



**Statewide Transportation Improvement Fund
Discretionary and Statewide Transit Network Reporting Guidance
FINAL, October 16, 2019**

Background Information

This document provides an overview of the reporting requirements for recipients of Statewide Transportation Improvement Fund (STIF) Discretionary, STIF Intercommunity and Federal Transit Administration (FTA) Section 5311(f) Intercity funds. The purpose of this document is to identify reporting expectations for all recipients and provide guidance on when and how recipients will submit requested information during and following the funding period.

This document does not provide an exhaustive list of reporting requirements. Recipients should consult grant agreement statements of work for project-specific reporting and special documentation requirements.

Contents

I. Introduction	3
II. Expenditures Reporting	4
III. Reporting for Project Progress and Outcomes Achieved	5
A. Reporting Project Progress	5
B. Reporting Outcomes Achieved	5
1. All Project Types.....	6
2. Transportation Service Projects.....	6
3. Biennial Reporting on Outcomes Achieved	7
IV. Reporting on Capital Assets	7
V. Reporting Audit Results	8
VI. Annual Low-Income Mitigation Report	8

I. Introduction

Recipients of STIF Discretionary, STIF Intercommunity and FTA Section 5311(f) funds (hereinafter collectively referred to as “discretionary STIF funds”) are required to prepare a quarterly report to the Oregon Department of Transportation (Agency) which details expenditures, project progress and outcomes achieved with discretionary STIF funds. Reports must detail outcomes for both the recipient and sub-recipients. (See OAR 732-044-0040(1)(a)).

Project reporting for these grant awards will be completed using the Agency Periodic Report (APR). This report is required from each recipient with an active grant agreement or asset managed by the Agency. The APR collects financial information related to a recipient’s entire transportation system. Non-STIF guidance on APR completion may be found [here](#). In addition to information historically reported in the APR, information on discretionary STIF funds will also be required. Reimbursement for expenses incurred during any quarterly period will only be considered once the recipient submits an APR for that period. Recipients will use a separate form to report on mitigation of impacts to low-income populations.

Figure 1 provides a summary of the reporting measures required from recipients on a quarterly, annual and biennial basis. Note that most information is required on a quarterly basis. In the final quarter of the biennium, the Agency will request additional information on outcomes achieved during the grant period. Also, note that there are distinct reporting requirements for projects tied to a single transportation service (hereinafter “transportation service projects”).

Figure 1 – Overview of Reporting Measures		
Frequency of Report	Report Measure	Reporting Tool
Quarterly	Project Progress Including asset purchases, funds expended toward project goals, status of deliverables	Reimbursement Requests APR
	Outcomes Achieved <u>All Projects</u> Outcomes consistent with the selection criteria and other benefits of STIF investments <u>Transportation Service Projects</u> Service performance data including rides, hours, miles, revenue and costs	APR
	Updates to Vehicle Asset Information Mileage, condition, changes in fuel type, etc.	APR
Annually	Mitigation of tax impacts to low-income populations	Low-income Mitigation Report

Biennially	Outcomes Achieved An <u>optional</u> supplemental attachment aimed at capturing cumulative impacts of the project during the biennium	Attachment to the APR
As Needed	Financial Audits Results of relevant financial audits should be submitted to the Agency no later than 30 days after receipt of the final results of the audit.	Email audit results to ODOTPTDreporting@odot.state.or.us

Figure 2 provides a summary of the deadlines for APR submission for all discretionary STIF recipients. Each recipient must submit an APR no later than 45 days after the end of each fiscal quarter. These dates align with the reporting deadlines prescribed under all other grant agreements administered by ODOT Public Transit. The chart provides APR due dates based on the grant agreement start date. The term of these grant agreements is from October 1, 2019 to June 30, 2021.

Figure 2 - STIF Discretionary and Statewide Transit Network Reporting Schedule				
FY 2019-21 Quarters	Oct - Dec	Jan - Mar	Apr - Jun	July - Sep
APR Due to Agency	Feb 14	May 15	Aug 14	Nov 14

II. Expenditures Reporting

Discretionary STIF funds are awarded on a reimbursement basis. Expenditures of discretionary STIF funds will be tracked through the Oregon Public Transportation Information System (OPTIS).¹ A recipient must submit reimbursement requests in OPTIS to receive reimbursement for project expenditures. Reimbursement for expenses incurred during any quarterly period may only be sought after submittal of the quarterly APR. This requirement is waived for vehicle asset purchase reimbursements. The reimbursement request form requires information about money expended towards a project, including the type of expenditure, the amount, date of purchase and a brief description of the expenditure. Requests for reimbursement for vehicle purchases must include a cover letter and copies of all invoices associated with expenses identified for reimbursement. For additional capital asset guidance, see the Agency [page](#) on “Buying and Managing Vehicles and Assets.”

STIF Discretionary and STIF Intercommunity Discretionary grant awards require 20 percent match unless otherwise indicated in the grant agreements. 5311(f) recipients are required to match operations projects at 50 percent and all other project tasks at 20 percent. Match requirements for each grant agreement are included in the Statement of Work (SOW). In a reimbursement request, a recipient shall identify the source(s) and amounts of required match.

Recipients should review the [documentation requirements](#) for reimbursement requests, which identifies the standard required documentation for each project type. Statements of Work for these grant

¹ Recipients that are new to OPTIS may review the [OPTIS User Guide](#).

agreements may identify additional required supplementary documentation to be submitted with reimbursement requests.

III. Reporting for Project Progress and Outcomes Achieved

For the purposes of this reporting requirement, “Project Progress” and “Outcomes Achieved” are defined as follows:

Project Progress – Funds expended toward identified task categories as well as actions taken towards accomplishing deliverables identified in SOW.

Outcomes Achieved – Transportation service performance data including rides, service hours, and service miles of funded services. Outcomes also address actual or perceived impacts of project implementation, which could include project impacts that relate to the six project selection criteria (revisited below) or other benefits to Oregon communities and users of public transportation.

A. Reporting Project Progress

Agency will follow Project Progress by monitoring project expenditures reported through reimbursement requests. Agency staff will compare expenditures identified in reimbursement requests with deliverables and the project schedule identified in grant agreements to evaluate progress on project deliverables and objectives.

Using a text box labeled “Project Progress” in the APR, a recipient will also enter additional notes, where applicable, about project progress to provide more context about progress made on that project’s deliverables. This may be particularly valuable for projects related to planning, where the recipient may complete distinct or incremental tasks in the achievement of project deliverables.

B. Reporting Outcomes Achieved

The purpose of reporting on Outcomes Achieved is to capture the local, regional and statewide benefits of project implementation. This also provides the Agency with information about the impacts of each separate fund source as well as the impacts of the greater STIF program. This information will be used to communicate the benefits of the STIF program to the Legislature and the Oregon Transportation Commission (OTC).

Where to Report:

All recipients of discretionary STIF funds will submit a quarterly APR through OPTIS. The APR will include a reporting tab specific to recipients of discretionary STIF funds. This tab will pose a series of questions related to project progress and outcomes. The grant agreement number for the discretionary project will tie the information provided to a specific project. The recipient will be able to duplicate the response fields, when necessary, to report on multiple grant agreements. A recipient may not need to complete each field on the page if the field is not relevant to the project being funded. A description of the information requested on this APR reporting tab is provided below.

What to Report:

Recipients of all project types are required to report on outcomes achieved each quarter. Recipients with transportation service projects, those projects that are tied to a single transportation service, are required to report additional service performance data.

1. All Project Types

All recipients will provide a narrative response that identifies any outcomes achieved during the preceding quarter. A recipient may respond that no outcomes were achieved during that quarter.

This narrative response is open-ended but generally should address the six selection criteria by which the project was evaluated during the scoring process. Those criteria include:

- Equity and Public Transportation Service to Low-income Households,
- Coordination of Public Transportation Services,
- Statewide Transit Network Connections,
- Environmental and Public Health,
- Sustainable Funding, and
- Safety, Security, and Community Livability.

Recipients should refer to pages 25-29 of the [Program Guidance](#) to review possible indicators of these criteria. In addition to outcomes associated with program criteria, recipients should provide narrative feedback on other impacts of project implementation on Oregon communities and public transportation users.

Reporting on outcomes achieved will allow ODOT's Rail and Public Transportation Division (RPTD) to effectively articulate how allocation and expenditure of STIF funds represents a wise investment of state funds. These responses provide an opportunity for storytelling that demonstrates the value of STIF investments. They might also provide the Rail and Public Transportation Division, the Public Transportation Advisory Committee (PTAC) and the Oregon Transportation Commission with valuable information about project impacts that could influence future decision-making on discretionary STIF awards.

2. Transportation Service Projects

Projects in this category include all projects that receive Operations funding and projects receiving Mobility Management or Vehicle Asset funding where the mobility management work or vehicle asset are associated with a single transportation service. For example, several recipients approved for vehicle purchases identified the specific transportation service in which that vehicle will be used in their applications. Those recipients are included in this category. This reporting requirement will be indicated in the grant agreement SOW with the inclusion of the following language:

Recipients of operating, mobility management, or any STIF Discretionary, STIF Intercommunity Discretionary, or 5311(f) funds associated with a specific transportation service shall report on several key project outcomes related to that service.

On a quarterly basis, Recipient shall report the overall service costs, revenue miles, revenue hours, and ridership for the service associated with this Agreement. Recipient shall also report the fare revenue, contract revenue, and any other revenue collected as a result of the service.

Transportation service project recipients are required, on a quarterly basis, to report the following service performance measures:

- 1) total number of rides provided
- 2) total number of revenue miles covered
- 3) total number of revenue hours
- 4) fare revenue
- 5) contract revenue
- 6) other revenue not qualifying as fare or contract revenue
- 7) total service expenditures

The measures provided should describe the specific service supported by the grant in question; the APR separately requests agency-wide information about ridership, revenue miles, and revenue hours. For the purposes of this service report, "revenue" means funds generated by operation of the service. Grants and local match are not revenue and should not be entered. The Agency will provide additional guidance prior to first quarter reporting as well as in the APR to ensure accurate completion of this requirement.

3. Biennial Reporting on Outcomes Achieved

The Agency will request narrative-style responses on outcomes achieved at the conclusion of the funding period. This additional reporting on outcomes achieved is **optional**. In an attachment to the APR, recipients may respond to questions that aim to capture a more detailed picture of the benefits a project has for the project area and the statewide transit network. Recipients may attach a completed supplemental attachment on outcomes achieved to their APR during the final quarter of the program biennium. This attachment may also be used as a prompt during quarterly reporting on outcomes achieved. The attachment will be made available to recipients as soon as possible following finalization of attachment content.

This optional attachment provides recipients with the opportunity to tell stories about their STIF-funded projects that reflect the value of this program to transit agencies, their passengers, and the Statewide Transit Network. Compelling stories shared with the Oregon Legislature will underscore the importance of this fund program.

Recipients are responsible for preparing and submitting any additional documentation identified in the grant agreement SOW.

IV. Reporting on Capital Assets

Initial information recorded about capital assets valued at over \$5000 is collected by the Agency and entered into the Asset Inventory. The STIF OARs specify additional special reporting requirements for capital assets.

Recipients of funds supporting the purchase and/or maintenance of capital assets must provide information and updates as to the characteristics, use, and condition of those assets. These requirements will be met through the recipient's quarterly completion and submittal of an APR.

Updates to information about vehicle assets are collected through the "Asset Management" section of the APR. In this section, the recipient identifies each vehicle that is purchased, leased or maintained in part or in full using funds disbursed by the Agency. The recipient shall use this section to provide an update on the odometer mileage, [condition](#) of the vehicle, and whether the vehicle is still in service. Recipients will also have the opportunity to update other information that has changed since the previous reporting instance for the vehicle, such as a change in the fuel type used to power the vehicle.

V. Reporting Audit Results

Recipients shall conduct an annual financial audit of the STIF moneys received. All financial audit reports shall be submitted to the Agency no later than 30 days after the receipt of the auditor's final report(s). See OAR 732-040-0015 and the [STIF Agreed-Upon Audit Procedures](#) for a list of audit items that must be included in STIF recipients annual audits.

Per the audit requirements articulated in statute and described in OAR 732-040-0025(3), a Public Transportation Service Provider (PTSP) must submit to the Agency the results of any relevant financial audit, as required by a local, state, or federal oversight agency for the purposes of statewide reporting. This includes a) the state financial report required under ORS 291.040, b) the results of any comprehensive review completed by the Federal Transit Administration of the Agency; and c) any information submitted by the Qualified Entity (QE), and their PTSPs, as part of the requirements of a statewide audit in accordance with the federal Single Audit Act of 1984, as amended by the Single Audit Act Amendments of 1996.

The recipient will send any results of financial audits to ODOTPTDreporting@odot.state.or.us.

VI. Annual Low-Income Mitigation Report

On an annual basis, QEs are required report on low income mitigation actions. These are taken by any PTSP located within the area of the QE to mitigate the impact of the STIF tax on passengers who reside in low-income communities. To facilitate this process, the Agency has developed a [Low-Income Impact Mitigation Form](#) that each PTSP shall complete on an annual basis and submit to the QE in whose area that PTSP is located. Each PTSP will only need to submit one Low-income Mitigation form per year, regardless of how many STIF grant agreements that PTSP has with the Agency. The QE will then compile each form received and submit the compiled documents as one Low-Income Mitigation Report, which must be submitted as an attachment to that QE's 4th quarter STIF Periodic Report (SPR) each fiscal year.²

The Low-Income Impact Mitigation Form includes instructions on the completion and submission of the form to the appropriate QE. PTSP recipients of discretionary STIF funds shall submit this form to the appropriate QE no later than 30 days after the end of the Fiscal Year in which the discretionary STIF

² For the 2019-21 biennium ending in June 2021, QEs will submit Low-Income Mitigation forms collected from STIF Discretionary and STN fund recipients with the SPR submitted on August 14, 2020 and 2021.

funds have been disbursed. The [STIF QE Low-Impact Mitigation Cover Letter](#), which each QE will complete, provides QE recipients with instructions on the collection and submittal of responses from PTSPs. Both QEs and PTSPs may use the [PTSP Reference Guide](#) to determine which PTSPs should provide each QE with a completed Low-Income Impact Mitigation Form.