

## Overview of Quarterly Reports, Special Reports and Reimbursement Requests

### Background

The purpose of this document is to overview the reporting requirements associated with Public Transit Division grants, and to provide directions about preparing and submitting reports.

Public Transit Division (PTD) uses the reports for several purposes:

- **Data collection:** The data, including cost, number of rides, etc. provide information for reports to the Oregon Legislature and to Federal Transit Administration (FTA). The data are also used for research related to public transit.
- **Progress Reports:** The data and other information provides information regarding the status of transit agencies, and specific grant-funded projects.
- **Payments:** Quarterly reports form the basis of justification for reimbursement for operations, purchased service and mobility management grants.
- **Desk audits:** PTD staff uses the Quarterly Reports as one means of managing grants and programs.
- **Technical assistance:** Quarterly reports assist the PTD staff to identify need for technical assistance.

Public Transit Division collects grant related information on a regular basis. An agency's reporting requirement is based on the type of funds and projects that an agency receives; the reporting requirements are identified in the grant agreement.

There are two general categories of reports collected: quarterly reports and special purpose reports, which are described below.

*Note regarding accrual v cash accounting:* Providers will either report expenses on an accrual basis, which means that revenues are recorded when earned and expenses are recorded when incurred, or they may report on a cash basis, which means that revenues are recorded when received and expenses are recorded when paid. Whichever method is used for the Quarterly Report (and the Budget Detail Worksheet), please use the same method consistently. Public Transit Division recommends that agencies use an accrual basis of accounting, if possible.

See the Public Transit Division website for reporting instructions and forms:

<http://www.oregon.gov/ODOT/PT/reporting/index.shtml>.

### Quarterly Reports

The Quarterly Report is composed of up to three separate report forms. All forms are available on the Public Transit Division website.

1. The **Agency Quarterly Status Report** is used by all grantees to report the current status of their agency's transit services for the prior quarter. Agencies that purchase transit services from other agencies are required to submit a report describing the services that are purchased. The report includes information about the agency, agency contact, reporting period, revenues/expenditures, capital assets, project status and civil rights.

2. **Budget Detail Worksheet** is to be used by agencies with preventive maintenance, operations, purchased service, planning and mobility management grants for which they plan to request reimbursement. The purpose of the Budget Detail Worksheet is to identify how the agency's operations and administration expenses are allocated to the various grants. Capital projects such as vehicles and facilities do not need to be included on this worksheet. The worksheet requires allocation of the funds available for match to each of the projects.
3. **Progress Reports** are required for grants, except the 5311 formula operating projects. Some projects require completion of specific forms; some require a narrative report to be included in the Agency Quarterly Report.

Completion of progress reports forms are required for these following funding sources:

- a. New Freedom (5317)
- b. Job Access and Reverse Commute (5316)
- c. Intercity Bus (5311f)
- d. Elderly Individuals and Individuals with Disabilities (5310)

Narrative Progress reports are required for all capital grants and for planning projects.

- a. All capital projects need to report the status of the purchase of the item(s) until the item is received.
- b. Planning grants have specific reporting requirements outlined in each grant agreement.

The **STF Quarterly Report** is a new, simple form that is designed to report just the distribution and uses of Special Transportation Fund Formula and Special Transportation Operating funds. The STF Agencies will be responsible for completing and submitting this report to PTD.

### **Report Schedule**

The quarterly schedule for reporting was adopted by Public Transit Division because quarterly reporting is perceived to be less intrusive for grantees (four reports per year instead of twelve) and because vehicle usage and certain other grants are required by FTA to be monitored at least every 90 days.

Reports are required to be submitted on a quarterly basis, unless the grant agreement establishes another schedule. Reports are due at the Public Transit Division 45 days after the end of each quarter:

- November 15, for July-September;
- February 15, for October-December;
- May 15, for January-March; and
- August 15, for April-June.

Reports are required throughout the life of the grant agreement and in some cases, a longer period. See the following general guidelines for reporting periods:

- For operating projects, including purchased services, reports are required throughout the fiscal period of the grant agreement even if the funds are spent prior to the end of the grant period.

- For preventive maintenance, mobility management and planning projects, reports are required throughout the project period until the funds are depleted and all deliverables (as defined by the grant agreement) are submitted.
- For a capital item, reports are required throughout the project period until the item is purchased and further throughout the “useful life” of the item. Useful life is defined by the State Management Plan, and is established for each item at the time the item is entered into Public Transit Division’s asset register. Vehicles and facilities will be reported every quarter while in active use, even if past the useful life.

### **Special Purpose Reports**

Special purpose reports are submitted by grantees whose grants require these additional reports. Not every grant requires special reports, but most grantees will have at least one report required in addition to the quarterly reports. Every special purpose report has a threshold that triggers the need for the report and a specific schedule. Grantees with special purpose report requirements are notified by the division of their reporting requirements and the due dates.

Examples of Special Purpose reports include: National Transit Database (NTD), Charter Bus, Drug and Alcohol Management Information System (MIS), and Disadvantaged Business Enterprises (DBE) reports.

### **Reimbursement Requests**

With the exception of Special Transportation Fund Formula and Special Transportation Operating funds, all grants are paid on a reimbursement basis.

Each grant reimbursement request requires supplemental documentation to substantiate the payment request.

NOTE: In the past, for many of the grants, the division combined Quarterly Reports and reimbursement requests in the same form. As of October 2009, for the period of July 1, 2009 and forward, the division separated the Quarterly Reports from reimbursement requests.

The following guidance is provided for preparing and submitting grant reimbursements. Additional, more technical guidance is available on the PTD website.

- All grantees must use the Grant Reimbursement Request forms.
- Reimbursement Requests may be submitted separately from Quarterly Reports.
- Reimbursement may be contingent upon submission of the Quarterly Report. A failure to submit Quarterly Reports may result in a denial or delay of reimbursement.
- Grantees should review the grant agreements to identify additional reporting requirements associated with the project.
- When submitting the Reimbursement Request by email, grantees should attach the supporting documentation to the same email (the email message will prompt you to attach documents).
- When mailing or faxing the invoice, please attach the supporting documentation.

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- Complete the In-Kind Documentation Form when using in-kind for all or a portion of the match, and submit with the Reimbursement Request.
- For operations, purchased services, mobility management projects: the Quarterly Report including all components, is required for payment, as the completed report is the supporting documentation of the grant reimbursement request.
  - Quarterly payment requests should be submitted at the same time, or after, submission of the quarterly report.
  - PTD recommends that the completed quarterly report be submitted with the reimbursement request.
  - Payment requests may be submitted as frequently as monthly, even though the quarterly report is not submitted until 45 days after the end of the quarter. If the grantee submits a monthly payment request, the PTD staff will pay the first two requests in a quarter, but will not pay the third until the quarterly report is submitted and the prior and current payment is reconciled to the report.
- PM reimbursement requests: Submit the Preventive Maintenance Invoice Attachment form along with the Reimbursement Request. Invoices for the PM expenses are not required to be submitted with Reimbursement Request unless requested by PTD staff.
- Vehicle reimbursement requests: In addition to the Reimbursement Request, use the forms and procedures defined by the Vehicle Purchase Reimbursement Instructions.
- For all other capital items: In addition to the Reimbursement Request, submit a narrative summary of the project expenses and copies of the associated invoices.

For more information about the reporting and reimbursement processes, please contact the program manager for the grant.