



**Statewide Transportation Improvement Fund
Discretionary and Statewide Transit Network Reporting Guidance
FINAL, July 2021**

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.

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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 and annual 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 (submitted by QE as attachment to the SPR)

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
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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.

Figure 2 - STIF Discretionary and Statewide Transit Network Reporting Schedule				
FY 2021-23 Quarters	July - Sep	Oct - Dec	Jan - Mar	Apr - Jun
APR Due to Agency	Nov 14	Feb 14	May 15	Aug 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 agreements may identify additional required supplementary documentation to be submitted with reimbursement requests.

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

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 the 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. Recipients report on discretionary STIF funds on the “Grant Information” tab of the APR alongside reporting for other ODOT grant programs. This section of the APR will include a separate set of response fields for each individual grant awarded under this program. For each grant agreement, the Recipient will respond to a series of prompts related to project progress and outcomes. The grant agreement number for the discretionary project will tie the information provided to a specific project. 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,
- Safety, Security, and Community Livability,
- Environmental and Public Health,
- Statewide Transit Network Connections, and
- Sustainable Funding.

Recipients should refer to pages 25-31 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 Public Transportation Division (PTD) 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 PTD, 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.

During the **final quarter** of reporting for each grant, Recipients should report on outcomes achieved during the course of the grant agreement. This 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. It offers a cumulative picture of the project and informs ODOT of planned expansions of existing services and possible upcoming funding needs. Compelling stories shared with the Oregon Legislature will underscore the importance of this fund program. Recipients may reference the [supplemental guidance document](#) for helpful prompts that link outcomes achieved responses to STIF and OTP goals.

2. Quarterly Reports for Transportation Service Projects

All projects that receive Operations funding and projects receiving Mobility Management where the mobility management work is associated with a single transportation service must report quarterly on service outcomes such as service miles, rides, and costs. 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 in the APR 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.

These 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. Additional tips on completing this requirement can be found in the "Grant Information" tab of the APR. Below is an example of how this section appears in the APR. Note that, by entering service information, the Recipient is provided with data points about the service such as the cost per revenue mile to run the service.

Ridership	Revenue Hours	Revenue Miles	Service Type	
291	427	10122	Fixed Route	
Fare Revenue	Contract Revenue	Other Revenue associated with service	All Costs associated with service	
\$1,392.00	\$0.00	\$30.00	\$49,597.00	
Service Revenue	Revenue per Revenue Mile	Cost per Revenue Mile	Cost per Ride	Net Cost per Ride
\$1,422.00	\$0.14	\$4.90	\$170.44	\$165.55

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 to report on low income tax mitigation actions. This covers actions 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 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

² For the 2021-23 biennium, QEs will submit Low-Income Mitigation forms collected from STIF Discretionary and STN fund recipients with the SPR submitted on August 14, 2022 and 2023.

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.