STIF Formula Fund Reporting Requirements

Webinar
May 21, 2018

Lynda Viray, Formula Fund Program Coordinator
David Graf, STIF Fund Coordinator
Karyn Criswell, STIF Implementation Project Manager
Janel Hull, Webinar Support
How to Ask Questions

- You will be muted during the webinar
- If you have a question, use the chat box
Topics

• Reporting Overview
• Roles and Responsibilities
• Quarterly Reporting
• Annual Reporting
• STIF Plan Expenditures: Compliance and Consistency
• Resources and Contacts
Reporting Overview
Formula Fund Reporting Overview

- **Quarterly Reporting:** QEs prepare quarterly report to ODOT on project progress, outcomes, and expenditures.

- **Annual Reporting:** 1) low income mitigation actions, 2) annual QE budget, and 3) annual financial audit.

- **Note:** STIF Discretionary/Intercommunity reporting: Separate reporting requirements are forthcoming.
Roles and Responsibilities
Roles and Responsibilities

QE Responsibilities

• Initiate and submit the quarterly report, STIF Periodic Report (SPR)

• Delegate relevant projects in the SPR to providers so that they can enter updates

• Report on STIF capital asset inventory in the Agency Periodic Report (APR)
Roles and Responsibilities

QE Responsibilities (Continued)

• Bundle and submit all low-income reports from PTSPs (including non-formula PTSPs)

• Provide a copy of adopted annual budget to ODOT

• Provide copies of financial audits to ODOT, including STIF procedures
Roles and Responsibilities

PTSPs Responsibilities

• Receive SPR prompt from the QE and enter project updates

• Submit an annual low-income mitigation report to the QE

• Provides copies of financial audits to ODOT, including STIF procedures

• Report on STIF capital asset inventory in APR
Quarterly Reporting
# Quarterly Reporting

<table>
<thead>
<tr>
<th>Type of Reporting</th>
<th>Quarterly Basis</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Outcomes</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>• revenue miles</td>
</tr>
<tr>
<td></td>
<td>• revenue hours</td>
</tr>
<tr>
<td></td>
<td>• rides</td>
</tr>
<tr>
<td></td>
<td>• number of new stops shared with other providers</td>
</tr>
<tr>
<td></td>
<td>• number of students in grades 9-12 served by demand response</td>
</tr>
<tr>
<td></td>
<td>• number of students in grades 9-12 with free or reduced fares</td>
</tr>
<tr>
<td><strong>Capital Assets</strong></td>
<td>Acquired, purchased or leased Capital Assets by QEs and PTSPs using STIF Formula and/or Discretionary and Intercommunity funds</td>
</tr>
</tbody>
</table>
Quarterly Reporting

• SPR template will be in OPTIS by July 2019

• ODOT will enter your STIF Plan into OPTIS

• ODOT staff will track completion and consistency with STIF Plan to determine:
  – Compliance with approved STIF Plan
  – Failure to comply
# Quarterly Reporting and Disbursement Schedule (Standard)

<table>
<thead>
<tr>
<th>STIF Formula Fund Disbursement and Reporting Schedule</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Disbursement to QEs</strong></td>
</tr>
<tr>
<td>Jan 15</td>
</tr>
<tr>
<td><strong>QE STIF Plan reporting period</strong></td>
</tr>
<tr>
<td>Jan-Mar</td>
</tr>
<tr>
<td><strong>QE STIF Plan reports due to ODOT</strong></td>
</tr>
<tr>
<td>May 15</td>
</tr>
</tbody>
</table>
## Quarterly Reporting and Disbursement Schedule (Initial Submittals)

<table>
<thead>
<tr>
<th>STIF Cycle 1 (November 2018 Submissions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Disbursement to QEs</td>
</tr>
<tr>
<td>QE STIF Plan reports due to ODOT</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>STIF Cycle 2 (May 2019 Submissions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Disbursement to QEs</td>
</tr>
<tr>
<td>QE STIF Plan reporting period</td>
</tr>
<tr>
<td>QE STIF Plan reports due to ODOT</td>
</tr>
</tbody>
</table>

*contingent upon STIF Plan approval
<table>
<thead>
<tr>
<th>APR</th>
<th>SPR - STIF items</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Volunteer and non-cash resources</td>
<td>• Formula fund project status</td>
</tr>
<tr>
<td>• Asset management</td>
<td>• Task level expenditures</td>
</tr>
<tr>
<td>• Accidents</td>
<td>• Measurable benefits</td>
</tr>
<tr>
<td>• Civil rights</td>
<td>• Outcomes</td>
</tr>
<tr>
<td>Report at agency level</td>
<td>• Program criteria</td>
</tr>
</tbody>
</table>
Quarterly Reporting - OPTIS

Oregon Public Transit Information System

Create STIF Plan Report

Select the organization responsible for the document.

Organization

Provider: [Find] *Linn County
Quarterly Reporting - Task Report

STIF Project Task Report

Report for: FY2019 Qtr.1: July - September 2018

Provider
I have certified that this document is correct to the best of my knowledge and that I am the authorized representative shown below.

Budget

<table>
<thead>
<tr>
<th>Description</th>
<th>Planned</th>
<th>Total To Date</th>
<th>Remaining</th>
</tr>
</thead>
<tbody>
<tr>
<td>STIF Funds</td>
<td>$180,000.00</td>
<td>$92,440.00</td>
<td>$77,560.00</td>
</tr>
<tr>
<td>Other Funds</td>
<td>$20,000.00</td>
<td>$7,820.00</td>
<td>$12,180.00</td>
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<tr>
<td>Total Expenditure</td>
<td>$100,000.00</td>
<td>$90,260.00</td>
<td>$89,740.00</td>
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<tr>
<td>Future Expenditure</td>
<td>$32,460.00</td>
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</tbody>
</table>

Expenditures

<table>
<thead>
<tr>
<th>Description</th>
<th>Previous</th>
<th>Current</th>
<th>Total To Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>STIF Funds</td>
<td>$12,340.00</td>
<td>$70,100.00</td>
<td>$82,440.00</td>
</tr>
<tr>
<td>Other Funds</td>
<td>$7,820.00</td>
<td>$0.00</td>
<td>$7,820.00</td>
</tr>
<tr>
<td>Total Expenditure</td>
<td>$20,160.00</td>
<td>$70,100.00</td>
<td>$90,260.00</td>
</tr>
</tbody>
</table>

Project Status

<table>
<thead>
<tr>
<th>Project Task #</th>
<th>Title</th>
</tr>
</thead>
</table>
Quarterly Reporting - Outcomes and Reporting Methods

### OPTIS

#### 3. Outcome Measures

**Item 1.1**
**Number:** SPR-19-0502-02

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<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td><strong>Outcome Measures</strong></td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

- Enter the applicable measures for this task in this reporting period.

- **Revenue Miles**
- **Revenue Hours**
- **Rides**
- **# of New Stops Shared with Other Providers**
- **# of Rides to Students in Grades 9-12**
- **# of Students in Grades 9-12 Served by Demand Response**
- **# of Students in Grades 9-12 with Free or Reduced Fares**
- **Other Benefit**
Quarterly Reporting – STIF Capital Assets

• Reporting in APR quarterly

• Capital assets include:
  – acquired, purchased, or leased capital assets by QEs
<table>
<thead>
<tr>
<th>Type of Reporting</th>
<th>Annual Basis</th>
</tr>
</thead>
</table>
| **Outcomes** *(4th quarter SPR)* | • number of people within a half mile of transit stop  
• number of Low-Income Households within a half mile of transit stop  
• number of students in grades 9-12 attending a school served by transit  
• number of rides provided to students in grades 9-12 |
| **Program Criteria** *(4th quarter SPR)* | • increases frequency to areas with high-percentage of low income households  
• expands routes or services to areas with high percentage of low-income households  
• reduces fares in communities with high percentage of low-income households  
• procures low-or no-emission buses for use in areas with population of 200,000 or more  
• improves frequency and reliability of service between communities in and out of QE’s service area  
• improves coordination among PTSPs to reduce fragmentation of service  
• provides student transit for students in grades 9-12 |
| **Low-Income Mitigation** | Report on mitigating the impact of the tax on low-income passengers |
| **QE Budget** | Copy of QE’s adopted annual budget |
| **Financial Audits** | Copies of financial audits, including STIF procedures |
Annual Reporting Outside of SPR

• Three additional documents submitted annually:
  – Report on mitigating the impact of the tax on low-income passengers
  – QE budget
  – Annual financial audits

• Instructions on how to submit these three documents in July 2019 webinar
Annual STIF Low-Income Mitigation Reports

- Must consist of actions taken by any PTSP to mitigate the impact of the STIF tax on passengers who reside in low-income communities

- PTSPs will submit reports to their relevant QE and the QE will bundle the low-income reports for submittal to ODOT

- Report will provide information on dollars spent to improve and expand transportation services to Low-Income Household areas
Annual QE Budget

• A copy of QE’s adopted annual budget for the upcoming fiscal year must be submitted to ODOT

• Deadline for ODOT receipt of each QEs’ budgets is no later than 30 days after adoption.
Annual Financial Audits

- A QE or any PTSP located within the QE’s area of responsibility must submit the results of any relevant financial audit.

- This includes any required local, state, federal, or any voluntarily submitted audits. Examples:
  - The state financial report required under ORS 291.040
  - The results of any review completed by the FTA
  - Information submitted as part of the requirements of a statewide audit

- A QE is not expected to audit their subrecipients
  - The QE’s role is limited to compliance oversight
STIF Discretionary/Intercommunity Reporting

Stay tuned:
Requirements under development
STIF Plan Expenditures: Compliance and Consistency
Introduction

• Under OAR 732-042-0025(5)(e) the Oregon Transportation Commission may reject a STIF Plan for Formula Funding if the “…Qualified Entity failed to expend STIF Formula funds in a manner that substantially complied with a prior approved STIF Plan.”

• The purpose is to provide guidance on:
  – Expenditures considered consistent with STIF plan
  – Expenditures considered inconsistent with STIF plan
  – Determine substantial compliance with STIF Plan
Consistent Spending

- Shifting budget on same types of activities across projects
  - e.g. unused vehicle purchase funds from Project 1 to Project 2 for vehicle purchases
  - Total expenditures can’t exceed budget of both projects combined
  - ODOT pre-approval required when expenditure is greater than 10% of project cost or $250,000, whichever is less
Consistent Spending

- **Shifting budget within same project**
  - e.g. Project 4 Task 1 has unused funds, reallocate to Project 4 Task 3
  - Total expenditures can’t exceed project budget total
  - ODOT pre-approval required
Consistent Spending

- **Projects at close of a STIF Plan period where deliverables have not been completed can roll over to the next STIF Plan period**
  - Explanation for unfinished projects required

- **Carry forward and unspent funds can roll over to the next STIF Plan period**
  - Explanation for carrying funding forward to the next STIF Plan period

- **Program reserve spending**
  - Narrative must be provided on which existing plan projects and tasks were supplemented
**Consistent Spending**

- **Debt payments made on projects and tasks specifically outlined in STIF Plan**

- **Delays in project spending within STIF Plan period**
  - Ensure that at least 1% of total expenditures support transportation for students in grades 9-12 each fiscal year

- **Shifting budget between QEs and their subrecipient PTSPs and shifting between individual PTSPs**
  - Concurrence of both providers in writing required prior to transfer
Inconsistent Spending

• Going over your STIF plan budget

• Shifting budget between both activity type and project
  – e.g. unused vehicle funds from Project 1 may not go to operations in Project 2

• Debt payments made to projects and tasks that did not specifically describe use of debt financing in the STIF plan
Inconsistent Spending

- **Both shifting budget within tasks and between projects**
  - Shifting budget on same types of activities across projects or shifting budget within same project, but not both
  
  - e.g. Project 4 shifted budget from Task 1 to Task 3, it cannot receive additional funds from other projects, nor can it transfer budget to other projects
Compliance

- **Failure to complete one or more of the following actions may result in a determination of STIF Plan non-compliance**
  - At least 1% of expenditures spent supporting transportation for students in grades 9-12 in each fiscal year (FY)
  - At least one project that benefits low-income households over the STIF Plan period
  - All reports are complete and on time over the STIF Plan period
  - Provide documentation that supports STIF Plan expenditures

- **ODOT will identify compliance issues and work with QE toward resolution**
Resources and Contacts
Resources

• STIF Formula Reporting Requirements Overview  

• Guidance for Determining Whether Expenditures are Substantially Compliant and Consistent with STIF Plan  

• Agreed upon Audit Procedures  

• Compliance QE Subrecipient Oversight Guide  
Contacts

- Lynda Viray, Formula Fund Program Coordinator, 503-986-3416, Lynda.Viray@odot.state.or.us
- David Graf, STIF Fiscal Analyst, 503-986-3472, David.J.Graf@odot.state.or.us
- David Schwert, Compliance Coordinator, 503-986-4305, David.J.Schwert@odot.state.or.us
- Karyn Criswell, STIF Project Manager, 503-856-6172, Karyn.C.Criswell@odot.state.or.us