

**GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE INSPECTOR GENERAL**

DISTRICT DEPARTMENT OF TRANSPORTATION

**REPORT ON THE EXAMINATION
OF THE DISTRICT OF COLUMBIA
HIGHWAY TRUST FUND'S
FORECAST STATEMENTS FOR
FISCAL YEARS 2015 – 2019 WITH ACTUAL
AUDITED FIGURES FOR FISCAL YEAR 2014**



**DANIEL W. LUCAS
INSPECTOR GENERAL**

GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Inspector General

Inspector General



June 2, 2015

Leif A. Dormsjo
Director
Department of Transportation
55 M Street, S.E., Suite 400
Washington, D.C. 20003

Jeffrey S. DeWitt
Chief Financial Office
Office of the Chief Financial Officer
The John A. Wilson Building
1350 Pennsylvania Ave, N.W., Suite 203
Washington, D.C. 20004

Dear Mr. Dormsjo and Mr. DeWitt:

Enclosed is our report summarizing the results of the Office of the Inspector General's (OIG) Examination of the District of Columbia Highway Trust Fund's (HTF) 5-year forecast of expenditure conditions and operations (OIG No. 14-1-23KA(a)). The District Department of Transportation (DDOT) and the Office of the Chief Financial Officer (OCFO) administer the Highway Trust Fund for the District of Columbia government and prepares the forecast.

We appreciate the cooperation and courtesies extended to our staff during this examination. If you have questions or need additional information, please contact me or LaDonia M. Wilkins, Interim Assistant Inspector General for Audits, at (202) 727-2540.

Sincerely,



Daniel W. Lucas
Inspector General

DWL/qh

Enclosure

cc: See Distribution List

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GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Inspector General

Inspector General



Independent Auditor's Report

To the Director, Department of Transportation, Government of the District of Columbia; and
Chief Financial Officer, Government of the District of Columbia:

The Office of the Inspector General has completed an examination of the District of Columbia Highway Trust Fund's 5-year forecast of conditions and operations for the forecast period, fiscal years (FYs) 2015 through 2019. The District Department of Transportation and the Office of the Chief Financial Officer are responsible for producing the forecast. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements in *Government Auditing Standards* issued by the Comptroller General of the United States and included examining, on a test basis, evidence supporting the Highway Trust Fund's (HTF) 5-year forecast of expenditure conditions and operations (forecast) and performing such other procedures as we considered necessary under the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the accompanying forecast is presented in conformity with the guidelines for presentation of a forecast established by the American Institute of Certified Public Accountants, and the underlying assumptions provide a reasonable basis for management's forecast. However, there will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances after the date of our examination.



Daniel W. Lucas
Inspector General

June 2, 2015

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	(\$000s)					
	D.C. Highway Trust Fund FY 2014	Federal Aid FY 2014	Total FY 2014	D.C. Highway Trust Fund FY 2015	Federal Aid FY 2015	Total FY 2015
ESTIMATED FUNDING						
Beginning Balance	\$ 46,751	\$ 443,461	\$ 490,212	\$ 61,708	\$ 440,111	\$ 501,819
Motor Fuel Revenues	22,961	-	22,961	22,731	-	22,731
Rights-of-Way Fee Revenues	18,526	-	18,526	14,954	-	14,954
Interest Earnings and Other Income	102	-	102	56	-	56
Fed Aid Apportionment	-	153,079	153,079	-	185,270	185,270
Total Estimated Funds	<u>88,340</u>	<u>596,540</u>	<u>684,880</u>	<u>99,449</u>	<u>625,381</u>	<u>724,830</u>
ESTIMATED USES						
Debt payment of GARVEE Bonds	-	11,763	11,763	-	11,708	11,708
Project Costs (Management/Design/Construction) ¹	-	-	-	36,877	196,929	233,806
Project Management	2,564	17,408	19,972	-	-	-
Design, Site, Construction & Equipment Cost	22,174	127,258	149,432	-	-	-
Non-Participating Cost	1,894	-	1,894	-	-	-
Total Estimated Expenditures	<u>26,632</u>	<u>156,429</u>	<u>183,061</u>	<u>36,877</u>	<u>208,637</u>	<u>245,514</u>
ENDING BALANCE	<u>\$ 61,708</u>	<u>\$ 440,111</u>	<u>\$ 501,819</u>	<u>\$ 62,572</u>	<u>\$ 416,744</u>	<u>\$ 479,316</u>

The accompanying notes are an integral part of these forecast statements.

¹ See Attachment A for estimated Project Costs by Master Project Categories.

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	(\$000s)					
	D.C. Highway Trust Fund FY 2016	Federal Aid FY 2016	Total FY 2016	D.C. Highway Trust Fund FY 2017	Federal Aid FY 2017	Total FY 2017
ESTIMATED FUNDING						
Beginning Balance	\$ 62,572	\$ 416,744	\$ 479,316	\$ 35,956	\$ 308,432	\$ 344,388
Motor Fuel Revenues	22,504	-	22,504	22,279	-	22,279
Rights-of-Way Fee Revenues	-	-	-	3,437	-	3,437
Interest Earnings	56	-	56	32	-	32
Fed Aid Apportionment	-	162,233	162,233	-	162,233	162,233
Total Estimated Funds	<u>\$ 85,132</u>	<u>\$ 578,977</u>	<u>\$ 664,109</u>	<u>\$ 61,704</u>	<u>\$ 470,665</u>	<u>\$ 532,369</u>
ESTIMATED USES						
Debt payment - GARVEE Bonds	-	11,770	11,770	-	22,019	22,019
Project Costs (Management/Design/Construction)	49,176	258,775	307,951	35,164	174,107	209,271
Total Estimated Expenditures	<u>49,176</u>	<u>270,545</u>	<u>319,721</u>	<u>35,164</u>	<u>196,126</u>	<u>231,290</u>
ENDING BALANCE	<u>\$ 35,956</u>	<u>\$ 308,432</u>	<u>\$ 344,388</u>	<u>\$ 26,540</u>	<u>\$ 274,539</u>	<u>\$ 301,079</u>

The accompanying notes are an integral part of these forecast statements.

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	(\$000s)					
	D.C. Highway Trust Fund FY 2018			D.C. Highway Trust Fund FY 2019		
	Federal Aid FY 2018	Total FY 2018	Federal Aid FY 2019	Total FY 2019	Federal Aid FY 2019	Total FY 2019
ESTIMATED FUNDING						
Beginning Balance	\$ 26,540	\$ 274,539	\$ 301,079	\$ 16,904	\$ 242,979	\$ 259,883
Motor Fuel Revenues	22,056	-	22,056	21,836	-	21,836
Rights-of-Way Fee Revenues	4,654	-	4,654	6,012	-	6,012
Interest Earnings	24	-	24	15	-	15
Fed Aid Apportionment	-	162,233	162,233	-	162,233	162,233
Total Estimated Funds	<u>53,274</u>	<u>436,772</u>	<u>490,046</u>	<u>44,767</u>	<u>405,212</u>	<u>449,979</u>
ESTIMATED USES						
Debt payment - GARVEE Bonds	-	26,764	26,764	-	26,763	26,763
Project Costs (Design/Construction)	-	-	-	-	-	-
	<u>36,370</u>	<u>167,029</u>	<u>203,399</u>	<u>39,037</u>	<u>180,633</u>	<u>219,670</u>
Total Estimated Expenditures	<u>36,370</u>	<u>193,793</u>	<u>230,163</u>	<u>39,037</u>	<u>207,396</u>	<u>246,433</u>
ENDING BALANCE	<u>\$ 16,904</u>	<u>\$ 242,979</u>	<u>\$ 259,883</u>	<u>\$ 5,730</u>	<u>\$ 197,816</u>	<u>\$ 203,546</u>

The accompanying notes are an integral part of these forecast statements.

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OVERVIEW

This report summarizes the Office of the Inspector General's (OIG) examination of the District of Columbia (District) Highway Trust Fund's (HTF) 5-year forecast statements of expenditures, conditions, and operations for fiscal years 2015-2019 (HTF forecasts). The objective of our examination was to evaluate the underlying assumptions made and methodologies used to develop the HTF forecasts. These forecasts are used to provide a reasonable projection of the District's ability to meet future local matching requirements under the U.S. Department of Transportation Federal Highway Administration (FHWA) program for capital improvements to the District's transportation infrastructure. We conducted our examination in accordance with the American Institute of Certified Public Accountants standards and *Government Auditing Standards* for attestation engagements and included such tests as we considered necessary under the circumstances. We have no responsibility to update this report for events and circumstances after the date of our examination.

BACKGROUND

D.C. Code § 9-109.02(e) (2013) requires the OIG to examine the statements of the HTF's expected conditions and operations for the next 5 fiscal years to determine the District's ability to meet future local matching requirements under the FHWA program for capital improvements to the District's transportation infrastructure.

FORECAST PROCESS – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is our understanding of the District Department of Transportation's and the Office of the Chief Financial Officer's (DDOT/OCFO) forecast methodologies provided during our examination of the process.

ESTIMATED FUNDING

Beginning Balance

The beginning balance for fiscal year (FY) 2014 comprises the actual FY 2013 ending HTF balance carried forward for FY 2014. In each subsequent FY, the beginning balance is the ending balance brought forward from the prior FY.

Revenues

Motor Fuel Tax: The projections for motor fuel tax revenues are provided by OCFO's Office of Revenue Analysis (ORA) and certified by the Chief Financial Officer (CFO) of the

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District of Columbia. The estimates were developed using a statistical model to predict motor fuel gallons taxed, based on the annual average price of motor fuel in the District, the annual average personal income per household, and fuel consumption based on trends in motor vehicle fuel efficiencies.

Interest Income: Interest earnings are estimated using an annual rate determined by OCFO’s Office of Finance and Treasury and applied on the average year-end fund balance.

Rights-of-Way Revenue: ORA prepared the Rights-of-Way (ROW) Revenue projections based on D.C. Code § 9-111.01a (c-1), which limits dedicated funding to the HTF, from all local sources, to a maximum of 22 percent of the projected annual federal-aid highway project expenditures. In consultation with the Executive Office of the Mayor, the amounts of supplemental funding from ROW revenues were adjusted in a manner where the year-end fund balance will ultimately stay just over \$30 million.

Federal-Aid Apportionment: Federal funding is provided to all states and the District through legislation enacted by Congress and administered through the FHWA. The Highway and Transportation Funding Act of 2014(Pub. L. No. 113-159, Sec. 1101), the current legislation that funds states and the District of Columbia, expires on May 31, 2015. DDOT estimates its future federal funding for the budget year and the following years based on the latest FHWA-provided figures. Included in the projected funding are:

- a) base funding at FY 2014 actual obligation level;
- b) August redistribution – money reallocated from the states as determined by FHWA would have unobligated funds² – based on the last 5 year average; and
- c) money authorized by FHWA for “Demonstration Projects” – those considered by FHWA to accelerate the adoption of innovations and technologies.

ESTIMATED USES

Expenditures

For forecasting purposes, DDOT no longer separates expenditures in project phases; instead, they are shown as a yearly lump sum amount by category. Estimated expenditures for the 10 categories are listed in Attachment A, starting on page 11. The projects in each category are based on the Statewide Transportation Improvement Program (STIP) developed by DDOT’s

² Each year the FHWA reviews each State and Local jurisdiction to determine if all apportionments have been obligated. For those jurisdictions where it is determined that all funds will not be obligated, the balance is redistributed to the jurisdictions with additional apportionment needs.

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Policy, Planning & Sustainability Administration. Developing STIP includes the following steps:

- Project identification;
- DDOT's internal call for projects;
- Initial project ranking/prioritization;
- Draft project list;
- Public participation;
- Final project ranking/prioritization;
- Programming or identifying the source of funding;
- Final project list; and
- Submission of list to Mayor and federal administrative partners.

Ending Balance

The ending balance each year is determined by adding the amount of forecasted revenues, less the use of funds, to the beginning balance. The ending balance is carried over to the following FY as the beginning balance.

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DDOT/OCFO's MANAGEMENT ASSUMPTIONS

The District Department of Transportation (DDOT) annually prepares a 6-year forecast for the HTF, which is part of the Capital Improvement Plan of the District. The current forecast reflects management's judgment regarding the expected conditions, operations, and course of action for the HTF as of March 20, 2015. The assumptions disclosed are those that management believes are significant to the HTF's forecast. There will usually be differences between the forecasted and actual results because events and circumstances frequently change due to the nature of the activities covered by the HTF (e.g., major design and construction), and those differences may be material.

The HTF forecasts are based on the following assumptions:

- The "D.C. Highway Trust Fund" columns represent estimated local motor fuel tax revenue, ROW supplemental funding, and interest earnings.
- The "Federal Aid" columns represent estimated federal aid commitment balances and projection of matching grants for known highway projects, anticipated discretionary funding, and borrowed funding for the 11th Street Bridge project.
- The FY 2014 amounts are based on actual amounts included in the HTF's financial statements audited by the OIG and issued January 30, 2015. The amounts include the beginning HTF balances for the local share and unobligated federal aid. The local share amount equals the audited fund balance as of September 30, 2013 (beginning October 1, 2013, balance), plus the FY 2014 collections and receivables as of September 30, 2014, less the FY 2014 payments and audited outstanding liabilities (payables and accruals) as of September 30, 2014. The federal aid amount includes current year appropriations less the federal share of FHWA financed projects in progress or completed, but not closed.
- The FY 2015 amounts are based on current projections at the time the prospective is prepared. The District of Columbia Budget Book is prepared approximately 1 ½ years in advance, which can cause a variance in the projected amounts.

Revenues:

- Motor fuel tax revenues are provided by the ORA and certified by the CFO.
- Interest earnings are estimated using a 0.09 percent annual interest rate on the average year-end balance.
- ROW Revenues – funds sufficient to ensure a match not to exceed 22 percent of proposed annual federal-aid highway project expenditures.

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Expenditures:

The estimated uses for project management, design, site, construction, equipment, and non-participating costs are based on the actual estimated completion date for each phase of a federal-aid highway project. The project management, design, site, construction, and equipment costs, eligible for matching federal aid, are allocated based on the federal and local share of each individual project. The non-participating costs are those that are not eligible for federal-aid match and include overhead construction engineering costs; utility and sewer repair; construction enhancements not covered by FHWA; disallowed costs reimbursable to FHWA; and advance construction projects, which can later be converted to federally-funded projects when funding is available.

Beginning in FY 2013, non-participating costs are no longer paid from the Highway Trust Fund (Fund 0320). Monies from the Local Transportation Fund and Enterprise Fund for Transportation Initiatives (e.g., ROW fees) are used to pay for non-participating costs associated with federally-funded capital projects. The budget for non-participating costs is provided through a separate Master Project³ (external to the HTF) and is allocated to all non-participating costs associated with HTF projects as needed.

Bond Servicing Costs – Future federal-aid apportionments will service bonds issued through the Grant Anticipation Revenue Vehicles (GARVEE) program and partially finance the 11th Street Bridge project. Local funding for the 11th Street Bridge project will come from general obligation bond proceeds and parking tax revenues dedicated to the project in prior years. The local estimated funding and uses for the 11th Street Bridge project are not part of the HTF forecasts. In FY 2017, there is an anticipated increase in GARVEE borrowing for South Capital Replacement Bridge.

In FY 2015 and going forward, DDOT budgets expenditures for the HTF at the Master Project classification level. The Master Project classification categories are:

- Maintenance;
- Major Rehabilitation, Reconstruction, Replacement, or New Construction;
- Operations, Safety, and System Efficiency;
- Economic Development;
- Planning, Management, and Compliance;
- South Capitol Corridor;
- Streetcars;
- Travel Demand Management;

³ “Master Projects” are the categories of projects with congressionally-approved budgets from which funding is allocated to related projects (subprojects), as FHWA approves each project for federal funding.

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- Transit Operations and Dedicated Facilities; and
- 11th Street Bridge.

Funds are allocated down to the “sub-project” level (also known as “related project” level) once approved by FHWA, where actual expenditures will be captured for design, construction, direct labor, and non-participating costs. Once the budget is moved to a sub-project, the budget authority within the umbrella Master Project will be reduced accordingly.

Attachment A

Final Report

OIG No. 14-1-23KA(a)

REPORT ON THE EXAMINATION OF THE DISTRICT OF COLUMBIA'S HIGHWAY TRUST FUND FORECAST STATEMENTS FOR FISCAL YEARS 2015 – 2019 WITH ACTUAL AUDITED FIGURES FOR FISCAL YEAR 2014

	(\$000s)					
	Master Project Categories					
	D.C. Highway Trust Fund FY 2016	Federal Aid FY 2016	Total FY 2016	D.C. Highway Trust Fund FY 2017	Federal Aid FY 2017	Total FY 2017
Expenditure Categories:						
Maintenance	\$ 8,326	\$ 42,241	\$ 50,567	\$ 7,905	\$ 39,502	\$ 47,407
Major Rehabilitation	18,405	91,855	110,260	14,222	73,203	87,425
Operations, Safety, and System Efficiency	4,533	29,176	33,709	4,012	25,485	29,497
Economic Development	34	166	200	-	-	-
Planning, Management, and Compliance	4,371	21,724	26,095	2,861	13,640	16,501
South Capitol Corridor	10,856	45,394	56,250	4,182	20,638	24,820
Streetcars	-	-	-	-	-	-
Travel Demand Management	2,651	14,219	16,870	1,982	9,884	11,866
Transit Operations and Facilities	-	-	-	-	-	-
11th Street Bridge	-	25,770	25,770	-	13,774	13,774
Total Detailed Expenditures	\$ 49,176	\$ 270,545	\$ 319,721	\$ 35,164	\$ 196,126	\$ 231,290

Attachment A

Final Report

OIG No. 14-1-23KA(a)

REPORT ON THE EXAMINATION OF THE DISTRICT OF COLUMBIA'S HIGHWAY TRUST FUND FORECAST STATEMENTS FOR FISCAL YEARS 2015 – 2019 WITH ACTUAL AUDITED FIGURES FOR FISCAL YEAR 2014

	(\$000s)					
	Master Project Categories					
	D.C. Highway Trust Fund FY 2018	Federal Aid FY 2018	Total FY 2018	D.C. Highway Trust Fund FY 2019	Federal Aid FY 2019	Total FY 2019
Expenditure Categories:						
Maintenance	\$ 7,876	\$ 38,981	\$ 46,857	\$ 7,871	\$ 38,524	\$ 46,395
Major Rehabilitation	10,672	53,386	64,058	11,841	58,376	70,217
Operations, Safety, and System Efficiency	3,973	23,774	27,747	3,752	23,820	27,572
Economic Development	-	-	-	-	-	-
Planning, Management, and Compliance	3,849	18,515	22,364	3,722	17,891	21,613
South Capitol Corridor	6,799	33,551	40,350	6,799	33,551	40,350
Streetcars	211	1,039	1,250	3,117	15,383	18,500
Travel Demand Management	2,990	12,775	15,765	1,935	8,080	10,015
Transit Operations and Facilities	-	-	-	-	-	-
11th Street Bridge	-	11,772	11,772	-	11,771	11,771
Total Detailed Expenditures	\$ 36,370	\$ 193,793	\$ 230,163	\$ 39,037	\$ 207,396	\$ 246,433