

Chapter 6 - Reporting Requirements

Transit systems are required to submit various reports to the Iowa DOT. These reports help the Iowa DOT administer state and federal transit funds. Statistical information is necessary to properly distribute formula funds and for analysis of transit services. Some reports are required by state or federal law or are necessary for compiling reports to FTA. It is important that these reports are submitted on time. All reports and documents are public information.

Monthly State Transit Assistance (STA) formula payments and FTA funding reimbursements will be withheld and/or contracts not executed for any system delinquent in submitting required reports. After reports are current, STA and FTA payments are released.

Emphasizing the importance to submitting reports on time, the Iowa DOT Public Transit Team enacted the following *Delinquent Reporting and Contract Non-performance Penalties* policy:

Delinquent Reporting and Contract Non-performance Penalties Policy

Part II of the Iowa DOT's Joint Participation Agreement with Iowa's public transit agencies allows for withholding of state and federal transit funding payments until the agency complies with requirements or until reports or loan payments are current. To ensure compliance with rules, regulations, requirements, and deadlines, the Iowa DOT Public Transit Team will impose the following penalties:

- First business day of month following deadline – Monthly State Transit Assistance (STA) formula funding withheld. STA funds released without further action if delinquency is rectified within this calendar month.
- First business day of second month following deadline – Monthly State Transit Assistance (STA) formula funding withheld. Letter sent to transit agency board of directors or governing body. STA funds released without further action if delinquency is rectified within this calendar month.
- First business day of third and subsequent months following deadline - Monthly State Transit Assistance (STA) formula funding withheld. All requests for FTA funding reimbursement withheld, including but not limited to Sections 5307, 5310, 5311, and 5339. All requests for STA Special Project funding withheld. Funds released without further action if delinquency is rectified within this calendar month.

Any late fees or other penalties resulting from the withholding of STA, FTA, or STA Special Project funding will be the sole responsibility of the transit agency. This policy applies to, but is not limited to, submittal of the following reports: quarterly statistical, annual consolidated funding applications, yearend statistical, yearend odometer, semiannual DBE, Title VI Programs, EEO Programs, compliance review responses, quarterly charter, annual drug and alcohol MIS, and TAM data requests.

This policy effective July 1, 2018.

Quarterly Reports						
		Jul-Sep	Oct-Dec	Jan-Mar	Apr-Jun	Submit to:
Transit Statistical Reports due	All transit systems	Nov 15	Feb 15	May 15	Year-end Aug 15	Public Transit Team
Charter Reports due	Regional and Small Urban	Oct 25	Jan 25	April 25	July 25	Public Transit Team
Charter Reports due	Large Urban	October 30	Jan 30	April 30	July 30	Federal Transit Administration
Fuel Tax due	All transit systems	Oct 30	Jan 30	April 30	July 30	Accounting Bureau (electronic submission)

Transit Statistical Report – Transit statistical reports are due 45 days after the end of each quarter. This report provides information on a transit system's performance and financial statistics. These quarterly reports provide the statistics used for allocation of state transit assistance formula funds, 5311 operating assistance, and 5310 contracted services assistance. The quarterly reports also provide information used to analyze transit services statewide. The report is submitted through an on-line application process that is secure and requires a username and password for access. To obtain a System ID (username) and Password, contact Sree Mitra at: Sreeparna.mitra@iowadot.us. To log into the system go to the Public Transit Team's (PTT) Transit System Portal [webpage](#).

Use separate entries for each contract and each type of service. Fixed-route, paratransit, demand-responsive, etc. should be listed separately. List any additional services provided by others separately for each type of service by each provider. List each sale-of-service contract separately. The number of rides and the revenue from individual contracts should be broken out. When one transit system purchases service from another, the designated transit system that purchases the service is eligible for counting the statistics.

Any client transportation that is not open to the public such as charter, and non-passenger services such as meal delivery, parcel delivery, maintenance of other than transit vehicles, etc. must be identified on separate lines. These services are not eligible for all funding formulas. Statistics for contracted service will only be used in funding formulas if there is a contract on file with the PTT.

The financial portion of the report can be done on a cash or accrual basis. However, the year-end report must be done on an accrual basis. The financial information is only for operating expenses. Capital and planning expenses and revenues are not to be included in the report. Preventive maintenance, associated capital maintenance, and bus overhaul are considered operating expenses for this report. Capital depreciation cannot be shown on these reports.

Refunds should be treated as reductions to expenses and not as operating revenues. For example, the quarterly fuel expenses should be reduced by the amount of any fuel tax refund received during a given quarter. Similar adjustments are appropriate for other refunds such as: insurance settlements, sales tax refunds, warranty reimbursements, and utility refunds.

The Year-end Statistical Report also requires submittal of information for the National Transit Database. Those items include Federal, state and local capital assistance, accident fatalities, major incidents, major injuries, number of volunteer drivers, the number of personal vehicles in service, and the annual Vehicles Operated in Maximum Service (VOMS). Each of these statistics should be collected on a fiscal year basis and reported accordingly.

Unlinked Passenger Trips –The Iowa DOT uses the National Transit Database description of an Unlinked Passenger Trip (UPT), which defines UPT as: “The number of passengers who board public transportation vehicles. Passengers are counted each time they board vehicles no matter how many vehicles they use to travel from their origin to their destination.” This means that passengers are counted each time they board a vehicle as they travel from their origin to destination. There are two important points in this definition: (1) Passengers are only counted as they board the vehicle, not at any mid-point or transfer point. (2) The passenger must have an origin and destination. This would exclude “transient” riders, those riders that board the bus to ride around all day. It is strongly suggested all staff be trained accordingly as ridership must be counted using this definition.

Charter Reports –Reports of charter work performed in the previous quarter are required by the Federal Transit Administration. Regional and small urban transit systems submit their reports of allowable charter services, or reporting no charters were performed, to the Iowa DOT Public Transit Team (PTT) on the 25th day of the month following the end of the quarter. PTT staff compiles the report and submits it to the FTA. Large urban systems (serving areas with population over 50,000) will submit their quarterly charter reports directly to the FTA.

Fuel Tax Reports – Quarterly fuel tax reports are required by the Code of Iowa. The law granting transit systems exemption from state tax on fuel used for public transportation requires quarterly reporting of fuel used, even though no tax or refund is due. Quarterly fuel tax reports are due 30 calendar days after the end of the reporting quarter. [Chapter 452A of the Iowa Code](#) details the fuel tax requirements.

The public transit fuel tax exemption applies only to fuel used for public transit revenue services or support functions. Fuel used for charter and other incidental services is taxable and must be reported on the fuel tax form. The Code of Iowa allows the addition of penalties and interest if fuel tax is not paid when due.

The Iowa Department of Revenue requires transit systems to file fuel tax reports separately from the city. This requirement is necessary because transit systems have a different reporting status than cities. Any fuel tax refunds will be made to transit systems by the Accounting Bureau after the required reports have been submitted.

A copy of the Iowa Public Transit System Quarterly Fuel Tax Report form and instructions can be found [here](#). This form is used only to request reimbursement/report fuel used for state fuel tax purposes. More information on Federal fuel taxes can be found in Chapter 11. Starting with reporting for second quarter state fiscal year 2022, the Quarterly Fuel Tax Report form will be completed through the Seamless Docs system electronically, going directly to Iowa DOT’s Accounting Bureau.

Semiannual Reports				
		Oct-Mar	April-Sept	Submit to:
DBE	Regions/Small Urban Systems	April 30	Nov 1	Public Transit Team
DBE	Large Urban	June 1	Dec 1	FTA

Disadvantaged Business Enterprise (DBE) – The requirements for Disadvantaged Business Enterprise (DBE) reporting are identified in [49 CFR Part 26](#). Each FTA recipient is required to report efforts to obtain DBE participation and actual DBE contracting accomplishments. The Iowa DOT is required to submit a report to FTA on a semi-annual basis. All regional and small urban systems funded through the Iowa DOT under Section 5310/5311 must submit semi-annual reports to the Iowa DOT. Intercity bus carriers receiving funding through the Iowa DOT under Section 5311(f) must also submit semi-annual reports to the Iowa DOT. The Iowa DOT will compile all reports and submit one report to

the FTA. These reports are required based on a federal fiscal year schedule. Section 5307 urban systems report directly to FTA on a semi-annual basis.

The [Uniform Report of DBE Awards or Commitments and Payments form](#) is used by all of the US DOT agencies. The form requires information concerning the total number of dollars and prime and subcontracts awarded to all businesses, and specifically to DBE firms. Instructions on how to complete the form can be found at [this FTA site](#).

The form also requests the amount of actual payments on contracts completed during the reporting period and total paid to DBEs. There are detailed instructions. Additional information on DBE requirements is located in [Chapter 13](#) and on PTT's Regulations [webpage](#).

Annual Requirements			
	Period Covered	Date Due	Submit to:
MIS Drug and Alcohol Report (Small Urban and Regional Systems)	Jan - Dec	Feb 15	Public Transit Team
MIS Drug and Alcohol Report (Large Urban Systems)	Jan - Dec	Mar15	FTA
2 CFR 200 Audit – Government Agencies	Jul-Jun	Jun 30	Iowa Auditor of State
2 CFR 200 Audit – Non-Profit Agencies	Jul-Jun	Jun 30	Iowa Auditor of State
Year-end Odometer Reading	June 30	Aug 15	Public Transit Team
Annual Transit Statistical Report	July-June	Aug 15	Public Transit Team
Copy of Transit Service Contracts	Within 90 days of Contract Start		Public Transit Team
Annual Consolidated Transit Funding Application		May 1	Public Transit Team
Disadvantaged Business Enterprise (DBE) Projection Worksheet (Small Urban and Regional Transit Systems, RPAs and MPOs)		Triennially	Public Transit Team
Disadvantaged Business Enterprise (DBE) Goal (Large Urban Transit Systems)		Triennially	FTA

Drug and Alcohol Management Information System (MIS) – Reports on drug and alcohol testing for Section 5310 and 5311 subrecipients and their contractors/subproviders are due to PTT by February 15 of each year for the previous calendar year. Reports are to be submitted electronically through the Drug and Alcohol MIS Reporting [website](#). Transit systems are responsible for reviewing contractors/subproviders MIS reports for completeness prior to notifying PTT that the report is ready for state-level review. Section 5307 recipients report directly to FTA through the same [website](#). For more information, see [Chapter 14](#) – Drug and Alcohol Program.

Annual Certification of Compliance with 49 CFR Part 655 – FTA requires an annual certification of compliance with the testing requirements with regard to transit system employees and affected contractors/subrecipient's employees and, if applicable, sub-contractors/sub-subrecipients. This certification is included as part of the annual grant application process certifications and assurances.

It is recommended that transit systems annually obtain written documentation certifying compliance with [49 CFR Part 655](#) from affected contractors/subrecipients to support its certification of assurance submitted to Iowa DOT or FTA.

Annual Financial Audit – Each recipient or subrecipient of federal transit assistance funds must arrange for an audit conforming to the single audit requirements in [2 CFR Part 200 Subpart F](#). A nonfederal entity that expends less than \$750,000 in federal awards (from all federal sources, not just transit funds) is exempt from Federal audit requirements for that year. However, records must be available for review or audit by appropriate officials of the federal agency, pass-through entity, or General Accounting Office (GAO).

This audit must list, by grant contract, all federal and state funds received for support of transit operations or capital. The audit must be done for the legal entity that is a party to PTT's joint participation agreement. The PTT requires transit systems provide email confirmation as soon as the audit has been submitted to the State of Iowa Auditor of State.

Year-end Odometer Readings – Actual odometer readings for each vehicle should be taken at the close of the last business day of the fiscal year, or prior to beginning operations on July 1. Odometer readings are submitted via the website by logging into the [Iowa Public Transit Portal](#). Odometer readings **MUST** be entered by August 15.

Annual Transit Statistical Report – The annual statistical report should be completed similar to the quarterly statistical reports, except that the annual report must be done on an accrual basis. This report must be submitted by August 15 using the on-line system.

Inventory Report – A current equipment inventory list is maintained on PTTs website in the [Iowa Public Transit Portal](#). The inventory list should be reviewed and updated as needed. Revisions should be submitted to Sree Mitra at Sreeparna.mitra@iowadot.us.

[Chapter 10](#) explains the property inventory form and capital disposition report that should be used to keep the inventory updated throughout the year.

Transit Service Contracts – A copy of service contracts should be submitted to your TPA within 90 days of the beginning of service. Service contracts should be renewed annually and must be on file with PTT in order for the statistics from that service to be used in formula calculations. [Chapter 8](#) outlines transit service contract requirements.