

## INSTRUCTIONS:

### **Local Transportation Capital Improvement Program Expenditure Summary Form**

The following is a brief summary of the requirements for completing the *Local Transportation Capital Improvement Program Expenditure Summary Form*, which applies to both municipalities and Council of Governments that receive funding under this program. For your convenience, a pdf fillable version of the form can be found on the Department's website at <http://www.ct.gov/dot/lotcip>

Questions regarding the form can be directed to:

- [Kelly.Cain@ct.gov](mailto:Kelly.Cain@ct.gov) or via phone at 860-594-2981
- [Hugo.Rivera@ct.gov](mailto:Hugo.Rivera@ct.gov) or via phone at 860-594-3147
- [Robert.Buchan@ct.gov](mailto:Robert.Buchan@ct.gov) or via phone at 860-594-3366

Municipalities and Council of Governments that expend state financial assistance equal to or in excess of three hundred thousand dollars in a fiscal year are subject to a single audit and must adhere to audit requirements specified in the State Single Audit Act (Chapter 55b of the Connecticut General Statutes). Guidance and technical assistance for the State Single Audit can be obtained through the Office of Policy and Management's Office of Finance – Municipal Finance Services (MFS). As part of the annual State Single Audit process, the *Local Transportation Capital Improvement Program Guidelines* dated March 2019, stipulate that municipalities and Council of Governments must separately identify expenditures directly related to the LOTCIP using the *Local Transportation Capital Improvement Program Expenditure Summary Form* and submit this form to the Department no later than six months after the audit period. Municipalities should forward completed forms to the appropriate Council of Governments. The Council of Governments should then forward copies of the municipal forms, along with their own completed form if required, to Mr. Hugh H. Hayward, P.E., Highway Design, Local Roads. An electronic version can be submitted to [Hugh.Hayward@ct.gov](mailto:Hugh.Hayward@ct.gov)

**The intent of the *Local Transportation Capital Improvement Program Expenditure Summary Form* is to provide verification that funds granted to a municipality or Council of Government have been FULLY expended and no funds are to be returned to the LOTCIP program. Because payments for construction phases and studies are provided upfront rather than as a reimbursement, and are not based on actual costs (construction grant payments include 10% for contingencies and 10% for incidentals), only these phases need to be reported on the form. Unexpended funds under either of these phases must be returned to the Department per the LOTCIP guidelines for use on a future project.** Right-of-way activities completed by a municipality and approved for LOTCIP funding, however, will be **reimbursed** based on documentation of actual costs, therefore, expenditure verification using the form is NOT required. Expenditure status of LOTCIP funding received by the Council of Governments for administration of the program should be reported on the *LOTCIP Regional Quarterly Status Report*.

The Department's Office of External Audits will review all payments in the State's Core-CT accounting system against the *Local Transportation Capital Improvement Program Expenditure Summary Forms and State Single Audit Reports* for completed projects to determine if a reimbursement is due the State. Additional documentation may be required by the Department from the municipality to verify the total

cost to complete construction for the project under review. If it is determined that a balance is due the State, the Department's Accounts Receivable unit will send an invoice to the municipality and the funds will be returned to the appropriate LOTCIP regional blanket project. Unexpended funds cannot be used for any other purpose or project than what is specified in the Project Authorization Letter. Funds returned will be available for use on future LOTCIP projects.

**Note:** Municipalities may hold an amount as retainage, particularly if there is a warranty, so it may take up to a year after a project is complete to make final payment.

A sample copy of the LOTCIP Expenditure Summary Form is included below with a brief description of each field to be completed by the municipality:

**CONNECTICUT DEPARTMENT OF TRANSPORTATION**  
LOCAL TRANSPORTATION CAPITAL IMPROVEMENT PROGRAM EXPENDITURE SUMMARY FORM

REGION: ①

MUNICIPALITY: ②

LOTCIP PROJECT NO.: DOT0170XXXXGR (see page -2- for appropriate regional project number) ③

STATE GRANT ID NO.: 13033\_DOT57000\_43584 ④

⑤ PERIOD COVERED: 7/1/2018 to 6/30/2019

Route/Road ⑥	Project Title <sup>1</sup> ⑦	Phase <sup>2</sup> ⑧	Current Period Expenditures <sup>3</sup> ⑨	Total Expenditures to Date <sup>4</sup> ⑩	Final Expenditures <sup>5</sup> ⑪
					□
					□
					□
					□

- ① Select the correct region your municipality is located within. This is noted on the Commitment to Fund letter.
- ② Enter the name of the municipality the project is located within.
- ③ Enter the regional LOTCIP project number for your municipality (a list is provided on page 2 of the fillable form).
- ④ This field identifies the Fund, SID and Department for the payment.

- ⑤ Select the fiscal year that is being reported on.
- ⑥ Enter the route number/road name for the location of the improvement.
- ⑦ Enter the project title for the improvement or Study – should be the title used on the LOTCIP application.
- ⑧ Enter CN for construction or STUDY if funds are used to complete a study.
- ⑨ Enter the payments made during the fiscal year selected in the *Period Covered* above.
- ⑩ For projects that span multiple state fiscal years, this amount should include *Current Period Expenditures* plus prior year expenditures.
- ⑪ This box should be checked if the project is complete and the *Current Period Expenditures* are the final expenditures for the project. **This notification is important to the project close out process.** Upon receipt of final expenditures, the project will be audited by the CTDOT External Audit Unit to determine if funds are to be returned to the LOTCIP blanket project for use on a future improvement.