 83,247	\$ -	0%
<b>FTA</b>				
FTA 5307 Grant	\$ 3,729,941	\$ 1,243,314	\$ -	0%
Capital Contributions - County	\$ 42,000	\$ 14,000	\$ -	0%
<b>Total</b>	<b>\$ 10,004,062</b>	<b>\$ 3,334,688</b>	<b>\$ 4,301,953</b>	<b>43%</b>

**Expenses**

	<b>Annual Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Percent Expended</b>
<b>Expenses</b>				
Labor	\$ 4,387,576	\$ 1,462,525	\$ 1,199,269	27%
Contract	\$ 2,319,050	\$ 773,017	\$ 557,819	24%
Operating	\$ 3,255,436	\$ 1,085,145	\$ 921,355	28%
Capital	\$ 42,000	\$ 14,000	\$ -	0%
<b>Total</b>	<b>\$ 10,004,062</b>	<b>\$ 3,334,687</b>	<b>\$ 2,678,443</b>	<b>27%</b>



LAKELAND AREA MASS TRANSIT DISTRICT  
BOARD OF DIRECTORS MEETING  
MARCH 28, 2023  
AGENDA ITEM #3c

Agenda Item: January 31, 2023, Financials for The Transportation Disadvantaged Program– FY 2022-23

Presenter: Kelly Bennington, CFO

Recommended  
Action: None

Summary: The Interim Financial Statement covers a period of less than one year. The report is used to convey the performance of the District's financial position and budget comparisons – budget to actual on a year-to-date basis. Unlike annual financial statements, Interim Statements do not have to be audited.

Interim financial statements increase communication between the District Board of Directors, management, and the public to provide up-to-date financial information and compliance with the budget.

The Transportation Disadvantaged Program fiscal year starting July 1, 2022 and ends June 30, 2023. The funding is 90% State for the Transportation Disadvantaged Trust Fund and 10% matching funds funded by Polk County. There are some other third-party revenues for contract services.

Attachments: See Attachments

LAKELAND AREA MASS TRANSIT DISTRICT  
BOARD OF DIRECTORS MEETING  
MARCH 28, 2023  
AGENDA ITEM #3c

Lakeland Area Mass Transit District  
Monthly Financial Report  
The Transportation Disadvantaged Program  
Month of January 31, 2023  
Year to Date Report  
Percent of FY Reported (58%)  
**State FY July 1, 2022, thru June 30, 2023**

**Revenues**

- The revenues totaled \$790,125 or 56% of the annual budget.
  - The TD Trust Fund Grant drawdown reflects \$718,166 or 56% of the annual budget.
  - Contract Revenues and other revenues totaled \$158 or 51% of the annual budget.
  - The County funding for the match totaled \$71,801 or 51% of the annual budget.

**Expenses**

- Operating expenses consists of labor costs, operating expenses, and contract expenses.
- Total expenses for the period totaled \$697,715 or 49% of the annual budget.
  - Salaries, wages, and benefits totaled \$518,879 or 51% of the annual budget.
  - Operating expenses totaled \$178,837 or 45% of the annual budget.

**Operating Results**

- Actual Revenues exceeded Expenses by \$92,410.

**Lakeland Area Mass Transit District  
Transportation Disadvantage Program  
Period Ending - January 2023**

**Revenue**

	Annual Budget	YTD Budget	YTD Actual	Total Annual
<b>Revenues</b>				
County Match 10%	\$ 141,819	\$ 82,728	\$ 71,801	51%
<b>Contract Revenue</b>	\$ 311	\$ 181	\$ 158	51%
Adult Day Care		\$ -	\$ -	
<b>FDOT Grants:</b>		\$ -		
CTD Grant -Operating	\$ 1,276,371	\$ 744,550	\$ 718,166	56%
<b>Total</b>	<b>\$ 1,418,501</b>	<b>\$ 827,459</b>	<b>\$ 790,125</b>	<b>56%</b>

**Expenditure**

	Annual Budget	YTD Budget	YTD Actual	Total Annual
Labor	\$ 1,018,590	\$ 594,178	\$518,879	51%
		\$ -		
Operating	\$ 399,911	\$ 233,281	\$ 178,837	45%
<b>Total</b>	<b>\$ 1,418,501</b>	<b>\$ 827,459</b>	<b>\$697,715</b>	<b>49%</b>

LAKELAND AREA MASS TRANSIT DISTRICT  
BOARD OF DIRECTORS MEETING  
MARCH 28, 2023  
AGENDA ITEM #3d

Agenda Item:       **Update current Capitalization Policy and implement Right of Use Assets and Lease Liabilities Policy**

Presenter:           Kelly Bennington, CFO

Recommended  
Action:               Staff recommends approval of updates to the current Capitalization Policy and implementation of the proposed Right of Use Assets and Lease Liabilities Policy.

Summary:            The purpose of these procedures is to update and establish controls to account for such assets and liabilities as to comply with the Governmental Accounting Standards Board (GASB) Statement No. 87 which was established to classify previously stated operating leases to recognize inflows and outflows of resources based on the payment provisions stated in the contract, establishing a single model for lease accounting. A lessee recognizes the lease liability and the intangible Right of Use (ROU) lease asset, and a lessor recognizes a lease receivable along with the deferred inflow of resources.

ROU assets will continue to be expensed if the asset falls below a threshold of \$10,000/item (\$25,000 annually per vendor). If the ROU asset exceeds the established threshold and falls under the parameters of GASB 87, the District, as the lessee, will record the appropriate intangible lease asset along with a lease liability.

Attachments:        ‘3.4 Capitalization Policy – with edits’ and ‘3.4a ROU Assets and Lease Liabilities



# Finance Policy and Procedures Manual

## Policy Information

Division : General Ledger

Section : 3.4 Fixed Assets

Responsible : Kelly S. Bennington

Revision Date December 14, 2022

## 1. Purpose

The purpose of this procedure is to establish organizational responsibilities of District departments and managers for fixed asset management, control, accounting, and record keeping and to define fixed assets and controlled items and the guidelines for their capitalization.

## 2. Policy Description

Fixed Assets consist of primarily Rolling stock, Buildings, Equipment and Furnishings. The purpose of these procedures is to establish controls to account for such assets and comply with the requirements of 49 CFR 18.20(b)(3) Internal Controls and 18.32(d)(1) Equipment Management Requirements.

A separate file must be maintained for Fixed Asset purchased greater than > \$2,000. These files must have the original invoices and check stub, with copies of all procurement documents.

The aggregate assets are entered into the Fixed Assets Module in MCSJ as a total (these are assets purchased in a group but less than \$2,000 an item) and on the Worksheet.

Right-of-Use (ROU) Assets are assets, usually property or equipment, that are leased to the District, allowing the District the ability to utilize the asset during the lease-term. ROU assets are expensed if the asset falls below a threshold of \$10,000/item (\$25,000 annually per vendor). ROU Assets and corresponding Lease Liabilities are discussed in a separate policy.

Finance records purchases, dispositions, and balances for each category and in total, along with the related depreciation in the Fixed Asset Module in MCSJ and in the Worksheet. The following are the basic procedures followed to record and reconcile fixed assets.

### 3. Recording and Reconciliation

All disbursements for Fixed Assets must follow the Finance Policies and Procedures for Accounts Payable/Payments.

Any disbursements that are capitalized as fixed assets are entered in the Fixed Asset Module by the Finance Dept.

- All capitalized assets are tagged with an asset ID number, which is tracked within the Module and the worksheet. The worksheet shall also include other documentation required by 49CFR18.32(d)(1).

Supporting documentation includes:

- Copy of paid invoice, receiving documents, and copy of paid check.
- Worksheet and supporting documents are kept in a filing cabinet in the Finance department.
- A physical inventory of the assets shall be taken at least once every two (2) years, to be coordinated between the Maintenance Dept. and Finance.
- All disposals will be made in accordance with 49CFR18.32(e). Appropriate documentation shall be maintained in the Finance Dept.
- The database shall be reconciled with the GL by the Finance Department.

### 4. Objectives

The objectives of this document are as follows:

- To ensure consistent District procedures for fixed asset accounting, management, control, and accountability
- To ensure that management has adequately minimized risk to assets through internal controls
- To ensure proper financial accounting and reporting in accordance with Generally Accepted Accounting Principles (GAAP), the Governmental Accounting Standards Board (GASB), the Federal Transit Administration (FTA), and other applicable government accounting standards

### 5. Scope

This procedure applies to all District departments and District employees, regardless of classification or function. All District managers and employees shall exercise the utmost care and diligence in the use, maintenance, and protection of all public assets.

## 6. Responsibilities

### 6.1 District Controller

- Maintains the financial accounting records and reports on these resources on behalf of the citizens.
- Manages the assets assigned to the Controller's Office.
- Establishes general ledger accounts for major asset classes, including applicable depreciation according to established guidelines.
- Establishes fixed asset accounting and financial reporting policies that conform to GAAP.

### 6.2 Chief Financial Officer Department

- Establishes a fixed asset management program within Finance & Administration (F&A) to coordinate the development and dissemination of fixed asset policies and procedures and to facilitate all of the necessary activities to establish asset accountability.
- Manages the assets assigned to F&A.
- Provides central administration and support for a standardized Fixed Asset Management System (FAMS) capable of producing consolidated District management reports.
- Assists in meeting the administration's custodianship responsibilities.
- Issues a manual containing District fixed asset accounting and management procedures and revises the manual, as necessary.
- Establishes within the department a disposal operation to assist District departments in the removal, redistribution, and sale of surplus assets.

### 6.3 Department Directors

- Serve as custodians of the fixed assets and controlled items, including land, land improvements, buildings, machinery, and equipment (including rolling stock), that are assigned to their departments.
- Ensure full departmental compliance with the established fixed asset accounting policies and procedures, as promulgated by the Board, and the Chief Financial Officer or their designees, in order to maintain adequate records of the District's fixed assets and controlled items.
- Designates a Department Fixed Asset Coordinator (DFAC). The DFAC must be a manager within the department in the position of Division Manager or above.

The appropriate level of management will be based upon the size, value, complexity, and nature of the departments' fixed assets.

#### 6.4 Department Fixed Asset Coordinator (DFAC)

- The DFAC is responsible for managing the fixed asset records in accordance with F&A's established procedures.

## 7. Acquisitions

Departments will identify and record all fixed assets and controlled items in the appropriate asset management system. Cost by funding source will be recorded with each asset record. Fixed assets and controlled items, including purchases, capital leases, construction, improvements, donations, eminent domain, or annexation, will be recorded regardless of acquisition type.

Identification and tagging of assets will take place in accordance with the following guidelines:

- It is the department's responsibility to assign, record, and affix identification numbers (tags) to all fixed assets and controlled items except vehicles. Fleet Management will assign shop numbers to all vehicles.
- All fixed assets and controlled items will be assigned an asset number upon receipt and before the item is placed into service.
- The department will affix tags to an asset in a conspicuous and convenient location.
- Tags will remain on the asset throughout the life of the asset. Damaged tags will be replaced as needed.

## 8. Transfers

### 8.1 Transfer of Assets

The transfer of assets will take place in accordance with the following guidelines:

- Both the transferring and receiving department or section will appropriately account for fixed asset transfers. This applies to transfers between departments (interdepartmental transfers) or within departments (intradepartmental transfers).
- The transferring and receiving department directors will approve interdepartmental transfers.
- Once a transfer has been completed, the receiving department will confirm asset transfer information. For intradepartmental transfers, the department is responsible



for recording information related to the transfer and for updating the FAMS record.

## 8.2 Transfer of Federal or Grant Funded Assets

- It may be necessary to obtain specific grantor approval prior to the transfer of federal or grant funded assets when it is determined that the fixed asset is no longer needed for the original grant purpose. Guidelines for the transfer of grant funded assets, as outlined in the Office of Management and Budget (OMB) *Circular A-102*, will apply.

## 9. Retirements and Disposals

Departments will identify and record all fixed assets and controlled items that are removed from service, retired, and disposed of. All assets that are sold, exchanged, traded, stolen, damaged beyond repair, worn beyond utilization, cannibalized, or in any other way removed from service will be reported as retirements in the current fiscal reporting period. All disposals and retirements for fixed assets, controlled items, and other District property will be performed in accordance with asset management guidelines and procedures established by the Chief Financial Officer or a designee.

## 10. Asset Inventory

Departments will conduct a full inventory of all property under their stewardship, in accordance with the inventory schedule developed by F&A and will provide the results of that inventory to the Chief Financial Officer or a designee. Should reconciliation of the asset counts and the fixed asset system reveal discrepancies, it will be the department's responsibility to locate assets and reconcile all discrepancies.

The Chief Financial Officer or a designee will produce a District inventory report and provide this report to the Departments upon their request.

## 11. Annual Financial Reporting

The Director of Finance & Administration or a designee will present a schedule of general fixed assets to the Controller's Office in accordance with the established fiscal year-end close schedule and will comply with the reporting and disclosure requirements of current GAAP for governmental entities.

## 12. Records Maintenance

Fixed asset records will be a complete and accurate accounting for fixed assets of significant value and are fundamental to sound financial management. The responsibilities of stewardship involved in safeguarding such a large public investment is of the utmost

importance. This responsibility can only be discharged effectively through adequate fixed assets accounting and control. Fixed asset records will be maintained for the life of each asset and retained in accordance with the requirements of the District for the retention of accounting records.

### 13. Definitions

*Capital Asset* – Any fixed asset with an original cost equal to or greater than \$2,000. These items have significant value and will be capitalized.

*District Property* – All property owned by the District, whether purchased, leased, confiscated, donated, received by eminent domain, constructed, or annexed. District properties may include supplies, real property to be sold for delinquent taxes, police property, lost and found items, scrap materials for recycling, capital assets, and controlled items.

*Controlled Item* – A property item that meets the criteria for a fixed asset but with a value < \$2,000 will be subject to management control.

*Fixed Asset* – Items of property that are tangible in nature; have significant value; have an economic useful life > 1 year; maintain their identities, either as separate entities or as identifiable components; are not repair parts or supply items; and are used in the conduct of District activities.

*Infrastructure* – Long-lived capital assets that are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples include, but are not limited to, roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems.

*Personal Property* – All tangible property other than real estate, such as furniture, fixtures, movable equipment, materials, and supplies.

*Real Property* – All real estate assets, including land, buildings, and improvements to land or buildings. In legal terminology, land and items growing on, permanently erected on, or affixed to the land; also, rights to use land.

*Right-of-Use (ROU) asset* – A contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction.

Attachment 1: see: S: Finance: Acctg-Finance: Fixed Asset Form



# Finance Policy and Procedures Manual

## Policy Information

**Division** : General Ledger

**Section** : 3.a Right of Use Assets and Lease Liabilities

**Responsible** : Kelly S. Bennington

**Revision Date** February 1, 2023

## 1. Purpose

The purpose of this procedure is to establish organizational responsibilities of District departments and managers for Right of User (ROU) Assets and Lease Liabilities, control, accounting, and record keeping and to define ROU assets and their respective lease liabilities.

## 2. Policy Description

Right-of-Use (ROU) Assets are assets, usually property or equipment, that are leased to the District, allowing the District the ability to utilize the asset during the lease-term. ROU assets are expensed if the asset falls below a threshold of \$10,000/item (\$25,000 annually per vendor). ROU Assets differ from Fixed Assets as ROU Assets are leased and not owned by the District.

The purpose of these procedures is to establish controls to account for such assets and liabilities as to comply with the Governmental Accounting Standards Board (GASB) Statement No. 87 which was established to classify previously stated operating leases to recognize inflows and outflows of resources based on the payment provisions stated in the contract, establishing a single model for lease accounting. A lessee recognizes the lease liability and the intangible ROU lease asset, and a lessor recognizes a lease receivable along with the deferred inflow of resources.

All contracts entered into by the District must be reviewed to determine if there is a ROU asset lease or an implied lease.

A separate file must be maintained for ROU Assets with lease amounts greater than \$10,000 for an individual asset and payment to a vendor exceeding \$25,000 in the same fiscal year. These files must have the original invoices and check stub, with copies of all procurement documents.

Finance records purchases, dispositions, and balances for each contract pertaining to leases.

### 3. Recording and Reconciliation

All disbursements for ROU Assets must follow the Finance Policies and Procedures for Accounts Payable/Payments.

Any leases pertaining to ROU assets are reviewed by the Chief Financial Officer to determine whether the threshold of the lease requires separate reporting.

### 4. Objectives

The objectives of this document are as follows:

- To ensure consistent District procedures for ROU asset accounting, management, control, and accountability
- To ensure that management has adequately minimized risk to assets through internal controls
- To ensure proper financial accounting and reporting in accordance with Generally Accepted Accounting Principles (GAAP), the Governmental Accounting Standards Board (GASB), the Federal Transit Administration (FTA), and other applicable government accounting standards

### 5. Scope

This procedure applies to all District departments and District employees, regardless of classification or function. All District managers and employees shall exercise the utmost care and diligence in the use, maintenance, and protection of all public assets.

### 6. Responsibilities

#### 6.1 District Controller

- Maintains the financial accounting records and reports on these resources on behalf of the citizens.
- Manages the assets assigned to the Controller's Office.
- Establishes general ledger accounts for major asset classes, including applicable depreciation according to established guidelines.
- Establishes fixed asset accounting and financial reporting policies that conform to GAAP.

## 6.2 Chief Financial Officer Department

- Manages leased assets.
- Provides central administration and support for all leased assets.
- Assists in meeting the administration's custodianship responsibilities.
- Discusses with Procurement and Senior Management the need to recognize and account for ROU assets.
- Works with Procurement to be notified when a disposal/termination of lease that pertains to ROU assets occurs.

## 6.3 Department Directors

- Serve as custodians of the ROU assets and controlled items, including land, land improvements, buildings, machinery, and equipment (including rolling stock), that are assigned to their departments.
- Ensure full departmental compliance with the established ROU asset accounting policies and procedures, as promulgated by the Board, and the Chief Financial Officer or their designees, in order to maintain adequate records of the District's fixed assets and controlled items.
- Utilizes the same Department Fixed Asset Coordinator (DFAC) that is appointed as part of the Fixed Assets Policy. The DFAC must be a manager within the department in the position of Division Manager or above. The appropriate level of management will be based upon the size, value, complexity, and nature of the departments' fixed assets.

## 6.4 Department Fixed Asset Coordinator (DFAC)

- The DFAC is responsible for managing the ROU asset records in accordance with F&A's established procedures.

# 7. Acquisitions

Departments will work with procurement at the time of entering a lease to identify any leased fixed assets. If any leased assets are identified, the CFO will be notified to account for any potential ROU assets and subsequent lease liabilities.

# 8. Asset Inventory

Departments will conduct a full inventory of all property under their stewardship, in accordance with the inventory schedule developed by F&A and will provide the results of that

inventory to the Chief Financial Officer or a designee. During these counts, any leased assets will be identified and accounted for.

## 9. Annual Financial Reporting

The CFO or a designee will present a schedule of leased assets along with which leased assets need to be accounted for as ROU assets to the Controller's Office at fiscal year-end close and will comply with the reporting and disclosure requirements of GASB 87 for governmental entities.

## 10. Records Maintenance

Fixed asset records will be a complete and accurate accounting for fixed assets of significant value and are fundamental to sound financial management. The responsibilities of stewardship involved in safeguarding such a large public investment is of the utmost importance. This responsibility can only be discharged effectively through adequate fixed assets accounting and control. Fixed asset records will be maintained for the life of each asset and retained in accordance with the requirements of the District for the retention of accounting records.

## 11. Definitions

*Capital Asset* – Any fixed asset with an original cost equal to or greater than \$2,000. These items have significant value and will be capitalized.

*District Property* – All property owned by the District, whether purchased, leased, confiscated, donated, received by eminent domain, constructed, or annexed. District properties may include supplies, real property to be sold for delinquent taxes, police property, lost and found items, scrap materials for recycling, capital assets, and controlled items.

*Controlled Item* – A property item that meets the criteria for a fixed asset but with a value < \$2,000 will be subject to management control.

*Fixed Asset* – Items of property that are tangible in nature; have significant value; have an economic useful life > 1 year; maintain their identities, either as separate entities or as identifiable components; are not repair parts or supply items; and are used in the conduct of District activities.

*Infrastructure* – Long-lived capital assets that are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples include, but are not limited to, roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems.

*Personal Property* – All tangible property other than real estate, such as furniture, fixtures,

movable equipment, materials, and supplies.

*Real Property* – All real estate assets, including land, buildings, and improvements to land or buildings. In legal terminology, land and items growing on, permanently erected on, or affixed to the land; also, rights to use land.

*Right-of-Use (ROU) asset* – A contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction.

LAKELAND AREA MASS TRANSIT DISTRICT  
BOARD OF DIRECTORS MEETING  
MARCH 28, 2023  
AGENDA ITEM #4a

Agenda Item:     **Agreement between the District, and FLIX Bus and Greyhound**

Presenter:       Ben Darby, Esq

Recommended  
Action:           Approval of the new agreement between the District and FLIX Bus and subsequently its affiliate, Greyhound.

Summary:         These are two separate agreements to utilize the Gow Fields and Ride Lot located in North Lakeland for a period of two years. This is with the understanding the intermodal center will open in the next five years and these partners will transfer their services here.



LAKELAND AREA MASS TRANSIT DISTRICT  
BOARD OF DIRECTORS MEETING  
MARCH 28, 2023  
AGENDA ITEM #5a

Agenda Item:       **Authorization to add three extra board position to the Squeeze operation**

Presenter:           Paul Simms, Director of Revenue Services/Training

Recommended  
Action:               Approve three positions for Squeeze extra board

Summary:            The success of the Squeeze operations has created a demand for additional operators to continue the safe operations of the service. Our operators are part time employees, and sometimes seek approval for time off. when a request is made and approved, it sometimes requires us to utilize full time employees to operate the squeeze which is an added cost to Citrus Connection.

We are hereby making a recommendation to add three extra board position to fill the open schedule when time off request is approved. These three operators will be assigned in a rotation to fill schedule as seen necessary. Accordingly, the financial impact of the three positions is budgetarily neutral.

LAKELAND AREA MASS TRANSIT DISTRICT  
BOARD OF DIRECTORS MEETING  
MARCH 28, 2023  
AGENDA ITEM #6a

Agenda Item:           **Drug and Alcohol Policy**

Presenter:             Steven Schaible, Director oh Human Resources

Recommended  
Action:                 Approval of the new policy

Summary:              Ms. Perkins Has created a new Drug and Alcohol Policy in  
                              response to the FTA Drug and Alcohol Audit findings that  
                              occurred on 2/8/2023 – 2/10/2023

Attachments:          Presentation

## Lakeland Area Mass Transit District

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# Drug and Alcohol Policy

Effective as of [02/15/2023]

Adopted by: \_\_\_\_\_

Date Adopted: [02/15/2023]

Last Revised: [02/14/2023]

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Attachment B: Substance Abuse Professionals (SAPs).....11

## I. Purpose of Policy

This policy complies with 49 CFR Part 655, as amended and 49 CFR Part 40, as amended. Copies of Parts 655 and 40 are available in the drug and alcohol program manager's office and can be found on the internet at the Federal Transit Administration (FTA) Drug and Alcohol Program website

<http://transit-safety.fta.dot.gov/DrugAndAlcohol/>.

All covered employees are required to submit to drug and alcohol tests as a condition of employment in accordance with 49 CFR Part 655.

Portions of this policy are not FTA-mandated but reflect Lakeland Area Mass Transit District's policy. These additional provisions are identified by **bold text**.

In addition, DOT has published 49 CFR Part 32, implementing the Drug-Free Workplace Act of 1988, which requires the establishment of drug-free workplace policies and the reporting of certain drug-related offenses to the FTA.

**All Lakeland Area Mass Transit District employees are subject to the provisions of the Drug-Free Workplace Act of 1988.**

**The unlawful manufacture, distribution, dispensation, possession or use of a controlled substance is prohibited in the covered workplace. An employee who is convicted of any criminal drug statute for a violation occurring in the workplace shall notify Steven Schaible no later than five days after such conviction.**

## 2. Covered Employees

This policy applies to every person, including an applicant or transferee, who performs or will perform a "safety-sensitive function" as defined in Part 655, section 655.4.

You are a covered employee if you perform any of the following:

- Operating a revenue service vehicle, in or out of revenue service
- Operating a non-revenue vehicle requiring a commercial driver's license
- Controlling movement or dispatch of a revenue service vehicle
- Maintaining (including repairs, overhaul and rebuilding) of a revenue service vehicle or equipment used in revenue service
- Carrying a firearm for security purposes

See Attachment A for a list of covered positions by job title.

## 3. Prohibited Behavior

Use of illegal drugs is prohibited at all times. Prohibited drugs include:

## FTA Drug and Alcohol Policy – Lakeland Area Mass Transit District

- marijuana
- cocaine
- phencyclidine (PCP)
- opioids
- amphetamines

All covered employees are prohibited from performing or continuing to perform safety-sensitive functions while having an alcohol concentration of 0.04 or greater.

All covered employees are prohibited from consuming alcohol while performing safety-sensitive job functions or while on-call to perform safety-sensitive job functions. If an on-call employee has consumed alcohol, they must acknowledge the use of alcohol at the time that they are called to report for duty. If the on-call employee claims the ability to perform his or her safety-sensitive function, he or she must take an alcohol test with a result of less than 0.02 prior to performance.

All covered employees are prohibited from consuming alcohol within four (4) hours prior to the performance of safety-sensitive job functions.

All covered employees required to take a post-accident test are prohibited from consuming alcohol for eight (8) hours following involvement in an accident or until he or she submits to the post-accident drug and alcohol test, whichever occurs first.

## 4. Consequences for Violations

Following a positive drug or alcohol (BAC at or above 0.04) test result or test refusal, the employee will be immediately removed from safety-sensitive duty and referred to a Substance Abuse Professional.

Following a BAC of 0.02 or greater, but less than 0.04, the employee will be immediately removed from safety-sensitive duties until the start of their next regularly scheduled duty period (but for not less than eight hours) unless a retest results in the employee's alcohol concentration being less than 0.02.

### Zero Tolerance

Per Lakeland Area Mass Transit District policy, any employee who tests positive for drugs or alcohol (BAC at or above 0.04) or refuses to test will be referred to a Substance Abuse Professional (SAP) **and terminated from employment.**

## 5. Circumstances for Testing

### Pre-Employment Testing

Pre-employment alcohol tests are conducted after making a contingent offer of employment or transfer. All pre-employment alcohol tests will be conducted using the procedures set forth in 49 CFR Part 40. An alcohol test result of less than 0.02 is required before an employee can first perform safety-sensitive

functions. If a pre-employment alcohol test is cancelled, the individual will be required to undergo another test with a result of less than 0.02 before performing safety-sensitive functions.

A negative pre-employment drug test result is required before an employee can first perform safety-sensitive functions. If a pre-employment test is cancelled, the individual will be required to undergo another test and successfully pass with a verified negative result before performing safety-sensitive functions.

If a covered employee has not performed a safety-sensitive function for 90 or more consecutive calendar days and has not been in the random testing pool during that time, the employee must take and pass a pre-employment test before he or she can return to a safety-sensitive function.

A covered employee or applicant who has previously failed or refused a DOT pre-employment drug and/or alcohol test must provide proof of having successfully completed a referral, evaluation, and treatment plan meeting DOT requirements.

## Reasonable Suspicion Testing

All covered employees shall be subject to a drug and/or alcohol test when Lakeland Area Mass Transit District has reasonable suspicion to believe that the covered employee has used a prohibited drug and/or engaged in alcohol misuse. A reasonable suspicion referral for testing will be made by a trained supervisor or other trained company official on the basis of specific, contemporaneous, articulable observations concerning the appearance, behavior, speech, or body odors of the covered employee.

Covered employees may be subject to reasonable suspicion drug testing any time while on duty. Covered employees may be subject to reasonable suspicion alcohol testing while the employee is performing safety-sensitive functions, just before the employee is to perform safety-sensitive functions, or just after the employee has ceased performing such functions.

## Post-Accident Testing

Covered employees shall be subject to post-accident drug and alcohol testing under the following circumstances:

### Fatal Accidents

As soon as practicable following an accident involving the loss of a human life, drug and alcohol tests will be conducted on each surviving covered employee operating the public transportation vehicle at the time of the accident. In addition, any other covered employee whose performance could have contributed to the accident, as determined by Lakeland Area Mass Transit District using the best information available at the time of the decision, will be tested.

### Non-fatal Accidents

## FTA Drug and Alcohol Policy – Lakeland Area Mass Transit District

As soon as practicable following an accident not involving the loss of a human life, drug and alcohol tests will be conducted on each covered employee operating the public transportation vehicle at the time of the accident if at least one of the following conditions is met:

- (1) The accident results in injuries requiring immediate medical treatment away from the scene, unless the covered employee can be completely discounted as a contributing factor to the accident
- (2) One or more vehicles incurs disabling damage and must be towed away from the scene, unless the covered employee can be completely discounted as a contributing factor to the accident
- (3) The vehicle is a rail car, trolley car or bus, or vessel, and is removed from operation, unless the covered employee can be completely discounted as a contributing factor to the accident

In addition, any other covered employee whose performance could have contributed to the accident, as determined by Lakeland Area Mass Transit District using the best information available at the time of the decision, will be tested.

A covered employee subject to post-accident testing must remain readily available, or it is considered a refusal to test. Nothing in this section shall be construed to require the delay of necessary medical attention for the injured following an accident or to prohibit a covered employee from leaving the scene of an accident for the period necessary to obtain assistance in responding to the accident or to obtain necessary emergency medical care.

### Random Testing

Random drug and alcohol tests are unannounced and unpredictable, and the dates for administering random tests are spread reasonably throughout the calendar year. Random testing will be conducted at all times of the day when safety-sensitive functions are performed.

Testing rates will meet or exceed the minimum annual percentage rate set each year by the FTA administrator. The current year testing rates can be viewed online at [www.transportation.gov/odapc/random-testing-rates](http://www.transportation.gov/odapc/random-testing-rates).

The selection of employees for random drug and alcohol testing will be made by a scientifically valid method, such as a random number table or a computer-based random number generator. Under the selection process used, each covered employee will have an equal chance of being tested each time selections are made.

A covered employee may only be randomly tested for alcohol misuse while the employee is performing safety-sensitive functions, just before the employee is to perform safety-sensitive functions, or just after the employee has ceased performing such functions. A covered employee may be randomly tested for prohibited drug use anytime while on duty.



Each covered employee who is notified of selection for random drug or random alcohol testing must immediately proceed to the designated testing site.

## 6. Testing Procedures

All FTA drug and alcohol testing will be conducted in accordance with 49 CFR Part 40, as amended.

### Dilute Urine Specimen

If there is a negative dilute test result, Lakeland Area Mass Transit District will conduct one additional retest. The result of the second test will be the test of record.

Dilute negative results with a creatinine level greater than or equal to 2 mg/dL but less than or equal to 5 mg/dL require an immediate recollection under direct observation (see 49 CFR Part 40, section 40.67).

### Split Specimen Test

In the event of a verified positive test result, or a verified adulterated or substituted result, the employee can request that the split specimen be tested at a second laboratory. Lakeland Area Mass Transit District guarantees that the split specimen test will be conducted in a timely fashion. In accordance with USDOT rule, LAMTD will ensure that the fee to process the split specimen test is covered, to ensure a timely analysis of the split specimen. LAMTD may seek reimbursement for the cost of the split specimen test.

## 7. Test Refusals

As a covered employee, you have refused to test if you:

- (1) Fail to appear for any test (except a pre-employment test) within a reasonable time, as determined by Lakeland Area Mass Transit District.
- (2) Fail to remain at the testing site until the testing process is complete. An employee who leaves the testing site before the testing process commences for a pre-employment test has not refused to test.
- (3) Fail to attempt to provide a breath or urine specimen. An employee who does not provide a urine or breath specimen because he or she has left the testing site before the testing process commenced for a pre-employment test has not refused to test.
- (4) In the case of a directly observed or monitored urine drug collection, fail to permit monitoring or observation of your provision of a specimen.
- (5) Fail to provide a sufficient quantity of urine or breath without a valid medical explanation.
- (6) Fail or decline to take a second test as directed by the collector or Lakeland Area Mass Transit District for drug testing.

- (7) Fail to undergo a medical evaluation as required by the MRO or Lakeland Area Mass Transit District's Designated Employer Representative (DER).
- (8) Fail to cooperate with any part of the testing process.
- (9) Fail to follow an observer's instructions to raise and lower clothing and turn around during a directly observed test.
- (10) Possess or wear a prosthetic or other device used to tamper with the collection process.
- (11) Admit to the adulteration or substitution of a specimen to the collector or MRO.
- (12) Refuse to sign the certification at Step 2 of the Alcohol Testing Form (ATF).
- (13) Fail to remain readily available following an accident.

As a covered employee, if the MRO reports that you have a verified adulterated or substituted test result, you have refused to take a drug test.

As a covered employee, if you refuse to take a drug and/or alcohol test, you incur the same consequences as testing positive and will be immediately removed from performing safety-sensitive functions, and referred to a SAP. See Attachment B.

## 8. Voluntary Self-Referral

**Any employee who has a drug and/or alcohol abuse problem and has not been notified of the requirement to submit to reasonable suspicion, random or post-accident testing or has not refused a drug or alcohol test may voluntarily refer her or himself to Human Resources, who will refer the individual to a substance abuse counselor for evaluation and treatment.**

**The substance abuse counselor will evaluate the employee and make a specific recommendation regarding the appropriate treatment. Employees are encouraged to voluntarily seek professional substance abuse assistance before any substance use or dependence affects job performance.**

**Any safety-sensitive employee who admits to a drug and/or alcohol problem will immediately be removed from his/her safety-sensitive function and will not be allowed to perform such function until successful completion of a prescribed rehabilitation program.**

## 9. Prescription Drug Use

**The appropriate use of legally prescribed drugs and non-prescription medications is not prohibited. However, the use of any substance which carries a warning label that indicates that mental functioning, motor skills, or judgment may be adversely affected must be reported to Human Resources. Medical advice should be sought, as appropriate, while taking such medication and before performing safety-sensitive duties.**

## 10. Contact Person

For questions about Lakeland Area Mass Transit District's anti-drug and alcohol misuse program, contact

Drug and Alcohol Program Manager and DER- Designated Employer Representative

Krysta Perkins

Phone: 863-733-82051

Mobile: 863-640-2767

Email: [HR@ridecitrus.com](mailto:HR@ridecitrus.com)

Back up DER

Carina Chaitoo

Mobile: 863-899-6816

Email: [Recruiting@ridecitrus.com](mailto:Recruiting@ridecitrus.com)

Back up DER

Ana Ervin

Mobile: 863-226-7008

Email: [HR@ridecitrus.com](mailto:HR@ridecitrus.com)

## Attachment A: Covered Positions

- Call Center Supervisors
- Drivers
- Dispatchers/ Reservationists/ Transportation Coordinators
- Revenue Services Manager
- Revenue Services Supervisor(s)
- Apprentice Techs/ Lead Tech
- Service Supervisor/ Manager
- Facility Utility Workers
- Training Supervisor(s)

## Attachment B: Substance Abuse Professionals (SAPs)

- Name: Stephen Enzor, CEAP  
Address: 316 Ave A, NW, Winter Haven, Fl. 33881  
Phone: 863-287-7887
- Name: White Sands Treatment Center  
Address: 2011 North Wheeler Street, Plant City, FL 33563  
Phone: 215-896-7859

LAKELAND AREA MASS TRANSIT DISTRICT  
BOARD OF DIRECTORS MEETING  
MARCH 28, 2023  
AGENDA ITEM #7a

Agenda Item:      **Agency Updates**

Presenter:        Tom Phillips

Recommended  
Action:            Informational

Summary:         Items and information from the Executive Director

LAKELAND AREA MASS TRANSIT DISTRICT  
BOARD OF DIRECTORS MEETING  
MARCH 28, 2023  
AGENDA ITEM #8a

Agenda Item:      **February calendar**

Presenter:        Tom Phillips

Recommended  
Action:            Informational

Summary:         Review and summary of events taken place in February.

# February 2023

February 2023							March 2023						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
5	6	7	8	9	10	11	5	6	7	8	9	10	11
12	13	14	15	16	17	18	12	13	14	15	16	17	18
19	20	21	22	23	24	25	19	20	21	22	23	24	25
26	27	28					26	27	28	29	30	31	

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Jan 29	30	31	Feb 1	2	3	4
			9:00am 1-on-1 w/Kelly - Tom Phillips 10:00am 1-on-1 w/Paul - Tom Phillips	Groundhog Day (United States) 9:45am Agenda Study (1212 George Jenkins Blvd (1212 George Jenkins Blvd.	Copy: Board of Directors, Performance Indicator Data, due CC	
5	6	7	8	9	10	11
	8:30am Orientation 2.06.2023 9:30am Canceled: Senior Staff Call 10:30am Triennial Findings - Review	9:30am Senior Staff Call ( <a href="https://us02web.zoo">https://us02web.zoo</a> ) 10:00am 1-on-1 w/Marcia (Tom's 10:30am 1-on-1 w/HR - Tom Phillips	8:30am LAMTD Feb Board Meeting (1212 9:00am 1-on-1 w/Kelly - Tom Phillips 10:00am 1-on-1 w/Paul - Tom Phillips	Work From Home 8:00am Repatha	9:00am FTA DOT Audit 10:30am 1-on-1 w/Carlie - Tom Phillips	
12	13	14	15	16	17	18
Lincoln's Birthday (United States)	8:00am New hire orientation 2/13/23 9:30am Canceled: Senior Staff Call 10:00am 1-on-1 w/HR - Tom Phillips	Valentine's Day (United States) 8:30am Email Ridership 10:00am Bus Bench 10:00am FW: LAMTD & 5:00pm Attendance	9:00am 1-on-1 w/Kelly - Tom Phillips 9:30am Senior Staff Call 10:00am 1-on-1 10:30am 1-on-1 w/Paul 2:00pm FDOT/LAMTD	9:00am Haircut (216 E Pine St Lakeland) 10:45am Lakeland Bus Bench Program 10:45am Meeting 11:00am FPTA Govt.	Work From Home	
19	20	21	22	23	24	25
	9:30am Canceled: Senior Staff Call ( <a href="https://us02web.zoo">https://us02web.zoo</a> ) 10:00am 1-on-1 w/HR - Tom Phillips	8:30am Orientation - Baucom (HR Office) - Carina Chaitoo 10:00am Citrus Connection to be Featured in Business	9:00am 1-on-1 w/Kelly - Tom Phillips 9:30am Senior Staff 9:30am Senior Staff Call 10:00am 1-on-1 w/Paul 10:30am 1-on-1	8:00am Repatha	8:30am Updated invitation: Infrastructure Team 11:00am (Cont.) FDOT/LAMTD Quarterly	
26	27	28	Mar 1	2	3	4
	9:30am Canceled: Senior Staff Call 10:00am 1-on-1 w/HR - Tom Phillips 12:00pm Polk County 4:00pm February LEDC	9:30am Senior Staff Call ( <a href="https://us02web.zoo">https://us02web.zoo</a> ) 10:30am Polk TPO/Citrus 10:30am Polk TPO/Citrus				



LAKELAND AREA MASS TRANSIT DISTRICT  
BOARD OF DIRECTORS MEETING  
MARCH 28, 2023  
AGENDA ITEM #8b

Agenda Item:       **Ridership Report**

Presenter:           Tom Phillips, Executive Director

Recommended  
Action:               Information only

Summary:            Year to date ridership information for the entire system  
including LAMTD, Winter Haven, Rural and Demand  
Response through October 31, 2022

Attachments:        Ridership Report.

LAKELAND												
Month	Florida Health Care (CFCH)	Colts	LDDA	LEGOLAN D	Beginnings High School	Pace	Polk State College	Southeaster n University	Spectrum	Veterans	Summer Of Safety	Total Lakeland Routes
October-22	498	538	5	38	292	185	564	57	864	1,910	0	4,951
November-22	581	446	0	30	258	140	483	15	1,040	2,191	0	5,184
December-22	690	322	1	27	217	128	336	19	1,203	2,529	0	5,472
January-23	748	392	1	18	304	185	622	38	1,184	2,318	0	5,810
February-23	-	-	-	-	-	-	-	-	-	-	-	-
March-23	-	-	-	-	-	-	-	-	-	-	-	-
April-23	-	-	-	-	-	-	-	-	-	-	-	-
May-23	-	-	-	-	-	-	-	-	-	-	-	-
June-23	-	-	-	-	-	-	-	-	-	-	-	-
July-23	-	-	-	-	-	-	-	-	-	-	-	-
August-23	-	-	-	-	-	-	-	-	-	-	-	-
September-23	-	-	-	-	-	-	-	-	-	-	-	-
Totals	2,517	1,698	7	113	1,071	638	2,005	129	4,291	8,948	0	21,417

WINTER HAVEN												
Month	Florida Health Care (CFCH)	Colts	LDDA	LEGOLAN D	Beginnings High School	Pace	Polk State College	Southeaster n University	Spectrum	Veterans	Summer Of Safety	Winter Haven Routes
October-22	118	172	3	582	453	104	242	7	74	528	0	2,283
November-22	114	160	0	483	386	112	179	13	87	564	0	2,098
December-22	123	179	0	591	293	91	129	8	109	662	0	2,185
January-23	153	201	0	717	542	85	211	11	108	612	0	2,640
February-23	-	-	-	-	-	-	-	-	-	-	-	-
March-23	-	-	-	-	-	-	-	-	-	-	-	-
April-23	-	-	-	-	-	-	-	-	-	-	-	-
May-23	-	-	-	-	-	-	-	-	-	-	-	-
June-23	-	-	-	-	-	-	-	-	-	-	-	-
July-23	-	-	-	-	-	-	-	-	-	-	-	-
August-23	-	-	-	-	-	-	-	-	-	-	-	-
September-23	-	-	-	-	-	-	-	-	-	-	-	-
Totals	508	712	3	2,373	1,674	392	761	39	378	2,366	0	9,206

TRANSITIONS												
Month	Florida Health Care (CFCH)	Colts	LDDA	LEGOLAN D	Beginnings High School	Pace	Polk State College	Southeaster n University	Spectrum	Veterans	Summer Of Safety	Winter Haven Routes
October-22	-	-	-	-	-	-	-	-	-	-	-	-
November-22	-	-	-	-	-	-	-	-	-	-	-	-
December-22	-	-	-	-	-	-	-	-	-	-	-	-
January-23	5	399	0	9	29	11	23	1	91	200	0	768
February-23	-	-	-	-	-	-	-	-	-	-	-	-
March-23	-	-	-	-	-	-	-	-	-	-	-	-
April-23	-	-	-	-	-	-	-	-	-	-	-	-
May-23	-	-	-	-	-	-	-	-	-	-	-	-
June-23	-	-	-	-	-	-	-	-	-	-	-	-
July-23	-	-	-	-	-	-	-	-	-	-	-	-
August-23	-	-	-	-	-	-	-	-	-	-	-	-
September-23	-	-	-	-	-	-	-	-	-	-	-	-
Totals	5	399	-	9	29	11	23	1	91	200	-	768

NOTE:

Southern Technical College UAP ends March 1, 2022

LAKELAND AREA MASS TRANSIT DISTRICT  
BOARD OF DIRECTORS MEETING  
MARCH 28, 2023  
AGENDA ITEM #9

Agenda Item:      **Other Business**

Presenter:        TBD

Recommended  
Action:            TBD

Summary:         TBD