STIF Formula Fund Reporting Requirements

Webinar
May 21, 2018

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How to Ask Questions

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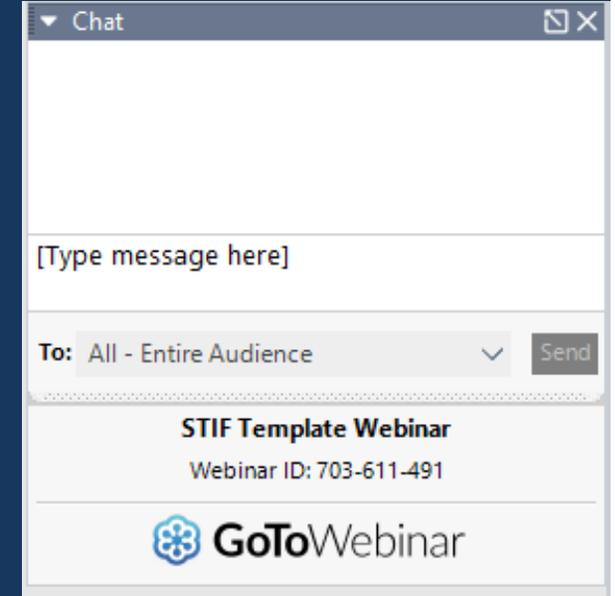
Topics

- 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

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

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)

STIF Formula Fund Disbursement and Reporting Schedule			
Disbursement to QEs	Jan 15	Apr 15	Jul 15	Oct 15
QE STIF Plan reporting period	Jan-Mar	Apr-Jun	Jul-Sep	Oct-Dec
QE STIF Plan reports due to ODOT	May 15	Aug 14	Nov 14	Feb 14

Quarterly Reporting and Disbursement Schedule (Initial Submittals)

STIF Cycle 1 (November 2018 Submissions)			
Disbursement to QEs	May 15, 2019	Jul 15, 2019	Oct 15, 2019
QE STIF Plan reporting period	Jul 2018-Jun 2019	Jul-Sep 2019	Oct-Dec 2019
QE STIF Plan reports due to ODOT	Aug 14, 2019	Nov 14, 2019	Feb 14, 2020

STIF Cycle 2 (May 2019 Submissions)	
Disbursement to QEs	**Oct 15, 2019*** contingent upon STIF Plan approval
QE STIF Plan reporting period	Jul 2018-Dec 2019
QE STIF Plan reports due to ODOT	Feb 14, 2020

STIF Periodic Report vs. Agency Periodic Report

APR	SPR – STIF items
• Volunteer and non-cash resources	• Formula fund project status
• Asset management	• Task level expenditures
• Accidents	• Measurable benefits
• Civil rights	• Outcomes
Report at agency level	• Program criteria

Quarterly Reporting - OPTIS

Quarterly Reporting – Task Report

OPTIS   Close ⊗

- ▶ Print
- ▶ Refresh
- ? Help

Complete Step
(Prepared)

Maintain

Actions

Work Flow History

STIF Project Task Report

Report for: FY2019 Qtr.1: July - September 2018   **Number:** SPR-19-0502-02

Public Transit Service Provider:	
Mailing Address:	
City, State, Zip:	
Prepared by:	**E-mail:**
Phone No.:	**Fax No.:**

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

Authorized by:	Date:

📁 Attachments Exist

Budget

	Planned	Total To Date	Remaining
STIF Funds	$160,000.00	$82,440.00	$77,560.00
Other Funds	$20,000.00	$7,820.00	$12,180.00
Total Expenditure	**$180,000.00**	**$90,260.00**	**$89,740.00**
Future Expenditure	$32,460.00	.	

Expenditures

	Previous	Current	Total To Date
STIF Funds	$12,340.00	$70,100.00	$82,440.00
Other Funds	$7,820.00	$0.00	$7,820.00
Total Expenditure	**$20,160.00**	**$70,100.00**	**$90,260.00**

Project Status

Project Task #	Title

17

Quarterly Reporting – Outcomes and Reporting Methods

Quarterly Reporting – STIF Capital Assets

- Reporting in APR quarterly

- Capital assets include:
  - acquired, purchased, or leased capital assets by QEs

Annual Reporting

Annual Reporting

Type of Reporting	Annual Basis
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

Project 1	Weekend Service
Task 1	Capital - Vehicle
Task 2	Operations
Task 3	Administration

OR

Project 2	New Route
Task 1	Capital - Vehicle
Task 2	Operations
Task 3	Administration
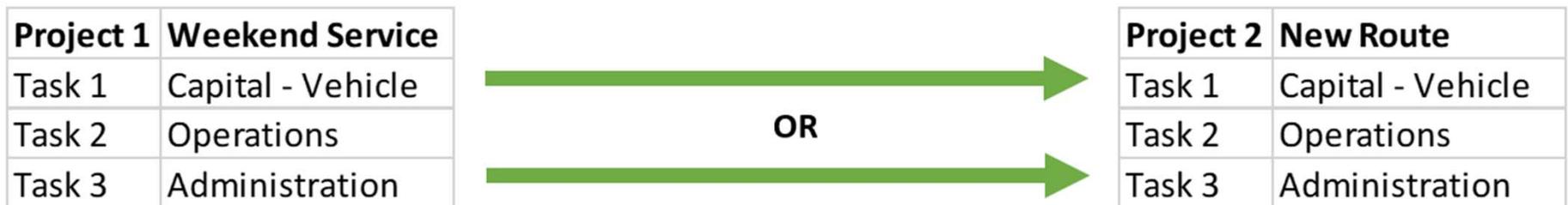
Consistent Spending

- **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

Project 4	Night Service
Task 1	Capital - Vehicle
Task 2	Operations
Task 3	Administration

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**

Project 1	Weekend Service
Task 1	Capital - Vehicle
Task 2	Operations
Task 3	Administration
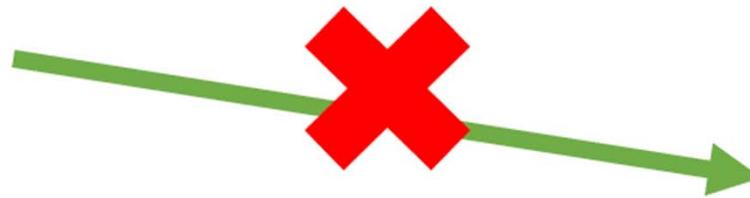
Project 2	New Route
Task 1	Capital - Vehicle
Task 2	Operations
Task 3	Administration

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

Project 1	Weekend Service
Task 1	Capital - Vehicle
Task 2	Operations
Task 3	Administration

Project 2	New Route
Task 1	Capital - Vehicle
Task 2	Operations
Task 3	Administration

Project 4	Night Service
Task 1	Capital - Vehicle
Task 2	Operations
Task 3	Administration

1.

2.

3.
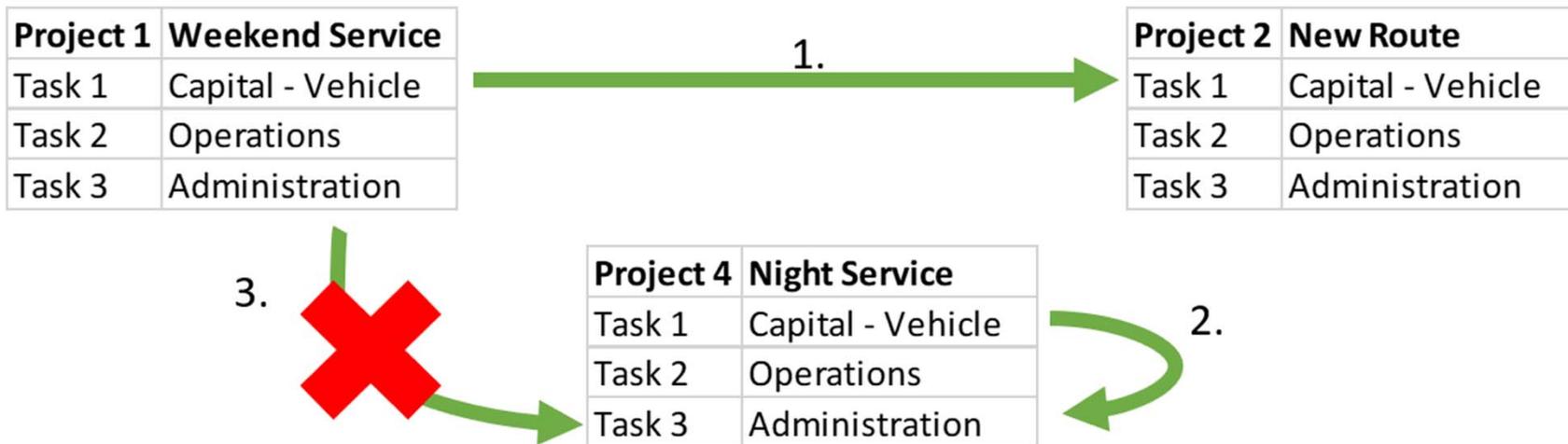
Compliance

- **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
  https://www.oregon.gov/ODOT/RPTD/RPTD%20Committee%20Meeting%20Documents/STIF-Formula-Reporting-Requirements-Overview.pdf

- Guidance for Determining Whether Expenditures are Substantially Compliant and Consistent with STIF Plan
  https://www.oregon.gov/ODOT/RPTD/RPTD%20Committee%20Meeting%20Documents/STIF-Substantially-Compliant-Considerations.pdf

- Agreed upon Audit Procedures
  https://www.oregon.gov/ODOT/RPTD/RPTD%20Committee%20Meeting%20Documents/STIF-Agreed-Upon-Audit-Procedures-Form.pdf

- Compliance QE Subrecipient Oversight Guide
  https://www.oregon.gov/ODOT/RPTD/RPTD%20Document%20Library/STIF-Formula-QE-Subrecipient-Oversight-Guide.pdf

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