

## **POLICY 410.02: REVENUE CONTROL: INVOICING FOR SPECIAL SERVICES OR SUPPLIES**

**OBJECTIVE** To establish a method for invoicing Aviation Authority customers for special services or supplies provided.

**DEFINITIONS** For the purpose of this procedure the following words and phrases shall mean:

**Activity.** Any department, division, section, or individual employee of the Aviation Authority performing or dispensing services or supplies in an official capacity. This definition is intended to include special services provided by third parties upon the approval of an Aviation Authority Vice President.

**Aviation Authority.** The Greater Orlando Aviation Authority.

**Entity.** Any individual or organization, private or public, other than the Authority. This includes, but is not limited to, the City of Orlando, airlines, bus lines, concessions, or any business/service not directly an activity of the Aviation Authority.

**Special Services or Supplies.** Services or supplies other than those normally provided to all tenants without charge.

**Damages.** Damage to Aviation Authority owned or leased vehicles, equipment, or real property.

### **METHOD**

**SPECIAL SERVICES OR SUPPLIES AND/OR REIMBURSEMENT FOR DAMAGES** Invoices shall include all direct, fringe benefit, and related costs that are incurred by the Aviation Authority in furnishing any special services or supplies or for reimbursement for damages. The department furnishing the special services or supplies shall be responsible for compiling all necessary data for invoicing.

**METHOD OF CHARGING  
SPECIAL SERVICES OR  
SUPPLIES  
FURNISHED BY  
THE AUTHORITY  
OR OTHER ENTITIES**

Invoices shall include the following:

**Labor.** Charge shall be at the prevailing internal hourly rate for each trade or discipline (e.g. plumbing, electrical, carpentry, etc.) contributing to a given project, plus thirty percent (30%) for employee benefit cost, for a total labor charge. Time spent in transit shall be included when calculating labor cost.

**Materials.** Charge at replacement cost to the Aviation Authority, plus an administrative fee of 20% of the replacement cost.

**Other.** Other services will be charged at rates established by Senior Staff or the Aviation Authority Board, as appropriate.

**Florida State Sales Tax.** Florida State Sales Tax will be added to all applicable invoices.

**INVOICE PROCEDURE**

Standard Aviation Authority invoices shall be used, in accordance with Finance Department Operational Policies, Section 410.04.

The department responsible for furnishing special services or supplies shall complete Form No. 410.2.1 per instructions thereon and shall forward necessary data to the Assistant Vice President of Finance.

The Chief Accountant of Revenue Control shall be responsible for issuing necessary invoices.

**FORMS**

Special Services or Supplies to Other Entities, Form No. 410.2.1

**APPROVAL AND UPDATE HISTORY**

**FORMAT AND RE-  
NUMBERING  
AUTHORITY**

Aviation Authority Board: August 28, 1991 (4R)

**LAST APPROVAL**

Aviation Authority Board: November 16, 1988 (V)  
Chief Executive Officer: June 5, 2007

**SUPERSEDES**

All Previous



