

Mobility Management / JARC Operating / New Freedom Operating

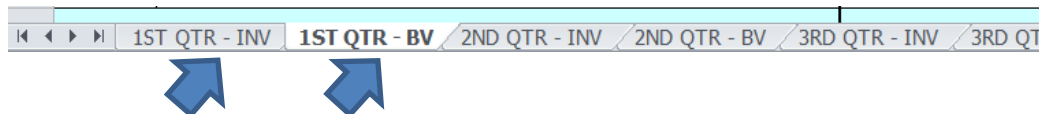
Quarterly Invoice and Budget Variance Analysis Instructions

The following instructions will assist you to accurately complete the ODOT Office of Transit *Quarterly Invoice and Budget Variance Analysis*.

The invoice was designed in such a manner that minimal data entry is necessary. Data entered in cells highlighted in tan on the first quarterly invoice will auto fill on all subsequent quarterly invoices. The blue highlighted cells require data entry on each quarterly invoice.

Executive Summary

The Excel file contains both the quarterly invoices and the budget variance analysis forms. Data from the quarterly invoice worksheets auto fill the quarterly budget variance forms. The first quarter worksheet is followed by the first quarter budget variance form. This pattern is repeated for the remaining quarterly reports.



The only entry required on the first quarterly budget variance analysis form is the ODOT approved annual budget (highlighted in tan). Once entered, no further entry is required on subsequent quarterly budget variance analysis forms. **However, the original budget amounts must be adjusted on the first quarter budget variance analysis form (1st Qtr –BV TAB) as revisions are approved by ODOT.**

Invoice Worksheet

Each worksheet is divided into 4 pages. Each page is labeled as “Page X of 4” at the top right hand corner of the page.



Each page is divided by a solid blue line across the bottom of the page.



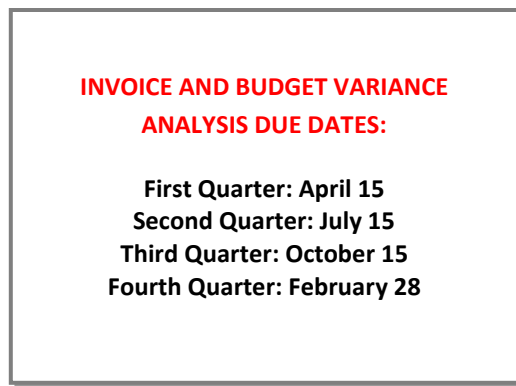
Page 1 is a summary of the contract amounts, funds received, revenues generated, and expenses incurred to date.

Page 2 and 3 include the line-item expenses incurred for the previous quarter. Refer to the Uniform System of Accounts for the Chart of Accounts that contains a description of each line item.

Page 4 contains the federal funds reconciliation calculations to determine over or underpayment as of the end of the quarter.

Budget Variance Analysis

The Budget Variance Analysis worksheets contain the annual transit budget and compares estimated year-to-date budget expenditures and revenues to actual year-to-date expenditures and revenues.



Step by step instructions to enter the data necessary to produce an accurate invoice and budget variance analysis form are included in the next section.

BUDGET VARIANCE ANALYSIS INSTRUCTIONS

BUDGET VARIANCE ANALYSIS

Budget variance tabs are highlighted in yellow.

Step 1 - Open File

The Excel file is named either *JARC Operating Project Quarterly Invoice and Budget Variance*, *New Freedom Operating Project Quarterly Invoice and Budget Variance*, or *Mobility Management Quarterly Invoice and Budget Variance* and can be downloaded from the Forms & Templates page of the ODOT Office of Transit's website:

<http://www.dot.state.oh.us/transit>

Step 2 – 1st Quarter Budget Variance Analysis Only (Cells Highlighted in Tan)

The amounts entered in the first quarter Budget Variance Analysis are found in grantee's *Program Budget* approved by ODOT in the Program application.

1. Enter estimated budget line item expenses from the approved "Program Application".
 - a. Vehicle Operations (010) data is entered in cells C13 – C46.
 - b. Vehicle Maintenance (041) data is entered in cells C55 – C91.
 - c. Non-vehicle Maintenance (042) data is entered in cells C100 – C123.
 - d. General Administration (160) data is entered in cells C131 – C187.
 - e. Contributed Services (181) data is entered in cells C196 – C249.
2. Enter estimated line item revenues from the approved *Local Share Summary*.
 - a. Line item revenue data is entered in cells C258 – C266.
 - b. Local Cash data is entered in cell C272.
3. Check the data entered to ensure it reflects the estimated expenses and revenues as reflected in the approved *Program Budget*.

Data entry is not required to complete subsequent quarterly budget variance analysis forms.

NOTE: The total Contributed Services (181) expenses must equal the Contributed Services Local Revenue (430.00).

Step 3 – Review Budget Variance Analysis Form – All Quarters

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

Step 4 – 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 5 – Update Budgets – As Necessary

1. Upon receipt of the ODOT concurrence letter, grantee must update the tan highlighted cells on the **1st quarter Budget Variance Analysis** tab to reflect the approved budget revision.

If you have questions regarding the information contained in these instructions, please contact your ODOT representative.

IMPORTANT INFORMATION: Look for potential budget shortfalls at least quarterly. If necessary, make adjustments to services or budget to remain solvent.

INSTRUCTIONS

QUARTERLY INVOICE

Quarterly invoice tabs are red.

Step 1 - Open File

Using the Excel file opened in Step 1 of the *Quarterly Invoice and Budget Variance Analysis* instructions for the Budget Variance Analysis Instructions, click on the *1ST QTR – INV* tab.

Step 2 – 1st Quarter Invoice Only (Cells Highlighted in Tan)

CALENDAR YEAR

1. Click on the tan highlighted line under “Operating and Administrative Quarterly Invoice.” (Cell E4)
2. A drop down box will appear. Click on the drop down box.
3. Choose the correct calendar year by moving the mouse over the selected year and hit the enter key.

GRANTEE NAME

1. Click on the tan highlighted line next to “Grantee Name.” (Cell B6)
2. Enter the grantee’s name as it appears in the ODOT contract.

PROJECT NUMBER

1. Click on the tan highlighted line next to “FAN#.” (Cell B8)
2. Enter the 14 digit grant number as it appears in the ODOT contract. Please include hyphens between the numbers (XXXX-XXXX-XXX-XXX) as shown in the ODOT contract.

CONTRACT AMOUNTS

1. In the tan highlighted cell (Cell B14), under the column labeled “Federal”, enter the federal funding amount shown in the ODOT contract.
2. In the column labeled “Local”, enter the total amount of funds certified on the *Local Share Summary* included in Appendix G of the Program application (Cell E14).

The information entered in the cells highlighted in tan on the first quarter invoice will auto-fill on the second, third and fourth quarter invoices.

Step 3 – All Quarters (Cells Highlighted in Blue)

1. In the column labeled “Federal”, enter the federal funding received through the end of the current quarter. The figure entered must equal the sum of funds reported as paid through the end of the quarter. This amount is the total of payments reflected on the ODOT Description of Payment sheets. (Cell B16)

FOR EXAMPLE: When preparing the second quarter invoice, reflect payments reported as Federal Periods January through June on the ODOT Description Payment Sheets. DO NOT include federal payments reported on the ODOT Description Payment Sheets for July forward.

Step 4 – Enter Transportation Revenues Received to Date – All Quarters (Cells Highlighted in Blue)

1. On the left side of page 1, section A, enter transportation revenues received TO DATE for each source listed (Cells D21 – D24). Enter data ONLY in the cells highlighted in blue. Line #5 will total the revenues received from the various sources.

A. TRANSPORTATION REVENUES

1. 401 PASSENGER FARES FOR TRANSIT SERVICE	\$0.00
2. 402 SPECIAL TRANSIT FARES (Contract Revenue)	\$0.00
3. 405.02 INCIDENTAL CHARTER SERVICE	\$0.00
4. 406.03 ADVERTISING	\$0.00
5. TOTAL TRANSPORTATION REVENUE	\$0.00

DID YOU KNOW? Contract revenue is earned by providing transportation services for an organization’s consumers through a written contract that describes the manner in which the services are provided. Farebox revenue is earned through the sale of tokens, tickets, passes, and cash fares collected, regardless of the buyer’s identity.

Step 5 – Enter Non-Transportation Revenues Received to Date – All Quarters (Cells Highlighted in Blue)

1. On the left side of page 1, section B., enter non-transportation revenues received TO DATE for each source listed (Cells D31, D32 and D34 – D37). Enter data ONLY in the cells highlighted in blue. Line #13 will total the revenues received from the various sources. Line #8 is auto-filled based upon the local cash required in Section C, Federal Funding Formula.

B. NON-TRANSPORTATION REVENUES

6. 407.01 SALE OF MAINTENANCE SERVICES	\$0.00
7. 407.04 INVESTMENT INCOME	\$0.00
8. 409 LOCAL CASH	\$0.00
9. 412.02 STATE E&D FARE ASSISTANCE	\$0.00
10. 413 FEDERAL CASH GRANTS *	\$0.00
11. 430 CONTRIBUTED SERVICES	\$0.00
12. 499 OTHER REVENUES	\$0.00
13. TOTAL NON-TRANSPORTATION REVENUE	\$0.00

Section C – Federal Funding Formula is auto-filled with the information you provided in Sections A, B, and on Pages 2 and 3.

Step 6 – Enter Operating and Administrative Expenses to Date – All Quarters – (Cells Highlighted in Blue)

1. Expenses incurred in the direct operations of the project vehicles, are entered in the column labeled “Operations – Vehicle Operations – 010.” (Column D)
2. Expenses incurred for vehicle maintenance are included in the column labeled “Vehicle Maintenance – 041.” (Column E)
3. Expenses for other maintenance, such as facility maintenance, must be included in the column labeled “ADMIN – Non-Vehicle Maintenance – 042.” (Column F)

4. Administrative expenses must be included in the column labeled “General Admin – 160.” (Column G)
5. Contributed Services must be included in the column labeled “Contributed Services – 181”. (Column H)
6. Expenses not eligible for reimbursement on the operating and administrative quarterly invoice must be included in the column labeled “Non-Eligible – 199.” (Column I)

<i>OPERATIONS</i>		<i>ADMIN</i>			
Vehicle Operations	Vehicle Maintenance	Non-Vehicle Maintenance	General Admin	Contributed Services	Non-Eligible
010	041	042	160	181	199

Step 7 – Review Accuracy of Information – All Quarters

Data entry is now complete. The information contained on page 4 is auto-filled from the information entered on pages 1-3.

1. Do the expenses contained in the current quarter invoice match those included in the Agency accounting software and/or reports?
2. Do expenses by Expense Function match those listed in the approved Program budget?
3. If the answer is “No” to questions 1 or 2 above, make corrections as needed.

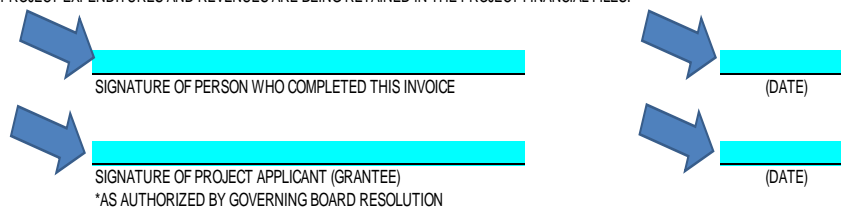
Incomplete invoices cannot be processed and will be returned. Grantee may re-submit invoices upon completion.

Step 8 – Signatures on Page 4 – All Quarters

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

1. The first line (Cell B181) must contain the signature of the person completing the invoice worksheet. The signature must be dated (Cell G181).
2. The second line (Cell B185) must contain the signature of the person authorized by the governing board to submit invoices. 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 (Cell G185).

I HEREBY CERTIFY THAT THE INFORMATION CONTAINED WITHIN THIS INVOICE IS CORRECT TO THE BEST OF MY KNOWLEDGE. COPIES OF THE DOCUMENTATION FOR PROJECT EXPENDITURES AND REVENUES ARE BEING RETAINED IN THE PROJECT FINANCIAL FILES.



Signature page must contain both signatures. Fax or send in pdf. format via email to ODOT to begin invoice processing. Invoices received without certifying signatures will **NOT** be processed.

Step 9 – Review Budget Variance Analysis – All Quarters

Follow the instructions to complete the current quarter budget variance analysis review. Refer to the budget variance analysis instructions included earlier in this document.

Step 10 – Invoice Submission – All Quarters

The invoice is now ready to submit to ODOT for processing.

1. Scan the signed invoice. Save the invoice with a different file name for each quarter. The file name should contain the first four letters of the Agency followed by INV and the quarter number (i.e. AGENINV2).
2. Submit both the Excel and PDF invoice files for the current quarter to the ODOT Representative.

Step 11 – Invoice Errors – All Quarters

Invoices 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 invoice. Upon resolution of the errors, a corrected invoice must be signed and resubmitted. If you have questions regarding the information contained in these instructions or the invoicing process, please contact your ODOT representative.