



CCAM TAC TRIP COSTING TOOL DEMONSTRATION

COMMUNITY TRANSPORTATION ASSOCIATION OF AMERICA 2025 EXPO JUNE 2, 2025



Presented By: Robbie Sarles RLS & Associates, Inc.

CONGRESSIONALLY MANDATED

- Address Congressionally Mandated Action
 - FAST Act
 - Congress stipulated that the USDOT and the Coordinating
 Council on Access and Mobility (CCAM) develop cost allocation technology
 - Account for disparate Federal reporting requirements and maintain separation of funding sources by trip for NEMT
 - While embedded in the FAST Act, this issue was recognized more than 48 years ago

PROJECT GOAL

- FTA--Small Business Innovative Research (SBIR)
 Project
 - Develop a costing model that embraces Federal cost
 principles across a range of Federal funding programs

CHALLENGES

- Our Challenge:
 - Previous costing models focused on the fully allocated cost of the transit provider agency
 - When sponsored clients of multiple Federal agencies rode on a single vehicle trip, there was no basis or methodology to allocate those costs – on an equitable basis
 - This created a disincentive to grouping trips a documented cost saving strategy
 - Advocated relentlessly by GAO since 1977

CHALLENGES

- Changing/Evolving Medicaid & NEMT Service Delivery Models
 - Fee-for-service at the local level
 - Brokered services at the regional or statewide level
 - Managed care at the statewide level

CHALLENGES

- Diversity in the Network of NEMT Service Providers
 - Transit agencies
 - Nonprofit organizations
 - Private, for-profit transportation companies
- Differing state Medicaid models
- Multiple state agencies may be involved in sponsoring NEMT

OPPORTUNITIES

- Massive Unconstrained Growth in Medicaid
 - Recognition of historically prevalent issues
 - Increased CMS interest in benefits of coordination
 - Active CMS participation in CCAM
- Adoption of Uniform Cost Principles in the Administration of Federal Award
 - OMB Circulars A-87, A-122
 - o 2 CFR § 200
- Wide Use of Automated Accounting Software

OPPORTUNITIES

- CCAM's Issuance of the Cost Sharing Policy Statement
 - Published in June 2020
- Medicaid Transportation Coverage Guide
 - Published on September 20, 2023

ISSUES IN DEVELOPING A MODEL

- CMS Guidance*
 - "To Properly Allocate Transportation Costs to the Medicaid Program, States Must Rely on Data that Appropriately Apportion Costs to the Medicaid Transportation Cost Objective, and Then Allocate Only Those Transportation Costs to the Medicaid Program According to the Medicaid Program's Share of the Provider's Total Services - That Is, Allocate Only the Proportion of the Provider's Activities That Benefitted the Medicaid Program"

*Medicaid Transportation Coverage Guide, September 2023

MODEL ELEMENTS

- Use of a Uniform Budget Template To Promote Full Cost Recognition
- Modification of the FTA Price-Waterhouse Landmark Report of Cost Allocation Techniques
- Adoption of CMS's Budget Certification Process

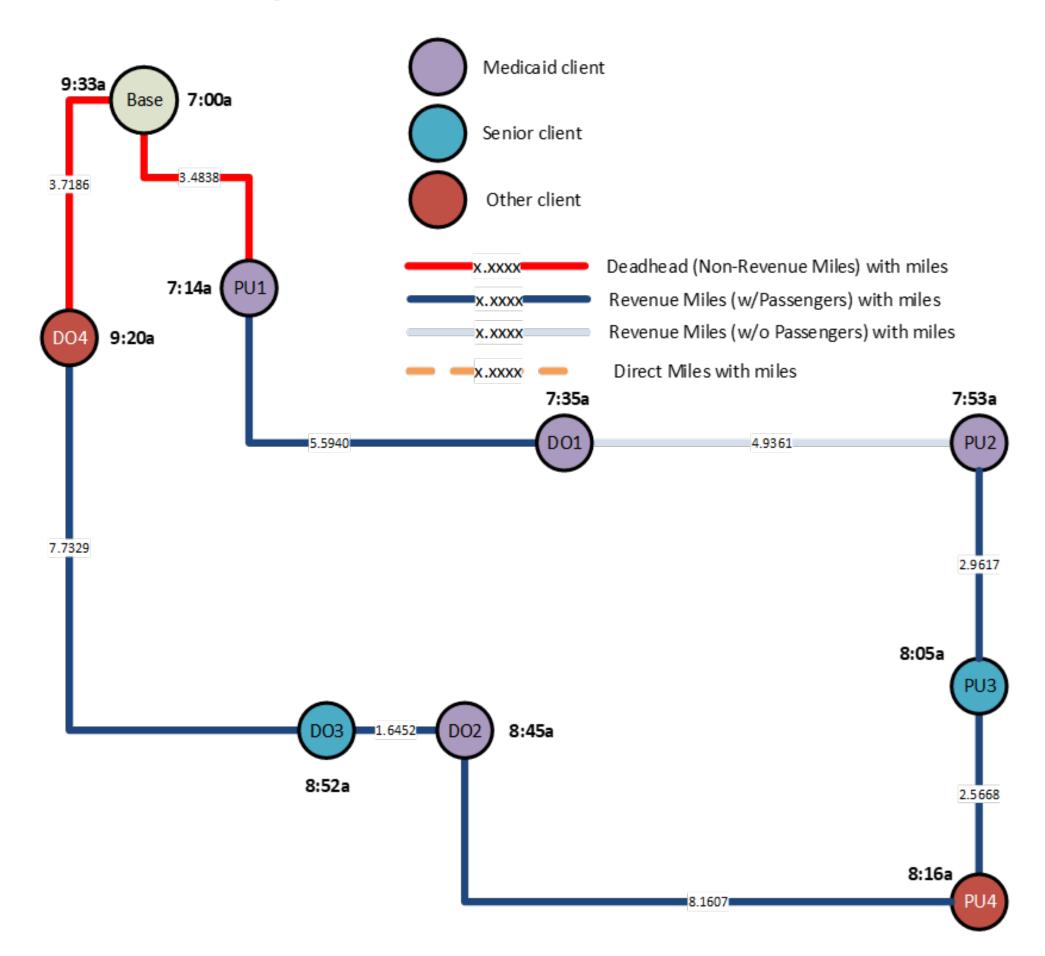
MODEL ELEMENTS TO ADDRESS CHALLENGES

- Policy Decision To Prohibit Depreciation on the Non-Federal Share of Rolling Stock Assets Where There Is Partial Federal Interest for All But Private Entities
- Adoption of Multi-Functional Approach to Generating Fully Allocated Costs
 - The model can price a service
 - The model can price an individual trip

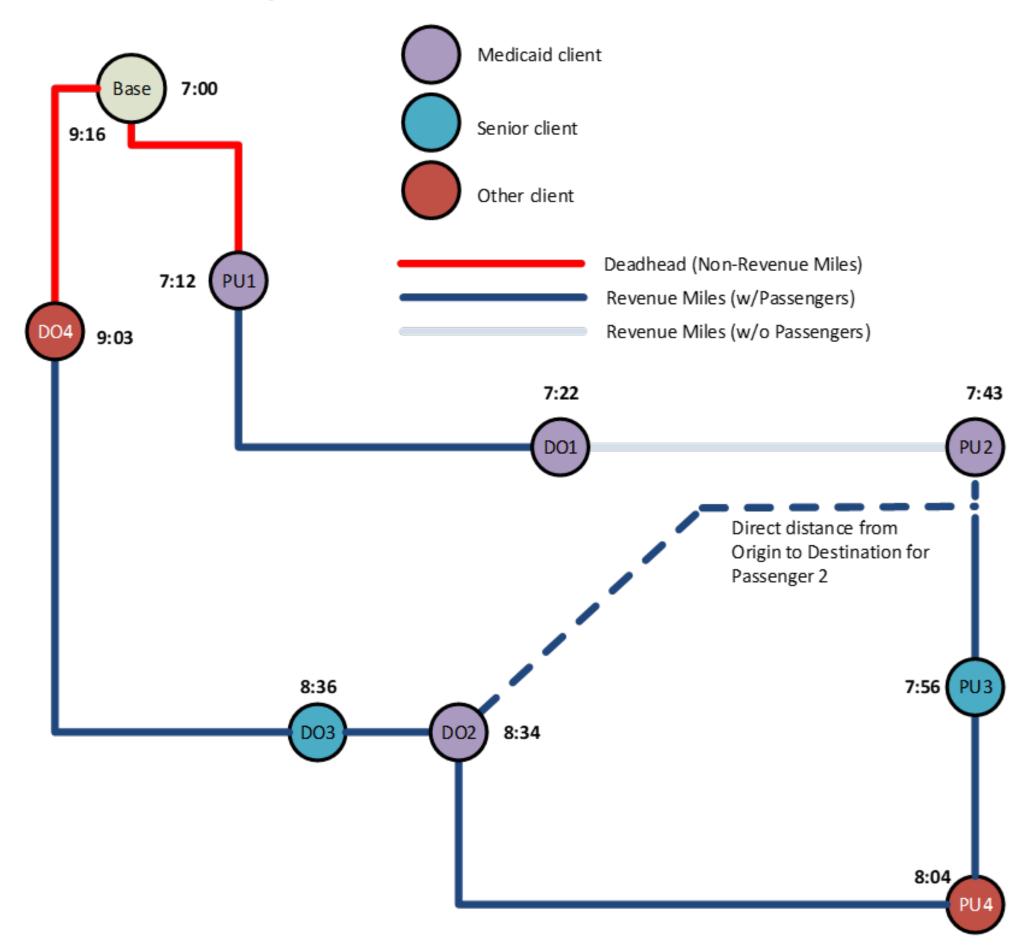
MODEL ELEMENTS TO ADDRESS CHALLENGES

 Adding Interactive Map Application to Generate Map O/Ds for Specific NEMT Trips

ILLUSTRATION

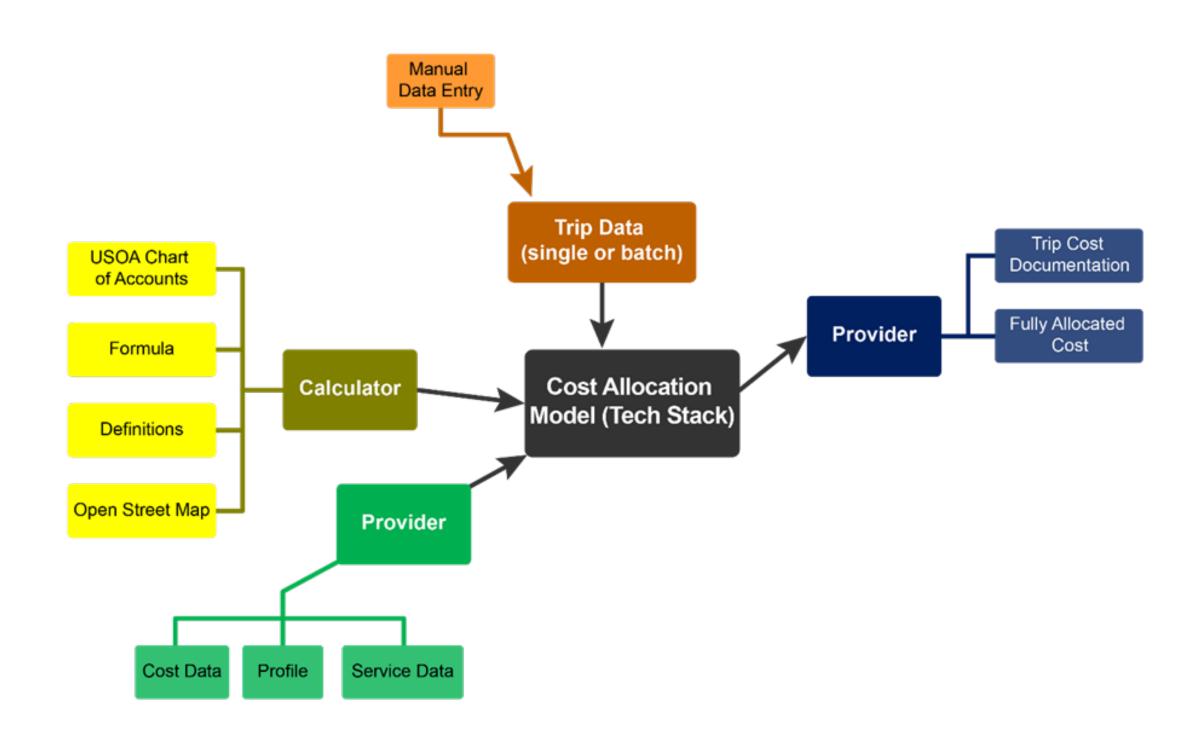


ILLUSTRATION

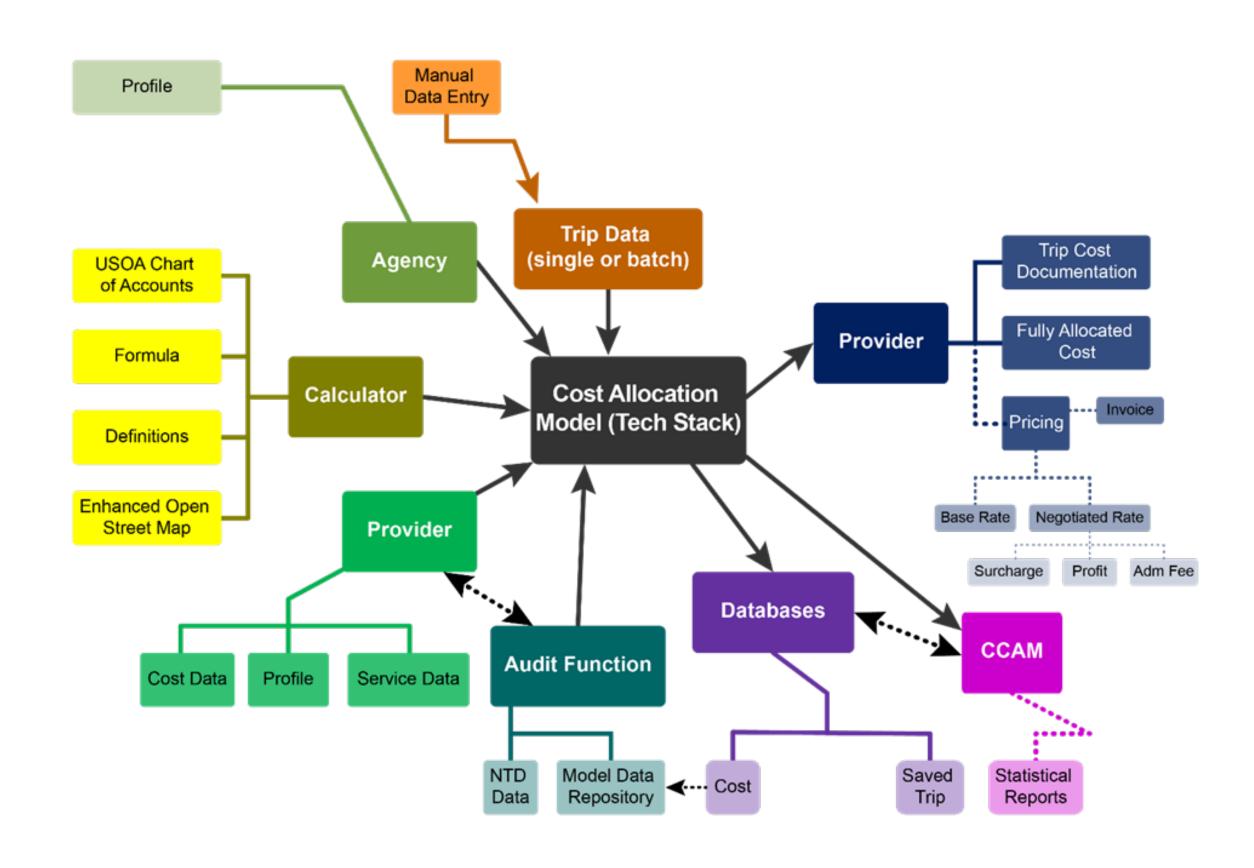


INITIAL MODEL ELEMENTS

- Registration
- Organization Information
- Service Data
- Financial Data
- Certification
- Trip Costing



- Industry Specialists Input and Field Testing Prompted Additional Development Efforts
 - Not limited to NEMT
 - Pricing module
 - Service planning
 - Invoice documentation
 - Batch trip entry
 - Group trips
 - Reporting functions
 - Audit functions—inputs within range
 - Sample data entry entities w/insufficient data

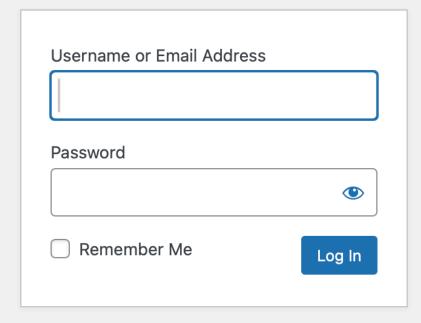




Login to RLS Cost Allocation Application

Development Version with your CCAM-TAC account.

Your email address will be shared the with RLS Cost Allocation Application Development Version.



Register | Lost your password?





This model is designed to assist transportation providers in developing estimates of the fully allocated costs of providing a transportation service under contract, using a consistent and reliable methodology approved by both providers (sellers) and purchasers (buyers) of transportation.

Register for an account

Register below for a free account				
First Name				
Last Name				
Email				
Password	0			
Confirm Password	0			
Sign Up				

Already have an account? Sign in instead

FUNCTIONALITY - SERVICE LEVEL

- Service Planning
 - Alternative analysis
 - Expansion of service
 - Elimination of service
- Contractual Analysis
 - Segregation of service costs
 - Cross subsidization analysis
 - Evaluation of current contracts
- Decision tool
 - Accept or denial of trip based on service cost
- Rate Negotiation—State, Region, Service Area

FUNCTIONALITY - TRIP LEVEL

- Rate Negotiation
- Comparative Analysis
 - Fully allocated cost
 - Time required to perform trip
 - Potential impact to capacity
- Payment Verification
- Real Time Trip Costing—Invoice Adjustments
 - Detours, congestion delays, other unusual circumstances

COMPARATIVE ANALYSIS

	Indiana 47725, United States	0.802918675	42.90331269	\$83.60	43.06	\$ 71.65	(\$11.95)
	201 North 3rd Street, Vincennes, Indiana 47591, United States	0.809890343	43.29504809	\$84.35	43.24	\$ 71.95	(\$12.40)
7801 County Road SE 100 South, Vincennes, Indiana 47591, United States	520 South 7th Street, Vincennes, Indiana 47591, United States	0.256828076	11.90918613	\$25.04	8.3	\$ 15.45	(\$9.59)
520 South 7th Street, Vincennes, Indiana 47591, United States	Vincennes, Indiana 47591, United States	0.262035854	11.40750966	\$24.85	8.3	\$ 15,45	(\$9.40)
7801 County Road SE 100 South, Vincennes, Indiana 47591, United States	520 South 7th Street, Vincennes, Indiana 47591, United States	0.256828076	11.90918613	\$25.04	8.3	\$ 15.45	(\$9.59)
520 South 7th Street, Vincennes, Indiana 47591, United States	Vincennes, Indiana 47591, United States	0.262035854	11.40750966	\$24.85	8.3	\$ 15.45	(\$9.40)
7801 County Road SE 100 South, Vincennes, Indiana 47591, United States	520 South 7th Street, Vincennes, Indiana 47591, United States	0.256828076	11.90918613	\$25.04	8.3	\$ 15.45	(ez.es)
519 South 9th Street, Vincennes, Indiana 47591, United States	328 North 2nd Street, Vincennes, Indiana 47591, United States	0.055812504	1.086010835	\$4.03	8.16		
328 North 2nd Street, Vincennes, Indiana 47591, United States	Vincennes, Indiana 47591, United States	0.254303076	10.0723967	\$23.18	8.16	\$ 15.45	(\$7.73)
7801 County Road SE 100 South, Vincennes, Indiana 47591, United States	328 North 2nd Street, Vincennes, Indiana 47591, United States	0.243510297	10.64035546	\$23.13	8.3	\$ 15.45	(\$7.68)
328 North 2nd Street, Vincennes, Indiana 47591, United States	Vincennes, Indiana 47591, United States	0.254303076	10.0723967	\$23.18	8.3	\$ 15.45	(\$7.73)
	520 South 7th Street, Vincennes, Indiana 47591, United States	0.256828076	11.90918613	\$25.04	8.3	\$ 15.45	(\$9.59)
328 North 2nd Street, Vincennes, Indiana 47591, United States	223 Main Street, Vincennes, Indiana 47591, United States	0.019360835	0.343237994	\$1.37	8.33	\$ 15.45	\$14.08
223 Main Street, Vincennes, Indiana 47591, United States	328 North 2nd Street, Vincennes, Indiana 47591, United States	0.021015557	0.343237994	\$1.46	0.35	\$ 15.45	\$13.99
	406 North 1st Street, Vincennes, Indiana 47591, United States	0.251055576	10.65353288	\$23.55	8.23	\$ 15.45	(\$8.10)
420 South West Street, Odon, Indiana 47562, United States	Vincennes, Indiana 47591, United States	0.679983943	37.54855379	\$71.94	28.21	\$ 47.15	(\$24.79)
1314 Buntin Street, Vincennes, Indiana 47591, United States	Evansville, Indiana 47715, United States	1.001590358	55.73336535	\$106.37	54.58	\$ 90.66	(\$15.71)
6149 East Columbia Street, Evansville, Indiana 47715, United States	1314 Buntin Street, Vincennes, Indiana 47591, United States	1.037426194	56.17485953	\$108.72	55.13	\$ 91.56	(\$17.16)
	6221 Physicians Court, Evansville, Indiana 47715, United States	1.046235084	58.31048811	\$111.20	55.67	\$ 92.46	(\$18.74)

FUNCTIONALITY - PRICING

- Cost of Trip—Origin-Destination
- Fees
 - Excessive wait times
 - No shows
 - Trip cost validation
 - Capital replacement surcharges—not depreciation—not NEMT eligible
 - Profit—private sector only
 - Group trip load factor for additional passengers
 - Other

FUNCTIONALITY - DOCUMENTATION

- Cost of Trip
- Break even point

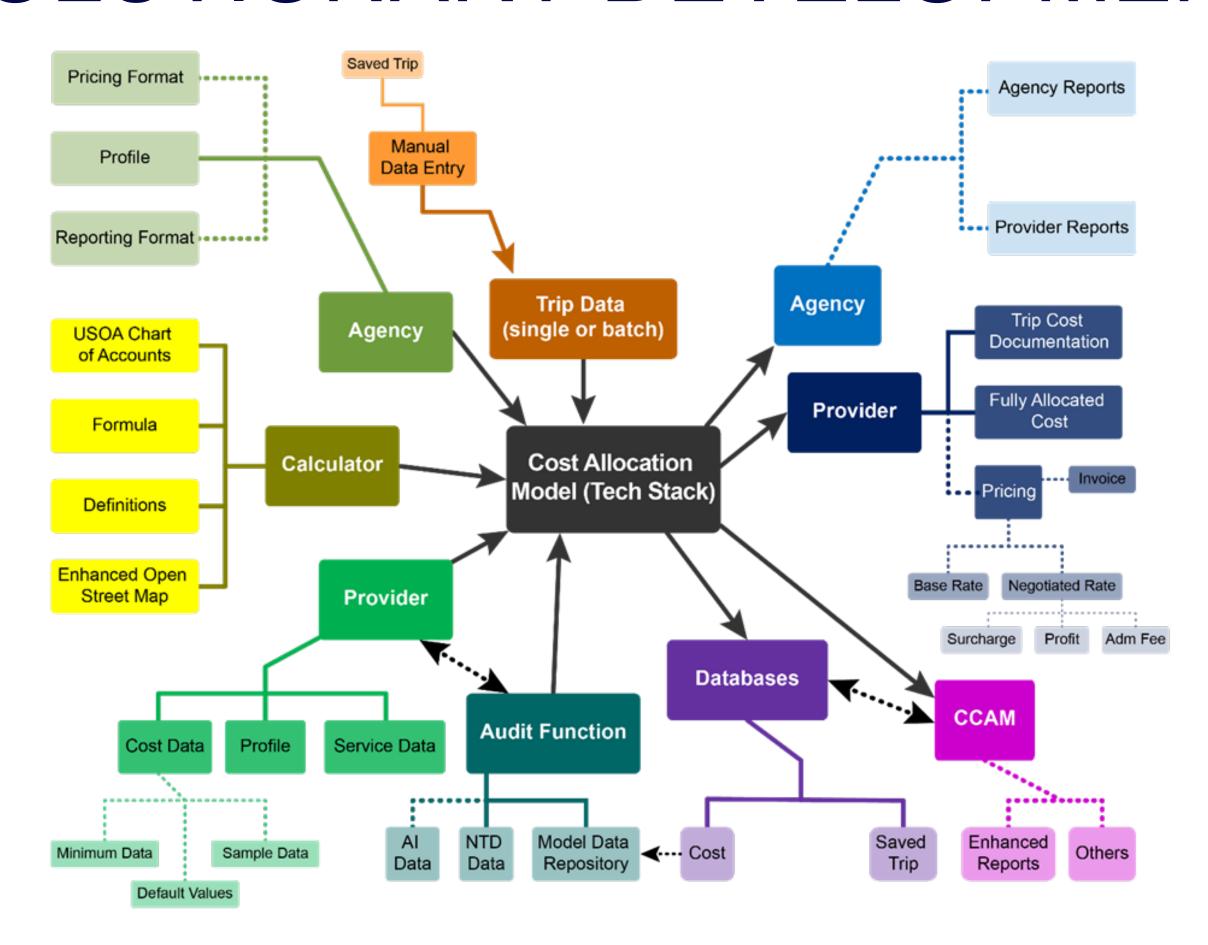
FUNCTIONALITY - REPORTING

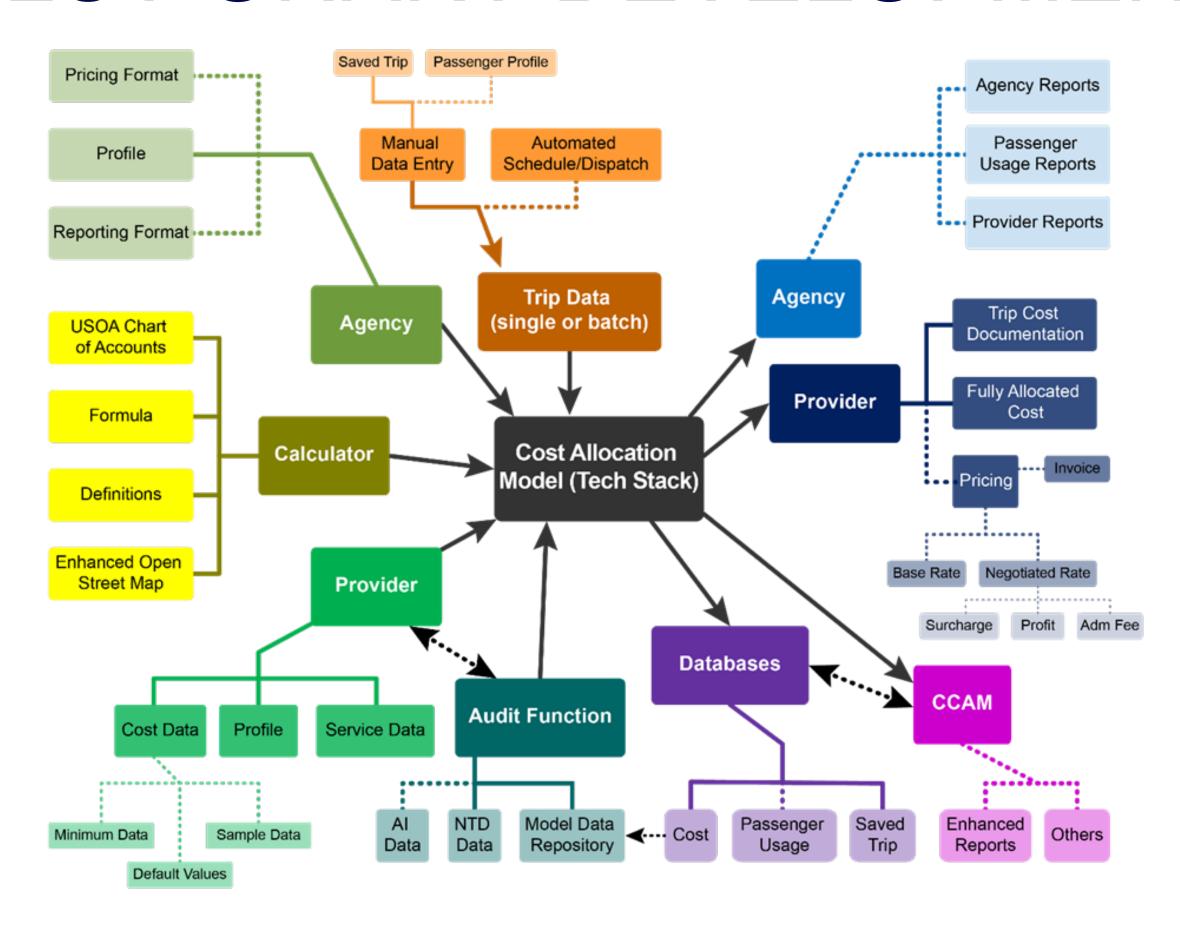
- Utilization Rates
- Beneficiary NEMT Costs
- Origin/Destination Frequency

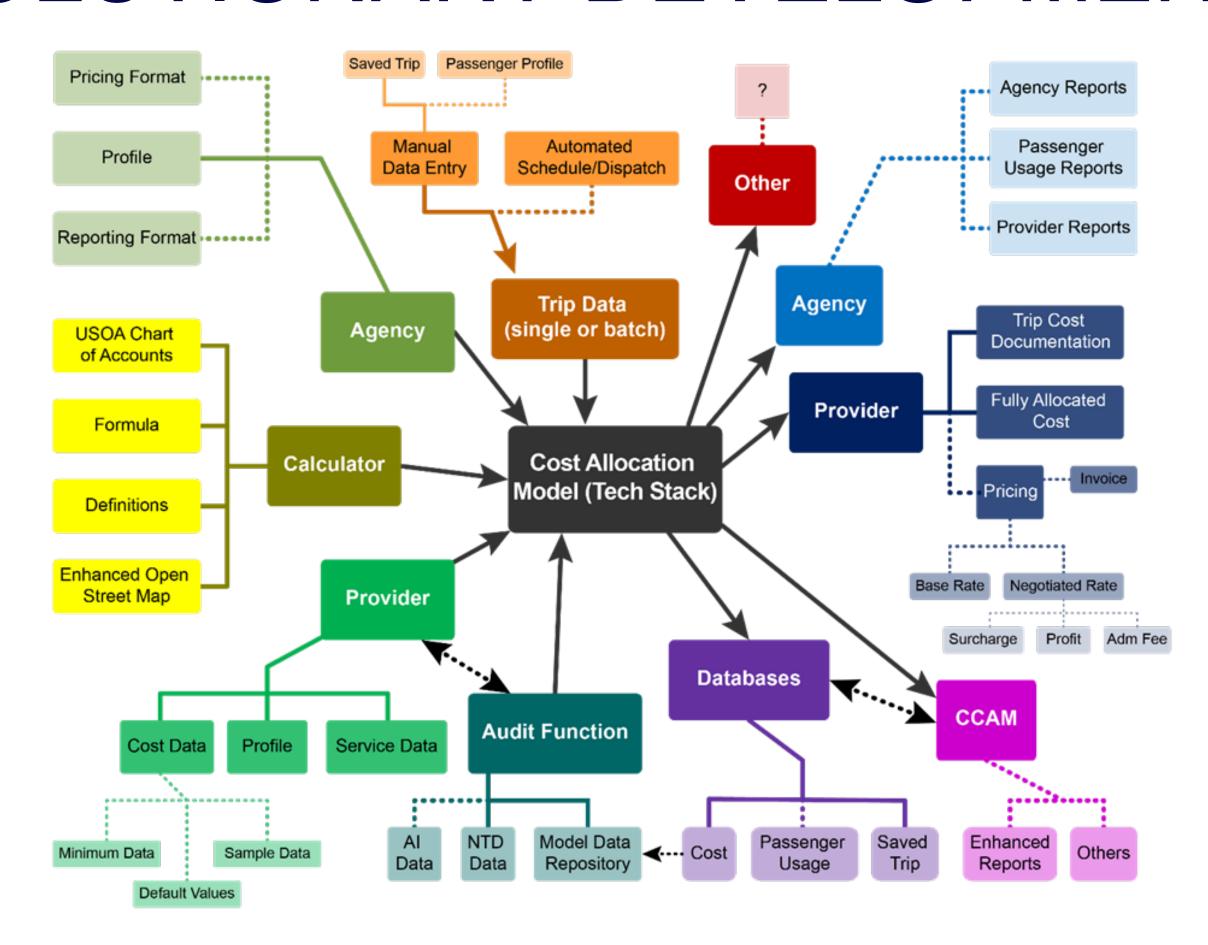
- Model Can Be Accessed From the CCAM Technical Assistance Center
 - RLS will host the model and provide support
 - Soft roll out
 - Future development actions are underway to increase the useability of the model

NEXT STEPS

- Need Input/Guidance on:
 - Fine tuning of help function
 - Timing/phasing of roll-out
 - On-going enhancements
 - Report data
 - Vision for marketing/methods

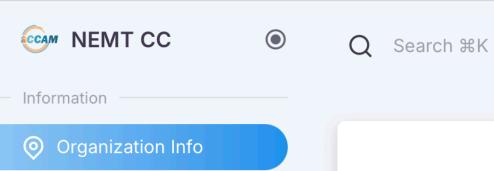




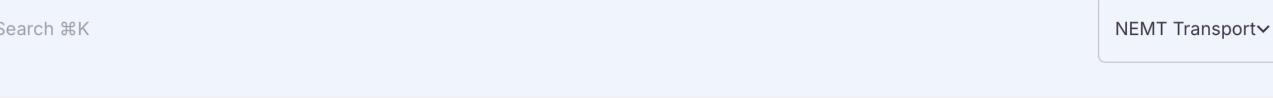


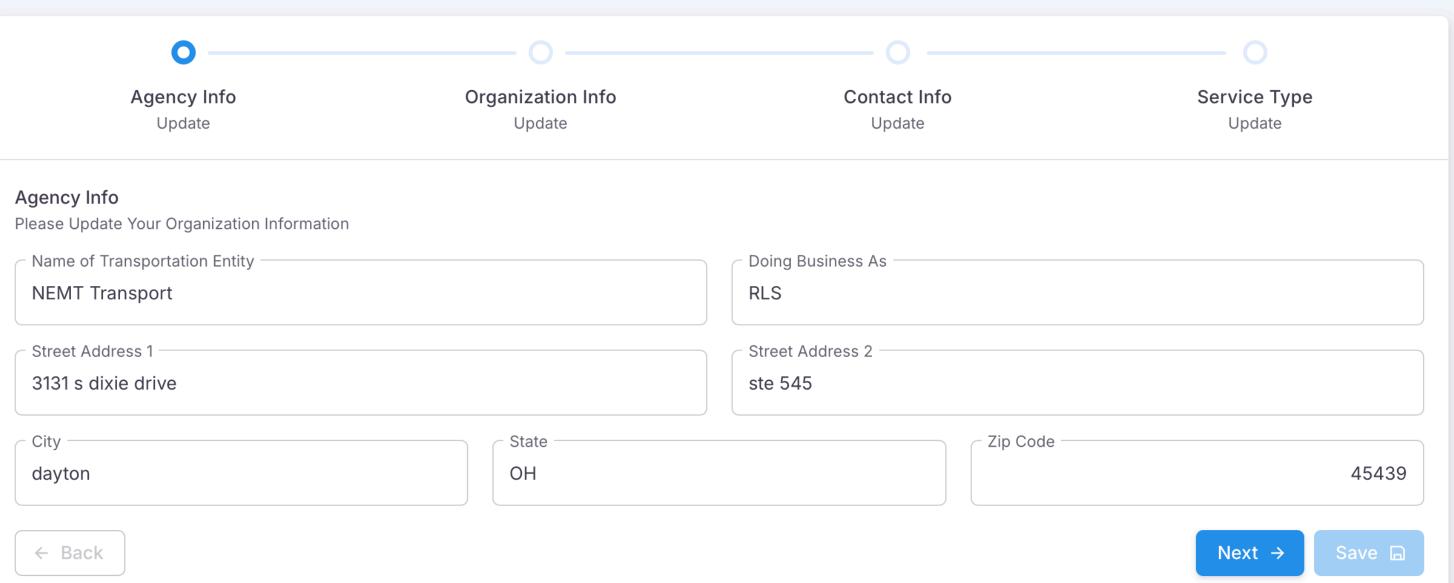
QUESTIONS/ DISCUSSION



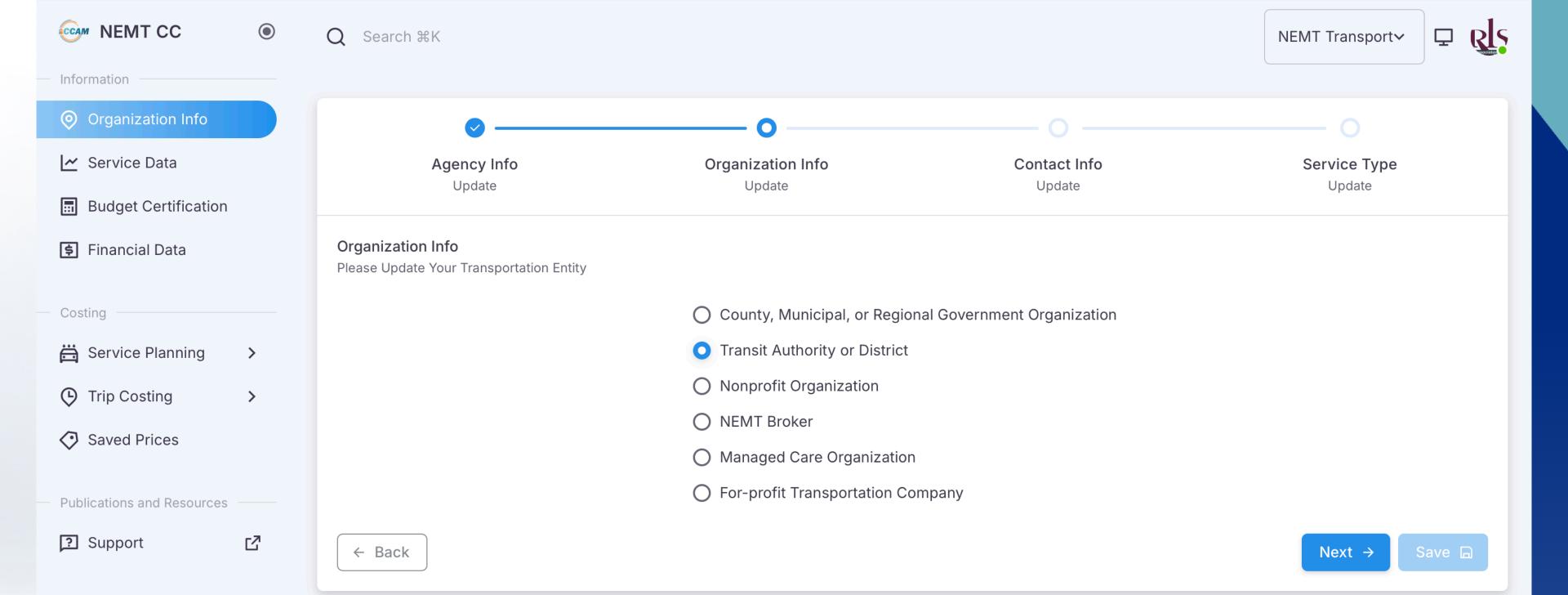


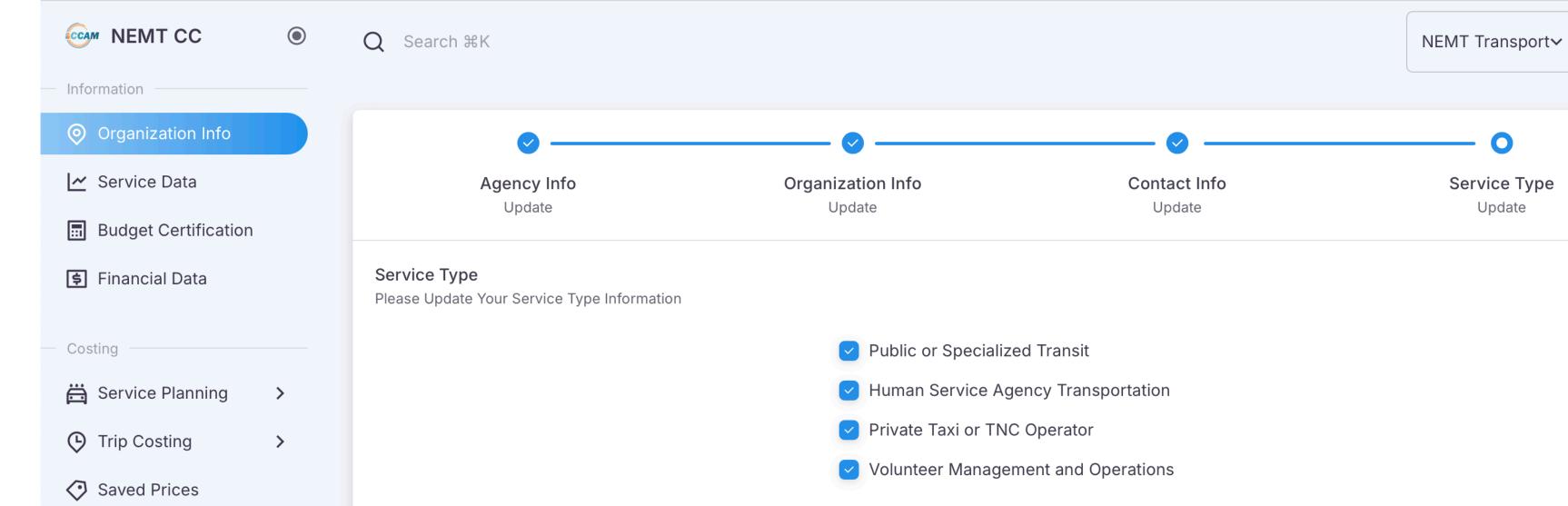
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Support





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NEMT Transport✓

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Service Planning

Trip Costing >

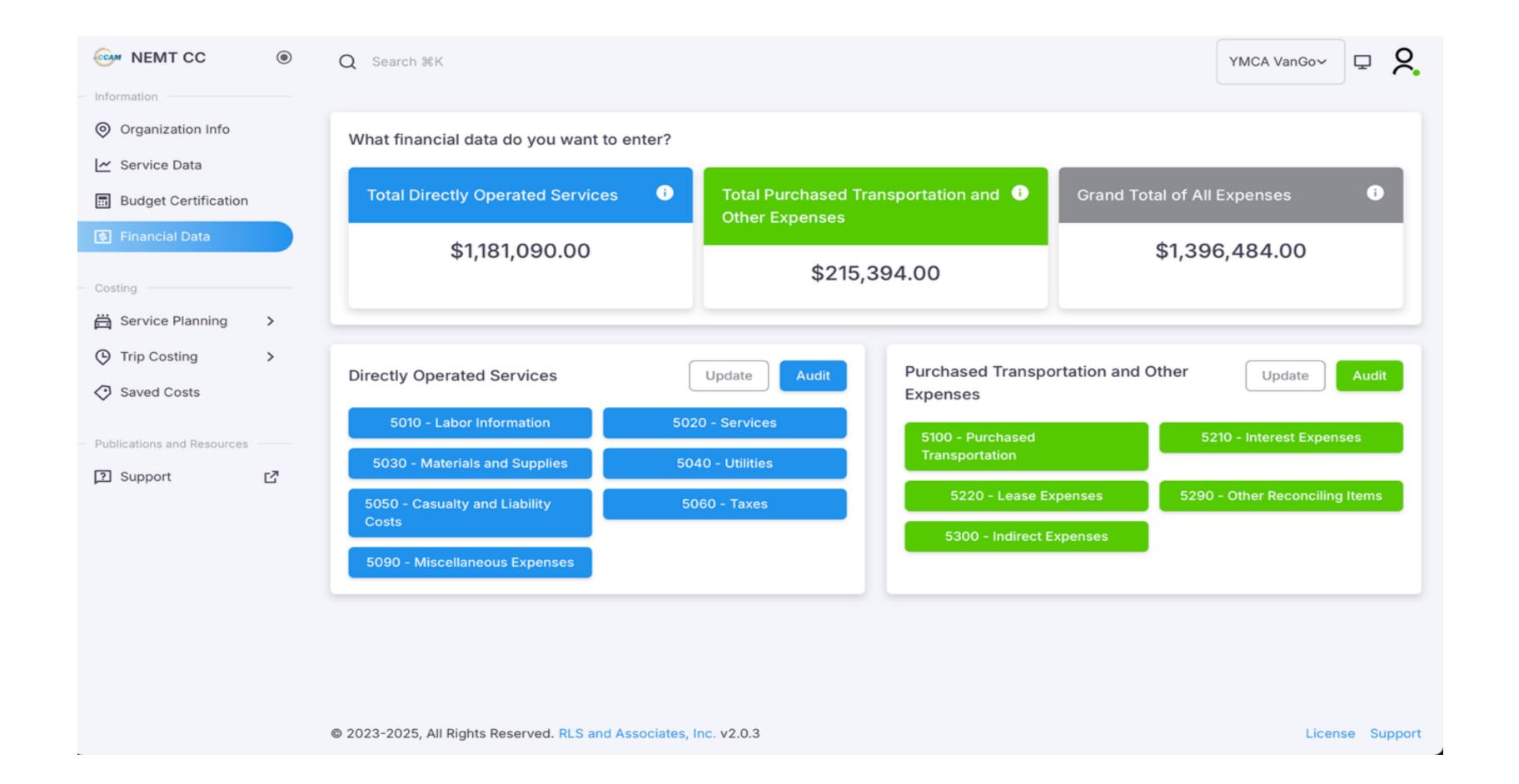
Saved Prices

Publications and Resources

Support



Enter Service Data		
SERVICE TYPE	PUBLIC OR SPECIALIZED TRANSIT	TOTAL
Total Vehicle Revenue Service Hours from Previous Fiscal Year	54,890	54,890
Total Vehicle Revenue Miles from Previous Fiscal Year	680,169	680,169
Total Number One-way Passenger Trips from Previous Fiscal Year	129,782	129,782
Total Number of Passenger Miles from Previous Fiscal Year	901,057	901,057
Maximum Number of Vehicles in Service at any One Time from Previous Fiscal Year	40	40



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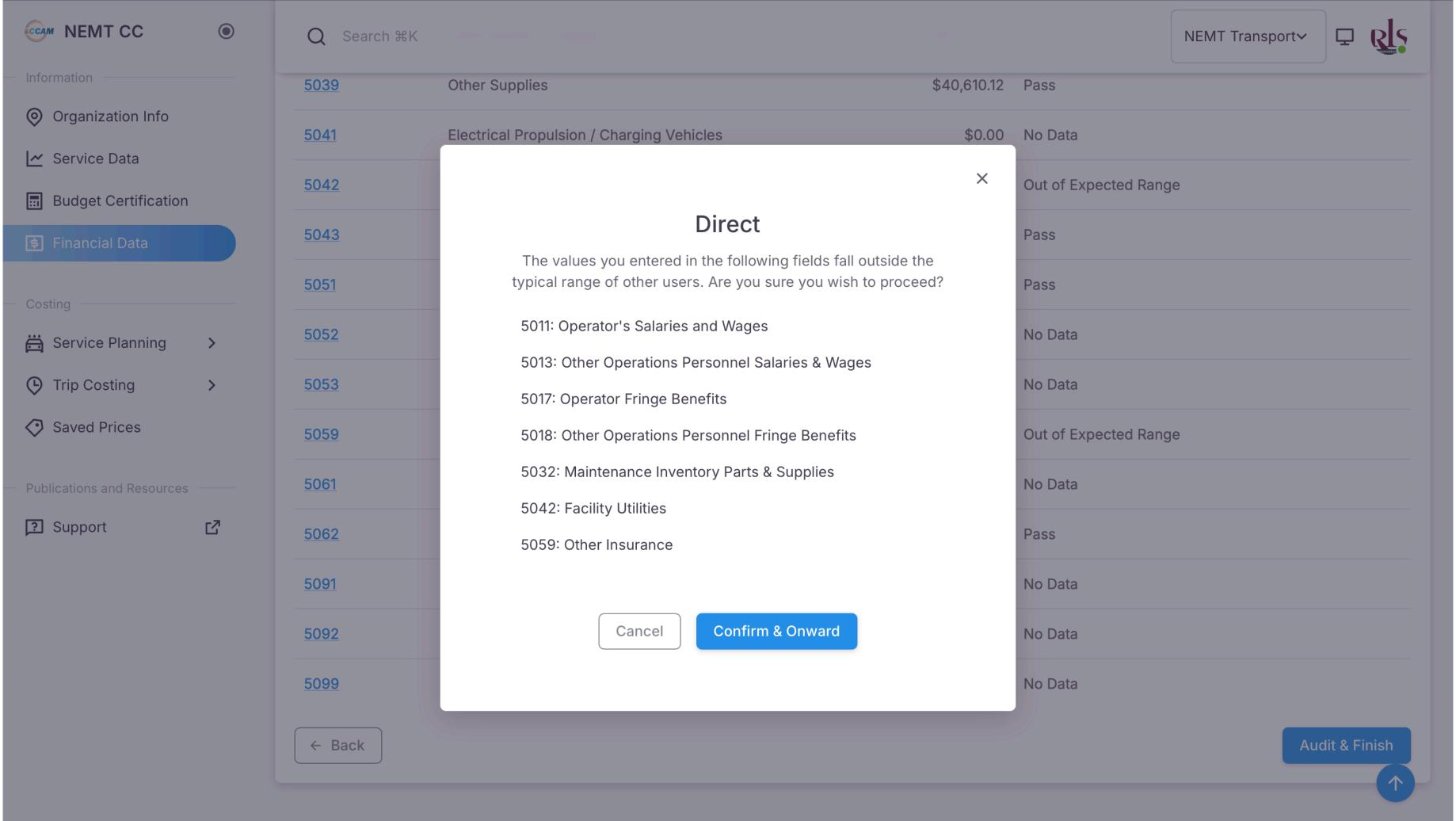
Support
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Labor Information	Services	Materials and	Utilities	Casualty and	Taxes	Miscellaneous	Direct
5010	5020	Supplies	5040	Liability Costs	5060	Expenses	Audit
		5030		5050		5090	

Labor Information

Labor expenses arise from the performance of work by employees. Labor expenses include pay and allowances owed to employees in exchange for the services provided to the transit agency. It also includes bonuses, shift differentials, overtime premiums, minimum guarantees, paid absences, and fringe benefits.

#	TITLE	PUBLIC OR SPECIALIZED TRANSIT	INELIGIBLE EXPENSES	TOTAL
<u>5011</u>	Operator's Salaries and Wages	\$1,281,366.19	\$0.00	\$1,281,366.19
<u>5012</u>	Operators' Paid Absences	\$5,000,000.00	\$0.00	\$5,000,000.00
<u>5013</u>	Other Operations Personnel Salaries & Wages	\$288,153.12	\$0.00	\$288,153.12
5014	Other Operations Personnel Paid Absences	\$0.00	\$0.00	\$0.00
5015	Administrative Salaries & Wages	\$350,973.50	\$1,000.00	\$351,973.50
5016	Administrative Personnel Paid Absences	\$0.00	\$0.00	\$0.00
5017	Operator Fringe Benefits	\$477,528.52	\$0.00	\$477,528.52
<u>5018</u>	Other Operations Personnel Fringe Benefits	\$31,926.90	\$0.00	\$31,926.90



SERVICE PLANNING



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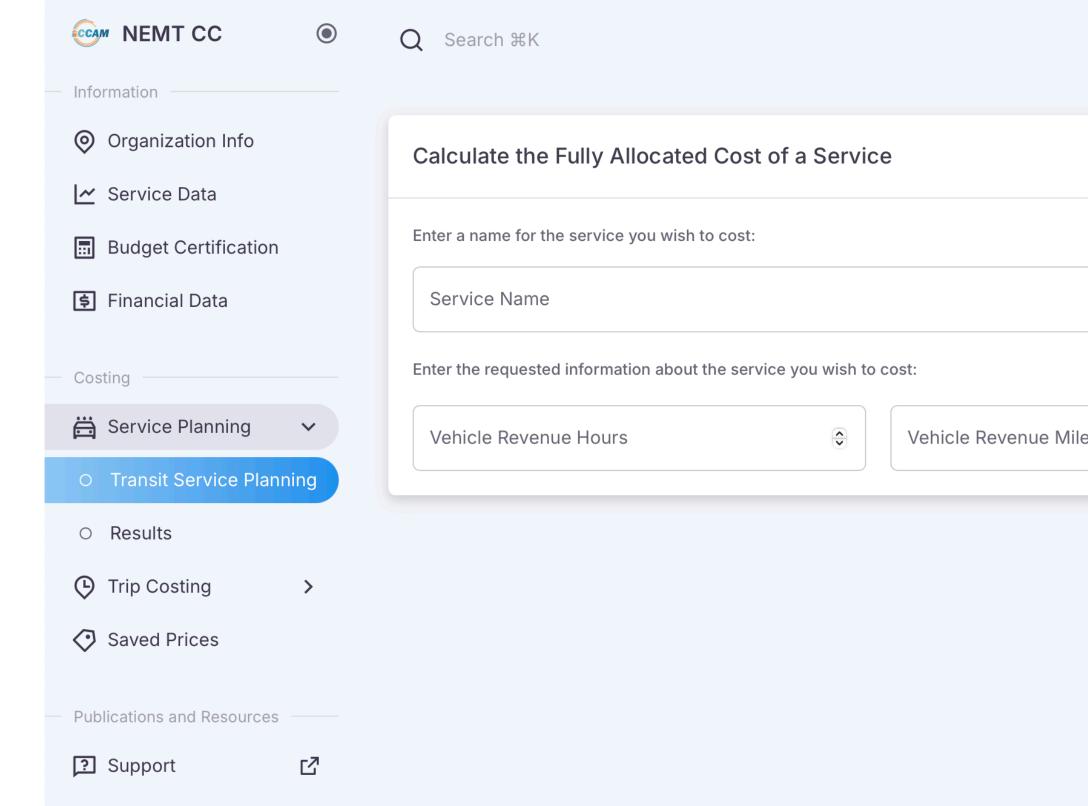
Costed Serv	vices				
ID	NAME	SERVICE TYPE	VEHICLE REVENUE HO	VEHICLE REVENUE MIL	ANNUAL COST
_ 1	Service 01	Public or Specialized Transit	100	200	\$2,401.81
_ 2	Service 2	Public or Specialized Transit	100	200	\$2,401.81
_ 3	test	Public or Specialized Transit	100	200	\$2,401.81
<u> </u>	trip 11	Public or Specialized Transit	12	520	\$478.59
_ 7	Service trip 1	Public or Specialized Transit	118	312	\$2,863.31
9	Service test, new theme	Public or Specialized Transit	18	181	\$1,084.09
<u> </u>	abba abba	Public or Specialized Transit	11	550	\$1,025.55
13	test	Public or Specialized Transit	100	1,000	\$6,021.66
15	12	Public or Specialized Transit	11.5	11	\$606.65
<u> </u>	1234	Public or Specialized Transit	1.5	12	\$87.85
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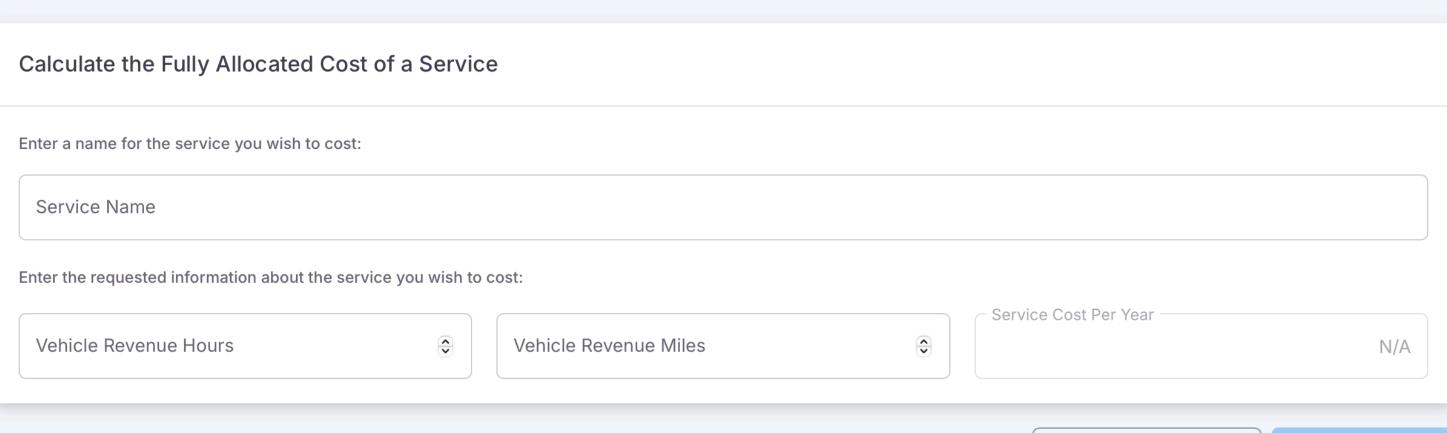
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Export Selection





NEMT Transport✓

View Table of Results

TRIP COSTING

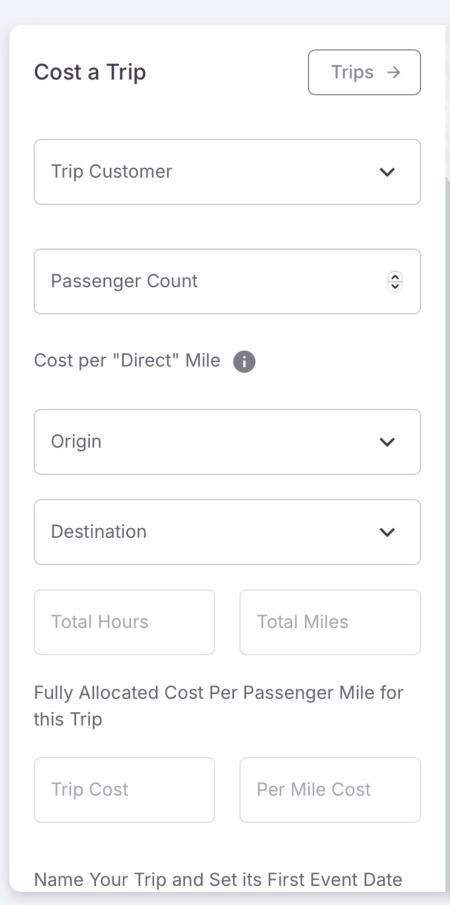




- Organization Info
- Service Data
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- **\$** Financial Data

Costing

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NEMT Transport



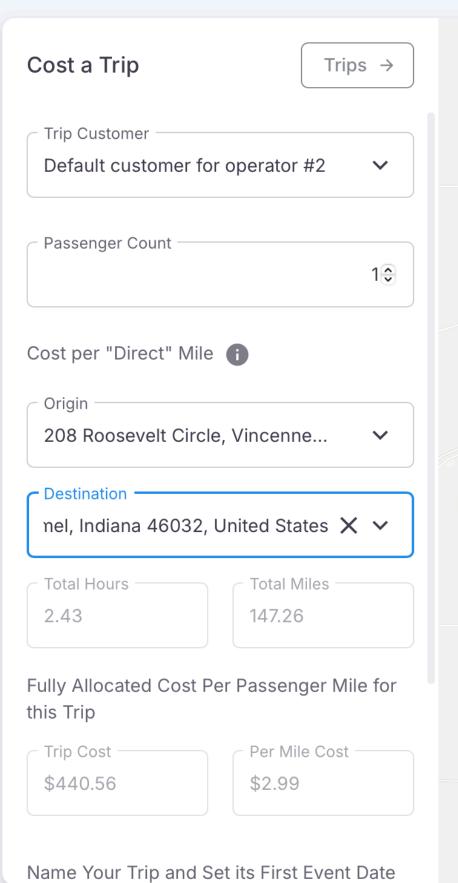
Information

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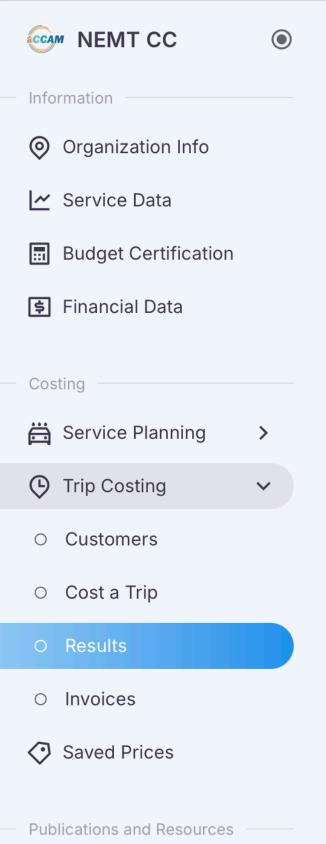
Costing

- Service Planning
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- Customers
- O Cost a Trip
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Support

Trip	Costing Re	esults			
	ID	NAME	SERVICE TYPE	ORIGIN	DESTINATION
	38	T38v7 with a default cust	Public or Specialized Transit	21 Woodfield Place, Centerville, Ohio	1 Wyoming Street, Dayton, Ohio
	39	Moved Trip V4	Public or Specialized Transit	3598 Bull Head Road, Willard, Ohio 4	4100 Half-Acre Road, Batavia, C
	41	New trip C3 moved C4	Public or Specialized Transit	21 Woodfield Place, Centerville, Ohio	1 Wyoming Street, Dayton, Ohio
	45	C3P2 Yesterday Trip	Public or Specialized Transit	21 Woodfield Place, Centerville, Ohio	1 Wyoming Street, Dayton, Ohio
	48	AIH test	Public or Specialized Transit	406 Wilderness Drive, Schererville, I	1401 Prestwick Drive, Schererv
	52	test	Private Taxi or TNC Operator	406 Wilderness Drive, Schererville, I	3622 South Morgan Street, Chi
	55	Imported 2025-05-19 12:1	Public or Specialized Transit	551 Matthews Street, Zanesville, Ohio	1500 Ritchey Parkway, Zanesvi
	56	Imported 2025-05-19 12:1	Public or Specialized Transit	444 Indiana Street, Zanesville, Ohio 4	3000 Moxadarla Road, Zanesvi
	57	Imported 2025-05-19 12:1	Public or Specialized Transit	1341 Brandywine Place, Zanesville, O	3000 Moxadarla Road, Zanesvi
	58	Imported 2025-09 Imported 2025-09	5-19 12:10:33 #3 Public or Specialized Transit	430 Baker Street, Zanesville, Ohio 43	3000 Moxadarla Road, Zanesvi
				Rows per page: 10	∨ 1–10 of 29 < >

← Back to Trips

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Delete **≡** ≡

Import Trips

NEMT Transport✓

Export Selection

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Publications and Resources

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Trip Costing Results

ORIGIN	DESTINATION	TOTAL REVEN	TOTAL REVEN	FULLY ALLOCATED COST	ROUTE	
21 Woodfield Place, Centerville, Ohio	1 Wyoming Street, Dayton, Ohio 4540	0.39	15.43	\$31.02	>	
3598 Bull Head Road, Willard, Ohio 4	4100 Half-Acre Road, Batavia, Ohio 4	3.27	178.51	\$298.49	>	
21 Woodfield Place, Centerville, Ohio	1 Wyoming Street, Dayton, Ohio 4540	0.39	15.43	\$64.78	>	
21 Woodfield Place, Centerville, Ohio	1 Wyoming Street, Dayton, Ohio 4540	0.39	15.43	\$64.78	>	
406 Wilderness Drive, Schererville, I	1401 Prestwick Drive, Schererville, In	0.03	0.21	\$3.78	>	
406 Wilderness Drive, Schererville, I	3622 South Morgan Street, Chicago,	0.79	29.25	\$37.38	>	
551 Matthews Street, Zanesville, Ohio	1500 Ritchey Parkway, Zanesville, Oh	0.32	10.71	\$52.98	>	
444 Indiana Street, Zanesville, Ohio 4	3000 Moxadarla Road, Zanesville, Oh	0.18	4.67	\$29.34	>	
1341 Brandywine Place, Zanesville, O	3000 Moxadarla Road, Zanesville, Oh	0.36	11.89	\$59.42	>	
430 Baker Street, Zanesville, Ohio 43	3000 Moxadarla Road, Zanesville, Oh	0.20	5.29	\$32.13	>	
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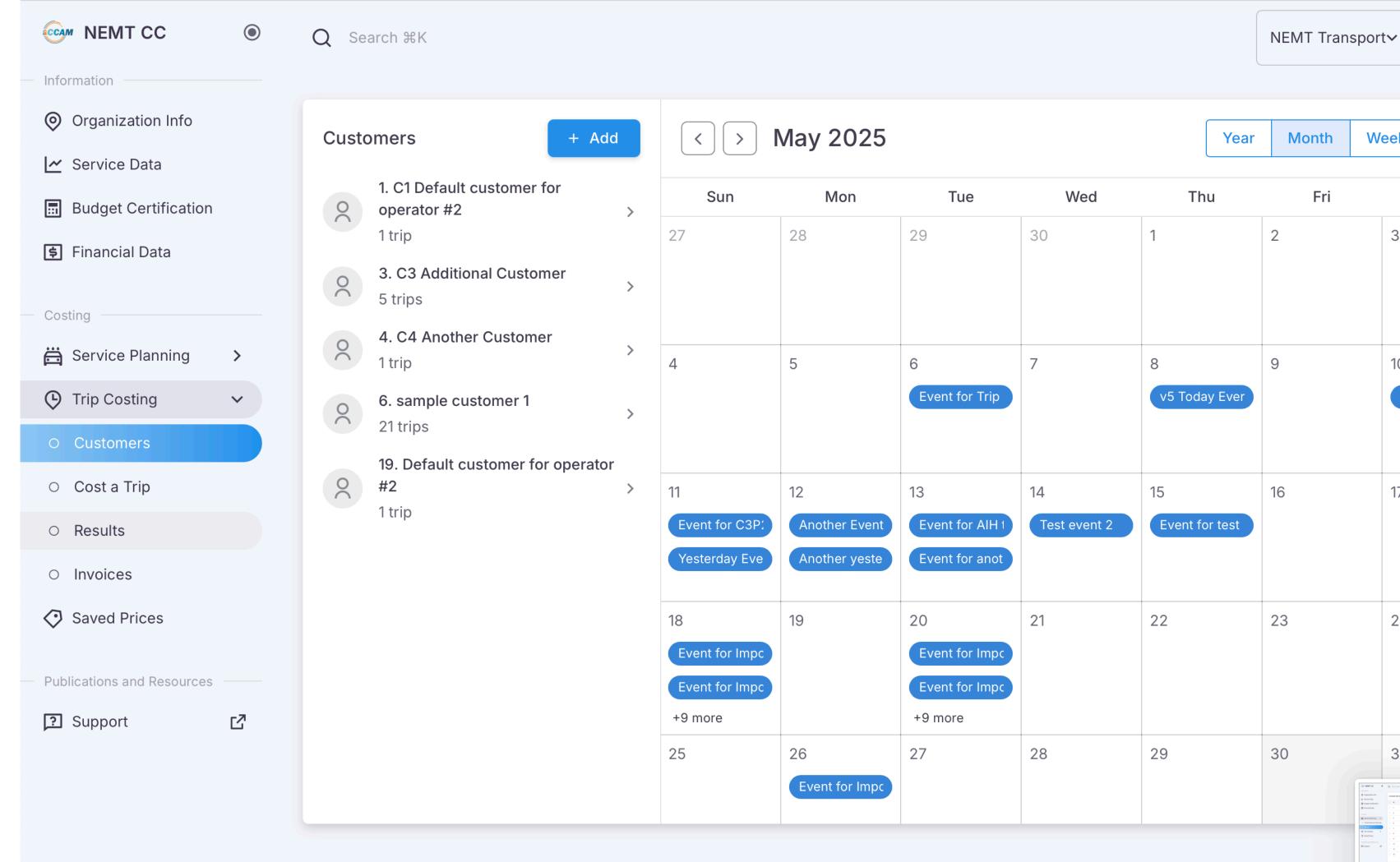
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Import Trips

Export Selection

CUSTOMERS



List

Sat

Event for New

Week

3

10

17

24

31

INVOICING







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Costing

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Support



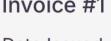
NEMT Transport (RLS) 3131 s dixie drive, ste 545, dayton, OH 45439, USA +1 (937) 299-5007, +1 (937) 299-5007

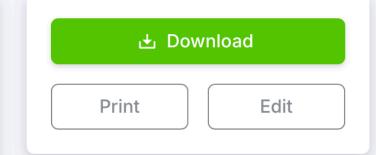
Invoice #1

Date Issued: 05/08/2025

\$10.10

\$5.50





Invoice To:

C1 Default customer for operator #2

Hall-Robbins PLC

7777 Mendez Plains

(616) 865-4180

don85@johnson.com

Additional Fee for C3E1

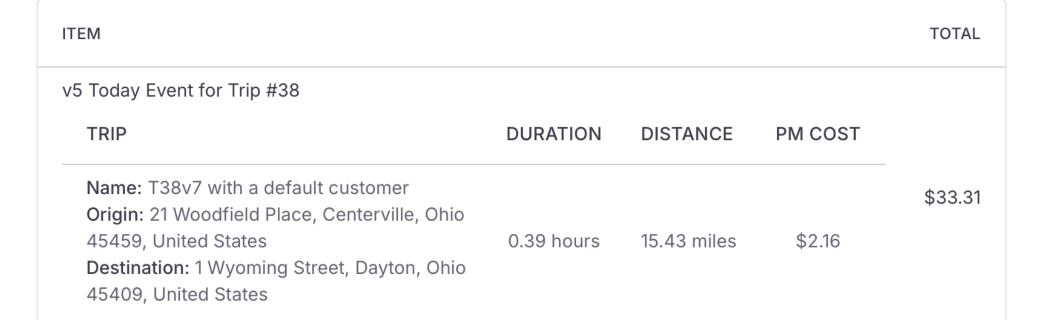
Another E1 Fee

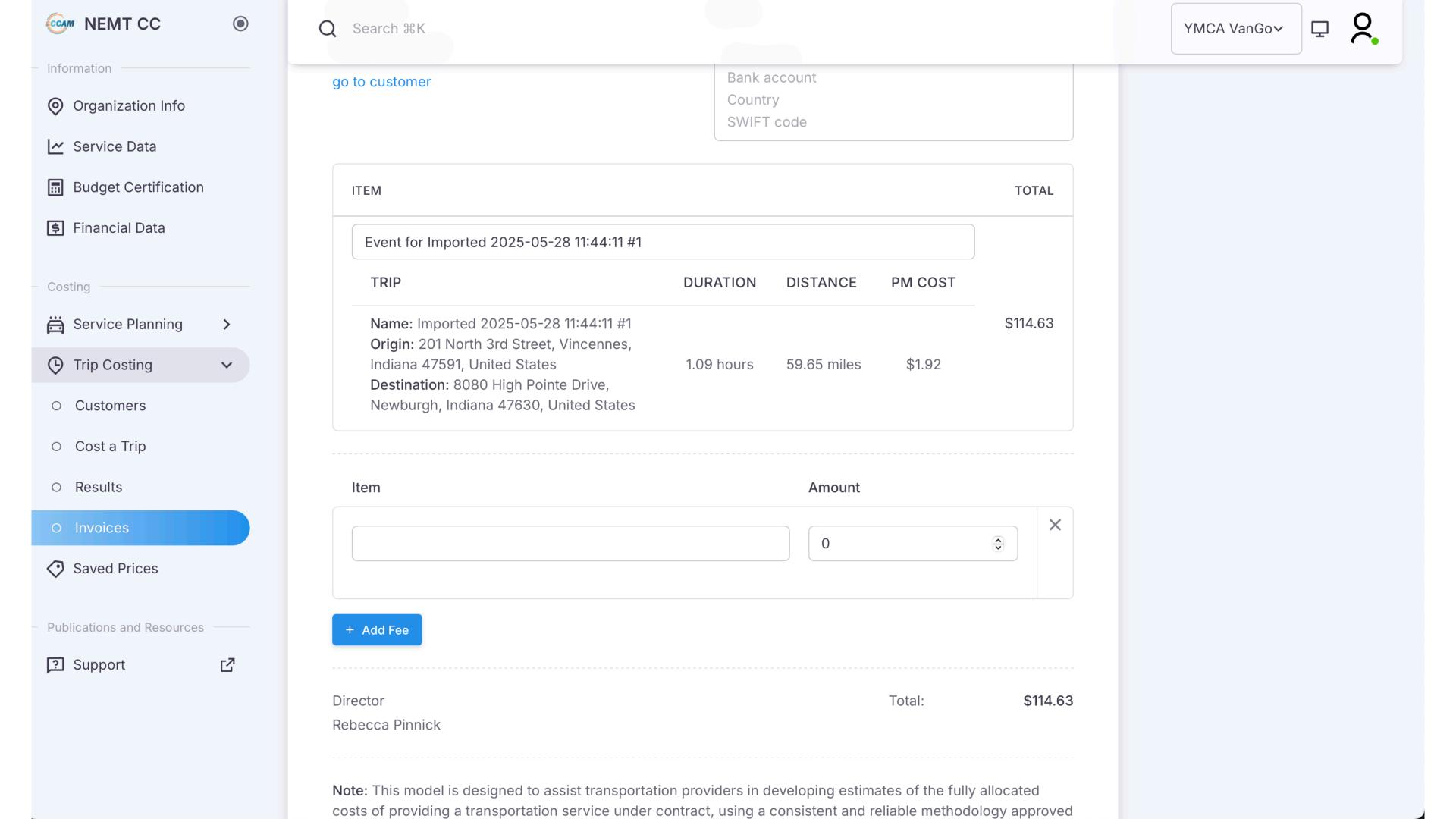
Bill To:

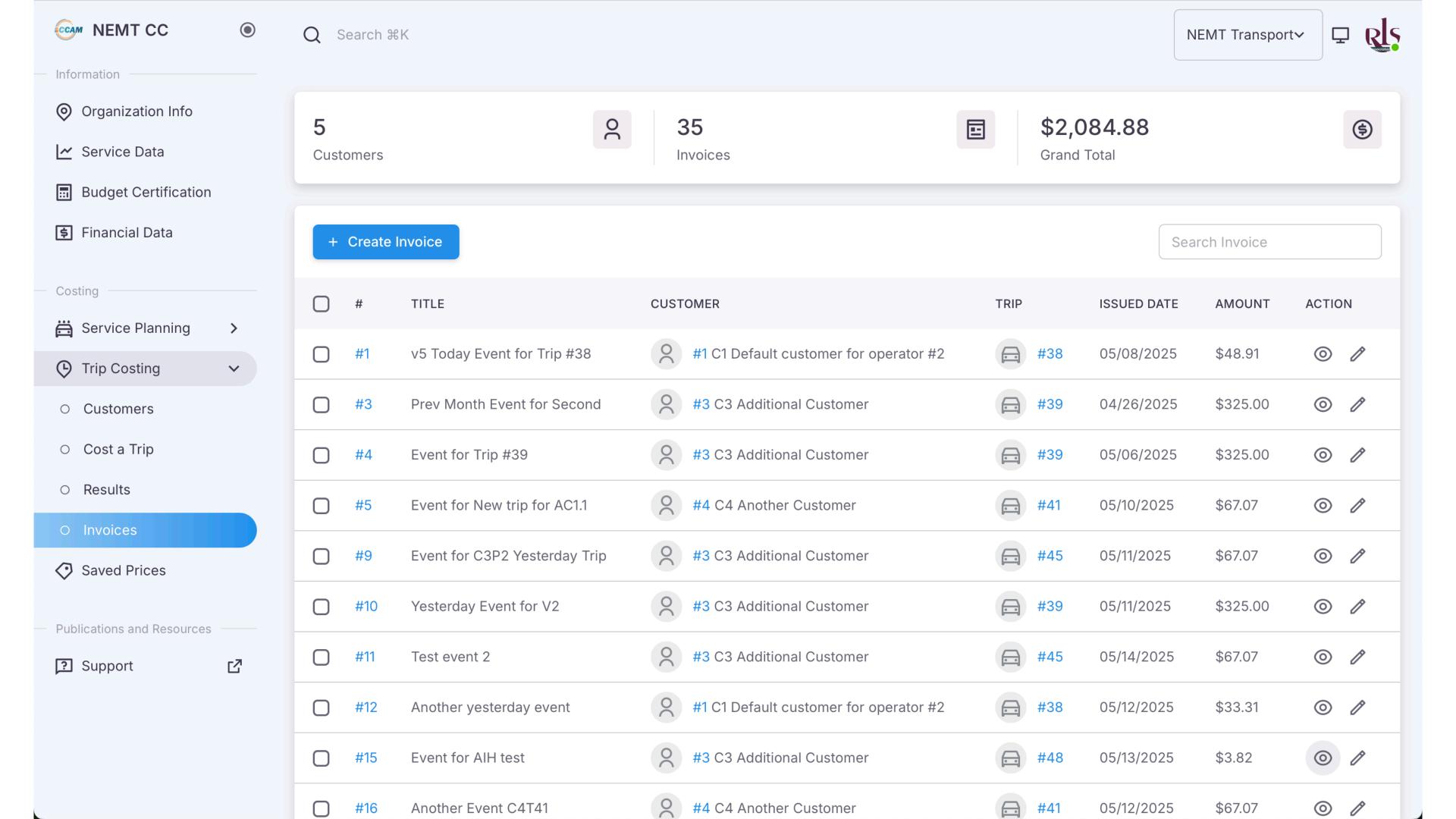
Bank name: American Bank Country: United States

IBAN: ETD95476213874685

SWIFT code: BR91905







REPORTING



Q Search #K

YMCA VanGo~



Information

Organization Info

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Servic	e Repo	rts

View All Services

ID	NAME	SERVICE TYPE	HOURS	MILES	COST	
21	RLS Test	Public or Specialize	1	60	\$105.23	
22	AAA	Public or Specialize	2	50	\$151.60	

Trip Reports

View All Trips

ID NAM	ИΕ	SERVICE TYPE	ORIGIN	DESTINATION	HOURS	MILES	TOTAL	ROUTE
15 Impo	orted 20	Public or Specialize	100 West Van Trees	210 West Niblack Ro	0.47	22.13	\$45.97	>
15 RLS	Test Trip	Public or Specialize	406 Wilderness Driv	West Lincoln Highw	0.28	7.51	\$21.94	>
15 RLS	S Test 2	Public or Specialize	210 West Niblack Ro	421 East Van Trees	0.49	23.80	\$48.88	>
15 Impo	orted 20	Public or Specialize	2643 Windy Hill Roa	520 South 7th Street	0.20	4.62	\$15.06	>

