

Capitalized (Vehicle) Maintenance Quarterly Expense And Reconciliation Report Instructions

The following instructions will assist you to accurately complete and submit the ODOT Office of Transit *Capitalized (Vehicle) Maintenance Quarterly Expense and Reconciliation Report*.

The process was designed in such a manner that minimal data entry is necessary. Data entered in cells highlighted in tan will auto fill on all subsequent tabs. The blue highlighted cells require data entry each quarter (with the exception of the Expense Report tab which is required to be completed each quarter).

Executive Summary

The Excel file contains five Tabs. The Project Information Tab is used to collect the grantee name and general grant information. The Vehicle Inventory Tab is a list of Section 5310 funded vehicles that will be maintained using the Capitalized (Vehicle) Maintenance grant. The Expenses Tab contains quarterly and YTD expense data and the Annual Budget. The Budget Balance and YTD Totals update each quarter as expenditures are entered.

The Expense Report Tab is required to be updated each quarter with the associate expenses for each Section 5310 funded vehicle. Maintenance expenses incurred on vehicles funded with other funding sources are not eligible for reimbursement. Federal quarterly payments are calculated on the Reconciliation Tab using data pulled from the Expenses Tab. Data entry is not required on this tab.

CAPITALIZED (VEHICLE) MAINTENANCE QUARTERLY EXPENSE AND RECONCILIATION REPORT INSTRUCTIONS

Step 1 - Open File

The Excel file is named *Capitalized (Vehicle) Maintenance Quarterly Expense and Reconciliation Report* and can be downloaded from the ODOT Office of Transit's website:

<http://www.dot.state.oh.us/Divisions/Planning/Transit/Pages/FormsTemplates.aspx>

Step 2 – Project Information (Cells Highlighted in Tan)

PROJECT INFORMATION TAB –

The Project Information can be found in the grantee contract.

1. Enter the Grantee Name as listed on the cover page of the contract
2. Enter the Project No. as listed on the cover page of the contract
 - a. Example (SPEC-0030-016-161)
3. Enter the Contract No. as listed on the first page of the contract
 - a. Example (OH-16-X016)
4. Enter the following information that can be found in ARTICLE III: SCOPE OF PROJECTS 3.3
PROJECT DESCRIPTION:
 - a. Total Project Cost
 - b. Federal Share
 - c. Local Share
5. Select the Contract Period Covered from the drop down list. The Contract Period Covered can be found in ARTICLE III: SCOPE OF PROJECTS: 3.2 of the Contract.

The following information does not require data entry.

1. YTD Line Item Expenses – This amount pulls from the Expenses Tab
2. YTD Detail Expenses – this amount pulls from the Expense Report Tab
3. Difference – If this amount is **NOT** \$0, the detail entered on the Expense Report Tab does not match the summary of expenses entered on the Expense Tab.
 - a. These amounts are also listed on the Expense Report Tab
 - b. The Quarterly Expense & Reconciliation Report will not be processed if this amount is not \$0.

Step 3 – Vehicle Inventory – (Enter only once)

VEHICLE INVENTORY TAB –

This is a listing of all Section 5310 funded vehicles that will be maintained with the Capitalized Maintenance grant funds.

1. Vehicle Type (assigned by ODOT, i.e. MMV, LTN, LTV, etc.)
 - a. Select the vehicle type assigned by ODOT in the contract awarded for the vehicle.
 - b. Select "Other" for new vehicles acquired if the vehicle type is not included in the list.
 - c. The new vehicle acquired must be purchased through the ODOT Specialized (Section 5310) Program.
2. Inventory Number (assigned by agency)
3. VIN Number – Enter the last 6 digits of the Vehicle Identification Number
4. Vehicle Project Number
 - a. Assigned by ODOT in the contract used to purchase the vehicle
 - b. i.e. SPEC-XXXX-XXX-XXX

Step 4 – Enter Annual Budget – (Cells Highlighted in Tan)

EXPENSES TAB –

The amounts entered in the Annual Budget Column are found in grantee's *Program Budget* approved by ODOT.

1. Enter estimated budget line item expenses from the approved "Program Budget".
2. Check the data entered to ensure it reflects the estimated expenses as reflected in the approved *Program Budget*.

Step 5 – Enter Expenses Quarterly – (Cells Highlighted in Blue)

EXPENSES TAB –

1. The Capital (Vehicle) Maintenance Expenses must be entered quarterly
2. Report Period Covered – Select the period of time that corresponds to the quarter of expenses being reported from the drop down list.
 - a. 1st QTR Expenses – Period Covered January 1 – March 31
 - b. 2nd QTR Expenses – Period Covered April 1 – June 30
 - c. 3rd QTR Expenses – Period Covered July 1 – September 30
 - d. 4th QTR Expenses – Period Covered October 1 – December 31
3. Enter the quarterly expense by line item.
 - a. 1st QTR TOTALS – Expenses for Jan 1 – March 31
 - b. 2nd QTR TOTALS – Expenses for April 1 – June 30
 - c. 3rd QTR TOTALS – Expenses for July 1 – Sept 30
 - d. 4th QTR TOTALS – Expenses for Oct 1 – Dec 31
4. The YTD TOTALS will update each quarter after the quarter expenses are entered.
5. Enter expenses outside the budget revision thresholds on the appropriate Expense Line Items.
6. The TOTAL ELIGIBLE YTD amount must not exceed the TOTAL ELIGIBLE Annual Budget Amount.

Step 6 – Enter Vehicle Maintenance Expense Details – Each Quarter**EXPENSE REPORT TAB –**

The Expense Report Tab is a cumulative report. **DO NOT DELETE PREVIOUS QUARTER EXPENSES**. All supporting documentation (i.e. original invoices, receipts, etc.) must be retained in the vehicle maintenance file at the agency location. Enter the following information on the Expense Report Tab:

1. VIN Number – Select the last 6 digits of the Vehicle Identification Number from the drop down list
2. Date of Service – Date maintenance was performed
3. Vehicle Mileage on Date of Service – Odometer reading the date the vehicle **arrived** for maintenance service.
4. Capitalized Maintenance Service Provider
 - a. If the maintenance is provided by an outside company, enter the company providing maintenance service
 - b. If your agency provided maintenance service, enter your agency name
5. Maintenance Description
 - a. Provide a general description of the maintenance performed
 - b. The description must provide enough information to determine the activity is eligible for reimbursement
 - i. If your agency provided the maintenance service, the description must include the specific item associated with the cost (i.e. Labor, parts, etc.)
 - ii. If your agency provided the maintenance service, there may be more than one entry required to record the maintenance expense.
6. Expense Line Item
 - a. Select the associated Expense Line Item from the drop down list
 - i. The associated Expense Line Item is the line item where the expense is recorded on the Expenses Tab
 - ii. After all maintenance expenses are entered, the total for each Expense Line Item should equal the Expense Line Item on the Expenses Tab
7. Total Cost
 - a. If an outside company provided the service, enter the total amount invoiced
 - b. If your agency provided the maintenance, the cost must be entered by expense line item (i.e. labor, material, etc.)
 - i. If your agency provided the maintenance service, there may be more than one entry required to record the maintenance expense.
8. Federal Share
 - a. 80% of the Total Cost
 - b. This will calculate automatically
9. Local Share
 - a. 20% of the Total Cost
 - b. This will calculate automatically

10. YTD Amounts

- a. YTD Total Cost totals all detailed maintenance expenses entered on the Expense Report Tab.
- b. YTD Total Expenses is the total line item expenses from the Expenses Tab.
- c. Difference is the YTD Total Cost Amount – YTD Total Expenses.
 - i. The amount in the Difference cell must be \$0
 - ii. If the amount is not \$0, make sure each maintenance performed is entered.
 - iii. If the amount is still not \$0, make sure the amounts entered on the Expenses Tab are entered correctly.

Step 7 – Signatures on Reconciliation – Each Quarter**RECONCILIATION TAB –**

The information on the Reconciliation Tab is populated each quarter using data entered on the Expenses Tab. The following information is included on the Reconciliation Tab:

1. Total Eligible Capitalized Maintenance – YTD expenses eligible for reimbursement
2. Maximum Eligible Federal Assistance YTD – 80% of Total Eligible Capitalize Maintenance up to the Federal Share.
3. Less Federal Assistance Received YTD – YTD amount of Federal funds paid
4. Equals Federal Payment Due Quarterly – Total Eligible Capitalized Maintenance Less Federal Assistance Received to Date
5. Local Match Required Quarterly - The amount of Local Match Required that quarter to make up the difference of Total Eligible Capitalized Maintenance Less Federal Payment Due.
6. Local Match Required YTD – The amount of Local Match Required to make up the difference of Total Eligible Capitalized Maintenance YTD Less Federal Payment Due YTD
7. Federal Contract Amount – The amount of Federal Share listed in the contract
8. Federal Funds Paid by the End of this Quarter – This is the amount of funds that will be paid after the current quarter payment is issued. Current Quarter Federal Payment Due plus Prior Quarter Federal Funds Paid by End of this Quarter.
9. Federal Contract Available Balance – Remaining Contract Balance after current Quarter payment is processed.

Once the information has been verified as accurate and correct, the Reconciliation Report must be signed as follows:

1. The first line must contain the signature of the person completing the Quarterly Expense & Reconciliation Report. The signature must be dated.
2. The second line must contain the signature of the person authorized by the governing board to submit the Reconciliation Report (request for reimbursement). This individual is the person authorized by resolution to submit the grant. *The governing board may designate an alternate to sign invoices through a separate resolution.* The signature must be dated

Step 8 – Review Budget Balance – Each Quarter

The Budget Balance column must be reviewed each month to determine if a budget line-item exceeds the Annual Budget amount by more than 10%, which could result in a budget revision (see next step). In addition, the Budget Balance will help determine if adjustments are necessary to stay within the established budget.

Step 9 – Budget Revision – As Necessary

Budget revisions must be officially submitted to ODOT with approval by the local governing board. A budget revision request must contain the following information:

1. Local governing board approval
2. Letter to ODOT stating:
 - a. Reason for request
 - b. Amount of revision (by line item)
 - c. Other information as deemed appropriate by Grantee

ODOT staff will review the request and upon approval, send a concurrence letter to the grantee.

Step 10 – Update Budgets – As Necessary

Upon receipt of the ODOT concurrence letter, grantee must update the tan highlighted cells on the **Expenses Tab** to reflect the approved budget revision.

Step 11 – Quarterly Expense & Reconciliation Report Submission – Quarterly

The Capitalized (Vehicle) Maintenance Quarterly Expense & Reconciliation Report is now ready for submission.

1. Scan the signed report. Save the report with a different file name for each quarter. The file name must be in the following format:
 - a. **CMQ#AGENCY** – insert the appropriate quarter (#) and your agency name (agency).
2. Submit both the Excel and PDF report files for the current quarter to the ODOT Representative.
3. Due dates are as follows:

a. 1 st Quarter (January 1 – March 31)	Due April 15 th
b. 2 nd Quarter (April 1 – June 30)	Due July 15 th
c. 3 rd Quarter (July 1 – September 30)	Due October 15 th

- d. 4th Quarter (October 1 – December 31) Due February 15th

Step 12 – Report Errors – All Quarters

Capitalized (Vehicle) Maintenance Quarterly Expense & Reconciliation Reports submitted to ODOT for processing are reviewed by the grantee's ODOT representative. If errors are discovered, they will be discussed with the person who completed the report. Upon resolution of the errors, a corrected report must be signed and resubmitted. If you have questions regarding the information contained in these instructions or the reporting process, please contact your ODOT representative